

State	
Local Government	
Year	

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

Revenue by Economic	2026 Budget
Opening Balance	-
Statutory Allocation	3,480,879,043.92
VAT	3,237,087,133.46
Other FAAC	-
LG IGR	20,730,000.00
Share of State IGR	514,087,248.27
Other (Capital Receipts)	-
<b>Total Revenue</b>	<b>7,252,783,425.64</b>

Expenditure by Economic	2026 Budget
Personnel	2,650,324,006.09
Grants / Contributions to State	-
Other Recurrent	602,300,000.00
Capital	4,000,159,419.55
<b>Total Expenditure</b>	<b>7,252,783,425.64</b>

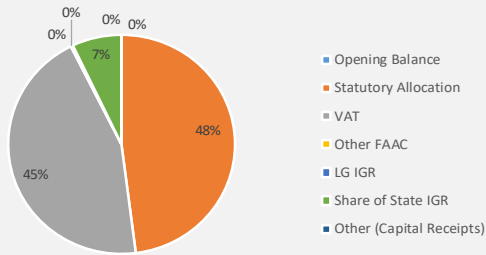
Expenditure by Sector	2026 Budget
Education	1,663,959,628.50
Health	592,160,967.26
Other Social	442,306,255.56
Agriculture	219,734,708.78
Other Economic	3,551,339,849.90
Administration	783,282,015.64
Law and Justice	-
<b>Total Expenditure</b>	<b>7,252,783,425.64</b>

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
ii. Contribution to Urban Renewal and Rural Development	2,367,073,486.37
i. intervention to Primary Schools	400,000,000.00
ii. Intervention to PHC	400,000,000.00
i. Contribution to Ward Development Project	240,000,000.00
i. Construction of new four (4) District Heads Palace at 30,000,000 each	120,000,000.00
i. Contribution to Local Government Pilgrims	78,000,000.00
i. Empowering of Women across Rafi IG	54,488,332.83
i. Empowering of Youth across Rafi LG	54,488,332.83
ii. Procurement of 3Nos. Official vehicle Corolla LE 2005 At 13,000,000 & 1 No. of Cor	54,000,000.00
ii. Construction of 6 Class rooms upstairs Atkagara Primary Schools	50,000,000.00
i. Complete Renovations and Roofing of IBB Remedial Center Tegna	50,000,000.00
<i>Other Capital Projects</i>	532,109,267.52
<b>Total</b>	<b>4,000,159,419.55</b>

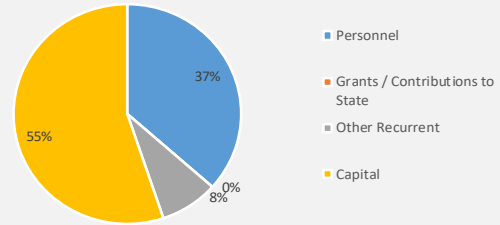
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
KAGARA GARI	128,200,000.00	128,200,000.00
KAKURI	10,000,000.00	10,000,000.00
KONGOMA CENTRAL	15,000,000.00	15,000,000.00
KONGOMA WEST	50,000,000.00	50,000,000.00
KUSHERKI NORTH	-	-
KUSHERKI SOUTH	-	-
KUNDU	25,000,000.00	25,000,000.00
SABONDARI	-	-
TEGINA GARI	25,000,000.00	25,000,000.00
TEGINA WEST	50,000,000.00	50,000,000.00
YAKILA	-	-
LG WIDE	6,949,583,425.64	3,696,959,419.55
OUTSIDE LG	-	-
<b>Total</b>	<b>7,252,783,425.64</b>	<b>4,000,159,419.55</b>

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

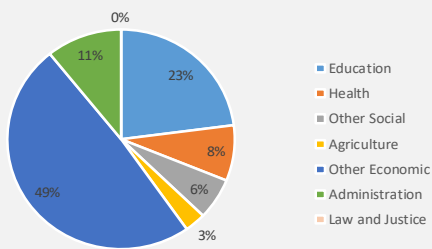
### Where is the Money coming from?



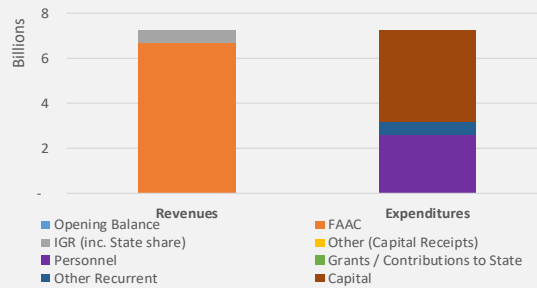
### What is the Money being spent On?



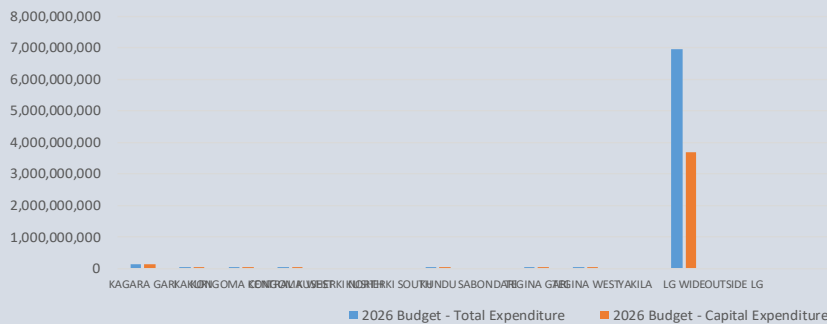
### Who is Spending the Money?



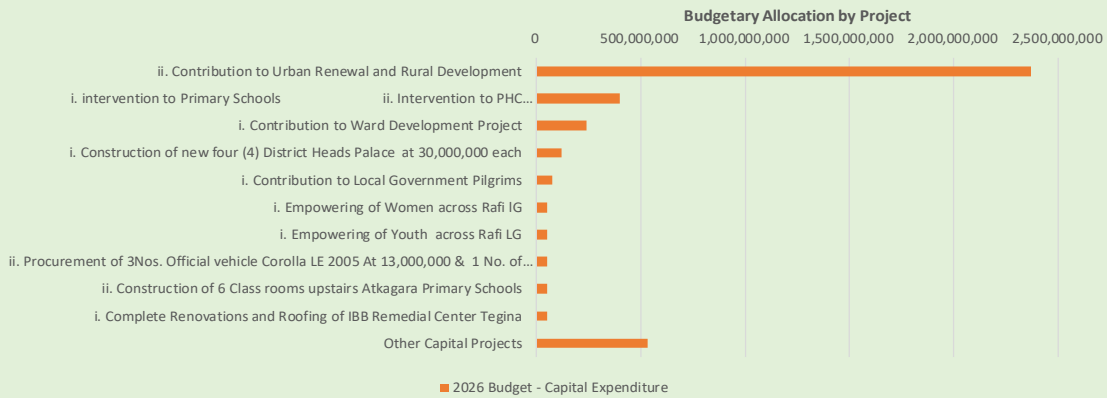
### Inflows and Outflows



### Where is the Money being Spent?



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



**126220 - RAFI Local Government, Niger State - 2026 Budget: Summary**

<b>Item</b>	<b>2024 Full Year Actuals</b>	<b>2025 Original Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
<b>Opening Balance</b>				
<b>Recurrent Revenue</b>	<b>4,221,697,599.35</b>	<b>5,554,180,251.02</b>	<b>5,074,203,782.73</b>	<b>7,252,783,425.64</b>
11 - GOVERNMENT SHARE OF FAAC	4,143,044,128.00	4,556,032,738.29	4,966,922,980.90	6,717,966,177.37
12 - INDEPENDENT REVENUE	78,653,471.35	998,147,512.73	107,280,801.83	534,817,248.27
<b>Recurrent Expenditure</b>	<b>2,424,446,011.43</b>	<b>3,982,306,764.65</b>	<b>2,393,938,583.96</b>	<b>3,252,624,006.09</b>
21 - PERSONNEL COST	2,019,603,719.43	3,436,873,326.65	2,069,126,292.96	2,650,324,006.09
22 - OTHER RECURRENT COSTS	404,842,292.00	545,433,438.00	324,812,291.00	602,300,000.00
<b>Transfer to Capital Account</b>	<b>1,797,251,587.92</b>	<b>1,571,873,486.37</b>	<b>2,680,265,198.77</b>	<b>4,000,159,419.55</b>
<b>Capital Receipts</b>	-	-	-	-
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-
<b>23 - CAPITAL EXPENDITURE</b>	<b>674,000,000.00</b>	<b>1,571,873,486.37</b>	<b>788,000,000.00</b>	<b>4,000,159,419.55</b>
<b>Total Revenue (including OB)</b>	<b>4,221,697,599.35</b>	<b>5,554,180,251.02</b>	<b>5,074,203,782.73</b>	<b>7,252,783,425.64</b>
<b>Total Expenditure</b>	<b>3,098,446,011.43</b>	<b>5,554,180,251.02</b>	<b>3,181,938,583.96</b>	<b>7,252,783,425.64</b>

126220 - RAFI Local Government, Niger State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<b>Total Expenditure</b>	<b>2,650,324,006.09</b>	<b>602,300,000.00</b>	<b>3,252,624,006.09</b>	<b>4,000,159,419.55</b>	<b>7,252,783,425.64</b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>299,386,935.96</b>	<b>96,009,146.50</b>	<b>395,396,082.46</b>	<b>387,885,933.18</b>	<b>783,282,015.64</b>
<b>011100000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>50,264,491.74</b>	<b>48,106,261.00</b>	<b>98,370,752.74</b>	<b>387,885,933.18</b>	<b>486,256,685.92</b>
011100100100	CHAIRMAN	29,496,854.55	17,035,004.00	46,531,858.55	387,885,933.18	434,417,791.73
011100100200	VICE-CHAIRMAN	20,767,637.18	15,115,628.50	35,883,265.68	-	35,883,265.68
011118300100	INTERNAL AUDIT	-	15,955,628.50	15,955,628.50	-	15,955,628.50
<b>011200000000</b>	<b>LOCAL GOVT COUNCIL</b>	<b>23,686,244.23</b>	<b>15,763,628.50</b>	<b>39,449,872.73</b>	<b>-</b>	<b>39,449,872.73</b>
011200100100	THE LEGISLATIVE COUNCIL	23,686,244.23	15,763,628.50	39,449,872.73	-	39,449,872.73
<b>016100000000</b>	<b>OFFICE OF THE SECRETARY TO LGC</b>	<b>-</b>	<b>16,033,628.50</b>	<b>16,033,628.50</b>	<b>-</b>	<b>16,033,628.50</b>
016100100100	Office of the Secretary to LGC	-	16,033,628.50	16,033,628.50	-	16,033,628.50
<b>012500000000</b>	<b>DEPARTMENT OF PERSONNEL MANAGEMENT</b>	<b>225,436,200.00</b>	<b>16,105,628.50</b>	<b>241,541,828.50</b>	<b>-</b>	<b>241,541,828.50</b>
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	225,436,200.00	16,105,628.50	241,541,828.50	-	241,541,828.50
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>650,272,732.81</b>	<b>443,728,339.50</b>	<b>1,094,001,072.31</b>	<b>2,677,073,486.37</b>	<b>3,771,074,558.68</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>151,619,080.28</b>	<b>15,115,628.50</b>	<b>166,734,708.78</b>	<b>53,000,000.00</b>	<b>219,734,708.78</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	151,619,080.28	15,115,628.50	166,734,708.78	53,000,000.00	219,734,708.78
<b>022000000000</b>	<b>DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)</b>	<b>339,399,852.53</b>	<b>395,556,078.50</b>	<b>734,955,931.03</b>	<b>-</b>	<b>734,955,931.03</b>
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	339,399,852.53	395,556,078.50	734,955,931.03	-	734,955,931.03
<b>023400000000</b>	<b>DEPARTMENT OF WORKS AND HOUSING</b>	<b>151,471,800.00</b>	<b>15,457,628.50</b>	<b>166,929,428.50</b>	<b>2,624,073,486.37</b>	<b>2,791,002,914.87</b>
023400100100	DEPARTMENT OF WORKS AND HOUSING	151,471,800.00	15,457,628.50	166,929,428.50	2,624,073,486.37	2,791,002,914.87
<b>023800000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>7,782,000.00</b>	<b>17,599,004.00</b>	<b>25,381,004.00</b>	<b>-</b>	<b>25,381,004.00</b>
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	7,782,000.00	17,599,004.00	25,381,004.00	-	25,381,004.00
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>1,700,664,337.32</b>	<b>62,562,514.00</b>	<b>1,763,226,851.32</b>	<b>935,200,000.00</b>	<b>2,698,426,851.32</b>
<b>051400000000</b>	<b>DEPARTMENT OF SOCIAL WELFARE DEPARTMENT</b>	<b>154,298,998.56</b>	<b>15,193,628.50</b>	<b>169,492,627.06</b>	<b>232,200,000.00</b>	<b>401,692,627.06</b>
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	154,298,998.56	15,193,628.50	169,492,627.06	232,200,000.00	401,692,627.06
<b>051700000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>1,076,160,000.00</b>	<b>15,799,628.50</b>	<b>1,091,959,628.50</b>	<b>572,000,000.00</b>	<b>1,663,959,628.50</b>
051700100100	DEPARTMENT OF EDUCATION	-	15,799,628.50	15,799,628.50	572,000,000.00	587,799,628.50
051702600100	LOCAL EDUCATION AUTHORITY	1,076,160,000.00	-	1,076,160,000.00	-	1,076,160,000.00
<b>052100000000</b>	<b>DEPARTMENT OF PRIMARY HEALTH CARE</b>	<b>470,205,338.76</b>	<b>15,955,628.50</b>	<b>486,160,967.26</b>	<b>106,000,000.00</b>	<b>592,160,967.26</b>
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	470,205,338.76	15,955,628.50	486,160,967.26	106,000,000.00	592,160,967.26
<b>053500000000</b>	<b>DEPARTMENT OF ENVIRONMENTAL SANITATION</b>	<b>-</b>	<b>15,613,628.50</b>	<b>15,613,628.50</b>	<b>25,000,000.00</b>	<b>40,613,628.50</b>
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	15,613,628.50	15,613,628.50	25,000,000.00	40,613,628.50

126220 - RAFI Local Government, Niger State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Revenue</b>	<b>4,221,697,599.35</b>	<b>5,554,180,251.02</b>	<b>5,074,203,782.73</b>	<b>7,252,783,425.64</b>
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>4,220,431,399.35</b>	<b>5,552,680,251.02</b>	<b>5,073,396,766.73</b>	<b>7,250,883,425.64</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>675,000.00</b>	<b>1,000,000.00</b>	<b>516,460.00</b>	<b>2,340,000.00</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	675,000.00	1,000,000.00	516,460.00	2,340,000.00
<b>022000000000</b>	<b>DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)</b>	<b>4,218,542,839.35</b>	<b>5,550,090,251.02</b>	<b>5,072,164,446.73</b>	<b>7,246,468,425.64</b>
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	4,218,542,839.35	5,550,090,251.02	5,072,164,446.73	7,246,468,425.64
<b>023400000000</b>	<b>DEPARTMENT OF WORKS AND HOUSING</b>	<b>1,213,560.00</b>	<b>1,590,000.00</b>	<b>715,860.00</b>	<b>2,075,000.00</b>
023400100100	DEPARTMENT OF WORKS AND HOUSING	1,213,560.00	1,590,000.00	715,860.00	2,075,000.00
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>1,266,200.00</b>	<b>1,500,000.00</b>	<b>807,016.00</b>	<b>1,900,000.00</b>
<b>051400000000</b>	<b>DEPARTMENT OF SOCIAL WELFARE DEPARTMENT</b>	<b>177,200.00</b>	<b>200,000.00</b>	<b>97,460.00</b>	<b>200,000.00</b>
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	177,200.00	200,000.00	97,460.00	200,000.00
<b>052100000000</b>	<b>DEPARTMENT OF PRIMARY HEALTH CARE</b>	<b>1,089,000.00</b>	<b>1,300,000.00</b>	<b>709,556.00</b>	<b>1,700,000.00</b>
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	1,089,000.00	1,300,000.00	709,556.00	1,700,000.00

126220 - RAFI Local Government, Niger State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
<b>1</b>	<b>REVENUE</b>	<b>4,221,697,599.35</b>	<b>5,554,180,251.02</b>	<b>5,074,203,782.73</b>	<b>7,252,783,425.64</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>4,143,044,128.00</b>	<b>4,556,032,738.29</b>	<b>4,966,922,980.90</b>	<b>6,717,966,177.37</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>4,143,044,128.00</b>	<b>4,556,032,738.29</b>	<b>4,966,922,980.90</b>	<b>6,717,966,177.37</b>
<b>110101</b>	<b>LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES</b>	<b>2,072,392,992.00</b>	<b>2,245,381,602.29</b>	<b>2,570,325,052.36</b>	<b>3,480,879,043.92</b>
11010101	STATUTORY ALLOCATION	2,072,392,992.00	2,245,381,602.29	2,570,325,052.36	3,480,879,043.92
<b>110102</b>	<b>LOCAL GOVERNMENT SHARE OF VAT</b>	<b>2,070,651,136.00</b>	<b>2,310,651,136.00</b>	<b>2,396,597,928.54</b>	<b>3,237,087,133.46</b>
11010201	SHARE OF VAT	2,070,651,136.00	2,310,651,136.00	2,396,597,928.54	3,237,087,133.46
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>78,653,471.35</b>	<b>998,147,512.73</b>	<b>107,280,801.83</b>	<b>534,817,248.27</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>1,907,151.73</b>	<b>2,200,000.00</b>	<b>1,100,465.54</b>	<b>2,600,000.00</b>
<b>120103</b>	<b>OTHER TAXES</b>	<b>1,907,151.73</b>	<b>2,200,000.00</b>	<b>1,100,465.54</b>	<b>2,600,000.00</b>
12010301	Community or Poll Tax	470,000.00	600,000.00	198,000.00	600,000.00
12010303	Cattle Tax ( Jangali)	670,000.00	700,000.00	434,342.54	1,000,000.00
12010399	Othe special Services Tax	767,151.73	900,000.00	468,123.00	1,000,000.00
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>76,746,319.62</b>	<b>995,947,512.73</b>	<b>106,180,336.29</b>	<b>532,217,248.27</b>
<b>120201</b>	<b>LICENCES GENERAL</b>	<b>727,600.00</b>	<b>865,000.00</b>	<b>406,940.00</b>	<b>1,010,000.00</b>
12020103	Liquor Licenses	210,000.00	250,000.00	138,000.00	300,000.00
12020104	Cattle Trade Licenses	78,000.00	100,000.00	49,800.00	150,000.00
12020105	Hawkers Permit	28,000.00	30,000.00	23,000.00	50,000.00
12020106	Bicycle lincense	8,000.00	20,000.00	1,200.00	20,000.00
12020107	Dane Guns License	21,000.00	30,000.00	12,480.00	30,000.00
12020108	Huning License	42,800.00	50,000.00	21,000.00	50,000.00
12020109	Pit Sawing License	25,000.00	35,000.00	12,500.00	40,000.00
12020110	Minor Industrial License	89,000.00	100,000.00	49,500.00	120,000.00
12020111	Entertainment Permit	37,800.00	50,000.00	19,460.00	50,000.00
12020112	Business Permit	188,000.00	200,000.00	80,000.00	200,000.00
<b>120204</b>	<b>FEES GENERAL</b>	<b>3,415,660.00</b>	<b>4,410,000.00</b>	<b>2,140,186.00</b>	<b>5,620,000.00</b>
12020401	Slauther Fees	178,000.00	200,000.00	95,780.00	250,000.00
12020402	Eating House Fees	86,000.00	120,000.00	41,600.00	150,000.00
12020403	Kiosk Fees	42,000.00	50,000.00	22,000.00	60,000.00
12020404	Bakery Fees	80,000.00	100,000.00	67,000.00	150,000.00
12020406	Cold Room Fees	60,000.00	100,000.00	38,900.00	100,000.00
12020407	Butcher fees	25,000.00	30,000.00	16,000.00	50,000.00
12020408	Gold Smith/Gold Sellers Fees	38,000.00	100,000.00	19,400.00	100,000.00
12020410	Cinematography Fees	50,000.00	100,000.00	38,760.00	120,000.00
12020412	Mobile Sale Fees	121,000.00	150,000.00	71,230.00	200,000.00
12020413	Dispensaries and Maternity fees	263,000.00	300,000.00	188,400.00	400,000.00
12020414	Laboratory Fees	187,000.00	200,000.00	123,876.00	300,000.00
12020416	Photo Studio Fees	128,000.00	150,000.00	45,000.00	150,000.00
12020417	Welding Machine Fees	251,600.00	300,000.00	179,600.00	400,000.00
12020418	Eletric/Radio/Tele. Fees	40,200.00	50,000.00	22,100.00	50,000.00
12020420	Wood making/Capentry Workshop	112,000.00	150,000.00	51,120.00	150,000.00
12020421	Battery Charge Fees	37,900.00	50,000.00	26,500.00	100,000.00
12020422	Printing Press Fees	35,000.00	40,000.00	19,000.00	50,000.00
12020423	Panel Beater Fees	37,000.00	40,000.00	11,800.00	50,000.00
12020424	Volcaniser Fees	16,800.00	20,000.00	9,340.00	20,000.00
12020425	Vehicle Spare Parts sellers Fees	88,000.00	100,000.00	42,930.00	100,000.00
12020426	Clock/Wtch repairs Fees	3,860.00	5,000.00	2,000.00	5,000.00
12020427	Cloth Dyers And Laundry Fees	11,200.00	20,000.00	9,000.00	20,000.00
12020428	Motor /Machine Car wash Depot Fees	8,000.00	10,000.00	4,290.00	10,000.00
12020429	Building Materials fees	93,500.00	100,000.00	68,900.00	150,000.00
12020431	Photostat Typing Institute Fees	8,500.00	10,000.00	4,780.00	10,000.00
12020432	Block Making Factory Fees	125,000.00	150,000.00	69,700.00	150,000.00
12020433	Sewing Institute Fees	35,000.00	50,000.00	11,000.00	50,000.00
12020434	Barbing Saloon Fees	14,000.00	20,000.00	6,600.00	20,000.00

**126220 - RAFI 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	9,500.00	15,000.00	5,200.00	15,000.00
12020438	Approval Of Building Plans	-	-	-	100,000.00
12020439	Mortgage Sublime Approval Fees	-	-	-	50,000.00
12020440	Commission on Transfer of Plots	67,000.00	100,000.00	42,000.00	100,000.00
12020441	Customary Righth Of Occupancy	139,400.00	150,000.00	78,000.00	150,000.00
12020443	Registration of Notice Payment	-	-	-	50,000.00
12020444	Letter of Identification	48,000.00	100,000.00	38,000.00	100,000.00
12020445	Contractor Registration Fees	250,000.00	300,000.00	125,000.00	300,000.00
12020447	Sand Dredging Fees	70,000.00	100,000.00	42,000.00	100,000.00
12020449	Petty Trade Fees	40,000.00	50,000.00	23,000.00	50,000.00
12020450	Sand Granite Fees	68,000.00	100,000.00	40,000.00	100,000.00
12020451	Forestry Exploitation Fees	169,000.00	200,000.00	95,000.00	300,000.00
12020452	Felling of trees fees	88,000.00	150,000.00	69,500.00	150,000.00
12020454	Produce buying Fees	200,000.00	300,000.00	211,000.00	400,000.00
12020455	Rice / Mill Cassava/ grinding Fees	20,200.00	30,000.00	13,000.00	50,000.00
12020458	Ingredient Grinding Machine Fees	7,000.00	10,000.00	4,900.00	10,000.00
12020459	Corn grinding Mill Fees	49,000.00	60,000.00	39,780.00	100,000.00
12020461	Painting / Sign Board Fees	15,000.00	30,000.00	7,200.00	30,000.00
12020499	OTHER FEES	-	-	-	100,000.00
<b>120205</b>	<b>FINES GENERAL</b>	-	<b>70,000.00</b>	-	<b>100,000.00</b>
12020502	Impounding of Animal Fines	-	70,000.00	-	100,000.00
<b>120206</b>	<b>SALES GENERAL</b>	-	-	-	<b>2,100,000.00</b>
12020601	Sales of Ferterlizer	-	-	-	500,000.00
12020602	Sales of Grains	-	-	-	1,500,000.00
12020604	Sales of Unserviceable Store	-	-	-	100,000.00
<b>120207</b>	<b>EARNING GENERAL</b>	<b>2,634,000.00</b>	<b>3,525,000.00</b>	<b>2,408,650.00</b>	<b>5,800,000.00</b>
12020701	Earning fromMarkets	1,120,000.00	1,300,000.00	987,450.00	2,000,000.00
12020702	earnings from Motor Parks	288,000.00	300,000.00	137,800.00	300,000.00
12020703	earnings from Shops	268,000.00	300,000.00	129,000.00	300,000.00
12020704	Earnings from Cattle Market	145,000.00	200,000.00	79,400.00	200,000.00
12020706	Transport Service Earnings	98,000.00	600,000.00	685,000.00	1,500,000.00
12020707	Tractor Hire Charges	-	-	-	500,000.00
12020708	Earning from Industrial Undertaking	230,000.00	250,000.00	85,000.00	250,000.00
12020709	Earning From Other Commercial Undertaking	296,000.00	325,000.00	189,000.00	400,000.00
12020799	Earning From Other Commercial Undertaking(Private schools)	189,000.00	250,000.00	116,000.00	350,000.00
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	-	<b>550,000.00</b>	<b>380,000.00</b>	<b>800,000.00</b>
12020803	RENT ON GOVT BUILDINGS	-	400,000.00	260,000.00	500,000.00
12020805	RENT ON LANDED PROPERTY	-	150,000.00	120,000.00	300,000.00
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>1,740,600.00</b>	<b>1,950,000.00</b>	<b>1,410,600.00</b>	<b>2,700,000.00</b>
12020902	Tenement Rate	1,437,000.00	1,600,000.00	1,158,000.00	2,000,000.00
12020904	Penalty for Tenement Rate	123,000.00	150,000.00	-	200,000.00
12020906	Ground rent	180,600.00	200,000.00	252,600.00	500,000.00
<b>120213</b>	<b>RE-IMBURSEMENT GENERAL</b>	<b>68,228,459.62</b>	<b>984,577,512.73</b>	<b>99,433,960.29</b>	<b>514,087,248.27</b>
12021301	LG SHARE OF STATE IGR	68,228,459.62	984,577,512.73	99,433,960.29	514,087,248.27

**126220 - RAFI Local Government, Niger State - 2026 Budget: Total Revenue by Fund**

<b>Code</b>	<b>Fund</b>	<b>2026 Approved Budget</b>
	<i><b>Total Revenue (including Capital Receipts, excluding Open Balance)</b></i>	<u><b>7,252,783,425.64</b></u>
<b>01</b>	<b>FEDERATION ACCOUNT</b>	<b>6,717,966,177.37</b>
<b>011</b>	<b>FAAC DIRECT ALLOCATION</b>	<b>6,717,966,177.37</b>
01101	FAAC DIRECT ALLOCATION	6,717,966,177.37
<b>02</b>	<b>CONSOLIDATED REVENUE FUND</b>	<b>534,817,248.27</b>
<b>021</b>	<b>MAIN ENVELOP</b>	<b>534,817,248.27</b>
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	534,817,248.27

126220 - RAFI Local Government, Niger State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Expenditure</b>	<b>3,098,446,011.43</b>	<b>5,554,180,251.02</b>	<b>3,181,938,583.96</b>	<b>7,252,783,425.64</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>1,041,096,037.80</b>	<b>1,437,379,888.08</b>	<b>926,316,538.47</b>	<b>783,282,015.64</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>650,287,742.37</b>	<b>947,619,083.25</b>	<b>603,423,526.52</b>	<b>486,256,685.92</b>
011100100100	CHAIRMAN	375,381,207.05	652,844,469.19	382,682,627.02	434,417,791.73
011100100200	VICE-CHAIRMAN	265,984,935.32	279,563,614.06	214,340,149.49	35,883,265.68
011118300100	INTERNAL AUDIT	8,921,600.00	15,211,000.00	6,400,750.00	15,955,628.50
<b>01120000000</b>	<b>LOCAL GOVT COUNCIL</b>	<b>302,561,483.43</b>	<b>317,480,804.83</b>	<b>243,765,226.24</b>	<b>39,449,872.73</b>
011200100100	THE LEGISLATIVE COUNCIL	302,561,483.43	317,480,804.83	243,765,226.24	39,449,872.73
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO LGC</b>	<b>8,981,100.00</b>	<b>15,289,000.00</b>	<b>6,406,750.00</b>	<b>16,033,628.50</b>
016100100100	Office of the Secretary to LGC	8,981,100.00	15,289,000.00	6,406,750.00	16,033,628.50
<b>01250000000</b>	<b>DEPARTMENT OF PERSONNEL MANAGEMENT</b>	<b>79,265,712.00</b>	<b>156,991,000.00</b>	<b>72,721,035.71</b>	<b>241,541,828.50</b>
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	79,265,712.00	156,991,000.00	72,721,035.71	241,541,828.50
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>1,670,475,500.89</b>	<b>2,395,763,989.30</b>	<b>1,513,357,444.10</b>	<b>3,771,074,558.68</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>99,733,630.89</b>	<b>126,945,282.93</b>	<b>97,349,374.34</b>	<b>219,734,708.78</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	99,733,630.89	126,945,282.93	97,349,374.34	219,734,708.78
<b>02200000000</b>	<b>DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)</b>	<b>793,880,370.00</b>	<b>839,217,820.00</b>	<b>617,481,426.91</b>	<b>734,955,931.03</b>
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	793,880,370.00	839,217,820.00	617,481,426.91	734,955,931.03
<b>02340000000</b>	<b>DEPARTMENT OF WORKS AND HOUSING</b>	<b>767,082,900.00</b>	<b>1,405,618,686.37</b>	<b>787,920,985.71</b>	<b>2,791,002,914.87</b>
023400100100	DEPARTMENT OF WORKS AND HOUSING	767,082,900.00	1,405,618,686.37	787,920,985.71	2,791,002,914.87
<b>02380000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>9,778,600.00</b>	<b>23,982,200.00</b>	<b>10,605,657.14</b>	<b>25,381,004.00</b>
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	9,778,600.00	23,982,200.00	10,605,657.14	25,381,004.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>386,874,472.74</b>	<b>1,721,036,373.64</b>	<b>742,264,601.39</b>	<b>2,698,426,851.32</b>
<b>05140000000</b>	<b>DEPARTMENT OF SOCIAL WELFARE DEPARTMENT</b>	<b>65,580,130.00</b>	<b>259,507,428.80</b>	<b>77,695,193.77</b>	<b>401,692,627.06</b>
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	65,580,130.00	259,507,428.80	77,695,193.77	401,692,627.06
<b>05170000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>8,802,600.00</b>	<b>957,425,314.44</b>	<b>432,309,039.68</b>	<b>1,663,959,628.50</b>
051700100100	DEPARTMENT OF EDUCATION	8,802,600.00	15,055,000.00	6,388,750.00	587,799,628.50
051702600100	LOCAL EDUCATION AUTHORITY	-	942,370,314.44	425,920,289.68	1,076,160,000.00
<b>05210000000</b>	<b>DEPARTMENT OF PRIMARY HEALTH CARE</b>	<b>303,771,842.74</b>	<b>489,234,630.40</b>	<b>225,981,667.94</b>	<b>592,160,967.26</b>
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	303,771,842.74	489,234,630.40	225,981,667.94	592,160,967.26
<b>05350000000</b>	<b>DEPARTMENT OF ENVIRONMENTAL SANITATION</b>	<b>8,719,900.00</b>	<b>14,869,000.00</b>	<b>6,278,700.00</b>	<b>40,613,628.50</b>
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	8,719,900.00	14,869,000.00	6,278,700.00	40,613,628.50

126220 - RAFI Local Government, Niger State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Personnel Expenditure</b>	<b>2,019,603,719.43</b>	<b>3,436,873,326.65</b>	<b>2,069,126,292.96</b>	<b>2,650,324,006.09</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>987,516,237.80</b>	<b>1,085,944,888.08</b>	<b>807,644,188.47</b>	<b>299,386,935.96</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>623,441,942.37</b>	<b>641,853,083.25</b>	<b>503,901,376.52</b>	<b>50,264,491.74</b>
011100100100	CHAIRMAN	365,856,207.05	376,660,469.19	295,705,877.02	29,496,854.55
011100100200	VICE-CHAIRMAN	257,585,735.32	265,192,614.06	208,195,499.49	20,767,637.18
<b>01120000000</b>	<b>LOCAL GOVT COUNCIL</b>	<b>293,785,883.43</b>	<b>302,461,804.83</b>	<b>237,454,526.24</b>	<b>23,686,244.23</b>
011200100100	THE LEGISLATIVE COUNCIL	293,785,883.43	302,461,804.83	237,454,526.24	23,686,244.23
<b>01250000000</b>	<b>DEPARTMENT OF PERSONNEL MANAGEMENT</b>	<b>70,288,412.00</b>	<b>141,630,000.00</b>	<b>66,288,285.71</b>	<b>225,436,200.00</b>
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	70,288,412.00	141,630,000.00	66,288,285.71	225,436,200.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>680,115,808.89</b>	<b>777,476,064.93</b>	<b>544,436,353.10</b>	<b>650,272,732.81</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>91,334,430.89</b>	<b>112,574,282.93</b>	<b>91,204,724.34</b>	<b>151,619,080.28</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	91,334,430.89	112,574,282.93	91,204,724.34	151,619,080.28
<b>02200000000</b>	<b>DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)</b>	<b>504,299,378.00</b>	<b>490,635,382.00</b>	<b>376,128,485.91</b>	<b>339,399,852.53</b>
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	504,299,378.00	490,635,382.00	376,128,485.91	339,399,852.53
<b>02340000000</b>	<b>DEPARTMENT OF WORKS AND HOUSING</b>	<b>84,482,000.00</b>	<b>167,032,200.00</b>	<b>73,654,285.71</b>	<b>151,471,800.00</b>
023400100100	DEPARTMENT OF WORKS AND HOUSING	84,482,000.00	167,032,200.00	73,654,285.71	151,471,800.00
<b>02380000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>-</b>	<b>7,234,200.00</b>	<b>3,448,857.14</b>	<b>7,782,000.00</b>
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	-	7,234,200.00	3,448,857.14	7,782,000.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>351,971,672.74</b>	<b>1,573,452,373.64</b>	<b>717,045,751.39</b>	<b>1,700,664,337.32</b>
<b>05140000000</b>	<b>DEPARTMENT OF SOCIAL WELFARE DEPARTMENT</b>	<b>57,121,430.00</b>	<b>157,058,428.80</b>	<b>71,544,543.77</b>	<b>154,298,998.56</b>
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	57,121,430.00	157,058,428.80	71,544,543.77	154,298,998.56
<b>05170000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>-</b>	<b>942,370,314.44</b>	<b>425,920,289.68</b>	<b>1,076,160,000.00</b>
051702600100	LOCAL EDUCATION AUTHORITY	-	942,370,314.44	425,920,289.68	1,076,160,000.00
<b>05210000000</b>	<b>DEPARTMENT OF PRIMARY HEALTH CARE</b>	<b>294,850,242.74</b>	<b>474,023,630.40</b>	<b>219,580,917.94</b>	<b>470,205,338.76</b>
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	294,850,242.74	474,023,630.40	219,580,917.94	470,205,338.76

126220 - RAFI Local Government, Niger State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Other Recurrent Expenditure</b>	<b>404,842,292.00</b>	<b>545,433,438.00</b>	<b>324,812,291.00</b>	<b>602,300,000.00</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>53,579,800.00</b>	<b>91,435,000.00</b>	<b>38,672,350.00</b>	<b>96,009,146.50</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>26,845,800.00</b>	<b>45,766,000.00</b>	<b>19,522,150.00</b>	<b>48,106,261.00</b>
011100100100	CHAIRMAN	9,525,000.00	16,184,000.00	6,976,750.00	17,035,004.00
011100100200	VICE-CHAIRMAN	8,399,200.00	14,371,000.00	6,144,650.00	15,115,628.50
011118300100	INTERNAL AUDIT	8,921,600.00	15,211,000.00	6,400,750.00	15,955,628.50
<b>01120000000</b>	<b>LOCAL GOVT COUNCIL</b>	<b>8,775,600.00</b>	<b>15,019,000.00</b>	<b>6,310,700.00</b>	<b>15,763,628.50</b>
011200100100	THE LEGISLATIVE COUNCIL	8,775,600.00	15,019,000.00	6,310,700.00	15,763,628.50
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO LGC</b>	<b>8,981,100.00</b>	<b>15,289,000.00</b>	<b>6,406,750.00</b>	<b>16,033,628.50</b>
016100100100	Office of the Secretary to LGC	8,981,100.00	15,289,000.00	6,406,750.00	16,033,628.50
<b>01250000000</b>	<b>DEPARTMENT OF PERSONNEL MANAGEMENT</b>	<b>8,977,300.00</b>	<b>15,361,000.00</b>	<b>6,432,750.00</b>	<b>16,105,628.50</b>
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	8,977,300.00	15,361,000.00	6,432,750.00	16,105,628.50
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>316,359,692.00</b>	<b>394,414,438.00</b>	<b>260,921,091.00</b>	<b>443,728,339.50</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>8,399,200.00</b>	<b>14,371,000.00</b>	<b>6,144,650.00</b>	<b>15,115,628.50</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	8,399,200.00	14,371,000.00	6,144,650.00	15,115,628.50
<b>02200000000</b>	<b>DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)</b>	<b>289,580,992.00</b>	<b>348,582,438.00</b>	<b>241,352,941.00</b>	<b>395,556,078.50</b>
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	289,580,992.00	348,582,438.00	241,352,941.00	395,556,078.50
<b>02340000000</b>	<b>DEPARTMENT OF WORKS AND HOUSING</b>	<b>8,600,900.00</b>	<b>14,713,000.00</b>	<b>6,266,700.00</b>	<b>15,457,628.50</b>
023400100100	DEPARTMENT OF WORKS AND HOUSING	8,600,900.00	14,713,000.00	6,266,700.00	15,457,628.50
<b>02380000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>9,778,600.00</b>	<b>16,748,000.00</b>	<b>7,156,800.00</b>	<b>17,599,004.00</b>
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	9,778,600.00	16,748,000.00	7,156,800.00	17,599,004.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>34,902,800.00</b>	<b>59,584,000.00</b>	<b>25,218,850.00</b>	<b>62,562,514.00</b>
<b>05140000000</b>	<b>DEPARTMENT OF SOCIAL WELFARE DEPARTMENT</b>	<b>8,458,700.00</b>	<b>14,449,000.00</b>	<b>6,150,650.00</b>	<b>15,193,628.50</b>
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	8,458,700.00	14,449,000.00	6,150,650.00	15,193,628.50
<b>05170000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>8,802,600.00</b>	<b>15,055,000.00</b>	<b>6,388,750.00</b>	<b>15,799,628.50</b>
051700100100	DEPARTMENT OF EDUCATION	8,802,600.00	15,055,000.00	6,388,750.00	15,799,628.50
<b>05210000000</b>	<b>DEPARTMENT OF PRIMARY HEALTH CARE</b>	<b>8,921,600.00</b>	<b>15,211,000.00</b>	<b>6,400,750.00</b>	<b>15,955,628.50</b>
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	8,921,600.00	15,211,000.00	6,400,750.00	15,955,628.50
<b>05350000000</b>	<b>DEPARTMENT OF ENVIRONMENTAL SANITATION</b>	<b>8,719,900.00</b>	<b>14,869,000.00</b>	<b>6,278,700.00</b>	<b>15,613,628.50</b>
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	8,719,900.00	14,869,000.00	6,278,700.00	15,613,628.50

126220 - RAFI Local Government, Niger State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Capital Expenditure</b>	<b>674,000,000.00</b>	<b>1,571,873,486.37</b>	<b>788,000,000.00</b>	<b>4,000,159,419.55</b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	-	<b>260,000,000.00</b>	<b>80,000,000.00</b>	<b>387,885,933.18</b>
<b>011100000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	-	<b>260,000,000.00</b>	<b>80,000,000.00</b>	<b>387,885,933.18</b>
011100100100	CHAIRMAN	-	260,000,000.00	80,000,000.00	387,885,933.18
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>674,000,000.00</b>	<b>1,223,873,486.37</b>	<b>708,000,000.00</b>	<b>2,677,073,486.37</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	-	-	-	<b>53,000,000.00</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	-	-	53,000,000.00
<b>023400000000</b>	<b>DEPARTMENT OF WORKS AND HOUSING</b>	<b>674,000,000.00</b>	<b>1,223,873,486.37</b>	<b>708,000,000.00</b>	<b>2,624,073,486.37</b>
023400100100	DEPARTMENT OF WORKS AND HOUSING	674,000,000.00	1,223,873,486.37	708,000,000.00	2,624,073,486.37
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	-	<b>88,000,000.00</b>	-	<b>935,200,000.00</b>
<b>051400000000</b>	<b>DEPARTMENT OF SOCIAL WELFARE DEPARTMENT</b>	-	<b>88,000,000.00</b>	-	<b>232,200,000.00</b>
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	-	88,000,000.00	-	232,200,000.00
<b>051700000000</b>	<b>DEPARTMENT OF EDUCATION</b>	-	-	-	<b>572,000,000.00</b>
051700100100	DEPARTMENT OF EDUCATION	-	-	-	572,000,000.00
<b>052100000000</b>	<b>DEPARTMENT OF PRIMARY HEALTH CARE</b>	-	-	-	<b>106,000,000.00</b>
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	-	-	-	106,000,000.00
<b>053500000000</b>	<b>DEPARTMENT OF ENVIRONMENTAL SANITATION</b>	-	-	-	<b>25,000,000.00</b>
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	-	-	25,000,000.00

126220 - RAFI 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
<b>2</b>	<b>EXPENDITURES</b>	<b>3,098,446,011.43</b>	<b>5,554,180,251.02</b>	<b>3,181,938,583.96</b>	<b>7,252,783,425.64</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>2,019,603,719.43</b>	<b>3,436,873,326.65</b>	<b>2,069,126,292.96</b>	<b>2,650,324,006.09</b>
<b>2101</b>	<b>SALARY</b>	<b>1,295,123,685.69</b>	<b>2,804,573,478.23</b>	<b>1,539,812,179.08</b>	<b>2,293,588,732.77</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>1,295,123,685.69</b>	<b>2,804,573,478.23</b>	<b>1,539,812,179.08</b>	<b>2,293,588,732.77</b>
21010101	SALARY	653,064,207.63	2,143,553,056.57	1,020,863,047.16	2,241,823,217.60
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	642,059,478.06	661,020,421.66	518,949,131.93	51,765,515.17
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>275,168,347.74</b>	<b>283,294,466.42</b>	<b>222,406,770.83</b>	<b>105,192,220.79</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>275,168,347.74</b>	<b>283,294,466.42</b>	<b>222,406,770.83</b>	<b>105,192,220.79</b>
21020101	REGULAR ALLOWANCE	-	-	-	83,007,000.00
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	275,168,347.74	283,294,466.42	222,406,770.83	22,185,220.79
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>449,311,686.00</b>	<b>349,005,382.00</b>	<b>306,907,343.05</b>	<b>251,543,052.53</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	<b>449,311,686.00</b>	<b>349,005,382.00</b>	<b>306,907,343.05</b>	<b>251,543,052.53</b>
21030101	GRATUITY	-	-	-	40,000,000.00
21030102	PENSION	449,311,686.00	349,005,382.00	306,907,343.05	211,543,052.53
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>404,842,292.00</b>	<b>545,433,438.00</b>	<b>324,812,291.00</b>	<b>602,300,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>123,720,000.00</b>	<b>211,300,000.00</b>	<b>89,610,000.00</b>	<b>221,937,550.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>19,100,000.00</b>	<b>24,000,000.00</b>	<b>10,300,000.00</b>	<b>24,000,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	9,550,000.00	12,000,000.00	5,150,000.00	12,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	9,550,000.00	12,000,000.00	5,150,000.00	12,000,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>2,450,000.00</b>	<b>2,800,000.00</b>	<b>350,000.00</b>	<b>2,800,000.00</b>
22020202	TELEPHONE CHARGES	2,450,000.00	2,800,000.00	350,000.00	2,800,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>5,570,000.00</b>	<b>15,000,000.00</b>	<b>3,200,000.00</b>	<b>15,000,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,283,700.00	6,150,000.00	1,312,000.00	6,150,000.00
22020302	BOOKS	1,559,600.00	4,200,000.00	896,000.00	4,200,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,726,700.00	4,650,000.00	992,000.00	4,650,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>7,020,000.00</b>	<b>18,000,000.00</b>	<b>2,505,000.00</b>	<b>18,000,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,510,000.00	9,000,000.00	1,252,500.00	9,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,510,000.00	9,000,000.00	1,252,500.00	9,000,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>-</b>	<b>3,000,000.00</b>	<b>-</b>	<b>3,000,000.00</b>
22020501	LOCAL TRAINING	-	3,000,000.00	-	3,000,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>3,500,000.00</b>	<b>2,000,000.00</b>	<b>250,000.00</b>	<b>2,000,000.00</b>
22020701	FINANCIAL CONSULTING	3,500,000.00	2,000,000.00	250,000.00	2,000,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>86,080,000.00</b>	<b>146,500,000.00</b>	<b>73,005,000.00</b>	<b>157,137,550.00</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	24,102,400.00	41,020,000.00	20,441,400.00	43,998,514.00
22021002	HONORARIUM & SITTING ALLOWANCE	24,102,400.00	41,020,000.00	20,441,400.00	43,998,514.00
22021003	PUBLICITY & ADVERTISEMENTS	24,102,400.00	41,020,000.00	20,441,400.00	43,998,514.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	13,772,800.00	23,440,000.00	11,680,800.00	25,142,008.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>281,122,292.00</b>	<b>334,133,438.00</b>	<b>235,202,291.00</b>	<b>380,362,450.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>281,122,292.00</b>	<b>334,133,438.00</b>	<b>235,202,291.00</b>	<b>380,362,450.00</b>
22040103	GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT	10,000,000.00	9,600,000.00	32,800,000.00	32,800,000.00
22040104	GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND	8,000,000.00	-	8,000,000.00	9,600,000.00
22040105	GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT	28,800,000.00	-	28,800,000.00	28,800,000.00
22040107	GRANTS TO LOCAL GOVERNMENT - RECURRENT	103,700,000.00	165,000,000.00	15,780,000.00	155,362,450.00
22040109	GRANTS TO EMIRATE COUNCIL - RECURRENT	122,622,292.00	149,933,438.00	141,822,291.00	144,200,000.00
22040115	2% TRAINING FUND	8,000,000.00	9,600,000.00	8,000,000.00	9,600,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>674,000,000.00</b>	<b>1,571,873,486.37</b>	<b>788,000,000.00</b>	<b>4,000,159,419.55</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>-</b>	<b>-</b>	<b>2,000,000.00</b>	<b>248,409,267.52</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>-</b>	<b>-</b>	<b>2,000,000.00</b>	<b>248,409,267.52</b>
23010104	PURCHASE OF MOTOR CYCLES / TRICYCLE	-	-	2,000,000.00	37,500,000.00
23010105	PURCHASE OF MOTOR VEHICLES	-	-	-	54,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	6,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	-	-	41,000,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	-	-	-	2,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	-	-	10,000,000.00

126220 - RAFI Local Government, Niger State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	-	-	-	53,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	-	-	-	17,909,267.52
23010130	PURCHASE OF RECREATIONAL FACILITIES	-	-	-	27,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>674,000,000.00</b>	<b>1,483,873,486.37</b>	<b>784,000,000.00</b>	<b>3,339,573,486.37</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>674,000,000.00</b>	<b>1,483,873,486.37</b>	<b>784,000,000.00</b>	<b>3,339,573,486.37</b>
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	-	-	40,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	-	-	27,500,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	-	-	-	85,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	-	20,000,000.00	-	10,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	674,000,000.00	1,463,873,486.37	784,000,000.00	3,017,073,486.37
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	-	-	-	10,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	-	-	-	20,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	-	-	-	10,000,000.00
23020128	CONSTRUCTION OF IRELIGIOUS BUILDINGS	-	-	-	120,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>-</b>	<b>-</b>	<b>2,000,000.00</b>	<b>214,200,000.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>-</b>	<b>-</b>	<b>2,000,000.00</b>	<b>214,200,000.00</b>
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	-	-	-	65,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	-	-	-	84,000,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	-	-	-	15,200,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	2,000,000.00	50,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>-</b>	<b>88,000,000.00</b>	<b>-</b>	<b>197,976,665.66</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>-</b>	<b>88,000,000.00</b>	<b>-</b>	<b>197,976,665.66</b>
23050101	RESEARCH AND DEVELOPMENT	-	-	-	119,976,665.66
23050104	ANNIVERSARIES/CELEBRATIONS	-	88,000,000.00	-	78,000,000.00

126220 - RAFI Local Government, Niger State - 2026 Budget: Total Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Expenditure</b>	<b>3,098,446,011.43</b>	<b>5,554,180,251.02</b>	<b>3,181,938,583.96</b>	<b>7,252,783,425.64</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>1,395,443,321.80</b>	<b>1,691,574,526.08</b>	<b>1,169,496,279.47</b>	<b>1,014,189,964.96</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>1,256,006,321.80</b>	<b>1,462,342,326.08</b>	<b>1,122,271,122.32</b>	<b>708,700,253.96</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,014,216,037.80	1,131,518,888.08	829,076,288.47	374,294,196.96
70112	FINANCIAL AND FISCAL AFFAIRS	241,790,284.00	330,823,438.00	293,194,833.86	334,406,057.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>35,737,000.00</b>	<b>64,232,200.00</b>	<b>31,445,157.14</b>	<b>150,127,261.00</b>
70131	GENERAL PERSONNEL SERVICES	16,977,300.00	24,961,000.00	14,432,750.00	108,712,628.50
70132	OVERALL PLANNING AND STATISTICAL SERVICES	9,778,600.00	23,982,200.00	10,605,657.14	25,381,004.00
70133	OTHER GENERAL SERVICES	8,981,100.00	15,289,000.00	6,406,750.00	16,033,628.50
<b>7018</b>	<b>TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT</b>	<b>103,700,000.00</b>	<b>165,000,000.00</b>	<b>15,780,000.00</b>	<b>155,362,450.00</b>
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	103,700,000.00	165,000,000.00	15,780,000.00	155,362,450.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	-	-	<b>2,000,000.00</b>	<b>57,409,267.52</b>
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	-	-	-	<b>2,000,000.00</b>
70321	FIRE PROTECTION SERVICES	-	-	-	2,000,000.00
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	-	-	<b>2,000,000.00</b>	<b>55,409,267.52</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	-	-	2,000,000.00	55,409,267.52
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>192,816,530.89</b>	<b>308,690,482.93</b>	<b>177,270,360.05</b>	<b>446,664,137.28</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	-	-	-	<b>20,000,000.00</b>
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	-	-	-	20,000,000.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>99,733,630.89</b>	<b>126,945,282.93</b>	<b>97,349,374.34</b>	<b>219,734,708.78</b>
70421	AGRICULTURE	99,733,630.89	126,945,282.93	97,349,374.34	219,734,708.78
<b>7043</b>	<b>FUEL AND ENERGY</b>	-	-	-	<b>40,000,000.00</b>
70435	ELECTRICITY	-	-	-	40,000,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>93,082,900.00</b>	<b>181,745,200.00</b>	<b>79,920,985.71</b>	<b>166,929,428.50</b>
70451	ROAD TRANSPORT	93,082,900.00	181,745,200.00	79,920,985.71	166,929,428.50
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>8,719,900.00</b>	<b>14,869,000.00</b>	<b>6,278,700.00</b>	<b>15,613,628.50</b>
<b>7054</b>	<b>PROTECTION OF BIODIVERSITYAND LANDSCAPE</b>	<b>8,719,900.00</b>	<b>14,869,000.00</b>	<b>6,278,700.00</b>	<b>15,613,628.50</b>
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	8,719,900.00	14,869,000.00	6,278,700.00	15,613,628.50
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>674,000,000.00</b>	<b>1,463,873,486.37</b>	<b>784,000,000.00</b>	<b>3,054,573,486.37</b>
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>674,000,000.00</b>	<b>1,463,873,486.37</b>	<b>784,000,000.00</b>	<b>3,007,073,486.37</b>
70621	COMMUNITY DEVELOPMENT	674,000,000.00	1,463,873,486.37	784,000,000.00	3,007,073,486.37
<b>7063</b>	<b>WATER SUPPLY</b>	-	-	-	<b>27,500,000.00</b>
70631	WATER SUPPLY	-	-	-	27,500,000.00
<b>7064</b>	<b>STREET LIGHTING</b>	-	-	-	<b>20,000,000.00</b>
70641	STREET LIGHTING	-	-	-	20,000,000.00
<b>707</b>	<b>HEALTH</b>	<b>303,771,842.74</b>	<b>489,234,630.40</b>	<b>225,981,667.94</b>	<b>592,160,967.26</b>
<b>7071</b>	<b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>	-	-	-	<b>5,000,000.00</b>
70711	PHARMACEUTICAL PRODUCTS	-	-	-	5,000,000.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>303,771,842.74</b>	<b>489,234,630.40</b>	<b>225,981,667.94</b>	<b>587,160,967.26</b>
70741	PUBLIC HEALTH SERVICES	303,771,842.74	489,234,630.40	225,981,667.94	587,160,967.26
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	-	<b>108,000,000.00</b>	-	<b>208,000,000.00</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	-	<b>20,000,000.00</b>	-	<b>10,000,000.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	-	20,000,000.00	-	10,000,000.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	-	-	-	<b>120,000,000.00</b>
70821	CULTURAL SERVICES	-	-	-	120,000,000.00
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	-	<b>88,000,000.00</b>	-	<b>78,000,000.00</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	88,000,000.00	-	78,000,000.00
<b>709</b>	<b>EDUCATION</b>	<b>8,802,600.00</b>	<b>957,425,314.44</b>	<b>432,309,039.68</b>	<b>1,281,959,628.50</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>8,802,600.00</b>	<b>957,425,314.44</b>	<b>432,309,039.68</b>	<b>1,213,959,628.50</b>
70912	PRIMARY EDUCATION	8,802,600.00	957,425,314.44	432,309,039.68	1,213,959,628.50
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	-	-	-	<b>57,000,000.00</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	-	-	-	57,000,000.00
<b>7096</b>	<b>SUBSIDIARY SERVICES TO EDUCATION</b>	-	-	-	<b>11,000,000.00</b>
70961	SUBSIDIARY SERVICES TO EDUCATION	-	-	-	11,000,000.00

**126220 - RAFI Local Government, Niger State - 2026 Budget: Total Expenditure by Function**

<b>Code</b>	<b>Function</b>	<b>2024 Full Year Actuals</b>	<b>2025 Original Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>514,891,816.00</b>	<b>520,512,810.80</b>	<b>384,602,536.82</b>	<b>582,212,345.25</b>
<b>7102</b>	<b>OLD AGE</b>	<b>449,311,686.00</b>	<b>349,005,382.00</b>	<b>306,907,343.05</b>	<b>211,543,052.53</b>
71021	OLD AGE	449,311,686.00	349,005,382.00	306,907,343.05	211,543,052.53
<b>7103</b>	<b>SURVIVORS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000,000.00</b>
71031	SURVIVORS	-	-	-	50,000,000.00
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>8,458,700.00</b>	<b>14,449,000.00</b>	<b>6,150,650.00</b>	<b>86,881,961.33</b>
71041	FAMILY AND CHILDREN	8,458,700.00	14,449,000.00	6,150,650.00	86,881,961.33
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54,488,332.83</b>
71051	UNEMPLOYMENT	-	-	-	54,488,332.83
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>57,121,430.00</b>	<b>157,058,428.80</b>	<b>71,544,543.77</b>	<b>179,298,998.56</b>
71091	SOCIAL PROTECTION N.E.C.	57,121,430.00	157,058,428.80	71,544,543.77	179,298,998.56

126220 - RAFI Local Government, Niger State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Personnel Expenditure</b>	<b>2,019,603,719.43</b>	<b>3,436,873,326.65</b>	<b>2,069,126,292.96</b>	<b>2,650,324,006.09</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>1,042,503,929.80</b>	<b>1,234,809,088.08</b>	<b>880,314,188.47</b>	<b>395,025,735.96</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>1,042,503,929.80</b>	<b>1,227,574,888.08</b>	<b>876,865,331.32</b>	<b>304,236,735.96</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	987,516,237.80	1,085,944,888.08	807,644,188.47	216,379,935.96
70112	FINANCIAL AND FISCAL AFFAIRS	54,987,692.00	141,630,000.00	69,221,142.86	87,856,800.00
<b>7013</b>	<b>GENERAL SERVICES</b>	-	<b>7,234,200.00</b>	<b>3,448,857.14</b>	<b>90,789,000.00</b>
70131	GENERAL PERSONNEL SERVICES	-	-	-	83,007,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	7,234,200.00	3,448,857.14	7,782,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>175,816,430.89</b>	<b>279,606,482.93</b>	<b>164,859,010.05</b>	<b>303,090,880.28</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>91,334,430.89</b>	<b>112,574,282.93</b>	<b>91,204,724.34</b>	<b>151,619,080.28</b>
70421	AGRICULTURE	91,334,430.89	112,574,282.93	91,204,724.34	151,619,080.28
<b>7045</b>	<b>TRANSPORT</b>	<b>84,482,000.00</b>	<b>167,032,200.00</b>	<b>73,654,285.71</b>	<b>151,471,800.00</b>
70451	ROAD TRANSPORT	84,482,000.00	167,032,200.00	73,654,285.71	151,471,800.00
<b>707</b>	<b>HEALTH</b>	<b>294,850,242.74</b>	<b>474,023,630.40</b>	<b>219,580,917.94</b>	<b>470,205,338.76</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>294,850,242.74</b>	<b>474,023,630.40</b>	<b>219,580,917.94</b>	<b>470,205,338.76</b>
70741	PUBLIC HEALTH SERVICES	294,850,242.74	474,023,630.40	219,580,917.94	470,205,338.76
<b>709</b>	<b>EDUCATION</b>	-	<b>942,370,314.44</b>	<b>425,920,289.68</b>	<b>1,076,160,000.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	-	<b>942,370,314.44</b>	<b>425,920,289.68</b>	<b>1,076,160,000.00</b>
70912	PRIMARY EDUCATION	-	942,370,314.44	425,920,289.68	1,076,160,000.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>506,433,116.00</b>	<b>506,063,810.80</b>	<b>378,451,886.82</b>	<b>405,842,051.09</b>
<b>7102</b>	<b>OLD AGE</b>	<b>449,311,686.00</b>	<b>349,005,382.00</b>	<b>306,907,343.05</b>	<b>211,543,052.53</b>
71021	OLD AGE	449,311,686.00	349,005,382.00	306,907,343.05	211,543,052.53
<b>7103</b>	<b>SURVIVORS</b>	-	-	-	<b>40,000,000.00</b>
71031	SURVIVORS	-	-	-	40,000,000.00
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>57,121,430.00</b>	<b>157,058,428.80</b>	<b>71,544,543.77</b>	<b>154,298,998.56</b>
71091	SOCIAL PROTECTION N.E.C.	57,121,430.00	157,058,428.80	71,544,543.77	154,298,998.56

126220 - RAFI Local Government, Niger State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Other Recurrent Expenditure</b>	<b>404,842,292.00</b>	<b>545,433,438.00</b>	<b>324,812,291.00</b>	<b>602,300,000.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>352,939,392.00</b>	<b>456,765,438.00</b>	<b>287,182,091.00</b>	<b>509,164,229.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>213,502,392.00</b>	<b>234,767,438.00</b>	<b>243,405,791.00</b>	<b>294,463,518.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	26,699,800.00	45,574,000.00	19,432,100.00	47,914,261.00
70112	FINANCIAL AND FISCAL AFFAIRS	186,802,592.00	189,193,438.00	223,973,691.00	246,549,257.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>35,737,000.00</b>	<b>56,998,000.00</b>	<b>27,996,300.00</b>	<b>59,338,261.00</b>
70131	GENERAL PERSONNEL SERVICES	16,977,300.00	24,961,000.00	14,432,750.00	25,705,628.50
70132	OVERALL PLANNING AND STATISTICAL SERVICES	9,778,600.00	16,748,000.00	7,156,800.00	17,599,004.00
70133	OTHER GENERAL SERVICES	8,981,100.00	15,289,000.00	6,406,750.00	16,033,628.50
<b>7018</b>	<b>TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT</b>	<b>103,700,000.00</b>	<b>165,000,000.00</b>	<b>15,780,000.00</b>	<b>155,362,450.00</b>
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	103,700,000.00	165,000,000.00	15,780,000.00	155,362,450.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>17,000,100.00</b>	<b>29,084,000.00</b>	<b>12,411,350.00</b>	<b>30,573,257.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>8,399,200.00</b>	<b>14,371,000.00</b>	<b>6,144,650.00</b>	<b>15,115,628.50</b>
70421	AGRICULTURE	8,399,200.00	14,371,000.00	6,144,650.00	15,115,628.50
<b>7045</b>	<b>TRANSPORT</b>	<b>8,600,900.00</b>	<b>14,713,000.00</b>	<b>6,266,700.00</b>	<b>15,457,628.50</b>
70451	ROAD TRANSPORT	8,600,900.00	14,713,000.00	6,266,700.00	15,457,628.50
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>8,719,900.00</b>	<b>14,869,000.00</b>	<b>6,278,700.00</b>	<b>15,613,628.50</b>
<b>7054</b>	<b>PROTECTION OF BIODIVERSITY AND LANDSCAPE</b>	<b>8,719,900.00</b>	<b>14,869,000.00</b>	<b>6,278,700.00</b>	<b>15,613,628.50</b>
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	8,719,900.00	14,869,000.00	6,278,700.00	15,613,628.50
<b>707</b>	<b>HEALTH</b>	<b>8,921,600.00</b>	<b>15,211,000.00</b>	<b>6,400,750.00</b>	<b>15,955,628.50</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>8,921,600.00</b>	<b>15,211,000.00</b>	<b>6,400,750.00</b>	<b>15,955,628.50</b>
70741	PUBLIC HEALTH SERVICES	8,921,600.00	15,211,000.00	6,400,750.00	15,955,628.50
<b>709</b>	<b>EDUCATION</b>	<b>8,802,600.00</b>	<b>15,055,000.00</b>	<b>6,388,750.00</b>	<b>15,799,628.50</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>8,802,600.00</b>	<b>15,055,000.00</b>	<b>6,388,750.00</b>	<b>15,799,628.50</b>
70912	PRIMARY EDUCATION	8,802,600.00	15,055,000.00	6,388,750.00	15,799,628.50
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>8,458,700.00</b>	<b>14,449,000.00</b>	<b>6,150,650.00</b>	<b>15,193,628.50</b>
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>8,458,700.00</b>	<b>14,449,000.00</b>	<b>6,150,650.00</b>	<b>15,193,628.50</b>
71041	FAMILY AND CHILDREN	8,458,700.00	14,449,000.00	6,150,650.00	15,193,628.50

126220 - RAFI Local Government, Niger State - 2026 Budget: Capital Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Capital Expenditure</b>	<b>674,000,000.00</b>	<b>1,571,873,486.37</b>	<b>788,000,000.00</b>	<b>4,000,159,419.55</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	-	-	<b>2,000,000.00</b>	<b>110,000,000.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	-	-	<b>2,000,000.00</b>	<b>110,000,000.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	-	2,000,000.00	110,000,000.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	-	-	<b>2,000,000.00</b>	<b>57,409,267.52</b>
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	-	-	-	<b>2,000,000.00</b>
70321	FIRE PROTECTION SERVICES	-	-	-	2,000,000.00
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	-	-	<b>2,000,000.00</b>	<b>55,409,267.52</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	-	-	2,000,000.00	55,409,267.52
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	-	-	-	<b>113,000,000.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	-	-	-	<b>20,000,000.00</b>
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	-	-	-	20,000,000.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	-	-	-	<b>53,000,000.00</b>
70421	AGRICULTURE	-	-	-	53,000,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	-	-	-	<b>40,000,000.00</b>
70435	ELECTRICITY	-	-	-	40,000,000.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>674,000,000.00</b>	<b>1,463,873,486.37</b>	<b>784,000,000.00</b>	<b>3,054,573,486.37</b>
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>674,000,000.00</b>	<b>1,463,873,486.37</b>	<b>784,000,000.00</b>	<b>3,007,073,486.37</b>
70621	COMMUNITY DEVELOPMENT	674,000,000.00	1,463,873,486.37	784,000,000.00	3,007,073,486.37
<b>7063</b>	<b>WATER SUPPLY</b>	-	-	-	<b>27,500,000.00</b>
70631	WATER SUPPLY	-	-	-	27,500,000.00
<b>7064</b>	<b>STREET LIGHTING</b>	-	-	-	<b>20,000,000.00</b>
70641	STREET LIGHTING	-	-	-	20,000,000.00
<b>707</b>	<b>HEALTH</b>	-	-	-	<b>106,000,000.00</b>
<b>7071</b>	<b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>	-	-	-	<b>5,000,000.00</b>
70711	PHARMACEUTICAL PRODUCTS	-	-	-	5,000,000.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	-	-	-	<b>101,000,000.00</b>
70741	PUBLIC HEALTH SERVICES	-	-	-	101,000,000.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	-	<b>108,000,000.00</b>	-	<b>208,000,000.00</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	-	<b>20,000,000.00</b>	-	<b>10,000,000.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	-	20,000,000.00	-	10,000,000.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	-	-	-	<b>120,000,000.00</b>
70821	CULTURAL SERVICES	-	-	-	120,000,000.00
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	-	<b>88,000,000.00</b>	-	<b>78,000,000.00</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	88,000,000.00	-	78,000,000.00
<b>709</b>	<b>EDUCATION</b>	-	-	-	<b>190,000,000.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	-	-	-	<b>122,000,000.00</b>
70912	PRIMARY EDUCATION	-	-	-	122,000,000.00
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	-	-	-	<b>57,000,000.00</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	-	-	-	57,000,000.00
<b>7096</b>	<b>SUBSIDIARY SERVICES TO EDUCATION</b>	-	-	-	<b>11,000,000.00</b>
70961	SUBSIDIARY SERVICES TO EDUCATION	-	-	-	11,000,000.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	-	-	-	<b>161,176,665.66</b>
<b>7103</b>	<b>SURVIVORS</b>	-	-	-	<b>10,000,000.00</b>
71031	SURVIVORS	-	-	-	10,000,000.00
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	-	-	-	<b>71,688,332.83</b>
71041	FAMILY AND CHILDREN	-	-	-	71,688,332.83
<b>7105</b>	<b>UNEMPLOYMENT</b>	-	-	-	<b>54,488,332.83</b>
71051	UNEMPLOYMENT	-	-	-	54,488,332.83
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	-	-	-	<b>25,000,000.00</b>
71091	SOCIAL PROTECTION N.E.C.	-	-	-	25,000,000.00

**126220 - RAFI 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
<b>126</b>	<b>NIGER STATE</b>	<b>3,098,446,011.43</b>	<b>5,554,180,251.02</b>	<b>3,181,938,583.96</b>	<b>7,252,783,425.64</b>
<b>1262</b>	<b>ZONE B - NIGER EAST</b>	<b>3,098,446,011.43</b>	<b>5,554,180,251.02</b>	<b>3,181,938,583.96</b>	<b>7,252,783,425.64</b>
<b>126220</b>	<b>RAFI</b>	<b>3,098,446,011.43</b>	<b>5,554,180,251.02</b>	<b>3,181,938,583.96</b>	<b>7,252,783,425.64</b>
12622001	KAGARA GARI	-	-	2,000,000.00	128,200,000.00
12622002	KAKURI	-	-	-	10,000,000.00
12622003	KONGOMA CENTRAL	-	-	-	15,000,000.00
12622004	KONGOMA WEST	-	-	-	50,000,000.00
12622007	KUNDU	-	-	-	25,000,000.00
12622009	TEGINA GARI	-	-	-	25,000,000.00
12622010	TEGINA WEST	-	-	-	50,000,000.00
12622098	LG WIDE	3,098,446,011.43	5,554,180,251.02	3,179,938,583.96	6,949,583,425.64

**126220 - RAFI 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	2,019,603,719.43	3,436,873,326.65	2,069,126,292.96	2,650,324,006.09
1262	ZONE B - NIGER EAST	2,019,603,719.43	3,436,873,326.65	2,069,126,292.96	2,650,324,006.09
126220	RAFI	2,019,603,719.43	3,436,873,326.65	2,069,126,292.96	2,650,324,006.09
12622098	LG WIDE	2,019,603,719.43	3,436,873,326.65	2,069,126,292.96	2,650,324,006.09

**126220 - RAFI Local Government, Niger State - 2026 Budget: Other Recurrent Expenditure by Location**

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
126	<b>NIGER STATE</b>	404,842,292.00	545,433,438.00	324,812,291.00	602,300,000.00
1262	<b>ZONE B - NIGER EAST</b>	404,842,292.00	545,433,438.00	324,812,291.00	602,300,000.00
126220	<b>RAFI</b>	404,842,292.00	545,433,438.00	324,812,291.00	602,300,000.00
12622098	LG WIDE	404,842,292.00	545,433,438.00	324,812,291.00	602,300,000.00

**126220 - RAFI 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
<b>126</b>	<b>NIGER STATE</b>	<b>674,000,000.00</b>	<b>1,571,873,486.37</b>	<b>788,000,000.00</b>	<b>4,000,159,419.55</b>
<b>1262</b>	<b>ZONE B - NIGER EAST</b>	<b>674,000,000.00</b>	<b>1,571,873,486.37</b>	<b>788,000,000.00</b>	<b>4,000,159,419.55</b>
<b>126220</b>	<b>RAFI</b>	<b>674,000,000.00</b>	<b>1,571,873,486.37</b>	<b>788,000,000.00</b>	<b>4,000,159,419.55</b>
12622001	KAGARA GARI	-	-	2,000,000.00	128,200,000.00
12622002	KAKURI	-	-	-	10,000,000.00
12622003	KONGOMA CENTRAL	-	-	-	15,000,000.00
12622004	KONGOMA WEST	-	-	-	50,000,000.00
12622007	KUNDU	-	-	-	25,000,000.00
12622009	TEGINA GARI	-	-	-	25,000,000.00
12622010	TEGINA WEST	-	-	-	50,000,000.00
12622098	LG WIDE	674,000,000.00	1,571,873,486.37	786,000,000.00	3,696,959,419.55

126220 - RAFI Local Government, Niger State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Expenditure</b>	<b>3,098,446,011.43</b>	<b>5,554,180,251.02</b>	<b>3,181,938,583.96</b>	<b>7,252,783,425.64</b>
<b>01</b>	<b>Agriculture</b>	<b>99,733,630.89</b>	<b>126,945,282.93</b>	<b>97,349,374.34</b>	<b>219,734,708.78</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>99,733,630.89</b>	<b>126,945,282.93</b>	<b>97,349,374.34</b>	<b>166,734,708.78</b>
010102	Agriculture sector coordination mechanisms	99,733,630.89	126,945,282.93	97,349,374.34	166,734,708.78
<b>0103</b>	<b>Enhancement of food production and productivity</b>	-	-	-	<b>53,000,000.00</b>
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	-	-	-	53,000,000.00
<b>02</b>	<b>Societal Re-orientation</b>	-	<b>88,000,000.00</b>	-	<b>217,909,267.52</b>
<b>0210</b>	<b>Societal Re-orientation - General</b>	-	<b>88,000,000.00</b>	-	<b>217,909,267.52</b>
021001	Societal Re-orientation - General	-	88,000,000.00	-	217,909,267.52
<b>04</b>	<b>Health</b>	<b>303,771,842.74</b>	<b>489,234,630.40</b>	<b>225,981,667.94</b>	<b>592,160,967.26</b>
<b>0401</b>	<b>Effective governance of the health system</b>	<b>303,771,842.74</b>	<b>489,234,630.40</b>	<b>225,981,667.94</b>	<b>486,160,967.26</b>
040103	Health sector coordination mechanisms	303,771,842.74	489,234,630.40	225,981,667.94	486,160,967.26
<b>0403</b>	<b>Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens</b>	-	-	-	<b>5,000,000.00</b>
040306	Nutrition	-	-	-	5,000,000.00
<b>0405</b>	<b>Provision of adequate and modern health infrastructure for health services delivery</b>	-	-	-	<b>65,000,000.00</b>
040501	Functional health facilities	-	-	-	65,000,000.00
<b>0406</b>	<b>Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities</b>	-	-	-	<b>36,000,000.00</b>
040601	Sustainable drug supply	-	-	-	11,000,000.00
040602	Vaccines supply chain	-	-	-	25,000,000.00
<b>05</b>	<b>Education</b>	<b>8,802,600.00</b>	<b>957,425,314.44</b>	<b>432,309,039.68</b>	<b>1,270,959,628.50</b>
<b>0501</b>	<b>Effective governance of the education system</b>	<b>8,802,600.00</b>	<b>957,425,314.44</b>	<b>432,309,039.68</b>	<b>1,091,959,628.50</b>
050103	Education sector coordination mechanisms	8,802,600.00	957,425,314.44	432,309,039.68	1,091,959,628.50
<b>0504</b>	<b>Improved quality of teaching and learning outcomes</b>	-	-	-	<b>30,000,000.00</b>
050402	Instructional and learning materials	-	-	-	10,000,000.00
050403	Teaching and non-teaching staff capacity building	-	-	-	20,000,000.00
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	-	-	-	<b>142,000,000.00</b>
050501	Schools' infrastructure construction and rehabilitation	-	-	-	142,000,000.00
<b>0510</b>	<b>Education Sector Expenditures Not Elsewhere Classified</b>	-	-	-	<b>7,000,000.00</b>
051001	Education Not Elsewhere Classified	-	-	-	7,000,000.00
<b>06</b>	<b>Housing and Urban Development</b>	<b>758,482,000.00</b>	<b>1,630,905,686.37</b>	<b>857,654,285.71</b>	<b>3,158,545,286.37</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>758,482,000.00</b>	<b>1,630,905,686.37</b>	<b>857,654,285.71</b>	<b>3,158,545,286.37</b>
061001	Housing and Urban Development - General	758,482,000.00	1,630,905,686.37	857,654,285.71	3,158,545,286.37
<b>08</b>	<b>Youth</b>	-	<b>20,000,000.00</b>	-	<b>64,488,332.83</b>
<b>0810</b>	<b>Youth - General</b>	-	<b>20,000,000.00</b>	-	<b>64,488,332.83</b>
081001	Youth - General	-	20,000,000.00	-	64,488,332.83
<b>09</b>	<b>Environmental Improvement</b>	<b>8,719,900.00</b>	<b>14,869,000.00</b>	<b>6,278,700.00</b>	<b>15,613,628.50</b>
<b>0910</b>	<b>Environmental Improvement - General</b>	<b>8,719,900.00</b>	<b>14,869,000.00</b>	<b>6,278,700.00</b>	<b>15,613,628.50</b>
091001	Environmental Improvement - General	8,719,900.00	14,869,000.00	6,278,700.00	15,613,628.50
<b>10</b>	<b>Water Resources and Rural Development</b>	-	-	-	<b>27,500,000.00</b>
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	-	-	-	<b>27,500,000.00</b>
101001	Water Resources and Rural Deve - General	-	-	-	27,500,000.00
<b>12</b>	<b>Growing the Private Sector</b>	-	-	-	<b>20,000,000.00</b>
<b>1210</b>	<b>Growing the Private Sector - General</b>	-	-	-	<b>20,000,000.00</b>
121001	Growing the Private Sector - General	-	-	-	20,000,000.00
<b>13</b>	<b>Reform of Government and Governance</b>	<b>1,395,443,321.80</b>	<b>1,691,574,526.08</b>	<b>1,171,496,279.47</b>	<b>1,051,689,964.96</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>1,395,443,321.80</b>	<b>1,691,574,526.08</b>	<b>1,171,496,279.47</b>	<b>1,051,689,964.96</b>
131001	Reform of Government and Governance - General	1,395,443,321.80	1,691,574,526.08	1,171,496,279.47	1,051,689,964.96
<b>14</b>	<b>Power</b>	-	-	-	<b>60,000,000.00</b>
<b>1410</b>	<b>Power - General</b>	-	-	-	<b>60,000,000.00</b>
141001	Power - General	-	-	-	60,000,000.00
<b>17</b>	<b>Road</b>	<b>8,600,900.00</b>	<b>14,713,000.00</b>	<b>6,266,700.00</b>	<b>15,457,628.50</b>
<b>1710</b>	<b>Road - General</b>	<b>8,600,900.00</b>	<b>14,713,000.00</b>	<b>6,266,700.00</b>	<b>15,457,628.50</b>
171001	Road - General	8,600,900.00	14,713,000.00	6,266,700.00	15,457,628.50
<b>23</b>	<b>Social Protection</b>	<b>514,891,816.00</b>	<b>520,512,810.80</b>	<b>384,602,536.82</b>	<b>538,724,012.42</b>

126220 - RAFI Local Government, Niger State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
<b>2301</b>	<b>Effective Governance of Social Protection</b>	<b>65,580,130.00</b>	<b>171,507,428.80</b>	<b>77,695,193.77</b>	<b>169,492,627.06</b>
230102	Social protection coordination and mechanisms	65,580,130.00	171,507,428.80	77,695,193.77	169,492,627.06
<b>2302</b>	<b>Reduce Poverty and Vulnerability</b>	-	-	-	<b>13,000,000.00</b>
230204	Other Social Safety Nets	-	-	-	13,000,000.00
<b>2303</b>	<b>Promote gender equity and social justice</b>	-	-	-	<b>54,488,332.83</b>
230301	Women's Economic Empowerment	-	-	-	54,488,332.83
<b>2305</b>	<b>Social Pensions and Old Age Support</b>	<b>449,311,686.00</b>	<b>349,005,382.00</b>	<b>306,907,343.05</b>	<b>251,543,052.53</b>
230501	Pensions Payments and Contributions	449,311,686.00	349,005,382.00	306,907,343.05	211,543,052.53
230502	Gratuity	-	-	-	40,000,000.00
<b>2307</b>	<b>Promote Emergency and Humanitarian Assistance</b>	-	-	-	<b>35,000,000.00</b>
230702	Emergency Response and Relief Services	-	-	-	35,000,000.00
<b>2310</b>	<b>Social Protection Not Elsewhere Classified</b>	-	-	-	<b>15,200,000.00</b>
231001	Social Protection Not Elsewhere Classified	-	-	-	15,200,000.00

126220 - RAFI Local Government, Niger State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Personnel Expenditure</b>	<b>2,019,603,719.43</b>	<b>3,436,873,326.65</b>	<b>2,069,126,292.96</b>	<b>2,650,324,006.09</b>
<b>01</b>	<b>Agriculture</b>	<b>91,334,430.89</b>	<b>112,574,282.93</b>	<b>91,204,724.34</b>	<b>151,619,080.28</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>91,334,430.89</b>	<b>112,574,282.93</b>	<b>91,204,724.34</b>	<b>151,619,080.28</b>
010102	Agriculture sector coordination mechanisms	91,334,430.89	112,574,282.93	91,204,724.34	151,619,080.28
<b>04</b>	<b>Health</b>	<b>294,850,242.74</b>	<b>474,023,630.40</b>	<b>219,580,917.94</b>	<b>470,205,338.76</b>
<b>0401</b>	<b>Effective governance of the health system</b>	<b>294,850,242.74</b>	<b>474,023,630.40</b>	<b>219,580,917.94</b>	<b>470,205,338.76</b>
040103	Health sector coordination mechanisms	294,850,242.74	474,023,630.40	219,580,917.94	470,205,338.76
<b>05</b>	<b>Education</b>	<b>-</b>	<b>942,370,314.44</b>	<b>425,920,289.68</b>	<b>1,076,160,000.00</b>
<b>0501</b>	<b>Effective governance of the education system</b>	<b>-</b>	<b>942,370,314.44</b>	<b>425,920,289.68</b>	<b>1,076,160,000.00</b>
050103	Education sector coordination mechanisms	-	942,370,314.44	425,920,289.68	1,076,160,000.00
<b>06</b>	<b>Housing and Urban Development</b>	<b>84,482,000.00</b>	<b>167,032,200.00</b>	<b>73,654,285.71</b>	<b>151,471,800.00</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>84,482,000.00</b>	<b>167,032,200.00</b>	<b>73,654,285.71</b>	<b>151,471,800.00</b>
061001	Housing and Urban Development - General	84,482,000.00	167,032,200.00	73,654,285.71	151,471,800.00
<b>13</b>	<b>Reform of Government and Governance</b>	<b>1,042,503,929.80</b>	<b>1,234,809,088.08</b>	<b>880,314,188.47</b>	<b>395,025,735.96</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>1,042,503,929.80</b>	<b>1,234,809,088.08</b>	<b>880,314,188.47</b>	<b>395,025,735.96</b>
131001	Reform of Government and Governance - General	1,042,503,929.80	1,234,809,088.08	880,314,188.47	395,025,735.96
<b>23</b>	<b>Social Protection</b>	<b>506,433,116.00</b>	<b>506,063,810.80</b>	<b>378,451,886.82</b>	<b>405,842,051.09</b>
<b>2301</b>	<b>Effective Governance of Social Protection</b>	<b>57,121,430.00</b>	<b>157,058,428.80</b>	<b>71,544,543.77</b>	<b>154,298,998.56</b>
230102	Social protection coordination and mechanisms	57,121,430.00	157,058,428.80	71,544,543.77	154,298,998.56
<b>2305</b>	<b>Social Pensions and Old Age Support</b>	<b>449,311,686.00</b>	<b>349,005,382.00</b>	<b>306,907,343.05</b>	<b>251,543,052.53</b>
230501	Pensions Payments and Contributions	449,311,686.00	349,005,382.00	306,907,343.05	211,543,052.53
230502	Gratuity	-	-	-	40,000,000.00

126220 - RAFI Local Government, Niger State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Other Recurrent Expenditure</b>	<b>404,842,292.00</b>	<b>545,433,438.00</b>	<b>324,812,291.00</b>	<b>602,300,000.00</b>
<b>01</b>	<b>Agriculture</b>	<b>8,399,200.00</b>	<b>14,371,000.00</b>	<b>6,144,650.00</b>	<b>15,115,628.50</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>8,399,200.00</b>	<b>14,371,000.00</b>	<b>6,144,650.00</b>	<b>15,115,628.50</b>
010102	Agriculture sector coordination mechanisms	8,399,200.00	14,371,000.00	6,144,650.00	15,115,628.50
<b>04</b>	<b>Health</b>	<b>8,921,600.00</b>	<b>15,211,000.00</b>	<b>6,400,750.00</b>	<b>15,955,628.50</b>
<b>0401</b>	<b>Effective governance of the health system</b>	<b>8,921,600.00</b>	<b>15,211,000.00</b>	<b>6,400,750.00</b>	<b>15,955,628.50</b>
040103	Health sector coordination mechanisms	8,921,600.00	15,211,000.00	6,400,750.00	15,955,628.50
<b>05</b>	<b>Education</b>	<b>8,802,600.00</b>	<b>15,055,000.00</b>	<b>6,388,750.00</b>	<b>15,799,628.50</b>
<b>0501</b>	<b>Effective governance of the education system</b>	<b>8,802,600.00</b>	<b>15,055,000.00</b>	<b>6,388,750.00</b>	<b>15,799,628.50</b>
050103	Education sector coordination mechanisms	8,802,600.00	15,055,000.00	6,388,750.00	15,799,628.50
<b>09</b>	<b>Environmental Improvement</b>	<b>8,719,900.00</b>	<b>14,869,000.00</b>	<b>6,278,700.00</b>	<b>15,613,628.50</b>
<b>0910</b>	<b>Environmental Improvement - General</b>	<b>8,719,900.00</b>	<b>14,869,000.00</b>	<b>6,278,700.00</b>	<b>15,613,628.50</b>
091001	Environmental Improvement - General	8,719,900.00	14,869,000.00	6,278,700.00	15,613,628.50
<b>13</b>	<b>Reform of Government and Governance</b>	<b>352,939,392.00</b>	<b>456,765,438.00</b>	<b>287,182,091.00</b>	<b>509,164,229.00</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>352,939,392.00</b>	<b>456,765,438.00</b>	<b>287,182,091.00</b>	<b>509,164,229.00</b>
131001	Reform of Government and Governance - General	352,939,392.00	456,765,438.00	287,182,091.00	509,164,229.00
<b>17</b>	<b>Road</b>	<b>8,600,900.00</b>	<b>14,713,000.00</b>	<b>6,266,700.00</b>	<b>15,457,628.50</b>
<b>1710</b>	<b>Road - General</b>	<b>8,600,900.00</b>	<b>14,713,000.00</b>	<b>6,266,700.00</b>	<b>15,457,628.50</b>
171001	Road - General	8,600,900.00	14,713,000.00	6,266,700.00	15,457,628.50
<b>23</b>	<b>Social Protection</b>	<b>8,458,700.00</b>	<b>14,449,000.00</b>	<b>6,150,650.00</b>	<b>15,193,628.50</b>
<b>2301</b>	<b>Effective Governance of Social Protection</b>	<b>8,458,700.00</b>	<b>14,449,000.00</b>	<b>6,150,650.00</b>	<b>15,193,628.50</b>
230102	Social protection coordination and mechanisms	8,458,700.00	14,449,000.00	6,150,650.00	15,193,628.50

126220 - RAFI Local Government, Niger State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Capital Expenditure</b>	<b>674,000,000.00</b>	<b>1,571,873,486.37</b>	<b>788,000,000.00</b>	<b>4,000,159,419.55</b>
<b>01</b>	<b>Agriculture</b>	-	-	-	<b>53,000,000.00</b>
<b>0103</b>	<b>Enhancement of food production and productivity</b>	-	-	-	<b>53,000,000.00</b>
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	-	-	-	53,000,000.00
<b>02</b>	<b>Societal Re-orientation</b>	-	<b>88,000,000.00</b>	-	<b>217,909,267.52</b>
<b>0210</b>	<b>Societal Re-orientation - General</b>	-	<b>88,000,000.00</b>	-	<b>217,909,267.52</b>
021001	Societal Re-orientation - General	-	88,000,000.00	-	217,909,267.52
<b>04</b>	<b>Health</b>	-	-	-	<b>106,000,000.00</b>
<b>0403</b>	<b>Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens</b>	-	-	-	<b>5,000,000.00</b>
040306	Nutrition	-	-	-	5,000,000.00
<b>0405</b>	<b>Provision of adequate and modern health infrastructure for health services delivery</b>	-	-	-	<b>65,000,000.00</b>
040501	Functional health facilities	-	-	-	65,000,000.00
<b>0406</b>	<b>Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities</b>	-	-	-	<b>36,000,000.00</b>
040601	Sustainable drug supply	-	-	-	11,000,000.00
040602	Vaccines supply chain	-	-	-	25,000,000.00
<b>05</b>	<b>Education</b>	-	-	-	<b>179,000,000.00</b>
<b>0504</b>	<b>Improved quality of teaching and learning outcomes</b>	-	-	-	<b>30,000,000.00</b>
050402	Instructional and learning materials	-	-	-	10,000,000.00
050403	Teaching and non-teaching staff capacity building	-	-	-	20,000,000.00
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	-	-	-	<b>142,000,000.00</b>
050501	Schools' infrastructure construction and rehabilitation	-	-	-	142,000,000.00
<b>0510</b>	<b>Education Sector Expenditures Not Elsewhere Classified</b>	-	-	-	<b>7,000,000.00</b>
051001	Education Not Elsewhere Classified	-	-	-	7,000,000.00
<b>06</b>	<b>Housing and Urban Development</b>	<b>674,000,000.00</b>	<b>1,463,873,486.37</b>	<b>784,000,000.00</b>	<b>3,007,073,486.37</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>674,000,000.00</b>	<b>1,463,873,486.37</b>	<b>784,000,000.00</b>	<b>3,007,073,486.37</b>
061001	Housing and Urban Development - General	674,000,000.00	1,463,873,486.37	784,000,000.00	3,007,073,486.37
<b>08</b>	<b>Youth</b>	-	<b>20,000,000.00</b>	-	<b>64,488,332.83</b>
<b>0810</b>	<b>Youth - General</b>	-	<b>20,000,000.00</b>	-	<b>64,488,332.83</b>
081001	Youth - General	-	20,000,000.00	-	64,488,332.83
<b>10</b>	<b>Water Resources and Rural Development</b>	-	-	-	<b>27,500,000.00</b>
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	-	-	-	<b>27,500,000.00</b>
101001	Water Resources and Rural Deve - General	-	-	-	27,500,000.00
<b>12</b>	<b>Growing the Private Sector</b>	-	-	-	<b>20,000,000.00</b>
<b>1210</b>	<b>Growing the Private Sector - General</b>	-	-	-	<b>20,000,000.00</b>
121001	Growing the Private Sector - General	-	-	-	20,000,000.00
<b>13</b>	<b>Reform of Government and Governance</b>	-	-	<b>4,000,000.00</b>	<b>147,500,000.00</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	-	-	<b>4,000,000.00</b>	<b>147,500,000.00</b>
131001	Reform of Government and Governance - General	-	-	4,000,000.00	147,500,000.00
<b>14</b>	<b>Power</b>	-	-	-	<b>60,000,000.00</b>
<b>1410</b>	<b>Power - General</b>	-	-	-	<b>60,000,000.00</b>
141001	Power - General	-	-	-	60,000,000.00
<b>23</b>	<b>Social Protection</b>	-	-	-	<b>117,688,332.83</b>
<b>2302</b>	<b>Reduce Poverty and Vulnerability</b>	-	-	-	<b>13,000,000.00</b>
230204	Other Social Safety Nets	-	-	-	13,000,000.00
<b>2303</b>	<b>Promote gender equity and social justice</b>	-	-	-	<b>54,488,332.83</b>
230301	Women's Economic Empowerment	-	-	-	54,488,332.83
<b>2307</b>	<b>Promote Emergency and Humanitarian Assistance</b>	-	-	-	<b>35,000,000.00</b>
230702	Emergency Response and Relief Services	-	-	-	35,000,000.00
<b>2310</b>	<b>Social Protection Not Elsewhere Classified</b>	-	-	-	<b>15,200,000.00</b>
231001	Social Protection Not Elsewhere Classified	-	-	-	15,200,000.00

126220 - RAFI Local Government, Niger State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
<b>Total Capital Expenditure</b>						<b>674,000,000.00</b>	<b>1,571,873,486.37</b>	<b>788,000,000.00</b>	<b>4,000,159,419.55</b>
I. Contribution to Ward Development Project w. (SP) Provision of Scholarship to vulnerable Pupils across 11 Wards, N1,000,000 EACH	06 - Housing and Urban Development	011100100100 - CHAIRMAN	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12622098 - LG WIDE	-	240,000,000.00	80,000,000.00	240,000,000.00
Chairman's Cup (Football Competition) in Rafi LGA.	23 - Social Protection	011100100100 - CHAIRMAN	23050101 - RESEARCH AND DEVELOPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	12622098 - LG WIDE	-	-	-	11,000,000.00
L. Empowering of Women across Rafi LG	08 - Youth	011100100100 - CHAIRMAN	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12622098 - LG WIDE	-	20,000,000.00	-	10,000,000.00
L. Empowering of Youth across Rafi LG	23 - Social Protection	011100100100 - CHAIRMAN	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	12622098 - LG WIDE	-	-	-	54,488,332.83
I. Provision of Security Equipment in Rafi Local Government	08 - Youth	011100100100 - CHAIRMAN	23050101 - RESEARCH AND DEVELOPMENT	71051 - UNEMPLOYMENT	12622098 - LG WIDE	-	-	-	54,488,332.83
I. Purchase of 100 Bags of Grains (Maize) at 5,000,000	02 - Societal Re-orientation	011100100100 - CHAIRMAN	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	12622098 - LG WIDE	-	-	-	17,909,267.52
ii. Purchase of 100 Bags of Grains (Millet) at 6,000,000	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12622098 - LG WIDE	-	-	-	5,000,000.00
iii. Purchase of 200 Bags of Grains (Rice) at 14,000,000	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12622098 - LG WIDE	-	-	-	6,000,000.00
iv. Purchase of 100 Bags of Grains (Beans) at 8,000,000	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12622098 - LG WIDE	-	-	-	14,000,000.00
v. Purchase of 100 Bags of Grains (Genuea Corn) at 6,000,000	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12622098 - LG WIDE	-	-	-	8,000,000.00
I. Purchase of Herbicides chemicals for the controls of Weeds	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12622098 - LG WIDE	-	-	-	6,000,000.00
ii. Purchase of Insecticides chemicals for the controls of Insects	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12622098 - LG WIDE	-	-	-	2,000,000.00
I. Procurement of 5 tons of NPK Fertilizer @ 1,000,000 each	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12622098 - LG WIDE	-	-	-	2,000,000.00
ii. Procurement of 5 tons of UREA Fertilizer @ 1,000,000 each	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12622098 - LG WIDE	-	-	-	5,000,000.00
I. Completion of Ongoing Renovation of Rafi Local Government Secretariate, Kagara	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12622001 - KAGARA GARI	-	-	-	40,000,000.00
ii. Furnishing of Rafi Local Government Secretariate, Kagara	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12622001 - KAGARA GARI	-	-	-	1,000,000.00
I. Renovation and Reconstruction of Chairman's Lodge at Kagara	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12622001 - KAGARA GARI	-	2,000,000.00	-	10,000,000.00
ii. Furnishing of Chairman's Lodge at Kagara	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12622001 - KAGARA GARI	-	-	-	5,000,000.00
I. Purchase of Fire Extinguisher at Rafi Local Government Secretariate	02 - Societal Re-orientation	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23030123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70321 - FIRE PROTECTION SERVICES	12622098 - LG WIDE	-	-	-	2,000,000.00
ii. Contribution to Urban Renewal and Rural Development	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12622098 - LG WIDE	674,000,000.00	1,223,873,486.37	704,000,000.00	2,367,073,486.37
I. Electrification/Installation of 10nos 200KVA/33K/0.5V transformer at Uregi	14 - Power	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	12622009 - TEGINA GARI	-	-	-	15,000,000.00
ii. Electrification/Installation of 3nos 200KVA/33K/0.5V transformer to Kundu and kagara	14 - Power	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	12622007 - KUNDU	-	-	-	25,000,000.00
I. Procurement of 25 Nos. Motor cycles(Bajaj) for vigilantes, community policing and staff of the LGA at 1,500,000 each	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020104 - PURCHASE OF MOTOR CYCLES / TRICYCLE	70361 - PUBLIC ORDER AND SAFETY N.E.C.	12622098 - LG WIDE	-	2,000,000.00	-	37,500,000.00
ii. Procurement of 3Nos. Official vehicle Corolla LE 2005 At 13,000,000 & 1 No. of Corolla LE 2008 MDL At 15,000,000 for secretary, VC, Leader and all the directors	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12622098 - LG WIDE	-	-	-	54,000,000.00
I. Drilling of hand pump boreholes Across the 11 wards of kagara 1,500,000 each	10 - Water Resources and Rural Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12622098 - LG WIDE	-	-	-	16,500,000.00
ii. Conversion of local wells to motorized system of water supply Across 1,000,000 each	10 - Water Resources and Rural Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12622098 - LG WIDE	-	-	-	11,000,000.00
I. Procurement and Installation of 100Nos. 120watts Solar Street	14 - Power	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70541 - STREET LIGHTING	12622098 - LG WIDE	-	-	-	20,000,000.00
ii. Construction of slaughter shed in 5 major markets in Kagara and Teginia 2,000,000 each	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12622098 - LG WIDE	-	-	-	10,000,000.00
ii. Construction of L-Shops At Teginia and Kagara	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12622009 - TEGINA GARI	-	-	-	10,000,000.00
I. Contribution to Local Government Pilgrims	02 - Societal Re-orientation	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23050104 - ANNIVERSARIES/CELEBRATIONS	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	12622098 - LG WIDE	-	88,000,000.00	-	78,000,000.00
I. Relief materials for may affected areas in Rafi local government council	23 - Social Protection	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	71031 - SURVIVORS	12622098 - LG WIDE	-	-	-	10,000,000.00
I. Complete Renovations of Social Welfare Offices at Kagara Town	23 - Social Protection	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	71041 - FAMILY AND CHILDREN	12622001 - KAGARA GARI	-	-	-	15,200,000.00
ii. Renovation of Adult Education Office at Kagara	05 - Education	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	12622001 - KAGARA GARI	-	-	-	7,000,000.00
iii. (SP) Empowering Individual with Special needs across Rafi Local Government	23 - Social Protection	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23010130 - PURCHASE OF RECREATIONAL FACILITIES	71041 - FAMILY AND CHILDREN	12622098 - LG WIDE	-	-	-	2,000,000.00
I. Construction of new four (4) District Heads Palace at 30,000,000 each	02 - Societal Re-orientation	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23020128 - CONSTRUCTION OF IRELGIOUS	70821 - CULTURAL SERVICES	12622098 - LG WIDE	-	-	-	120,000,000.00
I. Construction of block of 3 class rooms, office and store with VIP toilet At Kumbo primary school.	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	70912 - PRIMARY EDUCATION	12622003 - KONGOMA CENTRAL	-	-	-	15,000,000.00
ii. Construction of 6 Class rooms upstairs Atkagara Primary Schools	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	70912 - PRIMARY EDUCATION	12622004 - KONGOMA WEST	-	-	-	50,000,000.00
iii. Renovation of a block of 3 class rooms, office and store with VIP toilet Across the primary schools. N9,000,000 EACH	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	12622098 - LG WIDE	-	-	-	27,000,000.00
iv. (SP) Purchase of Learning and Instructional Materials to primary and secondary schools in Rafi local government	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70912 - PRIMARY EDUCATION	12622098 - LG WIDE	-	-	-	10,000,000.00
v. Provision of School Pupils desks/chairs for primary schools in RafiLGA.	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	70912 - PRIMARY EDUCATION	12622098 - LG WIDE	-	-	-	20,000,000.00
I. Complete Renovations and Roofing of IBB Remedial Center Teginia	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	1262010 - TEGINA WEST	-	-	-	50,000,000.00
ii. Intervention to PHC									
iii. Intervention to Water Facilities									
iv. Intervention to Social Activities									
I. Provision of Veterinary Drugs across Rafi Veterinary Clinics	06 - Housing and Urban Development	051700100100 - DEPARTMENT OF EDUCATION	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12622098 - LG WIDE	-	-	-	400,000,000.00
ii. Provision of Veterinary Equipment across Rafi Veterinary Clinics	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70711 - PHARMACEUTICAL PRODUCTS	12622098 - LG WIDE	-	-	-	5,000,000.00
I. Renovation and Upgrading of Kagara General Hospital	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12622098 - LG WIDE	-	-	-	20,000,000.00
ii. Renovations of Kabitu PHC	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12622001 - KAGARA GARI	-	-	-	50,000,000.00
iii. Renovation of Primary Health Centres At Katakò, Karaya sarkin NomaPHC,Karaku PHC,Kumbo,Luka, and Sabon-MangaN1,000,000 each	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12622098 - LG WIDE	-	-	-	10,000,000.00
iv. (SP)Antenatal Routine Drugs Accross Rafi Lq PHC centres N1,000,000 Each	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12622098 - LG WIDE	-	-	-	5,000,000.00
I. NUT. For Food and Nutrition	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12622098 - LG WIDE	-	-	-	11,000,000.00
ii. For emergency response	23 - Social Protection	053500100100 - DEPARTMENT OF ENVIRONMENTAL SANITATION	23010130 - PURCHASE OF RECREATIONAL FACILITIES	71091 - SOCIAL PROTECTION N.E.C.	12622098 - LG WIDE	-	-	-	25,000,000.00

<b>011100100100 CHAIRMAN</b>					
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Approved Budget</b>	<b>January to December</b>	<b>2026 Approved Budget</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>375,381,207.05</b>	<b>652,844,469.19</b>	<b>382,682,627.02</b>	<b>434,417,791.73</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>365,856,207.05</b>	<b>376,660,469.19</b>	<b>295,705,877.02</b>	<b>29,496,854.55</b>
<b>2101</b>	<b>SALARY</b>	<b>228,272,033.18</b>	<b>235,013,235.98</b>	<b>184,502,491.61</b>	<b>18,404,244.16</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>228,272,033.18</b>	<b>235,013,235.98</b>	<b>184,502,491.61</b>	<b>18,404,244.16</b>
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	228,272,033.18	235,013,235.98	184,502,491.61	18,404,244.16
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>137,584,173.87</b>	<b>141,647,233.21</b>	<b>111,203,385.41</b>	<b>11,092,610.39</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>137,584,173.87</b>	<b>141,647,233.21</b>	<b>111,203,385.41</b>	<b>11,092,610.39</b>
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	137,584,173.87	141,647,233.21	111,203,385.41	11,092,610.39
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>9,525,000.00</b>	<b>16,184,000.00</b>	<b>6,976,750.00</b>	<b>17,035,004.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>9,525,000.00</b>	<b>16,184,000.00</b>	<b>6,976,750.00</b>	<b>17,035,004.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,337,000.00</b>	<b>1,680,000.00</b>	<b>721,000.00</b>	<b>1,680,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	764,000.00	960,000.00	412,000.00	960,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	573,000.00	720,000.00	309,000.00	720,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>196,000.00</b>	<b>224,000.00</b>	<b>28,000.00</b>	<b>224,000.00</b>
22020202	TELEPHONE CHARGES	196,000.00	224,000.00	28,000.00	224,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>334,200.00</b>	<b>900,000.00</b>	<b>192,000.00</b>	<b>900,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	111,400.00	300,000.00	64,000.00	300,000.00
22020302	BOOKS	111,400.00	300,000.00	64,000.00	300,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	111,400.00	300,000.00	64,000.00	300,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>491,400.00</b>	<b>1,260,000.00</b>	<b>175,350.00</b>	<b>1,260,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	280,800.00	720,000.00	100,200.00	720,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	210,600.00	540,000.00	75,150.00	540,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>240,000.00</b>	<b>0.00</b>	<b>240,000.00</b>
22020501	LOCAL TRAINING	0.00	240,000.00	0.00	240,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>280,000.00</b>	<b>160,000.00</b>	<b>20,000.00</b>	<b>160,000.00</b>
22020701	FINANCIAL CONSULTING	280,000.00	160,000.00	20,000.00	160,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>6,886,400.00</b>	<b>11,720,000.00</b>	<b>5,840,400.00</b>	<b>12,571,004.00</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	2,582,400.00	4,395,000.00	2,190,150.00	4,714,126.50
22021002	HONORARIUM & SITTING ALLOWANCE	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021003	PUBLICITY & ADVERTISEMENTS	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	860,800.00	1,465,000.00	730,050.00	1,571,375.50
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>260,000,000.00</b>	<b>80,000,000.00</b>	<b>387,885,933.18</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17,909,267.52</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17,909,267.52</b>
23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	0.00	0.00	17,909,267.52
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>260,000,000.00</b>	<b>80,000,000.00</b>	<b>250,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>260,000,000.00</b>	<b>80,000,000.00</b>	<b>250,000,000.00</b>
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	0.00	20,000,000.00	0.00	10,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	240,000,000.00	80,000,000.00	240,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>119,976,665.66</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>119,976,665.66</b>
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	119,976,665.66

<b>011100100200 VICE-CHAIRMAN</b>					
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Approved Budget</b>	<b>January to December</b>	<b>2026 Approved Budget</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>265,984,935.32</b>	<b>279,563,614.06</b>	<b>214,340,149.49</b>	<b>35,883,265.68</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>257,585,735.32</b>	<b>265,192,614.06</b>	<b>208,195,499.49</b>	<b>20,767,637.18</b>
<b>2101</b>	<b>SALARY</b>	<b>202,552,065.77</b>	<b>208,533,720.78</b>	<b>163,714,145.33</b>	<b>16,330,593.03</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>202,552,065.77</b>	<b>208,533,720.78</b>	<b>163,714,145.33</b>	<b>16,330,593.03</b>
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	202,552,065.77	208,533,720.78	163,714,145.33	16,330,593.03
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>55,033,669.55</b>	<b>56,658,893.28</b>	<b>44,481,354.17</b>	<b>4,437,044.16</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>55,033,669.55</b>	<b>56,658,893.28</b>	<b>44,481,354.17</b>	<b>4,437,044.16</b>
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	55,033,669.55	56,658,893.28	44,481,354.17	4,437,044.16
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>8,399,200.00</b>	<b>14,371,000.00</b>	<b>6,144,650.00</b>	<b>15,115,628.50</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>8,399,200.00</b>	<b>14,371,000.00</b>	<b>6,144,650.00</b>	<b>15,115,628.50</b>

<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,146,000.00</b>	<b>1,440,000.00</b>	<b>618,000.00</b>	<b>1,440,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	764,000.00	960,000.00	412,000.00	960,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	382,000.00	480,000.00	206,000.00	480,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>171,500.00</b>	<b>196,000.00</b>	<b>24,500.00</b>	<b>196,000.00</b>
22020202	TELEPHONE CHARGES	171,500.00	196,000.00	24,500.00	196,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>389,900.00</b>	<b>1,050,000.00</b>	<b>224,000.00</b>	<b>1,050,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	167,100.00	450,000.00	96,000.00	450,000.00
22020302	BOOKS	111,400.00	300,000.00	64,000.00	300,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	111,400.00	300,000.00	64,000.00	300,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>421,200.00</b>	<b>1,080,000.00</b>	<b>150,300.00</b>	<b>1,080,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	280,800.00	720,000.00	100,200.00	720,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	140,400.00	360,000.00	50,100.00	360,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>210,000.00</b>	<b>0.00</b>	<b>210,000.00</b>
22020501	LOCAL TRAINING	0.00	210,000.00	0.00	210,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>245,000.00</b>	<b>140,000.00</b>	<b>17,500.00</b>	<b>140,000.00</b>
22020701	FINANCIAL CONSULTING	245,000.00	140,000.00	17,500.00	140,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>6,025,600.00</b>	<b>10,255,000.00</b>	<b>5,110,350.00</b>	<b>10,999,628.50</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021003	PUBLICITY & ADVERTISEMENTS	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	860,800.00	1,465,000.00	730,050.00	1,571,375.50

<b>011118300100</b>	<b>INTERNAL AUDIT</b>				
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Approved Budget</b>	<b>Balance January to December</b>	<b>2026 Approved Budget</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>8,921,600.00</b>	<b>15,211,000.00</b>	<b>6,400,750.00</b>	<b>15,955,628.50</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>8,921,600.00</b>	<b>15,211,000.00</b>	<b>6,400,750.00</b>	<b>15,955,628.50</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>8,921,600.00</b>	<b>15,211,000.00</b>	<b>6,400,750.00</b>	<b>15,955,628.50</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,528,000.00</b>	<b>1,920,000.00</b>	<b>824,000.00</b>	<b>1,920,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	764,000.00	960,000.00	412,000.00	960,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	764,000.00	960,000.00	412,000.00	960,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>171,500.00</b>	<b>196,000.00</b>	<b>24,500.00</b>	<b>196,000.00</b>
22020202	TELEPHONE CHARGES	171,500.00	196,000.00	24,500.00	196,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>389,900.00</b>	<b>1,050,000.00</b>	<b>224,000.00</b>	<b>1,050,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	167,100.00	450,000.00	96,000.00	450,000.00
22020302	BOOKS	111,400.00	300,000.00	64,000.00	300,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	111,400.00	300,000.00	64,000.00	300,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>561,600.00</b>	<b>1,440,000.00</b>	<b>200,400.00</b>	<b>1,440,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	280,800.00	720,000.00	100,200.00	720,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	280,800.00	720,000.00	100,200.00	720,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>210,000.00</b>	<b>0.00</b>	<b>210,000.00</b>
22020501	LOCAL TRAINING	0.00	210,000.00	0.00	210,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>245,000.00</b>	<b>140,000.00</b>	<b>17,500.00</b>	<b>140,000.00</b>
22020701	FINANCIAL CONSULTING	245,000.00	140,000.00	17,500.00	140,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>6,025,600.00</b>	<b>10,255,000.00</b>	<b>5,110,350.00</b>	<b>10,999,628.50</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021003	PUBLICITY & ADVERTISEMENTS	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	860,800.00	1,465,000.00	730,050.00	1,571,375.50

<b>011200100100</b>	<b>THE LEGISLATIVE COUNCIL</b>				
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Approved Budget</b>	<b>Balance January to December</b>	<b>2026 Approved Budget</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>302,561,483.43</b>	<b>317,480,804.83</b>	<b>243,765,226.24</b>	<b>39,449,872.73</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>293,785,883.43</b>	<b>302,461,804.83</b>	<b>237,454,526.24</b>	<b>23,686,244.23</b>
<b>2101</b>	<b>SALARY</b>	<b>211,235,379.11</b>	<b>217,473,464.90</b>	<b>170,732,494.99</b>	<b>17,030,677.99</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>211,235,379.11</b>	<b>217,473,464.90</b>	<b>170,732,494.99</b>	<b>17,030,677.99</b>
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	211,235,379.11	217,473,464.90	170,732,494.99	17,030,677.99
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>82,550,504.32</b>	<b>84,988,339.93</b>	<b>66,722,031.25</b>	<b>6,655,566.24</b>

210201	ALLOWANCES	82,550,504.32	84,988,339.93	66,722,031.25	6,655,566.24
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	82,550,504.32	84,988,339.93	66,722,031.25	6,655,566.24
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>8,775,600.00</b>	<b>15,019,000.00</b>	<b>6,310,700.00</b>	<b>15,763,628.50</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>8,775,600.00</b>	<b>15,019,000.00</b>	<b>6,310,700.00</b>	<b>15,763,628.50</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,337,000.00</b>	<b>1,680,000.00</b>	<b>721,000.00</b>	<b>1,680,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	764,000.00	960,000.00	412,000.00	960,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	573,000.00	720,000.00	309,000.00	720,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>196,000.00</b>	<b>224,000.00</b>	<b>28,000.00</b>	<b>224,000.00</b>
22020202	TELEPHONE CHARGES	196,000.00	224,000.00	28,000.00	224,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>445,600.00</b>	<b>1,200,000.00</b>	<b>256,000.00</b>	<b>1,200,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	167,100.00	450,000.00	96,000.00	450,000.00
22020302	BOOKS	111,400.00	300,000.00	64,000.00	300,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	167,100.00	450,000.00	96,000.00	450,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>491,400.00</b>	<b>1,260,000.00</b>	<b>175,350.00</b>	<b>1,260,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	280,800.00	720,000.00	100,200.00	720,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	210,600.00	540,000.00	75,150.00	540,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>240,000.00</b>	<b>0.00</b>	<b>240,000.00</b>
22020501	LOCAL TRAINING	0.00	240,000.00	0.00	240,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>280,000.00</b>	<b>160,000.00</b>	<b>20,000.00</b>	<b>160,000.00</b>
22020701	FINANCIAL CONSULTING	280,000.00	160,000.00	20,000.00	160,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>6,025,600.00</b>	<b>10,255,000.00</b>	<b>5,110,350.00</b>	<b>10,999,628.50</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021003	PUBLICITY & ADVERTISEMENTS	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	860,800.00	1,465,000.00	730,050.00	1,571,375.50

<b>016100100100</b>	<b>Office of the Secretary to LGC</b>				
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Approved Budget</b>	<b>ance January to December</b>	<b>2026 Approved Budget</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>8,981,100.00</b>	<b>15,289,000.00</b>	<b>6,406,750.00</b>	<b>16,033,628.50</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>8,981,100.00</b>	<b>15,289,000.00</b>	<b>6,406,750.00</b>	<b>16,033,628.50</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>8,981,100.00</b>	<b>15,289,000.00</b>	<b>6,406,750.00</b>	<b>16,033,628.50</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,528,000.00</b>	<b>1,920,000.00</b>	<b>824,000.00</b>	<b>1,920,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	764,000.00	960,000.00	412,000.00	960,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	764,000.00	960,000.00	412,000.00	960,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>196,000.00</b>	<b>224,000.00</b>	<b>28,000.00</b>	<b>224,000.00</b>
22020202	TELEPHONE CHARGES	196,000.00	224,000.00	28,000.00	224,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>389,900.00</b>	<b>1,050,000.00</b>	<b>224,000.00</b>	<b>1,050,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	167,100.00	450,000.00	96,000.00	450,000.00
22020302	BOOKS	111,400.00	300,000.00	64,000.00	300,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	111,400.00	300,000.00	64,000.00	300,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>561,600.00</b>	<b>1,440,000.00</b>	<b>200,400.00</b>	<b>1,440,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	280,800.00	720,000.00	100,200.00	720,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	280,800.00	720,000.00	100,200.00	720,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>240,000.00</b>	<b>0.00</b>	<b>240,000.00</b>
22020501	LOCAL TRAINING	0.00	240,000.00	0.00	240,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>280,000.00</b>	<b>160,000.00</b>	<b>20,000.00</b>	<b>160,000.00</b>
22020701	FINANCIAL CONSULTING	280,000.00	160,000.00	20,000.00	160,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>6,025,600.00</b>	<b>10,255,000.00</b>	<b>5,110,350.00</b>	<b>10,999,628.50</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021003	PUBLICITY & ADVERTISEMENTS	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	860,800.00	1,465,000.00	730,050.00	1,571,375.50

<b>012500100100</b>	<b>DEPARTMENT OF PERSONNEL MANAGEMENT</b>				
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Approved Budget</b>	<b>ance January to December</b>	<b>2026 Approved Budget</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>79,265,712.00</b>	<b>156,991,000.00</b>	<b>72,721,035.71</b>	<b>241,541,828.50</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>70,288,412.00</b>	<b>141,630,000.00</b>	<b>66,288,285.71</b>	<b>225,436,200.00</b>

2101	SALARY	70,288,412.00	141,630,000.00	66,288,285.71	142,429,200.00
210101	SALARIES AND WAGES	70,288,412.00	141,630,000.00	66,288,285.71	142,429,200.00
21010101	SALARY	70,288,412.00	141,630,000.00	66,288,285.71	142,429,200.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	83,007,000.00
210201	ALLOWANCES	0.00	0.00	0.00	83,007,000.00
21020101	REGULAR ALLOWANCE	0.00	0.00	0.00	83,007,000.00
22	OTHER RECURRENT COSTS	8,977,300.00	15,361,000.00	6,432,750.00	16,105,628.50
2202	OVERHEAD COST	8,977,300.00	15,361,000.00	6,432,750.00	16,105,628.50
220201	TRAVEL & TRANSPORT - GENERAL	1,528,000.00	1,920,000.00	824,000.00	1,920,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	764,000.00	960,000.00	412,000.00	960,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	764,000.00	960,000.00	412,000.00	960,000.00
220202	UTILITIES - GENERAL	171,500.00	196,000.00	24,500.00	196,000.00
22020202	TELEPHONE CHARGES	171,500.00	196,000.00	24,500.00	196,000.00
220203	MATERIALS & SUPPLIES - GENERAL	445,600.00	1,200,000.00	256,000.00	1,200,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	167,100.00	450,000.00	96,000.00	450,000.00
22020302	BOOKS	111,400.00	300,000.00	64,000.00	300,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	167,100.00	450,000.00	96,000.00	450,000.00
220204	MAINTENANCE SERVICES - GENERAL	561,600.00	1,440,000.00	200,400.00	1,440,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	280,800.00	720,000.00	100,200.00	720,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	280,800.00	720,000.00	100,200.00	720,000.00
220205	TRAINING - GENERAL	0.00	210,000.00	0.00	210,000.00
22020501	LOCAL TRAINING	0.00	210,000.00	0.00	210,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	245,000.00	140,000.00	17,500.00	140,000.00
22020701	FINANCIAL CONSULTING	245,000.00	140,000.00	17,500.00	140,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,025,600.00	10,255,000.00	5,110,350.00	10,999,628.50
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021003	PUBLICITY & ADVERTISEMENTS	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	860,800.00	1,465,000.00	730,050.00	1,571,375.50

021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	ance January to December	2026 Approved Budget
2	EXPENDITURES	99,733,630.89	126,945,282.93	97,349,374.34	219,734,708.78
21	PERSONNEL COST	91,334,430.89	112,574,282.93	91,204,724.34	151,619,080.28
2101	SALARY	91,334,430.89	112,574,282.93	91,204,724.34	151,619,080.28
210101	SALARIES AND WAGES	91,334,430.89	112,574,282.93	91,204,724.34	151,619,080.28
21010101	SALARY	91,334,430.89	112,574,282.93	91,204,724.34	151,619,080.28
22	OTHER RECURRENT COSTS	8,399,200.00	14,371,000.00	6,144,650.00	15,115,628.50
2202	OVERHEAD COST	8,399,200.00	14,371,000.00	6,144,650.00	15,115,628.50
220201	TRAVEL & TRANSPORT - GENERAL	1,146,000.00	1,440,000.00	618,000.00	1,440,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	382,000.00	480,000.00	206,000.00	480,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	764,000.00	960,000.00	412,000.00	960,000.00
220202	UTILITIES - GENERAL	171,500.00	196,000.00	24,500.00	196,000.00
22020202	TELEPHONE CHARGES	171,500.00	196,000.00	24,500.00	196,000.00
220203	MATERIALS & SUPPLIES - GENERAL	389,900.00	1,050,000.00	224,000.00	1,050,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	167,100.00	450,000.00	96,000.00	450,000.00
22020302	BOOKS	111,400.00	300,000.00	64,000.00	300,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	111,400.00	300,000.00	64,000.00	300,000.00
220204	MAINTENANCE SERVICES - GENERAL	421,200.00	1,080,000.00	150,300.00	1,080,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	140,400.00	360,000.00	50,100.00	360,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	280,800.00	720,000.00	100,200.00	720,000.00
220205	TRAINING - GENERAL	0.00	210,000.00	0.00	210,000.00
22020501	LOCAL TRAINING	0.00	210,000.00	0.00	210,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	245,000.00	140,000.00	17,500.00	140,000.00
22020701	FINANCIAL CONSULTING	245,000.00	140,000.00	17,500.00	140,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,025,600.00	10,255,000.00	5,110,350.00	10,999,628.50
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00

22021002	HONORARIUM & SITTING ALLOWANCE	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021003	PUBLICITY & ADVERTISEMENTS	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	860,800.00	1,465,000.00	730,050.00	1,571,375.50
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>53,000,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>53,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>53,000,000.00</b>
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	0.00	0.00	53,000,000.00

022000100100 DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>793,880,370.00</b>	<b>839,217,820.00</b>	<b>617,481,426.91</b>	<b>734,955,931.03</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>504,299,378.00</b>	<b>490,635,382.00</b>	<b>376,128,485.91</b>	<b>339,399,852.53</b>
<b>2101</b>	<b>SALARY</b>	<b>54,987,692.00</b>	<b>141,630,000.00</b>	<b>69,221,142.86</b>	<b>87,856,800.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>54,987,692.00</b>	<b>141,630,000.00</b>	<b>69,221,142.86</b>	<b>87,856,800.00</b>
21010101	SALARY	54,987,692.00	141,630,000.00	69,221,142.86	87,856,800.00
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>449,311,686.00</b>	<b>349,005,382.00</b>	<b>306,907,343.05</b>	<b>251,543,052.53</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	<b>449,311,686.00</b>	<b>349,005,382.00</b>	<b>306,907,343.05</b>	<b>251,543,052.53</b>
21030101	GRATUITY	0.00	0.00	0.00	40,000,000.00
21030102	PENSION	449,311,686.00	349,005,382.00	306,907,343.05	211,543,052.53
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>289,580,992.00</b>	<b>348,582,438.00</b>	<b>241,352,941.00</b>	<b>395,556,078.50</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>8,458,700.00</b>	<b>14,449,000.00</b>	<b>6,150,650.00</b>	<b>15,193,628.50</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,146,000.00</b>	<b>1,440,000.00</b>	<b>618,000.00</b>	<b>1,440,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	764,000.00	960,000.00	412,000.00	960,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	382,000.00	480,000.00	206,000.00	480,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>196,000.00</b>	<b>224,000.00</b>	<b>28,000.00</b>	<b>224,000.00</b>
22020202	TELEPHONE CHARGES	196,000.00	224,000.00	28,000.00	224,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>389,900.00</b>	<b>1,050,000.00</b>	<b>224,000.00</b>	<b>1,050,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	167,100.00	450,000.00	96,000.00	450,000.00
22020302	BOOKS	111,400.00	300,000.00	64,000.00	300,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	111,400.00	300,000.00	64,000.00	300,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>421,200.00</b>	<b>1,080,000.00</b>	<b>150,300.00</b>	<b>1,080,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	280,800.00	720,000.00	100,200.00	720,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	140,400.00	360,000.00	50,100.00	360,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>240,000.00</b>	<b>0.00</b>	<b>240,000.00</b>
22020501	LOCAL TRAINING	0.00	240,000.00	0.00	240,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>280,000.00</b>	<b>160,000.00</b>	<b>20,000.00</b>	<b>160,000.00</b>
22020701	FINANCIAL CONSULTING	280,000.00	160,000.00	20,000.00	160,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>6,025,600.00</b>	<b>10,255,000.00</b>	<b>5,110,350.00</b>	<b>10,999,628.50</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021003	PUBLICITY & ADVERTISEMENTS	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	860,800.00	1,465,000.00	730,050.00	1,571,375.50
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>281,122,292.00</b>	<b>334,133,438.00</b>	<b>235,202,291.00</b>	<b>380,362,450.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>281,122,292.00</b>	<b>334,133,438.00</b>	<b>235,202,291.00</b>	<b>380,362,450.00</b>
22040103	GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT	10,000,000.00	9,600,000.00	32,800,000.00	32,800,000.00
22040104	GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND	8,000,000.00	0.00	8,000,000.00	9,600,000.00
22040105	GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT	28,800,000.00	0.00	28,800,000.00	28,800,000.00
22040107	GRANTS TO LOCAL GOVERNMENT - RECURRENT	103,700,000.00	165,000,000.00	15,780,000.00	155,362,450.00
22040109	GRANTS TO EMIRATE COUNCIL - RECURRENT	122,622,292.00	149,933,438.00	141,822,291.00	144,200,000.00
22040115	2% TRAINING FUND	8,000,000.00	9,600,000.00	8,000,000.00	9,600,000.00

023400100100 DEPARTMENT OF WORKS AND HOUSING					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>767,082,900.00</b>	<b>1,405,618,686.37</b>	<b>787,920,985.71</b>	<b>2,791,002,914.87</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>84,482,000.00</b>	<b>167,032,200.00</b>	<b>73,654,285.71</b>	<b>151,471,800.00</b>
<b>2101</b>	<b>SALARY</b>	<b>84,482,000.00</b>	<b>167,032,200.00</b>	<b>73,654,285.71</b>	<b>151,471,800.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>84,482,000.00</b>	<b>167,032,200.00</b>	<b>73,654,285.71</b>	<b>151,471,800.00</b>

21010101	SALARY	84,482,000.00	167,032,200.00	73,654,285.71	151,471,800.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>8,600,900.00</b>	<b>14,713,000.00</b>	<b>6,266,700.00</b>	<b>15,457,628.50</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>8,600,900.00</b>	<b>14,713,000.00</b>	<b>6,266,700.00</b>	<b>15,457,628.50</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,337,000.00</b>	<b>1,680,000.00</b>	<b>721,000.00</b>	<b>1,680,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	573,000.00	720,000.00	309,000.00	720,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	764,000.00	960,000.00	412,000.00	960,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>147,000.00</b>	<b>168,000.00</b>	<b>21,000.00</b>	<b>168,000.00</b>
22020202	TELEPHONE CHARGES	147,000.00	168,000.00	21,000.00	168,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>389,900.00</b>	<b>1,050,000.00</b>	<b>224,000.00</b>	<b>1,050,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	167,100.00	450,000.00	96,000.00	450,000.00
22020302	BOOKS	111,400.00	300,000.00	64,000.00	300,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	111,400.00	300,000.00	64,000.00	300,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>491,400.00</b>	<b>1,260,000.00</b>	<b>175,350.00</b>	<b>1,260,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	210,600.00	540,000.00	75,150.00	540,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	280,800.00	720,000.00	100,200.00	720,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>180,000.00</b>	<b>0.00</b>	<b>180,000.00</b>
22020501	LOCAL TRAINING	0.00	180,000.00	0.00	180,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>210,000.00</b>	<b>120,000.00</b>	<b>15,000.00</b>	<b>120,000.00</b>
22020701	FINANCIAL CONSULTING	210,000.00	120,000.00	15,000.00	120,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>6,025,600.00</b>	<b>10,255,000.00</b>	<b>5,110,350.00</b>	<b>10,999,628.50</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021003	PUBLICITY & ADVERTISEMENTS	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	860,800.00	1,465,000.00	730,050.00	1,571,375.50
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>674,000,000.00</b>	<b>1,223,873,486.37</b>	<b>708,000,000.00</b>	<b>2,624,073,486.37</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>99,500,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>99,500,000.00</b>
23010104	PURCHASE OF MOTOR CYCLES / TRICYCLE	0.00	0.00	2,000,000.00	37,500,000.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	54,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	6,000,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	0.00	0.00	2,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>674,000,000.00</b>	<b>1,223,873,486.37</b>	<b>704,000,000.00</b>	<b>2,474,573,486.37</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>674,000,000.00</b>	<b>1,223,873,486.37</b>	<b>704,000,000.00</b>	<b>2,474,573,486.37</b>
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	0.00	0.00	40,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	0.00	0.00	27,500,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	674,000,000.00	1,223,873,486.37	704,000,000.00	2,377,073,486.37
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	0.00	0.00	0.00	20,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	0.00	0.00	0.00	10,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>50,000,000.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>50,000,000.00</b>
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	0.00	2,000,000.00	50,000,000.00

<b>023800100100 DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS</b>					
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Approved Budget</b>	<b>Balance January to December</b>	<b>2026 Approved Budget</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>9,778,600.00</b>	<b>23,982,200.00</b>	<b>10,605,657.14</b>	<b>25,381,004.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>0.00</b>	<b>7,234,200.00</b>	<b>3,448,857.14</b>	<b>7,782,000.00</b>
<b>2101</b>	<b>SALARY</b>	<b>0.00</b>	<b>7,234,200.00</b>	<b>3,448,857.14</b>	<b>7,782,000.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>0.00</b>	<b>7,234,200.00</b>	<b>3,448,857.14</b>	<b>7,782,000.00</b>
21010101	SALARY	0.00	7,234,200.00	3,448,857.14	7,782,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>9,778,600.00</b>	<b>16,748,000.00</b>	<b>7,156,800.00</b>	<b>17,599,004.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>9,778,600.00</b>	<b>16,748,000.00</b>	<b>7,156,800.00</b>	<b>17,599,004.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,528,000.00</b>	<b>1,920,000.00</b>	<b>824,000.00</b>	<b>1,920,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	764,000.00	960,000.00	412,000.00	960,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	764,000.00	960,000.00	412,000.00	960,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>147,000.00</b>	<b>168,000.00</b>	<b>21,000.00</b>	<b>168,000.00</b>
22020202	TELEPHONE CHARGES	147,000.00	168,000.00	21,000.00	168,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>445,600.00</b>	<b>1,200,000.00</b>	<b>256,000.00</b>	<b>1,200,000.00</b>

22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	167,100.00	450,000.00	96,000.00	450,000.00
22020302	BOOKS	111,400.00	300,000.00	64,000.00	300,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	167,100.00	450,000.00	96,000.00	450,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>561,600.00</b>	<b>1,440,000.00</b>	<b>200,400.00</b>	<b>1,440,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	280,800.00	720,000.00	100,200.00	720,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	280,800.00	720,000.00	100,200.00	720,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>180,000.00</b>	<b>0.00</b>	<b>180,000.00</b>
22020501	LOCAL TRAINING	0.00	180,000.00	0.00	180,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>210,000.00</b>	<b>120,000.00</b>	<b>15,000.00</b>	<b>120,000.00</b>
22020701	FINANCIAL CONSULTING	210,000.00	120,000.00	15,000.00	120,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>6,886,400.00</b>	<b>11,720,000.00</b>	<b>5,840,400.00</b>	<b>12,571,004.00</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021003	PUBLICITY & ADVERTISEMENTS	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00

<b>051400100100 DEPARTMENT OF SOCIAL WELFARE DEPARTMENT</b>					
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Approved Budget</b>	<b>Balance January to December</b>	<b>2026 Approved Budget</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>65,580,130.00</b>	<b>259,507,428.80</b>	<b>77,695,193.77</b>	<b>401,692,627.06</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>57,121,430.00</b>	<b>157,058,428.80</b>	<b>71,544,543.77</b>	<b>154,298,998.56</b>
<b>2101</b>	<b>SALARY</b>	<b>57,121,430.00</b>	<b>157,058,428.80</b>	<b>71,544,543.77</b>	<b>154,298,998.56</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>57,121,430.00</b>	<b>157,058,428.80</b>	<b>71,544,543.77</b>	<b>154,298,998.56</b>
21010101	SALARY	57,121,430.00	157,058,428.80	71,544,543.77	154,298,998.56
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>8,458,700.00</b>	<b>14,449,000.00</b>	<b>6,150,650.00</b>	<b>15,193,628.50</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>8,458,700.00</b>	<b>14,449,000.00</b>	<b>6,150,650.00</b>	<b>15,193,628.50</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,146,000.00</b>	<b>1,440,000.00</b>	<b>618,000.00</b>	<b>1,440,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	382,000.00	480,000.00	206,000.00	480,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	764,000.00	960,000.00	412,000.00	960,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>196,000.00</b>	<b>224,000.00</b>	<b>28,000.00</b>	<b>224,000.00</b>
22020202	TELEPHONE CHARGES	196,000.00	224,000.00	28,000.00	224,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>389,900.00</b>	<b>1,050,000.00</b>	<b>224,000.00</b>	<b>1,050,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	167,100.00	450,000.00	96,000.00	450,000.00
22020302	BOOKS	111,400.00	300,000.00	64,000.00	300,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	111,400.00	300,000.00	64,000.00	300,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>421,200.00</b>	<b>1,080,000.00</b>	<b>150,300.00</b>	<b>1,080,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	140,400.00	360,000.00	50,100.00	360,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	280,800.00	720,000.00	100,200.00	720,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>240,000.00</b>	<b>0.00</b>	<b>240,000.00</b>
22020501	LOCAL TRAINING	0.00	240,000.00	0.00	240,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>280,000.00</b>	<b>160,000.00</b>	<b>20,000.00</b>	<b>160,000.00</b>
22020701	FINANCIAL CONSULTING	280,000.00	160,000.00	20,000.00	160,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>6,025,600.00</b>	<b>10,255,000.00</b>	<b>5,110,350.00</b>	<b>10,999,628.50</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	860,800.00	1,465,000.00	730,050.00	1,571,375.50
22021002	HONORARIUM & SITTING ALLOWANCE	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021003	PUBLICITY & ADVERTISEMENTS	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>88,000,000.00</b>	<b>0.00</b>	<b>232,200,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000,000.00</b>
23010130	PURCHASE OF RECREATIONAL FACILITIES	0.00	0.00	0.00	2,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>130,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>130,000,000.00</b>
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	0.00	0.00	0.00	10,000,000.00
23020128	CONSTRUCTION OF IRELIGIOUS BUILDINGS	0.00	0.00	0.00	120,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>22,200,000.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>22,200,000.00</b>
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	0.00	0.00	7,000,000.00

23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	0.00	0.00	0.00	15,200,000.00
2305	OTHER CAPITAL PROJECTS	0.00	88,000,000.00	0.00	78,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	88,000,000.00	0.00	78,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	88,000,000.00	0.00	78,000,000.00

051700100100 DEPARTMENT OF EDUCATION					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>8,802,600.00</b>	<b>15,055,000.00</b>	<b>6,388,750.00</b>	<b>587,799,628.50</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>8,802,600.00</b>	<b>15,055,000.00</b>	<b>6,388,750.00</b>	<b>15,799,628.50</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>8,802,600.00</b>	<b>15,055,000.00</b>	<b>6,388,750.00</b>	<b>15,799,628.50</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,528,000.00</b>	<b>1,920,000.00</b>	<b>824,000.00</b>	<b>1,920,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	764,000.00	960,000.00	412,000.00	960,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	764,000.00	960,000.00	412,000.00	960,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>122,500.00</b>	<b>140,000.00</b>	<b>17,500.00</b>	<b>140,000.00</b>
22020202	TELEPHONE CHARGES	122,500.00	140,000.00	17,500.00	140,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>389,900.00</b>	<b>1,050,000.00</b>	<b>224,000.00</b>	<b>1,050,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	167,100.00	450,000.00	96,000.00	450,000.00
22020302	BOOKS	111,400.00	300,000.00	64,000.00	300,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	111,400.00	300,000.00	64,000.00	300,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>561,600.00</b>	<b>1,440,000.00</b>	<b>200,400.00</b>	<b>1,440,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	280,800.00	720,000.00	100,200.00	720,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	280,800.00	720,000.00	100,200.00	720,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>150,000.00</b>	<b>0.00</b>	<b>150,000.00</b>
22020501	LOCAL TRAINING	0.00	150,000.00	0.00	150,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>175,000.00</b>	<b>100,000.00</b>	<b>12,500.00</b>	<b>100,000.00</b>
22020701	FINANCIAL CONSULTING	175,000.00	100,000.00	12,500.00	100,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>6,025,600.00</b>	<b>10,255,000.00</b>	<b>5,110,350.00</b>	<b>10,999,628.50</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021003	PUBLICITY & ADVERTISEMENTS	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	860,800.00	1,465,000.00	730,050.00	1,571,375.50
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>572,000,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000,000.00</b>
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	0.00	0.00	10,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>485,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>485,000,000.00</b>
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	0.00	0.00	0.00	85,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	400,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>77,000,000.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>77,000,000.00</b>
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	0.00	0.00	77,000,000.00

051702600100 LOCAL EDUCATION AUTHORITY					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>0.00</b>	<b>942,370,314.44</b>	<b>425,920,289.68</b>	<b>1,076,160,000.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>0.00</b>	<b>942,370,314.44</b>	<b>425,920,289.68</b>	<b>1,076,160,000.00</b>
<b>2101</b>	<b>SALARY</b>	<b>0.00</b>	<b>942,370,314.44</b>	<b>425,920,289.68</b>	<b>1,076,160,000.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>0.00</b>	<b>942,370,314.44</b>	<b>425,920,289.68</b>	<b>1,076,160,000.00</b>
21010101	SALARY	0.00	942,370,314.44	425,920,289.68	1,076,160,000.00

052100100100 DEPARTMENT OF PRIMARY HEALTH CARE					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>303,771,842.74</b>	<b>489,234,630.40</b>	<b>225,981,667.94</b>	<b>592,160,967.26</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>294,850,242.74</b>	<b>474,023,630.40</b>	<b>219,580,917.94</b>	<b>470,205,338.76</b>
<b>2101</b>	<b>SALARY</b>	<b>294,850,242.74</b>	<b>474,023,630.40</b>	<b>219,580,917.94</b>	<b>470,205,338.76</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>294,850,242.74</b>	<b>474,023,630.40</b>	<b>219,580,917.94</b>	<b>470,205,338.76</b>

21010101	SALARY	294,850,242.74	474,023,630.40	219,580,917.94	470,205,338.76
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>8,921,600.00</b>	<b>15,211,000.00</b>	<b>6,400,750.00</b>	<b>15,955,628.50</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>8,921,600.00</b>	<b>15,211,000.00</b>	<b>6,400,750.00</b>	<b>15,955,628.50</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,528,000.00</b>	<b>1,920,000.00</b>	<b>824,000.00</b>	<b>1,920,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	764,000.00	960,000.00	412,000.00	960,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	764,000.00	960,000.00	412,000.00	960,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>171,500.00</b>	<b>196,000.00</b>	<b>24,500.00</b>	<b>196,000.00</b>
22020202	TELEPHONE CHARGES	171,500.00	196,000.00	24,500.00	196,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>389,900.00</b>	<b>1,050,000.00</b>	<b>224,000.00</b>	<b>1,050,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	167,100.00	450,000.00	96,000.00	450,000.00
22020302	BOOKS	111,400.00	300,000.00	64,000.00	300,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	111,400.00	300,000.00	64,000.00	300,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>561,600.00</b>	<b>1,440,000.00</b>	<b>200,400.00</b>	<b>1,440,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	280,800.00	720,000.00	100,200.00	720,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	280,800.00	720,000.00	100,200.00	720,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>210,000.00</b>	<b>0.00</b>	<b>210,000.00</b>
22020501	LOCAL TRAINING	0.00	210,000.00	0.00	210,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>245,000.00</b>	<b>140,000.00</b>	<b>17,500.00</b>	<b>140,000.00</b>
22020701	FINANCIAL CONSULTING	245,000.00	140,000.00	17,500.00	140,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>6,025,600.00</b>	<b>10,255,000.00</b>	<b>5,110,350.00</b>	<b>10,999,628.50</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021003	PUBLICITY & ADVERTISEMENTS	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	860,800.00	1,465,000.00	730,050.00	1,571,375.50
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>106,000,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>41,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>41,000,000.00</b>
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	0.00	0.00	41,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>65,000,000.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>65,000,000.00</b>
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	0.00	0.00	0.00	65,000,000.00

053500100100 DEPARTMENT OF ENVIRONMENTAL SANITATION		2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
Code	Description				
<b>2</b>	<b>EXPENDITURES</b>	<b>8,719,900.00</b>	<b>14,869,000.00</b>	<b>6,278,700.00</b>	<b>40,613,628.50</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>8,719,900.00</b>	<b>14,869,000.00</b>	<b>6,278,700.00</b>	<b>15,613,628.50</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>8,719,900.00</b>	<b>14,869,000.00</b>	<b>6,278,700.00</b>	<b>15,613,628.50</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,337,000.00</b>	<b>1,680,000.00</b>	<b>721,000.00</b>	<b>1,680,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	573,000.00	720,000.00	309,000.00	720,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	764,000.00	960,000.00	412,000.00	960,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>196,000.00</b>	<b>224,000.00</b>	<b>28,000.00</b>	<b>224,000.00</b>
22020202	TELEPHONE CHARGES	196,000.00	224,000.00	28,000.00	224,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>389,900.00</b>	<b>1,050,000.00</b>	<b>224,000.00</b>	<b>1,050,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	167,100.00	450,000.00	96,000.00	450,000.00
22020302	BOOKS	111,400.00	300,000.00	64,000.00	300,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	111,400.00	300,000.00	64,000.00	300,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>491,400.00</b>	<b>1,260,000.00</b>	<b>175,350.00</b>	<b>1,260,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	210,600.00	540,000.00	75,150.00	540,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	280,800.00	720,000.00	100,200.00	720,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>240,000.00</b>	<b>0.00</b>	<b>240,000.00</b>
22020501	LOCAL TRAINING	0.00	240,000.00	0.00	240,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>280,000.00</b>	<b>160,000.00</b>	<b>20,000.00</b>	<b>160,000.00</b>
22020701	FINANCIAL CONSULTING	280,000.00	160,000.00	20,000.00	160,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>6,025,600.00</b>	<b>10,255,000.00</b>	<b>5,110,350.00</b>	<b>10,999,628.50</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00
22021003	PUBLICITY & ADVERTISEMENTS	1,721,600.00	2,930,000.00	1,460,100.00	3,142,751.00

22021008	MEDICAL EXPENSES-INTERNATIONAL	860,800.00	1,465,000.00	730,050.00	1,571,375.50
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,000,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,000,000.00</b>
23010130	PURCHASE OF RECREATIONAL FACILITIES	0.00	0.00	0.00	25,000,000.00