

State	Niger
Local Government	PAIKORO
Year	2026

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

Revenue by Economic	2026 Budget
Opening Balance	-
Statutory Allocation	3,265,958,721.25
VAT	3,157,066,256.60
Other FAAC	-
LG IGR	100,000,000.00
Share of State IGR	514,087,248.27
Other (Capital Receipts)	-
Total Revenue	7,037,112,226.12

Expenditure by Economic	2026 Budget
Personnel	4,539,507,998.84
Grants / Contributions to State	-
Other Recurrent	383,304,252.00
Capital	2,114,299,975.28
Total Expenditure	7,037,112,226.12

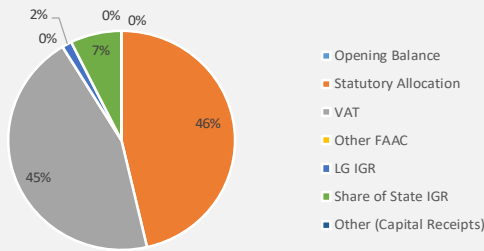
Expenditure by Sector	2026 Budget
Education	2,626,095,480.00
Health	643,827,323.64
Other Social	179,322,947.60
Agriculture	1,682,556,328.57
Other Economic	1,127,891,892.91
Administration	777,418,253.40
Law and Justice	-
Total Expenditure	7,037,112,226.12

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
ii. Contribution to Urban Renewal and Rural Development	1,223,873,486.37
i. intervention to Primary Schools, ii. Intervention to PHC, iii. Intervention to Water Fac	400,000,000.00
i. Contribution to Ward Development Project	240,000,000.00
i. Contribution to Local Government Pilgrims	39,000,000.00
ii. Procurement of 2 Nos. Official vehicle Corolla LE 2005 At 10,000,000 & 1 No. of Cor	32,000,000.00
i. Renovation of Paikoro Local Government Secretariate, Paiko	30,000,000.00
i. Purchase of 2Nos. Of 500KVA Transformer at 12,500,000 each	25,000,000.00
i. Drilling of 11Nos. Of hand pump boreholes Across 11 wards of Paikoro Local Govern	22,000,000.00
i. Construction of 2nos of 2 Block sof classroom with office at Siche and Farin-Doki Pri	20,000,000.00
i. Construction Of piameter fence at Tungan Mallam Market	10,000,000.00
<i>Other Capital Projects</i>	72,426,488.91
Total	2,114,299,975.28

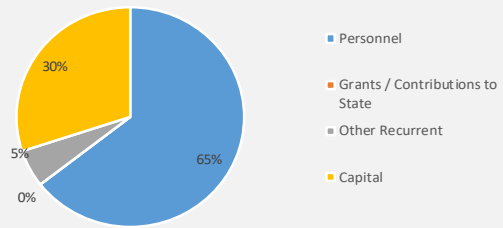
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
ADUNU	-	-
CHIMBI	-	-
GWAM	-	-
ISHAN	-	-
JERE	-	-
KAFINKORO	-	-
KWANGANA	-	-
KWAKUTI	-	-
NIKUCHI/T/ MALLAM	-	-
PAIKO CENTRAL	-	-
TUTUNGO	-	-
LG WIDE	7,037,112,226.12	2,114,299,975.28
OUTSIDE LG	-	-
Total	7,037,112,226.12	2,114,299,975.28

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

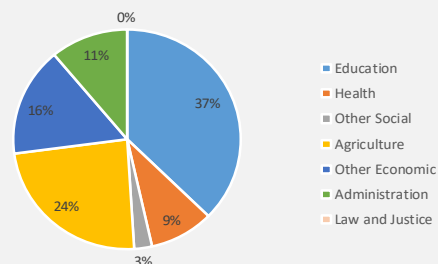
Where is the Money coming from?



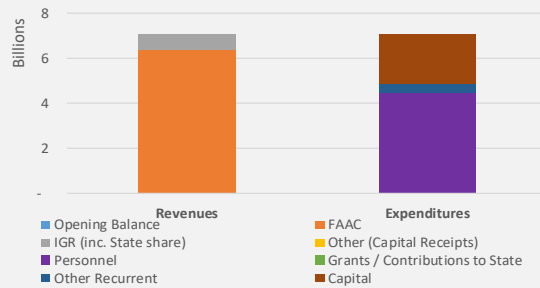
What is the Money being spent On?



Who is Spending the Money?



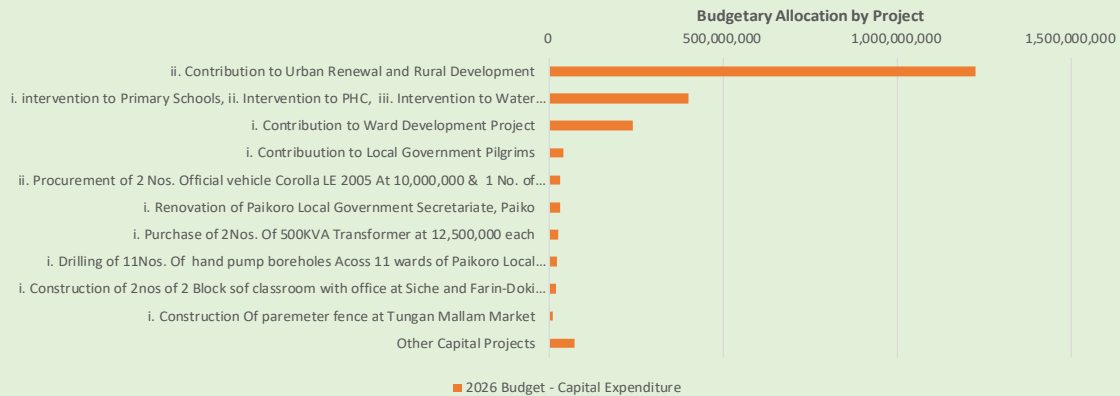
Inflows and Outflows



Where is the Money being Spent?



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



126219 - PAIKORO Local Government, Niger State - 2026 Budget: Summary

Item	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
Opening Balance				
Recurrent Revenue	3,869,867,475.88	6,275,726,090.07	4,668,361,036.23	7,037,112,226.12
11 - GOVERNMENT SHARE OF FAAC	3,759,110,730.40	5,191,148,577.07	4,523,879,644.75	6,423,024,977.85
12 - INDEPENDENT REVENUE	110,756,745.48	1,084,577,513.00	144,481,391.48	614,087,248.27
Recurrent Expenditure	1,921,457,379.13	4,604,588,695.70	4,508,700,015.46	4,922,812,250.84
21 - PERSONNEL COST	1,807,579,587.00	4,313,023,083.70	4,154,504,494.62	4,539,507,998.84
22 - OTHER RECURRENT COSTS	113,877,792.13	291,565,612.00	354,195,520.84	383,304,252.00
Transfer to Capital Account	1,948,410,096.75	1,671,137,394.37	159,661,020.77	2,114,299,975.28
Capital Receipts	-	-	-	-
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-
23 - CAPITAL EXPENDITURE	674,000,000.00	1,671,137,394.37	810,955,700.00	2,114,299,975.28
Total Revenue (including OB)	3,869,867,475.88	6,275,726,090.07	4,668,361,036.23	7,037,112,226.12
Total Expenditure	2,595,457,379.13	6,275,726,090.07	5,319,655,715.46	7,037,112,226.12

126219 - PAIKORO Local Government, Niger State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	4,539,507,998.84	383,304,252.00	4,922,812,250.84	2,114,299,975.28	7,037,112,226.12
010000000000	ADMINISTRATION SECTOR	255,747,253.40	57,671,000.00	313,418,253.40	464,000,000.00	777,418,253.40
011100000000	OFFICE OF THE LG CHAIRMAN	55,239,920.03	29,016,000.00	84,255,920.03	464,000,000.00	548,255,920.03
011100100100	CHAIRMAN	32,416,599.28	10,326,000.00	42,742,599.28	464,000,000.00	506,742,599.28
011100100200	VICE-CHAIRMAN	22,823,320.75	9,155,000.00	31,978,320.75	-	31,978,320.75
011118300100	INTERNAL AUDIT	-	9,535,000.00	9,535,000.00	-	9,535,000.00
011200000000	LOCAL GOVT COUNCIL	26,030,825.97	9,465,000.00	35,495,825.97	-	35,495,825.97
011200100100	THE LEGISLATIVE COUNCIL	26,030,825.97	9,465,000.00	35,495,825.97	-	35,495,825.97
016100000000	OFFICE OF THE SECRETARY TO LGC	-	9,573,000.00	9,573,000.00	-	9,573,000.00
016100100100	Office of the Secretary to LGC	-	9,573,000.00	9,573,000.00	-	9,573,000.00
012500000000	DEPARTMENT OF PERSONNEL MANAGEMENT	174,476,507.40	9,617,000.00	184,093,507.40	-	184,093,507.40
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	174,476,507.40	9,617,000.00	184,093,507.40	-	184,093,507.40
020000000000	ECONOMIC SECTOR	907,084,994.20	288,063,252.00	1,195,148,246.20	1,615,299,975.28	2,810,448,221.48
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	198,727,842.20	9,155,000.00	207,882,842.20	1,474,673,486.37	1,682,556,328.57
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	198,727,842.20	9,155,000.00	207,882,842.20	1,474,673,486.37	1,682,556,328.57
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	543,078,752.00	258,997,252.00	802,076,004.00	-	802,076,004.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	543,078,752.00	258,997,252.00	802,076,004.00	-	802,076,004.00
023400000000	DEPARTMENT OF WORKS AND HOUSING	146,567,400.00	9,307,000.00	155,874,400.00	140,626,488.91	296,500,888.91
023400100100	DEPARTMENT OF WORKS AND HOUSING	146,567,400.00	9,307,000.00	155,874,400.00	140,626,488.91	296,500,888.91
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	18,711,000.00	10,604,000.00	29,315,000.00	-	29,315,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	18,711,000.00	10,604,000.00	29,315,000.00	-	29,315,000.00
050000000000	SOCIAL SECTOR	3,376,675,751.24	37,570,000.00	3,414,245,751.24	35,000,000.00	3,449,245,751.24
051400000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	160,746,947.60	9,193,000.00	169,939,947.60	-	169,939,947.60
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	160,746,947.60	9,193,000.00	169,939,947.60	-	169,939,947.60
051700000000	DEPARTMENT OF EDUCATION	2,586,636,480.00	9,459,000.00	2,596,095,480.00	30,000,000.00	2,626,095,480.00
051700100100	DEPARTMENT OF EDUCATION	-	9,459,000.00	9,459,000.00	30,000,000.00	39,459,000.00
051702600100	LOCAL EDUCATION AUTHORITY	2,586,636,480.00	-	2,586,636,480.00	-	2,586,636,480.00
052100000000	DEPARTMENT OF PRIMARY HEALTH CARE	629,292,323.64	9,535,000.00	638,827,323.64	5,000,000.00	643,827,323.64
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	629,292,323.64	9,535,000.00	638,827,323.64	5,000,000.00	643,827,323.64
053500000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	9,383,000.00	9,383,000.00	-	9,383,000.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	9,383,000.00	9,383,000.00	-	9,383,000.00

126219 - PAIKORO Local Government, Niger State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Revenue	3,869,867,475.88	6,275,726,090.07	4,668,361,036.23	7,037,112,226.12
020000000000	ECONOMIC SECTOR	3,865,431,620.39	6,270,676,090.07	4,667,250,625.23	7,031,562,226.12
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	4,236,690.37	29,554,678.00	16,645,300.00	28,054,678.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	4,236,690.37	29,554,678.00	16,645,300.00	28,054,678.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	3,857,571,990.02	6,235,526,412.07	4,648,846,451.23	6,997,912,548.12
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	3,857,571,990.02	6,235,526,412.07	4,648,846,451.23	6,997,912,548.12
023400000000	DEPARTMENT OF WORKS AND HOUSING	3,622,940.00	5,595,000.00	1,758,874.00	5,595,000.00
023400100100	DEPARTMENT OF WORKS AND HOUSING	3,622,940.00	5,595,000.00	1,758,874.00	5,595,000.00
050000000000	SOCIAL SECTOR	4,435,855.49	5,050,000.00	1,110,411.00	5,550,000.00
051400000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	436,000.00	2,250,000.00	349,675.00	2,250,000.00
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	436,000.00	2,250,000.00	349,675.00	2,250,000.00
052100000000	DEPARTMENT OF PRIMARY HEALTH CARE	3,999,855.49	2,800,000.00	760,736.00	3,300,000.00
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	3,999,855.49	2,800,000.00	760,736.00	3,300,000.00

126219 - PAIKORO Local Government, Niger State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	3,869,867,475.88	6,275,726,090.07	4,668,361,036.23	7,037,112,226.12
11	GOVERNMENT SHARE OF FAAC	3,759,110,730.40	5,191,148,577.07	4,523,879,644.75	6,423,024,977.85
1101	GOVERNMENT SHARE OF FAAC	3,759,110,730.40	5,191,148,577.07	4,523,879,644.75	6,423,024,977.85
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	1,820,812,046.60	2,462,849,893.27	2,239,021,833.69	3,265,958,721.25
11010101	STATUTORY ALLOCATION	1,820,812,046.60	2,462,849,893.27	2,239,021,833.69	3,265,958,721.25
110102	LOCAL GOVERNMENT SHARE OF VAT	1,938,298,683.80	2,728,298,683.80	2,284,857,811.06	3,157,066,256.60
11010201	SHARE OF VAT	1,938,298,683.80	2,728,298,683.80	2,284,857,811.06	3,157,066,256.60
12	INDEPENDENT REVENUE	110,756,745.48	1,084,577,513.00	144,481,391.48	614,087,248.27
1201	TAX REVENUE	10,894,000.00	27,700,000.00	9,688,450.00	27,700,000.00
120103	OTHER TAXES	10,894,000.00	27,700,000.00	9,688,450.00	27,700,000.00
12010301	Community or Poll Tax	980,000.00	3,000,000.00	280,000.00	3,000,000.00
12010303	Cattle Tax (Jangali)	8,480,000.00	20,500,000.00	9,109,700.00	20,500,000.00
12010399	Othe special Services Tax	1,434,000.00	4,200,000.00	298,750.00	4,200,000.00
1202	NON-TAX REVENUE	99,862,745.48	1,056,877,513.00	134,792,941.48	586,387,248.27
120201	LICENCES GENERAL	4,114,855.49	2,875,000.00	897,149.00	3,375,000.00
12020103	Liquor Licenses	3,187,855.49	1,500,000.00	213,686.00	2,000,000.00
12020104	Cattle Trade Licenses	180,000.00	200,000.00	209,300.00	200,000.00
12020105	Hawkers Permit	120,000.00	480,000.00	238,000.00	480,000.00
12020106	Bicycle lincense	100,000.00	150,000.00	-	150,000.00
12020107	Dane Guns License	17,000.00	20,000.00	8,688.00	20,000.00
12020108	Huning License	49,000.00	50,000.00	21,000.00	50,000.00
12020109	Pit Sawing License	25,000.00	25,000.00	8,000.00	25,000.00
12020110	Minor Industrial License	198,000.00	200,000.00	69,800.00	200,000.00
12020111	Entertainment Permit	48,000.00	50,000.00	18,675.00	50,000.00
12020112	Business Permit	190,000.00	200,000.00	110,000.00	200,000.00
120204	FEES GENERAL	9,011,430.37	37,384,678.00	19,757,536.00	37,384,678.00
12020401	Slauther Fees	188,400.00	500,000.00	169,800.00	500,000.00
12020402	Eating House Fees	280,000.00	500,000.00	201,000.00	500,000.00
12020403	Kiosk Fees	42,000.00	300,000.00	115,000.00	300,000.00
12020404	Bakery Fees	80,000.00	150,000.00	73,200.00	150,000.00
12020406	Cold Room Fees	80,000.00	300,000.00	140,000.00	300,000.00
12020407	Butcher fees	25,000.00	50,000.00	16,000.00	50,000.00
12020408	Gold Smith/Gold Sellers Fees	1,960,000.00	2,000,000.00	675,000.00	2,000,000.00
12020410	Cinematography Fees	43,500.00	80,000.00	58,000.00	80,000.00
12020412	Mobile Sale Fees	109,900.00	150,000.00	61,300.00	150,000.00
12020413	Dispensaries and Maternity fees	243,000.00	250,000.00	100,550.00	250,000.00
12020414	Laboratory Fees	184,000.00	200,000.00	89,500.00	200,000.00
12020416	Photo Studio Fees	144,000.00	150,000.00	30,000.00	150,000.00
12020417	Welding Machine Fees	248,000.00	400,000.00	198,000.00	400,000.00
12020418	Eletric/Radio/Tele. Fees	47,700.00	50,000.00	20,000.00	50,000.00
12020419	Provision Store Fees	19,600.00	40,000.00	13,620.00	40,000.00
12020420	Wood making/Capentry Workshop	98,820.00	150,000.00	47,000.00	150,000.00
12020421	Battery Charge Fees	48,800.00	100,000.00	48,900.00	100,000.00
12020422	Printing Press Fees	36,000.00	40,000.00	18,000.00	40,000.00
12020423	Panel Beater Fees	28,000.00	50,000.00	20,000.00	50,000.00
12020424	Volcaniser Fees	14,200.00	15,000.00	5,000.00	15,000.00
12020425	Vehicle Spare Parts sellers Fees	48,000.00	100,000.00	55,000.00	100,000.00
12020426	Clock/Wtch repairs Fees	4,600.00	15,000.00	2,000.00	15,000.00
12020427	Cloth Dyers And Laundry Fees	37,200.00	40,000.00	23,000.00	40,000.00
12020428	Motor /Machine Car wash Depot Fees	9,520.00	10,000.00	-	10,000.00
12020429	Building Materials fees	194,500.00	300,000.00	146,526.00	300,000.00
12020431	Photostat Typing Institute Fees	10,000.00	10,000.00	2,000.00	10,000.00
12020433	Sewing Institute Fees	28,000.00	50,000.00	22,000.00	50,000.00
12020434	Barbing Saloon Fees	19,000.00	20,000.00	7,000.00	20,000.00

126219 - PAIKORO 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
12020435	Hair Dressing Fees	5,000.00	10,000.00	-	10,000.00
12020440	Commission on Transfer of Plots	97,000.00	200,000.00	98,540.00	200,000.00
12020441	Customary Righth Of Occupancy	296,000.00	2,000,000.00	289,000.00	2,000,000.00
12020444	Letter of Identification	92,000.00	200,000.00	42,000.00	200,000.00
12020445	Contractor Registration Fees	900,000.00	4,000,000.00	450,000.00	4,000,000.00
12020447	Sand Dredging Fees	68,000.00	1,000,000.00	41,600.00	1,000,000.00
12020449	Petty Trade Fees	35,000.00	50,000.00	23,000.00	50,000.00
12020450	Sand Granite Fees	90,000.00	100,000.00	20,000.00	100,000.00
12020451	Forestry Exploitation Fees	343,000.00	3,204,678.00	186,000.00	3,204,678.00
12020452	Felling of trees fees	191,999.51	2,000,000.00	1,400,000.00	2,000,000.00
12020454	Produce buying Fees	2,621,690.86	17,500,000.00	14,850,000.00	17,500,000.00
12020455	Rice / Mill Cassava/ grinding Fees	-	600,000.00	-	600,000.00
12020458	Ingredient Grinding Machine Fees	-	50,000.00	-	50,000.00
12020459	Corn grinding Mill Fees	-	400,000.00	-	400,000.00
12020461	Painting / Sign Board Fees	-	50,000.00	-	50,000.00
120205	FINES GENERAL	-	100,000.00	-	100,000.00
12020502	Impounding of Animal Fines	-	100,000.00	-	100,000.00
120206	SALES GENERAL	-	3,500,000.00	-	2,000,000.00
12020601	Sales of Ferterlizer	-	2,500,000.00	-	1,500,000.00
12020602	Sales of Grains	-	1,000,000.00	-	500,000.00
120207	EARNING GENERAL	13,288,000.00	21,250,000.00	12,839,296.19	22,250,000.00
12020701	Earning fromMarkets	8,435,000.00	15,000,000.00	11,721,153.13	15,000,000.00
12020702	earnings from Motor Parks	880,000.00	300,000.00	108,000.00	300,000.00
12020703	earnings from Shops	373,000.00	300,000.00	83,000.00	300,000.00
12020705	Earning from Abbatoir	920,000.00	250,000.00	146,000.00	250,000.00
12020706	Transport Service Earnings	400,000.00	1,500,000.00	210,000.00	1,500,000.00
12020707	Tractor Hire Charges	900,000.00	2,000,000.00	-	2,000,000.00
12020708	Earning from Industrial Undertaking	1,000,000.00	1,500,000.00	421,543.06	2,500,000.00
12020709	Earning From Other Commercial Undertaking	380,000.00	400,000.00	149,600.00	400,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	2,130,000.00	3,500,000.00	68,000.00	3,500,000.00
12020803	RENT ON GOV'T BUILDINGS	1,240,000.00	2,000,000.00	50,000.00	2,000,000.00
12020805	RENT ON LANDED PROPERTY	890,000.00	1,500,000.00	18,000.00	1,500,000.00
120209	RENT ON LAND & OTHERS - GENERAL	3,090,000.00	3,690,322.00	1,797,000.00	3,690,322.00
12020902	Tenement Rate	2,400,000.00	2,100,000.00	1,467,000.00	2,100,000.00
12020904	Penalty for Tenement Rate	70,000.00	900,000.00	250,000.00	900,000.00
12020906	Ground rent	620,000.00	690,322.00	80,000.00	690,322.00
120213	RE-IMBURSEMENT GENERAL	68,228,459.62	984,577,513.00	99,433,960.29	514,087,248.27
12021301	LG SHARE OF STATE IGR	68,228,459.62	984,577,513.00	99,433,960.29	514,087,248.27

126219 - PAIKORO Local Government, Niger State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<u>7,037,112,226.12</u>
01	FEDERATION ACCOUNT	6,423,024,977.85
011	FAAC DIRECT ALLOCATION	6,423,024,977.85
01101	FAAC DIRECT ALLOCATION	6,423,024,977.85
02	CONSOLIDATED REVENUE FUND	614,087,248.27
021	MAIN ENVELOP	614,087,248.27
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	614,087,248.27

126219 - PAIKORO Local Government, Niger State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	2,595,457,379.13	6,275,726,090.07	5,319,655,715.46	7,037,112,226.12
01000000000	ADMINISTRATION SECTOR	747,135,272.96	879,674,522.42	1,069,254,776.11	777,418,253.40
01110000000	OFFICE OF THE LG CHAIRMAN	486,559,358.86	525,777,480.17	668,900,302.14	548,255,920.03
011100100100	CHAIRMAN	284,757,113.90	338,127,006.39	386,204,903.45	506,742,599.28
011100100200	VICE-CHAIRMAN	200,701,092.35	178,020,473.77	273,691,618.42	31,978,320.75
011118300100	INTERNAL AUDIT	1,101,152.61	9,630,000.00	9,003,780.26	9,535,000.00
01120000000	LOCAL GOVT COUNCIL	228,810,653.81	202,041,042.25	311,206,207.98	35,495,825.97
011200100100	THE LEGISLATIVE COUNCIL	228,810,653.81	202,041,042.25	311,206,207.98	35,495,825.97
01610000000	OFFICE OF THE SECRETARY TO LGC	1,101,152.61	9,668,000.00	9,031,068.26	9,573,000.00
016100100100	Office of the Secretary to LGC	1,101,152.61	9,668,000.00	9,031,068.26	9,573,000.00
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	30,664,107.69	142,188,000.00	80,117,197.73	184,093,507.40
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	30,664,107.69	142,188,000.00	80,117,197.73	184,093,507.40
02000000000	ECONOMIC SECTOR	1,191,536,966.18	2,578,188,205.72	1,820,718,920.89	2,810,448,221.48
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	733,988,420.17	1,658,457,103.37	976,900,152.54	1,682,556,328.57
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	733,988,420.17	1,658,457,103.37	976,900,152.54	1,682,556,328.57
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	421,983,529.20	638,239,164.00	734,649,186.97	802,076,004.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	421,983,529.20	638,239,164.00	734,649,186.97	802,076,004.00
02340000000	DEPARTMENT OF WORKS AND HOUSING	34,348,042.40	260,486,708.00	85,616,868.04	296,500,888.91
023400100100	DEPARTMENT OF WORKS AND HOUSING	34,348,042.40	260,486,708.00	85,616,868.04	296,500,888.91
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	1,216,974.41	21,005,230.35	23,552,713.34	29,315,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	1,216,974.41	21,005,230.35	23,552,713.34	29,315,000.00
05000000000	SOCIAL SECTOR	656,785,139.99	2,817,863,361.93	2,429,682,018.46	3,449,245,751.24
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	70,167,653.23	172,054,576.90	83,404,776.19	169,939,947.60
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	70,167,653.23	172,054,576.90	83,404,776.19	169,939,947.60
05170000000	DEPARTMENT OF EDUCATION	1,101,152.61	1,980,051,440.00	1,747,028,095.17	2,626,095,480.00
051700100100	DEPARTMENT OF EDUCATION	1,101,152.61	26,554,000.00	20,949,204.26	39,459,000.00
051702600100	LOCAL EDUCATION AUTHORITY	-	1,953,497,440.00	1,726,078,890.91	2,586,636,480.00
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	584,451,481.55	656,269,345.03	590,386,623.84	643,827,323.64
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	584,451,481.55	656,269,345.03	590,386,623.84	643,827,323.64
05350000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	1,064,852.61	9,488,000.00	8,862,523.26	9,383,000.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	1,064,852.61	9,488,000.00	8,862,523.26	9,383,000.00

126219 - PAIKORO Local Government, Niger State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Personnel Expenditure	1,807,579,587.00	4,313,023,083.70	4,154,504,494.62	4,539,507,998.84
010000000000	ADMINISTRATION SECTOR	740,557,735.51	733,368,522.42	1,014,758,067.06	255,747,253.40
011100000000	OFFICE OF THE LG CHAIRMAN	483,273,019.23	408,431,480.17	641,447,228.38	55,239,920.03
011100100100	CHAIRMAN	283,600,479.48	239,681,006.39	376,422,300.22	32,416,599.28
011100100200	VICE-CHAIRMAN	199,672,539.74	168,750,473.77	265,024,928.16	22,823,320.75
011200000000	LOCAL GOVT COUNCIL	227,733,781.20	192,466,042.25	302,270,552.97	26,030,825.97
011200100100	THE LEGISLATIVE COUNCIL	227,733,781.20	192,466,042.25	302,270,552.97	26,030,825.97
012500000000	DEPARTMENT OF PERSONNEL MANAGEMENT	29,550,935.08	132,471,000.00	71,040,285.71	174,476,507.40
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	29,550,935.08	132,471,000.00	71,040,285.71	174,476,507.40
020000000000	ECONOMIC SECTOR	414,532,421.94	816,771,199.35	757,573,895.15	907,084,994.20
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	58,959,867.56	185,313,617.00	184,233,462.27	198,727,842.20
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	58,959,867.56	185,313,617.00	184,233,462.27	198,727,842.20
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	322,289,364.59	472,365,552.00	497,977,334.49	543,078,752.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	322,289,364.59	472,365,552.00	497,977,334.49	543,078,752.00
023400000000	DEPARTMENT OF WORKS AND HOUSING	33,283,189.79	148,810,800.00	61,853,220.78	146,567,400.00
023400100100	DEPARTMENT OF WORKS AND HOUSING	33,283,189.79	148,810,800.00	61,853,220.78	146,567,400.00
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	-	10,281,230.35	13,509,877.61	18,711,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	-	10,281,230.35	13,509,877.61	18,711,000.00
050000000000	SOCIAL SECTOR	652,489,429.55	2,762,883,361.93	2,382,172,532.41	3,376,675,751.24
051400000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	69,139,100.62	162,746,576.90	74,710,797.92	160,746,947.60
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	69,139,100.62	162,746,576.90	74,710,797.92	160,746,947.60
051700000000	DEPARTMENT OF EDUCATION	-	1,953,497,440.00	1,726,078,890.91	2,586,636,480.00
051702600100	LOCAL EDUCATION AUTHORITY	-	1,953,497,440.00	1,726,078,890.91	2,586,636,480.00
052100000000	DEPARTMENT OF PRIMARY HEALTH CARE	583,350,328.94	646,639,345.03	581,382,843.58	629,292,323.64
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	583,350,328.94	646,639,345.03	581,382,843.58	629,292,323.64

126219 - PAIKORO Local Government, Niger State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Other Recurrent Expenditure	113,877,792.13	291,565,612.00	354,195,520.84	383,304,252.00
01000000000	ADMINISTRATION SECTOR	6,577,537.46	58,306,000.00	54,496,709.05	57,671,000.00
01110000000	OFFICE OF THE LG CHAIRMAN	3,286,339.63	29,346,000.00	27,453,073.76	29,016,000.00
011100100100	CHAIRMAN	1,156,634.41	10,446,000.00	9,782,603.23	10,326,000.00
011100100200	VICE-CHAIRMAN	1,028,552.61	9,270,000.00	8,666,690.26	9,155,000.00
011118300100	INTERNAL AUDIT	1,101,152.61	9,630,000.00	9,003,780.26	9,535,000.00
01120000000	LOCAL GOVT COUNCIL	1,076,872.61	9,575,000.00	8,935,655.01	9,465,000.00
011200100100	THE LEGISLATIVE COUNCIL	1,076,872.61	9,575,000.00	8,935,655.01	9,465,000.00
01610000000	OFFICE OF THE SECRETARY TO LGC	1,101,152.61	9,668,000.00	9,031,068.26	9,573,000.00
016100100100	Office of the Secretary to LGC	1,101,152.61	9,668,000.00	9,031,068.26	9,573,000.00
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	1,113,172.61	9,717,000.00	9,076,912.01	9,617,000.00
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	1,113,172.61	9,717,000.00	9,076,912.01	9,617,000.00
02000000000	ECONOMIC SECTOR	103,004,544.24	195,279,612.00	264,189,325.74	288,063,252.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	1,028,552.61	9,270,000.00	8,666,690.26	9,155,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	1,028,552.61	9,270,000.00	8,666,690.26	9,155,000.00
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	99,694,164.61	165,873,612.00	236,671,852.48	258,997,252.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	99,694,164.61	165,873,612.00	236,671,852.48	258,997,252.00
02340000000	DEPARTMENT OF WORKS AND HOUSING	1,064,852.61	9,412,000.00	8,807,947.26	9,307,000.00
023400100100	DEPARTMENT OF WORKS AND HOUSING	1,064,852.61	9,412,000.00	8,807,947.26	9,307,000.00
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	1,216,974.41	10,724,000.00	10,042,835.73	10,604,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	1,216,974.41	10,724,000.00	10,042,835.73	10,604,000.00
05000000000	SOCIAL SECTOR	4,295,710.44	37,980,000.00	35,509,486.05	37,570,000.00
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	1,028,552.61	9,308,000.00	8,693,978.26	9,193,000.00
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	1,028,552.61	9,308,000.00	8,693,978.26	9,193,000.00
05170000000	DEPARTMENT OF EDUCATION	1,101,152.61	9,554,000.00	8,949,204.26	9,459,000.00
051700100100	DEPARTMENT OF EDUCATION	1,101,152.61	9,554,000.00	8,949,204.26	9,459,000.00
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	1,101,152.61	9,630,000.00	9,003,780.26	9,535,000.00
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	1,101,152.61	9,630,000.00	9,003,780.26	9,535,000.00
05350000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	1,064,852.61	9,488,000.00	8,862,523.26	9,383,000.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	1,064,852.61	9,488,000.00	8,862,523.26	9,383,000.00

126219 - PAIKORO Local Government, Niger State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	674,000,000.00	1,671,137,394.37	810,955,700.00	2,114,299,975.28
010000000000	ADMINISTRATION SECTOR	-	88,000,000.00	-	464,000,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	-	88,000,000.00	-	464,000,000.00
011100100100	CHAIRMAN	-	88,000,000.00	-	464,000,000.00
020000000000	ECONOMIC SECTOR	674,000,000.00	1,566,137,394.37	798,955,700.00	1,615,299,975.28
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	674,000,000.00	1,463,873,486.37	784,000,000.00	1,474,673,486.37
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	674,000,000.00	1,463,873,486.37	784,000,000.00	1,474,673,486.37
023400000000	DEPARTMENT OF WORKS AND HOUSING	-	102,263,908.00	14,955,700.00	140,626,488.91
023400100100	DEPARTMENT OF WORKS AND HOUSING	-	102,263,908.00	14,955,700.00	140,626,488.91
050000000000	SOCIAL SECTOR	-	17,000,000.00	12,000,000.00	35,000,000.00
051700000000	DEPARTMENT OF EDUCATION	-	17,000,000.00	12,000,000.00	30,000,000.00
051700100100	DEPARTMENT OF EDUCATION	-	17,000,000.00	12,000,000.00	30,000,000.00
052100000000	DEPARTMENT OF PRIMARY HEALTH CARE	-	-	-	5,000,000.00
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	-	-	-	5,000,000.00

126219 - PAIKORO Local Government, Niger State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	2,595,457,379.13	6,275,726,090.07	5,319,655,715.46	7,037,112,226.12
21	PERSONNEL COST	1,807,579,587.00	4,313,023,083.70	4,154,504,494.62	4,539,507,998.84
2101	SALARY	1,310,969,994.87	3,839,446,274.97	3,476,311,825.73	4,158,879,515.64
210101	SALARIES AND WAGES	1,310,969,994.87	3,839,446,274.97	3,476,311,825.73	4,158,879,515.64
21010101	SALARY	813,265,234.57	3,418,818,009.28	2,815,709,378.78	4,101,989,993.44
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	497,704,760.30	420,628,265.69	660,602,446.94	56,889,522.20
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	213,302,040.13	180,269,256.73	283,115,334.40	37,320,931.20
210201	ALLOWANCES	213,302,040.13	180,269,256.73	283,115,334.40	37,320,931.20
21020101	REGULAR ALLOWANCE	-	-	-	12,939,707.40
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	213,302,040.13	180,269,256.73	283,115,334.40	24,381,223.80
2103	SOCIAL BENEFITS	283,307,552.00	293,307,552.00	395,077,334.49	343,307,552.00
210301	SOCIAL BENEFITS	283,307,552.00	293,307,552.00	395,077,334.49	343,307,552.00
21030101	GRATUITY	-	-	-	50,000,000.00
21030102	PENSION	283,307,552.00	293,307,552.00	395,077,334.49	293,307,552.00
22	OTHER RECURRENT COSTS	113,877,792.13	291,565,612.00	354,195,520.84	383,304,252.00
2202	OVERHEAD COST	15,212,180.13	135,000,000.00	126,217,646.62	133,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,899,000.00	11,100,000.00	11,354,500.00	12,100,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,449,500.00	5,550,000.00	5,677,250.00	6,050,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,449,500.00	5,550,000.00	5,677,250.00	6,050,000.00
220202	UTILITIES - GENERAL	-	800,000.00	500,000.00	800,000.00
22020202	TELEPHONE CHARGES	-	800,000.00	500,000.00	800,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,202,000.00	8,700,000.00	7,313,175.00	8,200,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	492,820.00	3,567,000.00	2,998,401.75	3,362,000.00
22020302	BOOKS	336,560.00	2,436,000.00	2,047,689.00	2,296,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	372,620.00	2,697,000.00	2,267,084.25	2,542,000.00
220204	MAINTENANCE SERVICES - GENERAL	731,000.00	6,900,000.00	5,500,000.00	6,900,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	365,500.00	3,450,000.00	2,750,000.00	3,450,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	365,500.00	3,450,000.00	2,750,000.00	3,450,000.00
220205	TRAINING - GENERAL	-	3,000,000.00	2,228,800.00	3,000,000.00
22020501	LOCAL TRAINING	-	3,000,000.00	2,228,800.00	3,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,380,180.13	104,500,000.00	99,321,171.62	102,500,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	2,906,450.44	29,260,000.00	27,809,928.05	28,700,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,906,450.44	29,260,000.00	27,809,928.05	28,700,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,906,450.44	29,260,000.00	27,809,928.05	28,700,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,660,828.82	16,720,000.00	15,891,387.46	16,400,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	98,665,612.00	156,565,612.00	227,977,874.22	249,804,252.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	98,665,612.00	156,565,612.00	227,977,874.22	249,804,252.00
22040103	GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT	9,600,000.00	9,600,000.00	32,800,000.00	32,800,000.00
22040104	GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND	-	-	8,000,000.00	8,000,000.00
22040105	GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT	-	-	28,800,000.00	28,800,000.00
22040107	GRANTS TO LOCAL GOVERNMENT - RECURRENT	33,120,000.00	87,020,000.00	84,832,262.38	105,500,000.00
22040109	GRANTS TO EMIRATE COUNCIL - RECURRENT	46,345,612.00	50,345,612.00	65,545,611.84	66,704,252.00
22040115	2% TRAINING FUND	9,600,000.00	9,600,000.00	8,000,000.00	8,000,000.00
23	CAPITAL EXPENDITURE	674,000,000.00	1,671,137,394.37	810,955,700.00	2,114,299,975.28
2301	FIXED ASSETS PURCHASED	-	68,000,000.00	13,654,000.00	104,426,488.91
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	68,000,000.00	13,654,000.00	104,426,488.91
23010104	PURCHASE OF MOTOR CYCLES / TRICYCLE	-	8,000,000.00	3,910,000.00	7,500,000.00
23010105	PURCHASE OF MOTOR VEHICLES	-	40,000,000.00	6,000,000.00	32,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	8,126,488.91
23010119	PURCHASE OF POWER GENERATING SET	-	20,000,000.00	3,744,000.00	31,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	-	-	5,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	-	-	-	10,800,000.00
23010136	PURCHASE OF SCHOOL FURNITURE	-	-	-	10,000,000.00
2302	CONSTRUCTION / PROVISION	674,000,000.00	1,574,472,849.37	796,252,700.00	1,954,873,486.37

126219 - PAIKORO Local Government, Niger State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	674,000,000.00	1,574,472,849.37	796,252,700.00	1,954,873,486.37
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	5,599,363.00	252,700.00	22,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	-	17,000,000.00	12,000,000.00	20,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	674,000,000.00	1,463,873,486.37	784,000,000.00	1,863,873,486.37
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	-	-	-	10,000,000.00
23020128	CONSTRUCTION OF IRELIGIOUS BUILDINGS	-	88,000,000.00	-	39,000,000.00
2303	REHABILITATION / REPAIRS	-	28,664,545.00	1,049,000.00	30,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	28,664,545.00	1,049,000.00	30,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	28,664,545.00	1,049,000.00	30,000,000.00
2305	OTHER CAPITAL PROJECTS	-	-	-	25,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	25,000,000.00
23050101	RESEARCH AND DEVELOPMENT	-	-	-	25,000,000.00

126219 - PAIKORO Local Government, Niger State - 2026 Budget: Total Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	2,595,457,379.13	6,275,726,090.07	5,319,655,715.46	7,037,112,226.12
701	GENERAL PUBLIC SERVICES	887,028,224.57	1,234,275,909.77	1,443,338,341.93	879,128,194.31
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	811,325,989.86	964,794,679.42	1,237,805,100.22	542,646,686.91
70111	EXECUTIVE AND LEGISLATIVE ORGANS	714,268,860.05	706,853,067.42	982,061,729.85	187,843,234.91
70112	FINANCIAL AND FISCAL AFFAIRS	97,057,129.81	257,941,612.00	255,743,370.37	354,803,452.00
7013	GENERAL SERVICES	42,582,234.71	182,461,230.35	120,700,979.33	230,981,507.40
70131	GENERAL PERSONNEL SERVICES	40,264,107.69	151,788,000.00	88,117,197.73	192,093,507.40
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,216,974.41	21,005,230.35	23,552,713.34	29,315,000.00
70133	OTHER GENERAL SERVICES	1,101,152.61	9,668,000.00	9,031,068.26	9,573,000.00
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	33,120,000.00	87,020,000.00	84,832,262.38	105,500,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	33,120,000.00	87,020,000.00	84,832,262.38	105,500,000.00
704	ECONOMIC AFFAIRS	61,053,272.78	223,995,617.00	205,452,099.80	262,989,842.20
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	-	-	-	10,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	-	-	-	10,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	59,988,420.17	194,583,617.00	192,900,152.54	218,682,842.20
70421	AGRICULTURE	59,988,420.17	194,583,617.00	192,900,152.54	218,682,842.20
7043	FUEL AND ENERGY	-	20,000,000.00	3,744,000.00	25,000,000.00
70435	ELECTRICITY	-	20,000,000.00	3,744,000.00	25,000,000.00
7045	TRANSPORT	1,064,852.61	9,412,000.00	8,807,947.26	9,307,000.00
70451	ROAD TRANSPORT	1,064,852.61	9,412,000.00	8,807,947.26	9,307,000.00
705	ENVIRONMENTAL PROTECTION	1,064,852.61	9,488,000.00	8,862,523.26	9,383,000.00
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	1,064,852.61	9,488,000.00	8,862,523.26	9,383,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	1,064,852.61	9,488,000.00	8,862,523.26	9,383,000.00
706	HOUSING AND COMMUNITY AMMENITIES	707,283,189.79	1,612,283,649.37	846,105,920.78	2,038,440,886.37
7062	COMMUNITY DEVELOPMENT	707,283,189.79	1,612,684,286.37	845,853,220.78	2,016,440,886.37
70621	COMMUNITY DEVELOPMENT	707,283,189.79	1,612,684,286.37	845,853,220.78	2,016,440,886.37
7063	WATER SUPPLY	-	5,599,363.00	252,700.00	22,000,000.00
70631	WATER SUPPLY	-	5,599,363.00	252,700.00	22,000,000.00
707	HEALTH	584,451,481.55	656,269,345.03	590,386,623.84	643,827,323.64
7074	PUBLIC HEALTH SERVICES	584,451,481.55	656,269,345.03	590,386,623.84	643,827,323.64
70741	PUBLIC HEALTH SERVICES	584,451,481.55	656,269,345.03	590,386,623.84	643,827,323.64
708	RECREATION, CULTURE AND RELIGION	-	88,000,000.00	-	39,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	88,000,000.00	-	39,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	88,000,000.00	-	39,000,000.00
709	EDUCATION	1,101,152.61	1,980,051,440.00	1,747,028,095.17	2,626,095,480.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,101,152.61	1,980,051,440.00	1,747,028,095.17	2,626,095,480.00
70912	PRIMARY EDUCATION	1,101,152.61	1,980,051,440.00	1,747,028,095.17	2,626,095,480.00
710	SOCIAL PROTECTION	353,475,205.23	465,362,128.90	478,482,110.68	538,247,499.60
7102	OLD AGE	283,307,552.00	293,307,552.00	395,077,334.49	293,307,552.00
71021	OLD AGE	283,307,552.00	293,307,552.00	395,077,334.49	293,307,552.00
7103	SURVIVORS	-	-	-	50,000,000.00
71031	SURVIVORS	-	-	-	50,000,000.00
7104	FAMILY AND CHILDREN	1,028,552.61	9,308,000.00	8,693,978.26	24,193,000.00
71041	FAMILY AND CHILDREN	1,028,552.61	9,308,000.00	8,693,978.26	24,193,000.00
7105	UNEMPLOYMENT	-	-	-	10,000,000.00
71051	UNEMPLOYMENT	-	-	-	10,000,000.00
7109	SOCIAL PROTECTION N.E.C.	69,139,100.62	162,746,576.90	74,710,797.92	160,746,947.60
71091	SOCIAL PROTECTION N.E.C.	69,139,100.62	162,746,576.90	74,710,797.92	160,746,947.60

126219 - PAIKORO Local Government, Niger State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Personnel Expenditure	1,807,579,587.00	4,313,023,083.70	4,154,504,494.62	4,539,507,998.84
701	GENERAL PUBLIC SERVICES	779,539,548.10	922,707,752.77	1,131,167,944.67	474,229,453.40
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	749,988,613.02	779,955,522.42	1,046,617,781.35	281,041,946.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	711,006,800.43	600,897,522.42	943,717,781.35	81,270,746.00
70112	FINANCIAL AND FISCAL AFFAIRS	38,981,812.59	179,058,000.00	102,900,000.00	199,771,200.00
7013	GENERAL SERVICES	29,550,935.08	142,752,230.35	84,550,163.32	193,187,507.40
70131	GENERAL PERSONNEL SERVICES	29,550,935.08	132,471,000.00	71,040,285.71	174,476,507.40
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	10,281,230.35	13,509,877.61	18,711,000.00
704	ECONOMIC AFFAIRS	58,959,867.56	185,313,617.00	184,233,462.27	198,727,842.20
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	58,959,867.56	185,313,617.00	184,233,462.27	198,727,842.20
70421	AGRICULTURE	58,959,867.56	185,313,617.00	184,233,462.27	198,727,842.20
706	HOUSING AND COMMUNITY AMMENITIES	33,283,189.79	148,810,800.00	61,853,220.78	146,567,400.00
7062	COMMUNITY DEVELOPMENT	33,283,189.79	148,810,800.00	61,853,220.78	146,567,400.00
70621	COMMUNITY DEVELOPMENT	33,283,189.79	148,810,800.00	61,853,220.78	146,567,400.00
707	HEALTH	583,350,328.94	646,639,345.03	581,382,843.58	629,292,323.64
7074	PUBLIC HEALTH SERVICES	583,350,328.94	646,639,345.03	581,382,843.58	629,292,323.64
70741	PUBLIC HEALTH SERVICES	583,350,328.94	646,639,345.03	581,382,843.58	629,292,323.64
709	EDUCATION	-	1,953,497,440.00	1,726,078,890.91	2,586,636,480.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	-	1,953,497,440.00	1,726,078,890.91	2,586,636,480.00
70912	PRIMARY EDUCATION	-	1,953,497,440.00	1,726,078,890.91	2,586,636,480.00
710	SOCIAL PROTECTION	352,446,652.62	456,054,128.90	469,788,132.41	504,054,499.60
7102	OLD AGE	283,307,552.00	293,307,552.00	395,077,334.49	293,307,552.00
71021	OLD AGE	283,307,552.00	293,307,552.00	395,077,334.49	293,307,552.00
7103	SURVIVORS	-	-	-	50,000,000.00
71031	SURVIVORS	-	-	-	50,000,000.00
7109	SOCIAL PROTECTION N.E.C.	69,139,100.62	162,746,576.90	74,710,797.92	160,746,947.60
71091	SOCIAL PROTECTION N.E.C.	69,139,100.62	162,746,576.90	74,710,797.92	160,746,947.60

126219 - PAIKORO Local Government, Niger State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Other Recurrent Expenditure	113,877,792.13	291,565,612.00	354,195,520.84	383,304,252.00
701	GENERAL PUBLIC SERVICES	107,488,676.48	234,903,612.00	301,211,397.26	327,272,252.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	61,337,376.85	108,174,612.00	180,228,318.87	183,978,252.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	3,262,059.63	29,291,000.00	27,384,948.51	28,946,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	58,075,317.22	78,883,612.00	152,843,370.37	155,032,252.00
7013	GENERAL SERVICES	13,031,299.63	39,709,000.00	36,150,816.01	37,794,000.00
70131	GENERAL PERSONNEL SERVICES	10,713,172.61	19,317,000.00	17,076,912.01	17,617,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,216,974.41	10,724,000.00	10,042,835.73	10,604,000.00
70133	OTHER GENERAL SERVICES	1,101,152.61	9,668,000.00	9,031,068.26	9,573,000.00
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	33,120,000.00	87,020,000.00	84,832,262.38	105,500,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	33,120,000.00	87,020,000.00	84,832,262.38	105,500,000.00
704	ECONOMIC AFFAIRS	2,093,405.22	18,682,000.00	17,474,637.53	18,462,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,028,552.61	9,270,000.00	8,666,690.26	9,155,000.00
70421	AGRICULTURE	1,028,552.61	9,270,000.00	8,666,690.26	9,155,000.00
7045	TRANSPORT	1,064,852.61	9,412,000.00	8,807,947.26	9,307,000.00
70451	ROAD TRANSPORT	1,064,852.61	9,412,000.00	8,807,947.26	9,307,000.00
705	ENVIRONMENTAL PROTECTION	1,064,852.61	9,488,000.00	8,862,523.26	9,383,000.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	1,064,852.61	9,488,000.00	8,862,523.26	9,383,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	1,064,852.61	9,488,000.00	8,862,523.26	9,383,000.00
707	HEALTH	1,101,152.61	9,630,000.00	9,003,780.26	9,535,000.00
7074	PUBLIC HEALTH SERVICES	1,101,152.61	9,630,000.00	9,003,780.26	9,535,000.00
70741	PUBLIC HEALTH SERVICES	1,101,152.61	9,630,000.00	9,003,780.26	9,535,000.00
709	EDUCATION	1,101,152.61	9,554,000.00	8,949,204.26	9,459,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,101,152.61	9,554,000.00	8,949,204.26	9,459,000.00
70912	PRIMARY EDUCATION	1,101,152.61	9,554,000.00	8,949,204.26	9,459,000.00
710	SOCIAL PROTECTION	1,028,552.61	9,308,000.00	8,693,978.26	9,193,000.00
7104	FAMILY AND CHILDREN	1,028,552.61	9,308,000.00	8,693,978.26	9,193,000.00
71041	FAMILY AND CHILDREN	1,028,552.61	9,308,000.00	8,693,978.26	9,193,000.00

126219 - PAIKORO Local Government, Niger State - 2026 Budget: Capital Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	674,000,000.00	1,671,137,394.37	810,955,700.00	2,114,299,975.28
701	GENERAL PUBLIC SERVICES	-	76,664,545.00	10,959,000.00	77,626,488.91
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	-	76,664,545.00	10,959,000.00	77,626,488.91
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	76,664,545.00	10,959,000.00	77,626,488.91
704	ECONOMIC AFFAIRS	-	20,000,000.00	3,744,000.00	45,800,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	-	-	-	10,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	-	-	-	10,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	-	-	-	10,800,000.00
70421	AGRICULTURE	-	-	-	10,800,000.00
7043	FUEL AND ENERGY	-	20,000,000.00	3,744,000.00	25,000,000.00
70435	ELECTRICITY	-	20,000,000.00	3,744,000.00	25,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	674,000,000.00	1,469,472,849.37	784,252,700.00	1,891,873,486.37
7062	COMMUNITY DEVELOPMENT	674,000,000.00	1,463,873,486.37	784,000,000.00	1,869,873,486.37
70621	COMMUNITY DEVELOPMENT	674,000,000.00	1,463,873,486.37	784,000,000.00	1,869,873,486.37
7063	WATER SUPPLY	-	5,599,363.00	252,700.00	22,000,000.00
70631	WATER SUPPLY	-	5,599,363.00	252,700.00	22,000,000.00
707	HEALTH	-	-	-	5,000,000.00
7074	PUBLIC HEALTH SERVICES	-	-	-	5,000,000.00
70741	PUBLIC HEALTH SERVICES	-	-	-	5,000,000.00
708	RECREATION, CULTURE AND RELIGION	-	88,000,000.00	-	39,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	88,000,000.00	-	39,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	88,000,000.00	-	39,000,000.00
709	EDUCATION	-	17,000,000.00	12,000,000.00	30,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	-	17,000,000.00	12,000,000.00	30,000,000.00
70912	PRIMARY EDUCATION	-	17,000,000.00	12,000,000.00	30,000,000.00
710	SOCIAL PROTECTION	-	-	-	25,000,000.00
7104	FAMILY AND CHILDREN	-	-	-	15,000,000.00
71041	FAMILY AND CHILDREN	-	-	-	15,000,000.00
7105	UNEMPLOYMENT	-	-	-	10,000,000.00
71051	UNEMPLOYMENT	-	-	-	10,000,000.00

126219 - PAIKORO Local Government, Niger State - 2026 Budget: Total Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
126	NIGER STATE	2,595,457,379.13	6,275,726,090.07	5,319,655,715.46	7,037,112,226.12
1262	ZONE B - NIGER EAST	2,595,457,379.13	6,275,726,090.07	5,319,655,715.46	7,037,112,226.12
126219	PAIKORO	2,595,457,379.13	6,275,726,090.07	5,319,655,715.46	7,037,112,226.12
12621998	LG WIDE	2,595,457,379.13	6,275,726,090.07	5,319,655,715.46	7,037,112,226.12

126219 - PAIKORO Local Government, Niger State - 2026 Budget: Personnel Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
126	NIGER STATE	1,807,579,587.00	4,313,023,083.70	4,154,504,494.62	4,539,507,998.84
1262	ZONE B - NIGER EAST	1,807,579,587.00	4,313,023,083.70	4,154,504,494.62	4,539,507,998.84
126219	PAIKORO	1,807,579,587.00	4,313,023,083.70	4,154,504,494.62	4,539,507,998.84
12621998	LG WIDE	1,807,579,587.00	4,313,023,083.70	4,154,504,494.62	4,539,507,998.84

126219 - PAIKORO Local Government, Niger State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
126	NIGER STATE	113,877,792.13	291,565,612.00	354,195,520.84	383,304,252.00
1262	ZONE B - NIGER EAST	113,877,792.13	291,565,612.00	354,195,520.84	383,304,252.00
126219	PAIKORO	113,877,792.13	291,565,612.00	354,195,520.84	383,304,252.00
12621998	LG WIDE	113,877,792.13	291,565,612.00	354,195,520.84	383,304,252.00

126219 - PAIKORO 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	674,000,000.00	1,671,137,394.37	810,955,700.00	2,114,299,975.28
1262	ZONE B - NIGER EAST	674,000,000.00	1,671,137,394.37	810,955,700.00	2,114,299,975.28
126219	PAIKORO	674,000,000.00	1,671,137,394.37	810,955,700.00	2,114,299,975.28
12621998	LG WIDE	674,000,000.00	1,671,137,394.37	810,955,700.00	2,114,299,975.28

126219 - PAIKORO Local Government, Niger State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	2,595,457,379.13	6,275,726,090.07	5,319,655,715.46	7,037,112,226.12
01	Agriculture	59,988,420.17	194,583,617.00	192,900,152.54	218,682,842.20
0101	Effective governance of the Agriculture Sector	59,988,420.17	194,583,617.00	192,900,152.54	207,882,842.20
010102	Agriculture sector coordination mechanisms	59,988,420.17	194,583,617.00	192,900,152.54	207,882,842.20
0103	Enhancement of food production and productivity	-	-	-	10,800,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	-	-	-	10,800,000.00
02	Societal Re-orientation	-	88,000,000.00	-	39,000,000.00
0210	Societal Re-orientation - General	-	88,000,000.00	-	39,000,000.00
021001	Societal Re-orientation - General	-	88,000,000.00	-	39,000,000.00
04	Health	584,451,481.55	656,269,345.03	590,386,623.84	643,827,323.64
0401	Effective governance of the health system	584,451,481.55	656,269,345.03	590,386,623.84	638,827,323.64
040103	Health sector coordination mechanisms	584,451,481.55	656,269,345.03	590,386,623.84	638,827,323.64
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	-	-	-	5,000,000.00
040601	Sustainable drug supply	-	-	-	5,000,000.00
05	Education	1,101,152.61	1,980,051,440.00	1,747,028,095.17	2,626,095,480.00
0501	Effective governance of the education system	1,101,152.61	1,963,051,440.00	1,735,028,095.17	2,596,095,480.00
050103	Education sector coordination mechanisms	1,101,152.61	1,963,051,440.00	1,735,028,095.17	2,596,095,480.00
0504	Improved quality of teaching and learning outcomes	-	-	-	10,000,000.00
050402	Instructional and learning materials	-	-	-	10,000,000.00
0505	Adequate infrastructure at all levels	-	17,000,000.00	12,000,000.00	20,000,000.00
050501	Schools' infrastructure construction and rehabilitation	-	17,000,000.00	12,000,000.00	20,000,000.00
06	Housing and Urban Development	707,283,189.79	1,612,684,286.37	845,853,220.78	2,010,440,886.37
0610	Housing and Urban Development - General	707,283,189.79	1,612,684,286.37	845,853,220.78	2,010,440,886.37
061001	Housing and Urban Development - General	707,283,189.79	1,612,684,286.37	845,853,220.78	2,010,440,886.37
09	Environmental Improvement	1,064,852.61	9,488,000.00	8,862,523.26	9,383,000.00
0910	Environmental Improvement - General	1,064,852.61	9,488,000.00	8,862,523.26	9,383,000.00
091001	Environmental Improvement - General	1,064,852.61	9,488,000.00	8,862,523.26	9,383,000.00
10	Water Resources and Rural Development	-	5,599,363.00	252,700.00	22,000,000.00
1010	Water Resources and Rural Deve - General	-	5,599,363.00	252,700.00	22,000,000.00
101001	Water Resources and Rural Deve - General	-	5,599,363.00	252,700.00	22,000,000.00
12	Growing the Private Sector	-	-	-	10,000,000.00
1210	Growing the Private Sector - General	-	-	-	10,000,000.00
121001	Growing the Private Sector - General	-	-	-	10,000,000.00
13	Reform of Government and Governance	887,028,224.57	1,234,275,909.77	1,443,338,341.93	879,128,194.31
1310	Reform of Government and Governance - General	887,028,224.57	1,234,275,909.77	1,443,338,341.93	879,128,194.31
131001	Reform of Government and Governance - General	887,028,224.57	1,234,275,909.77	1,443,338,341.93	879,128,194.31
14	Power	-	20,000,000.00	3,744,000.00	31,000,000.00
1410	Power - General	-	20,000,000.00	3,744,000.00	31,000,000.00
141001	Power - General	-	20,000,000.00	3,744,000.00	31,000,000.00
17	Road	1,064,852.61	9,412,000.00	8,807,947.26	9,307,000.00
1710	Road - General	1,064,852.61	9,412,000.00	8,807,947.26	9,307,000.00
171001	Road - General	1,064,852.61	9,412,000.00	8,807,947.26	9,307,000.00
23	Social Protection	353,475,205.23	465,362,128.90	478,482,110.68	538,247,499.60
2301	Effective Governance of Social Protection	70,167,653.23	172,054,576.90	83,404,776.19	169,939,947.60
230102	Social protection coordination and mechanisms	70,167,653.23	172,054,576.90	83,404,776.19	169,939,947.60
2302	Reduce Poverty and Vulnerability	-	-	-	10,000,000.00
230203	Unemployment benefits	-	-	-	10,000,000.00
2303	Promote gender equity and social justice	-	-	-	15,000,000.00
230301	Women's Economic Empowerment	-	-	-	10,000,000.00
230303	Inclusion of Marginalised Groups	-	-	-	5,000,000.00
2305	Social Pensions and Old Age Support	283,307,552.00	293,307,552.00	395,077,334.49	343,307,552.00
230501	Pensions Payments and Contributions	283,307,552.00	293,307,552.00	395,077,334.49	293,307,552.00
230502	Gratuity	-	-	-	50,000,000.00

126219 - PAIKORO Local Government, Niger State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Personnel Expenditure	1,807,579,587.00	4,313,023,083.70	4,154,504,494.62	4,539,507,998.84
01	Agriculture	58,959,867.56	185,313,617.00	184,233,462.27	198,727,842.20
0101	Effective governance of the Agriculture Sector	58,959,867.56	185,313,617.00	184,233,462.27	198,727,842.20
010102	Agriculture sector coordination mechanisms	58,959,867.56	185,313,617.00	184,233,462.27	198,727,842.20
04	Health	583,350,328.94	646,639,345.03	581,382,843.58	629,292,323.64
0401	Effective governance of the health system	583,350,328.94	646,639,345.03	581,382,843.58	629,292,323.64
040103	Health sector coordination mechanisms	583,350,328.94	646,639,345.03	581,382,843.58	629,292,323.64
05	Education	-	1,953,497,440.00	1,726,078,890.91	2,586,636,480.00
0501	Effective governance of the education system	-	1,953,497,440.00	1,726,078,890.91	2,586,636,480.00
050103	Education sector coordination mechanisms	-	1,953,497,440.00	1,726,078,890.91	2,586,636,480.00
06	Housing and Urban Development	33,283,189.79	148,810,800.00	61,853,220.78	146,567,400.00
0610	Housing and Urban Development - General	33,283,189.79	148,810,800.00	61,853,220.78	146,567,400.00
061001	Housing and Urban Development - General	33,283,189.79	148,810,800.00	61,853,220.78	146,567,400.00
13	Reform of Government and Governance	779,539,548.10	922,707,752.77	1,131,167,944.67	474,229,453.40
1310	Reform of Government and Governance - General	779,539,548.10	922,707,752.77	1,131,167,944.67	474,229,453.40
131001	Reform of Government and Governance - General	779,539,548.10	922,707,752.77	1,131,167,944.67	474,229,453.40
23	Social Protection	352,446,652.62	456,054,128.90	469,788,132.41	504,054,499.60
2301	Effective Governance of Social Protection	69,139,100.62	162,746,576.90	74,710,797.92	160,746,947.60
230102	Social protection coordination and mechanisms	69,139,100.62	162,746,576.90	74,710,797.92	160,746,947.60
2305	Social Pensions and Old Age Support	283,307,552.00	293,307,552.00	395,077,334.49	343,307,552.00
230501	Pensions Payments and Contributions	283,307,552.00	293,307,552.00	395,077,334.49	293,307,552.00
230502	Gratuity	-	-	-	50,000,000.00

126219 - PAIKORO Local Government, Niger State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Other Recurrent Expenditure	113,877,792.13	291,565,612.00	354,195,520.84	383,304,252.00
01	Agriculture	1,028,552.61	9,270,000.00	8,666,690.26	9,155,000.00
0101	Effective governance of the Agriculture Sector	1,028,552.61	9,270,000.00	8,666,690.26	9,155,000.00
010102	Agriculture sector coordination mechanisms	1,028,552.61	9,270,000.00	8,666,690.26	9,155,000.00
04	Health	1,101,152.61	9,630,000.00	9,003,780.26	9,535,000.00
0401	Effective governance of the health system	1,101,152.61	9,630,000.00	9,003,780.26	9,535,000.00
040103	Health sector coordination mechanisms	1,101,152.61	9,630,000.00	9,003,780.26	9,535,000.00
05	Education	1,101,152.61	9,554,000.00	8,949,204.26	9,459,000.00
0501	Effective governance of the education system	1,101,152.61	9,554,000.00	8,949,204.26	9,459,000.00
050103	Education sector coordination mechanisms	1,101,152.61	9,554,000.00	8,949,204.26	9,459,000.00
09	Environmental Improvement	1,064,852.61	9,488,000.00	8,862,523.26	9,383,000.00
0910	Environmental Improvement - General	1,064,852.61	9,488,000.00	8,862,523.26	9,383,000.00
091001	Environmental Improvement - General	1,064,852.61	9,488,000.00	8,862,523.26	9,383,000.00
13	Reform of Government and Governance	107,488,676.48	234,903,612.00	301,211,397.26	327,272,252.00
1310	Reform of Government and Governance - General	107,488,676.48	234,903,612.00	301,211,397.26	327,272,252.00
131001	Reform of Government and Governance - General	107,488,676.48	234,903,612.00	301,211,397.26	327,272,252.00
17	Road	1,064,852.61	9,412,000.00	8,807,947.26	9,307,000.00
1710	Road - General	1,064,852.61	9,412,000.00	8,807,947.26	9,307,000.00
171001	Road - General	1,064,852.61	9,412,000.00	8,807,947.26	9,307,000.00
23	Social Protection	1,028,552.61	9,308,000.00	8,693,978.26	9,193,000.00
2301	Effective Governance of Social Protection	1,028,552.61	9,308,000.00	8,693,978.26	9,193,000.00
230102	Social protection coordination and mechanisms	1,028,552.61	9,308,000.00	8,693,978.26	9,193,000.00

126219 - PAIKORO Local Government, Niger State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	674,000,000.00	1,671,137,394.37	810,955,700.00	2,114,299,975.28
01	Agriculture	-	-	-	10,800,000.00
0103	Enhancement of food production and productivity	-	-	-	10,800,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	-	-	-	10,800,000.00
02	Societal Re-orientation	-	88,000,000.00	-	39,000,000.00
0210	Societal Re-orientation - General	-	88,000,000.00	-	39,000,000.00
021001	Societal Re-orientation - General	-	88,000,000.00	-	39,000,000.00
04	Health	-	-	-	5,000,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	-	-	-	5,000,000.00
040601	Sustainable drug supply	-	-	-	5,000,000.00
05	Education	-	17,000,000.00	12,000,000.00	30,000,000.00
0504	Improved quality of teaching and learning outcomes	-	-	-	10,000,000.00
050402	Instructional and learning materials	-	-	-	10,000,000.00
0505	Adequate infrastructure at all levels	-	17,000,000.00	12,000,000.00	20,000,000.00
050501	Schools' infrastructure construction and rehabilitation	-	17,000,000.00	12,000,000.00	20,000,000.00
06	Housing and Urban Development	674,000,000.00	1,463,873,486.37	784,000,000.00	1,863,873,486.37
0610	Housing and Urban Development - General	674,000,000.00	1,463,873,486.37	784,000,000.00	1,863,873,486.37
061001	Housing and Urban Development - General	674,000,000.00	1,463,873,486.37	784,000,000.00	1,863,873,486.37
10	Water Resources and Rural Development	-	5,599,363.00	252,700.00	22,000,000.00
1010	Water Resources and Rural Deve - General	-	5,599,363.00	252,700.00	22,000,000.00
101001	Water Resources and Rural Deve - General	-	5,599,363.00	252,700.00	22,000,000.00
12	Growing the Private Sector	-	-	-	10,000,000.00
1210	Growing the Private Sector - General	-	-	-	10,000,000.00
121001	Growing the Private Sector - General	-	-	-	10,000,000.00
13	Reform of Government and Governance	-	76,664,545.00	10,959,000.00	77,626,488.91
1310	Reform of Government and Governance - General	-	76,664,545.00	10,959,000.00	77,626,488.91
131001	Reform of Government and Governance - General	-	76,664,545.00	10,959,000.00	77,626,488.91
14	Power	-	20,000,000.00	3,744,000.00	31,000,000.00
1410	Power - General	-	20,000,000.00	3,744,000.00	31,000,000.00
141001	Power - General	-	20,000,000.00	3,744,000.00	31,000,000.00
23	Social Protection	-	-	-	25,000,000.00
2302	Reduce Poverty and Vulnerability	-	-	-	10,000,000.00
230203	Unemployment benefits	-	-	-	10,000,000.00
2303	Promote gender equity and social justice	-	-	-	15,000,000.00
230301	Women's Economic Empowerment	-	-	-	10,000,000.00
230303	Inclusion of Marginalised Groups	-	-	-	5,000,000.00

126219 - PAIKORO Local Government, Niger State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
Total Capital Expenditure						674,000,000.00	1,671,137,394.37	810,955,700.00	2,114,299,975.28
i. Contribution to Local Government Pilgrims	02 - Societal Re-orientation	011100100100 - CHAIRMAN	23020128 - CONSTRUCTION OF IRELGIOUS BUILDINGS	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	12621998 - LG WIDE	-	88,000,000.00	-	39,000,000.00
i. (SP) Empowering Individual with Special needs across Paikoro Local Government	23 - Social Protection	011100100100 - CHAIRMAN	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	12621998 - LG WIDE	-	-	-	5,000,000.00
i. Empowering of Women across 11 ward	23 - Social Protection	011100100100 - CHAIRMAN	DEVELOPMENT	71041 - FAMILY AND CHILDREN	12621998 - LG WIDE	-	-	-	10,000,000.00
ii. Empowering of Youth across 11 wards	23 - Social Protection	011100100100 - CHAIRMAN	DEVELOPMENT	71051 - UNEMPLOYMENT	12621998 - LG WIDE	-	-	-	10,000,000.00
Intervention to Water Facilities and iv. intervention to Social Activities	06 - Housing and Urban Development	011100100100 - CHAIRMAN	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12621998 - LG WIDE	-	-	-	400,000,000.00
i. Purchase of 50 Bags of Grains (Maize) at 1,500,000	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12621998 - LG WIDE	-	-	-	1,500,000.00
ii. Purchase of 50 Bags of Grains (Millet) at 2,000,000	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12621998 - LG WIDE	-	-	-	2,000,000.00
iii. Purchase of 50 Bags of Grains (Rice) at 3,000,000	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12621998 - LG WIDE	-	-	-	3,000,000.00
iv. Purchase of 50 Bags of Grains (Beans) at 2,300,000	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12621998 - LG WIDE	-	-	-	2,300,000.00
v. Purchase of 50 Bags of Grains (Genuea Corn) at 2,000,000	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12621998 - LG WIDE	-	-	-	2,000,000.00
i. Contribution to Ward Development Project	06 - Housing and Urban Development	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12621998 - LG WIDE	-	240,000,000.00	80,000,000.00	240,000,000.00
ii. Contribution to Urban Renewal and Rural Development	06 - Housing and Urban Development	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12621998 - LG WIDE	674,000,000.00	1,223,873,486.37	704,000,000.00	1,223,873,486.37
i. Renovation of Paikoro Local Government Secretariate, Paiko	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12621998 - LG WIDE	-	28,664,545.00	1,049,000.00	30,000,000.00
ii. Furnishing of Paikoro Local Government Secretariate, Paiko	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12621998 - LG WIDE	-	-	-	8,126,488.91
i. Purchase of 2Nos. Of 500KVA Transformer at 12,500,000 each	14 - Power	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010119 - PURCHASE OF POWER GENERATING SET	70435 - ELECTRICITY	12621998 - LG WIDE	-	20,000,000.00	3,744,000.00	25,000,000.00
i. Procurement Of 5 Nos. Motor cycles(Bajaj) for 8 Department of the LGA At 1,500,000 each	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010104 - PURCHASE OF MOTOR CYCLES / TRICYCLE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12621998 - LG WIDE	-	8,000,000.00	3,910,000.00	7,500,000.00
ii. Procurement of 2 Nos. Official vehicle Corolla LE 2005 At 10,000,000 & 1 No. of Corolla LE 2008 MDL At 12,000,000	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12621998 - LG WIDE	-	40,000,000.00	6,000,000.00	32,000,000.00
i. Drilling of 11Nos. Of hand pump boreholes Aross 11 wards of Paikoro Local Government 2,000,000 each	10 - Water Resources and Rural Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12621998 - LG WIDE	-	5,599,363.00	252,700.00	22,000,000.00
i. Procurement and Installation of 30Nos. 90wats Solar Sreet	14 - Power	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010119 - PURCHASE OF POWER GENERATING SET	70621 - COMMUNITY DEVELOPMENT	12621998 - LG WIDE	-	-	-	6,000,000.00
i. Construction Of parameter fence at Tungan Mallam Market Siche and Farin-Doki Primary School Paiko, Siche Primary School Kwagana 10,000,000 each	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020122 - CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12621998 - LG WIDE	-	-	-	10,000,000.00
ii. (SP) Purchase of learning and Instructional Materials to primary and secondary schools in Paikoro local government	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	70912 - PRIMARY EDUCATION	12621998 - LG WIDE	-	-	-	20,000,000.00
	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23010136 - PURCHASE OF SCHOOL FURNITURE	70912 - PRIMARY EDUCATION	12621998 - LG WIDE	-	-	-	10,000,000.00
iii. Construction of ICT at Zubairu Primary School, Paiko	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	70912 - PRIMARY EDUCATION	12621998 - LG WIDE	-	17,000,000.00	12,000,000.00	-
i. (SP)Antenantal Routine Drugs Accros the Paikoro Local Government PHC centres	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12621998 - LG WIDE	-	-	-	5,000,000.00

011100100100		CHAIRMAN			
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>284,757,113.90</u>	<u>338,127,006.39</u>	<u>386,204,903.45</u>	<u>506,742,599.28</u>
21	PERSONNEL COST	283,600,479.48	239,681,006.39	376,422,300.22	32,416,599.28
2101	SALARY	176,949,459.42	149,546,378.03	234,864,633.02	20,225,987.38
210101	SALARIES AND WAGES	176,949,459.42	149,546,378.03	234,864,633.02	20,225,987.38
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	176,949,459.42	149,546,378.03	234,864,633.02	20,225,987.38
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	106,651,020.06	90,134,628.36	141,557,667.20	12,190,611.90
210201	ALLOWANCES	106,651,020.06	90,134,628.36	141,557,667.20	12,190,611.90
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	106,651,020.06	90,134,628.36	141,557,667.20	12,190,611.90
22	OTHER RECURRENT COSTS	1,156,634.41	10,446,000.00	9,782,603.23	10,326,000.00
2202	OVERHEAD COST	1,156,634.41	10,446,000.00	9,782,603.23	10,326,000.00
220201	TRAVEL & TRANSPORT - GENERAL	202,930.00	777,000.00	794,815.00	847,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	115,960.00	444,000.00	454,180.00	484,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	86,970.00	333,000.00	340,635.00	363,000.00
220202	UTILITIES - GENERAL	0.00	64,000.00	40,000.00	64,000.00
22020202	TELEPHONE CHARGES	0.00	64,000.00	40,000.00	64,000.00
220203	MATERIALS & SUPPLIES - GENERAL	72,120.00	522,000.00	438,790.50	492,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	24,040.00	174,000.00	146,263.50	164,000.00
22020302	BOOKS	24,040.00	174,000.00	146,263.50	164,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	24,040.00	174,000.00	146,263.50	164,000.00
220204	MAINTENANCE SERVICES - GENERAL	51,170.00	483,000.00	385,000.00	483,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	29,240.00	276,000.00	220,000.00	276,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	21,930.00	207,000.00	165,000.00	207,000.00
220205	TRAINING - GENERAL	0.00	240,000.00	178,304.00	240,000.00
22020501	LOCAL TRAINING	0.00	240,000.00	178,304.00	240,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	830,414.41	8,360,000.00	7,945,693.73	8,200,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	311,405.40	3,135,000.00	2,979,635.15	3,075,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021003	PUBLICITY & ADVERTISEMENTS	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	103,801.80	1,045,000.00	993,211.72	1,025,000.00
23	CAPITAL EXPENDITURE	0.00	88,000,000.00	0.00	464,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	88,000,000.00	0.00	439,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	88,000,000.00	0.00	439,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	400,000,000.00
23020128	CONSTRUCTION OF IRELIGIOUS BUILDINGS	0.00	88,000,000.00	0.00	39,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	25,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	25,000,000.00
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	25,000,000.00

011100100200		VICE-CHAIRMAN			
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>200,701,092.35</u>	<u>178,020,473.77</u>	<u>273,691,618.42</u>	<u>31,978,320.75</u>
21	PERSONNEL COST	199,672,539.74	168,750,473.77	265,024,928.16	22,823,320.75
2101	SALARY	157,012,131.72	132,696,622.43	208,401,861.28	17,947,075.99
210101	SALARIES AND WAGES	157,012,131.72	132,696,622.43	208,401,861.28	17,947,075.99
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	157,012,131.72	132,696,622.43	208,401,861.28	17,947,075.99
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	42,660,408.03	36,053,851.35	56,623,066.88	4,876,244.76
210201	ALLOWANCES	42,660,408.03	36,053,851.35	56,623,066.88	4,876,244.76
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	42,660,408.03	36,053,851.35	56,623,066.88	4,876,244.76

22	OTHER RECURRENT COSTS	1,028,552.61	9,270,000.00	8,666,690.26	9,155,000.00
2202	OVERHEAD COST	1,028,552.61	9,270,000.00	8,666,690.26	9,155,000.00
220201	TRAVEL & TRANSPORT - GENERAL	173,940.00	666,000.00	681,270.00	726,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	115,960.00	444,000.00	454,180.00	484,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	57,980.00	222,000.00	227,090.00	242,000.00
220202	UTILITIES - GENERAL	0.00	56,000.00	35,000.00	56,000.00
22020202	TELEPHONE CHARGES	0.00	56,000.00	35,000.00	56,000.00
220203	MATERIALS & SUPPLIES - GENERAL	84,140.00	609,000.00	511,922.25	574,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	36,060.00	261,000.00	219,395.25	246,000.00
22020302	BOOKS	24,040.00	174,000.00	146,263.50	164,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	24,040.00	174,000.00	146,263.50	164,000.00
220204	MAINTENANCE SERVICES - GENERAL	43,860.00	414,000.00	330,000.00	414,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	29,240.00	276,000.00	220,000.00	276,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	14,620.00	138,000.00	110,000.00	138,000.00
220205	TRAINING - GENERAL	0.00	210,000.00	156,016.00	210,000.00
22020501	LOCAL TRAINING	0.00	210,000.00	156,016.00	210,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	726,612.61	7,315,000.00	6,952,482.01	7,175,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021003	PUBLICITY & ADVERTISEMENTS	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	103,801.80	1,045,000.00	993,211.72	1,025,000.00

011118300100	INTERNAL AUDIT				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	1,101,152.61	9,630,000.00	9,003,780.26	9,535,000.00
22	OTHER RECURRENT COSTS	1,101,152.61	9,630,000.00	9,003,780.26	9,535,000.00
2202	OVERHEAD COST	1,101,152.61	9,630,000.00	9,003,780.26	9,535,000.00
220201	TRAVEL & TRANSPORT - GENERAL	231,920.00	888,000.00	908,360.00	968,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	115,960.00	444,000.00	454,180.00	484,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	115,960.00	444,000.00	454,180.00	484,000.00
220202	UTILITIES - GENERAL	0.00	56,000.00	35,000.00	56,000.00
22020202	TELEPHONE CHARGES	0.00	56,000.00	35,000.00	56,000.00
220203	MATERIALS & SUPPLIES - GENERAL	84,140.00	609,000.00	511,922.25	574,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	36,060.00	261,000.00	219,395.25	246,000.00
22020302	BOOKS	24,040.00	174,000.00	146,263.50	164,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	24,040.00	174,000.00	146,263.50	164,000.00
220204	MAINTENANCE SERVICES - GENERAL	58,480.00	552,000.00	440,000.00	552,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	29,240.00	276,000.00	220,000.00	276,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	29,240.00	276,000.00	220,000.00	276,000.00
220205	TRAINING - GENERAL	0.00	210,000.00	156,016.00	210,000.00
22020501	LOCAL TRAINING	0.00	210,000.00	156,016.00	210,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	726,612.61	7,315,000.00	6,952,482.01	7,175,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021003	PUBLICITY & ADVERTISEMENTS	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	103,801.80	1,045,000.00	993,211.72	1,025,000.00

011200100100	THE LEGISLATIVE COUNCIL				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	228,810,653.81	202,041,042.25	311,206,207.98	35,495,825.97

21	PERSONNEL COST	227,733,781.20	192,466,042.25	302,270,552.97	26,030,825.97
2101	SALARY	163,743,169.16	138,385,265.23	217,335,952.65	18,716,458.83
210101	SALARIES AND WAGES	163,743,169.16	138,385,265.23	217,335,952.65	18,716,458.83
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	163,743,169.16	138,385,265.23	217,335,952.65	18,716,458.83
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	63,990,612.04	54,080,777.02	84,934,600.32	7,314,367.14
210201	ALLOWANCES	63,990,612.04	54,080,777.02	84,934,600.32	7,314,367.14
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	63,990,612.04	54,080,777.02	84,934,600.32	7,314,367.14
22	OTHER RECURRENT COSTS	1,076,872.61	9,575,000.00	8,935,655.01	9,465,000.00
2202	OVERHEAD COST	1,076,872.61	9,575,000.00	8,935,655.01	9,465,000.00
220201	TRAVEL & TRANSPORT - GENERAL	202,930.00	777,000.00	794,815.00	847,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	115,960.00	444,000.00	454,180.00	484,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	86,970.00	333,000.00	340,635.00	363,000.00
220202	UTILITIES - GENERAL	0.00	64,000.00	40,000.00	64,000.00
22020202	TELEPHONE CHARGES	0.00	64,000.00	40,000.00	64,000.00
220203	MATERIALS & SUPPLIES - GENERAL	96,160.00	696,000.00	585,054.00	656,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	36,060.00	261,000.00	219,395.25	246,000.00
22020302	BOOKS	24,040.00	174,000.00	146,263.50	164,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	36,060.00	261,000.00	219,395.25	246,000.00
220204	MAINTENANCE SERVICES - GENERAL	51,170.00	483,000.00	385,000.00	483,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	29,240.00	276,000.00	220,000.00	276,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	21,930.00	207,000.00	165,000.00	207,000.00
220205	TRAINING - GENERAL	0.00	240,000.00	178,304.00	240,000.00
22020501	LOCAL TRAINING	0.00	240,000.00	178,304.00	240,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	726,612.61	7,315,000.00	6,952,482.01	7,175,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021003	PUBLICITY & ADVERTISEMENTS	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	103,801.80	1,045,000.00	993,211.72	1,025,000.00

016100100100	Office of the Secretary to LGC				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	1,101,152.61	9,668,000.00	9,031,068.26	9,573,000.00
22	OTHER RECURRENT COSTS	1,101,152.61	9,668,000.00	9,031,068.26	9,573,000.00
2202	OVERHEAD COST	1,101,152.61	9,668,000.00	9,031,068.26	9,573,000.00
220201	TRAVEL & TRANSPORT - GENERAL	231,920.00	888,000.00	908,360.00	968,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	115,960.00	444,000.00	454,180.00	484,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	115,960.00	444,000.00	454,180.00	484,000.00
220202	UTILITIES - GENERAL	0.00	64,000.00	40,000.00	64,000.00
22020202	TELEPHONE CHARGES	0.00	64,000.00	40,000.00	64,000.00
220203	MATERIALS & SUPPLIES - GENERAL	84,140.00	609,000.00	511,922.25	574,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	36,060.00	261,000.00	219,395.25	246,000.00
22020302	BOOKS	24,040.00	174,000.00	146,263.50	164,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	24,040.00	174,000.00	146,263.50	164,000.00
220204	MAINTENANCE SERVICES - GENERAL	58,480.00	552,000.00	440,000.00	552,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	29,240.00	276,000.00	220,000.00	276,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	29,240.00	276,000.00	220,000.00	276,000.00
220205	TRAINING - GENERAL	0.00	240,000.00	178,304.00	240,000.00
22020501	LOCAL TRAINING	0.00	240,000.00	178,304.00	240,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	726,612.61	7,315,000.00	6,952,482.01	7,175,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00

22021002	HONORARIUM & SITTING ALLOWANCE	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021003	PUBLICITY & ADVERTISEMENTS	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	103,801.80	1,045,000.00	993,211.72	1,025,000.00

012500100100 DEPARTMENT OF PERSONNEL MANAGEMENT					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
<u>2</u>	EXPENDITURES	30,664,107.69	142,188,000.00	80,117,197.73	184,093,507.40
21	PERSONNEL COST	29,550,935.08	132,471,000.00	71,040,285.71	174,476,507.40
2101	SALARY	29,550,935.08	132,471,000.00	71,040,285.71	161,536,800.00
210101	SALARIES AND WAGES	29,550,935.08	132,471,000.00	71,040,285.71	161,536,800.00
21010101	SALARY	29,550,935.08	132,471,000.00	71,040,285.71	161,536,800.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	12,939,707.40
210201	ALLOWANCES	0.00	0.00	0.00	12,939,707.40
21020101	REGULAR ALLOWANCE	0.00	0.00	0.00	12,939,707.40
22	OTHER RECURRENT COSTS	1,113,172.61	9,717,000.00	9,076,912.01	9,617,000.00
2202	OVERHEAD COST	1,113,172.61	9,717,000.00	9,076,912.01	9,617,000.00
220201	TRAVEL & TRANSPORT - GENERAL	231,920.00	888,000.00	908,360.00	968,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	115,960.00	444,000.00	454,180.00	484,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	115,960.00	444,000.00	454,180.00	484,000.00
220202	UTILITIES - GENERAL	0.00	56,000.00	35,000.00	56,000.00
22020202	TELEPHONE CHARGES	0.00	56,000.00	35,000.00	56,000.00
220203	MATERIALS & SUPPLIES - GENERAL	96,160.00	696,000.00	585,054.00	656,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	36,060.00	261,000.00	219,395.25	246,000.00
22020302	BOOKS	24,040.00	174,000.00	146,263.50	164,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	36,060.00	261,000.00	219,395.25	246,000.00
220204	MAINTENANCE SERVICES - GENERAL	58,480.00	552,000.00	440,000.00	552,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	29,240.00	276,000.00	220,000.00	276,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	29,240.00	276,000.00	220,000.00	276,000.00
220205	TRAINING - GENERAL	0.00	210,000.00	156,016.00	210,000.00
22020501	LOCAL TRAINING	0.00	210,000.00	156,016.00	210,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	726,612.61	7,315,000.00	6,952,482.01	7,175,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021003	PUBLICITY & ADVERTISEMENTS	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	103,801.80	1,045,000.00	993,211.72	1,025,000.00

021500100100 DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
<u>2</u>	EXPENDITURES	733,988,420.17	1,658,457,103.37	976,900,152.54	1,682,556,328.57
21	PERSONNEL COST	58,959,867.56	185,313,617.00	184,233,462.27	198,727,842.20
2101	SALARY	58,959,867.56	185,313,617.00	184,233,462.27	198,727,842.20
210101	SALARIES AND WAGES	58,959,867.56	185,313,617.00	184,233,462.27	198,727,842.20
21010101	SALARY	58,959,867.56	185,313,617.00	184,233,462.27	198,727,842.20
22	OTHER RECURRENT COSTS	1,028,552.61	9,270,000.00	8,666,690.26	9,155,000.00
2202	OVERHEAD COST	1,028,552.61	9,270,000.00	8,666,690.26	9,155,000.00
220201	TRAVEL & TRANSPORT - GENERAL	173,940.00	666,000.00	681,270.00	726,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	57,980.00	222,000.00	227,090.00	242,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	115,960.00	444,000.00	454,180.00	484,000.00
220202	UTILITIES - GENERAL	0.00	56,000.00	35,000.00	56,000.00
22020202	TELEPHONE CHARGES	0.00	56,000.00	35,000.00	56,000.00

220203	MATERIALS & SUPPLIES - GENERAL	84,140.00	609,000.00	511,922.25	574,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	36,060.00	261,000.00	219,395.25	246,000.00
22020302	BOOKS	24,040.00	174,000.00	146,263.50	164,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	24,040.00	174,000.00	146,263.50	164,000.00
220204	MAINTENANCE SERVICES - GENERAL	43,860.00	414,000.00	330,000.00	414,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	14,620.00	138,000.00	110,000.00	138,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	29,240.00	276,000.00	220,000.00	276,000.00
220205	TRAINING - GENERAL	0.00	210,000.00	156,016.00	210,000.00
22020501	LOCAL TRAINING	0.00	210,000.00	156,016.00	210,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	726,612.61	7,315,000.00	6,952,482.01	7,175,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021003	PUBLICITY & ADVERTISEMENTS	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	103,801.80	1,045,000.00	993,211.72	1,025,000.00
23	CAPITAL EXPENDITURE	674,000,000.00	1,463,873,486.37	784,000,000.00	1,474,673,486.37
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	10,800,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	10,800,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	0.00	0.00	10,800,000.00
2302	CONSTRUCTION / PROVISION	674,000,000.00	1,463,873,486.37	784,000,000.00	1,463,873,486.37
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	674,000,000.00	1,463,873,486.37	784,000,000.00	1,463,873,486.37
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	674,000,000.00	1,463,873,486.37	784,000,000.00	1,463,873,486.37

022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	421,983,529.20	638,239,164.00	734,649,186.97	802,076,004.00
21	PERSONNEL COST	322,289,364.59	472,365,552.00	497,977,334.49	543,078,752.00
2101	SALARY	38,981,812.59	179,058,000.00	102,900,000.00	199,771,200.00
210101	SALARIES AND WAGES	38,981,812.59	179,058,000.00	102,900,000.00	199,771,200.00
21010101	SALARY	38,981,812.59	179,058,000.00	102,900,000.00	199,771,200.00
2103	SOCIAL BENEFITS	283,307,552.00	293,307,552.00	395,077,334.49	343,307,552.00
210301	SOCIAL BENEFITS	283,307,552.00	293,307,552.00	395,077,334.49	343,307,552.00
21030101	GRATUITY	0.00	0.00	0.00	50,000,000.00
21030102	PENSION	283,307,552.00	293,307,552.00	395,077,334.49	293,307,552.00
22	OTHER RECURRENT COSTS	99,694,164.61	165,873,612.00	236,671,852.48	258,997,252.00
2202	OVERHEAD COST	1,028,552.61	9,308,000.00	8,693,978.26	9,193,000.00
220201	TRAVEL & TRANSPORT - GENERAL	173,940.00	666,000.00	681,270.00	726,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	115,960.00	444,000.00	454,180.00	484,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	57,980.00	222,000.00	227,090.00	242,000.00
220202	UTILITIES - GENERAL	0.00	64,000.00	40,000.00	64,000.00
22020202	TELEPHONE CHARGES	0.00	64,000.00	40,000.00	64,000.00
220203	MATERIALS & SUPPLIES - GENERAL	84,140.00	609,000.00	511,922.25	574,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	36,060.00	261,000.00	219,395.25	246,000.00
22020302	BOOKS	24,040.00	174,000.00	146,263.50	164,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	24,040.00	174,000.00	146,263.50	164,000.00
220204	MAINTENANCE SERVICES - GENERAL	43,860.00	414,000.00	330,000.00	414,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	14,620.00	138,000.00	110,000.00	138,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	29,240.00	276,000.00	220,000.00	276,000.00
220205	TRAINING - GENERAL	0.00	240,000.00	178,304.00	240,000.00
22020501	LOCAL TRAINING	0.00	240,000.00	178,304.00	240,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	726,612.61	7,315,000.00	6,952,482.01	7,175,000.00

22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021003	PUBLICITY & ADVERTISEMENTS	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	103,801.80	1,045,000.00	993,211.72	1,025,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	98,665,612.00	156,565,612.00	227,977,874.22	249,804,252.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	98,665,612.00	156,565,612.00	227,977,874.22	249,804,252.00
22040103	GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT	9,600,000.00	9,600,000.00	32,800,000.00	32,800,000.00
22040104	GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND	0.00	0.00	8,000,000.00	8,000,000.00
22040105	GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT	0.00	0.00	28,800,000.00	28,800,000.00
22040107	GRANTS TO LOCAL GOVERNMENT - RECURRENT	33,120,000.00	87,020,000.00	84,832,262.38	105,500,000.00
22040109	GRANTS TO EMIRATE COUNCIL - RECURRENT	46,345,612.00	50,345,612.00	65,545,611.84	66,704,252.00
22040115	2% TRAINING FUND	9,600,000.00	9,600,000.00	8,000,000.00	8,000,000.00

023400100100 DEPARTMENT OF WORKS AND HOUSING					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	34,348,042.40	260,486,708.00	85,616,868.04	296,500,888.91
21	PERSONNEL COST	33,283,189.79	148,810,800.00	61,853,220.78	146,567,400.00
2101	SALARY	33,283,189.79	148,810,800.00	61,853,220.78	146,567,400.00
210101	SALARIES AND WAGES	33,283,189.79	148,810,800.00	61,853,220.78	146,567,400.00
21010101	SALARY	33,283,189.79	148,810,800.00	61,853,220.78	146,567,400.00
22	OTHER RECURRENT COSTS	1,064,852.61	9,412,000.00	8,807,947.26	9,307,000.00
2202	OVERHEAD COST	1,064,852.61	9,412,000.00	8,807,947.26	9,307,000.00
220201	TRAVEL & TRANSPORT - GENERAL	202,930.00	777,000.00	794,815.00	847,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	86,970.00	333,000.00	340,635.00	363,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	115,960.00	444,000.00	454,180.00	484,000.00
220202	UTILITIES - GENERAL	0.00	48,000.00	30,000.00	48,000.00
22020202	TELEPHONE CHARGES	0.00	48,000.00	30,000.00	48,000.00
220203	MATERIALS & SUPPLIES - GENERAL	84,140.00	609,000.00	511,922.25	574,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	36,060.00	261,000.00	219,395.25	246,000.00
22020302	BOOKS	24,040.00	174,000.00	146,263.50	164,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	24,040.00	174,000.00	146,263.50	164,000.00
220204	MAINTENANCE SERVICES - GENERAL	51,170.00	483,000.00	385,000.00	483,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	21,930.00	207,000.00	165,000.00	207,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	29,240.00	276,000.00	220,000.00	276,000.00
220205	TRAINING - GENERAL	0.00	180,000.00	133,728.00	180,000.00
22020501	LOCAL TRAINING	0.00	180,000.00	133,728.00	180,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	726,612.61	7,315,000.00	6,952,482.01	7,175,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021003	PUBLICITY & ADVERTISEMENTS	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	103,801.80	1,045,000.00	993,211.72	1,025,000.00
23	CAPITAL EXPENDITURE	0.00	102,263,908.00	14,955,700.00	140,626,488.91
2301	FIXED ASSETS PURCHASED	0.00	68,000,000.00	13,654,000.00	78,626,488.91
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	68,000,000.00	13,654,000.00	78,626,488.91
23010104	PURCHASE OF MOTOR CYCLES / TRICYCLE	0.00	8,000,000.00	3,910,000.00	7,500,000.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	40,000,000.00	6,000,000.00	32,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	8,126,488.91
23010119	PURCHASE OF POWER GENERATING SET	0.00	20,000,000.00	3,744,000.00	31,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	5,599,363.00	252,700.00	32,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	5,599,363.00	252,700.00	32,000,000.00

23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	5,599,363.00	252,700.00	22,000,000.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	0.00	0.00	0.00	10,000,000.00
2303	REHABILITATION / REPAIRS	0.00	28,664,545.00	1,049,000.00	30,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	28,664,545.00	1,049,000.00	30,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	28,664,545.00	1,049,000.00	30,000,000.00

023800100100 DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	1,216,974.41	21,005,230.35	23,552,713.34	29,315,000.00
21	PERSONNEL COST	0.00	10,281,230.35	13,509,877.61	18,711,000.00
2101	SALARY	0.00	10,281,230.35	13,509,877.61	18,711,000.00
210101	SALARIES AND WAGES	0.00	10,281,230.35	13,509,877.61	18,711,000.00
21010101	SALARY	0.00	10,281,230.35	13,509,877.61	18,711,000.00
22	OTHER RECURRENT COSTS	1,216,974.41	10,724,000.00	10,042,835.73	10,604,000.00
2202	OVERHEAD COST	1,216,974.41	10,724,000.00	10,042,835.73	10,604,000.00
220201	TRAVEL & TRANSPORT - GENERAL	231,920.00	888,000.00	908,360.00	968,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	115,960.00	444,000.00	454,180.00	484,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	115,960.00	444,000.00	454,180.00	484,000.00
220202	UTILITIES - GENERAL	0.00	48,000.00	30,000.00	48,000.00
22020202	TELEPHONE CHARGES	0.00	48,000.00	30,000.00	48,000.00
220203	MATERIALS & SUPPLIES - GENERAL	96,160.00	696,000.00	585,054.00	656,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	36,060.00	261,000.00	219,395.25	246,000.00
22020302	BOOKS	24,040.00	174,000.00	146,263.50	164,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	36,060.00	261,000.00	219,395.25	246,000.00
220204	MAINTENANCE SERVICES - GENERAL	58,480.00	552,000.00	440,000.00	552,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	29,240.00	276,000.00	220,000.00	276,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	29,240.00	276,000.00	220,000.00	276,000.00
220205	TRAINING - GENERAL	0.00	180,000.00	133,728.00	180,000.00
22020501	LOCAL TRAINING	0.00	180,000.00	133,728.00	180,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	830,414.41	8,360,000.00	7,945,693.73	8,200,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021003	PUBLICITY & ADVERTISEMENTS	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00

051400100100 DEPARTMENT OF SOCIAL WELFARE DEPARTMENT					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	70,167,653.23	172,054,576.90	83,404,776.19	169,939,947.60
21	PERSONNEL COST	69,139,100.62	162,746,576.90	74,710,797.92	160,746,947.60
2101	SALARY	69,139,100.62	162,746,576.90	74,710,797.92	160,746,947.60
210101	SALARIES AND WAGES	69,139,100.62	162,746,576.90	74,710,797.92	160,746,947.60
21010101	SALARY	69,139,100.62	162,746,576.90	74,710,797.92	160,746,947.60
22	OTHER RECURRENT COSTS	1,028,552.61	9,308,000.00	8,693,978.26	9,193,000.00
2202	OVERHEAD COST	1,028,552.61	9,308,000.00	8,693,978.26	9,193,000.00
220201	TRAVEL & TRANSPORT - GENERAL	173,940.00	666,000.00	681,270.00	726,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	57,980.00	222,000.00	227,090.00	242,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	115,960.00	444,000.00	454,180.00	484,000.00
220202	UTILITIES - GENERAL	0.00	64,000.00	40,000.00	64,000.00
22020202	TELEPHONE CHARGES	0.00	64,000.00	40,000.00	64,000.00
220203	MATERIALS & SUPPLIES - GENERAL	84,140.00	609,000.00	511,922.25	574,000.00

22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	36,060.00	261,000.00	219,395.25	246,000.00
22020302	BOOKS	24,040.00	174,000.00	146,263.50	164,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	24,040.00	174,000.00	146,263.50	164,000.00
220204	MAINTENANCE SERVICES - GENERAL	43,860.00	414,000.00	330,000.00	414,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	14,620.00	138,000.00	110,000.00	138,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	29,240.00	276,000.00	220,000.00	276,000.00
220205	TRAINING - GENERAL	0.00	240,000.00	178,304.00	240,000.00
22020501	LOCAL TRAINING	0.00	240,000.00	178,304.00	240,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	726,612.61	7,315,000.00	6,952,482.01	7,175,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	103,801.80	1,045,000.00	993,211.72	1,025,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021003	PUBLICITY & ADVERTISEMENTS	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00

051700100100 DEPARTMENT OF EDUCATION					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	1,101,152.61	26,554,000.00	20,949,204.26	39,459,000.00
22	OTHER RECURRENT COSTS	1,101,152.61	9,554,000.00	8,949,204.26	9,459,000.00
2202	OVERHEAD COST	1,101,152.61	9,554,000.00	8,949,204.26	9,459,000.00
220201	TRAVEL & TRANSPORT - GENERAL	231,920.00	888,000.00	908,360.00	968,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	115,960.00	444,000.00	454,180.00	484,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	115,960.00	444,000.00	454,180.00	484,000.00
220202	UTILITIES - GENERAL	0.00	40,000.00	25,000.00	40,000.00
22020202	TELEPHONE CHARGES	0.00	40,000.00	25,000.00	40,000.00
220203	MATERIALS & SUPPLIES - GENERAL	84,140.00	609,000.00	511,922.25	574,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	36,060.00	261,000.00	219,395.25	246,000.00
22020302	BOOKS	24,040.00	174,000.00	146,263.50	164,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	24,040.00	174,000.00	146,263.50	164,000.00
220204	MAINTENANCE SERVICES - GENERAL	58,480.00	552,000.00	440,000.00	552,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	29,240.00	276,000.00	220,000.00	276,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	29,240.00	276,000.00	220,000.00	276,000.00
220205	TRAINING - GENERAL	0.00	150,000.00	111,440.00	150,000.00
22020501	LOCAL TRAINING	0.00	150,000.00	111,440.00	150,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	726,612.61	7,315,000.00	6,952,482.01	7,175,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021003	PUBLICITY & ADVERTISEMENTS	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	103,801.80	1,045,000.00	993,211.72	1,025,000.00
23	CAPITAL EXPENDITURE	0.00	17,000,000.00	12,000,000.00	30,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	10,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	10,000,000.00
23010136	PURCHASE OF SCHOOL FURNITURE	0.00	0.00	0.00	10,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	17,000,000.00	12,000,000.00	20,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	17,000,000.00	12,000,000.00	20,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	0.00	17,000,000.00	12,000,000.00	20,000,000.00

051702600100 LOCAL EDUCATION AUTHORITY					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	0.00	1,953,497,440.00	1,726,078,890.91	2,586,636,480.00
21	PERSONNEL COST	0.00	1,953,497,440.00	1,726,078,890.91	2,586,636,480.00

2101	SALARY	0.00	1,953,497,440.00	1,726,078,890.91	2,586,636,480.00
210101	SALARIES AND WAGES	0.00	1,953,497,440.00	1,726,078,890.91	2,586,636,480.00
21010101	SALARY	0.00	1,953,497,440.00	1,726,078,890.91	2,586,636,480.00

052100100100		DEPARTMENT OF PRIMARY HEALTH CARE			
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>584,451,481.55</u>	<u>656,269,345.03</u>	<u>590,386,623.84</u>	<u>643,827,323.64</u>
21	PERSONNEL COST	583,350,328.94	646,639,345.03	581,382,843.58	629,292,323.64
2101	SALARY	583,350,328.94	646,639,345.03	581,382,843.58	629,292,323.64
210101	SALARIES AND WAGES	583,350,328.94	646,639,345.03	581,382,843.58	629,292,323.64
21010101	SALARY	583,350,328.94	646,639,345.03	581,382,843.58	629,292,323.64
22	OTHER RECURRENT COSTS	1,101,152.61	9,630,000.00	9,003,780.26	9,535,000.00
2202	OVERHEAD COST	1,101,152.61	9,630,000.00	9,003,780.26	9,535,000.00
220201	TRAVEL & TRANSPORT - GENERAL	231,920.00	888,000.00	908,360.00	968,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	115,960.00	444,000.00	454,180.00	484,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	115,960.00	444,000.00	454,180.00	484,000.00
220202	UTILITIES - GENERAL	0.00	56,000.00	35,000.00	56,000.00
22020202	TELEPHONE CHARGES	0.00	56,000.00	35,000.00	56,000.00
220203	MATERIALS & SUPPLIES - GENERAL	84,140.00	609,000.00	511,922.25	574,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	36,060.00	261,000.00	219,395.25	246,000.00
22020302	BOOKS	24,040.00	174,000.00	146,263.50	164,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	24,040.00	174,000.00	146,263.50	164,000.00
220204	MAINTENANCE SERVICES - GENERAL	58,480.00	552,000.00	440,000.00	552,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	29,240.00	276,000.00	220,000.00	276,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	29,240.00	276,000.00	220,000.00	276,000.00
220205	TRAINING - GENERAL	0.00	210,000.00	156,016.00	210,000.00
22020501	LOCAL TRAINING	0.00	210,000.00	156,016.00	210,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	726,612.61	7,315,000.00	6,952,482.01	7,175,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021003	PUBLICITY & ADVERTISEMENTS	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	103,801.80	1,045,000.00	993,211.72	1,025,000.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	5,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	5,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	5,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	0.00	0.00	5,000,000.00

053500100100		DEPARTMENT OF ENVIRONMENTAL SANITATION			
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>1,064,852.61</u>	<u>9,488,000.00</u>	<u>8,862,523.26</u>	<u>9,383,000.00</u>
22	OTHER RECURRENT COSTS	1,064,852.61	9,488,000.00	8,862,523.26	9,383,000.00
2202	OVERHEAD COST	1,064,852.61	9,488,000.00	8,862,523.26	9,383,000.00
220201	TRAVEL & TRANSPORT - GENERAL	202,930.00	777,000.00	794,815.00	847,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	86,970.00	333,000.00	340,635.00	363,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	115,960.00	444,000.00	454,180.00	484,000.00
220202	UTILITIES - GENERAL	0.00	64,000.00	40,000.00	64,000.00
22020202	TELEPHONE CHARGES	0.00	64,000.00	40,000.00	64,000.00
220203	MATERIALS & SUPPLIES - GENERAL	84,140.00	609,000.00	511,922.25	574,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	36,060.00	261,000.00	219,395.25	246,000.00
22020302	BOOKS	24,040.00	174,000.00	146,263.50	164,000.00

22020305	PRINTING OF NON SECURITY DOCUMENTS	24,040.00	174,000.00	146,263.50	164,000.00
220204	MAINTENANCE SERVICES - GENERAL	51,170.00	483,000.00	385,000.00	483,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	21,930.00	207,000.00	165,000.00	207,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	29,240.00	276,000.00	220,000.00	276,000.00
220205	TRAINING - GENERAL	0.00	240,000.00	178,304.00	240,000.00
22020501	LOCAL TRAINING	0.00	240,000.00	178,304.00	240,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	726,612.61	7,315,000.00	6,952,482.01	7,175,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021003	PUBLICITY & ADVERTISEMENTS	207,603.60	2,090,000.00	1,986,423.43	2,050,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	103,801.80	1,045,000.00	993,211.72	1,025,000.00