

State	NIGER
Local Government	RIJAU
Year	2026

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

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

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

Revenue by Economic	2026 Budget
Opening Balance	-
Statutory Allocation	3,185,682,814.11
VAT	3,054,618,443.84
Other FAAC	-
LG IGR	15,494,841.00
Share of State IGR	514,087,248.27
Other (Capital Receipts)	-
Total Revenue	6,769,883,347.22

Expenditure by Economic	2026 Budget
Personnel	3,305,430,382.23
Grants / Contributions to State	-
Other Recurrent	426,979,250.00
Capital	3,037,473,714.99
Total Expenditure	6,769,883,347.22

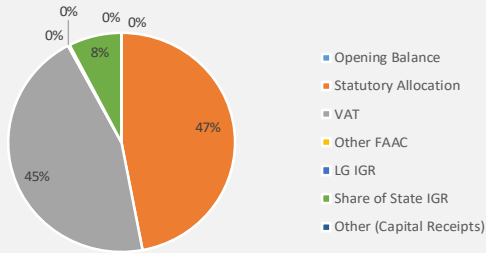
Expenditure by Sector	2026 Budget
Education	1,137,156,600.00
Health	1,286,323,018.84
Other Social	353,476,262.60
Agriculture	241,635,090.88
Other Economic	3,172,722,138.90
Administration	578,570,236.00
Law and Justice	-
Total Expenditure	6,769,883,347.22

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
ii. Contribution to Urban Renewal and Rural Development	1,223,873,486.37
i. intervention to Primary Schools, ii. Intervention to PHC, iii. Intervention to Water Fac	400,000,000.00
i. Contribution to Ward Development Project	240,000,000.00
ii. Procurement of 11Nos. Official vehicle Corolla LE 2005 At 13,000,000 & 1 No. of Cc	165,000,000.00
ii. Construction of Stall Shops across the 11 Market (16) each at 10,000,000 x 11	110,000,000.00
i. Renovation of Primary schools 5 in Rijau town, 2 in Dukku, 2 in Drarangi, 2in Genu, 1 in	110,000,000.00
i. Renovation of Rijau Local Government Secretariate	93,168,965.51
i. Contribution to Local Government Pilgrims	78,000,000.00
ii. Construction of new Four (5) District Heads Palaces at Warari,Rijau Yamma, Tungan-H	75,000,000.00
i. Procurement Of 31 Nos. Motor cycles(Bajaj) for Councillors and staff of the LGA At 2	62,000,000.00
<i>Other Capital Projects</i>	480,431,263.11
Total	3,037,473,714.99

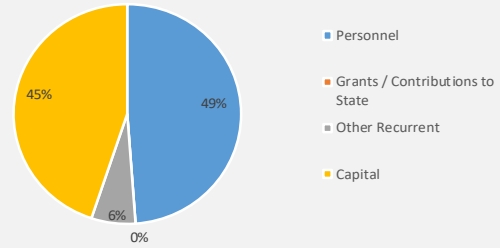
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
DANRANGI	-	-
DUGGE	-	-
DUKKU	-	-
GENU	-	-
JAMA'ARE	-	-
RIJAU Ward	-	-
SHAMBO	-	-
TUNGAN BUNU	-	-
TUNGAN MAGAJIYA	-	-
SABON GARIN USHE	-	-
WARARI	-	-
LG WIDE	6,769,883,347.22	3,037,473,714.99
OUTSIDE LG	-	-
Total	6,769,883,347.22	3,037,473,714.99

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

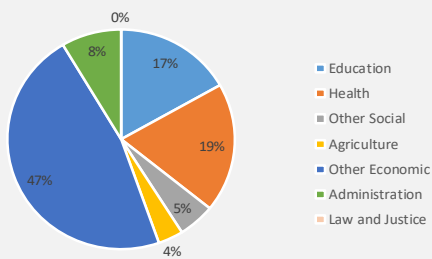
Where is the Money coming from?



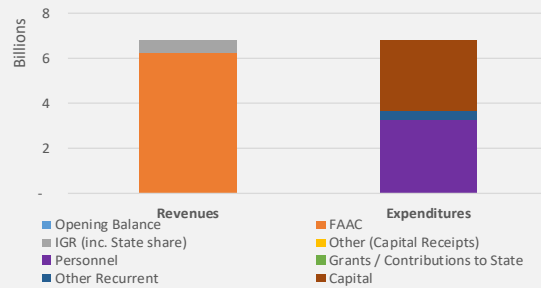
What is the Money being spent On?



Who is Spending the Money?



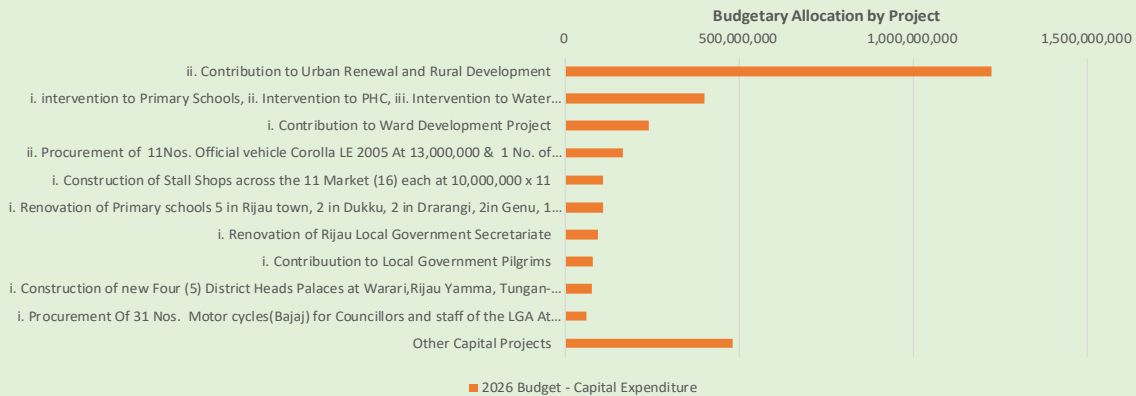
Inflows and Outflows



Where is the Money being Spent?



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



126321 - RIJAU Local Government, Niger State - 2026 Budget: Summary

Item	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
Opening Balance				
Recurrent Revenue	4,098,587,251.60	5,861,875,297.23	4,902,809,009.29	6,769,883,347.22
11 - GOVERNMENT SHARE OF FAAC	4,018,572,731.98	4,862,602,943.50	4,792,862,784.00	6,240,301,257.95
12 - INDEPENDENT REVENUE	80,014,519.62	999,272,353.73	109,946,225.29	529,582,089.27
Recurrent Expenditure	1,210,189,071.85	3,480,834,947.68	3,355,713,268.25	3,732,409,632.23
21 - PERSONNEL COST	929,567,821.85	3,042,976,447.68	3,004,980,460.04	3,305,430,382.23
22 - OTHER RECURRENT COSTS	280,621,250.00	437,858,500.00	350,732,808.21	426,979,250.00
Transfer to Capital Account	2,888,398,179.75	2,381,040,349.55	1,547,095,741.04	3,037,473,714.99
Capital Receipts	-	-	-	-
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-
23 - CAPITAL EXPENDITURE	687,700,000.00	2,381,040,349.55	811,910,000.00	3,037,473,714.99
Total Revenue (including OB)	4,098,587,251.60	5,861,875,297.23	4,902,809,009.29	6,769,883,347.22
Total Expenditure	1,897,889,071.85	5,861,875,297.23	4,167,623,268.25	6,769,883,347.22

126321 - RIJAU Local Government, Niger State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	3,305,430,382.23	426,979,250.00	3,732,409,632.23	3,037,473,714.99	6,769,883,347.22
010000000000	ADMINISTRATION SECTOR	306,870,236.00	105,700,000.00	412,570,236.00	166,000,000.00	578,570,236.00
011100000000	OFFICE OF THE LG CHAIRMAN	50,808,416.80	52,790,000.00	103,598,416.80	166,000,000.00	269,598,416.80
011100100100	CHAIRMAN	29,816,047.64	18,630,000.00	48,446,047.64	166,000,000.00	214,446,047.64
011100100200	VICE-CHAIRMAN	20,992,369.15	16,520,000.00	37,512,369.15	-	37,512,369.15
011118300100	INTERNAL AUDIT	-	17,640,000.00	17,640,000.00	-	17,640,000.00
011200000000	LOCAL GOVT COUNCIL	23,942,559.20	17,355,000.00	41,297,559.20	-	41,297,559.20
011200100100	THE LEGISLATIVE COUNCIL	23,942,559.20	17,355,000.00	41,297,559.20	-	41,297,559.20
016100000000	OFFICE OF THE SECRETARY TO LGC	-	17,750,000.00	17,750,000.00	-	17,750,000.00
016100100100	Office of the Secretary to LGC	-	17,750,000.00	17,750,000.00	-	17,750,000.00
012500000000	DEPARTMENT OF PERSONNEL MANAGEMENT	232,119,260.00	17,805,000.00	249,924,260.00	-	249,924,260.00
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	232,119,260.00	17,805,000.00	249,924,260.00	-	249,924,260.00
020000000000	ECONOMIC SECTOR	591,915,527.90	252,399,250.00	844,314,777.90	2,570,042,451.88	3,414,357,229.78
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	101,115,090.88	16,520,000.00	117,635,090.88	124,000,000.00	241,635,090.88
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	101,115,090.88	16,520,000.00	117,635,090.88	124,000,000.00	241,635,090.88
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	367,857,437.02	199,609,250.00	567,466,687.02	-	567,466,687.02
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	367,857,437.02	199,609,250.00	567,466,687.02	-	567,466,687.02
023400000000	DEPARTMENT OF WORKS AND HOUSING	116,163,000.00	16,970,000.00	133,133,000.00	2,446,042,451.88	2,579,175,451.88
023400100100	DEPARTMENT OF WORKS AND HOUSING	116,163,000.00	16,970,000.00	133,133,000.00	2,446,042,451.88	2,579,175,451.88
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	6,780,000.00	19,300,000.00	26,080,000.00	-	26,080,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	6,780,000.00	19,300,000.00	26,080,000.00	-	26,080,000.00
050000000000	SOCIAL SECTOR	2,406,644,618.33	68,880,000.00	2,475,524,618.33	301,431,263.11	2,776,955,881.44
051400000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	183,224,999.49	16,630,000.00	199,854,999.49	136,431,263.11	336,286,262.60
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	183,224,999.49	16,630,000.00	199,854,999.49	136,431,263.11	336,286,262.60
051700000000	DEPARTMENT OF EDUCATION	1,009,736,600.00	17,420,000.00	1,027,156,600.00	110,000,000.00	1,137,156,600.00
051700100100	DEPARTMENT OF EDUCATION	-	17,420,000.00	17,420,000.00	110,000,000.00	127,420,000.00
051702600100	LOCAL EDUCATION AUTHORITY	1,009,736,600.00	-	1,009,736,600.00	-	1,009,736,600.00
052100000000	DEPARTMENT OF PRIMARY HEALTH CARE	1,213,683,018.84	17,640,000.00	1,231,323,018.84	55,000,000.00	1,286,323,018.84
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	1,213,683,018.84	17,640,000.00	1,231,323,018.84	55,000,000.00	1,286,323,018.84
053500000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	17,190,000.00	17,190,000.00	-	17,190,000.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	17,190,000.00	17,190,000.00	-	17,190,000.00

126321 - RIJAU Local Government, Niger State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Revenue	4,098,587,251.60	5,861,875,297.23	4,902,809,009.29	6,769,883,347.22
02000000000	ECONOMIC SECTOR	4,096,680,851.60	5,859,325,297.23	4,901,327,439.29	6,767,333,347.22
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	1,800,999.51	2,390,000.00	1,915,048.00	2,590,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	1,800,999.51	2,390,000.00	1,915,048.00	2,590,000.00
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	4,092,104,912.09	5,853,510,297.23	4,898,343,605.29	6,761,218,347.22
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	4,092,104,912.09	5,853,510,297.23	4,898,343,605.29	6,761,218,347.22
02340000000	DEPARTMENT OF WORKS AND HOUSING	2,774,940.00	3,425,000.00	1,068,786.00	3,525,000.00
023400100100	DEPARTMENT OF WORKS AND HOUSING	2,774,940.00	3,425,000.00	1,068,786.00	3,525,000.00
05000000000	SOCIAL SECTOR	1,906,400.00	2,550,000.00	1,481,570.00	2,550,000.00
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	388,000.00	600,000.00	442,520.00	600,000.00
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	388,000.00	600,000.00	442,520.00	600,000.00
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	1,518,400.00	1,950,000.00	1,039,050.00	1,950,000.00
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	1,518,400.00	1,950,000.00	1,039,050.00	1,950,000.00

126321 - RIJAU Local Government, Niger State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	4,098,587,251.60	5,861,875,297.23	4,902,809,009.29	6,769,883,347.22
11	GOVERNMENT SHARE OF FAAC	4,018,572,731.98	4,862,602,943.50	4,792,862,784.00	6,240,301,257.95
1101	GOVERNMENT SHARE OF FAAC	4,018,572,731.98	4,862,602,943.50	4,792,862,784.00	6,240,301,257.95
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	1,971,908,816.60	2,575,939,028.12	2,423,802,704.32	3,185,682,814.11
11010101	STATUTORY ALLOCATION	1,971,908,816.60	2,575,939,028.12	2,423,802,704.32	3,185,682,814.11
110102	LOCAL GOVERNMENT SHARE OF VAT	2,046,663,915.38	2,286,663,915.38	2,369,060,079.68	3,054,618,443.84
11010201	SHARE OF VAT	2,046,663,915.38	2,286,663,915.38	2,369,060,079.68	3,054,618,443.84
12	INDEPENDENT REVENUE	80,014,519.62	999,272,353.73	109,946,225.29	529,582,089.27
1201	TAX REVENUE	720,000.00	750,000.00	305,000.00	750,000.00
120103	OTHER TAXES	720,000.00	750,000.00	305,000.00	750,000.00
12010301	Community or Poll Tax	200,000.00	-	-	-
12010303	Cattle Tax (Jangali)	420,000.00	500,000.00	250,000.00	500,000.00
12010399	Othe special Services Tax	100,000.00	250,000.00	55,000.00	250,000.00
1202	NON-TAX REVENUE	79,294,519.62	998,522,353.73	109,641,225.29	528,832,089.27
120201	LICENCES GENERAL	1,270,000.00	1,424,000.00	737,323.00	1,424,000.00
12020103	Liquor Licenses	438,000.00	500,000.00	393,000.00	500,000.00
12020104	Cattle Trade Licenses	180,000.00	200,000.00	79,360.00	200,000.00
12020105	Hawkers Permit	25,000.00	29,000.00	8,000.00	29,000.00
12020106	Bicycle lincense	100,000.00	150,000.00	-	150,000.00
12020107	Dane Guns License	17,000.00	20,000.00	8,688.00	20,000.00
12020108	Huning License	49,000.00	50,000.00	21,000.00	50,000.00
12020109	Pit Sawing License	25,000.00	25,000.00	8,000.00	25,000.00
12020110	Minor Industrial License	198,000.00	200,000.00	90,600.00	200,000.00
12020111	Entertainment Permit	48,000.00	50,000.00	18,675.00	50,000.00
12020112	Business Permit	190,000.00	200,000.00	110,000.00	200,000.00
120204	FEES GENERAL	5,129,739.51	7,550,841.00	4,395,056.00	7,850,841.00
12020401	Slauther Fees	188,400.00	200,000.00	69,000.00	200,000.00
12020402	Eating House Fees	280,000.00	300,000.00	86,000.00	300,000.00
12020403	Kiosk Fees	42,000.00	270,841.00	115,000.00	270,841.00
12020404	Bakery Fees	80,000.00	150,000.00	145,000.00	150,000.00
12020406	Cold Room Fees	80,000.00	300,000.00	140,000.00	300,000.00
12020407	Butcher fees	25,000.00	50,000.00	16,000.00	50,000.00
12020408	Gold Smith/Gold Sellers Fees	400,000.00	400,000.00	150,000.00	500,000.00
12020410	Cinematography Fees	43,500.00	80,000.00	58,000.00	80,000.00
12020412	Mobile Sale Fees	109,900.00	150,000.00	61,300.00	150,000.00
12020413	Dispensaries and Maternity fees	243,000.00	250,000.00	100,550.00	250,000.00
12020414	Laboratory Fees	184,000.00	200,000.00	89,500.00	200,000.00
12020416	Photo Studio Fees	144,000.00	150,000.00	30,000.00	150,000.00
12020417	Welding Machine Fees	248,000.00	300,000.00	130,000.00	300,000.00
12020418	Eletric/Radio/Tele. Fees	47,700.00	50,000.00	20,000.00	50,000.00
12020419	Provision Store Fees	19,600.00	40,000.00	13,620.00	40,000.00
12020420	Wood making/Capentry Workshop	98,820.00	150,000.00	47,000.00	150,000.00
12020421	Battery Charge Fees	48,800.00	100,000.00	48,900.00	100,000.00
12020422	Printing Press Fees	36,000.00	40,000.00	18,000.00	40,000.00
12020423	Panel Beater Fees	28,000.00	50,000.00	20,000.00	50,000.00
12020424	Volcaniser Fees	14,200.00	15,000.00	5,000.00	15,000.00
12020425	Vehicle Spare Parts sellers Fees	48,000.00	100,000.00	55,000.00	100,000.00
12020426	Clock/Wtch repairs Fees	4,600.00	15,000.00	2,000.00	15,000.00
12020427	Cloth Dyers And Laundry Fees	37,200.00	40,000.00	23,000.00	40,000.00
12020428	Motor /Machine Car wash Depot Fees	9,520.00	10,000.00	-	10,000.00
12020429	Building Materials fees	96,500.00	150,000.00	72,000.00	150,000.00
12020431	Photostat Typing Institute Fees	10,000.00	10,000.00	2,000.00	10,000.00
12020432	Block Making Factory Fees	98,000.00	150,000.00	74,526.00	150,000.00
12020433	Sewing Institute Fees	28,000.00	50,000.00	22,000.00	50,000.00

126321 - RIJAU Local Government, Niger State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
12020434	Barbing Saloon Fees	19,000.00	20,000.00	7,000.00	20,000.00
12020435	Hair Dressing Fees	5,000.00	10,000.00	-	10,000.00
12020440	Commission on Transfer of Plots	97,000.00	200,000.00	198,540.00	200,000.00
12020441	Customary Righth Of Occupancy	296,000.00	400,000.00	300,520.00	400,000.00
12020444	Letter of Identification	92,000.00	200,000.00	142,000.00	200,000.00
12020445	Contractor Registration Fees	400,000.00	400,000.00	389,000.00	400,000.00
12020447	Sand Dredging Fees	68,000.00	500,000.00	41,600.00	500,000.00
12020449	Petty Trade Fees	35,000.00	50,000.00	23,000.00	50,000.00
12020450	Sand Granite Fees	90,000.00	100,000.00	20,000.00	100,000.00
12020451	Forestry Exploitation Fees	343,000.00	200,000.00	170,000.00	200,000.00
12020452	Felling of trees fees	191,999.51	500,000.00	480,000.00	500,000.00
12020454	Produce buying Fees	800,000.00	800,000.00	980,000.00	1,000,000.00
12020455	Rice / Mill Cassava/ grinding Fees	-	200,000.00	-	200,000.00
12020458	Ingredient Grinding Machine Fees	-	50,000.00	-	50,000.00
12020459	Corn grinding Mill Fees	-	100,000.00	30,000.00	100,000.00
12020461	Painting / Sign Board Fees	-	50,000.00	-	50,000.00
120205	FINES GENERAL	-	20,000.00	-	20,000.00
12020502	Impounding of Animal Fines	-	20,000.00	-	20,000.00
120206	SALES GENERAL	-	500,000.00	-	500,000.00
12020602	Sales of Grains	-	500,000.00	-	500,000.00
120207	EARNING GENERAL	3,896,320.49	3,450,000.00	3,035,520.00	3,950,000.00
12020701	Earning fromMarkets	518,320.49	500,000.00	938,000.00	1,000,000.00
12020702	earnings from Motor Parks	280,000.00	300,000.00	285,000.00	300,000.00
12020703	earnings from Shops	273,000.00	300,000.00	250,000.00	300,000.00
12020704	Earnings from Cattle Market	220,000.00	250,000.00	146,000.00	250,000.00
12020706	Transport Service Earnings	400,000.00	500,000.00	410,000.00	500,000.00
12020707	Tractor Hire Charges	900,000.00	500,000.00	-	500,000.00
12020708	Earning from Industrial Undertaking	725,000.00	500,000.00	430,000.00	500,000.00
12020709	Earning From Other Commercial Undertaking	380,000.00	400,000.00	390,520.00	400,000.00
12020799	Earning From Other Commercial Undertaking(Private schools)	200,000.00	200,000.00	186,000.00	200,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	200,000.00	300,000.00	198,010.00	300,000.00
12020803	RENT ON GOVT BUILDINGS	200,000.00	200,000.00	148,700.00	200,000.00
12020805	RENT ON LANDED PROPERTY	-	100,000.00	49,310.00	100,000.00
120209	RENT ON LAND & OTHERS - GENERAL	570,000.00	700,000.00	1,841,356.00	700,000.00
12020902	Tenement Rate	270,000.00	300,000.00	1,841,356.00	300,000.00
12020904	Penalty for Tenement Rate	100,000.00	200,000.00	-	200,000.00
12020906	Ground rent	200,000.00	200,000.00	-	200,000.00
120213	RE-IMBURSEMENT GENERAL	68,228,459.62	984,577,512.73	99,433,960.29	514,087,248.27
12021301	LG SHARE OF STATE IGR	68,228,459.62	984,577,512.73	99,433,960.29	514,087,248.27

126321 - RIJAU Local Government, Niger State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<u>6,769,883,347.22</u>
01	FEDERATION ACCOUNT	6,240,301,257.95
011	FAAC DIRECT ALLOCATION	6,240,301,257.95
01101	FAAC DIRECT ALLOCATION	6,240,301,257.95
02	CONSOLIDATED REVENUE FUND	529,582,089.27
021	MAIN ENVELOP	529,582,089.27
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	529,582,089.27

126321 - RIJAU Local Government, Niger State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	1,897,889,071.85	5,861,875,297.23	4,167,623,268.25	6,769,883,347.22
01000000000	ADMINISTRATION SECTOR	135,613,968.85	661,986,421.03	1,671,001,569.83	578,570,236.00
01110000000	OFFICE OF THE LG CHAIRMAN	57,769,439.40	329,685,241.91	1,078,208,863.55	269,598,416.80
011100100100	CHAIRMAN	27,951,909.85	184,493,659.74	623,580,509.30	214,446,047.64
011100100200	VICE-CHAIRMAN	21,273,769.56	132,310,582.17	441,596,905.18	37,512,369.15
011118300100	INTERNAL AUDIT	8,543,760.00	12,881,000.00	13,031,449.07	17,640,000.00
01120000000	LOCAL GOVT COUNCIL	23,579,599.45	150,445,579.12	502,111,093.85	41,297,559.20
011200100100	THE LEGISLATIVE COUNCIL	23,579,599.45	150,445,579.12	502,111,093.85	41,297,559.20
01610000000	OFFICE OF THE SECRETARY TO LGC	8,603,760.00	13,081,000.00	13,056,449.07	17,750,000.00
016100100100	Office of the Secretary to LGC	8,603,760.00	13,081,000.00	13,056,449.07	17,750,000.00
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	45,661,170.00	168,774,600.00	77,625,163.36	249,924,260.00
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	45,661,170.00	168,774,600.00	77,625,163.36	249,924,260.00
02000000000	ECONOMIC SECTOR	1,129,618,421.00	3,215,734,175.53	1,426,758,952.10	3,414,357,229.78
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	55,836,294.00	98,134,938.96	52,155,657.69	241,635,090.88
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	55,836,294.00	98,134,938.96	52,155,657.69	241,635,090.88
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	306,064,285.00	678,356,887.02	480,799,001.12	567,466,687.02
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	306,064,285.00	678,356,887.02	480,799,001.12	567,466,687.02
02340000000	DEPARTMENT OF WORKS AND HOUSING	750,436,465.00	2,421,215,349.55	876,724,320.50	2,579,175,451.88
023400100100	DEPARTMENT OF WORKS AND HOUSING	750,436,465.00	2,421,215,349.55	876,724,320.50	2,579,175,451.88
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	17,281,377.00	18,027,000.00	17,079,972.80	26,080,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	17,281,377.00	18,027,000.00	17,079,972.80	26,080,000.00
05000000000	SOCIAL SECTOR	632,656,682.00	1,984,154,700.67	1,069,862,746.32	2,776,955,881.44
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	117,822,737.00	272,982,579.96	85,312,763.36	336,286,262.60
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	117,822,737.00	272,982,579.96	85,312,763.36	336,286,262.60
05170000000	DEPARTMENT OF EDUCATION	8,423,760.00	691,257,688.27	412,823,832.79	1,137,156,600.00
051700100100	DEPARTMENT OF EDUCATION	8,423,760.00	12,481,000.00	12,981,449.07	127,420,000.00
051702600100	LOCAL EDUCATION AUTHORITY	-	678,776,688.27	399,842,383.72	1,009,736,600.00
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	498,119,445.00	1,007,583,432.44	558,824,401.10	1,286,323,018.84
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	498,119,445.00	1,007,583,432.44	558,824,401.10	1,286,323,018.84
05350000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	8,290,740.00	12,331,000.00	12,901,749.07	17,190,000.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	8,290,740.00	12,331,000.00	12,901,749.07	17,190,000.00

126321 - RIJAU Local Government, Niger State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Personnel Expenditure	929,567,821.85	3,042,976,447.68	3,004,980,460.04	3,305,430,382.23
01000000000	ADMINISTRATION SECTOR	84,620,688.85	586,317,421.03	1,591,696,839.82	306,870,236.00
01110000000	OFFICE OF THE LG CHAIRMAN	32,326,019.40	292,689,241.91	1,038,017,780.75	50,808,416.80
011100100100	CHAIRMAN	18,969,969.85	171,759,659.74	609,142,924.64	29,816,047.64
011100100200	VICE-CHAIRMAN	13,356,049.56	120,929,582.17	428,874,856.11	20,992,369.15
01120000000	LOCAL GOVT COUNCIL	15,233,059.45	137,924,579.12	489,147,344.78	23,942,559.20
011200100100	THE LEGISLATIVE COUNCIL	15,233,059.45	137,924,579.12	489,147,344.78	23,942,559.20
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	37,061,610.00	155,703,600.00	64,531,714.29	232,119,260.00
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	37,061,610.00	155,703,600.00	64,531,714.29	232,119,260.00
02000000000	ECONOMIC SECTOR	245,526,431.00	609,778,325.98	395,082,570.19	591,915,527.90
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	47,918,574.00	86,753,938.96	39,433,608.62	101,115,090.88
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	47,918,574.00	86,753,938.96	39,433,608.62	101,115,090.88
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	135,047,315.00	402,217,387.02	301,272,702.00	367,857,437.02
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	135,047,315.00	402,217,387.02	301,272,702.00	367,857,437.02
02340000000	DEPARTMENT OF WORKS AND HOUSING	54,565,725.00	116,244,000.00	51,962,571.43	116,163,000.00
023400100100	DEPARTMENT OF WORKS AND HOUSING	54,565,725.00	116,244,000.00	51,962,571.43	116,163,000.00
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	7,994,817.00	4,563,000.00	2,413,688.14	6,780,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	7,994,817.00	4,563,000.00	2,413,688.14	6,780,000.00
05000000000	SOCIAL SECTOR	599,420,702.00	1,846,880,700.67	1,018,201,050.03	2,406,644,618.33
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	109,845,017.00	173,401,579.96	72,565,714.29	183,224,999.49
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	109,845,017.00	173,401,579.96	72,565,714.29	183,224,999.49
05170000000	DEPARTMENT OF EDUCATION	-	678,776,688.27	399,842,383.72	1,009,736,600.00
051702600100	LOCAL EDUCATION AUTHORITY	-	678,776,688.27	399,842,383.72	1,009,736,600.00
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	489,575,685.00	994,702,432.44	545,792,952.02	1,213,683,018.84
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	489,575,685.00	994,702,432.44	545,792,952.02	1,213,683,018.84

126321 - RIJAU Local Government, Niger State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Other Recurrent Expenditure	280,621,250.00	437,858,500.00	350,732,808.21	426,979,250.00
01000000000	ADMINISTRATION SECTOR	50,993,280.00	75,669,000.00	79,304,730.01	105,700,000.00
01110000000	OFFICE OF THE LG CHAIRMAN	25,443,420.00	36,996,000.00	40,191,082.80	52,790,000.00
011100100100	CHAIRMAN	8,981,940.00	12,734,000.00	14,437,584.65	18,630,000.00
011100100200	VICE-CHAIRMAN	7,917,720.00	11,381,000.00	12,722,049.07	16,520,000.00
011118300100	INTERNAL AUDIT	8,543,760.00	12,881,000.00	13,031,449.07	17,640,000.00
01120000000	LOCAL GOVT COUNCIL	8,346,540.00	12,521,000.00	12,963,749.07	17,355,000.00
011200100100	THE LEGISLATIVE COUNCIL	8,346,540.00	12,521,000.00	12,963,749.07	17,355,000.00
01610000000	OFFICE OF THE SECRETARY TO LGC	8,603,760.00	13,081,000.00	13,056,449.07	17,750,000.00
016100100100	Office of the Secretary to LGC	8,603,760.00	13,081,000.00	13,056,449.07	17,750,000.00
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	8,599,560.00	13,071,000.00	13,093,449.07	17,805,000.00
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	8,599,560.00	13,071,000.00	13,093,449.07	17,805,000.00
02000000000	ECONOMIC SECTOR	196,391,990.00	312,915,500.00	219,766,381.91	252,399,250.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	7,917,720.00	11,381,000.00	12,722,049.07	16,520,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	7,917,720.00	11,381,000.00	12,722,049.07	16,520,000.00
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	171,016,970.00	276,139,500.00	179,526,299.11	199,609,250.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	171,016,970.00	276,139,500.00	179,526,299.11	199,609,250.00
02340000000	DEPARTMENT OF WORKS AND HOUSING	8,170,740.00	11,931,000.00	12,851,749.07	16,970,000.00
023400100100	DEPARTMENT OF WORKS AND HOUSING	8,170,740.00	11,931,000.00	12,851,749.07	16,970,000.00
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	9,286,560.00	13,464,000.00	14,666,284.65	19,300,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	9,286,560.00	13,464,000.00	14,666,284.65	19,300,000.00
05000000000	SOCIAL SECTOR	33,235,980.00	49,274,000.00	51,661,696.29	68,880,000.00
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	7,977,720.00	11,581,000.00	12,747,049.07	16,630,000.00
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	7,977,720.00	11,581,000.00	12,747,049.07	16,630,000.00
05170000000	DEPARTMENT OF EDUCATION	8,423,760.00	12,481,000.00	12,981,449.07	17,420,000.00
051700100100	DEPARTMENT OF EDUCATION	8,423,760.00	12,481,000.00	12,981,449.07	17,420,000.00
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	8,543,760.00	12,881,000.00	13,031,449.07	17,640,000.00
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	8,543,760.00	12,881,000.00	13,031,449.07	17,640,000.00
05350000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	8,290,740.00	12,331,000.00	12,901,749.07	17,190,000.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	8,290,740.00	12,331,000.00	12,901,749.07	17,190,000.00

126321 - RIJAU Local Government, Niger State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	687,700,000.00	2,381,040,349.55	811,910,000.00	3,037,473,714.99
010000000000	ADMINISTRATION SECTOR	-	-	-	166,000,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	-	-	-	166,000,000.00
011100100100	CHAIRMAN	-	-	-	166,000,000.00
020000000000	ECONOMIC SECTOR	687,700,000.00	2,293,040,349.55	811,910,000.00	2,570,042,451.88
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	-	-	124,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	-	-	124,000,000.00
023400000000	DEPARTMENT OF WORKS AND HOUSING	687,700,000.00	2,293,040,349.55	811,910,000.00	2,446,042,451.88
023400100100	DEPARTMENT OF WORKS AND HOUSING	687,700,000.00	2,293,040,349.55	811,910,000.00	2,446,042,451.88
050000000000	SOCIAL SECTOR	-	88,000,000.00	-	301,431,263.11
051400000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	-	88,000,000.00	-	136,431,263.11
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	-	88,000,000.00	-	136,431,263.11
051700000000	DEPARTMENT OF EDUCATION	-	-	-	110,000,000.00
051700100100	DEPARTMENT OF EDUCATION	-	-	-	110,000,000.00
052100000000	DEPARTMENT OF PRIMARY HEALTH CARE	-	-	-	55,000,000.00
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	-	-	-	55,000,000.00

126321 - RIJAU Local Government, Niger State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	1,897,889,071.85	5,861,875,297.23	4,167,623,268.25	6,769,883,347.22
21	PERSONNEL COST	929,567,821.85	3,042,976,447.68	3,004,980,460.04	3,305,430,382.23
2101	SALARY	845,805,057.20	2,624,976,714.35	2,301,040,506.09	2,949,507,592.41
210101	SALARIES AND WAGES	845,805,057.20	2,624,976,714.35	2,301,040,506.09	2,949,507,592.41
21010101	SALARY	812,513,702.00	2,323,547,039.63	1,232,024,918.22	2,897,181,909.21
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	33,291,355.19	301,429,674.72	1,069,015,587.87	52,325,683.20
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	14,267,723.66	129,184,146.31	458,149,537.66	108,527,952.80
210201	ALLOWANCES	14,267,723.66	129,184,146.31	458,149,537.66	108,527,952.80
21020101	REGULAR ALLOWANCE	-	-	-	86,102,660.00
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	14,267,723.66	129,184,146.31	458,149,537.66	22,425,292.80
2103	SOCIAL BENEFITS	69,495,041.00	288,815,587.02	245,790,416.29	247,394,837.02
210301	SOCIAL BENEFITS	69,495,041.00	288,815,587.02	245,790,416.29	247,394,837.02
21030101	GRATUITY	-	-	-	40,000,000.00
21030102	PENSION	69,495,041.00	288,815,587.02	245,790,416.29	207,394,837.02
22	OTHER RECURRENT COSTS	280,621,250.00	437,858,500.00	350,732,808.21	426,979,250.00
2202	OVERHEAD COST	117,582,000.00	173,300,000.00	183,953,558.17	244,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	20,802,000.00	35,000,000.00	15,470,000.00	28,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,401,000.00	17,500,000.00	7,735,000.00	14,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,401,000.00	17,500,000.00	7,735,000.00	14,000,000.00
220202	UTILITIES - GENERAL	-	2,000,000.00	-	2,000,000.00
22020202	TELEPHONE CHARGES	-	2,000,000.00	-	2,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	5,580,000.00	19,000,000.00	6,200,000.00	16,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,287,800.00	7,790,000.00	2,542,000.00	6,765,000.00
22020302	BOOKS	1,562,400.00	5,320,000.00	1,736,000.00	4,620,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,729,800.00	5,890,000.00	1,922,000.00	5,115,000.00
220204	MAINTENANCE SERVICES - GENERAL	10,500,000.00	40,000,000.00	-	28,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,250,000.00	20,000,000.00	-	14,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,250,000.00	20,000,000.00	-	14,000,000.00
220205	TRAINING - GENERAL	1,000,000.00	8,000,000.00	2,500,000.00	4,000,000.00
22020501	LOCAL TRAINING	1,000,000.00	8,000,000.00	2,500,000.00	4,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,000,000.00	10,000,000.00	-	5,000,000.00
22020701	FINANCIAL CONSULTING	5,000,000.00	10,000,000.00	-	5,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	74,700,000.00	59,300,000.00	159,783,558.17	160,500,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	20,916,000.00	16,604,000.00	44,739,396.29	44,940,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	20,916,000.00	16,604,000.00	44,739,396.29	44,940,000.00
22021003	PUBLICITY & ADVERTISEMENTS	20,916,000.00	16,604,000.00	44,739,396.29	44,940,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	11,952,000.00	9,488,000.00	25,565,369.31	25,680,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	163,039,250.00	264,558,500.00	166,779,250.04	182,979,250.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	163,039,250.00	264,558,500.00	166,779,250.04	182,979,250.00
22040103	GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT	9,600,000.00	9,600,000.00	32,800,000.00	32,800,000.00
22040104	GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND	-	-	8,000,000.00	8,000,000.00
22040105	GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT	-	-	28,800,000.00	28,800,000.00
22040107	GRANTS TO LOCAL GOVERNMENT - RECURRENT	103,660,000.00	165,000,000.00	25,800,000.00	42,000,000.00
22040109	GRANTS TO EMIRATE COUNCIL - RECURRENT	40,179,250.00	80,358,500.00	63,379,250.04	63,379,250.00
22040115	2% TRAINING FUND	9,600,000.00	9,600,000.00	8,000,000.00	8,000,000.00
23	CAPITAL EXPENDITURE	687,700,000.00	2,381,040,349.55	811,910,000.00	3,037,473,714.99
2301	FIXED ASSETS PURCHASED	-	50,000,000.00	27,910,000.00	418,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	50,000,000.00	27,910,000.00	418,000,000.00
23010104	PURCHASE OF MOTOR CYCLES / TRICYCLE	-	50,000,000.00	27,910,000.00	62,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	-	-	-	165,000,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	-	-	-	5,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	-	-	-	184,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	-	-	-	2,000,000.00
2302	CONSTRUCTION / PROVISION	687,700,000.00	2,331,040,349.55	784,000,000.00	2,489,304,749.48

126321 - RIJAU Local Government, Niger State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	687,700,000.00	2,331,040,349.55	784,000,000.00	2,489,304,749.48
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	-	-	77,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	-	-	-	55,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	-	-	-	110,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	-	-	-	10,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	687,700,000.00	2,243,040,349.55	784,000,000.00	1,863,873,486.37
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	-	-	-	45,431,263.11
23020124	CONSTRUCTION OF MARKETS/PARKS	-	-	-	110,000,000.00
23020128	CONSTRUCTION OF IRELIGIOUS BUILDINGS	-	88,000,000.00	-	218,000,000.00
2303	REHABILITATION / REPAIRS	-	-	-	108,168,965.51
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	108,168,965.51
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	108,168,965.51
2305	OTHER CAPITAL PROJECTS	-	-	-	22,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	22,000,000.00
23050101	RESEARCH AND DEVELOPMENT	-	-	-	22,000,000.00

126321 - RIJAU Local Government, Niger State - 2026 Budget: Total Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	1,897,889,071.85	5,861,875,297.23	4,167,623,268.25	6,769,883,347.22
701	GENERAL PUBLIC SERVICES	389,464,589.85	1,119,554,721.03	1,951,000,127.45	1,100,891,051.51
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	204,658,282.85	745,072,121.03	1,809,438,542.23	757,136,791.51
70111	EXECUTIVE AND LEGISLATIVE ORGANS	72,805,278.85	517,249,821.03	1,595,198,508.33	469,424,941.51
70112	FINANCIAL AND FISCAL AFFAIRS	131,853,004.00	227,822,300.00	214,240,033.90	287,711,850.00
7013	GENERAL SERVICES	81,146,307.00	209,482,600.00	115,761,585.23	301,754,260.00
70131	GENERAL PERSONNEL SERVICES	55,261,170.00	178,374,600.00	85,625,163.36	257,924,260.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	17,281,377.00	18,027,000.00	17,079,972.80	26,080,000.00
70133	OTHER GENERAL SERVICES	8,603,760.00	13,081,000.00	13,056,449.07	17,750,000.00
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	103,660,000.00	165,000,000.00	25,800,000.00	42,000,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	103,660,000.00	165,000,000.00	25,800,000.00	42,000,000.00
704	ECONOMIC AFFAIRS	64,007,034.00	110,065,938.96	65,007,406.76	428,605,090.88
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	-	-	-	110,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	-	-	-	110,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	55,836,294.00	98,134,938.96	52,155,657.69	301,635,090.88
70421	AGRICULTURE	55,836,294.00	98,134,938.96	52,155,657.69	301,635,090.88
7045	TRANSPORT	8,170,740.00	11,931,000.00	12,851,749.07	16,970,000.00
70451	ROAD TRANSPORT	8,170,740.00	11,931,000.00	12,851,749.07	16,970,000.00
705	ENVIRONMENTAL PROTECTION	8,290,740.00	12,331,000.00	12,901,749.07	17,190,000.00
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	8,290,740.00	12,331,000.00	12,901,749.07	17,190,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	8,290,740.00	12,331,000.00	12,901,749.07	17,190,000.00
706	HOUSING AND COMMUNITY AMMENITIES	742,265,725.00	2,359,284,349.55	835,962,571.43	2,057,036,486.37
7062	COMMUNITY DEVELOPMENT	742,265,725.00	2,359,284,349.55	835,962,571.43	1,980,036,486.37
70621	COMMUNITY DEVELOPMENT	742,265,725.00	2,359,284,349.55	835,962,571.43	1,980,036,486.37
7063	WATER SUPPLY	-	-	-	77,000,000.00
70631	WATER SUPPLY	-	-	-	77,000,000.00
707	HEALTH	498,119,445.00	1,007,583,432.44	558,824,401.10	1,286,323,018.84
7074	PUBLIC HEALTH SERVICES	498,119,445.00	1,007,583,432.44	558,824,401.10	1,286,323,018.84
70741	PUBLIC HEALTH SERVICES	498,119,445.00	1,007,583,432.44	558,824,401.10	1,286,323,018.84
708	RECREATION, CULTURE AND RELIGION	-	88,000,000.00	-	228,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	-	-	-	10,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	-	-	-	10,000,000.00
7082	CULTURAL SERVICES	-	-	-	105,000,000.00
70821	CULTURAL SERVICES	-	-	-	105,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	88,000,000.00	-	113,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	88,000,000.00	-	113,000,000.00
709	EDUCATION	8,423,760.00	691,257,688.27	412,823,832.79	1,137,156,600.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	8,423,760.00	691,257,688.27	412,823,832.79	1,137,156,600.00
70912	PRIMARY EDUCATION	8,423,760.00	691,257,688.27	412,823,832.79	1,137,156,600.00
710	SOCIAL PROTECTION	187,317,778.00	473,798,166.98	331,103,179.65	514,681,099.62
7102	OLD AGE	69,495,041.00	288,815,587.02	245,790,416.29	207,394,837.02
71021	OLD AGE	69,495,041.00	288,815,587.02	245,790,416.29	207,394,837.02
7103	SURVIVORS	-	-	-	40,000,000.00
71031	SURVIVORS	-	-	-	40,000,000.00
7104	FAMILY AND CHILDREN	7,977,720.00	11,581,000.00	12,747,049.07	62,061,263.11
71041	FAMILY AND CHILDREN	7,977,720.00	11,581,000.00	12,747,049.07	62,061,263.11
7105	UNEMPLOYMENT	-	-	-	22,000,000.00
71051	UNEMPLOYMENT	-	-	-	22,000,000.00
7109	SOCIAL PROTECTION N.E.C.	109,845,017.00	173,401,579.96	72,565,714.29	183,224,999.49
71091	SOCIAL PROTECTION N.E.C.	109,845,017.00	173,401,579.96	72,565,714.29	183,224,999.49

126321 - RIJAU Local Government, Niger State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Personnel Expenditure	929,567,821.85	3,042,976,447.68	3,004,980,460.04	3,305,430,382.23
701	GENERAL PUBLIC SERVICES	158,167,779.85	704,282,221.03	1,649,592,813.67	434,112,836.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	113,111,352.85	544,015,621.03	1,582,647,411.25	195,213,576.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	47,559,078.85	430,613,821.03	1,527,165,125.53	74,750,976.00
70112	FINANCIAL AND FISCAL AFFAIRS	65,552,274.00	113,401,800.00	55,482,285.71	120,462,600.00
7013	GENERAL SERVICES	45,056,427.00	160,266,600.00	66,945,402.43	238,899,260.00
70131	GENERAL PERSONNEL SERVICES	37,061,610.00	155,703,600.00	64,531,714.29	232,119,260.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	7,994,817.00	4,563,000.00	2,413,688.14	6,780,000.00
704	ECONOMIC AFFAIRS	47,918,574.00	86,753,938.96	39,433,608.62	101,115,090.88
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	47,918,574.00	86,753,938.96	39,433,608.62	101,115,090.88
70421	AGRICULTURE	47,918,574.00	86,753,938.96	39,433,608.62	101,115,090.88
706	HOUSING AND COMMUNITY AMMENITIES	54,565,725.00	116,244,000.00	51,962,571.43	116,163,000.00
7062	COMMUNITY DEVELOPMENT	54,565,725.00	116,244,000.00	51,962,571.43	116,163,000.00
70621	COMMUNITY DEVELOPMENT	54,565,725.00	116,244,000.00	51,962,571.43	116,163,000.00
707	HEALTH	489,575,685.00	994,702,432.44	545,792,952.02	1,213,683,018.84
7074	PUBLIC HEALTH SERVICES	489,575,685.00	994,702,432.44	545,792,952.02	1,213,683,018.84
70741	PUBLIC HEALTH SERVICES	489,575,685.00	994,702,432.44	545,792,952.02	1,213,683,018.84
709	EDUCATION	-	678,776,688.27	399,842,383.72	1,009,736,600.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	-	678,776,688.27	399,842,383.72	1,009,736,600.00
70912	PRIMARY EDUCATION	-	678,776,688.27	399,842,383.72	1,009,736,600.00
710	SOCIAL PROTECTION	179,340,058.00	462,217,166.98	318,356,130.58	430,619,836.51
7102	OLD AGE	69,495,041.00	288,815,587.02	245,790,416.29	207,394,837.02
71021	OLD AGE	69,495,041.00	288,815,587.02	245,790,416.29	207,394,837.02
7103	SURVIVORS	-	-	-	40,000,000.00
71031	SURVIVORS	-	-	-	40,000,000.00
7109	SOCIAL PROTECTION N.E.C.	109,845,017.00	173,401,579.96	72,565,714.29	183,224,999.49
71091	SOCIAL PROTECTION N.E.C.	109,845,017.00	173,401,579.96	72,565,714.29	183,224,999.49

126321 - RIJAU Local Government, Niger State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Other Recurrent Expenditure	280,621,250.00	437,858,500.00	350,732,808.21	426,979,250.00
701	GENERAL PUBLIC SERVICES	231,296,810.00	365,272,500.00	273,497,313.78	324,609,250.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	91,546,930.00	151,056,500.00	198,881,130.98	219,754,250.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	25,246,200.00	36,636,000.00	40,123,382.80	52,505,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	66,300,730.00	114,420,500.00	158,757,748.18	167,249,250.00
7013	GENERAL SERVICES	36,089,880.00	49,216,000.00	48,816,182.80	62,855,000.00
70131	GENERAL PERSONNEL SERVICES	18,199,560.00	22,671,000.00	21,093,449.07	25,805,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	9,286,560.00	13,464,000.00	14,666,284.65	19,300,000.00
70133	OTHER GENERAL SERVICES	8,603,760.00	13,081,000.00	13,056,449.07	17,750,000.00
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	103,660,000.00	165,000,000.00	25,800,000.00	42,000,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	103,660,000.00	165,000,000.00	25,800,000.00	42,000,000.00
704	ECONOMIC AFFAIRS	16,088,460.00	23,312,000.00	25,573,798.14	33,490,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	7,917,720.00	11,381,000.00	12,722,049.07	16,520,000.00
70421	AGRICULTURE	7,917,720.00	11,381,000.00	12,722,049.07	16,520,000.00
7045	TRANSPORT	8,170,740.00	11,931,000.00	12,851,749.07	16,970,000.00
70451	ROAD TRANSPORT	8,170,740.00	11,931,000.00	12,851,749.07	16,970,000.00
705	ENVIRONMENTAL PROTECTION	8,290,740.00	12,331,000.00	12,901,749.07	17,190,000.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	8,290,740.00	12,331,000.00	12,901,749.07	17,190,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	8,290,740.00	12,331,000.00	12,901,749.07	17,190,000.00
707	HEALTH	8,543,760.00	12,881,000.00	13,031,449.07	17,640,000.00
7074	PUBLIC HEALTH SERVICES	8,543,760.00	12,881,000.00	13,031,449.07	17,640,000.00
70741	PUBLIC HEALTH SERVICES	8,543,760.00	12,881,000.00	13,031,449.07	17,640,000.00
709	EDUCATION	8,423,760.00	12,481,000.00	12,981,449.07	17,420,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	8,423,760.00	12,481,000.00	12,981,449.07	17,420,000.00
70912	PRIMARY EDUCATION	8,423,760.00	12,481,000.00	12,981,449.07	17,420,000.00
710	SOCIAL PROTECTION	7,977,720.00	11,581,000.00	12,747,049.07	16,630,000.00
7104	FAMILY AND CHILDREN	7,977,720.00	11,581,000.00	12,747,049.07	16,630,000.00
71041	FAMILY AND CHILDREN	7,977,720.00	11,581,000.00	12,747,049.07	16,630,000.00

126321 - RIJAU Local Government, Niger State - 2026 Budget: Capital Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	687,700,000.00	2,381,040,349.55	811,910,000.00	3,037,473,714.99
701	GENERAL PUBLIC SERVICES	-	50,000,000.00	27,910,000.00	342,168,965.51
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	-	50,000,000.00	27,910,000.00	342,168,965.51
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	50,000,000.00	27,910,000.00	342,168,965.51
704	ECONOMIC AFFAIRS	-	-	-	294,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	-	-	-	110,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	-	-	-	110,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	-	-	-	184,000,000.00
70421	AGRICULTURE	-	-	-	184,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	687,700,000.00	2,243,040,349.55	784,000,000.00	1,940,873,486.37
7062	COMMUNITY DEVELOPMENT	687,700,000.00	2,243,040,349.55	784,000,000.00	1,863,873,486.37
70621	COMMUNITY DEVELOPMENT	687,700,000.00	2,243,040,349.55	784,000,000.00	1,863,873,486.37
7063	WATER SUPPLY	-	-	-	77,000,000.00
70631	WATER SUPPLY	-	-	-	77,000,000.00
707	HEALTH	-	-	-	55,000,000.00
7074	PUBLIC HEALTH SERVICES	-	-	-	55,000,000.00
70741	PUBLIC HEALTH SERVICES	-	-	-	55,000,000.00
708	RECREATION, CULTURE AND RELIGION	-	88,000,000.00	-	228,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	-	-	-	10,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	-	-	-	10,000,000.00
7082	CULTURAL SERVICES	-	-	-	105,000,000.00
70821	CULTURAL SERVICES	-	-	-	105,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	88,000,000.00	-	113,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	88,000,000.00	-	113,000,000.00
709	EDUCATION	-	-	-	110,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	-	-	-	110,000,000.00
70912	PRIMARY EDUCATION	-	-	-	110,000,000.00
710	SOCIAL PROTECTION	-	-	-	67,431,263.11
7104	FAMILY AND CHILDREN	-	-	-	45,431,263.11
71041	FAMILY AND CHILDREN	-	-	-	45,431,263.11
7105	UNEMPLOYMENT	-	-	-	22,000,000.00
71051	UNEMPLOYMENT	-	-	-	22,000,000.00

126321 - RIJAU Local Government, Niger State - 2026 Budget: Total Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
126	NIGER STATE	1,897,889,071.85	5,861,875,297.23	4,167,623,268.25	6,769,883,347.22
1263	ZONE C - NIGER NORTH	1,897,889,071.85	5,861,875,297.23	4,167,623,268.25	6,769,883,347.22
126321	RIJAU	1,897,889,071.85	5,861,875,297.23	4,167,623,268.25	6,769,883,347.22
12632198	LG WIDE	1,897,889,071.85	5,861,875,297.23	4,167,623,268.25	6,769,883,347.22

126321 - RIJAU 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	929,567,821.85	3,042,976,447.68	3,004,980,460.04	3,305,430,382.23
1263	ZONE C - NIGER NORTH	929,567,821.85	3,042,976,447.68	3,004,980,460.04	3,305,430,382.23
126321	RIJAU	929,567,821.85	3,042,976,447.68	3,004,980,460.04	3,305,430,382.23
12632198	LG WIDE	929,567,821.85	3,042,976,447.68	3,004,980,460.04	3,305,430,382.23

126321 - RIJAU Local Government, Niger State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
126	NIGER STATE	280,621,250.00	437,858,500.00	350,732,808.21	426,979,250.00
1263	ZONE C - NIGER NORTH	280,621,250.00	437,858,500.00	350,732,808.21	426,979,250.00
126321	RIJAU	280,621,250.00	437,858,500.00	350,732,808.21	426,979,250.00
12632198	LG WIDE	280,621,250.00	437,858,500.00	350,732,808.21	426,979,250.00

126321 - RIJAU Local Government, Niger State - 2026 Budget: Capital Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
126	NIGER STATE	687,700,000.00	2,381,040,349.55	811,910,000.00	3,037,473,714.99
1263	ZONE C - NIGER NORTH	687,700,000.00	2,381,040,349.55	811,910,000.00	3,037,473,714.99
126321	RIJAU	687,700,000.00	2,381,040,349.55	811,910,000.00	3,037,473,714.99
12632198	LG WIDE	687,700,000.00	2,381,040,349.55	811,910,000.00	3,037,473,714.99

126321 - RIJAU Local Government, Niger State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	1,897,889,071.85	5,861,875,297.23	4,167,623,268.25	6,769,883,347.22
01	Agriculture	55,836,294.00	98,134,938.96	52,155,657.69	241,635,090.88
0101	Effective governance of the Agriculture Sector	55,836,294.00	98,134,938.96	52,155,657.69	117,635,090.88
010102	Agriculture sector coordination mechanisms	55,836,294.00	98,134,938.96	52,155,657.69	117,635,090.88
0103	Enhancement of food production and productivity	-	-	-	124,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	-	-	-	124,000,000.00
02	Societal Re-orientation	-	88,000,000.00	-	218,000,000.00
0210	Societal Re-orientation - General	-	88,000,000.00	-	218,000,000.00
021001	Societal Re-orientation - General	-	88,000,000.00	-	218,000,000.00
04	Health	498,119,445.00	1,007,583,432.44	558,824,401.10	1,286,323,018.84
0401	Effective governance of the health system	498,119,445.00	1,007,583,432.44	558,824,401.10	1,231,323,018.84
040103	Health sector coordination mechanisms	498,119,445.00	1,007,583,432.44	558,824,401.10	1,231,323,018.84
0405	Provision of adequate and modern health infrastructure for health services delivery	-	-	-	55,000,000.00
040501	Functional health facilities	-	-	-	55,000,000.00
05	Education	8,423,760.00	691,257,688.27	412,823,832.79	1,137,156,600.00
0501	Effective governance of the education system	8,423,760.00	691,257,688.27	412,823,832.79	1,027,156,600.00
050103	Education sector coordination mechanisms	8,423,760.00	691,257,688.27	412,823,832.79	1,027,156,600.00
0505	Adequate infrastructure at all levels	-	-	-	110,000,000.00
050501	Schools' infrastructure construction and rehabilitation	-	-	-	110,000,000.00
06	Housing and Urban Development	742,265,725.00	2,359,284,349.55	835,962,571.43	2,040,036,486.37
0610	Housing and Urban Development - General	742,265,725.00	2,359,284,349.55	835,962,571.43	2,040,036,486.37
061001	Housing and Urban Development - General	742,265,725.00	2,359,284,349.55	835,962,571.43	2,040,036,486.37
08	Youth	-	-	-	32,000,000.00
0810	Youth - General	-	-	-	32,000,000.00
081001	Youth - General	-	-	-	32,000,000.00
09	Environmental Improvement	8,290,740.00	12,331,000.00	12,901,749.07	17,190,000.00
0910	Environmental Improvement - General	8,290,740.00	12,331,000.00	12,901,749.07	17,190,000.00
091001	Environmental Improvement - General	8,290,740.00	12,331,000.00	12,901,749.07	17,190,000.00
10	Water Resources and Rural Development	-	-	-	77,000,000.00
1010	Water Resources and Rural Deve - General	-	-	-	77,000,000.00
101001	Water Resources and Rural Deve - General	-	-	-	77,000,000.00
12	Growing the Private Sector	-	-	-	110,000,000.00
1210	Growing the Private Sector - General	-	-	-	110,000,000.00
121001	Growing the Private Sector - General	-	-	-	110,000,000.00
13	Reform of Government and Governance	389,464,589.85	1,119,554,721.03	1,951,000,127.45	1,100,891,051.51
1310	Reform of Government and Governance - General	389,464,589.85	1,119,554,721.03	1,951,000,127.45	1,100,891,051.51
131001	Reform of Government and Governance - General	389,464,589.85	1,119,554,721.03	1,951,000,127.45	1,100,891,051.51
17	Road	8,170,740.00	11,931,000.00	12,851,749.07	16,970,000.00
1710	Road - General	8,170,740.00	11,931,000.00	12,851,749.07	16,970,000.00
171001	Road - General	8,170,740.00	11,931,000.00	12,851,749.07	16,970,000.00
23	Social Protection	187,317,778.00	473,798,166.98	331,103,179.65	492,681,099.62
2301	Effective Governance of Social Protection	117,822,737.00	184,982,579.96	85,312,763.36	199,854,999.49
230102	Social protection coordination and mechanisms	117,822,737.00	184,982,579.96	85,312,763.36	199,854,999.49
2302	Reduce Poverty and Vulnerability	-	-	-	23,431,263.11
230204	Other Social Safety Nets	-	-	-	23,431,263.11
2303	Promote gender equity and social justice	-	-	-	22,000,000.00
230301	Women's Economic Empowerment	-	-	-	22,000,000.00
2305	Social Pensions and Old Age Support	69,495,041.00	288,815,587.02	245,790,416.29	247,394,837.02
230501	Pensions Payments and Contributions	69,495,041.00	288,815,587.02	245,790,416.29	207,394,837.02
230502	Gratuity	-	-	-	40,000,000.00

126321 - RIJAU Local Government, Niger State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Personnel Expenditure	929,567,821.85	3,042,976,447.68	3,004,980,460.04	3,305,430,382.23
01	Agriculture	47,918,574.00	86,753,938.96	39,433,608.62	101,115,090.88
0101	Effective governance of the Agriculture Sector	47,918,574.00	86,753,938.96	39,433,608.62	101,115,090.88
010102	Agriculture sector coordination mechanisms	47,918,574.00	86,753,938.96	39,433,608.62	101,115,090.88
04	Health	489,575,685.00	994,702,432.44	545,792,952.02	1,213,683,018.84
0401	Effective governance of the health system	489,575,685.00	994,702,432.44	545,792,952.02	1,213,683,018.84
040103	Health sector coordination mechanisms	489,575,685.00	994,702,432.44	545,792,952.02	1,213,683,018.84
05	Education	-	678,776,688.27	399,842,383.72	1,009,736,600.00
0501	Effective governance of the education system	-	678,776,688.27	399,842,383.72	1,009,736,600.00
050103	Education sector coordination mechanisms	-	678,776,688.27	399,842,383.72	1,009,736,600.00
06	Housing and Urban Development	54,565,725.00	116,244,000.00	51,962,571.43	116,163,000.00
0610	Housing and Urban Development - General	54,565,725.00	116,244,000.00	51,962,571.43	116,163,000.00
061001	Housing and Urban Development - General	54,565,725.00	116,244,000.00	51,962,571.43	116,163,000.00
13	Reform of Government and Governance	158,167,779.85	704,282,221.03	1,649,592,813.67	434,112,836.00
1310	Reform of Government and Governance - General	158,167,779.85	704,282,221.03	1,649,592,813.67	434,112,836.00
131001	Reform of Government and Governance - General	158,167,779.85	704,282,221.03	1,649,592,813.67	434,112,836.00
23	Social Protection	179,340,058.00	462,217,166.98	318,356,130.58	430,619,836.51
2301	Effective Governance of Social Protection	109,845,017.00	173,401,579.96	72,565,714.29	183,224,999.49
230102	Social protection coordination and mechanisms	109,845,017.00	173,401,579.96	72,565,714.29	183,224,999.49
2305	Social Pensions and Old Age Support	69,495,041.00	288,815,587.02	245,790,416.29	247,394,837.02
230501	Pensions Payments and Contributions	69,495,041.00	288,815,587.02	245,790,416.29	207,394,837.02
230502	Gratuity	-	-	-	40,000,000.00

126321 - RIJAU Local Government, Niger State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Other Recurrent Expenditure	280,621,250.00	437,858,500.00	350,732,808.21	426,979,250.00
01	Agriculture	7,917,720.00	11,381,000.00	12,722,049.07	16,520,000.00
0101	Effective governance of the Agriculture Sector	7,917,720.00	11,381,000.00	12,722,049.07	16,520,000.00
010102	Agriculture sector coordination mechanisms	7,917,720.00	11,381,000.00	12,722,049.07	16,520,000.00
04	Health	8,543,760.00	12,881,000.00	13,031,449.07	17,640,000.00
0401	Effective governance of the health system	8,543,760.00	12,881,000.00	13,031,449.07	17,640,000.00
040103	Health sector coordination mechanisms	8,543,760.00	12,881,000.00	13,031,449.07	17,640,000.00
05	Education	8,423,760.00	12,481,000.00	12,981,449.07	17,420,000.00
0501	Effective governance of the education system	8,423,760.00	12,481,000.00	12,981,449.07	17,420,000.00
050103	Education sector coordination mechanisms	8,423,760.00	12,481,000.00	12,981,449.07	17,420,000.00
09	Environmental Improvement	8,290,740.00	12,331,000.00	12,901,749.07	17,190,000.00
0910	Environmental Improvement - General	8,290,740.00	12,331,000.00	12,901,749.07	17,190,000.00
091001	Environmental Improvement - General	8,290,740.00	12,331,000.00	12,901,749.07	17,190,000.00
13	Reform of Government and Governance	231,296,810.00	365,272,500.00	273,497,313.78	324,609,250.00
1310	Reform of Government and Governance - General	231,296,810.00	365,272,500.00	273,497,313.78	324,609,250.00
131001	Reform of Government and Governance - General	231,296,810.00	365,272,500.00	273,497,313.78	324,609,250.00
17	Road	8,170,740.00	11,931,000.00	12,851,749.07	16,970,000.00
1710	Road - General	8,170,740.00	11,931,000.00	12,851,749.07	16,970,000.00
171001	Road - General	8,170,740.00	11,931,000.00	12,851,749.07	16,970,000.00
23	Social Protection	7,977,720.00	11,581,000.00	12,747,049.07	16,630,000.00
2301	Effective Governance of Social Protection	7,977,720.00	11,581,000.00	12,747,049.07	16,630,000.00
230102	Social protection coordination and mechanisms	7,977,720.00	11,581,000.00	12,747,049.07	16,630,000.00

126321 - RIJAU Local Government, Niger State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	687,700,000.00	2,381,040,349.55	811,910,000.00	3,037,473,714.99
01	Agriculture	-	-	-	124,000,000.00
0103	Enhancement of food production and productivity	-	-	-	124,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	-	-	-	124,000,000.00
02	Societal Re-orientation	-	88,000,000.00	-	218,000,000.00
0210	Societal Re-orientation - General	-	88,000,000.00	-	218,000,000.00
021001	Societal Re-orientation - General	-	88,000,000.00	-	218,000,000.00
04	Health	-	-	-	55,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	-	-	-	55,000,000.00
040501	Functional health facilities	-	-	-	55,000,000.00
05	Education	-	-	-	110,000,000.00
0505	Adequate infrastructure at all levels	-	-	-	110,000,000.00
050501	Schools' infrastructure construction and rehabilitation	-	-	-	110,000,000.00
06	Housing and Urban Development	687,700,000.00	2,243,040,349.55	784,000,000.00	1,923,873,486.37
0610	Housing and Urban Development - General	687,700,000.00	2,243,040,349.55	784,000,000.00	1,923,873,486.37
061001	Housing and Urban Development - General	687,700,000.00	2,243,040,349.55	784,000,000.00	1,923,873,486.37
08	Youth	-	-	-	32,000,000.00
0810	Youth - General	-	-	-	32,000,000.00
081001	Youth - General	-	-	-	32,000,000.00
10	Water Resources and Rural Development	-	-	-	77,000,000.00
1010	Water Resources and Rural Deve - General	-	-	-	77,000,000.00
101001	Water Resources and Rural Deve - General	-	-	-	77,000,000.00
12	Growing the Private Sector	-	-	-	110,000,000.00
1210	Growing the Private Sector - General	-	-	-	110,000,000.00
121001	Growing the Private Sector - General	-	-	-	110,000,000.00
13	Reform of Government and Governance	-	50,000,000.00	27,910,000.00	342,168,965.51
1310	Reform of Government and Governance - General	-	50,000,000.00	27,910,000.00	342,168,965.51
131001	Reform of Government and Governance - General	-	50,000,000.00	27,910,000.00	342,168,965.51
23	Social Protection	-	-	-	45,431,263.11
2302	Reduce Poverty and Vulnerability	-	-	-	23,431,263.11
230204	Other Social Safety Nets	-	-	-	23,431,263.11
2303	Promote gender equity and social justice	-	-	-	22,000,000.00
230301	Women's Economic Empowerment	-	-	-	22,000,000.00

126321 - RIJAU Local Government, Niger State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
Total Capital Expenditure						687,700,000.00	2,361,040,349.55	811,910,000.00	3,037,473,714.99
Yamma, Tungan-Kawo, Tungan_magajiya and Iri at 15,000,000 each	02 - Societal Re-orientation	011100100100 - CHAIRMAN	23020128 - CONSTRUCTION OF IRELIGIOUS BUILDINGS	70821 - CULTURAL SERVICES	12632198 - LG WIDE	-	-	-	75,000,000.00
ii. Renovation of Two (3) District Heads Palaces at Darangi, Genu and Dukku, 10,000,000 Each	02 - Societal Re-orientation	011100100100 - CHAIRMAN	23020128 - CONSTRUCTION OF IRELIGIOUS BUILDINGS	70821 - CULTURAL SERVICES	12632198 - LG WIDE	-	-	-	30,000,000.00
i. Chairman's Cup Competition in LGA.	08 - Youth	011100100100 - CHAIRMAN	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12632198 - LG WIDE	-	-	-	10,000,000.00
i. Purchase of HP computer, Printer and Photocopier	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010115 - PURCHASE OF PHOTOCOPIING MACHINES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12632198 - LG WIDE	-	-	-	5,000,000.00
ii. Purchase of Public Address System 50,000watts	Governance	011100100100 - CHAIRMAN	23010115 - PURCHASE OF PHOTOCOPIING MACHINES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12632198 - LG WIDE	-	-	-	2,000,000.00
i. (SP) Empowering of Women across (11 ward)	23 - Social Protection	011100100100 - CHAIRMAN	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	12632198 - LG WIDE	-	-	-	22,000,000.00
i. (SP) Empowering of Youth across (11 ward)	08 - Youth	011100100100 - CHAIRMAN	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	71051 - UNEMPLOYMENT	12632198 - LG WIDE	-	-	-	22,000,000.00
i. Purchase of 100 Bags of Grains (Maize) at 5,000,000	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12632198 - LG WIDE	-	-	-	5,000,000.00
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	12632198 - LG WIDE	-	-	-	6,000,000.00
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	12632198 - LG WIDE	-	-	-	14,000,000.00
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	12632198 - LG WIDE	-	-	-	8,000,000.00
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	12632198 - LG WIDE	-	-	-	6,000,000.00
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	12632198 - LG WIDE	-	-	-	20,000,000.00
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	12632198 - LG WIDE	-	-	-	20,000,000.00
i. Procurement of Fertilizers both NPK 25,000,000 and Urea 20,000,000 1 Tonne each	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12632198 - LG WIDE	-	-	-	45,000,000.00
i. Renovation of Rijau Local Government Secretariate	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12632198 - LG WIDE	-	-	-	93,168,965.51
ii. Furnishing of Rijau Local Government Secretariate	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12632198 - LG WIDE	-	-	-	15,000,000.00
i. Procurement Of 31 Nos. Motor cycles(Bajaj) for Councilors and staff of the LGA At 2,000,000 each	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010104 - PURCHASE OF MOTOR CYCLES / TRICYCLE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12632198 - LG WIDE	-	50,000,000.00	27,910,000.00	62,000,000.00
ii. Procurement of 11Nos. Official vehicle Corolla LE 2005 At 13,000,000 & 1 No. of Corolla LE 2008 MDL At 15,000,000	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12632198 - LG WIDE	-	-	-	165,000,000.00
i. Procurement and Installation of 100Nos. 90watts Solar Sreet across the 11 wards	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12632198 - LG WIDE	-	-	-	60,000,000.00
i. Contribution to Ward Development Project	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12632198 - LG WIDE	-	240,000,000.00	80,000,000.00	240,000,000.00
ii. Contribution to Urban Renewal and Rural Development	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12632198 - LG WIDE	687,700,000.00	2,003,040,349.55	704,000,000.00	1,223,873,486.37
i. Construction of Stall Shops across the 11 Market (16) each at 10,000,000 x 11	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12632198 - LG WIDE	-	-	-	110,000,000.00
ii. Drilling of Motorise boreholes Aross (11 ward, 2 each) 2,000,000 each	10 - Water Resources and Rural Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12632198 - LG WIDE	-	-	-	44,000,000.00
ii. Drilling of Hand Pump boreholes Aross 11 wards 1,500,000 each (2 ineach ward) 3,000,000 x 11	10 - Water Resources and Rural Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12632198 - LG WIDE	-	-	-	33,000,000.00
i. intervention to Primary Schools, ii. Intervention to PHC, iii. Intervention to Water Facilities, iv. intervention to Social Activities	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12632198 - LG WIDE	-	-	-	400,000,000.00
iii. Eid-el-Kabir Packages 10,000,000 iv. Maulud Packages 2,000,000 v. Reng Festivity Packages 4,000,000 vi. Akap Festivity Packages 4,000,000	02 - Societal Re-orientation	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23020128 - CONSTRUCTION OF IRELIGIOUS BUILDINGS	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	12632198 - LG WIDE	-	-	-	35,000,000.00
i. Contribution to Local Government Pilgrims	02 - Societal Re-orientation	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23020128 - CONSTRUCTION OF IRELIGIOUS BUILDINGS	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	12632198 - LG WIDE	-	88,000,000.00	-	78,000,000.00
i. (SP) Empowering Individual with Special needs across Rijau Local Government	23 - Social Protection	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	71041 - FAMILY AND CHILDREN	12632198 - LG WIDE	-	-	-	23,431,263.11
Drarangi, 2in Genu, 1 in Sahoma Ja'are, 1 in Sabon-garin Ushe, 2 in Shambo, 2 in Tungan Bunu, 2 in Tungan Magajiya and 2 in Warari 10,000,000 each school	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	70912 - PRIMARY EDUCATION	12632198 - LG WIDE	-	-	-	110,000,000.00
ii. Renovation of Primary/Health Care Centres across 11 wards (1 each ward) 5,000,000	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12632198 - LG WIDE	-	-	-	55,000,000.00

011100100100 CHAIRMAN					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	27,951,909.85	184,493,659.74	623,580,509.30	214,446,047.64
21	PERSONNEL COST	18,969,969.85	171,759,659.74	609,142,924.64	29,816,047.64
2101	SALARY	11,836,108.02	107,167,586.59	380,068,155.81	18,603,401.24
210101	SALARIES AND WAGES	11,836,108.02	107,167,586.59	380,068,155.81	18,603,401.24
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	11,836,108.02	107,167,586.59	380,068,155.81	18,603,401.24
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,133,861.83	64,592,073.15	229,074,768.83	11,212,646.40
210201	ALLOWANCES	7,133,861.83	64,592,073.15	229,074,768.83	11,212,646.40
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	7,133,861.83	64,592,073.15	229,074,768.83	11,212,646.40
22	OTHER RECURRENT COSTS	8,981,940.00	12,734,000.00	14,437,584.65	18,630,000.00
2202	OVERHEAD COST	8,981,940.00	12,734,000.00	14,437,584.65	18,630,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,456,140.00	2,450,000.00	1,082,900.00	1,960,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	832,080.00	1,400,000.00	618,800.00	1,120,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	624,060.00	1,050,000.00	464,100.00	840,000.00
220202	UTILITIES - GENERAL	0.00	160,000.00	0.00	160,000.00
22020202	TELEPHONE CHARGES	0.00	160,000.00	0.00	160,000.00
220203	MATERIALS & SUPPLIES - GENERAL	334,800.00	1,140,000.00	372,000.00	990,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	111,600.00	380,000.00	124,000.00	330,000.00
22020302	BOOKS	111,600.00	380,000.00	124,000.00	330,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	111,600.00	380,000.00	124,000.00	330,000.00
220204	MAINTENANCE SERVICES - GENERAL	735,000.00	2,800,000.00	0.00	1,960,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	420,000.00	1,600,000.00	0.00	1,120,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	315,000.00	1,200,000.00	0.00	840,000.00
220205	TRAINING - GENERAL	80,000.00	640,000.00	200,000.00	320,000.00
22020501	LOCAL TRAINING	80,000.00	640,000.00	200,000.00	320,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	400,000.00	800,000.00	0.00	400,000.00
22020701	FINANCIAL CONSULTING	400,000.00	800,000.00	0.00	400,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,976,000.00	4,744,000.00	12,782,684.65	12,840,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	2,241,000.00	1,779,000.00	4,793,506.75	4,815,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	747,000.00	593,000.00	1,597,835.58	1,605,000.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	166,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	7,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	7,000,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	0.00	0.00	5,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	0.00	0.00	2,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	137,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	137,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	0.00	0.00	0.00	10,000,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	0.00	0.00	0.00	22,000,000.00
23020128	CONSTRUCTION OF IRELIGIOUS BUILDINGS	0.00	0.00	0.00	105,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	22,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	22,000,000.00
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	22,000,000.00

011100100200 VICE-CHAIRMAN					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	21,273,769.56	132,310,582.17	441,596,905.18	37,512,369.15
21	PERSONNEL COST	13,356,049.56	120,929,582.17	428,874,856.11	20,992,369.15

2101	SALARY	10,502,504.83	95,092,752.91	337,244,948.58	16,507,310.59
210101	SALARIES AND WAGES	10,502,504.83	95,092,752.91	337,244,948.58	16,507,310.59
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	10,502,504.83	95,092,752.91	337,244,948.58	16,507,310.59
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,853,544.73	25,836,829.26	91,629,907.53	4,485,058.56
210201	ALLOWANCES	2,853,544.73	25,836,829.26	91,629,907.53	4,485,058.56
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	2,853,544.73	25,836,829.26	91,629,907.53	4,485,058.56
22	OTHER RECURRENT COSTS	7,917,720.00	11,381,000.00	12,722,049.07	16,520,000.00
2202	OVERHEAD COST	7,917,720.00	11,381,000.00	12,722,049.07	16,520,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,248,120.00	2,100,000.00	928,200.00	1,680,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	832,080.00	1,400,000.00	618,800.00	1,120,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	416,040.00	700,000.00	309,400.00	560,000.00
220202	UTILITIES - GENERAL	0.00	140,000.00	0.00	140,000.00
22020202	TELEPHONE CHARGES	0.00	140,000.00	0.00	140,000.00
220203	MATERIALS & SUPPLIES - GENERAL	390,600.00	1,330,000.00	434,000.00	1,155,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	167,400.00	570,000.00	186,000.00	495,000.00
22020302	BOOKS	111,600.00	380,000.00	124,000.00	330,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	111,600.00	380,000.00	124,000.00	330,000.00
220204	MAINTENANCE SERVICES - GENERAL	630,000.00	2,400,000.00	0.00	1,680,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	420,000.00	1,600,000.00	0.00	1,120,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	210,000.00	800,000.00	0.00	560,000.00
220205	TRAINING - GENERAL	70,000.00	560,000.00	175,000.00	280,000.00
22020501	LOCAL TRAINING	70,000.00	560,000.00	175,000.00	280,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	350,000.00	700,000.00	0.00	350,000.00
22020701	FINANCIAL CONSULTING	350,000.00	700,000.00	0.00	350,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,229,000.00	4,151,000.00	11,184,849.07	11,235,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	747,000.00	593,000.00	1,597,835.58	1,605,000.00

011118300100	INTERNAL AUDIT				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	January to December	2026 Approved Budget
2	EXPENDITURES	8,543,760.00	12,881,000.00	13,031,449.07	17,640,000.00
22	OTHER RECURRENT COSTS	8,543,760.00	12,881,000.00	13,031,449.07	17,640,000.00
2202	OVERHEAD COST	8,543,760.00	12,881,000.00	13,031,449.07	17,640,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,664,160.00	2,800,000.00	1,237,600.00	2,240,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	832,080.00	1,400,000.00	618,800.00	1,120,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	832,080.00	1,400,000.00	618,800.00	1,120,000.00
220202	UTILITIES - GENERAL	0.00	140,000.00	0.00	140,000.00
22020202	TELEPHONE CHARGES	0.00	140,000.00	0.00	140,000.00
220203	MATERIALS & SUPPLIES - GENERAL	390,600.00	1,330,000.00	434,000.00	1,155,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	167,400.00	570,000.00	186,000.00	495,000.00
22020302	BOOKS	111,600.00	380,000.00	124,000.00	330,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	111,600.00	380,000.00	124,000.00	330,000.00
220204	MAINTENANCE SERVICES - GENERAL	840,000.00	3,200,000.00	0.00	2,240,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	420,000.00	1,600,000.00	0.00	1,120,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	420,000.00	1,600,000.00	0.00	1,120,000.00
220205	TRAINING - GENERAL	70,000.00	560,000.00	175,000.00	280,000.00
22020501	LOCAL TRAINING	70,000.00	560,000.00	175,000.00	280,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	350,000.00	700,000.00	0.00	350,000.00
22020701	FINANCIAL CONSULTING	350,000.00	700,000.00	0.00	350,000.00

220210	MISCELLANEOUS EXPENSES GENERAL	5,229,000.00	4,151,000.00	11,184,849.07	11,235,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	747,000.00	593,000.00	1,597,835.58	1,605,000.00

011200100100 THE LEGISLATIVE COUNCIL					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>23,579,599.45</u>	<u>150,445,579.12</u>	<u>502,111,093.85</u>	<u>41,297,559.20</u>
21	PERSONNEL COST	15,233,059.45	137,924,579.12	489,147,344.78	23,942,559.20
2101	SALARY	10,952,742.35	99,169,335.23	351,702,483.48	17,214,971.36
210101	SALARIES AND WAGES	10,952,742.35	99,169,335.23	351,702,483.48	17,214,971.36
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	10,952,742.35	99,169,335.23	351,702,483.48	17,214,971.36
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,280,317.10	38,755,243.89	137,444,861.30	6,727,587.84
210201	ALLOWANCES	4,280,317.10	38,755,243.89	137,444,861.30	6,727,587.84
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	4,280,317.10	38,755,243.89	137,444,861.30	6,727,587.84
22	OTHER RECURRENT COSTS	8,346,540.00	12,521,000.00	12,963,749.07	17,355,000.00
2202	OVERHEAD COST	8,346,540.00	12,521,000.00	12,963,749.07	17,355,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,456,140.00	2,450,000.00	1,082,900.00	1,960,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	832,080.00	1,400,000.00	618,800.00	1,120,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	624,060.00	1,050,000.00	464,100.00	840,000.00
220202	UTILITIES - GENERAL	0.00	160,000.00	0.00	160,000.00
22020202	TELEPHONE CHARGES	0.00	160,000.00	0.00	160,000.00
220203	MATERIALS & SUPPLIES - GENERAL	446,400.00	1,520,000.00	496,000.00	1,320,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	167,400.00	570,000.00	186,000.00	495,000.00
22020302	BOOKS	111,600.00	380,000.00	124,000.00	330,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	167,400.00	570,000.00	186,000.00	495,000.00
220204	MAINTENANCE SERVICES - GENERAL	735,000.00	2,800,000.00	0.00	1,960,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	420,000.00	1,600,000.00	0.00	1,120,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	315,000.00	1,200,000.00	0.00	840,000.00
220205	TRAINING - GENERAL	80,000.00	640,000.00	200,000.00	320,000.00
22020501	LOCAL TRAINING	80,000.00	640,000.00	200,000.00	320,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	400,000.00	800,000.00	0.00	400,000.00
22020701	FINANCIAL CONSULTING	400,000.00	800,000.00	0.00	400,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,229,000.00	4,151,000.00	11,184,849.07	11,235,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	747,000.00	593,000.00	1,597,835.58	1,605,000.00

016100100100 Office of the Secretary to LGC					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>8,603,760.00</u>	<u>13,081,000.00</u>	<u>13,056,449.07</u>	<u>17,750,000.00</u>
22	OTHER RECURRENT COSTS	8,603,760.00	13,081,000.00	13,056,449.07	17,750,000.00
2202	OVERHEAD COST	8,603,760.00	13,081,000.00	13,056,449.07	17,750,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,664,160.00	2,800,000.00	1,237,600.00	2,240,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	832,080.00	1,400,000.00	618,800.00	1,120,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	832,080.00	1,400,000.00	618,800.00	1,120,000.00
220202	UTILITIES - GENERAL	0.00	160,000.00	0.00	160,000.00
22020202	TELEPHONE CHARGES	0.00	160,000.00	0.00	160,000.00
220203	MATERIALS & SUPPLIES - GENERAL	390,600.00	1,330,000.00	434,000.00	1,155,000.00

22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	167,400.00	570,000.00	186,000.00	495,000.00
22020302	BOOKS	111,600.00	380,000.00	124,000.00	330,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	111,600.00	380,000.00	124,000.00	330,000.00
220204	MAINTENANCE SERVICES - GENERAL	840,000.00	3,200,000.00	0.00	2,240,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	420,000.00	1,600,000.00	0.00	1,120,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	420,000.00	1,600,000.00	0.00	1,120,000.00
220205	TRAINING - GENERAL	80,000.00	640,000.00	200,000.00	320,000.00
22020501	LOCAL TRAINING	80,000.00	640,000.00	200,000.00	320,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	400,000.00	800,000.00	0.00	400,000.00
22020701	FINANCIAL CONSULTING	400,000.00	800,000.00	0.00	400,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,229,000.00	4,151,000.00	11,184,849.07	11,235,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	747,000.00	593,000.00	1,597,835.58	1,605,000.00

012500100100 DEPARTMENT OF PERSONNEL MANAGEMENT					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	45,661,170.00	168,774,600.00	77,625,163.36	249,924,260.00
21	PERSONNEL COST	37,061,610.00	155,703,600.00	64,531,714.29	232,119,260.00
2101	SALARY	37,061,610.00	155,703,600.00	64,531,714.29	146,016,600.00
210101	SALARIES AND WAGES	37,061,610.00	155,703,600.00	64,531,714.29	146,016,600.00
21010101	SALARY	37,061,610.00	155,703,600.00	64,531,714.29	146,016,600.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	86,102,660.00
210201	ALLOWANCES	0.00	0.00	0.00	86,102,660.00
21020101	REGULAR ALLOWANCE	0.00	0.00	0.00	86,102,660.00
22	OTHER RECURRENT COSTS	8,599,560.00	13,071,000.00	13,093,449.07	17,805,000.00
2202	OVERHEAD COST	8,599,560.00	13,071,000.00	13,093,449.07	17,805,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,664,160.00	2,800,000.00	1,237,600.00	2,240,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	832,080.00	1,400,000.00	618,800.00	1,120,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	832,080.00	1,400,000.00	618,800.00	1,120,000.00
220202	UTILITIES - GENERAL	0.00	140,000.00	0.00	140,000.00
22020202	TELEPHONE CHARGES	0.00	140,000.00	0.00	140,000.00
220203	MATERIALS & SUPPLIES - GENERAL	446,400.00	1,520,000.00	496,000.00	1,320,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	167,400.00	570,000.00	186,000.00	495,000.00
22020302	BOOKS	111,600.00	380,000.00	124,000.00	330,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	167,400.00	570,000.00	186,000.00	495,000.00
220204	MAINTENANCE SERVICES - GENERAL	840,000.00	3,200,000.00	0.00	2,240,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	420,000.00	1,600,000.00	0.00	1,120,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	420,000.00	1,600,000.00	0.00	1,120,000.00
220205	TRAINING - GENERAL	70,000.00	560,000.00	175,000.00	280,000.00
22020501	LOCAL TRAINING	70,000.00	560,000.00	175,000.00	280,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	350,000.00	700,000.00	0.00	350,000.00
22020701	FINANCIAL CONSULTING	350,000.00	700,000.00	0.00	350,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,229,000.00	4,151,000.00	11,184,849.07	11,235,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	747,000.00	593,000.00	1,597,835.58	1,605,000.00

021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES				
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Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	55,836,294.00	98,134,938.96	52,155,657.69	241,635,090.88
21	PERSONNEL COST	47,918,574.00	86,753,938.96	39,433,608.62	101,115,090.88
2101	SALARY	47,918,574.00	86,753,938.96	39,433,608.62	101,115,090.88
210101	SALARIES AND WAGES	47,918,574.00	86,753,938.96	39,433,608.62	101,115,090.88
21010101	SALARY	47,918,574.00	86,753,938.96	39,433,608.62	101,115,090.88
22	OTHER RECURRENT COSTS	7,917,720.00	11,381,000.00	12,722,049.07	16,520,000.00
2202	OVERHEAD COST	7,917,720.00	11,381,000.00	12,722,049.07	16,520,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,248,120.00	2,100,000.00	928,200.00	1,680,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	416,040.00	700,000.00	309,400.00	560,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	832,080.00	1,400,000.00	618,800.00	1,120,000.00
220202	UTILITIES - GENERAL	0.00	140,000.00	0.00	140,000.00
22020202	TELEPHONE CHARGES	0.00	140,000.00	0.00	140,000.00
220203	MATERIALS & SUPPLIES - GENERAL	390,600.00	1,330,000.00	434,000.00	1,155,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	167,400.00	570,000.00	186,000.00	495,000.00
22020302	BOOKS	111,600.00	380,000.00	124,000.00	330,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	111,600.00	380,000.00	124,000.00	330,000.00
220204	MAINTENANCE SERVICES - GENERAL	630,000.00	2,400,000.00	0.00	1,680,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	210,000.00	800,000.00	0.00	560,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	420,000.00	1,600,000.00	0.00	1,120,000.00
220205	TRAINING - GENERAL	70,000.00	560,000.00	175,000.00	280,000.00
22020501	LOCAL TRAINING	70,000.00	560,000.00	175,000.00	280,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	350,000.00	700,000.00	0.00	350,000.00
22020701	FINANCIAL CONSULTING	350,000.00	700,000.00	0.00	350,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,229,000.00	4,151,000.00	11,184,849.07	11,235,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	747,000.00	593,000.00	1,597,835.58	1,605,000.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	124,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	124,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	124,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	0.00	0.00	124,000,000.00

022000100100 DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	306,064,285.00	678,356,887.02	480,799,001.12	567,466,687.02
21	PERSONNEL COST	135,047,315.00	402,217,387.02	301,272,702.00	367,857,437.02
2101	SALARY	65,552,274.00	113,401,800.00	55,482,285.71	120,462,600.00
210101	SALARIES AND WAGES	65,552,274.00	113,401,800.00	55,482,285.71	120,462,600.00
21010101	SALARY	65,552,274.00	113,401,800.00	55,482,285.71	120,462,600.00
2103	SOCIAL BENEFITS	69,495,041.00	288,815,587.02	245,790,416.29	247,394,837.02
210301	SOCIAL BENEFITS	69,495,041.00	288,815,587.02	245,790,416.29	247,394,837.02
21030101	GRATUITY	0.00	0.00	0.00	40,000,000.00
21030102	PENSION	69,495,041.00	288,815,587.02	245,790,416.29	207,394,837.02
22	OTHER RECURRENT COSTS	171,016,970.00	276,139,500.00	179,526,299.11	199,609,250.00
2202	OVERHEAD COST	7,977,720.00	11,581,000.00	12,747,049.07	16,630,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,248,120.00	2,100,000.00	928,200.00	1,680,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	832,080.00	1,400,000.00	618,800.00	1,120,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	416,040.00	700,000.00	309,400.00	560,000.00
220202	UTILITIES - GENERAL	0.00	160,000.00	0.00	160,000.00

22020202	TELEPHONE CHARGES	0.00	160,000.00	0.00	160,000.00
220203	MATERIALS & SUPPLIES - GENERAL	390,600.00	1,330,000.00	434,000.00	1,155,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	167,400.00	570,000.00	186,000.00	495,000.00
22020302	BOOKS	111,600.00	380,000.00	124,000.00	330,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	111,600.00	380,000.00	124,000.00	330,000.00
220204	MAINTENANCE SERVICES - GENERAL	630,000.00	2,400,000.00	0.00	1,680,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	420,000.00	1,600,000.00	0.00	1,120,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	210,000.00	800,000.00	0.00	560,000.00
220205	TRAINING - GENERAL	80,000.00	640,000.00	200,000.00	320,000.00
22020501	LOCAL TRAINING	80,000.00	640,000.00	200,000.00	320,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	400,000.00	800,000.00	0.00	400,000.00
22020701	FINANCIAL CONSULTING	400,000.00	800,000.00	0.00	400,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,229,000.00	4,151,000.00	11,184,849.07	11,235,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	747,000.00	593,000.00	1,597,835.58	1,605,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	163,039,250.00	264,558,500.00	166,779,250.04	182,979,250.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	163,039,250.00	264,558,500.00	166,779,250.04	182,979,250.00
22040103	GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT	9,600,000.00	9,600,000.00	32,800,000.00	32,800,000.00
22040104	GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND	0.00	0.00	8,000,000.00	8,000,000.00
22040105	GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT	0.00	0.00	28,800,000.00	28,800,000.00
22040107	GRANTS TO LOCAL GOVERNMENT - RECURRENT	103,660,000.00	165,000,000.00	25,800,000.00	42,000,000.00
22040109	GRANTS TO EMIRATE COUNCIL - RECURRENT	40,179,250.00	80,358,500.00	63,379,250.04	63,379,250.00
22040115	2% TRAINING FUND	9,600,000.00	9,600,000.00	8,000,000.00	8,000,000.00

023400100100 DEPARTMENT OF WORKS AND HOUSING					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	750,436,465.00	2,421,215,349.55	876,724,320.50	2,579,175,451.88
21	PERSONNEL COST	54,565,725.00	116,244,000.00	51,962,571.43	116,163,000.00
2101	SALARY	54,565,725.00	116,244,000.00	51,962,571.43	116,163,000.00
210101	SALARIES AND WAGES	54,565,725.00	116,244,000.00	51,962,571.43	116,163,000.00
21010101	SALARY	54,565,725.00	116,244,000.00	51,962,571.43	116,163,000.00
22	OTHER RECURRENT COSTS	8,170,740.00	11,931,000.00	12,851,749.07	16,970,000.00
2202	OVERHEAD COST	8,170,740.00	11,931,000.00	12,851,749.07	16,970,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,456,140.00	2,450,000.00	1,082,900.00	1,960,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	624,060.00	1,050,000.00	464,100.00	840,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	832,080.00	1,400,000.00	618,800.00	1,120,000.00
220202	UTILITIES - GENERAL	0.00	120,000.00	0.00	120,000.00
22020202	TELEPHONE CHARGES	0.00	120,000.00	0.00	120,000.00
220203	MATERIALS & SUPPLIES - GENERAL	390,600.00	1,330,000.00	434,000.00	1,155,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	167,400.00	570,000.00	186,000.00	495,000.00
22020302	BOOKS	111,600.00	380,000.00	124,000.00	330,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	111,600.00	380,000.00	124,000.00	330,000.00
220204	MAINTENANCE SERVICES - GENERAL	735,000.00	2,800,000.00	0.00	1,960,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	315,000.00	1,200,000.00	0.00	840,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	420,000.00	1,600,000.00	0.00	1,120,000.00
220205	TRAINING - GENERAL	60,000.00	480,000.00	150,000.00	240,000.00
22020501	LOCAL TRAINING	60,000.00	480,000.00	150,000.00	240,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	300,000.00	600,000.00	0.00	300,000.00
22020701	FINANCIAL CONSULTING	300,000.00	600,000.00	0.00	300,000.00

220210	MISCELLANEOUS EXPENSES GENERAL	5,229,000.00	4,151,000.00	11,184,849.07	11,235,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	747,000.00	593,000.00	1,597,835.58	1,605,000.00
23	CAPITAL EXPENDITURE	687,700,000.00	2,293,040,349.55	811,910,000.00	2,446,042,451.88
2301	FIXED ASSETS PURCHASED	0.00	50,000,000.00	27,910,000.00	287,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	50,000,000.00	27,910,000.00	287,000,000.00
23010104	PURCHASE OF MOTOR CYCLES / TRICYCLE	0.00	50,000,000.00	27,910,000.00	62,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	165,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	0.00	0.00	60,000,000.00
2302	CONSTRUCTION / PROVISION	687,700,000.00	2,243,040,349.55	784,000,000.00	2,050,873,486.37
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	687,700,000.00	2,243,040,349.55	784,000,000.00	2,050,873,486.37
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	0.00	0.00	77,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	687,700,000.00	2,243,040,349.55	784,000,000.00	1,863,873,486.37
23020124	CONSTRUCTION OF MARKETS/PARKS	0.00	0.00	0.00	110,000,000.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	108,168,965.51
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	108,168,965.51
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	0.00	0.00	108,168,965.51

023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	17,281,377.00	18,027,000.00	17,079,972.80	26,080,000.00
21	PERSONNEL COST	7,994,817.00	4,563,000.00	2,413,688.14	6,780,000.00
2101	SALARY	7,994,817.00	4,563,000.00	2,413,688.14	6,780,000.00
210101	SALARIES AND WAGES	7,994,817.00	4,563,000.00	2,413,688.14	6,780,000.00
21010101	SALARY	7,994,817.00	4,563,000.00	2,413,688.14	6,780,000.00
22	OTHER RECURRENT COSTS	9,286,560.00	13,464,000.00	14,666,284.65	19,300,000.00
2202	OVERHEAD COST	9,286,560.00	13,464,000.00	14,666,284.65	19,300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,664,160.00	2,800,000.00	1,237,600.00	2,240,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	832,080.00	1,400,000.00	618,800.00	1,120,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	832,080.00	1,400,000.00	618,800.00	1,120,000.00
220202	UTILITIES - GENERAL	0.00	120,000.00	0.00	120,000.00
22020202	TELEPHONE CHARGES	0.00	120,000.00	0.00	120,000.00
220203	MATERIALS & SUPPLIES - GENERAL	446,400.00	1,520,000.00	496,000.00	1,320,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	167,400.00	570,000.00	186,000.00	495,000.00
22020302	BOOKS	111,600.00	380,000.00	124,000.00	330,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	167,400.00	570,000.00	186,000.00	495,000.00
220204	MAINTENANCE SERVICES - GENERAL	840,000.00	3,200,000.00	0.00	2,240,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	420,000.00	1,600,000.00	0.00	1,120,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	420,000.00	1,600,000.00	0.00	1,120,000.00
220205	TRAINING - GENERAL	60,000.00	480,000.00	150,000.00	240,000.00
22020501	LOCAL TRAINING	60,000.00	480,000.00	150,000.00	240,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	300,000.00	600,000.00	0.00	300,000.00
22020701	FINANCIAL CONSULTING	300,000.00	600,000.00	0.00	300,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,976,000.00	4,744,000.00	12,782,684.65	12,840,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00

051400100100 DEPARTMENT OF SOCIAL WELFARE DEPARTMENT					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	117,822,737.00	272,982,579.96	85,312,763.36	336,286,262.60
21	PERSONNEL COST	109,845,017.00	173,401,579.96	72,565,714.29	183,224,999.49
2101	SALARY	109,845,017.00	173,401,579.96	72,565,714.29	183,224,999.49
210101	SALARIES AND WAGES	109,845,017.00	173,401,579.96	72,565,714.29	183,224,999.49
21010101	SALARY	109,845,017.00	173,401,579.96	72,565,714.29	183,224,999.49
22	OTHER RECURRENT COSTS	7,977,720.00	11,581,000.00	12,747,049.07	16,630,000.00
2202	OVERHEAD COST	7,977,720.00	11,581,000.00	12,747,049.07	16,630,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,248,120.00	2,100,000.00	928,200.00	1,680,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	416,040.00	700,000.00	309,400.00	560,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	832,080.00	1,400,000.00	618,800.00	1,120,000.00
220202	UTILITIES - GENERAL	0.00	160,000.00	0.00	160,000.00
22020202	TELEPHONE CHARGES	0.00	160,000.00	0.00	160,000.00
220203	MATERIALS & SUPPLIES - GENERAL	390,600.00	1,330,000.00	434,000.00	1,155,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	167,400.00	570,000.00	186,000.00	495,000.00
22020302	BOOKS	111,600.00	380,000.00	124,000.00	330,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	111,600.00	380,000.00	124,000.00	330,000.00
220204	MAINTENANCE SERVICES - GENERAL	630,000.00	2,400,000.00	0.00	1,680,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	210,000.00	800,000.00	0.00	560,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	420,000.00	1,600,000.00	0.00	1,120,000.00
220205	TRAINING - GENERAL	80,000.00	640,000.00	200,000.00	320,000.00
22020501	LOCAL TRAINING	80,000.00	640,000.00	200,000.00	320,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	400,000.00	800,000.00	0.00	400,000.00
22020701	FINANCIAL CONSULTING	400,000.00	800,000.00	0.00	400,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,229,000.00	4,151,000.00	11,184,849.07	11,235,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	747,000.00	593,000.00	1,597,835.58	1,605,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
23	CAPITAL EXPENDITURE	0.00	88,000,000.00	0.00	136,431,263.11
2302	CONSTRUCTION / PROVISION	0.00	88,000,000.00	0.00	136,431,263.11
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	88,000,000.00	0.00	136,431,263.11
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	0.00	0.00	0.00	23,431,263.11
23020128	CONSTRUCTION OF IRELIGIOUS BUILDINGS	0.00	88,000,000.00	0.00	113,000,000.00

051700100100 DEPARTMENT OF EDUCATION					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	8,423,760.00	12,481,000.00	12,981,449.07	127,420,000.00
22	OTHER RECURRENT COSTS	8,423,760.00	12,481,000.00	12,981,449.07	17,420,000.00
2202	OVERHEAD COST	8,423,760.00	12,481,000.00	12,981,449.07	17,420,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,664,160.00	2,800,000.00	1,237,600.00	2,240,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	832,080.00	1,400,000.00	618,800.00	1,120,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	832,080.00	1,400,000.00	618,800.00	1,120,000.00
220202	UTILITIES - GENERAL	0.00	100,000.00	0.00	100,000.00
22020202	TELEPHONE CHARGES	0.00	100,000.00	0.00	100,000.00
220203	MATERIALS & SUPPLIES - GENERAL	390,600.00	1,330,000.00	434,000.00	1,155,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	167,400.00	570,000.00	186,000.00	495,000.00
22020302	BOOKS	111,600.00	380,000.00	124,000.00	330,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	111,600.00	380,000.00	124,000.00	330,000.00
220204	MAINTENANCE SERVICES - GENERAL	840,000.00	3,200,000.00	0.00	2,240,000.00

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	420,000.00	1,600,000.00	0.00	1,120,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	420,000.00	1,600,000.00	0.00	1,120,000.00
220205	TRAINING - GENERAL	50,000.00	400,000.00	125,000.00	200,000.00
22020501	LOCAL TRAINING	50,000.00	400,000.00	125,000.00	200,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	250,000.00	500,000.00	0.00	250,000.00
22020701	FINANCIAL CONSULTING	250,000.00	500,000.00	0.00	250,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,229,000.00	4,151,000.00	11,184,849.07	11,235,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	747,000.00	593,000.00	1,597,835.58	1,605,000.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	110,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	110,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	110,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	0.00	0.00	0.00	110,000,000.00

051702600100 LOCAL EDUCATION AUTHORITY					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
<u>2</u>	EXPENDITURES	0.00	678,776,688.27	399,842,383.72	1,009,736,600.00
21	PERSONNEL COST	0.00	678,776,688.27	399,842,383.72	1,009,736,600.00
2101	SALARY	0.00	678,776,688.27	399,842,383.72	1,009,736,600.00
210101	SALARIES AND WAGES	0.00	678,776,688.27	399,842,383.72	1,009,736,600.00
21010101	SALARY	0.00	678,776,688.27	399,842,383.72	1,009,736,600.00

052100100100 DEPARTMENT OF PRIMARY HEALTH CARE					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
<u>2</u>	EXPENDITURES	498,119,445.00	1,007,583,432.44	558,824,401.10	1,286,323,018.84
21	PERSONNEL COST	489,575,685.00	994,702,432.44	545,792,952.02	1,213,683,018.84
2101	SALARY	489,575,685.00	994,702,432.44	545,792,952.02	1,213,683,018.84
210101	SALARIES AND WAGES	489,575,685.00	994,702,432.44	545,792,952.02	1,213,683,018.84
21010101	SALARY	489,575,685.00	994,702,432.44	545,792,952.02	1,213,683,018.84
22	OTHER RECURRENT COSTS	8,543,760.00	12,881,000.00	13,031,449.07	17,640,000.00
2202	OVERHEAD COST	8,543,760.00	12,881,000.00	13,031,449.07	17,640,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,664,160.00	2,800,000.00	1,237,600.00	2,240,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	832,080.00	1,400,000.00	618,800.00	1,120,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	832,080.00	1,400,000.00	618,800.00	1,120,000.00
220202	UTILITIES - GENERAL	0.00	140,000.00	0.00	140,000.00
22020202	TELEPHONE CHARGES	0.00	140,000.00	0.00	140,000.00
220203	MATERIALS & SUPPLIES - GENERAL	390,600.00	1,330,000.00	434,000.00	1,155,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	167,400.00	570,000.00	186,000.00	495,000.00
22020302	BOOKS	111,600.00	380,000.00	124,000.00	330,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	111,600.00	380,000.00	124,000.00	330,000.00
220204	MAINTENANCE SERVICES - GENERAL	840,000.00	3,200,000.00	0.00	2,240,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	420,000.00	1,600,000.00	0.00	1,120,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	420,000.00	1,600,000.00	0.00	1,120,000.00
220205	TRAINING - GENERAL	70,000.00	560,000.00	175,000.00	280,000.00
22020501	LOCAL TRAINING	70,000.00	560,000.00	175,000.00	280,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	350,000.00	700,000.00	0.00	350,000.00
22020701	FINANCIAL CONSULTING	350,000.00	700,000.00	0.00	350,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,229,000.00	4,151,000.00	11,184,849.07	11,235,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00

22021002	HONORARIUM & SITTING ALLOWANCE	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	747,000.00	593,000.00	1,597,835.58	1,605,000.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	55,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	55,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	55,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	0.00	0.00	0.00	55,000,000.00

053500100100 DEPARTMENT OF ENVIRONMENTAL SANITATION					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	8,290,740.00	12,331,000.00	12,901,749.07	17,190,000.00
22	OTHER RECURRENT COSTS	8,290,740.00	12,331,000.00	12,901,749.07	17,190,000.00
2202	OVERHEAD COST	8,290,740.00	12,331,000.00	12,901,749.07	17,190,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,456,140.00	2,450,000.00	1,082,900.00	1,960,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	624,060.00	1,050,000.00	464,100.00	840,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	832,080.00	1,400,000.00	618,800.00	1,120,000.00
220202	UTILITIES - GENERAL	0.00	160,000.00	0.00	160,000.00
22020202	TELEPHONE CHARGES	0.00	160,000.00	0.00	160,000.00
220203	MATERIALS & SUPPLIES - GENERAL	390,600.00	1,330,000.00	434,000.00	1,155,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	167,400.00	570,000.00	186,000.00	495,000.00
22020302	BOOKS	111,600.00	380,000.00	124,000.00	330,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	111,600.00	380,000.00	124,000.00	330,000.00
220204	MAINTENANCE SERVICES - GENERAL	735,000.00	2,800,000.00	0.00	1,960,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	315,000.00	1,200,000.00	0.00	840,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	420,000.00	1,600,000.00	0.00	1,120,000.00
220205	TRAINING - GENERAL	80,000.00	640,000.00	200,000.00	320,000.00
22020501	LOCAL TRAINING	80,000.00	640,000.00	200,000.00	320,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	400,000.00	800,000.00	0.00	400,000.00
22020701	FINANCIAL CONSULTING	400,000.00	800,000.00	0.00	400,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,229,000.00	4,151,000.00	11,184,849.07	11,235,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,494,000.00	1,186,000.00	3,195,671.16	3,210,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	747,000.00	593,000.00	1,597,835.58	1,605,000.00