

State	NIGER
Local Government	SHIRORO
Year	2026

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

Revenue by Economic	2026 Budget
Opening Balance	-
Statutory Allocation	4,097,986,037.26
VAT	3,898,806,143.88
Other FAAC	-
LG IGR	110,500,000.00
Share of State IGR	514,087,248.27
Other (Capital Receipts)	-
Total Revenue	8,621,379,429.41

Expenditure by Economic	2026 Budget
Personnel	6,264,150,242.04
Grants / Contributions to State	-
Other Recurrent	437,945,611.00
Capital	1,919,283,576.37
Total Expenditure	8,621,379,429.41

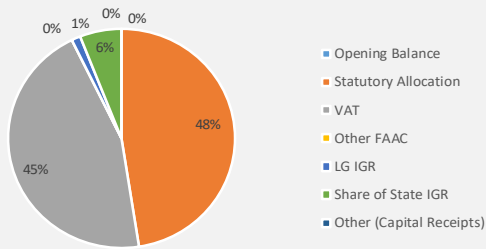
Expenditure by Sector	2026 Budget
Education	2,204,235,114.00
Health	861,668,915.00
Other Social	901,147,486.00
Agriculture	343,936,757.00
Other Economic	2,502,369,194.37
Administration	1,808,021,963.04
Law and Justice	-
Total Expenditure	8,621,379,429.41

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Contribution for Urban renewal; health, road, education and agriculture	619,015,694.61
Comminuty Development	400,000,000.00
Contribution for Ward Development Projects	240,000,000.00
General renovations of LG Secretariate(Office Building)	200,000,000.00
CONTRIBUTION TO LG PILGRIMS	100,000,000.00
Constrrtion of Emirate office	80,000,000.00
Construction of line drainage Unguwan Kwakwa kuta	44,857,791.76
Purchase of 3No. Corolla LE 2005 Grade I Model	30,101,311.00
Remodification of staff quarters at kuta	20,000,000.00
Drilling of 12Nos. Hand Pump Borehole 2each,at Pina, Kato,She,Erana,Gurmana and G	20,000,000.00
<i>Other Capital Projects</i>	165,308,779.00
Total	1,919,283,576.37

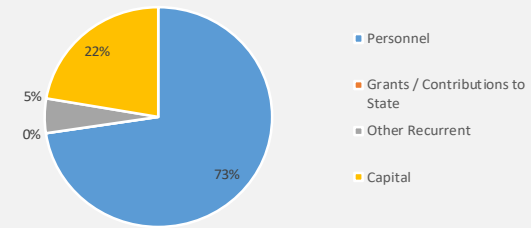
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
GALKOGO	-	-
ERENA	-	-
KWAKI/CHUKUBA	-	-
GURMANA	-	-
ALLAWA	-	-
BANGAJIYA	-	-
GUSSORO	-	-
UBANDOMA	-	-
EGWA/GWADA	-	-
PINA	-	-
KATO	-	-
SHE	-	-
BASSA/KUKOKI	-	-
KUREBE/KUSHAKA	-	-
MANTA	-	-
LG WIDE	8,621,379,429.41	1,919,283,576.37
OUTSIDE LG	-	-
Total	8,621,379,429.41	1,919,283,576.37

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

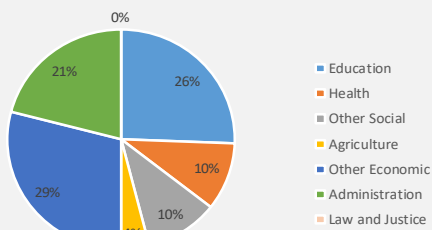
Where is the Money coming from?



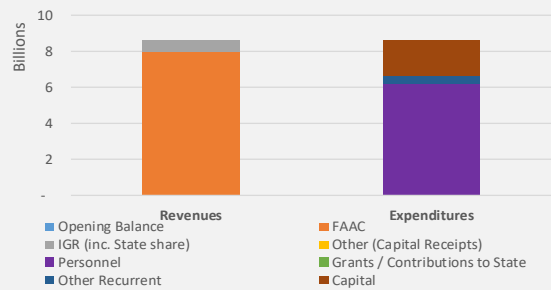
What is the Money being spent On?



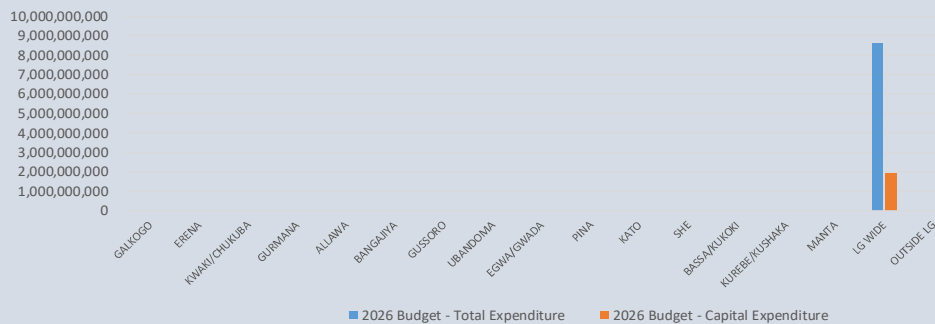
Who is Spending the Money?



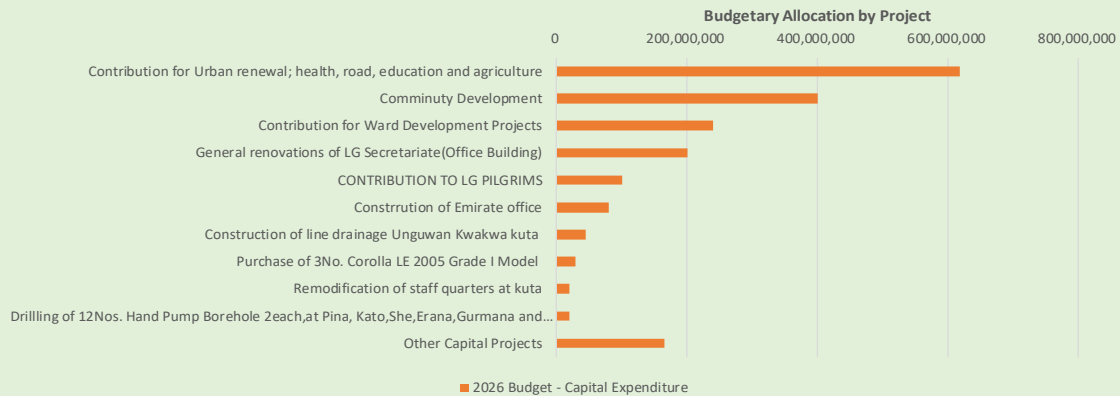
Inflows and Outflows



Where is the Money being Spent?



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



126222 - SHIRORO 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	1,044,630,107.82	7,844,645,045.72	5,630,713,579.60	8,621,379,429.41
11 - GOVERNMENT SHARE OF FAAC	953,887,295.00	6,757,567,532.99	5,504,708,519.31	7,996,792,181.14
12 - INDEPENDENT REVENUE	90,742,812.82	1,087,077,512.73	126,005,060.29	624,587,248.27
Recurrent Expenditure	1,560,930,563.00	6,219,610,270.66	6,023,065,763.70	6,702,095,853.04
21 - PERSONNEL COST	1,250,157,759.00	5,807,867,966.66	5,866,538,254.78	6,264,150,242.04
22 - OTHER RECURRENT COSTS	310,772,804.00	411,742,304.00	156,527,508.92	437,945,611.00
Transfer to Capital Account	- 516,300,455.18	1,625,034,775.06	- 392,352,184.10	1,919,283,576.37
Capital Receipts	-	-	-	-
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-
23 - CAPITAL EXPENDITURE	694,982,000.00	1,625,034,775.06	898,031,552.50	1,919,283,576.37
Total Revenue (including OB)	1,044,630,107.82	7,844,645,045.72	5,630,713,579.60	8,621,379,429.41
Total Expenditure	2,255,912,563.00	7,844,645,045.72	6,921,097,316.20	8,621,379,429.41

126222 - SHIRORO 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	6,264,150,242.04	437,945,611.00	6,702,095,853.04	1,919,283,576.37	8,621,379,429.41
010000000000	ADMINISTRATION SECTOR	1,674,888,963.04	108,123,000.00	1,783,011,963.04	25,010,000.00	1,808,021,963.04
011100000000	OFFICE OF THE LG CHAIRMAN	981,318,885.82	53,817,000.00	1,035,135,885.82	25,010,000.00	1,060,145,885.82
011100100100	CHAIRMAN	575,870,150.98	18,873,000.00	594,743,150.98	25,010,000.00	619,753,150.98
011100100200	VICE-CHAIRMAN	405,448,734.85	16,857,000.00	422,305,734.85	-	422,305,734.85
011118300100	INTERNAL AUDIT	-	18,087,000.00	18,087,000.00	-	18,087,000.00
011200000000	LOCAL GOVT COUNCIL	462,429,002.94	17,802,000.00	480,231,002.94	-	480,231,002.94
011200100100	THE LEGISLATIVE COUNCIL	462,429,002.94	17,802,000.00	480,231,002.94	-	480,231,002.94
016100000000	OFFICE OF THE SECRETARY TO LGC	-	18,177,000.00	18,177,000.00	-	18,177,000.00
016100100100	Office of the Secretary to LGC	-	18,177,000.00	18,177,000.00	-	18,177,000.00
012500000000	DEPARTMENT OF PERSONNEL MANAGEMENT	231,141,074.28	18,327,000.00	249,468,074.28	-	249,468,074.28
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	231,141,074.28	18,327,000.00	249,468,074.28	-	249,468,074.28
020000000000	ECONOMIC SECTOR	1,345,712,764.00	259,319,611.00	1,605,032,375.00	1,241,273,576.37	2,846,305,951.37
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	274,079,667.00	16,857,000.00	290,936,667.00	53,000,090.00	343,936,757.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	274,079,667.00	16,857,000.00	290,936,667.00	53,000,090.00	343,936,757.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	791,304,097.00	205,292,611.00	996,596,708.00	-	996,596,708.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	791,304,097.00	205,292,611.00	996,596,708.00	-	996,596,708.00
023400000000	DEPARTMENT OF WORKS AND HOUSING	205,293,000.00	17,382,000.00	222,675,000.00	1,188,273,486.37	1,410,948,486.37
023400100100	DEPARTMENT OF WORKS AND HOUSING	205,293,000.00	17,382,000.00	222,675,000.00	1,188,273,486.37	1,410,948,486.37
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	75,036,000.00	19,788,000.00	94,824,000.00	-	94,824,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	75,036,000.00	19,788,000.00	94,824,000.00	-	94,824,000.00
050000000000	SOCIAL SECTOR	3,243,548,515.00	70,503,000.00	3,314,051,515.00	653,000,000.00	3,967,051,515.00
051400000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	286,638,486.00	16,947,000.00	303,585,486.00	580,000,000.00	883,585,486.00
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	286,638,486.00	16,947,000.00	303,585,486.00	580,000,000.00	883,585,486.00
051700000000	DEPARTMENT OF EDUCATION	2,146,328,114.00	17,907,000.00	2,164,235,114.00	40,000,000.00	2,204,235,114.00
051700100100	DEPARTMENT OF EDUCATION	-	17,907,000.00	17,907,000.00	40,000,000.00	57,907,000.00
051702600100	LOCAL EDUCATION AUTHORITY	2,146,328,114.00	-	2,146,328,114.00	-	2,146,328,114.00
052100000000	DEPARTMENT OF PRIMARY HEALTH CARE	810,581,915.00	18,087,000.00	828,668,915.00	33,000,000.00	861,668,915.00
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	810,581,915.00	18,087,000.00	828,668,915.00	33,000,000.00	861,668,915.00
053500000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	17,562,000.00	17,562,000.00	-	17,562,000.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	17,562,000.00	17,562,000.00	-	17,562,000.00

126222 - SHIRORO 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	1,044,630,107.82	7,844,645,045.72	5,630,713,579.60	8,621,379,429.41
02000000000	ECONOMIC SECTOR	1,044,419,607.82	7,804,434,045.72	5,621,138,129.60	8,610,106,429.41
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	1,354,447.00	7,700,000.00	4,213,600.00	9,309,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	1,354,447.00	7,700,000.00	4,213,600.00	9,309,000.00
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	1,041,852,710.82	7,778,034,045.72	5,615,336,229.60	8,575,776,429.41
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	1,041,852,710.82	7,778,034,045.72	5,615,336,229.60	8,575,776,429.41
02340000000	DEPARTMENT OF WORKS AND HOUSING	1,212,450.00	18,700,000.00	1,588,300.00	25,021,000.00
023400100100	DEPARTMENT OF WORKS AND HOUSING	1,212,450.00	18,700,000.00	1,588,300.00	25,021,000.00
05000000000	SOCIAL SECTOR	210,500.00	40,211,000.00	9,575,450.00	11,273,000.00
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	68,950.00	200,000.00	70,000.00	1,200,000.00
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	68,950.00	200,000.00	70,000.00	1,200,000.00
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	141,550.00	39,911,000.00	9,505,450.00	9,473,000.00
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	141,550.00	39,911,000.00	9,505,450.00	9,473,000.00
05350000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	100,000.00	-	600,000.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	100,000.00	-	600,000.00

126222 - SHIRORO 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	1,044,630,107.82	7,844,645,045.72	5,630,713,579.60	8,621,379,429.41
11	GOVERNMENT SHARE OF FAAC	953,887,295.00	6,757,567,532.99	5,504,708,519.31	7,996,792,181.14
1101	GOVERNMENT SHARE OF FAAC	953,887,295.00	6,757,567,532.99	5,504,708,519.31	7,996,792,181.14
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	953,887,295.00	3,228,618,868.81	2,857,500,232.07	4,097,986,037.26
11010101	STATUTORY ALLOCATION	953,887,295.00	3,228,618,868.81	2,857,500,232.07	4,097,986,037.26
110102	LOCAL GOVERNMENT SHARE OF VAT	-	3,528,948,664.18	2,647,208,287.24	3,898,806,143.88
11010201	SHARE OF VAT	-	3,528,948,664.18	2,647,208,287.24	3,898,806,143.88
12	INDEPENDENT REVENUE	90,742,812.82	1,087,077,512.73	126,005,060.29	624,587,248.27
1201	TAX REVENUE	15,315,784.20	3,000,000.00	-	-
120103	OTHER TAXES	15,315,784.20	3,000,000.00	-	-
12010399	Othe special Services Tax	15,315,784.20	3,000,000.00	-	-
1202	NON-TAX REVENUE	75,427,028.62	1,084,077,512.73	126,005,060.29	624,587,248.27
120201	LICENCES GENERAL	-	5,200,000.00	1,985,600.00	8,006,000.00
12020101	Canoe lincense	-	-	295,000.00	500,000.00
12020103	Liquor Licenses	-	-	290,600.00	1,697,000.00
12020104	Cattle Trade Licenses	-	4,200,000.00	1,400,000.00	4,400,000.00
12020107	Dane Guns License	-	1,000,000.00	-	1,409,000.00
120204	FEES GENERAL	3,809,193.00	66,811,000.00	14,235,150.00	57,994,000.00
12020401	Slauther Fees	72,600.00	34,811,000.00	544,500.00	2,493,000.00
12020402	Eating House Fees	-	1,000,000.00	8,128,450.00	1,000,000.00
12020403	Kiosk Fees	-	200,000.00	283,000.00	700,000.00
12020404	Bakery Fees	-	1,000,000.00	281,600.00	2,398,000.00
12020405	Dried Meat/Fish Fees	68,950.00	1,000,000.00	101,100.00	1,231,000.00
12020406	Cold Room Fees	-	700,000.00	277,000.00	850,000.00
12020409	Marriage Registration Fees	68,950.00	200,000.00	-	200,000.00
12020412	Mobile Sale Fees	-	1,000,000.00	-	1,300,000.00
12020413	Dispensaries and Maternity fees	-	1,000,000.00	172,800.00	1,101,000.00
12020414	Laboratory Fees	-	400,000.00	-	400,000.00
12020415	Environmental Sanitation Fees	-	100,000.00	-	600,000.00
12020416	Photo Studio Fees	50,007.00	200,000.00	269,800.00	700,000.00
12020417	Welding Machine Fees	30,391.00	500,000.00	-	700,000.00
12020418	Eletric/Radio/Tele. Fees	-	1,000,000.00	170,200.00	1,000,000.00
12020421	Battery Charge Fees	-	600,000.00	-	600,000.00
12020422	Printing Press Fees	60,317.00	1,000,000.00	-	1,101,000.00
12020423	Panel Beater Fees	30,389.00	100,000.00	-	900,000.00
12020424	Volcaniser Fees	40,778.00	1,000,000.00	-	1,000,000.00
12020425	Vehicle Spare Parts sellers Fees	-	1,000,000.00	-	1,500,000.00
12020426	Clock/Wtch repairs Fees	-	600,000.00	-	600,000.00
12020428	Motor /Machine Car wash Depot Fees	289,397.00	1,000,000.00	170,200.00	1,000,000.00
12020429	Building Materials fees	500,678.00	1,000,000.00	173,000.00	2,200,000.00
12020430	Surface Tank Kerosine Sellers Fees	-	1,000,000.00	-	1,000,000.00
12020431	Photostat Typing Institute Fees	-	1,000,000.00	-	1,000,000.00
12020432	Block Making Factory Fees	-	1,000,000.00	-	3,020,000.00
12020433	Sewing Institute Fees	-	300,000.00	-	500,000.00
12020434	Barbing Saloon Fees	-	500,000.00	-	500,000.00
12020435	Hair Dressing Fees	-	500,000.00	-	500,000.00
12020437	Survey Fees	-	1,000,000.00	50,000.00	1,000,000.00
12020439	Mortgage Sublime Approval Fees	-	100,000.00	-	400,000.00
12020441	Customary Righth Of Occupancy	-	-	70,000.00	1,000,000.00
12020445	Contractor Registration Fees	-	2,000,000.00	-	2,000,000.00
12020446	Tender Processing Fees	-	1,000,000.00	-	1,000,000.00
12020447	Sand Dredging Fees	260,500.00	2,000,000.00	729,900.00	2,000,000.00
12020448	Trade Fees	981,789.00	2,000,000.00	-	13,200,000.00
12020449	Petty Trade Fees	-	-	-	500,000.00

126222 - SHIRORO 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
12020450	Sand Granite Fees	-	1,500,000.00	-	2,000,000.00
12020452	Felling of trees fees	118,250.00	1,000,000.00	130,150.00	1,000,000.00
12020454	Produce buying Fees	1,236,197.00	1,000,000.00	2,492,850.00	1,000,000.00
12020458	Ingredient Grinding Machine Fees	-	400,000.00	-	700,000.00
12020459	Corn grinding Mill Fees	-	100,000.00	190,600.00	800,000.00
12020460	Brown Sugar Machine Fees	-	1,000,000.00	-	1,000,000.00
12020461	Painting / Sign Board Fees	-	-	-	300,000.00
120206	SALES GENERAL	-	1,000,000.00	-	1,000,000.00
12020604	Sales of Unserviceable Store	-	1,000,000.00	-	1,000,000.00
120207	EARNING GENERAL	2,793,476.00	15,000,000.00	1,891,000.00	19,500,000.00
12020701	Earning fromMarkets	538,464.00	4,000,000.00	756,000.00	5,000,000.00
12020702	earnings from Motor Parks	110,750.00	400,000.00	94,700.00	2,000,000.00
12020703	earnings from Shops	-	200,000.00	-	1,000,000.00
12020704	Earnings from Cattle Market	2,144,262.00	6,000,000.00	916,600.00	6,000,000.00
12020705	Earning from Abbatoir	-	200,000.00	-	1,300,000.00
12020706	Transport Service Earnings	-	200,000.00	123,700.00	200,000.00
12020707	Tractor Hire Charges	-	2,000,000.00	-	2,000,000.00
12020709	Earning From Other Commercial Undertaking	-	2,000,000.00	-	2,000,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	22,000.00	8,000,000.00	129,350.00	3,000,000.00
12020803	RENT ON GOVT BUILDINGS	22,000.00	8,000,000.00	129,350.00	2,000,000.00
12020805	RENT ON LANDED PROPERTY	-	-	-	1,000,000.00
120209	RENT ON LAND & OTHERS - GENERAL	573,900.00	3,489,000.00	8,330,000.00	21,000,000.00
12020902	Tenement Rate	573,900.00	2,489,000.00	8,330,000.00	20,000,000.00
12020904	Penalty for Tenement Rate	-	1,000,000.00	-	1,000,000.00
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

126222 - SHIRORO 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>8,621,379,429.41</u>
01	FEDERATION ACCOUNT	7,996,792,181.14
011	FAAC DIRECT ALLOCATION	7,996,792,181.14
01101	FAAC DIRECT ALLOCATION	7,996,792,181.14
02	CONSOLIDATED REVENUE FUND	624,587,248.27
021	MAIN ENVELOP	624,587,248.27
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	624,587,248.27

126222 - SHIRORO Local Government, Niger State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	2,255,912,563.00	7,844,645,045.72	6,921,097,316.20	8,621,379,429.41
01000000000	ADMINISTRATION SECTOR	200,052,390.00	865,677,871.70	906,797,496.01	1,808,021,963.04
01110000000	OFFICE OF THE LG CHAIRMAN	54,741,000.00	472,399,772.88	563,619,227.02	1,060,145,885.82
011100100100	CHAIRMAN	19,209,000.00	262,684,478.37	327,320,899.94	619,753,150.98
011100100200	VICE-CHAIRMAN	17,151,000.00	189,024,294.51	231,435,307.87	422,305,734.85
011118300100	INTERNAL AUDIT	18,381,000.00	20,691,000.00	4,863,019.21	18,087,000.00
01120000000	LOCAL GOVT COUNCIL	18,096,000.00	213,799,093.82	263,353,201.57	480,231,002.94
011200100100	THE LEGISLATIVE COUNCIL	18,096,000.00	213,799,093.82	263,353,201.57	480,231,002.94
01610000000	OFFICE OF THE SECRETARY TO LGC	18,471,000.00	20,781,000.00	4,865,019.21	18,177,000.00
016100100100	Office of the Secretary to LGC	18,471,000.00	20,781,000.00	4,865,019.21	18,177,000.00
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	108,744,390.00	158,698,005.00	74,960,048.21	249,468,074.28
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	108,744,390.00	158,698,005.00	74,960,048.21	249,468,074.28
02000000000	ECONOMIC SECTOR	1,442,807,458.00	3,176,483,492.56	1,690,247,604.29	2,846,305,951.37
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	178,833,096.00	328,341,546.80	140,618,033.21	343,936,757.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	178,833,096.00	328,341,546.80	140,618,033.21	343,936,757.00
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	377,741,604.00	922,021,170.70	489,922,613.13	996,596,708.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	377,741,604.00	922,021,170.70	489,922,613.13	996,596,708.00
02340000000	DEPARTMENT OF WORKS AND HOUSING	830,026,537.00	1,829,397,775.06	1,017,419,941.71	1,410,948,486.37
023400100100	DEPARTMENT OF WORKS AND HOUSING	830,026,537.00	1,829,397,775.06	1,017,419,941.71	1,410,948,486.37
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	56,206,221.00	96,723,000.00	42,287,016.24	94,824,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	56,206,221.00	96,723,000.00	42,287,016.24	94,824,000.00
05000000000	SOCIAL SECTOR	613,052,715.00	3,802,483,681.46	4,324,052,215.90	3,967,051,515.00
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	154,848,360.00	282,885,243.84	117,097,381.21	883,585,486.00
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	154,848,360.00	282,885,243.84	117,097,381.21	883,585,486.00
05170000000	DEPARTMENT OF EDUCATION	18,201,000.00	2,611,929,460.82	3,761,104,196.27	2,204,235,114.00
051700100100	DEPARTMENT OF EDUCATION	18,201,000.00	2,611,929,460.82	3,761,104,196.27	2,204,235,114.00
051702600100	LOCAL EDUCATION AUTHORITY	-	2,583,418,460.82	3,756,245,177.06	2,146,328,114.00
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	422,147,355.00	887,502,976.80	441,017,749.21	861,668,915.00
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	422,147,355.00	887,502,976.80	441,017,749.21	861,668,915.00
05350000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	17,856,000.00	20,166,000.00	4,832,889.21	17,562,000.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	17,856,000.00	20,166,000.00	4,832,889.21	17,562,000.00

126222 - SHIRORO Local Government, Niger State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Personnel Expenditure	1,250,157,759.00	5,807,867,966.66	5,866,538,254.78	6,264,150,242.04
01000000000	ADMINISTRATION SECTOR	90,123,390.00	741,558,871.70	877,085,903.72	1,674,888,963.04
01110000000	OFFICE OF THE LG CHAIRMAN	-	410,398,772.88	548,534,762.36	981,318,885.82
011100100100	CHAIRMAN	-	240,835,478.37	321,898,213.70	575,870,150.98
011100100200	VICE-CHAIRMAN	-	169,563,294.51	226,636,548.66	405,448,734.85
01120000000	LOCAL GOVT COUNCIL	-	193,393,093.82	258,487,212.36	462,429,002.94
011200100100	THE LEGISLATIVE COUNCIL	-	193,393,093.82	258,487,212.36	462,429,002.94
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	90,123,390.00	137,767,005.00	70,063,929.00	231,141,074.28
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	90,123,390.00	137,767,005.00	70,063,929.00	231,141,074.28
02000000000	ECONOMIC SECTOR	618,660,654.00	1,352,744,413.50	684,755,822.00	1,345,712,764.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	161,682,096.00	268,880,546.80	134,440,274.00	274,079,667.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	161,682,096.00	268,880,546.80	134,440,274.00	274,079,667.00
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	303,527,800.00	777,527,866.70	397,607,048.00	791,304,097.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	303,527,800.00	777,527,866.70	397,607,048.00	791,304,097.00
02340000000	DEPARTMENT OF WORKS AND HOUSING	117,368,537.00	232,377,000.00	115,938,500.00	205,293,000.00
023400100100	DEPARTMENT OF WORKS AND HOUSING	117,368,537.00	232,377,000.00	115,938,500.00	205,293,000.00
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	36,082,221.00	73,959,000.00	36,770,000.00	75,036,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	36,082,221.00	73,959,000.00	36,770,000.00	75,036,000.00
05000000000	SOCIAL SECTOR	541,373,715.00	3,713,564,681.46	4,304,696,529.06	3,243,548,515.00
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	137,607,360.00	263,334,243.84	112,296,622.00	286,638,486.00
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	137,607,360.00	263,334,243.84	112,296,622.00	286,638,486.00
05170000000	DEPARTMENT OF EDUCATION	-	2,583,418,460.82	3,756,245,177.06	2,146,328,114.00
051702600100	LOCAL EDUCATION AUTHORITY	-	2,583,418,460.82	3,756,245,177.06	2,146,328,114.00
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	403,766,355.00	866,811,976.80	436,154,730.00	810,581,915.00
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	403,766,355.00	866,811,976.80	436,154,730.00	810,581,915.00

126222 - SHIRORO 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	310,772,804.00	411,742,304.00	156,527,508.92	437,945,611.00
01000000000	ADMINISTRATION SECTOR	109,929,000.00	124,119,000.00	29,711,592.29	108,123,000.00
01110000000	OFFICE OF THE LG CHAIRMAN	54,741,000.00	62,001,000.00	15,084,464.66	53,817,000.00
011100100100	CHAIRMAN	19,209,000.00	21,849,000.00	5,422,686.24	18,873,000.00
011100100200	VICE-CHAIRMAN	17,151,000.00	19,461,000.00	4,798,759.21	16,857,000.00
011118300100	INTERNAL AUDIT	18,381,000.00	20,691,000.00	4,863,019.21	18,087,000.00
01120000000	LOCAL GOVT COUNCIL	18,096,000.00	20,406,000.00	4,865,989.21	17,802,000.00
011200100100	THE LEGISLATIVE COUNCIL	18,096,000.00	20,406,000.00	4,865,989.21	17,802,000.00
01610000000	OFFICE OF THE SECRETARY TO LGC	18,471,000.00	20,781,000.00	4,865,019.21	18,177,000.00
016100100100	Office of the Secretary to LGC	18,471,000.00	20,781,000.00	4,865,019.21	18,177,000.00
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	18,621,000.00	20,931,000.00	4,896,119.21	18,327,000.00
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	18,621,000.00	20,931,000.00	4,896,119.21	18,327,000.00
02000000000	ECONOMIC SECTOR	129,164,804.00	206,704,304.00	107,460,229.79	259,319,611.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	17,151,000.00	19,461,000.00	4,798,759.21	16,857,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	17,151,000.00	19,461,000.00	4,798,759.21	16,857,000.00
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	74,213,804.00	144,493,304.00	92,315,565.13	205,292,611.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	74,213,804.00	144,493,304.00	92,315,565.13	205,292,611.00
02340000000	DEPARTMENT OF WORKS AND HOUSING	17,676,000.00	19,986,000.00	4,828,889.21	17,382,000.00
023400100100	DEPARTMENT OF WORKS AND HOUSING	17,676,000.00	19,986,000.00	4,828,889.21	17,382,000.00
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	20,124,000.00	22,764,000.00	5,517,016.24	19,788,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	20,124,000.00	22,764,000.00	5,517,016.24	19,788,000.00
05000000000	SOCIAL SECTOR	71,679,000.00	80,919,000.00	19,355,686.84	70,503,000.00
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	17,241,000.00	19,551,000.00	4,800,759.21	16,947,000.00
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	17,241,000.00	19,551,000.00	4,800,759.21	16,947,000.00
05170000000	DEPARTMENT OF EDUCATION	18,201,000.00	20,511,000.00	4,859,019.21	17,907,000.00
051700100100	DEPARTMENT OF EDUCATION	18,201,000.00	20,511,000.00	4,859,019.21	17,907,000.00
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	18,381,000.00	20,691,000.00	4,863,019.21	18,087,000.00
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	18,381,000.00	20,691,000.00	4,863,019.21	18,087,000.00
05350000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	17,856,000.00	20,166,000.00	4,832,889.21	17,562,000.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	17,856,000.00	20,166,000.00	4,832,889.21	17,562,000.00

126222 - SHIRORO 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	694,982,000.00	1,625,034,775.06	898,031,552.50	1,919,283,576.37
010000000000	ADMINISTRATION SECTOR	-	-	-	25,010,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	-	-	-	25,010,000.00
011100100100	CHAIRMAN	-	-	-	25,010,000.00
020000000000	ECONOMIC SECTOR	694,982,000.00	1,617,034,775.06	898,031,552.50	1,241,273,576.37
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	40,000,000.00	1,379,000.00	53,000,090.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	40,000,000.00	1,379,000.00	53,000,090.00
023400000000	DEPARTMENT OF WORKS AND HOUSING	694,982,000.00	1,577,034,775.06	896,652,552.50	1,188,273,486.37
023400100100	DEPARTMENT OF WORKS AND HOUSING	694,982,000.00	1,577,034,775.06	896,652,552.50	1,188,273,486.37
050000000000	SOCIAL SECTOR	-	8,000,000.00	-	653,000,000.00
051400000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	-	-	-	580,000,000.00
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	-	-	-	580,000,000.00
051700000000	DEPARTMENT OF EDUCATION	-	8,000,000.00	-	40,000,000.00
051700100100	DEPARTMENT OF EDUCATION	-	8,000,000.00	-	40,000,000.00
052100000000	DEPARTMENT OF PRIMARY HEALTH CARE	-	-	-	33,000,000.00
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	-	-	-	33,000,000.00

126222 - SHIRORO Local Government, Niger State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	2,255,912,563.00	7,844,645,045.72	6,921,097,316.20	8,621,379,429.41
21	PERSONNEL COST	1,250,157,759.00	5,807,867,966.66	5,866,538,254.78	6,264,150,242.04
2101	SALARY	1,029,281,915.00	5,010,638,539.95	5,313,114,614.36	5,095,224,704.13
210101	SALARIES AND WAGES	1,029,281,915.00	5,010,638,539.95	5,313,114,614.36	5,095,224,704.13
21010101	SALARY	1,029,281,915.00	4,587,984,233.26	4,748,199,232.06	4,084,601,182.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	-	422,654,306.69	564,915,382.30	1,010,623,522.13
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	-	181,137,560.01	242,106,592.42	506,291,440.91
210201	ALLOWANCES	-	181,137,560.01	242,106,592.42	506,291,440.91
21020101	REGULAR ALLOWANCE	-	-	-	73,167,074.28
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	-	181,137,560.01	242,106,592.42	433,124,366.63
2103	SOCIAL BENEFITS	220,875,844.00	616,091,866.70	311,317,048.00	662,634,097.00
210301	SOCIAL BENEFITS	220,875,844.00	616,091,866.70	311,317,048.00	662,634,097.00
21030101	GRATUITY	-	-	-	40,000,000.00
21030102	PENSION	220,875,844.00	616,091,866.70	311,317,048.00	622,634,097.00
22	OTHER RECURRENT COSTS	310,772,804.00	411,742,304.00	156,527,508.92	437,945,611.00
2202	OVERHEAD COST	258,600,000.00	296,800,000.00	73,012,703.00	257,600,000.00
220201	TRAVEL & TRANSPORT - GENERAL	29,500,000.00	29,500,000.00	2,713,000.00	29,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	14,750,000.00	14,750,000.00	1,356,500.00	14,750,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	14,750,000.00	14,750,000.00	1,356,500.00	14,750,000.00
220202	UTILITIES - GENERAL	5,000,000.00	5,000,000.00	200,000.00	5,000,000.00
22020202	TELEPHONE CHARGES	5,000,000.00	5,000,000.00	200,000.00	5,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	24,000,000.00	24,000,000.00	3,310,000.00	24,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	9,840,000.00	9,840,000.00	1,357,100.00	9,840,000.00
22020302	BOOKS	6,720,000.00	6,720,000.00	926,800.00	6,720,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	7,440,000.00	7,440,000.00	1,026,100.00	7,440,000.00
220204	MAINTENANCE SERVICES - GENERAL	32,000,000.00	32,000,000.00	500,000.00	32,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	16,000,000.00	16,000,000.00	250,000.00	16,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	16,000,000.00	16,000,000.00	250,000.00	16,000,000.00
220205	TRAINING - GENERAL	4,800,000.00	10,000,000.00	4,000,000.00	8,000,000.00
22020503	2% Training Fund	4,800,000.00	10,000,000.00	4,000,000.00	8,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,000,000.00	4,000,000.00	-	4,000,000.00
22020701	FINANCIAL CONSULTING	4,000,000.00	4,000,000.00	-	4,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	159,300,000.00	192,300,000.00	62,289,703.00	155,100,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	44,604,000.00	53,844,000.00	17,441,116.84	43,428,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	44,604,000.00	53,844,000.00	17,441,116.84	43,428,000.00
22021003	PUBLICITY & ADVERTISEMENTS	44,604,000.00	53,844,000.00	17,441,116.84	43,428,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	25,488,000.00	30,768,000.00	9,966,352.48	24,816,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	52,172,804.00	114,942,304.00	83,514,805.92	180,345,611.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	52,172,804.00	114,942,304.00	83,514,805.92	180,345,611.00
22040103	GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT	4,800,000.00	10,000,000.00	16,400,000.00	32,799,999.00
22040104	GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND	4,800,000.00	10,000,000.00	4,000,000.00	8,000,000.00
22040105	GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT	14,400,000.00	28,800,000.00	14,400,000.00	28,800,000.00
22040107	GRANTS TO LOCAL GOVERNMENT - RECURRENT	3,000,000.00	8,000,000.00	15,942,000.00	45,200,000.00
22040109	GRANTS TO EMIRATE COUNCIL - RECURRENT	25,172,804.00	58,142,304.00	32,772,805.92	65,545,612.00
23	CAPITAL EXPENDITURE	694,982,000.00	1,625,034,775.06	898,031,552.50	1,919,283,576.37
2301	FIXED ASSETS PURCHASED	-	45,000,000.00	3,500,000.00	141,530,698.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	45,000,000.00	3,500,000.00	141,530,698.00
23010104	PURCHASE OF MOTOR CYCLES / TRICYCLE	-	-	-	19,898,689.00
23010105	PURCHASE OF MOTOR VEHICLES	-	30,000,000.00	3,500,000.00	30,101,311.00
23010113	PURCHASE OF COMPUTERS	-	-	-	2,555,518.00
23010114	PURCHASE OF COMPUTER PRINTERS	-	-	-	260,789.00
23010118	PURCHASE OF SCANNERS	-	-	-	193,693.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	-	-	6,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	-	-	30,000,000.00

126222 - SHIRORO Local Government, Niger State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	-	15,000,000.00	-	10,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	-	-	-	10,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	-	-	-	3,400,000.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	-	-	-	20,000,000.00
23010138	PURCHASE OF OTHER MINOR OFFICE AND IT EQUIPMENT	-	-	-	9,120,698.00
2302	CONSTRUCTION / PROVISION	694,982,000.00	1,572,034,775.06	894,531,552.50	1,537,752,878.37
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	694,982,000.00	1,572,034,775.06	894,531,552.50	1,537,752,878.37
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	90,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	25,000,000.00	1,379,000.00	5,879,392.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	3,161,298.00	1,500,000.00	23,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	-	-	-	7,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	694,982,000.00	1,543,873,477.06	891,652,552.50	1,303,873,486.37
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	-	-	-	8,000,000.00
23020128	CONSTRUCTION OF IRELIGIOUS BUILDINGS	-	-	-	100,000,000.00
2303	REHABILITATION / REPAIRS	-	8,000,000.00	-	210,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	8,000,000.00	-	210,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	-	8,000,000.00	-	10,000,000.00
23030128	REHABILITATION/REPAIRS- RELIGIOUS BUILDINGS	-	-	-	200,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	-	-	-	20,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	-	-	-	20,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	-	-	-	20,000,000.00
2305	OTHER CAPITAL PROJECTS	-	-	-	10,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	10,000,000.00
23050101	RESEARCH AND DEVELOPMENT	-	-	-	10,000,000.00

126222 - SHIRORO Local Government, Niger State - 2026 Budget: Total Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	2,255,912,563.00	7,844,645,045.72	6,921,097,316.20	8,621,379,429.41
701	GENERAL PUBLIC SERVICES	413,124,371.00	1,298,330,175.70	1,131,190,077.38	2,488,208,574.04
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	221,902,760.00	1,004,128,170.70	989,135,993.72	2,072,539,499.76
70111	EXECUTIVE AND LEGISLATIVE ORGANS	54,456,000.00	695,507,866.70	825,609,409.38	1,773,689,888.76
70112	FINANCIAL AND FISCAL AFFAIRS	167,446,760.00	308,620,304.00	163,526,584.34	298,849,611.00
7013	GENERAL SERVICES	188,221,611.00	286,202,005.00	126,112,083.66	370,469,074.28
70131	GENERAL PERSONNEL SERVICES	113,544,390.00	168,698,005.00	78,960,048.21	257,468,074.28
70132	OVERALL PLANNING AND STATISTICAL SERVICES	56,206,221.00	96,723,000.00	42,287,016.24	94,824,000.00
70133	OTHER GENERAL SERVICES	18,471,000.00	20,781,000.00	4,865,019.21	18,177,000.00
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	3,000,000.00	8,000,000.00	15,942,000.00	45,200,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	3,000,000.00	8,000,000.00	15,942,000.00	45,200,000.00
703	PUBLIC ORDER AND SAFETY	-	-	-	10,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	-	-	-	10,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	-	-	-	10,000,000.00
704	ECONOMIC AFFAIRS	196,509,096.00	348,327,546.80	145,446,922.42	341,318,757.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	178,833,096.00	303,341,546.80	139,239,033.21	308,936,667.00
70421	AGRICULTURE	178,833,096.00	303,341,546.80	139,239,033.21	308,936,667.00
7043	FUEL AND ENERGY	-	25,000,000.00	1,379,000.00	15,000,090.00
70435	ELECTRICITY	-	25,000,000.00	1,379,000.00	15,000,090.00
7045	TRANSPORT	17,676,000.00	19,986,000.00	4,828,889.21	17,382,000.00
70451	ROAD TRANSPORT	17,676,000.00	19,986,000.00	4,828,889.21	17,382,000.00
705	ENVIRONMENTAL PROTECTION	17,856,000.00	20,166,000.00	4,832,889.21	62,419,791.76
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	17,856,000.00	20,166,000.00	4,832,889.21	62,419,791.76
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	17,856,000.00	20,166,000.00	4,832,889.21	62,419,791.76
706	HOUSING AND COMMUNITY AMMENITIES	812,350,537.00	1,779,411,775.06	1,009,091,052.50	1,494,308,694.61
7062	COMMUNITY DEVELOPMENT	812,350,537.00	1,776,250,477.06	1,007,591,052.50	1,464,308,694.61
70621	COMMUNITY DEVELOPMENT	812,350,537.00	1,776,250,477.06	1,007,591,052.50	1,464,308,694.61
7063	WATER SUPPLY	-	3,161,298.00	1,500,000.00	30,000,000.00
70631	WATER SUPPLY	-	3,161,298.00	1,500,000.00	30,000,000.00
707	HEALTH	422,147,355.00	887,502,976.80	441,017,749.21	834,668,915.00
7074	PUBLIC HEALTH SERVICES	422,147,355.00	887,502,976.80	441,017,749.21	834,668,915.00
70741	PUBLIC HEALTH SERVICES	422,147,355.00	887,502,976.80	441,017,749.21	834,668,915.00
708	RECREATION, CULTURE AND RELIGION	-	-	-	180,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	-	-	180,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	-	-	180,000,000.00
709	EDUCATION	18,201,000.00	2,611,929,460.82	3,761,104,196.27	2,204,235,114.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	18,201,000.00	2,611,929,460.82	3,761,104,196.27	2,204,235,114.00
70912	PRIMARY EDUCATION	18,201,000.00	2,611,929,460.82	3,761,104,196.27	2,204,235,114.00
710	SOCIAL PROTECTION	375,724,204.00	898,977,110.54	428,414,429.21	1,006,219,583.00
7101	SICKNESS AND DISABILITY	-	-	-	10,000,000.00
71012	DISABILITY	-	-	-	10,000,000.00
7102	OLD AGE	220,875,844.00	616,091,866.70	311,317,048.00	622,634,097.00
71021	OLD AGE	220,875,844.00	616,091,866.70	311,317,048.00	622,634,097.00
7103	SURVIVORS	-	-	-	40,000,000.00
71031	SURVIVORS	-	-	-	40,000,000.00
7104	FAMILY AND CHILDREN	17,241,000.00	19,551,000.00	4,800,759.21	36,947,000.00
71041	FAMILY AND CHILDREN	17,241,000.00	19,551,000.00	4,800,759.21	36,947,000.00
7105	UNEMPLOYMENT	-	-	-	10,000,000.00
71051	UNEMPLOYMENT	-	-	-	10,000,000.00
7109	SOCIAL PROTECTION N.E.C.	137,607,360.00	263,334,243.84	112,296,622.00	286,638,486.00
71091	SOCIAL PROTECTION N.E.C.	137,607,360.00	263,334,243.84	112,296,622.00	286,638,486.00

126222 - SHIRORO Local Government, Niger State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Personnel Expenditure	1,250,157,759.00	5,807,867,966.66	5,866,538,254.78	6,264,150,242.04
701	GENERAL PUBLIC SERVICES	208,857,567.00	976,953,871.70	1,000,145,903.72	1,878,594,963.04
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	82,651,956.00	765,227,866.70	893,311,974.72	1,572,417,888.76
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	603,791,866.70	807,021,974.72	1,443,747,888.76
70112	FINANCIAL AND FISCAL AFFAIRS	82,651,956.00	161,436,000.00	86,290,000.00	128,670,000.00
7013	GENERAL SERVICES	126,205,611.00	211,726,005.00	106,833,929.00	306,177,074.28
70131	GENERAL PERSONNEL SERVICES	90,123,390.00	137,767,005.00	70,063,929.00	231,141,074.28
70132	OVERALL PLANNING AND STATISTICAL SERVICES	36,082,221.00	73,959,000.00	36,770,000.00	75,036,000.00
704	ECONOMIC AFFAIRS	161,682,096.00	268,880,546.80	134,440,274.00	274,079,667.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	161,682,096.00	268,880,546.80	134,440,274.00	274,079,667.00
70421	AGRICULTURE	161,682,096.00	268,880,546.80	134,440,274.00	274,079,667.00
706	HOUSING AND COMMUNITY AMMENITIES	117,368,537.00	232,377,000.00	115,938,500.00	205,293,000.00
7062	COMMUNITY DEVELOPMENT	117,368,537.00	232,377,000.00	115,938,500.00	205,293,000.00
70621	COMMUNITY DEVELOPMENT	117,368,537.00	232,377,000.00	115,938,500.00	205,293,000.00
707	HEALTH	403,766,355.00	866,811,976.80	436,154,730.00	810,581,915.00
7074	PUBLIC HEALTH SERVICES	403,766,355.00	866,811,976.80	436,154,730.00	810,581,915.00
70741	PUBLIC HEALTH SERVICES	403,766,355.00	866,811,976.80	436,154,730.00	810,581,915.00
709	EDUCATION	-	2,583,418,460.82	3,756,245,177.06	2,146,328,114.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	-	2,583,418,460.82	3,756,245,177.06	2,146,328,114.00
70912	PRIMARY EDUCATION	-	2,583,418,460.82	3,756,245,177.06	2,146,328,114.00
710	SOCIAL PROTECTION	358,483,204.00	879,426,110.54	423,613,670.00	949,272,583.00
7102	OLD AGE	220,875,844.00	616,091,866.70	311,317,048.00	622,634,097.00
71021	OLD AGE	220,875,844.00	616,091,866.70	311,317,048.00	622,634,097.00
7103	SURVIVORS	-	-	-	40,000,000.00
71031	SURVIVORS	-	-	-	40,000,000.00
7109	SOCIAL PROTECTION N.E.C.	137,607,360.00	263,334,243.84	112,296,622.00	286,638,486.00
71091	SOCIAL PROTECTION N.E.C.	137,607,360.00	263,334,243.84	112,296,622.00	286,638,486.00

126222 - SHIRORO 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	310,772,804.00	411,742,304.00	156,527,508.92	437,945,611.00
701	GENERAL PUBLIC SERVICES	204,266,804.00	291,376,304.00	127,544,173.66	333,203,611.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	139,250,804.00	208,900,304.00	92,324,019.00	223,711,611.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	54,456,000.00	61,716,000.00	15,087,434.66	53,532,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	84,794,804.00	147,184,304.00	77,236,584.34	170,179,611.00
7013	GENERAL SERVICES	62,016,000.00	74,476,000.00	19,278,154.66	64,292,000.00
70131	GENERAL PERSONNEL SERVICES	23,421,000.00	30,931,000.00	8,896,119.21	26,327,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	20,124,000.00	22,764,000.00	5,517,016.24	19,788,000.00
70133	OTHER GENERAL SERVICES	18,471,000.00	20,781,000.00	4,865,019.21	18,177,000.00
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	3,000,000.00	8,000,000.00	15,942,000.00	45,200,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	3,000,000.00	8,000,000.00	15,942,000.00	45,200,000.00
704	ECONOMIC AFFAIRS	34,827,000.00	39,447,000.00	9,627,648.42	34,239,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	17,151,000.00	19,461,000.00	4,798,759.21	16,857,000.00
70421	AGRICULTURE	17,151,000.00	19,461,000.00	4,798,759.21	16,857,000.00
7045	TRANSPORT	17,676,000.00	19,986,000.00	4,828,889.21	17,382,000.00
70451	ROAD TRANSPORT	17,676,000.00	19,986,000.00	4,828,889.21	17,382,000.00
705	ENVIRONMENTAL PROTECTION	17,856,000.00	20,166,000.00	4,832,889.21	17,562,000.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	17,856,000.00	20,166,000.00	4,832,889.21	17,562,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	17,856,000.00	20,166,000.00	4,832,889.21	17,562,000.00
707	HEALTH	18,381,000.00	20,691,000.00	4,863,019.21	18,087,000.00
7074	PUBLIC HEALTH SERVICES	18,381,000.00	20,691,000.00	4,863,019.21	18,087,000.00
70741	PUBLIC HEALTH SERVICES	18,381,000.00	20,691,000.00	4,863,019.21	18,087,000.00
709	EDUCATION	18,201,000.00	20,511,000.00	4,859,019.21	17,907,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	18,201,000.00	20,511,000.00	4,859,019.21	17,907,000.00
70912	PRIMARY EDUCATION	18,201,000.00	20,511,000.00	4,859,019.21	17,907,000.00
710	SOCIAL PROTECTION	17,241,000.00	19,551,000.00	4,800,759.21	16,947,000.00
7104	FAMILY AND CHILDREN	17,241,000.00	19,551,000.00	4,800,759.21	16,947,000.00
71041	FAMILY AND CHILDREN	17,241,000.00	19,551,000.00	4,800,759.21	16,947,000.00

126222 - SHIRORO 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	694,982,000.00	1,625,034,775.06	898,031,552.50	1,919,283,576.37
701	GENERAL PUBLIC SERVICES	-	30,000,000.00	3,500,000.00	276,410,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	-	30,000,000.00	3,500,000.00	276,410,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	30,000,000.00	3,500,000.00	276,410,000.00
703	PUBLIC ORDER AND SAFETY	-	-	-	10,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	-	-	-	10,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	-	-	-	10,000,000.00
704	ECONOMIC AFFAIRS	-	40,000,000.00	1,379,000.00	33,000,090.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	-	15,000,000.00	-	18,000,000.00
70421	AGRICULTURE	-	15,000,000.00	-	18,000,000.00
7043	FUEL AND ENERGY	-	25,000,000.00	1,379,000.00	15,000,090.00
70435	ELECTRICITY	-	25,000,000.00	1,379,000.00	15,000,090.00
705	ENVIRONMENTAL PROTECTION	-	-	-	44,857,791.76
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	-	-	-	44,857,791.76
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	-	-	-	44,857,791.76
706	HOUSING AND COMMUNITY AMMENITIES	694,982,000.00	1,547,034,775.06	893,152,552.50	1,289,015,694.61
7062	COMMUNITY DEVELOPMENT	694,982,000.00	1,543,873,477.06	891,652,552.50	1,259,015,694.61
70621	COMMUNITY DEVELOPMENT	694,982,000.00	1,543,873,477.06	891,652,552.50	1,259,015,694.61
7063	WATER SUPPLY	-	3,161,298.00	1,500,000.00	30,000,000.00
70631	WATER SUPPLY	-	3,161,298.00	1,500,000.00	30,000,000.00
707	HEALTH	-	-	-	6,000,000.00
7074	PUBLIC HEALTH SERVICES	-	-	-	6,000,000.00
70741	PUBLIC HEALTH SERVICES	-	-	-	6,000,000.00
708	RECREATION, CULTURE AND RELIGION	-	-	-	180,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	-	-	180,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	-	-	180,000,000.00
709	EDUCATION	-	8,000,000.00	-	40,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	-	8,000,000.00	-	40,000,000.00
70912	PRIMARY EDUCATION	-	8,000,000.00	-	40,000,000.00
710	SOCIAL PROTECTION	-	-	-	40,000,000.00
7101	SICKNESS AND DISABILITY	-	-	-	10,000,000.00
71012	DISABILITY	-	-	-	10,000,000.00
7104	FAMILY AND CHILDREN	-	-	-	20,000,000.00
71041	FAMILY AND CHILDREN	-	-	-	20,000,000.00
7105	UNEMPLOYMENT	-	-	-	10,000,000.00
71051	UNEMPLOYMENT	-	-	-	10,000,000.00

126222 - SHIRORO Local Government, Niger State - 2026 Budget: Total Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
126	NIGER STATE	2,255,912,563.00	7,844,645,045.72	6,921,097,316.20	8,621,379,429.41
1262	ZONE B - NIGER EAST	2,255,912,563.00	7,844,645,045.72	6,921,097,316.20	8,621,379,429.41
126222	SHIRORO	2,255,912,563.00	7,844,645,045.72	6,921,097,316.20	8,621,379,429.41
12622298	LG WIDE	2,255,912,563.00	7,844,645,045.72	6,921,097,316.20	8,621,379,429.41

126222 - SHIRORO Local Government, Niger State - 2026 Budget: Personnel Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
126	NIGER STATE	1,250,157,759.00	5,807,867,966.66	5,866,538,254.78	6,264,150,242.04
1262	ZONE B - NIGER EAST	1,250,157,759.00	5,807,867,966.66	5,866,538,254.78	6,264,150,242.04
126222	SHIRORO	1,250,157,759.00	5,807,867,966.66	5,866,538,254.78	6,264,150,242.04
12622298	LG WIDE	1,250,157,759.00	5,807,867,966.66	5,866,538,254.78	6,264,150,242.04

126222 - SHIRORO 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	310,772,804.00	411,742,304.00	156,527,508.92	437,945,611.00
1262	ZONE B - NIGER EAST	310,772,804.00	411,742,304.00	156,527,508.92	437,945,611.00
126222	SHIRORO	310,772,804.00	411,742,304.00	156,527,508.92	437,945,611.00
12622298	LG WIDE	310,772,804.00	411,742,304.00	156,527,508.92	437,945,611.00

126222 - SHIRORO 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	694,982,000.00	1,625,034,775.06	898,031,552.50	1,919,283,576.37
1262	ZONE B - NIGER EAST	694,982,000.00	1,625,034,775.06	898,031,552.50	1,919,283,576.37
126222	SHIRORO	694,982,000.00	1,625,034,775.06	898,031,552.50	1,919,283,576.37
12622298	LG WIDE	694,982,000.00	1,625,034,775.06	898,031,552.50	1,919,283,576.37

126222 - SHIRORO Local Government, Niger State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	2,255,912,563.00	7,844,645,045.72	6,921,097,316.20	8,621,379,429.41
01	Agriculture	178,833,096.00	303,341,546.80	139,239,033.21	308,936,667.00
0101	Effective governance of the Agriculture Sector	178,833,096.00	288,341,546.80	139,239,033.21	290,936,667.00
010102	Agriculture sector coordination mechanisms	178,833,096.00	288,341,546.80	139,239,033.21	290,936,667.00
0103	Enhancement of food production and productivity	-	15,000,000.00	-	18,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	-	15,000,000.00	-	18,000,000.00
02	Societal Re-orientation	-	-	-	190,000,000.00
0210	Societal Re-orientation - General	-	-	-	190,000,000.00
021001	Societal Re-orientation - General	-	-	-	190,000,000.00
04	Health	422,147,355.00	887,502,976.80	441,017,749.21	828,668,915.00
0401	Effective governance of the health system	422,147,355.00	887,502,976.80	441,017,749.21	828,668,915.00
040103	Health sector coordination mechanisms	422,147,355.00	887,502,976.80	441,017,749.21	828,668,915.00
05	Education	18,201,000.00	2,611,929,460.82	3,761,104,196.27	2,204,235,114.00
0501	Effective governance of the education system	18,201,000.00	2,603,929,460.82	3,761,104,196.27	2,164,235,114.00
050103	Education sector coordination mechanisms	18,201,000.00	2,603,929,460.82	3,761,104,196.27	2,164,235,114.00
0504	Improved quality of teaching and learning outcomes	-	-	-	30,000,000.00
050402	Instructional and learning materials	-	-	-	30,000,000.00
0505	Adequate infrastructure at all levels	-	8,000,000.00	-	10,000,000.00
050501	Schools' infrastructure construction and rehabilitation	-	8,000,000.00	-	10,000,000.00
06	Housing and Urban Development	812,350,537.00	1,776,250,477.06	1,007,591,052.50	1,464,308,694.61
0610	Housing and Urban Development - General	812,350,537.00	1,776,250,477.06	1,007,591,052.50	1,464,308,694.61
061001	Housing and Urban Development - General	812,350,537.00	1,776,250,477.06	1,007,591,052.50	1,464,308,694.61
09	Environmental Improvement	17,856,000.00	20,166,000.00	4,832,889.21	17,562,000.00
0910	Environmental Improvement - General	17,856,000.00	20,166,000.00	4,832,889.21	17,562,000.00
091001	Environmental Improvement - General	17,856,000.00	20,166,000.00	4,832,889.21	17,562,000.00
10	Water Resources and Rural Development	-	3,161,298.00	1,500,000.00	30,000,000.00
1010	Water Resources and Rural Deve - General	-	3,161,298.00	1,500,000.00	30,000,000.00
101001	Water Resources and Rural Deve - General	-	3,161,298.00	1,500,000.00	30,000,000.00
13	Reform of Government and Governance	413,124,371.00	1,298,330,175.70	1,131,190,077.38	2,488,208,574.04
1310	Reform of Government and Governance - General	413,124,371.00	1,298,330,175.70	1,131,190,077.38	2,488,208,574.04
131001	Reform of Government and Governance - General	413,124,371.00	1,298,330,175.70	1,131,190,077.38	2,488,208,574.04
14	Power	-	25,000,000.00	1,379,000.00	15,000,090.00
1410	Power - General	-	25,000,000.00	1,379,000.00	15,000,090.00
141001	Power - General	-	25,000,000.00	1,379,000.00	15,000,090.00
16	Water Ways	-	-	-	44,857,791.76
1610	Water Ways - General	-	-	-	44,857,791.76
161001	Water Ways - General	-	-	-	44,857,791.76
17	Road	17,676,000.00	19,986,000.00	4,828,889.21	17,382,000.00
1710	Road - General	17,676,000.00	19,986,000.00	4,828,889.21	17,382,000.00
171001	Road - General	17,676,000.00	19,986,000.00	4,828,889.21	17,382,000.00
23	Social Protection	375,724,204.00	898,977,110.54	428,414,429.21	1,012,219,583.00
2301	Effective Governance of Social Protection	154,848,360.00	282,885,243.84	117,097,381.21	303,585,486.00
230102	Social protection coordination and mechanisms	154,848,360.00	282,885,243.84	117,097,381.21	303,585,486.00
2302	Reduce Poverty and Vulnerability	-	-	-	10,000,000.00
230203	Unemployment benefits	-	-	-	10,000,000.00
2303	Promote gender equity and social justice	-	-	-	31,000,000.00
230301	Women's Economic Empowerment	-	-	-	1,000,000.00
230303	Inclusion of Marginalised Groups	-	-	-	30,000,000.00
2305	Social Pensions and Old Age Support	220,875,844.00	616,091,866.70	311,317,048.00	662,634,097.00
230501	Pensions Payments and Contributions	220,875,844.00	616,091,866.70	311,317,048.00	622,634,097.00
230502	Gratuity	-	-	-	40,000,000.00
2307	Promote Emergency and Humanitarian Assistance	-	-	-	5,000,000.00
230705	Refugee and Internally Displaced Persons (IDP) Assistance	-	-	-	5,000,000.00

126222 - SHIRORO Local Government, Niger State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Personnel Expenditure	1,250,157,759.00	5,807,867,966.66	5,866,538,254.78	6,264,150,242.04
01	Agriculture	161,682,096.00	268,880,546.80	134,440,274.00	274,079,667.00
0101	Effective governance of the Agriculture Sector	161,682,096.00	268,880,546.80	134,440,274.00	274,079,667.00
010102	Agriculture sector coordination mechanisms	161,682,096.00	268,880,546.80	134,440,274.00	274,079,667.00
04	Health	403,766,355.00	866,811,976.80	436,154,730.00	810,581,915.00
0401	Effective governance of the health system	403,766,355.00	866,811,976.80	436,154,730.00	810,581,915.00
040103	Health sector coordination mechanisms	403,766,355.00	866,811,976.80	436,154,730.00	810,581,915.00
05	Education	-	2,583,418,460.82	3,756,245,177.06	2,146,328,114.00
0501	Effective governance of the education system	-	2,583,418,460.82	3,756,245,177.06	2,146,328,114.00
050103	Education sector coordination mechanisms	-	2,583,418,460.82	3,756,245,177.06	2,146,328,114.00
06	Housing and Urban Development	117,368,537.00	232,377,000.00	115,938,500.00	205,293,000.00
0610	Housing and Urban Development - General	117,368,537.00	232,377,000.00	115,938,500.00	205,293,000.00
061001	Housing and Urban Development - General	117,368,537.00	232,377,000.00	115,938,500.00	205,293,000.00
13	Reform of Government and Governance	208,857,567.00	976,953,871.70	1,000,145,903.72	1,878,594,963.04
1310	Reform of Government and Governance - General	208,857,567.00	976,953,871.70	1,000,145,903.72	1,878,594,963.04
131001	Reform of Government and Governance - General	208,857,567.00	976,953,871.70	1,000,145,903.72	1,878,594,963.04
23	Social Protection	358,483,204.00	879,426,110.54	423,613,670.00	949,272,583.00
2301	Effective Governance of Social Protection	137,607,360.00	263,334,243.84	112,296,622.00	286,638,486.00
230102	Social protection coordination and mechanisms	137,607,360.00	263,334,243.84	112,296,622.00	286,638,486.00
2305	Social Pensions and Old Age Support	220,875,844.00	616,091,866.70	311,317,048.00	662,634,097.00
230501	Pensions Payments and Contributions	220,875,844.00	616,091,866.70	311,317,048.00	622,634,097.00
230502	Gratuity	-	-	-	40,000,000.00

126222 - SHIRORO 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	310,772,804.00	411,742,304.00	156,527,508.92	437,945,611.00
01	Agriculture	17,151,000.00	19,461,000.00	4,798,759.21	16,857,000.00
0101	Effective governance of the Agriculture Sector	17,151,000.00	19,461,000.00	4,798,759.21	16,857,000.00
010102	Agriculture sector coordination mechanisms	17,151,000.00	19,461,000.00	4,798,759.21	16,857,000.00
04	Health	18,381,000.00	20,691,000.00	4,863,019.21	18,087,000.00
0401	Effective governance of the health system	18,381,000.00	20,691,000.00	4,863,019.21	18,087,000.00
040103	Health sector coordination mechanisms	18,381,000.00	20,691,000.00	4,863,019.21	18,087,000.00
05	Education	18,201,000.00	20,511,000.00	4,859,019.21	17,907,000.00
0501	Effective governance of the education system	18,201,000.00	20,511,000.00	4,859,019.21	17,907,000.00
050103	Education sector coordination mechanisms	18,201,000.00	20,511,000.00	4,859,019.21	17,907,000.00
09	Environmental Improvement	17,856,000.00	20,166,000.00	4,832,889.21	17,562,000.00
0910	Environmental Improvement - General	17,856,000.00	20,166,000.00	4,832,889.21	17,562,000.00
091001	Environmental Improvement - General	17,856,000.00	20,166,000.00	4,832,889.21	17,562,000.00
13	Reform of Government and Governance	204,266,804.00	291,376,304.00	127,544,173.66	333,203,611.00
1310	Reform of Government and Governance - General	204,266,804.00	291,376,304.00	127,544,173.66	333,203,611.00
131001	Reform of Government and Governance - General	204,266,804.00	291,376,304.00	127,544,173.66	333,203,611.00
17	Road	17,676,000.00	19,986,000.00	4,828,889.21	17,382,000.00
1710	Road - General	17,676,000.00	19,986,000.00	4,828,889.21	17,382,000.00
171001	Road - General	17,676,000.00	19,986,000.00	4,828,889.21	17,382,000.00
23	Social Protection	17,241,000.00	19,551,000.00	4,800,759.21	16,947,000.00
2301	Effective Governance of Social Protection	17,241,000.00	19,551,000.00	4,800,759.21	16,947,000.00
230102	Social protection coordination and mechanisms	17,241,000.00	19,551,000.00	4,800,759.21	16,947,000.00

126222 - SHIRORO 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	694,982,000.00	1,625,034,775.06	898,031,552.50	1,919,283,576.37
01	Agriculture	-	15,000,000.00	-	18,000,000.00
0103	Enhancement of food production and productivity	-	15,000,000.00	-	18,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	-	15,000,000.00	-	18,000,000.00
02	Societal Re-orientation	-	-	-	190,000,000.00
0210	Societal Re-orientation - General	-	-	-	190,000,000.00
021001	Societal Re-orientation - General	-	-	-	190,000,000.00
05	Education	-	8,000,000.00	-	40,000,000.00
0504	Improved quality of teaching and learning outcomes	-	-	-	30,000,000.00
050402	Instructional and learning materials	-	-	-	30,000,000.00
0505	Adequate infrastructure at all levels	-	8,000,000.00	-	10,000,000.00
050501	Schools' infrastructure construction and rehabilitation	-	8,000,000.00	-	10,000,000.00
06	Housing and Urban Development	694,982,000.00	1,543,873,477.06	891,652,552.50	1,259,015,694.61
0610	Housing and Urban Development - General	694,982,000.00	1,543,873,477.06	891,652,552.50	1,259,015,694.61
061001	Housing and Urban Development - General	694,982,000.00	1,543,873,477.06	891,652,552.50	1,259,015,694.61
10	Water Resources and Rural Development	-	3,161,298.00	1,500,000.00	30,000,000.00
1010	Water Resources and Rural Deve - General	-	3,161,298.00	1,500,000.00	30,000,000.00
101001	Water Resources and Rural Deve - General	-	3,161,298.00	1,500,000.00	30,000,000.00
13	Reform of Government and Governance	-	30,000,000.00	3,500,000.00	276,410,000.00
1310	Reform of Government and Governance - General	-	30,000,000.00	3,500,000.00	276,410,000.00
131001	Reform of Government and Governance - General	-	30,000,000.00	3,500,000.00	276,410,000.00
14	Power	-	25,000,000.00	1,379,000.00	15,000,090.00
1410	Power - General	-	25,000,000.00	1,379,000.00	15,000,090.00
141001	Power - General	-	25,000,000.00	1,379,000.00	15,000,090.00
16	Water Ways	-	-	-	44,857,791.76
1610	Water Ways - General	-	-	-	44,857,791.76
161001	Water Ways - General	-	-	-	44,857,791.76
23	Social Protection	-	-	-	46,000,000.00
2302	Reduce Poverty and Vulnerability	-	-	-	10,000,000.00
230203	Unemployment benefits	-	-	-	10,000,000.00
2303	Promote gender equity and social justice	-	-	-	31,000,000.00
230301	Women's Economic Empowerment	-	-	-	1,000,000.00
230303	Inclusion of Marginalised Groups	-	-	-	30,000,000.00
2307	Promote Emergency and Humanitarian Assistance	-	-	-	5,000,000.00
230705	Refugee and Internally Displaced Persons (IDP) Assistance	-	-	-	5,000,000.00

126222 - SHIRORO 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						694,982,000.00	1,625,034,775.06	898,031,552.50	1,919,283,576.37
appliance	Governance	011100100100 - CHAIRMAN	23010113 - PURCHASE OF COMPUTERS	LEGISLATIVE ORGANS	12622298 - LG WIDE	-	-	-	2,555,518.00
router and other ict equipment	Governance	011100100100 - CHAIRMAN	23010118 - PURCHASE OF SCANNERS	LEGISLATIVE ORGANS	12622298 - LG WIDE	-	-	-	193,693.00
1No.HP Lasser jet Printer (2055)	Governance	011100100100 - CHAIRMAN	PRINTERS	LEGISLATIVE ORGANS	12622298 - LG WIDE	-	-	-	260,789.00
Purchase of 1no canon camera [350kv]	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12622298 - LG WIDE	-	-	-	2,000,000.00
Traders Across theGAs	23 - Social Protection	011100100100 - CHAIRMAN	DEVELOPMENT	71051 - UNEMPLOYMENT	12622298 - LG WIDE	-	-	-	10,000,000.00
Purchases of Security equipment	02 - Societal Re-orientation	011100100100 - CHAIRMAN	EQUIPMENT	SAFETY N.E.C.	12622298 - LG WIDE	-	-	-	10,000,000.00
Purchase of grains/livestocks for raining day	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12622298 - LG WIDE	-	15,000,000.00	-	10,000,000.00
Remodification of staff quarters at kuta	13 - Reform of Government and Governance	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23040104 - INDUSTRIAL POLLUTION PREVENTION & CONTROL	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12622298 - LG WIDE	-	-	-	20,000,000.00
Instalation of two 2 transformer at Hayin Dagaci Erena and kpmage village kuta.	14 - Power	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	12622298 - LG WIDE	-	25,000,000.00	1,379,000.00	5,879,392.00
amoured cables to fix damaged transformers	14 - Power	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010138 - PURCHASE OF OTHER MINOR OFFICE AND IT EQUIPMENT	70435 - ELECTRICITY	12622298 - LG WIDE	-	-	-	9,120,698.00
Completion of fence at livestock new market Alai	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020122 - CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	70421 - AGRICULTURE	12622298 - LG WIDE	-	-	-	8,000,000.00
General renovations of LG Secretariate(Office Building)	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23030128 - REHABILITATION/REPAIRS- RELIGIOUS BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12622298 - LG WIDE	-	-	-	200,000,000.00
Construction of line drainage Unguwan Kwakwa kuta	16 - Water Ways	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	12622298 - LG WIDE	-	-	-	44,857,791.76
Purchase of in and outside public Adress system	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12622298 - LG WIDE	-	-	-	400,000.00
Purchase of Video camera	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12622298 - LG WIDE	-	-	-	1,000,000.00
Purchase of 3No. Corolla LE 2005 Grade I Model	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12622298 - LG WIDE	-	30,000,000.00	3,500,000.00	30,101,311.00
purchase of 12No Bajaj motorcycle for departmental official activities	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010104 - PURCHASE OF MOTOR CYCLES / TRICYCLE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12622298 - LG WIDE	-	-	-	19,898,689.00
Contribution for Urban renewal; health, road, education and agriculture	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12622298 - LG WIDE	694,982,000.00	1,303,873,477.06	851,652,552.50	619,015,694.61
Contribution for Ward Development Projects	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12622298 - LG WIDE	-	240,000,000.00	40,000,000.00	240,000,000.00
Zeach,at Pina, Kato,She,Erana,Gurmana and Galkogo.	10 - Water Resources and Rural Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12622298 - LG WIDE	-	-	-	20,000,000.00
Conversion of Hand Pump borehole to Motorised at sabo gari kuta Ebe-road	10 - Water Resources and Rural Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12622298 - LG WIDE	-	3,161,298.00	1,500,000.00	3,000,000.00
purchases of instructional materials across the LGA	05 - Education	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70912 - PRIMARY EDUCATION	12622298 - LG WIDE	-	-	-	10,000,000.00
CONTRIBUTION TO LG PILGRIMS	02 - Societal Re-orientation	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23020128 - CONSTRUCTION OF IRELIGIOUS BUILDINGS	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	12622298 - LG WIDE	-	-	-	100,000,000.00
Community Development	06 - Housing and Urban Development	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12622298 - LG WIDE	-	-	-	400,000,000.00
Construction of Emirate office	02 - Societal Re-orientation	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	12622298 - LG WIDE	-	-	-	80,000,000.00
Renovation BODO Pri School Kuta	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	12622298 - LG WIDE	-	8,000,000.00	-	10,000,000.00
Reconstruction of blind centre at kuta	23 - Social Protection	051700100100 - DEPARTMENT OF EDUCATION	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	71012 - DISABILITY	12622298 - LG WIDE	-	-	-	10,000,000.00
SP-Provision of 1000 Dozeen of exercise books [2B,2Aand 40leave	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70912 - PRIMARY EDUCATION	12622298 - LG WIDE	-	-	-	15,000,000.00
SP-Provision of 1000 Packes of pencil and pen big for pupils in public school	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70912 - PRIMARY EDUCATION	12622298 - LG WIDE	-	-	-	5,000,000.00
SP-Provision of Drugs to Internal displac person	23 - Social Protection	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12622298 - LG WIDE	-	-	-	5,000,000.00
SP-Provision of food lassistance to poor and vulnerable household	23 - Social Protection	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23010130 - PURCHASE OF RECREATIONAL FACILITIES	71041 - FAMILY AND CHILDREN	12622298 - LG WIDE	-	-	-	20,000,000.00
SP-Provision of VIP TOILET/clean water supply ie borehole.	10 - Water Resources and Rural Development	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70631 - WATER SUPPLY	12622298 - LG WIDE	-	-	-	7,000,000.00
SP-Provision of no 1000 Dozeen sanitary PAD for women	23 - Social Protection	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12622298 - LG WIDE	-	-	-	1,000,000.00

011100100100		CHAIRMAN				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget	
2	EXPENDITURES	19,209,000.00	262,684,478.37	327,320,899.94	619,753,150.98	
21	PERSONNEL COST	0.00	240,835,478.37	321,898,213.70	575,870,150.98	
2101	SALARY	0.00	150,266,698.37	200,844,917.49	359,307,967.66	
210101	SALARIES AND WAGES	0.00	150,266,698.37	200,844,917.49	359,307,967.66	
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	150,266,698.37	200,844,917.49	359,307,967.66	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	90,568,780.00	121,053,296.21	216,562,183.31	
210201	ALLOWANCES	0.00	90,568,780.00	121,053,296.21	216,562,183.31	
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	0.00	90,568,780.00	121,053,296.21	216,562,183.31	
22	OTHER RECURRENT COSTS	19,209,000.00	21,849,000.00	5,422,686.24	18,873,000.00	
2202	OVERHEAD COST	19,209,000.00	21,849,000.00	5,422,686.24	18,873,000.00	
220201	TRAVEL & TRANSPORT - GENERAL	2,065,000.00	2,065,000.00	189,910.00	2,065,000.00	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,180,000.00	1,180,000.00	108,520.00	1,180,000.00	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	885,000.00	885,000.00	81,390.00	885,000.00	
220202	UTILITIES - GENERAL	400,000.00	400,000.00	16,000.00	400,000.00	
22020202	TELEPHONE CHARGES	400,000.00	400,000.00	16,000.00	400,000.00	
220203	MATERIALS & SUPPLIES - GENERAL	1,440,000.00	1,440,000.00	198,600.00	1,440,000.00	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	480,000.00	480,000.00	66,200.00	480,000.00	
22020302	BOOKS	480,000.00	480,000.00	66,200.00	480,000.00	
22020305	PRINTING OF NON SECURITY DOCUMENTS	480,000.00	480,000.00	66,200.00	480,000.00	
220204	MAINTENANCE SERVICES - GENERAL	2,240,000.00	2,240,000.00	35,000.00	2,240,000.00	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,280,000.00	1,280,000.00	20,000.00	1,280,000.00	
22020402	MAINTENANCE OF OFFICE FURNITURE	960,000.00	960,000.00	15,000.00	960,000.00	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	320,000.00	320,000.00	0.00	320,000.00	
22020701	FINANCIAL CONSULTING	320,000.00	320,000.00	0.00	320,000.00	
220210	MISCELLANEOUS EXPENSES GENERAL	12,744,000.00	15,384,000.00	4,983,176.24	12,408,000.00	
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	4,779,000.00	5,769,000.00	1,868,691.09	4,653,000.00	
22021002	HONORARIUM & SITTING ALLOWANCE	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00	
22021003	PUBLICITY & ADVERTISEMENTS	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00	
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,593,000.00	1,923,000.00	622,897.03	1,551,000.00	
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	25,010,000.00	
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	15,010,000.00	
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	15,010,000.00	
23010113	PURCHASE OF COMPUTERS	0.00	0.00	0.00	2,555,518.00	
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	0.00	0.00	260,789.00	
23010118	PURCHASE OF SCANNERS	0.00	0.00	0.00	193,693.00	
23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	0.00	0.00	10,000,000.00	
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	0.00	0.00	2,000,000.00	
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	10,000,000.00	
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	10,000,000.00	
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	10,000,000.00	

011100100200		VICE-CHAIRMAN				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget	
2	EXPENDITURES	17,151,000.00	189,024,294.51	231,435,307.87	422,305,734.85	
21	PERSONNEL COST	0.00	169,563,294.51	226,636,548.66	405,448,734.85	
2101	SALARY	0.00	133,335,782.51	178,215,230.18	318,823,861.52	
210101	SALARIES AND WAGES	0.00	133,335,782.51	178,215,230.18	318,823,861.52	
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	133,335,782.51	178,215,230.18	318,823,861.52	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	36,227,512.00	48,421,318.48	86,624,873.33	

210201	ALLOWANCES	0.00	36,227,512.00	48,421,318.48	86,624,873.33
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	0.00	36,227,512.00	48,421,318.48	86,624,873.33
22	OTHER RECURRENT COSTS	17,151,000.00	19,461,000.00	4,798,759.21	16,857,000.00
2202	OVERHEAD COST	17,151,000.00	19,461,000.00	4,798,759.21	16,857,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,770,000.00	1,770,000.00	162,780.00	1,770,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,180,000.00	1,180,000.00	108,520.00	1,180,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	590,000.00	590,000.00	54,260.00	590,000.00
220202	UTILITIES - GENERAL	350,000.00	350,000.00	14,000.00	350,000.00
22020202	TELEPHONE CHARGES	350,000.00	350,000.00	14,000.00	350,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,680,000.00	1,680,000.00	231,700.00	1,680,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	720,000.00	720,000.00	99,300.00	720,000.00
22020302	BOOKS	480,000.00	480,000.00	66,200.00	480,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	480,000.00	480,000.00	66,200.00	480,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,920,000.00	1,920,000.00	30,000.00	1,920,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,280,000.00	1,280,000.00	20,000.00	1,280,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	640,000.00	640,000.00	10,000.00	640,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	280,000.00	280,000.00	0.00	280,000.00
22020701	FINANCIAL CONSULTING	280,000.00	280,000.00	0.00	280,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,151,000.00	13,461,000.00	4,360,279.21	10,857,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,593,000.00	1,923,000.00	622,897.03	1,551,000.00

011118300100	INTERNAL AUDIT				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	18,381,000.00	20,691,000.00	4,863,019.21	18,087,000.00
22	OTHER RECURRENT COSTS	18,381,000.00	20,691,000.00	4,863,019.21	18,087,000.00
2202	OVERHEAD COST	18,381,000.00	20,691,000.00	4,863,019.21	18,087,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,360,000.00	2,360,000.00	217,040.00	2,360,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,180,000.00	1,180,000.00	108,520.00	1,180,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,180,000.00	1,180,000.00	108,520.00	1,180,000.00
220202	UTILITIES - GENERAL	350,000.00	350,000.00	14,000.00	350,000.00
22020202	TELEPHONE CHARGES	350,000.00	350,000.00	14,000.00	350,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,680,000.00	1,680,000.00	231,700.00	1,680,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	720,000.00	720,000.00	99,300.00	720,000.00
22020302	BOOKS	480,000.00	480,000.00	66,200.00	480,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	480,000.00	480,000.00	66,200.00	480,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,560,000.00	2,560,000.00	40,000.00	2,560,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,280,000.00	1,280,000.00	20,000.00	1,280,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,280,000.00	1,280,000.00	20,000.00	1,280,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	280,000.00	280,000.00	0.00	280,000.00
22020701	FINANCIAL CONSULTING	280,000.00	280,000.00	0.00	280,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,151,000.00	13,461,000.00	4,360,279.21	10,857,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,593,000.00	1,923,000.00	622,897.03	1,551,000.00

011200100100	THE LEGISLATIVE COUNCIL				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget

2	EXPENDITURES	18,096,000.00	213,799,093.82	263,353,201.57	480,231,002.94
21	PERSONNEL COST	0.00	193,393,093.82	258,487,212.36	462,429,002.94
2101	SALARY	0.00	139,051,825.81	185,855,234.64	332,491,692.95
210101	SALARIES AND WAGES	0.00	139,051,825.81	185,855,234.64	332,491,692.95
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	139,051,825.81	185,855,234.64	332,491,692.95
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	54,341,268.00	72,631,977.72	129,937,309.99
210201	ALLOWANCES	0.00	54,341,268.00	72,631,977.72	129,937,309.99
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	0.00	54,341,268.00	72,631,977.72	129,937,309.99
22	OTHER RECURRENT COSTS	18,096,000.00	20,406,000.00	4,865,989.21	17,802,000.00
2202	OVERHEAD COST	18,096,000.00	20,406,000.00	4,865,989.21	17,802,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,065,000.00	2,065,000.00	189,910.00	2,065,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,180,000.00	1,180,000.00	108,520.00	1,180,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	885,000.00	885,000.00	81,390.00	885,000.00
220202	UTILITIES - GENERAL	400,000.00	400,000.00	16,000.00	400,000.00
22020202	TELEPHONE CHARGES	400,000.00	400,000.00	16,000.00	400,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,920,000.00	1,920,000.00	264,800.00	1,920,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	720,000.00	720,000.00	99,300.00	720,000.00
22020302	BOOKS	480,000.00	480,000.00	66,200.00	480,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	720,000.00	720,000.00	99,300.00	720,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,240,000.00	2,240,000.00	35,000.00	2,240,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,280,000.00	1,280,000.00	20,000.00	1,280,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	960,000.00	960,000.00	15,000.00	960,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	320,000.00	320,000.00	0.00	320,000.00
22020701	FINANCIAL CONSULTING	320,000.00	320,000.00	0.00	320,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,151,000.00	13,461,000.00	4,360,279.21	10,857,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,593,000.00	1,923,000.00	622,897.03	1,551,000.00

016100100100	Office of the Secretary to LGC				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	18,471,000.00	20,781,000.00	4,865,019.21	18,177,000.00
22	OTHER RECURRENT COSTS	18,471,000.00	20,781,000.00	4,865,019.21	18,177,000.00
2202	OVERHEAD COST	18,471,000.00	20,781,000.00	4,865,019.21	18,177,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,360,000.00	2,360,000.00	217,040.00	2,360,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,180,000.00	1,180,000.00	108,520.00	1,180,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,180,000.00	1,180,000.00	108,520.00	1,180,000.00
220202	UTILITIES - GENERAL	400,000.00	400,000.00	16,000.00	400,000.00
22020202	TELEPHONE CHARGES	400,000.00	400,000.00	16,000.00	400,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,680,000.00	1,680,000.00	231,700.00	1,680,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	720,000.00	720,000.00	99,300.00	720,000.00
22020302	BOOKS	480,000.00	480,000.00	66,200.00	480,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	480,000.00	480,000.00	66,200.00	480,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,560,000.00	2,560,000.00	40,000.00	2,560,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,280,000.00	1,280,000.00	20,000.00	1,280,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,280,000.00	1,280,000.00	20,000.00	1,280,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	320,000.00	320,000.00	0.00	320,000.00
22020701	FINANCIAL CONSULTING	320,000.00	320,000.00	0.00	320,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,151,000.00	13,461,000.00	4,360,279.21	10,857,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00

22021002	HONORARIUM & SITTING ALLOWANCE	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,593,000.00	1,923,000.00	622,897.03	1,551,000.00

012500100100 DEPARTMENT OF PERSONNEL MANAGEMENT					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	108,744,390.00	158,698,005.00	74,960,048.21	249,468,074.28
21	PERSONNEL COST	90,123,390.00	137,767,005.00	70,063,929.00	231,141,074.28
2101	SALARY	90,123,390.00	137,767,005.00	70,063,929.00	157,974,000.00
210101	SALARIES AND WAGES	90,123,390.00	137,767,005.00	70,063,929.00	157,974,000.00
21010101	SALARY	90,123,390.00	137,767,005.00	70,063,929.00	157,974,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	73,167,074.28
210201	ALLOWANCES	0.00	0.00	0.00	73,167,074.28
21020101	REGULAR ALLOWANCE	0.00	0.00	0.00	73,167,074.28
22	OTHER RECURRENT COSTS	18,621,000.00	20,931,000.00	4,896,119.21	18,327,000.00
2202	OVERHEAD COST	18,621,000.00	20,931,000.00	4,896,119.21	18,327,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,360,000.00	2,360,000.00	217,040.00	2,360,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,180,000.00	1,180,000.00	108,520.00	1,180,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,180,000.00	1,180,000.00	108,520.00	1,180,000.00
220202	UTILITIES - GENERAL	350,000.00	350,000.00	14,000.00	350,000.00
22020202	TELEPHONE CHARGES	350,000.00	350,000.00	14,000.00	350,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,920,000.00	1,920,000.00	264,800.00	1,920,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	720,000.00	720,000.00	99,300.00	720,000.00
22020302	BOOKS	480,000.00	480,000.00	66,200.00	480,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	720,000.00	720,000.00	99,300.00	720,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,560,000.00	2,560,000.00	40,000.00	2,560,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,280,000.00	1,280,000.00	20,000.00	1,280,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,280,000.00	1,280,000.00	20,000.00	1,280,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	280,000.00	280,000.00	0.00	280,000.00
22020701	FINANCIAL CONSULTING	280,000.00	280,000.00	0.00	280,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,151,000.00	13,461,000.00	4,360,279.21	10,857,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,593,000.00	1,923,000.00	622,897.03	1,551,000.00

021500100100 DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	178,833,096.00	328,341,546.80	140,618,033.21	343,936,757.00
21	PERSONNEL COST	161,682,096.00	268,880,546.80	134,440,274.00	274,079,667.00
2101	SALARY	161,682,096.00	268,880,546.80	134,440,274.00	274,079,667.00
210101	SALARIES AND WAGES	161,682,096.00	268,880,546.80	134,440,274.00	274,079,667.00
21010101	SALARY	161,682,096.00	268,880,546.80	134,440,274.00	274,079,667.00
22	OTHER RECURRENT COSTS	17,151,000.00	19,461,000.00	4,798,759.21	16,857,000.00
2202	OVERHEAD COST	17,151,000.00	19,461,000.00	4,798,759.21	16,857,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,770,000.00	1,770,000.00	162,780.00	1,770,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	590,000.00	590,000.00	54,260.00	590,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,180,000.00	1,180,000.00	108,520.00	1,180,000.00
220202	UTILITIES - GENERAL	350,000.00	350,000.00	14,000.00	350,000.00
22020202	TELEPHONE CHARGES	350,000.00	350,000.00	14,000.00	350,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,680,000.00	1,680,000.00	231,700.00	1,680,000.00

22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	720,000.00	720,000.00	99,300.00	720,000.00
22020302	BOOKS	480,000.00	480,000.00	66,200.00	480,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	480,000.00	480,000.00	66,200.00	480,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,920,000.00	1,920,000.00	30,000.00	1,920,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	640,000.00	640,000.00	10,000.00	640,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,280,000.00	1,280,000.00	20,000.00	1,280,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	280,000.00	280,000.00	0.00	280,000.00
22020701	FINANCIAL CONSULTING	280,000.00	280,000.00	0.00	280,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,151,000.00	13,461,000.00	4,360,279.21	10,857,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,593,000.00	1,923,000.00	622,897.03	1,551,000.00
23	CAPITAL EXPENDITURE	0.00	40,000,000.00	1,379,000.00	53,000,090.00
2301	FIXED ASSETS PURCHASED	0.00	15,000,000.00	0.00	19,120,698.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	15,000,000.00	0.00	19,120,698.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	15,000,000.00	0.00	10,000,000.00
23010138	PURCHASE OF OTHER MINOR OFFICE AND IT EQUIPMENT	0.00	0.00	0.00	9,120,698.00
2302	CONSTRUCTION / PROVISION	0.00	25,000,000.00	1,379,000.00	13,879,392.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	25,000,000.00	1,379,000.00	13,879,392.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	25,000,000.00	1,379,000.00	5,879,392.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	0.00	0.00	0.00	8,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	0.00	0.00	0.00	20,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0.00	0.00	0.00	20,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	0.00	0.00	0.00	20,000,000.00

022000100100 DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Actuals to Date January to December	2026 Approved Budget
2	EXPENDITURES	377,741,604.00	922,021,170.70	489,922,613.13	996,596,708.00
21	PERSONNEL COST	303,527,800.00	777,527,866.70	397,607,048.00	791,304,097.00
2101	SALARY	82,651,956.00	161,436,000.00	86,290,000.00	128,670,000.00
210101	SALARIES AND WAGES	82,651,956.00	161,436,000.00	86,290,000.00	128,670,000.00
21010101	SALARY	82,651,956.00	161,436,000.00	86,290,000.00	128,670,000.00
2103	SOCIAL BENEFITS	220,875,844.00	616,091,866.70	311,317,048.00	662,634,097.00
210301	SOCIAL BENEFITS	220,875,844.00	616,091,866.70	311,317,048.00	662,634,097.00
21030101	GRATUITY	0.00	0.00	0.00	40,000,000.00
21030102	PENSION	220,875,844.00	616,091,866.70	311,317,048.00	622,634,097.00
22	OTHER RECURRENT COSTS	74,213,804.00	144,493,304.00	92,315,565.13	205,292,611.00
2202	OVERHEAD COST	17,241,000.00	19,551,000.00	4,800,759.21	16,947,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,770,000.00	1,770,000.00	162,780.00	1,770,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,180,000.00	1,180,000.00	108,520.00	1,180,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	590,000.00	590,000.00	54,260.00	590,000.00
220202	UTILITIES - GENERAL	400,000.00	400,000.00	16,000.00	400,000.00
22020202	TELEPHONE CHARGES	400,000.00	400,000.00	16,000.00	400,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,680,000.00	1,680,000.00	231,700.00	1,680,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	720,000.00	720,000.00	99,300.00	720,000.00
22020302	BOOKS	480,000.00	480,000.00	66,200.00	480,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	480,000.00	480,000.00	66,200.00	480,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,920,000.00	1,920,000.00	30,000.00	1,920,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	640,000.00	640,000.00	10,000.00	640,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,280,000.00	1,280,000.00	20,000.00	1,280,000.00

220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	320,000.00	320,000.00	0.00	320,000.00
22020701	FINANCIAL CONSULTING	320,000.00	320,000.00	0.00	320,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,151,000.00	13,461,000.00	4,360,279.21	10,857,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,593,000.00	1,923,000.00	622,897.03	1,551,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	56,972,804.00	124,942,304.00	87,514,805.92	188,345,611.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	56,972,804.00	124,942,304.00	87,514,805.92	188,345,611.00
22040103	GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT	4,800,000.00	10,000,000.00	16,400,000.00	32,799,999.00
22040104	GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND	4,800,000.00	10,000,000.00	4,000,000.00	8,000,000.00
22040105	GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT	14,400,000.00	28,800,000.00	14,400,000.00	28,800,000.00
22040107	GRANTS TO LOCAL GOVERNMENT - RECURRENT	3,000,000.00	8,000,000.00	15,942,000.00	45,200,000.00
22040109	GRANTS TO EMIRATE COUNCIL - RECURRENT	25,172,804.00	58,142,304.00	32,772,805.92	65,545,612.00
22040115	2% TRAINING FUND	4,800,000.00	10,000,000.00	4,000,000.00	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	830,026,537.00	1,829,397,775.06	1,017,419,941.71	1,410,948,486.37
21	PERSONNEL COST	117,368,537.00	232,377,000.00	115,938,500.00	205,293,000.00
2101	SALARY	117,368,537.00	232,377,000.00	115,938,500.00	205,293,000.00
210101	SALARIES AND WAGES	117,368,537.00	232,377,000.00	115,938,500.00	205,293,000.00
21010101	SALARY	117,368,537.00	232,377,000.00	115,938,500.00	205,293,000.00
22	OTHER RECURRENT COSTS	17,676,000.00	19,986,000.00	4,828,889.21	17,382,000.00
2202	OVERHEAD COST	17,676,000.00	19,986,000.00	4,828,889.21	17,382,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,065,000.00	2,065,000.00	189,910.00	2,065,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	885,000.00	885,000.00	81,390.00	885,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,180,000.00	1,180,000.00	108,520.00	1,180,000.00
220202	UTILITIES - GENERAL	300,000.00	300,000.00	12,000.00	300,000.00
22020202	TELEPHONE CHARGES	300,000.00	300,000.00	12,000.00	300,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,680,000.00	1,680,000.00	231,700.00	1,680,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	720,000.00	720,000.00	99,300.00	720,000.00
22020302	BOOKS	480,000.00	480,000.00	66,200.00	480,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	480,000.00	480,000.00	66,200.00	480,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,240,000.00	2,240,000.00	35,000.00	2,240,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	960,000.00	960,000.00	15,000.00	960,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,280,000.00	1,280,000.00	20,000.00	1,280,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	240,000.00	240,000.00	0.00	240,000.00
22020701	FINANCIAL CONSULTING	240,000.00	240,000.00	0.00	240,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,151,000.00	13,461,000.00	4,360,279.21	10,857,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,593,000.00	1,923,000.00	622,897.03	1,551,000.00
23	CAPITAL EXPENDITURE	694,982,000.00	1,577,034,775.06	896,652,552.50	1,188,273,486.37
2301	FIXED ASSETS PURCHASED	0.00	30,000,000.00	3,500,000.00	61,400,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	30,000,000.00	3,500,000.00	61,400,000.00
23010104	PURCHASE OF MOTOR CYCLES / TRICYCLE	0.00	0.00	0.00	19,898,689.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	30,000,000.00	3,500,000.00	30,101,311.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	0.00	0.00	10,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	0.00	0.00	1,400,000.00

2302	CONSTRUCTION / PROVISION	694,982,000.00	1,547,034,775.06	893,152,552.50	926,873,486.37
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	694,982,000.00	1,547,034,775.06	893,152,552.50	926,873,486.37
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	3,161,298.00	1,500,000.00	23,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	694,982,000.00	1,543,873,477.06	891,652,552.50	903,873,486.37
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	200,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	200,000,000.00
23030128	REHABILITATION/REPAIRS- RELIGIOUS BUILDINGS	0.00	0.00	0.00	200,000,000.00

023800100100 DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	56,206,221.00	96,723,000.00	42,287,016.24	94,824,000.00
21	PERSONNEL COST	36,082,221.00	73,959,000.00	36,770,000.00	75,036,000.00
2101	SALARY	36,082,221.00	73,959,000.00	36,770,000.00	75,036,000.00
210101	SALARIES AND WAGES	36,082,221.00	73,959,000.00	36,770,000.00	75,036,000.00
21010101	SALARY	36,082,221.00	73,959,000.00	36,770,000.00	75,036,000.00
22	OTHER RECURRENT COSTS	20,124,000.00	22,764,000.00	5,517,016.24	19,788,000.00
2202	OVERHEAD COST	20,124,000.00	22,764,000.00	5,517,016.24	19,788,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,360,000.00	2,360,000.00	217,040.00	2,360,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,180,000.00	1,180,000.00	108,520.00	1,180,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,180,000.00	1,180,000.00	108,520.00	1,180,000.00
220202	UTILITIES - GENERAL	300,000.00	300,000.00	12,000.00	300,000.00
22020202	TELEPHONE CHARGES	300,000.00	300,000.00	12,000.00	300,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,920,000.00	1,920,000.00	264,800.00	1,920,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	720,000.00	720,000.00	99,300.00	720,000.00
22020302	BOOKS	480,000.00	480,000.00	66,200.00	480,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	720,000.00	720,000.00	99,300.00	720,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,560,000.00	2,560,000.00	40,000.00	2,560,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,280,000.00	1,280,000.00	20,000.00	1,280,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,280,000.00	1,280,000.00	20,000.00	1,280,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	240,000.00	240,000.00	0.00	240,000.00
22020701	FINANCIAL CONSULTING	240,000.00	240,000.00	0.00	240,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	12,744,000.00	15,384,000.00	4,983,176.24	12,408,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00

051400100100 DEPARTMENT OF SOCIAL WELFARE DEPARTMENT					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	154,848,360.00	282,885,243.84	117,097,381.21	883,585,486.00
21	PERSONNEL COST	137,607,360.00	263,334,243.84	112,296,622.00	286,638,486.00
2101	SALARY	137,607,360.00	263,334,243.84	112,296,622.00	286,638,486.00
210101	SALARIES AND WAGES	137,607,360.00	263,334,243.84	112,296,622.00	286,638,486.00
21010101	SALARY	137,607,360.00	263,334,243.84	112,296,622.00	286,638,486.00
22	OTHER RECURRENT COSTS	17,241,000.00	19,551,000.00	4,800,759.21	16,947,000.00
2202	OVERHEAD COST	17,241,000.00	19,551,000.00	4,800,759.21	16,947,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,770,000.00	1,770,000.00	162,780.00	1,770,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	590,000.00	590,000.00	54,260.00	590,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,180,000.00	1,180,000.00	108,520.00	1,180,000.00
220202	UTILITIES - GENERAL	400,000.00	400,000.00	16,000.00	400,000.00
22020202	TELEPHONE CHARGES	400,000.00	400,000.00	16,000.00	400,000.00

220203	MATERIALS & SUPPLIES - GENERAL	1,680,000.00	1,680,000.00	231,700.00	1,680,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	720,000.00	720,000.00	99,300.00	720,000.00
22020302	BOOKS	480,000.00	480,000.00	66,200.00	480,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	480,000.00	480,000.00	66,200.00	480,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,920,000.00	1,920,000.00	30,000.00	1,920,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	640,000.00	640,000.00	10,000.00	640,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,280,000.00	1,280,000.00	20,000.00	1,280,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	320,000.00	320,000.00	0.00	320,000.00
22020701	FINANCIAL CONSULTING	320,000.00	320,000.00	0.00	320,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,151,000.00	13,461,000.00	4,360,279.21	10,857,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,593,000.00	1,923,000.00	622,897.03	1,551,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	580,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	580,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	580,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00	0.00	80,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	400,000,000.00
23020128	CONSTRUCTION OF IRELIGIOUS BUILDINGS	0.00	0.00	0.00	100,000,000.00

051700100100	DEPARTMENT OF EDUCATION				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	18,201,000.00	28,511,000.00	4,859,019.21	57,907,000.00
22	OTHER RECURRENT COSTS	18,201,000.00	20,511,000.00	4,859,019.21	17,907,000.00
2202	OVERHEAD COST	18,201,000.00	20,511,000.00	4,859,019.21	17,907,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,360,000.00	2,360,000.00	217,040.00	2,360,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,180,000.00	1,180,000.00	108,520.00	1,180,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,180,000.00	1,180,000.00	108,520.00	1,180,000.00
220202	UTILITIES - GENERAL	250,000.00	250,000.00	10,000.00	250,000.00
22020202	TELEPHONE CHARGES	250,000.00	250,000.00	10,000.00	250,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,680,000.00	1,680,000.00	231,700.00	1,680,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	720,000.00	720,000.00	99,300.00	720,000.00
22020302	BOOKS	480,000.00	480,000.00	66,200.00	480,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	480,000.00	480,000.00	66,200.00	480,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,560,000.00	2,560,000.00	40,000.00	2,560,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,280,000.00	1,280,000.00	20,000.00	1,280,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,280,000.00	1,280,000.00	20,000.00	1,280,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	200,000.00	200,000.00	0.00	200,000.00
22020701	FINANCIAL CONSULTING	200,000.00	200,000.00	0.00	200,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,151,000.00	13,461,000.00	4,360,279.21	10,857,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,593,000.00	1,923,000.00	622,897.03	1,551,000.00
23	CAPITAL EXPENDITURE	0.00	8,000,000.00	0.00	40,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	20,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	20,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	0.00	0.00	20,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	10,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	10,000,000.00

23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00	0.00	10,000,000.00
2303	REHABILITATION / REPAIRS	0.00	8,000,000.00	0.00	10,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	8,000,000.00	0.00	10,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	8,000,000.00	0.00	10,000,000.00

051702600100 LOCAL EDUCATION AUTHORITY					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	0.00	2,583,418,460.82	3,756,245,177.06	2,146,328,114.00
21	PERSONNEL COST	0.00	2,583,418,460.82	3,756,245,177.06	2,146,328,114.00
2101	SALARY	0.00	2,583,418,460.82	3,756,245,177.06	2,146,328,114.00
210101	SALARIES AND WAGES	0.00	2,583,418,460.82	3,756,245,177.06	2,146,328,114.00
21010101	SALARY	0.00	2,583,418,460.82	3,756,245,177.06	2,146,328,114.00

052100100100 DEPARTMENT OF PRIMARY HEALTH CARE					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	422,147,355.00	887,502,976.80	441,017,749.21	861,668,915.00
21	PERSONNEL COST	403,766,355.00	866,811,976.80	436,154,730.00	810,581,915.00
2101	SALARY	403,766,355.00	866,811,976.80	436,154,730.00	810,581,915.00
210101	SALARIES AND WAGES	403,766,355.00	866,811,976.80	436,154,730.00	810,581,915.00
21010101	SALARY	403,766,355.00	866,811,976.80	436,154,730.00	810,581,915.00
22	OTHER RECURRENT COSTS	18,381,000.00	20,691,000.00	4,863,019.21	18,087,000.00
2202	OVERHEAD COST	18,381,000.00	20,691,000.00	4,863,019.21	18,087,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,360,000.00	2,360,000.00	217,040.00	2,360,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,180,000.00	1,180,000.00	108,520.00	1,180,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,180,000.00	1,180,000.00	108,520.00	1,180,000.00
220202	UTILITIES - GENERAL	350,000.00	350,000.00	14,000.00	350,000.00
22020202	TELEPHONE CHARGES	350,000.00	350,000.00	14,000.00	350,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,680,000.00	1,680,000.00	231,700.00	1,680,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	720,000.00	720,000.00	99,300.00	720,000.00
22020302	BOOKS	480,000.00	480,000.00	66,200.00	480,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	480,000.00	480,000.00	66,200.00	480,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,560,000.00	2,560,000.00	40,000.00	2,560,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,280,000.00	1,280,000.00	20,000.00	1,280,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,280,000.00	1,280,000.00	20,000.00	1,280,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	280,000.00	280,000.00	0.00	280,000.00
22020701	FINANCIAL CONSULTING	280,000.00	280,000.00	0.00	280,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,151,000.00	13,461,000.00	4,360,279.21	10,857,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,593,000.00	1,923,000.00	622,897.03	1,551,000.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	33,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	26,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	26,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	0.00	0.00	6,000,000.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	0.00	0.00	0.00	20,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	7,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	7,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	0.00	0.00	0.00	7,000,000.00

053500100100 DEPARTMENT OF ENVIRONMENTAL SANITATION					
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Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	17,856,000.00	20,166,000.00	4,832,889.21	17,562,000.00
22	OTHER RECURRENT COSTS	17,856,000.00	20,166,000.00	4,832,889.21	17,562,000.00
2202	OVERHEAD COST	17,856,000.00	20,166,000.00	4,832,889.21	17,562,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,065,000.00	2,065,000.00	189,910.00	2,065,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	885,000.00	885,000.00	81,390.00	885,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,180,000.00	1,180,000.00	108,520.00	1,180,000.00
220202	UTILITIES - GENERAL	400,000.00	400,000.00	16,000.00	400,000.00
22020202	TELEPHONE CHARGES	400,000.00	400,000.00	16,000.00	400,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,680,000.00	1,680,000.00	231,700.00	1,680,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	720,000.00	720,000.00	99,300.00	720,000.00
22020302	BOOKS	480,000.00	480,000.00	66,200.00	480,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	480,000.00	480,000.00	66,200.00	480,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,240,000.00	2,240,000.00	35,000.00	2,240,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	960,000.00	960,000.00	15,000.00	960,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,280,000.00	1,280,000.00	20,000.00	1,280,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	320,000.00	320,000.00	0.00	320,000.00
22020701	FINANCIAL CONSULTING	320,000.00	320,000.00	0.00	320,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,151,000.00	13,461,000.00	4,360,279.21	10,857,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,186,000.00	3,846,000.00	1,245,794.06	3,102,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,593,000.00	1,923,000.00	622,897.03	1,551,000.00