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| State | Niger |
| Local Government | Wushishi |
| Year | 2026 |

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

| Revenue by Economic | 2026 Budget |
|--------------------------|-------------------------|
| Opening Balance | - |
| Statutory Allocation | 2,774,057,319.80 |
| VAT | 2,665,540,146.29 |
| Other FAAC | - |
| LG IGR | 24,138,000.00 |
| Share of State IGR | 514,087,248.27 |
| Other (Capital Receipts) | - |
| Total Revenue | 5,977,822,714.35 |

| Expenditure by Economic | 2026 Budget |
|---------------------------------|-------------------------|
| Personnel | 2,420,549,926.68 |
| Grants / Contributions to State | - |
| Other Recurrent | 445,364,928.95 |
| Capital | 3,111,907,858.73 |
| Total Expenditure | 5,977,822,714.35 |

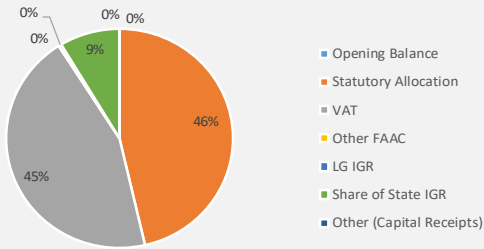
| Expenditure by Sector | 2026 Budget |
|--------------------------|-------------------------|
| Education | 1,224,552,267.00 |
| Health | 308,547,172.12 |
| Other Social | 166,167,198.28 |
| Agriculture | 184,310,410.76 |
| Other Economic | 3,356,605,359.79 |
| Administration | 737,640,306.40 |
| Law and Justice | - |
| Total Expenditure | 5,977,822,714.35 |

| Expenditure by Capital Project (10 Largest Projects) | Capital Expenditure |
|--|-------------------------|
| iv. Contribution to Urban Renewal and Rural Development | 1,223,873,486.37 |
| i. intervention to Primary Schools | 400,000,000.00 |
| ii. Intervention to PHC | 400,000,000.00 |
| iii. Contribution to Ward Development Project | 240,000,000.00 |
| i. Construction of 20 shops capacity L-Shape Complex At Wushishi | 150,000,000.00 |
| ii. Procurement of 5 Nos. Official vehicle Corolla LE 2008 At 15,000,000 each for Vice C | 90,000,000.00 |
| i. Contribution to Local Government Pilgrims | 78,000,000.00 |
| i. Extension/Installation of 300KVA/33KV/0.45 line from Behind M.I Wushishi House to | 50,041,540.92 |
| i. Extension/Installation of 300KVA/33KV/0.45 line from Wushishi Police Station to Bac | 49,000,000.00 |
| iii. Purchase of 2 Nos. of Hiace 18 sitter Bus 2015 at 22,500,000 each | 45,000,000.00 |
| i. Renovation of Wushishi Local Government Secretariate, Wushishi | 40,000,000.00 |
| <i>Other Capital Projects</i> | 745,992,831.44 |
| Total | 3,111,907,858.73 |

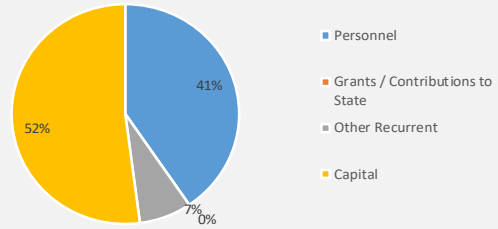
| Expenditure by Ward | 2026 Budget - Total Expenditure | |
|---------------------|---------------------------------|-------------------------|
| | Total Expenditure | Capital Expenditure |
| SABON GARI | - | - |
| KWATA | - | - |
| BARWA | - | - |
| LOKOGOMA | - | - |
| MAITO | - | - |
| KODO | - | - |
| GWARJIKO | - | - |
| ZUNGERU | - | - |
| T/YAMIGI | - | - |
| AKARE | - | - |
| KANWURI | - | - |
| LG WIDE | 5,977,822,714.35 | 3,111,907,858.73 |
| OUTSIDE LG | - | - |
| Total | 5,977,822,714.35 | 3,111,907,858.73 |

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

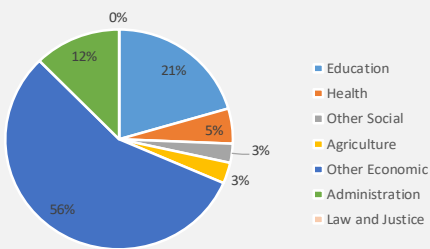
Where is the Money coming from?



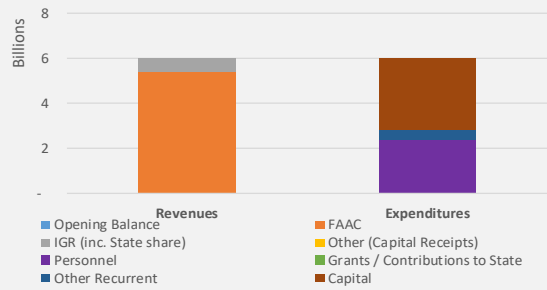
What is the Money being spent On?



Who is Spending the Money?



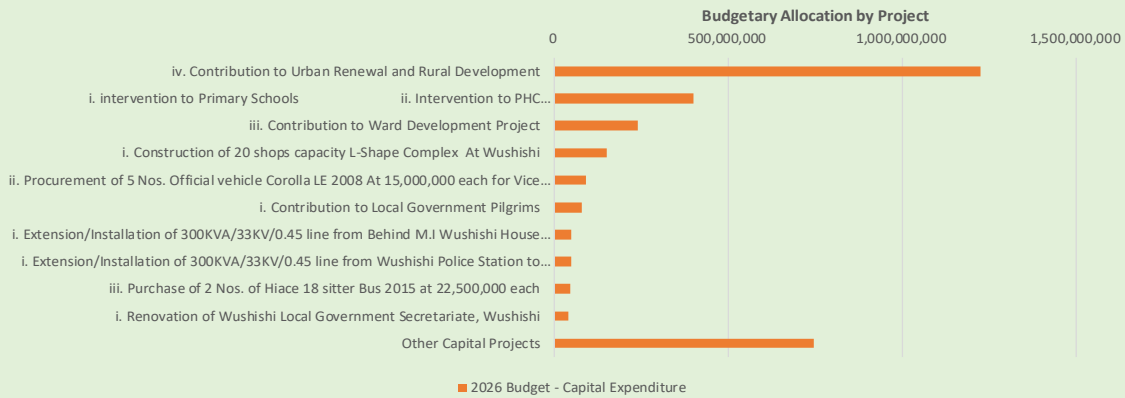
Inflows and Outflows



Where is the Money being Spent?



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



126325 - WUSHISHI Local Government, Niger State - 2026 Budget: Summary

| Item | 2024 Full Year Actuals | 2025 Original Budget | 2025 Performance January to September | 2026 Approved Budget |
|--|-------------------------------|-----------------------------|--|-----------------------------|
| Opening Balance | | | | |
| Recurrent Revenue | 3,294,043,644.50 | 4,830,312,648.66 | 3,936,625,230.10 | 5,977,822,714.35 |
| 11 - GOVERNMENT SHARE OF FAAC | 3,221,315,991.88 | 3,826,070,135.63 | 3,831,754,491.81 | 5,439,597,466.08 |
| 12 - INDEPENDENT REVENUE | 72,727,652.62 | 1,004,242,513.03 | 104,870,738.29 | 538,225,248.27 |
| | | | | |
| Recurrent Expenditure | 1,402,118,346.14 | 2,185,838,352.39 | 735,645,243.76 | 2,865,914,855.63 |
| 21 - PERSONNEL COST | 1,211,339,288.83 | 1,740,694,100.39 | 488,681,854.87 | 2,420,549,926.68 |
| 22 - OTHER RECURRENT COSTS | 190,779,057.31 | 445,144,252.00 | 246,963,388.89 | 445,364,928.95 |
| | | | | |
| Transfer to Capital Account | 1,891,925,298.36 | 2,644,474,296.27 | 3,200,979,986.34 | 3,111,907,858.73 |
| | | | | |
| Capital Receipts | - | - | - | - |
| 13 - AID AND GRANTS | - | - | - | - |
| 14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS | - | - | - | - |
| | | | | |
| 23 - CAPITAL EXPENDITURE | 1,282,862,649.18 | 2,644,474,296.27 | 2,002,589,993.17 | 3,111,907,858.73 |
| | | | | |
| Total Revenue (including OB) | 3,294,043,644.50 | 4,830,312,648.66 | 3,936,625,230.10 | 5,977,822,714.35 |
| Total Expenditure | 2,684,980,995.32 | 4,830,312,648.66 | 2,738,235,236.93 | 5,977,822,714.35 |

126325 - WUSHISHI 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 | 2,420,549,926.68 | 445,364,928.95 | 2,865,914,855.63 | 3,111,907,858.73 | 5,977,822,714.35 |
| 010000000000 | ADMINISTRATION SECTOR | 176,349,306.40 | 71,291,000.00 | 247,640,306.40 | 490,000,000.00 | 737,640,306.40 |
| 011100000000 | OFFICE OF THE LG CHAIRMAN | 45,498,199.08 | 35,545,500.00 | 81,043,699.08 | 490,000,000.00 | 571,043,699.08 |
| 011100100100 | CHAIRMAN | 26,699,837.49 | 12,494,500.00 | 39,194,337.49 | 490,000,000.00 | 529,194,337.49 |
| 011100100200 | VICE-CHAIRMAN | 18,798,361.59 | 11,192,000.00 | 29,990,361.59 | - | 29,990,361.59 |
| 011118300100 | INTERNAL AUDIT | - | 11,859,000.00 | 11,859,000.00 | - | 11,859,000.00 |
| 011200000000 | LOCAL GOVT COUNCIL | 21,440,213.92 | 11,776,500.00 | 33,216,713.92 | - | 33,216,713.92 |
| 011200100100 | THE LEGISLATIVE COUNCIL | 21,440,213.92 | 11,776,500.00 | 33,216,713.92 | - | 33,216,713.92 |
| 016100000000 | OFFICE OF THE SECRETARY TO LGC | - | 11,938,000.00 | 11,938,000.00 | - | 11,938,000.00 |
| 016100100100 | Office of the Secretary to LGC | - | 11,938,000.00 | 11,938,000.00 | - | 11,938,000.00 |
| 012500000000 | DEPARTMENT OF PERSONNEL MANAGEMENT | 109,410,893.40 | 12,031,000.00 | 121,441,893.40 | - | 121,441,893.40 |
| 012500100100 | DEPARTMENT OF PERSONNEL MANAGEMENT | 109,410,893.40 | 12,031,000.00 | 121,441,893.40 | - | 121,441,893.40 |
| 020000000000 | ECONOMIC SECTOR | 787,362,314.31 | 327,638,428.95 | 1,115,000,743.26 | 2,425,915,027.29 | 3,540,915,770.55 |
| 021500000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 62,118,410.76 | 11,192,000.00 | 73,310,410.76 | 111,000,000.00 | 184,310,410.76 |
| 021500100100 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 62,118,410.76 | 11,192,000.00 | 73,310,410.76 | 111,000,000.00 | 184,310,410.76 |
| 022000000000 | DEPARTMENT OF FINANCE AND SUPPLY (TREASURY) | 667,598,303.55 | 291,985,928.95 | 959,584,232.50 | - | 959,584,232.50 |
| 022000100100 | DEPARTMENT OF FINANCE AND SUPPLY (TREASURY) | 667,598,303.55 | 291,985,928.95 | 959,584,232.50 | - | 959,584,232.50 |
| 023400000000 | DEPARTMENT OF WORKS AND HOUSING | 50,307,600.00 | 11,446,500.00 | 61,754,100.00 | 2,314,915,027.29 | 2,376,669,127.29 |
| 023400100100 | DEPARTMENT OF WORKS AND HOUSING | 50,307,600.00 | 11,446,500.00 | 61,754,100.00 | 2,314,915,027.29 | 2,376,669,127.29 |
| 023800000000 | DEPARTMENT OF PLANNING RESEARCH AND STATISTICS | 7,338,000.00 | 13,014,000.00 | 20,352,000.00 | - | 20,352,000.00 |
| 023800100100 | DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS | 7,338,000.00 | 13,014,000.00 | 20,352,000.00 | - | 20,352,000.00 |
| 050000000000 | SOCIAL SECTOR | 1,456,838,305.96 | 46,435,500.00 | 1,503,273,805.96 | 195,992,831.44 | 1,699,266,637.40 |
| 051400000000 | DEPARTMENT OF SOCIAL WELFARE DEPARTMENT | 45,291,698.28 | 11,271,000.00 | 56,562,698.28 | 98,000,000.00 | 154,562,698.28 |
| 051400100100 | DEPARTMENT OF SOCIAL WELFARE DEPARTMENT | 45,291,698.28 | 11,271,000.00 | 56,562,698.28 | 98,000,000.00 | 154,562,698.28 |
| 051700000000 | DEPARTMENT OF EDUCATION | 1,172,851,267.00 | 11,701,000.00 | 1,184,552,267.00 | 40,000,000.00 | 1,224,552,267.00 |
| 051700100100 | DEPARTMENT OF EDUCATION | - | 11,701,000.00 | 11,701,000.00 | 40,000,000.00 | 51,701,000.00 |
| 051702600100 | LOCAL EDUCATION AUTHORITY | 1,172,851,267.00 | - | 1,172,851,267.00 | - | 1,172,851,267.00 |
| 052100000000 | DEPARTMENT OF PRIMARY HEALTH CARE | 238,695,340.68 | 11,859,000.00 | 250,554,340.68 | 57,992,831.44 | 308,547,172.12 |
| 052100100100 | DEPARTMENT OF PRIMARY HEALTH CARE | 238,695,340.68 | 11,859,000.00 | 250,554,340.68 | 57,992,831.44 | 308,547,172.12 |
| 053500000000 | DEPARTMENT OF ENVIRONMENTAL SANITATION | - | 11,604,500.00 | 11,604,500.00 | - | 11,604,500.00 |
| 053500100100 | DEPARTMENT OF ENVIRONMENTAL SANITATION | - | 11,604,500.00 | 11,604,500.00 | - | 11,604,500.00 |

126325 - WUSHISHI Local Government, Niger State - 2026 Budget: Total Revenue by Administrative Unit

| Code | Administrative Unit | 2024 Full Year Actuals | 2025 Original Budget | 2025 Performance January to September | 2026 Approved Budget |
|---------------------|--|-------------------------|-------------------------|---------------------------------------|-------------------------|
| | Total Revenue | 3,294,043,644.50 | 4,830,312,648.66 | 3,936,625,230.10 | 5,977,822,714.35 |
| 020000000000 | ECONOMIC SECTOR | 3,293,896,801.50 | 4,829,102,648.66 | 3,936,400,360.10 | 5,976,339,214.35 |
| 021500000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 924,850.00 | 3,506,329.00 | 869,400.00 | 7,572,500.00 |
| 021500100100 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 924,850.00 | 3,506,329.00 | 869,400.00 | 7,572,500.00 |
| 022000000000 | DEPARTMENT OF FINANCE AND SUPPLY (TREASURY) | 3,292,853,601.50 | 4,825,331,319.66 | 3,935,442,730.10 | 5,968,338,714.35 |
| 022000100100 | DEPARTMENT OF FINANCE AND SUPPLY (TREASURY) | 3,292,853,601.50 | 4,825,331,319.66 | 3,935,442,730.10 | 5,968,338,714.35 |
| 023400000000 | DEPARTMENT OF WORKS AND HOUSING | 118,350.00 | 265,000.00 | 88,230.00 | 428,000.00 |
| 023400100100 | DEPARTMENT OF WORKS AND HOUSING | 118,350.00 | 265,000.00 | 88,230.00 | 428,000.00 |
| 050000000000 | SOCIAL SECTOR | 146,843.00 | 1,210,000.00 | 224,870.00 | 1,483,500.00 |
| 051400000000 | DEPARTMENT OF SOCIAL WELFARE DEPARTMENT | 146,843.00 | 230,000.00 | 79,870.00 | 287,500.00 |
| 051400100100 | DEPARTMENT OF SOCIAL WELFARE DEPARTMENT | 146,843.00 | 230,000.00 | 79,870.00 | 287,500.00 |
| 052100000000 | DEPARTMENT OF PRIMARY HEALTH CARE | - | 980,000.00 | 145,000.00 | 1,196,000.00 |
| 052100100100 | DEPARTMENT OF PRIMARY HEALTH CARE | - | 980,000.00 | 145,000.00 | 1,196,000.00 |

126325 - WUSHISHI Local Government, Niger State - 2026 Budget: Total Revenue by Economic Classification

| Code | Economic Item | 2024 Full Year Actuals | 2025 Original Budget | 2025 Performance January to September | 2026 Approved Budget |
|---------------|---|-------------------------|-------------------------|---------------------------------------|-------------------------|
| 1 | REVENUE | 3,294,043,644.50 | 4,830,312,648.66 | 3,936,625,230.10 | 5,977,822,714.35 |
| 11 | GOVERNMENT SHARE OF FAAC | 3,221,315,991.88 | 3,826,070,135.63 | 3,831,754,491.81 | 5,439,597,466.08 |
| 1101 | GOVERNMENT SHARE OF FAAC | 3,221,315,991.88 | 3,826,070,135.63 | 3,831,754,491.81 | 5,439,597,466.08 |
| 110101 | LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES | 1,559,484,398.10 | 1,924,238,541.85 | 1,904,490,363.81 | 2,774,057,319.80 |
| 11010101 | STATUTORY ALLOCATION | 1,559,484,398.10 | 1,924,238,541.85 | 1,904,490,363.81 | 2,774,057,319.80 |
| 110102 | LOCAL GOVERNMENT SHARE OF VAT | 1,661,831,593.78 | 1,901,831,593.78 | 1,927,264,128.00 | 2,665,540,146.29 |
| 11010201 | SHARE OF VAT | 1,661,831,593.78 | 1,901,831,593.78 | 1,927,264,128.00 | 2,665,540,146.29 |
| 12 | INDEPENDENT REVENUE | 72,727,652.62 | 1,004,242,513.03 | 104,870,738.29 | 538,225,248.27 |
| 1201 | TAX REVENUE | - | 1,000,000.00 | 242,000.00 | 1,000,000.00 |
| 120103 | OTHER TAXES | - | 1,000,000.00 | 242,000.00 | 1,000,000.00 |
| 12010301 | Community or Poll Tax | - | 250,000.00 | - | 250,000.00 |
| 12010303 | Cattle Tax (Jangali) | - | 500,000.00 | 185,000.00 | 500,000.00 |
| 12010399 | Othe special Services Tax | - | 250,000.00 | 57,000.00 | 250,000.00 |
| 1202 | NON-TAX REVENUE | 72,727,652.62 | 1,003,242,513.03 | 104,628,738.29 | 537,225,248.27 |
| 120201 | LICENCES GENERAL | 258,007.00 | 1,080,671.00 | 268,000.00 | 1,480,000.00 |
| 12020103 | Liquor Licenses | - | 500,000.00 | 145,000.00 | 500,000.00 |
| 12020104 | Cattle Trade Licenses | 128,007.00 | 262,329.00 | 80,000.00 | 300,000.00 |
| 12020105 | Hawkers Permit | 40,000.00 | 80,000.00 | - | 100,000.00 |
| 12020106 | Bicycle lincense | - | - | - | 50,000.00 |
| 12020107 | Dane Guns License | - | 40,000.00 | - | 50,000.00 |
| 12020108 | Huning License | 40,000.00 | 50,000.00 | 12,000.00 | 80,000.00 |
| 12020109 | Pit Sawing License | - | 25,000.00 | 7,000.00 | 50,000.00 |
| 12020110 | Minor Industrial License | 50,000.00 | 123,342.00 | 24,000.00 | 150,000.00 |
| 12020112 | Business Permit | - | - | - | 200,000.00 |
| 120204 | FEES GENERAL | 1,134,336.00 | 4,344,000.00 | 1,005,800.00 | 5,598,000.00 |
| 12020401 | Slauther Fees | - | 25,000.00 | - | 36,250.00 |
| 12020402 | Eating House Fees | - | 25,000.00 | - | 36,250.00 |
| 12020403 | Kiosk Fees | - | 100,000.00 | - | 145,000.00 |
| 12020404 | Bakery Fees | - | 250,000.00 | - | 362,500.00 |
| 12020412 | Mobile Sale Fees | 110,000.00 | 120,000.00 | 67,300.00 | 174,000.00 |
| 12020413 | Dispensaries and Maternity fees | - | 120,000.00 | - | 174,000.00 |
| 12020414 | Laboratory Fees | - | 60,000.00 | - | 87,000.00 |
| 12020417 | Welding Machine Fees | 25,000.00 | 40,000.00 | 24,630.00 | 58,000.00 |
| 12020421 | Battery Charge Fees | - | 15,000.00 | 11,000.00 | 21,750.00 |
| 12020423 | Panel Beater Fees | - | 25,000.00 | 7,000.00 | 36,250.00 |
| 12020424 | Volcaniser Fees | 6,350.00 | 10,000.00 | 2,600.00 | 14,500.00 |
| 12020425 | Vehicle Spare Parts sellers Fees | - | 50,000.00 | 36,000.00 | 72,500.00 |
| 12020429 | Building Materials fees | 87,000.00 | 100,000.00 | - | 125,000.00 |
| 12020434 | Barbing Saloon Fees | 2,300.00 | 20,000.00 | - | 25,000.00 |
| 12020441 | Customary Righth Of Occupancy | 120,000.00 | 150,000.00 | 40,000.00 | 187,500.00 |
| 12020444 | Letter of Identification | 26,843.00 | 80,000.00 | 39,870.00 | 100,000.00 |
| 12020451 | Forestry Exploitation Fees | - | 69,000.00 | 29,600.00 | 86,250.00 |
| 12020452 | Felling of trees fees | - | 45,000.00 | 11,600.00 | 56,250.00 |
| 12020454 | Produce buying Fees | 756,843.00 | 3,000,000.00 | 736,200.00 | 3,750,000.00 |
| 12020459 | Corn grinding Mill Fees | - | 40,000.00 | - | 50,000.00 |
| 120206 | SALES GENERAL | - | - | - | 3,200,000.00 |
| 12020601 | Sales of Fertilizer | - | - | - | 3,000,000.00 |
| 12020602 | Sales of Grains | - | - | - | 200,000.00 |
| 120207 | EARNING GENERAL | 456,000.00 | 3,400,000.00 | 2,172,740.50 | 4,160,000.00 |
| 12020701 | Earning fromMarkets | 86,000.00 | 1,600,000.00 | 1,485,072.50 | 1,840,000.00 |
| 12020702 | earnings from Motor Parks | 48,000.00 | 400,000.00 | 427,668.00 | 460,000.00 |
| 12020703 | earnings from Shops | 42,000.00 | 800,000.00 | 120,000.00 | 920,000.00 |
| 12020704 | Earnings from Cattle Market | 80,000.00 | 200,000.00 | 90,000.00 | 230,000.00 |
| 12020709 | Earning From Other Commercial Undertaking | - | - | - | 250,000.00 |

126325 - WUSHISHI 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 |
|---------------|--|------------------------|-----------------------|--|-----------------------|
| 12020799 | Earning From Other Commercial Undertaking(Private schools) | 200,000.00 | 400,000.00 | 50,000.00 | 460,000.00 |
| 120208 | RENT ON GOVERNMENT BUILDINGS - GENERAL | 780,685.00 | 3,100,000.00 | 413,237.50 | 3,300,000.00 |
| 12020803 | RENT ON GOVT BUILDINGS | 520,000.00 | 2,350,000.00 | 128,237.50 | 2,500,000.00 |
| 12020805 | RENT ON LANDED PROPERTY | 260,685.00 | 750,000.00 | 285,000.00 | 800,000.00 |
| 120209 | RENT ON LAND & OTHERS - GENERAL | 1,870,165.00 | 6,740,329.30 | 1,335,000.00 | 5,400,000.00 |
| 12020902 | Tenement Rate | 1,670,165.00 | 4,740,329.30 | 1,125,000.00 | 5,000,000.00 |
| 12020906 | Ground rent | 200,000.00 | 2,000,000.00 | 210,000.00 | 400,000.00 |
| 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 |

126325 - WUSHISHI 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>5,977,822,714.35</u> |
| 01 | FEDERATION ACCOUNT | 5,439,597,466.08 |
| 011 | FAAC DIRECT ALLOCATION | 5,439,597,466.08 |
| 01101 | FAAC DIRECT ALLOCATION | 5,439,597,466.08 |
| 02 | CONSOLIDATED REVENUE FUND | 538,225,248.27 |
| 021 | MAIN ENVELOP | 538,225,248.27 |
| 02101 | MAIN ENVELOP - BUDGETARY ALLOCATION | 538,225,248.27 |

126325 - WUSHISHI 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 | 2,684,980,995.32 | 4,830,312,648.66 | 2,738,235,236.93 | 5,977,822,714.35 |
| 01000000000 | ADMINISTRATION SECTOR | 349,446,202.92 | 320,878,350.00 | 230,018,258.75 | 737,640,306.40 |
| 01110000000 | OFFICE OF THE LG CHAIRMAN | 214,231,649.14 | 169,851,777.35 | 128,591,601.40 | 571,043,699.08 |
| 011100100100 | CHAIRMAN | 122,183,773.01 | 91,794,536.71 | 69,167,570.92 | 529,194,337.49 |
| 011100100200 | VICE-CHAIRMAN | 87,029,180.63 | 66,842,690.64 | 50,448,689.10 | 29,990,361.59 |
| 011118300100 | INTERNAL AUDIT | 5,018,695.50 | 11,214,550.00 | 8,975,341.38 | 11,859,000.00 |
| 01120000000 | LOCAL GOVT COUNCIL | 98,857,184.28 | 75,190,072.65 | 56,395,302.78 | 33,216,713.92 |
| 011200100100 | THE LEGISLATIVE COUNCIL | 98,857,184.28 | 75,190,072.65 | 56,395,302.78 | 33,216,713.92 |
| 01610000000 | OFFICE OF THE SECRETARY TO LGC | 5,062,693.50 | 11,289,550.00 | 8,991,641.38 | 11,938,000.00 |
| 016100100100 | Office of the Secretary to LGC | 5,062,693.50 | 11,289,550.00 | 8,991,641.38 | 11,938,000.00 |
| 01250000000 | DEPARTMENT OF PERSONNEL MANAGEMENT | 31,294,676.00 | 64,546,950.00 | 36,039,713.20 | 121,441,893.40 |
| 012500100100 | DEPARTMENT OF PERSONNEL MANAGEMENT | 31,294,676.00 | 64,546,950.00 | 36,039,713.20 | 121,441,893.40 |
| 02000000000 | ECONOMIC SECTOR | 2,114,376,959.60 | 3,376,717,313.81 | 2,372,156,498.33 | 3,540,915,770.55 |
| 02150000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 40,971,817.86 | 61,384,343.64 | 38,194,066.37 | 184,310,410.76 |
| 021500100100 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 40,971,817.86 | 61,384,343.64 | 38,194,066.37 | 184,310,410.76 |
| 02200000000 | DEPARTMENT OF FINANCE AND SUPPLY (TREASURY) | 736,235,442.31 | 680,659,923.90 | 296,977,939.62 | 959,584,232.50 |
| 022000100100 | DEPARTMENT OF FINANCE AND SUPPLY (TREASURY) | 736,235,442.31 | 680,659,923.90 | 296,977,939.62 | 959,584,232.50 |
| 02340000000 | DEPARTMENT OF WORKS AND HOUSING | 1,327,911,882.43 | 2,617,200,646.27 | 2,030,564,877.75 | 2,376,669,127.29 |
| 023400100100 | DEPARTMENT OF WORKS AND HOUSING | 1,327,911,882.43 | 2,617,200,646.27 | 2,030,564,877.75 | 2,376,669,127.29 |
| 02380000000 | DEPARTMENT OF PLANNING RESEARCH AND STATISTICS | 9,257,817.00 | 17,472,400.00 | 6,419,614.60 | 20,352,000.00 |
| 023800100100 | DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS | 9,257,817.00 | 17,472,400.00 | 6,419,614.60 | 20,352,000.00 |
| 05000000000 | SOCIAL SECTOR | 221,157,832.80 | 1,132,716,984.85 | 136,060,479.85 | 1,699,266,637.40 |
| 05140000000 | DEPARTMENT OF SOCIAL WELFARE DEPARTMENT | 43,011,112.87 | 144,655,603.88 | 26,061,865.09 | 154,562,698.28 |
| 051400100100 | DEPARTMENT OF SOCIAL WELFARE DEPARTMENT | 43,011,112.87 | 144,655,603.88 | 26,061,865.09 | 154,562,698.28 |
| 05170000000 | DEPARTMENT OF EDUCATION | 4,930,699.50 | 736,659,718.37 | 1,812,350.00 | 1,224,552,267.00 |
| 051700100100 | DEPARTMENT OF EDUCATION | 4,930,699.50 | 11,064,550.00 | 1,812,350.00 | 51,701,000.00 |
| 051702600100 | LOCAL EDUCATION AUTHORITY | - | 725,595,168.37 | - | 1,172,851,267.00 |
| 05210000000 | DEPARTMENT OF PRIMARY HEALTH CARE | 168,301,627.18 | 240,381,112.60 | 106,492,204.76 | 308,547,172.12 |
| 052100100100 | DEPARTMENT OF PRIMARY HEALTH CARE | 168,301,627.18 | 240,381,112.60 | 106,492,204.76 | 308,547,172.12 |
| 05350000000 | DEPARTMENT OF ENVIRONMENTAL SANITATION | 4,914,393.25 | 11,020,550.00 | 1,694,060.00 | 11,604,500.00 |
| 053500100100 | DEPARTMENT OF ENVIRONMENTAL SANITATION | 4,914,393.25 | 11,020,550.00 | 1,694,060.00 | 11,604,500.00 |

126325 - WUSHISHI 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 | 1,211,339,288.83 | 1,740,694,100.39 | 488,681,854.87 | 2,420,549,926.68 |
| 01000000000 | ADMINISTRATION SECTOR | 319,291,764.42 | 253,222,400.00 | 175,879,823.13 | 176,349,306.40 |
| 01110000000 | OFFICE OF THE LG CHAIRMAN | 199,210,135.89 | 135,940,477.35 | 101,188,409.92 | 45,498,199.08 |
| 011100100100 | CHAIRMAN | 116,903,050.26 | 79,774,336.71 | 59,380,682.20 | 26,699,837.49 |
| 011100100200 | VICE-CHAIRMAN | 82,307,085.63 | 56,166,140.64 | 41,807,727.72 | 18,798,361.59 |
| 01120000000 | LOCAL GOVT COUNCIL | 93,874,219.53 | 64,059,522.65 | 47,683,231.40 | 21,440,213.92 |
| 011200100100 | THE LEGISLATIVE COUNCIL | 93,874,219.53 | 64,059,522.65 | 47,683,231.40 | 21,440,213.92 |
| 01250000000 | DEPARTMENT OF PERSONNEL MANAGEMENT | 26,207,409.00 | 53,222,400.00 | 27,008,181.82 | 109,410,893.40 |
| 012500100100 | DEPARTMENT OF PERSONNEL MANAGEMENT | 26,207,409.00 | 53,222,400.00 | 27,008,181.82 | 109,410,893.40 |
| 02000000000 | ECONOMIC SECTOR | 690,519,572.86 | 486,805,915.54 | 183,619,781.89 | 787,362,314.31 |
| 02150000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 36,249,722.86 | 50,707,793.64 | 31,590,359.67 | 62,118,410.76 |
| 021500100100 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 36,249,722.86 | 50,707,793.64 | 31,590,359.67 | 62,118,410.76 |
| 02200000000 | DEPARTMENT OF FINANCE AND SUPPLY (TREASURY) | 610,267,367.00 | 381,129,121.90 | 121,181,223.05 | 667,598,303.55 |
| 022000100100 | DEPARTMENT OF FINANCE AND SUPPLY (TREASURY) | 610,267,367.00 | 381,129,121.90 | 121,181,223.05 | 667,598,303.55 |
| 02340000000 | DEPARTMENT OF WORKS AND HOUSING | 40,222,836.00 | 49,855,800.00 | 26,313,424.58 | 50,307,600.00 |
| 023400100100 | DEPARTMENT OF WORKS AND HOUSING | 40,222,836.00 | 49,855,800.00 | 26,313,424.58 | 50,307,600.00 |
| 02380000000 | DEPARTMENT OF PLANNING RESEARCH AND STATISTICS | 3,779,647.00 | 5,113,200.00 | 4,534,774.60 | 7,338,000.00 |
| 023800100100 | DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS | 3,779,647.00 | 5,113,200.00 | 4,534,774.60 | 7,338,000.00 |
| 05000000000 | SOCIAL SECTOR | 201,527,951.55 | 1,000,665,784.85 | 129,182,249.85 | 1,456,838,305.96 |
| 05140000000 | DEPARTMENT OF SOCIAL WELFARE DEPARTMENT | 38,245,019.87 | 45,904,053.88 | 24,534,995.09 | 45,291,698.28 |
| 051400100100 | DEPARTMENT OF SOCIAL WELFARE DEPARTMENT | 38,245,019.87 | 45,904,053.88 | 24,534,995.09 | 45,291,698.28 |
| 05170000000 | DEPARTMENT OF EDUCATION | - | 725,595,168.37 | - | 1,172,851,267.00 |
| 051702600100 | LOCAL EDUCATION AUTHORITY | - | 725,595,168.37 | - | 1,172,851,267.00 |
| 05210000000 | DEPARTMENT OF PRIMARY HEALTH CARE | 163,282,931.68 | 229,166,562.60 | 104,647,254.76 | 238,695,340.68 |
| 052100100100 | DEPARTMENT OF PRIMARY HEALTH CARE | 163,282,931.68 | 229,166,562.60 | 104,647,254.76 | 238,695,340.68 |

126325 - WUSHISHI 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 | 190,779,057.31 | 445,144,252.00 | 246,963,388.89 | 445,364,928.95 |
| 01000000000 | ADMINISTRATION SECTOR | 30,154,438.50 | 67,655,950.00 | 54,138,435.62 | 71,291,000.00 |
| 01110000000 | OFFICE OF THE LG CHAIRMAN | 15,021,513.25 | 33,911,300.00 | 27,403,191.48 | 35,545,500.00 |
| 011100100100 | CHAIRMAN | 5,280,722.75 | 12,020,200.00 | 9,786,888.72 | 12,494,500.00 |
| 011100100200 | VICE-CHAIRMAN | 4,722,095.00 | 10,676,550.00 | 8,640,961.38 | 11,192,000.00 |
| 011118300100 | INTERNAL AUDIT | 5,018,695.50 | 11,214,550.00 | 8,975,341.38 | 11,859,000.00 |
| 01120000000 | LOCAL GOVT COUNCIL | 4,982,964.75 | 11,130,550.00 | 8,712,071.38 | 11,776,500.00 |
| 011200100100 | THE LEGISLATIVE COUNCIL | 4,982,964.75 | 11,130,550.00 | 8,712,071.38 | 11,776,500.00 |
| 01610000000 | OFFICE OF THE SECRETARY TO LGC | 5,062,693.50 | 11,289,550.00 | 8,991,641.38 | 11,938,000.00 |
| 016100100100 | Office of the Secretary to LGC | 5,062,693.50 | 11,289,550.00 | 8,991,641.38 | 11,938,000.00 |
| 01250000000 | DEPARTMENT OF PERSONNEL MANAGEMENT | 5,087,267.00 | 11,324,550.00 | 9,031,531.38 | 12,031,000.00 |
| 012500100100 | DEPARTMENT OF PERSONNEL MANAGEMENT | 5,087,267.00 | 11,324,550.00 | 9,031,531.38 | 12,031,000.00 |
| 02000000000 | ECONOMIC SECTOR | 140,994,737.56 | 333,437,102.00 | 185,946,723.27 | 327,638,428.95 |
| 02150000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 4,722,095.00 | 10,676,550.00 | 6,603,706.70 | 11,192,000.00 |
| 021500100100 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 4,722,095.00 | 10,676,550.00 | 6,603,706.70 | 11,192,000.00 |
| 02200000000 | DEPARTMENT OF FINANCE AND SUPPLY (TREASURY) | 125,968,075.31 | 299,530,802.00 | 175,796,716.57 | 291,985,928.95 |
| 022000100100 | DEPARTMENT OF FINANCE AND SUPPLY (TREASURY) | 125,968,075.31 | 299,530,802.00 | 175,796,716.57 | 291,985,928.95 |
| 02340000000 | DEPARTMENT OF WORKS AND HOUSING | 4,826,397.25 | 10,870,550.00 | 1,661,460.00 | 11,446,500.00 |
| 023400100100 | DEPARTMENT OF WORKS AND HOUSING | 4,826,397.25 | 10,870,550.00 | 1,661,460.00 | 11,446,500.00 |
| 02380000000 | DEPARTMENT OF PLANNING RESEARCH AND STATISTICS | 5,478,170.00 | 12,359,200.00 | 1,884,840.00 | 13,014,000.00 |
| 023800100100 | DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS | 5,478,170.00 | 12,359,200.00 | 1,884,840.00 | 13,014,000.00 |
| 05000000000 | SOCIAL SECTOR | 19,629,881.25 | 44,051,200.00 | 6,878,230.00 | 46,435,500.00 |
| 05140000000 | DEPARTMENT OF SOCIAL WELFARE DEPARTMENT | 4,766,093.00 | 10,751,550.00 | 1,526,870.00 | 11,271,000.00 |
| 051400100100 | DEPARTMENT OF SOCIAL WELFARE DEPARTMENT | 4,766,093.00 | 10,751,550.00 | 1,526,870.00 | 11,271,000.00 |
| 05170000000 | DEPARTMENT OF EDUCATION | 4,930,699.50 | 11,064,550.00 | 1,812,350.00 | 11,701,000.00 |
| 051700100100 | DEPARTMENT OF EDUCATION | 4,930,699.50 | 11,064,550.00 | 1,812,350.00 | 11,701,000.00 |
| 05210000000 | DEPARTMENT OF PRIMARY HEALTH CARE | 5,018,695.50 | 11,214,550.00 | 1,844,950.00 | 11,859,000.00 |
| 052100100100 | DEPARTMENT OF PRIMARY HEALTH CARE | 5,018,695.50 | 11,214,550.00 | 1,844,950.00 | 11,859,000.00 |
| 05350000000 | DEPARTMENT OF ENVIRONMENTAL SANITATION | 4,914,393.25 | 11,020,550.00 | 1,694,060.00 | 11,604,500.00 |
| 053500100100 | DEPARTMENT OF ENVIRONMENTAL SANITATION | 4,914,393.25 | 11,020,550.00 | 1,694,060.00 | 11,604,500.00 |

126325 - WUSHISHI 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 | 1,282,862,649.18 | 2,644,474,296.27 | 2,002,589,993.17 | 3,111,907,858.73 |
| 010000000000 | ADMINISTRATION SECTOR | - | - | - | 490,000,000.00 |
| 011100000000 | OFFICE OF THE LG CHAIRMAN | - | - | - | 490,000,000.00 |
| 011100100100 | CHAIRMAN | - | - | - | 490,000,000.00 |
| 020000000000 | ECONOMIC SECTOR | 1,282,862,649.18 | 2,556,474,296.27 | 2,002,589,993.17 | 2,425,915,027.29 |
| 021500000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | - | - | - | 111,000,000.00 |
| 021500100100 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | - | - | - | 111,000,000.00 |
| 023400000000 | DEPARTMENT OF WORKS AND HOUSING | 1,282,862,649.18 | 2,556,474,296.27 | 2,002,589,993.17 | 2,314,915,027.29 |
| 023400100100 | DEPARTMENT OF WORKS AND HOUSING | 1,282,862,649.18 | 2,556,474,296.27 | 2,002,589,993.17 | 2,314,915,027.29 |
| 050000000000 | SOCIAL SECTOR | - | 88,000,000.00 | - | 195,992,831.44 |
| 051400000000 | DEPARTMENT OF SOCIAL WELFARE DEPARTMENT | - | 88,000,000.00 | - | 98,000,000.00 |
| 051400100100 | DEPARTMENT OF SOCIAL WELFARE DEPARTMENT | - | 88,000,000.00 | - | 98,000,000.00 |
| 051700000000 | DEPARTMENT OF EDUCATION | - | - | - | 40,000,000.00 |
| 051700100100 | DEPARTMENT OF EDUCATION | - | - | - | 40,000,000.00 |
| 052100000000 | DEPARTMENT OF PRIMARY HEALTH CARE | - | - | - | 57,992,831.44 |
| 052100100100 | DEPARTMENT OF PRIMARY HEALTH CARE | - | - | - | 57,992,831.44 |

126325 - WUSHISHI 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 | 2,684,980,995.32 | 4,830,312,648.66 | 2,738,235,236.93 | 5,977,822,714.35 |
| 21 | PERSONNEL COST | 1,211,339,288.83 | 1,740,694,100.39 | 488,681,854.87 | 2,420,549,926.68 |
| 2101 | SALARY | 598,750,316.21 | 1,355,517,978.49 | 351,731,017.55 | 1,747,046,005.82 |
| 210101 | SALARIES AND WAGES | 598,750,316.21 | 1,355,517,978.49 | 351,731,017.55 | 1,747,046,005.82 |
| 21010101 | SALARY | 393,591,267.41 | 1,215,517,978.49 | 247,520,868.63 | 1,700,189,116.72 |
| 21010103 | CONSOLIDATED REVENUE FUND CHARGE- SALARIES | 205,159,048.80 | 140,000,000.00 | 104,210,148.92 | 46,856,889.10 |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTION | 87,925,306.63 | 60,000,000.00 | 44,661,492.39 | 67,180,017.30 |
| 210201 | ALLOWANCES | 87,925,306.63 | 60,000,000.00 | 44,661,492.39 | 67,180,017.30 |
| 21020101 | REGULAR ALLOWANCE | - | - | - | 47,098,493.40 |
| 21020104 | STATUTORY OFFICE HOLDERS ALLOWANCE | 87,925,306.63 | 60,000,000.00 | 44,661,492.39 | 20,081,523.90 |
| 2103 | SOCIAL BENEFITS | 524,663,666.00 | 325,176,121.90 | 92,289,344.93 | 606,323,903.55 |
| 210301 | SOCIAL BENEFITS | 524,663,666.00 | 325,176,121.90 | 92,289,344.93 | 606,323,903.55 |
| 21030101 | GRATUITY | - | - | - | 40,000,000.00 |
| 21030102 | PENSION | 524,663,666.00 | 325,176,121.90 | 92,289,344.93 | 566,323,903.55 |
| 22 | OTHER RECURRENT COSTS | 190,779,057.31 | 445,144,252.00 | 246,963,388.89 | 445,364,928.95 |
| 2202 | OVERHEAD COST | 69,577,075.00 | 156,365,000.00 | 74,730,797.00 | 164,650,000.00 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 6,992,050.00 | 14,500,000.00 | 15,489,000.00 | 20,800,000.00 |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 3,496,025.00 | 7,250,000.00 | 7,744,500.00 | 10,400,000.00 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 3,496,025.00 | 7,250,000.00 | 7,744,500.00 | 10,400,000.00 |
| 220202 | UTILITIES - GENERAL | 1,500,000.00 | 2,000,000.00 | 430,000.00 | 2,700,000.00 |
| 22020202 | TELEPHONE CHARGES | 1,500,000.00 | 2,000,000.00 | 430,000.00 | 2,700,000.00 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 6,857,150.00 | 11,000,000.00 | 5,450,430.00 | 17,200,000.00 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 2,811,431.50 | 4,510,000.00 | 2,135,220.00 | 7,052,000.00 |
| 22020302 | BOOKS | 1,920,002.00 | 3,080,000.00 | 1,573,320.00 | 4,816,000.00 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 2,125,716.50 | 3,410,000.00 | 1,741,890.00 | 5,332,000.00 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 7,837,975.00 | 12,400,000.00 | 1,230,000.00 | 12,550,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 3,918,987.50 | 6,200,000.00 | 615,000.00 | 6,275,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 3,918,987.50 | 6,200,000.00 | 615,000.00 | 6,275,000.00 |
| 220205 | TRAINING - GENERAL | 1,850,000.00 | 4,500,000.00 | 1,200,000.00 | 5,200,000.00 |
| 22020501 | LOCAL TRAINING | 1,850,000.00 | 4,500,000.00 | 1,200,000.00 | 5,200,000.00 |
| 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | 1,049,800.00 | 1,000,000.00 | - | - |
| 22020701 | FINANCIAL CONSULTING | 1,049,800.00 | 1,000,000.00 | - | - |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 43,490,100.00 | 110,965,000.00 | 50,931,367.00 | 106,200,000.00 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 12,177,228.00 | 31,070,200.00 | 13,242,155.42 | 29,736,000.00 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 12,177,228.00 | 31,070,200.00 | 16,298,037.44 | 29,736,000.00 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 12,177,228.00 | 31,070,200.00 | 14,260,782.76 | 29,736,000.00 |
| 22021008 | MEDICAL EXPENSES-INTERNATIONAL | 6,958,416.00 | 17,754,400.00 | 7,130,391.38 | 16,992,000.00 |
| 2204 | GRANTS AND CONTRIBUTIONS GENERAL | 121,201,982.31 | 288,779,252.00 | 172,232,591.89 | 280,714,928.95 |
| 220401 | LOCAL GRANTS AND CONTRIBUTIONS | 121,201,982.31 | 288,779,252.00 | 172,232,591.89 | 280,714,928.95 |
| 22040103 | GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT | 9,600,000.00 | 9,600,000.00 | 32,800,000.00 | 32,800,000.00 |
| 22040104 | GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND | 9,600,000.00 | 9,600,000.00 | 8,000,000.00 | 8,000,000.00 |
| 22040105 | GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT | 28,800,000.00 | 28,800,000.00 | 28,800,000.00 | 28,800,000.00 |
| 22040107 | GRANTS TO LOCAL GOVERNMENT - RECURRENT | 21,810,250.00 | 125,000,000.00 | 31,253,341.85 | 141,160,500.00 |
| 22040109 | GRANTS TO EMIRATE COUNCIL - RECURRENT | 41,791,732.31 | 106,179,252.00 | 63,379,250.04 | 61,954,428.95 |
| 22040115 | 2% TRAINING FUND | 9,600,000.00 | 9,600,000.00 | 8,000,000.00 | 8,000,000.00 |
| 23 | CAPITAL EXPENDITURE | 1,282,862,649.18 | 2,644,474,296.27 | 2,002,589,993.17 | 3,111,907,858.73 |
| 2301 | FIXED ASSETS PURCHASED | - | 30,000,000.00 | 10,500,000.00 | 380,992,831.44 |
| 230101 | PURCHASE OF FIXED ASSETS - GENERAL | - | 30,000,000.00 | 10,500,000.00 | 380,992,831.44 |
| 23010104 | PURCHASE OF MOTOR CYCLES / TRICYCLE | - | 15,000,000.00 | 6,800,000.00 | 40,000,000.00 |
| 23010105 | PURCHASE OF MOTOR VEHICLES | - | 15,000,000.00 | 3,700,000.00 | 149,000,000.00 |
| 23010108 | PURCHASE OF BUSES | - | - | - | 45,000,000.00 |
| 23010115 | PURCHASE OF PHOTOCOPYING MACHINES | - | - | - | 5,000,000.00 |
| 23010119 | PURCHASE OF POWER GENERATING SET | - | - | - | 25,000,000.00 |
| 23010122 | PURCHASE OF HEALTH / MEDICAL EQUIPMENT | - | - | - | 27,992,831.44 |

126325 - WUSHISHI 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 | - | - | - | 89,000,000.00 |
| 2302 | CONSTRUCTION / PROVISION | - | 188,000,000.00 | 9,750,000.00 | 1,092,041,540.92 |
| 230201 | CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL | - | 188,000,000.00 | 9,750,000.00 | 1,092,041,540.92 |
| 23020101 | CONSTRUCTION / PROVISION OF OFFICE BUILDINGS | - | - | 4,500,000.00 | 40,000,000.00 |
| 23020102 | CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS | - | - | - | 10,000,000.00 |
| 23020103 | CONSTRUCTION / PROVISION OF ELECTRICITY | - | 75,000,000.00 | 3,750,000.00 | 129,041,540.92 |
| 23020105 | CONSTRUCTION / PROVISION OF WATER FACILITIES | - | - | 1,500,000.00 | 103,000,000.00 |
| 23020106 | CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES | - | - | - | 30,000,000.00 |
| 23020113 | CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES | - | - | - | 22,000,000.00 |
| 23020118 | CONSTRUCTION / PROVISION OF INFRASTRUCTURE | - | 25,000,000.00 | - | 500,000,000.00 |
| 23020124 | CONSTRUCTION OF MARKETS/PARKS | - | - | - | 150,000,000.00 |
| 23020127 | CONSTRUCTION OF ICT INFRASTRUCTURES | - | - | - | 10,000,000.00 |
| 23020128 | CONSTRUCTION OF IRELIGIOUS BUILDINGS | - | 88,000,000.00 | - | 98,000,000.00 |
| 2303 | REHABILITATION / REPAIRS | - | - | - | 85,000,000.00 |
| 230301 | REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL | - | - | - | 85,000,000.00 |
| 23030101 | REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING | - | - | - | 10,000,000.00 |
| 23030106 | REHABILITATION / REPAIRS - PUBLIC SCHOOLS | - | - | - | 40,000,000.00 |
| 23030121 | REHABILITATION / REPAIRS OF OFFICE BUILDINGS | - | - | - | 35,000,000.00 |
| 2305 | OTHER CAPITAL PROJECTS | 1,282,862,649.18 | 2,426,474,296.27 | 1,982,339,993.17 | 1,553,873,486.37 |
| 230501 | ACQUISITION OF NON TANGIBLE ASSETS | 1,282,862,649.18 | 2,426,474,296.27 | 1,982,339,993.17 | 1,553,873,486.37 |
| 23050101 | RESEARCH AND DEVELOPMENT | - | - | - | 90,000,000.00 |
| 23050105 | PURCHASE OF FINANCIAL ASSETS | 1,282,862,649.18 | 2,426,474,296.27 | 1,982,339,993.17 | 1,463,873,486.37 |

126325 - WUSHISHI 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 | 2,684,980,995.32 | 4,830,312,648.66 | 2,738,235,236.93 | 5,977,822,714.35 |
| 701 | GENERAL PUBLIC SERVICES | 570,275,796.23 | 708,834,552.00 | 449,326,468.03 | 915,252,635.35 |
| 7011 | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS | 493,250,359.73 | 480,925,652.00 | 358,622,157.01 | 612,360,241.95 |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS | 308,070,137.92 | 248,827,300.00 | 184,211,562.79 | 396,401,413.00 |
| 70112 | FINANCIAL AND FISCAL AFFAIRS | 185,180,221.81 | 232,098,352.00 | 174,410,594.22 | 215,958,828.95 |
| 7013 | GENERAL SERVICES | 55,215,186.50 | 102,908,900.00 | 59,450,969.17 | 161,731,893.40 |
| 70131 | GENERAL PERSONNEL SERVICES | 40,894,676.00 | 74,146,950.00 | 44,039,713.20 | 129,441,893.40 |
| 70132 | OVERALL PLANNING AND STATISTICAL SERVICES | 9,257,817.00 | 17,472,400.00 | 6,419,614.60 | 20,352,000.00 |
| 70133 | OTHER GENERAL SERVICES | 5,062,693.50 | 11,289,550.00 | 8,991,641.38 | 11,938,000.00 |
| 7018 | TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT | 21,810,250.00 | 125,000,000.00 | 31,253,341.85 | 141,160,500.00 |
| 70181 | TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT | 21,810,250.00 | 125,000,000.00 | 31,253,341.85 | 141,160,500.00 |
| 703 | PUBLIC ORDER AND SAFETY | - | 15,000,000.00 | 6,800,000.00 | 40,000,000.00 |
| 7036 | PUBLIC ORDER AND SAFETY N.E.C. | - | 15,000,000.00 | 6,800,000.00 | 40,000,000.00 |
| 70361 | PUBLIC ORDER AND SAFETY N.E.C. | - | 15,000,000.00 | 6,800,000.00 | 40,000,000.00 |
| 704 | ECONOMIC AFFAIRS | 45,798,215.11 | 172,254,893.64 | 43,605,526.37 | 599,798,451.68 |
| 7041 | GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS | - | - | - | 227,000,000.00 |
| 70411 | GENERAL ECONOMIC AND COMMERCIALAFFAIRS | - | - | - | 227,000,000.00 |
| 7042 | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | 40,971,817.86 | 61,384,343.64 | 38,194,066.37 | 177,310,410.76 |
| 70421 | AGRICULTURE | 40,971,817.86 | 61,384,343.64 | 38,194,066.37 | 177,310,410.76 |
| 7043 | FUEL AND ENERGY | - | 100,000,000.00 | 3,750,000.00 | 184,041,540.92 |
| 70435 | ELECTRICITY | - | 100,000,000.00 | 3,750,000.00 | 184,041,540.92 |
| 7045 | TRANSPORT | 4,826,397.25 | 10,870,550.00 | 1,661,460.00 | 11,446,500.00 |
| 70451 | ROAD TRANSPORT | 4,826,397.25 | 10,870,550.00 | 1,661,460.00 | 11,446,500.00 |
| 705 | ENVIRONMENTAL PROTECTION | 4,914,393.25 | 11,020,550.00 | 1,694,060.00 | 11,604,500.00 |
| 7054 | PROTECTION OF BIODIVERSITYAND LANDSCAPE | 4,914,393.25 | 11,020,550.00 | 1,694,060.00 | 11,604,500.00 |
| 70541 | PROTECTION OF BIODIVERSITY AND LANDSCAPE | 4,914,393.25 | 11,020,550.00 | 1,694,060.00 | 11,604,500.00 |
| 706 | HOUSING AND COMMUNITY AMMENITIES | 1,323,085,485.18 | 2,476,330,096.27 | 2,010,153,417.75 | 2,017,181,086.37 |
| 7062 | COMMUNITY DEVELOPMENT | 1,323,085,485.18 | 2,476,330,096.27 | 2,008,653,417.75 | 1,914,181,086.37 |
| 70621 | COMMUNITY DEVELOPMENT | 1,323,085,485.18 | 2,476,330,096.27 | 2,008,653,417.75 | 1,914,181,086.37 |
| 7063 | WATER SUPPLY | - | - | 1,500,000.00 | 103,000,000.00 |
| 70631 | WATER SUPPLY | - | - | 1,500,000.00 | 103,000,000.00 |
| 707 | HEALTH | 168,301,627.18 | 240,381,112.60 | 106,492,204.76 | 318,547,172.12 |
| 7074 | PUBLIC HEALTH SERVICES | 168,301,627.18 | 240,381,112.60 | 106,492,204.76 | 318,547,172.12 |
| 70741 | PUBLIC HEALTH SERVICES | 168,301,627.18 | 240,381,112.60 | 106,492,204.76 | 318,547,172.12 |
| 708 | RECREATION, CULTURE AND RELIGION | - | 88,000,000.00 | - | 98,000,000.00 |
| 7084 | RELIGIOUS AND OTHER COMMUNITY SERVICES | - | 88,000,000.00 | - | 98,000,000.00 |
| 70841 | RELIGIOUS AND OTHER COMMUNITY SERVICES | - | 88,000,000.00 | - | 98,000,000.00 |
| 709 | EDUCATION | 4,930,699.50 | 736,659,718.37 | 1,812,350.00 | 1,224,552,267.00 |
| 7091 | PRE-PRIMARY AND PRIMARY EDUCATION | 4,930,699.50 | 736,659,718.37 | 1,812,350.00 | 1,224,552,267.00 |
| 70912 | PRIMARY EDUCATION | 4,930,699.50 | 736,659,718.37 | 1,812,350.00 | 1,224,552,267.00 |
| 710 | SOCIAL PROTECTION | 567,674,778.87 | 381,831,725.78 | 118,351,210.02 | 752,886,601.83 |
| 7102 | OLD AGE | 524,663,666.00 | 325,176,121.90 | 92,289,344.93 | 566,323,903.55 |
| 71021 | OLD AGE | 524,663,666.00 | 325,176,121.90 | 92,289,344.93 | 566,323,903.55 |
| 7103 | SURVIVORS | - | - | - | 40,000,000.00 |
| 71031 | SURVIVORS | - | - | - | 40,000,000.00 |
| 7104 | FAMILY AND CHILDREN | 4,766,093.00 | 10,751,550.00 | 1,526,870.00 | 66,271,000.00 |
| 71041 | FAMILY AND CHILDREN | 4,766,093.00 | 10,751,550.00 | 1,526,870.00 | 66,271,000.00 |
| 7105 | UNEMPLOYMENT | - | - | - | 35,000,000.00 |
| 71051 | UNEMPLOYMENT | - | - | - | 35,000,000.00 |
| 7109 | SOCIAL PROTECTION N.E.C. | 38,245,019.87 | 45,904,053.88 | 24,534,995.09 | 45,291,698.28 |
| 71091 | SOCIAL PROTECTION N.E.C. | 38,245,019.87 | 45,904,053.88 | 24,534,995.09 | 45,291,698.28 |

126325 - WUSHISHI 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 | 1,211,339,288.83 | 1,740,694,100.39 | 488,681,854.87 | 2,420,549,926.68 |
| 701 | GENERAL PUBLIC SERVICES | 408,675,112.42 | 314,288,600.00 | 209,306,475.84 | 244,961,706.40 |
| 7011 | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS | 378,688,056.42 | 255,953,000.00 | 177,763,519.43 | 128,212,813.00 |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS | 293,084,355.42 | 200,000,000.00 | 148,871,641.31 | 66,938,413.00 |
| 70112 | FINANCIAL AND FISCAL AFFAIRS | 85,603,701.00 | 55,953,000.00 | 28,891,878.12 | 61,274,400.00 |
| 7013 | GENERAL SERVICES | 29,987,056.00 | 58,335,600.00 | 31,542,956.41 | 116,748,893.40 |
| 70131 | GENERAL PERSONNEL SERVICES | 26,207,409.00 | 53,222,400.00 | 27,008,181.82 | 109,410,893.40 |
| 70132 | OVERALL PLANNING AND STATISTICAL SERVICES | 3,779,647.00 | 5,113,200.00 | 4,534,774.60 | 7,338,000.00 |
| 704 | ECONOMIC AFFAIRS | 36,249,722.86 | 50,707,793.64 | 31,590,359.67 | 62,118,410.76 |
| 7042 | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | 36,249,722.86 | 50,707,793.64 | 31,590,359.67 | 62,118,410.76 |
| 70421 | AGRICULTURE | 36,249,722.86 | 50,707,793.64 | 31,590,359.67 | 62,118,410.76 |
| 706 | HOUSING AND COMMUNITY AMMENITIES | 40,222,836.00 | 49,855,800.00 | 26,313,424.58 | 50,307,600.00 |
| 7062 | COMMUNITY DEVELOPMENT | 40,222,836.00 | 49,855,800.00 | 26,313,424.58 | 50,307,600.00 |
| 70621 | COMMUNITY DEVELOPMENT | 40,222,836.00 | 49,855,800.00 | 26,313,424.58 | 50,307,600.00 |
| 707 | HEALTH | 163,282,931.68 | 229,166,562.60 | 104,647,254.76 | 238,695,340.68 |
| 7074 | PUBLIC HEALTH SERVICES | 163,282,931.68 | 229,166,562.60 | 104,647,254.76 | 238,695,340.68 |
| 70741 | PUBLIC HEALTH SERVICES | 163,282,931.68 | 229,166,562.60 | 104,647,254.76 | 238,695,340.68 |
| 709 | EDUCATION | - | 725,595,168.37 | - | 1,172,851,267.00 |
| 7091 | PRE-PRIMARY AND PRIMARY EDUCATION | - | 725,595,168.37 | - | 1,172,851,267.00 |
| 70912 | PRIMARY EDUCATION | - | 725,595,168.37 | - | 1,172,851,267.00 |
| 710 | SOCIAL PROTECTION | 562,908,685.87 | 371,080,175.78 | 116,824,340.02 | 651,615,601.83 |
| 7102 | OLD AGE | 524,663,666.00 | 325,176,121.90 | 92,289,344.93 | 566,323,903.55 |
| 71021 | OLD AGE | 524,663,666.00 | 325,176,121.90 | 92,289,344.93 | 566,323,903.55 |
| 7103 | SURVIVORS | - | - | - | 40,000,000.00 |
| 71031 | SURVIVORS | - | - | - | 40,000,000.00 |
| 7109 | SOCIAL PROTECTION N.E.C. | 38,245,019.87 | 45,904,053.88 | 24,534,995.09 | 45,291,698.28 |
| 71091 | SOCIAL PROTECTION N.E.C. | 38,245,019.87 | 45,904,053.88 | 24,534,995.09 | 45,291,698.28 |

126325 - WUSHISHI 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 | 190,779,057.31 | 445,144,252.00 | 246,963,388.89 | 445,364,928.95 |
| 701 | GENERAL PUBLIC SERVICES | 161,600,683.81 | 379,545,952.00 | 231,819,992.19 | 376,290,928.95 |
| 7011 | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS | 114,562,303.31 | 209,972,652.00 | 172,658,637.58 | 190,147,428.95 |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS | 14,985,782.50 | 33,827,300.00 | 27,139,921.48 | 35,463,000.00 |
| 70112 | FINANCIAL AND FISCAL AFFAIRS | 99,576,520.81 | 176,145,352.00 | 145,518,716.10 | 154,684,428.95 |
| 7013 | GENERAL SERVICES | 25,228,130.50 | 44,573,300.00 | 27,908,012.76 | 44,983,000.00 |
| 70131 | GENERAL PERSONNEL SERVICES | 14,687,267.00 | 20,924,550.00 | 17,031,531.38 | 20,031,000.00 |
| 70132 | OVERALL PLANNING AND STATISTICAL SERVICES | 5,478,170.00 | 12,359,200.00 | 1,884,840.00 | 13,014,000.00 |
| 70133 | OTHER GENERAL SERVICES | 5,062,693.50 | 11,289,550.00 | 8,991,641.38 | 11,938,000.00 |
| 7018 | TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT | 21,810,250.00 | 125,000,000.00 | 31,253,341.85 | 141,160,500.00 |
| 70181 | TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT | 21,810,250.00 | 125,000,000.00 | 31,253,341.85 | 141,160,500.00 |
| 704 | ECONOMIC AFFAIRS | 9,548,492.25 | 21,547,100.00 | 8,265,166.70 | 22,638,500.00 |
| 7042 | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | 4,722,095.00 | 10,676,550.00 | 6,603,706.70 | 11,192,000.00 |
| 70421 | AGRICULTURE | 4,722,095.00 | 10,676,550.00 | 6,603,706.70 | 11,192,000.00 |
| 7045 | TRANSPORT | 4,826,397.25 | 10,870,550.00 | 1,661,460.00 | 11,446,500.00 |
| 70451 | ROAD TRANSPORT | 4,826,397.25 | 10,870,550.00 | 1,661,460.00 | 11,446,500.00 |
| 705 | ENVIRONMENTAL PROTECTION | 4,914,393.25 | 11,020,550.00 | 1,694,060.00 | 11,604,500.00 |
| 7054 | PROTECTION OF BIODIVERSITY AND LANDSCAPE | 4,914,393.25 | 11,020,550.00 | 1,694,060.00 | 11,604,500.00 |
| 70541 | PROTECTION OF BIODIVERSITY AND LANDSCAPE | 4,914,393.25 | 11,020,550.00 | 1,694,060.00 | 11,604,500.00 |
| 707 | HEALTH | 5,018,695.50 | 11,214,550.00 | 1,844,950.00 | 11,859,000.00 |
| 7074 | PUBLIC HEALTH SERVICES | 5,018,695.50 | 11,214,550.00 | 1,844,950.00 | 11,859,000.00 |
| 70741 | PUBLIC HEALTH SERVICES | 5,018,695.50 | 11,214,550.00 | 1,844,950.00 | 11,859,000.00 |
| 709 | EDUCATION | 4,930,699.50 | 11,064,550.00 | 1,812,350.00 | 11,701,000.00 |
| 7091 | PRE-PRIMARY AND PRIMARY EDUCATION | 4,930,699.50 | 11,064,550.00 | 1,812,350.00 | 11,701,000.00 |
| 70912 | PRIMARY EDUCATION | 4,930,699.50 | 11,064,550.00 | 1,812,350.00 | 11,701,000.00 |
| 710 | SOCIAL PROTECTION | 4,766,093.00 | 10,751,550.00 | 1,526,870.00 | 11,271,000.00 |
| 7104 | FAMILY AND CHILDREN | 4,766,093.00 | 10,751,550.00 | 1,526,870.00 | 11,271,000.00 |
| 71041 | FAMILY AND CHILDREN | 4,766,093.00 | 10,751,550.00 | 1,526,870.00 | 11,271,000.00 |

126325 - WUSHISHI 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 | 1,282,862,649.18 | 2,644,474,296.27 | 2,002,589,993.17 | 3,111,907,858.73 |
| 701 | GENERAL PUBLIC SERVICES | - | 15,000,000.00 | 8,200,000.00 | 294,000,000.00 |
| 7011 | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS | - | 15,000,000.00 | 8,200,000.00 | 294,000,000.00 |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS | - | 15,000,000.00 | 8,200,000.00 | 294,000,000.00 |
| 703 | PUBLIC ORDER AND SAFETY | - | 15,000,000.00 | 6,800,000.00 | 40,000,000.00 |
| 7036 | PUBLIC ORDER AND SAFETY N.E.C. | - | 15,000,000.00 | 6,800,000.00 | 40,000,000.00 |
| 70361 | PUBLIC ORDER AND SAFETY N.E.C. | - | 15,000,000.00 | 6,800,000.00 | 40,000,000.00 |
| 704 | ECONOMIC AFFAIRS | - | 100,000,000.00 | 3,750,000.00 | 515,041,540.92 |
| 7041 | GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS | - | - | - | 227,000,000.00 |
| 70411 | GENERAL ECONOMIC AND COMMERCIALAFFAIRS | - | - | - | 227,000,000.00 |
| 7042 | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | - | - | - | 104,000,000.00 |
| 70421 | AGRICULTURE | - | - | - | 104,000,000.00 |
| 7043 | FUEL AND ENERGY | - | 100,000,000.00 | 3,750,000.00 | 184,041,540.92 |
| 70435 | ELECTRICITY | - | 100,000,000.00 | 3,750,000.00 | 184,041,540.92 |
| 706 | HOUSING AND COMMUNITY AMMENITIES | 1,282,862,649.18 | 2,426,474,296.27 | 1,983,839,993.17 | 1,966,873,486.37 |
| 7062 | COMMUNITY DEVELOPMENT | 1,282,862,649.18 | 2,426,474,296.27 | 1,982,339,993.17 | 1,863,873,486.37 |
| 70621 | COMMUNITY DEVELOPMENT | 1,282,862,649.18 | 2,426,474,296.27 | 1,982,339,993.17 | 1,863,873,486.37 |
| 7063 | WATER SUPPLY | - | - | 1,500,000.00 | 103,000,000.00 |
| 70631 | WATER SUPPLY | - | - | 1,500,000.00 | 103,000,000.00 |
| 707 | HEALTH | - | - | - | 67,992,831.44 |
| 7074 | PUBLIC HEALTH SERVICES | - | - | - | 67,992,831.44 |
| 70741 | PUBLIC HEALTH SERVICES | - | - | - | 67,992,831.44 |
| 708 | RECREATION, CULTURE AND RELIGION | - | 88,000,000.00 | - | 98,000,000.00 |
| 7084 | RELIGIOUS AND OTHER COMMUNITY SERVICES | - | 88,000,000.00 | - | 98,000,000.00 |
| 70841 | RELIGIOUS AND OTHER COMMUNITY SERVICES | - | 88,000,000.00 | - | 98,000,000.00 |
| 709 | EDUCATION | - | - | - | 40,000,000.00 |
| 7091 | PRE-PRIMARY AND PRIMARY EDUCATION | - | - | - | 40,000,000.00 |
| 70912 | PRIMARY EDUCATION | - | - | - | 40,000,000.00 |
| 710 | SOCIAL PROTECTION | - | - | - | 90,000,000.00 |
| 7104 | FAMILY AND CHILDREN | - | - | - | 55,000,000.00 |
| 71041 | FAMILY AND CHILDREN | - | - | - | 55,000,000.00 |
| 7105 | UNEMPLOYMENT | - | - | - | 35,000,000.00 |
| 71051 | UNEMPLOYMENT | - | - | - | 35,000,000.00 |

126325 - WUSHISHI 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 | 2,684,980,995.32 | 4,830,312,648.66 | 2,738,235,236.93 | 5,977,822,714.35 |
| 1263 | ZONE C - NIGER NORTH | 2,684,980,995.32 | 4,830,312,648.66 | 2,738,235,236.93 | 5,977,822,714.35 |
| 126325 | WUSHISHI | 2,684,980,995.32 | 4,830,312,648.66 | 2,738,235,236.93 | 5,977,822,714.35 |
| 12632598 | LG WIDE | 2,684,980,995.32 | 4,830,312,648.66 | 2,738,235,236.93 | 5,977,822,714.35 |

126325 - WUSHISHI 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 | 1,211,339,288.83 | 1,740,694,100.39 | 488,681,854.87 | 2,420,549,926.68 |
| 1263 | ZONE C - NIGER NORTH | 1,211,339,288.83 | 1,740,694,100.39 | 488,681,854.87 | 2,420,549,926.68 |
| 126325 | WUSHISHI | 1,211,339,288.83 | 1,740,694,100.39 | 488,681,854.87 | 2,420,549,926.68 |
| 12632598 | LG WIDE | 1,211,339,288.83 | 1,740,694,100.39 | 488,681,854.87 | 2,420,549,926.68 |

126325 - WUSHISHI 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 | 190,779,057.31 | 445,144,252.00 | 246,963,388.89 | 445,364,928.95 |
| 1263 | ZONE C - NIGER NORTH | 190,779,057.31 | 445,144,252.00 | 246,963,388.89 | 445,364,928.95 |
| 126325 | WUSHISHI | 190,779,057.31 | 445,144,252.00 | 246,963,388.89 | 445,364,928.95 |
| 12632598 | LG WIDE | 190,779,057.31 | 445,144,252.00 | 246,963,388.89 | 445,364,928.95 |

126325 - WUSHISHI 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 | 1,282,862,649.18 | 2,644,474,296.27 | 2,002,589,993.17 | 3,111,907,858.73 |
| 1263 | ZONE C - NIGER NORTH | 1,282,862,649.18 | 2,644,474,296.27 | 2,002,589,993.17 | 3,111,907,858.73 |
| 126325 | WUSHISHI | 1,282,862,649.18 | 2,644,474,296.27 | 2,002,589,993.17 | 3,111,907,858.73 |
| 12632598 | LG WIDE | 1,282,862,649.18 | 2,644,474,296.27 | 2,002,589,993.17 | 3,111,907,858.73 |

126325 - WUSHISHI 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 | 2,684,980,995.32 | 4,830,312,648.66 | 2,738,235,236.93 | 5,977,822,714.35 |
| 01 | Agriculture | 40,971,817.86 | 61,384,343.64 | 38,194,066.37 | 177,310,410.76 |
| 0101 | Effective governance of the Agriculture Sector | 40,971,817.86 | 61,384,343.64 | 38,194,066.37 | 73,310,410.76 |
| 010102 | Agriculture sector coordination mechanisms | 40,971,817.86 | 61,384,343.64 | 38,194,066.37 | 73,310,410.76 |
| 0102 | Development of the livestock value chain | - | - | - | 15,000,000.00 |
| 010203 | Poultry, pig, and micro livestock production | - | - | - | 10,000,000.00 |
| 010205 | Animal health and livestock diseases management | - | - | - | 5,000,000.00 |
| 0103 | Enhancement of food production and productivity | - | - | - | 89,000,000.00 |
| 010303 | Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.) | - | - | - | 89,000,000.00 |
| 02 | Societal Re-orientation | - | 113,000,000.00 | - | 128,000,000.00 |
| 0210 | Societal Re-orientation - General | - | 113,000,000.00 | - | 128,000,000.00 |
| 021001 | Societal Re-orientation - General | - | 113,000,000.00 | - | 128,000,000.00 |
| 04 | Health | 168,301,627.18 | 240,381,112.60 | 106,492,204.76 | 318,547,172.12 |
| 0401 | Effective governance of the health system | 168,301,627.18 | 240,381,112.60 | 106,492,204.76 | 250,554,340.68 |
| 040103 | Health sector coordination mechanisms | 168,301,627.18 | 240,381,112.60 | 106,492,204.76 | 250,554,340.68 |
| 0403 | Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens | - | - | - | 10,000,000.00 |
| 040306 | Nutrition | - | - | - | 10,000,000.00 |
| 0405 | Provision of adequate and modern health infrastructure for health services delivery | - | - | - | 40,000,000.00 |
| 040501 | Functional health facilities | - | - | - | 40,000,000.00 |
| 0406 | Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities | - | - | - | 17,992,831.44 |
| 040601 | Sustainable drug supply | - | - | - | 17,992,831.44 |
| 05 | Education | 4,930,699.50 | 736,659,718.37 | 1,812,350.00 | 1,224,552,267.00 |
| 0501 | Effective governance of the education system | 4,930,699.50 | 736,659,718.37 | 1,812,350.00 | 1,184,552,267.00 |
| 050103 | Education sector coordination mechanisms | 4,930,699.50 | 736,659,718.37 | 1,812,350.00 | 1,184,552,267.00 |
| 0505 | Adequate infrastructure at all levels | - | - | - | 40,000,000.00 |
| 050501 | Schools' infrastructure construction and rehabilitation | - | - | - | 40,000,000.00 |
| 06 | Housing and Urban Development | 1,282,862,649.18 | 2,426,474,296.27 | 1,982,339,993.17 | 1,863,873,486.37 |
| 0610 | Housing and Urban Development - General | 1,282,862,649.18 | 2,426,474,296.27 | 1,982,339,993.17 | 1,863,873,486.37 |
| 061001 | Housing and Urban Development - General | 1,282,862,649.18 | 2,426,474,296.27 | 1,982,339,993.17 | 1,863,873,486.37 |
| 09 | Environmental Improvement | 4,914,393.25 | 11,020,550.00 | 1,694,060.00 | 11,604,500.00 |
| 0910 | Environmental Improvement - General | 4,914,393.25 | 11,020,550.00 | 1,694,060.00 | 11,604,500.00 |
| 091001 | Environmental Improvement - General | 4,914,393.25 | 11,020,550.00 | 1,694,060.00 | 11,604,500.00 |
| 10 | Water Resources and Rural Development | - | - | 1,500,000.00 | 103,000,000.00 |
| 1010 | Water Resources and Rural Deve - General | - | - | 1,500,000.00 | 103,000,000.00 |
| 101001 | Water Resources and Rural Deve - General | - | - | 1,500,000.00 | 103,000,000.00 |
| 12 | Growing the Private Sector | - | - | - | 227,000,000.00 |
| 1210 | Growing the Private Sector - General | - | - | - | 227,000,000.00 |
| 121001 | Growing the Private Sector - General | - | - | - | 227,000,000.00 |
| 13 | Reform of Government and Governance | 570,275,796.23 | 723,834,552.00 | 456,126,468.03 | 955,252,635.35 |
| 1310 | Reform of Government and Governance - General | 570,275,796.23 | 723,834,552.00 | 456,126,468.03 | 955,252,635.35 |
| 131001 | Reform of Government and Governance - General | 570,275,796.23 | 723,834,552.00 | 456,126,468.03 | 955,252,635.35 |
| 14 | Power | - | 75,000,000.00 | 3,750,000.00 | 154,041,540.92 |
| 1410 | Power - General | - | 75,000,000.00 | 3,750,000.00 | 154,041,540.92 |
| 141001 | Power - General | - | 75,000,000.00 | 3,750,000.00 | 154,041,540.92 |
| 17 | Road | 45,049,233.25 | 60,726,350.00 | 27,974,884.58 | 61,754,100.00 |
| 1710 | Road - General | 45,049,233.25 | 60,726,350.00 | 27,974,884.58 | 61,754,100.00 |
| 171001 | Road - General | 45,049,233.25 | 60,726,350.00 | 27,974,884.58 | 61,754,100.00 |
| 23 | Social Protection | 567,674,778.87 | 381,831,725.78 | 118,351,210.02 | 752,886,601.83 |
| 2301 | Effective Governance of Social Protection | 43,011,112.87 | 56,655,603.88 | 26,061,865.09 | 56,562,698.28 |
| 230102 | Social protection coordination and mechanisms | 43,011,112.87 | 56,655,603.88 | 26,061,865.09 | 56,562,698.28 |
| 2302 | Reduce Poverty and Vulnerability | - | - | - | 35,000,000.00 |
| 230203 | Unemployment benefits | - | - | - | 35,000,000.00 |
| 2303 | Promote gender equity and social justice | - | - | - | 55,000,000.00 |
| 230301 | Women's Economic Empowerment | - | - | - | 35,000,000.00 |

126325 - WUSHISHI 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 |
|-------------|--|------------------------|-----------------------|---------------------------------------|-----------------------|
| 230303 | Inclusion of Marginalised Groups | - | - | - | 20,000,000.00 |
| 2305 | Social Pensions and Old Age Support | 524,663,666.00 | 325,176,121.90 | 92,289,344.93 | 606,323,903.55 |
| 230501 | Pensions Payments and Contributions | 524,663,666.00 | 325,176,121.90 | 92,289,344.93 | 566,323,903.55 |
| 230502 | Gratuity | - | - | - | 40,000,000.00 |

126325 - WUSHISHI 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 | 1,211,339,288.83 | 1,740,694,100.39 | 488,681,854.87 | 2,420,549,926.68 |
| 01 | Agriculture | 36,249,722.86 | 50,707,793.64 | 31,590,359.67 | 62,118,410.76 |
| 0101 | Effective governance of the Agriculture Sector | 36,249,722.86 | 50,707,793.64 | 31,590,359.67 | 62,118,410.76 |
| 010102 | Agriculture sector coordination mechanisms | 36,249,722.86 | 50,707,793.64 | 31,590,359.67 | 62,118,410.76 |
| 04 | Health | 163,282,931.68 | 229,166,562.60 | 104,647,254.76 | 238,695,340.68 |
| 0401 | Effective governance of the health system | 163,282,931.68 | 229,166,562.60 | 104,647,254.76 | 238,695,340.68 |
| 040103 | Health sector coordination mechanisms | 163,282,931.68 | 229,166,562.60 | 104,647,254.76 | 238,695,340.68 |
| 05 | Education | - | 725,595,168.37 | - | 1,172,851,267.00 |
| 0501 | Effective governance of the education system | - | 725,595,168.37 | - | 1,172,851,267.00 |
| 050103 | Education sector coordination mechanisms | - | 725,595,168.37 | - | 1,172,851,267.00 |
| 13 | Reform of Government and Governance | 408,675,112.42 | 314,288,600.00 | 209,306,475.84 | 244,961,706.40 |
| 1310 | Reform of Government and Governance - General | 408,675,112.42 | 314,288,600.00 | 209,306,475.84 | 244,961,706.40 |
| 131001 | Reform of Government and Governance - General | 408,675,112.42 | 314,288,600.00 | 209,306,475.84 | 244,961,706.40 |
| 17 | Road | 40,222,836.00 | 49,855,800.00 | 26,313,424.58 | 50,307,600.00 |
| 1710 | Road - General | 40,222,836.00 | 49,855,800.00 | 26,313,424.58 | 50,307,600.00 |
| 171001 | Road - General | 40,222,836.00 | 49,855,800.00 | 26,313,424.58 | 50,307,600.00 |
| 23 | Social Protection | 562,908,685.87 | 371,080,175.78 | 116,824,340.02 | 651,615,601.83 |
| 2301 | Effective Governance of Social Protection | 38,245,019.87 | 45,904,053.88 | 24,534,995.09 | 45,291,698.28 |
| 230102 | Social protection coordination and mechanisms | 38,245,019.87 | 45,904,053.88 | 24,534,995.09 | 45,291,698.28 |
| 2305 | Social Pensions and Old Age Support | 524,663,666.00 | 325,176,121.90 | 92,289,344.93 | 606,323,903.55 |
| 230501 | Pensions Payments and Contributions | 524,663,666.00 | 325,176,121.90 | 92,289,344.93 | 566,323,903.55 |
| 230502 | Gratuity | - | - | - | 40,000,000.00 |

126325 - WUSHISHI 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 | 190,779,057.31 | 445,144,252.00 | 246,963,388.89 | 445,364,928.95 |
| 01 | Agriculture | 4,722,095.00 | 10,676,550.00 | 6,603,706.70 | 11,192,000.00 |
| 0101 | Effective governance of the Agriculture Sector | 4,722,095.00 | 10,676,550.00 | 6,603,706.70 | 11,192,000.00 |
| 010102 | Agriculture sector coordination mechanisms | 4,722,095.00 | 10,676,550.00 | 6,603,706.70 | 11,192,000.00 |
| 04 | Health | 5,018,695.50 | 11,214,550.00 | 1,844,950.00 | 11,859,000.00 |
| 0401 | Effective governance of the health system | 5,018,695.50 | 11,214,550.00 | 1,844,950.00 | 11,859,000.00 |
| 040103 | Health sector coordination mechanisms | 5,018,695.50 | 11,214,550.00 | 1,844,950.00 | 11,859,000.00 |
| 05 | Education | 4,930,699.50 | 11,064,550.00 | 1,812,350.00 | 11,701,000.00 |
| 0501 | Effective governance of the education system | 4,930,699.50 | 11,064,550.00 | 1,812,350.00 | 11,701,000.00 |
| 050103 | Education sector coordination mechanisms | 4,930,699.50 | 11,064,550.00 | 1,812,350.00 | 11,701,000.00 |
| 09 | Environmental Improvement | 4,914,393.25 | 11,020,550.00 | 1,694,060.00 | 11,604,500.00 |
| 0910 | Environmental Improvement - General | 4,914,393.25 | 11,020,550.00 | 1,694,060.00 | 11,604,500.00 |
| 091001 | Environmental Improvement - General | 4,914,393.25 | 11,020,550.00 | 1,694,060.00 | 11,604,500.00 |
| 13 | Reform of Government and Governance | 161,600,683.81 | 379,545,952.00 | 231,819,992.19 | 376,290,928.95 |
| 1310 | Reform of Government and Governance - General | 161,600,683.81 | 379,545,952.00 | 231,819,992.19 | 376,290,928.95 |
| 131001 | Reform of Government and Governance - General | 161,600,683.81 | 379,545,952.00 | 231,819,992.19 | 376,290,928.95 |
| 17 | Road | 4,826,397.25 | 10,870,550.00 | 1,661,460.00 | 11,446,500.00 |
| 1710 | Road - General | 4,826,397.25 | 10,870,550.00 | 1,661,460.00 | 11,446,500.00 |
| 171001 | Road - General | 4,826,397.25 | 10,870,550.00 | 1,661,460.00 | 11,446,500.00 |
| 23 | Social Protection | 4,766,093.00 | 10,751,550.00 | 1,526,870.00 | 11,271,000.00 |
| 2301 | Effective Governance of Social Protection | 4,766,093.00 | 10,751,550.00 | 1,526,870.00 | 11,271,000.00 |
| 230102 | Social protection coordination and mechanisms | 4,766,093.00 | 10,751,550.00 | 1,526,870.00 | 11,271,000.00 |

126325 - WUSHISHI 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 | 1,282,862,649.18 | 2,644,474,296.27 | 2,002,589,993.17 | 3,111,907,858.73 |
| 01 | Agriculture | - | - | - | 104,000,000.00 |
| 0102 | Development of the livestock value chain | - | - | - | 15,000,000.00 |
| 010203 | Poultry, pig, and micro livestock production | - | - | - | 10,000,000.00 |
| 010205 | Animal health and livestock diseases management | - | - | - | 5,000,000.00 |
| 0103 | Enhancement of food production and productivity | - | - | - | 89,000,000.00 |
| 010303 | Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.) | - | - | - | 89,000,000.00 |
| 02 | Societal Re-orientation | - | 113,000,000.00 | - | 128,000,000.00 |
| 0210 | Societal Re-orientation - General | - | 113,000,000.00 | - | 128,000,000.00 |
| 021001 | Societal Re-orientation - General | - | 113,000,000.00 | - | 128,000,000.00 |
| 04 | Health | - | - | - | 67,992,831.44 |
| 0403 | Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens | - | - | - | 10,000,000.00 |
| 040306 | Nutrition | - | - | - | 10,000,000.00 |
| 0405 | Provision of adequate and modern health infrastructure for health services delivery | - | - | - | 40,000,000.00 |
| 040501 | Functional health facilities | - | - | - | 40,000,000.00 |
| 0406 | Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities | - | - | - | 17,992,831.44 |
| 040601 | Sustainable drug supply | - | - | - | 17,992,831.44 |
| 05 | Education | - | - | - | 40,000,000.00 |
| 0505 | Adequate infrastructure at all levels | - | - | - | 40,000,000.00 |
| 050501 | Schools' infrastructure construction and rehabilitation | - | - | - | 40,000,000.00 |
| 06 | Housing and Urban Development | 1,282,862,649.18 | 2,426,474,296.27 | 1,982,339,993.17 | 1,863,873,486.37 |
| 0610 | Housing and Urban Development - General | 1,282,862,649.18 | 2,426,474,296.27 | 1,982,339,993.17 | 1,863,873,486.37 |
| 061001 | Housing and Urban Development - General | 1,282,862,649.18 | 2,426,474,296.27 | 1,982,339,993.17 | 1,863,873,486.37 |
| 10 | Water Resources and Rural Development | - | - | 1,500,000.00 | 103,000,000.00 |
| 1010 | Water Resources and Rural Deve - General | - | - | 1,500,000.00 | 103,000,000.00 |
| 101001 | Water Resources and Rural Deve - General | - | - | 1,500,000.00 | 103,000,000.00 |
| 12 | Growing the Private Sector | - | - | - | 227,000,000.00 |
| 1210 | Growing the Private Sector - General | - | - | - | 227,000,000.00 |
| 121001 | Growing the Private Sector - General | - | - | - | 227,000,000.00 |
| 13 | Reform of Government and Governance | - | 30,000,000.00 | 15,000,000.00 | 334,000,000.00 |
| 1310 | Reform of Government and Governance - General | - | 30,000,000.00 | 15,000,000.00 | 334,000,000.00 |
| 131001 | Reform of Government and Governance - General | - | 30,000,000.00 | 15,000,000.00 | 334,000,000.00 |
| 14 | Power | - | 75,000,000.00 | 3,750,000.00 | 154,041,540.92 |
| 1410 | Power - General | - | 75,000,000.00 | 3,750,000.00 | 154,041,540.92 |
| 141001 | Power - General | - | 75,000,000.00 | 3,750,000.00 | 154,041,540.92 |
| 23 | Social Protection | - | - | - | 90,000,000.00 |
| 2302 | Reduce Poverty and Vulnerability | - | - | - | 35,000,000.00 |
| 230203 | Unemployment benefits | - | - | - | 35,000,000.00 |
| 2303 | Promote gender equity and social justice | - | - | - | 55,000,000.00 |
| 230301 | Women's Economic Empowerment | - | - | - | 35,000,000.00 |
| 230303 | Inclusion of Marginalised Groups | - | - | - | 20,000,000.00 |

126325 - WUSHISHI 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 | | | | | | 1,282,862,649.18 | 2,644,474,296.27 | 2,002,589,993.17 | 3,111,907,858.73 |
| i. (SP) Empowering Individual with Special needs across Wushishi Local Government | 23 - Social Protection | 011100100100 - CHAIRMAN | 23050101 - RESEARCH AND DEVELOPMENT | 71041 - FAMILY AND CHILDREN | 12632598 - LG WIDE | - | - | - | 20,000,000.00 |
| WUSHISHI LG | 23 - Social Protection | 011100100100 - CHAIRMAN | DEVELOPMENT | 71041 - FAMILY AND CHILDREN | 12632598 - LG WIDE | - | - | - | 35,000,000.00 |
| WUSHISHI LG | 23 - Social Protection | 011100100100 - CHAIRMAN | DEVELOPMENT | 71051 - UNEMPLOYMENT | 12632598 - LG WIDE | - | - | - | 35,000,000.00 |
| ii. Intervention to PHC | | | | | | | | | |
| iii. Intervention to Water Facilities | 06 - Housing and Urban Development | 011100100100 - CHAIRMAN | 23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE | 70621 - COMMUNITY DEVELOPMENT | 12632598 - LG WIDE | - | - | - | 400,000,000.00 |
| iv. Intervention to Social Activities | | | | | | | | | |
| i. Purchase of 100 Bags of Grains (Maize) at 5,000,000 | 01 - Agriculture | 021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT | 70421 - AGRICULTURE | 12632598 - LG WIDE | - | - | - | 5,000,000.00 |
| ii. Purchase of 100 Bags of Grains (Millet) at 6,000,000 | 01 - Agriculture | 021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT | 70421 - AGRICULTURE | 12632598 - LG WIDE | - | - | - | 6,000,000.00 |
| iii. Purchase of 200 Bags of Grains (Rice) at 14,000,000 | 01 - Agriculture | 021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT | 70421 - AGRICULTURE | 12632598 - LG WIDE | - | - | - | 14,000,000.00 |
| iv. Purchase of 100 Bags of Grains (Beans) at 8,000,000 | 01 - Agriculture | 021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT | 70421 - AGRICULTURE | 12632598 - LG WIDE | - | - | - | 8,000,000.00 |
| v. Purchase of 100 Bags of Grains (Genuea Corn) at 6,000,000 | 01 - Agriculture | 021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT | 70421 - AGRICULTURE | 12632598 - LG WIDE | - | - | - | 6,000,000.00 |
| i. Purchase of Herbicides chemicals for the controls of Weeds | 01 - Agriculture | 021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT | 70421 - AGRICULTURE | 12632598 - LG WIDE | - | - | - | 10,000,000.00 |
| ii. Purchase of Insecticides chemicals for the controls of Insects | 01 - Agriculture | 021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT | 70421 - AGRICULTURE | 12632598 - LG WIDE | - | - | - | 10,000,000.00 |
| i. Procurement of 2 tons of NPK fertilizer at 7,500,000,000 per tone | 01 - Agriculture | 021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT | 70421 - AGRICULTURE | 12632598 - LG WIDE | - | - | - | 15,000,000.00 |
| i. Procurement of 2 tons of UREA fertilizer at 7,500,000 per tone | 01 - Agriculture | 021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT | 70421 - AGRICULTURE | 12632598 - LG WIDE | - | - | - | 15,000,000.00 |
| i. Construction of Vetinary Clinic at Wushishi | 01 - Agriculture | 021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | PROVISION OF AGRICULTURAL FACILITIES | 70421 - AGRICULTURE | 12632598 - LG WIDE | - | - | - | 5,000,000.00 |
| ii. Construction of Abattoir at Wushishi | 12 - Growing the Private Sector | 021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | PROVISION OF AGRICULTURAL FACILITIES | 70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS | 12632598 - LG WIDE | - | - | - | 7,000,000.00 |
| i. Esterblishment of Poultry centre. | 01 - Agriculture | 021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | PROVISION OF AGRICULTURAL FACILITIES | 70421 - AGRICULTURE | 12632598 - LG WIDE | - | - | - | 10,000,000.00 |
| i. Renovation of Wushishi Local Government Secretariate, Wushishi | 13 - Reform of Government and Governance | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS | 70111 - EXECUTIVE AND LEGISLATIVE ORGANS | 12632598 - LG WIDE | - | 4,500,000.00 | - | 40,000,000.00 |
| ii. Renovation of Legislative Chamber at LG Secretariate, Wushishi | 13 - Reform of Government and Governance | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS | 70111 - EXECUTIVE AND LEGISLATIVE ORGANS | 12632598 - LG WIDE | - | - | - | 15,000,000.00 |
| iii. Purchase of Kyocer 2960pdm 3in1 Photocopier Coloured to DPRS office | 13 - Reform of Government and Governance | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23010115 - PURCHASE OF PHOTOCOPIING MACHINES | 70111 - EXECUTIVE AND LEGISLATIVE ORGANS | 12632598 - LG WIDE | - | - | - | 5,000,000.00 |
| iii. Construction of ICT center in LG Secretariate, Wushishi | 13 - Reform of Government and Governance | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES | 70111 - EXECUTIVE AND LEGISLATIVE ORGANS | 12632598 - LG WIDE | - | - | - | 10,000,000.00 |
| iv. Construction of Mini Clinic in LG Secretariate, Wushishi | 04 - Health | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | PROVISION OF RESIDENTIAL BUILDINGS | 70741 - PUBLIC HEALTH SERVICES | 12632598 - LG WIDE | - | - | - | 10,000,000.00 |
| i. Renovation of Local Government Guest in at Wushishi. | 13 - Reform of Government and Governance | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS | 70111 - EXECUTIVE AND LEGISLATIVE ORGANS | 12632598 - LG WIDE | - | - | - | 10,000,000.00 |
| ii. Renovation of Staff Quarters at Wushishi | 13 - Reform of Government and Governance | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING | 70111 - EXECUTIVE AND LEGISLATIVE ORGANS | 12632598 - LG WIDE | - | - | - | 10,000,000.00 |
| iii. Contribution to Ward Development Project | 06 - Housing and Urban Development | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23050105 - PURCHASE OF FINANCIAL ASSETS | 70621 - COMMUNITY DEVELOPMENT | 12632598 - LG WIDE | - | 240,000,000.00 | 80,000,000.00 | 240,000,000.00 |
| iv. Contribution to Urban Renewal and Rural Development | 06 - Housing and Urban Development | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23050105 - PURCHASE OF FINANCIAL ASSETS | 70621 - COMMUNITY DEVELOPMENT | 12632598 - LG WIDE | 1,282,862,649.18 | 2,186,474,296.27 | 1,902,339,993.17 | 1,223,873,486.37 |
| i. Extension/Installation of 300KVA/33KV/0.45 line from Wushishi Police Station to Back of GSS Wushishi from Behind M.I Wushishi House to Tudun Wada Extension | 14 - Power | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY | 70435 - ELECTRICITY | 12632598 - LG WIDE | - | 25,000,000.00 | 3,750,000.00 | 49,000,000.00 |
| vigilantis, community policing and staff of the LGA At 2,000,000 each | 14 - Power | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY | 70435 - ELECTRICITY | 12632598 - LG WIDE | - | 25,000,000.00 | - | 50,041,540.92 |
| 2008 At 15,000,000 each for Vice Chairman, Secretary, Leader, Director of Finance, Director Admin & Director PRS | 13 - Reform of Government and Governance | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23010104 - PURCHASE OF MOTOR CYCLES / TRICYCLE | 70361 - PUBLIC ORDER AND SAFETY N.E.C. | 12632598 - LG WIDE | - | 15,000,000.00 | 6,800,000.00 | 40,000,000.00 |
| iii. Purchase of 2 Nos. of Hiace 18 sitter Bus 2015 at 22,500,000 each | 13 - Reform of Government and Governance | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23010105 - PURCHASE OF MOTOR VEHICLES | 70111 - EXECUTIVE AND LEGISLATIVE ORGANS | 12632598 - LG WIDE | - | - | - | 90,000,000.00 |
| Kanwuri ward, Barwa ward, Sabon-gari ward, Zungeru ward,Kodo ward, Lokogoma ward,Maito Ward,Gwarji ward, Tukuñji/Yamigi ward Kwata ward) | 10 - Water Resources and Rural Development | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23010108 - PURCHASE OF BUSES | 70111 - EXECUTIVE AND LEGISLATIVE ORGANS | 12632598 - LG WIDE | - | - | - | 45,000,000.00 |
| ward, Kanwuri ward, Barwa ward, Sabon-gari ward, Zungeru ward,Kodo ward, Lokogoma ward,Maito Ward,Gwarji ward, Tukuñji/Yamigi ward Kwata ward) | 10 - Water Resources and Rural Development | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES | 70631 - WATER SUPPLY | 12632598 - LG WIDE | - | - | - | 33,000,000.00 |
| i. Procurement and Installation of 50Nos. 120wats Solar Street at 250,000 each | 14 - Power | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES | 70631 - WATER SUPPLY | 12632598 - LG WIDE | - | - | - | 15,500,000.00 |
| i. Construction of 20 shops capacity L-Shape Complex At Wushishi | 12 - Growing the Private Sector | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23010119 - PURCHASE OF POWER GENERATING SET | 70435 - ELECTRICITY | 12632598 - LG WIDE | - | - | - | 12,500,000.00 |
| ii. Construction of Event Center at Wushishi | 12 - Growing the Private Sector | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23020124 - CONSTRUCTION OF MARKETS/PARKS | 70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS | 12632598 - LG WIDE | - | - | - | 150,000,000.00 |
| i. Extension/Installation of 300KVA/33KV/0.45 line from Wushishi Police Station to Back of GSS Wushishi from Behind M.I Wushishi House to Tudun Wada Extension | 02 - Societal Re-orientation | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE | 70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS | 12632598 - LG WIDE | - | - | - | 20,000,000.00 |
| vigilantis, community policing and staff of the LGA At 2,000,000 each | 14 - Power | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23020103 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE | 70435 - ELECTRICITY | 12632598 - LG WIDE | - | 25,000,000.00 | - | 30,000,000.00 |
| 2008 At 13,000,000 each for Vice Chairman, Secretary, Leader | 13 - Reform of Government and Governance | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23010105 - PURCHASE OF MOTOR VEHICLES | 70111 - EXECUTIVE AND LEGISLATIVE ORGANS | 12632598 - LG WIDE | - | 15,000,000.00 | 3,700,000.00 | 20,000,000.00 |
| Kanwuri ward, Barwa ward, Sabon-gari ward, Zungeru ward,Kodo ward, Lokogoma ward,Maito Ward,Gwarji ward, Tukuñji/Yamigi ward Kwata ward) | 10 - Water Resources and Rural Development | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23010105 - PURCHASE OF MOTOR VEHICLES | 70111 - EXECUTIVE AND LEGISLATIVE ORGANS | 12632598 - LG WIDE | - | - | - | 39,000,000.00 |
| | 10 - Water Resources and Rural Development | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES | 70631 - WATER SUPPLY | 12632598 - LG WIDE | - | - | - | 33,000,000.00 |

126325 - WUSHISHI 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 |
|--|--|--|---|--|-------------------------------|------------------------|----------------------|---------------------------------------|----------------------|
| ii. Drilling of Motorised boreholes at Idan Gomna Gwari and Kampata 3,000,000 each | 10 - Water Resources and Rural Development | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES | 70631 - WATER SUPPLY | 12632598 - LG WIDE | - | - | - | 6,000,000.00 |
| ward, Kanwuri ward, Barwa ward, Sabon-gari ward, Zungeru ward,Kodo ward, Lokogoma ward,Maito Ward,Gwarji ward, Tukunji/Yamigi ward Kwata ward) | 10 - Water Resources and Rural Development | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES | 70631 - WATER SUPPLY | 12632598 - LG WIDE | - | - | 1,500,000.00 | 15,500,000.00 |
| i. Procurement and Installation of 50Nos. 120watts Solar Sreet at 250,000 each | 14 - Power | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23010119 - PURCHASE OF POWER GENERATING SET | 70435 - ELECTRICITY | 12632598 - LG WIDE | - | - | - | 12,500,000.00 |
| i. Construction of 20 shops capacity L-Shape Complex At Wushishi | 12 - Growing the Private Sector | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE | 70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS | 12632598 - LG WIDE | - | - | - | 25,000,000.00 |
| ii. Construction of Event Center at Wushishi | 12 - Growing the Private Sector | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE | 70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS | 12632598 - LG WIDE | - | - | - | 25,000,000.00 |
| iii. Renovation of Wushishi Town Hall | 13 - Reform of Government and Governance | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS | 70111 - EXECUTIVE AND LEGISLATIVE ORGANS | 12632598 - LG WIDE | - | - | - | 10,000,000.00 |
| i. Welfare Packages for Relious Festivity | 02 - Societal Re-orientation | 051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT | 23020128 - CONSTRUCTION OF IRELIGIOUS BUILDINGS | 70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES | 12632598 - LG WIDE | - | - | - | 20,000,000.00 |
| i. Contribution to Local Government Pilgrims | 02 - Societal Re-orientation | 051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT | 23020128 - CONSTRUCTION OF IRELIGIOUS BUILDINGS | 70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES | 12632598 - LG WIDE | - | 88,000,000.00 | - | 78,000,000.00 |
| Primary School, Kanko Primary School, Lokogoma Primary School, Cheji Primary School and Kwata Primary School at 5,000,000 each | 05 - Education | 051700100100 - DEPARTMENT OF EDUCATION | 23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS | 70912 - PRIMARY EDUCATION | 12632598 - LG WIDE | - | - | - | 30,000,000.00 |
| New Kutunku Primary School, Tashar Jirgi at 5,000,000 each | 05 - Education | 051700100100 - DEPARTMENT OF EDUCATION | 23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS | 70912 - PRIMARY EDUCATION | 12632598 - LG WIDE | - | - | - | 10,000,000.00 |
| i. Fencing of Primary Health Care at , Wushishi | 04 - Health | 052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE | PROVISION OF HOSPITALS / HEALTH CENTRES | 70741 - PUBLIC HEALTH SERVICES | 12632598 - LG WIDE | - | - | - | 10,000,000.00 |
| ii. Renovation of Maito PHC and Tungan Sayyedi 10,000,000 each | 04 - Health | 052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE | PROVISION OF HOSPITALS / HEALTH CENTRES | 70741 - PUBLIC HEALTH SERVICES | 12632598 - LG WIDE | - | - | - | 20,000,000.00 |
| iii. (SP)Antenantal Routine Drugs Accros PHC inWushishi LG | 04 - Health | 052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE | 23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT | 70741 - PUBLIC HEALTH SERVICES | 12632598 - LG WIDE | - | - | - | 17,992,831.44 |
| i. (SP) Food and Nutrition | 04 - Health | 052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE | 23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT | 70741 - PUBLIC HEALTH SERVICES | 12632598 - LG WIDE | - | - | - | 10,000,000.00 |

| 011100100100 CHAIRMAN | | | | | |
|------------------------------|---|-------------------------------|-----------------------------|------------------------------------|-----------------------------|
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | Balance January to December | 2026 Approved Budget |
| 2 | EXPENDITURES | 122,183,773.01 | 91,794,536.71 | 69,167,570.92 | 529,194,337.49 |
| 21 | PERSONNEL COST | 116,903,050.26 | 79,774,336.71 | 59,380,682.20 | 26,699,837.49 |
| 2101 | SALARY | 72,940,396.95 | 49,774,336.71 | 37,049,936.00 | 16,659,075.54 |
| 210101 | SALARIES AND WAGES | 72,940,396.95 | 49,774,336.71 | 37,049,936.00 | 16,659,075.54 |
| 21010103 | CONSOLIDATED REVENUE FUND CHARGE- SALARIES | 72,940,396.95 | 49,774,336.71 | 37,049,936.00 | 16,659,075.54 |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTION | 43,962,653.31 | 30,000,000.00 | 22,330,746.20 | 10,040,761.95 |
| 210201 | ALLOWANCES | 43,962,653.31 | 30,000,000.00 | 22,330,746.20 | 10,040,761.95 |
| 21020104 | STATUTORY OFFICE HOLDERS ALLOWANCE | 43,962,653.31 | 30,000,000.00 | 22,330,746.20 | 10,040,761.95 |
| 22 | OTHER RECURRENT COSTS | 5,280,722.75 | 12,020,200.00 | 9,786,888.72 | 12,494,500.00 |
| 2202 | OVERHEAD COST | 5,280,722.75 | 12,020,200.00 | 9,786,888.72 | 12,494,500.00 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 489,443.50 | 1,015,000.00 | 1,084,230.00 | 1,456,000.00 |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 279,682.00 | 580,000.00 | 619,560.00 | 832,000.00 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 209,761.50 | 435,000.00 | 464,670.00 | 624,000.00 |
| 220202 | UTILITIES - GENERAL | 120,000.00 | 160,000.00 | 34,400.00 | 216,000.00 |
| 22020202 | TELEPHONE CHARGES | 120,000.00 | 160,000.00 | 34,400.00 | 216,000.00 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 411,429.00 | 660,000.00 | 337,140.00 | 1,032,000.00 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 137,143.00 | 220,000.00 | 112,380.00 | 344,000.00 |
| 22020302 | BOOKS | 137,143.00 | 220,000.00 | 112,380.00 | 344,000.00 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 137,143.00 | 220,000.00 | 112,380.00 | 344,000.00 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 548,658.25 | 868,000.00 | 86,100.00 | 878,500.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 313,519.00 | 496,000.00 | 49,200.00 | 502,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 235,139.25 | 372,000.00 | 36,900.00 | 376,500.00 |
| 220205 | TRAINING - GENERAL | 148,000.00 | 360,000.00 | 96,000.00 | 416,000.00 |
| 22020501 | LOCAL TRAINING | 148,000.00 | 360,000.00 | 96,000.00 | 416,000.00 |
| 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | 83,984.00 | 80,000.00 | 0.00 | 0.00 |
| 22020701 | FINANCIAL CONSULTING | 83,984.00 | 80,000.00 | 0.00 | 0.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 3,479,208.00 | 8,877,200.00 | 8,149,018.72 | 8,496,000.00 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 1,304,703.00 | 3,328,950.00 | 3,055,882.02 | 3,186,000.00 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 869,802.00 | 2,219,300.00 | 2,037,254.68 | 2,124,000.00 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 869,802.00 | 2,219,300.00 | 2,037,254.68 | 2,124,000.00 |
| 22021008 | MEDICAL EXPENSES-INTERNATIONAL | 434,901.00 | 1,109,650.00 | 1,018,627.34 | 1,062,000.00 |
| 23 | CAPITAL EXPENDITURE | 0.00 | 0.00 | 0.00 | 490,000,000.00 |
| 2302 | CONSTRUCTION / PROVISION | 0.00 | 0.00 | 0.00 | 400,000,000.00 |
| 230201 | CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL | 0.00 | 0.00 | 0.00 | 400,000,000.00 |
| 23020118 | CONSTRUCTION / PROVISION OF INFRASTRUCTURE | 0.00 | 0.00 | 0.00 | 400,000,000.00 |
| 2305 | OTHER CAPITAL PROJECTS | 0.00 | 0.00 | 0.00 | 90,000,000.00 |
| 230501 | ACQUISITION OF NON TANGIBLE ASSETS | 0.00 | 0.00 | 0.00 | 90,000,000.00 |
| 23050101 | RESEARCH AND DEVELOPMENT | 0.00 | 0.00 | 0.00 | 90,000,000.00 |

| 011100100200 VICE-CHAIRMAN | | | | | |
|-----------------------------------|--|-------------------------------|-----------------------------|------------------------------------|-----------------------------|
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | Balance January to December | 2026 Approved Budget |
| 2 | EXPENDITURES | 87,029,180.63 | 66,842,690.64 | 50,448,689.10 | 29,990,361.59 |
| 21 | PERSONNEL COST | 82,307,085.63 | 56,166,140.64 | 41,807,727.72 | 18,798,361.59 |
| 2101 | SALARY | 64,722,024.31 | 44,166,140.64 | 32,875,429.24 | 14,782,056.81 |
| 210101 | SALARIES AND WAGES | 64,722,024.31 | 44,166,140.64 | 32,875,429.24 | 14,782,056.81 |
| 21010103 | CONSOLIDATED REVENUE FUND CHARGE- SALARIES | 64,722,024.31 | 44,166,140.64 | 32,875,429.24 | 14,782,056.81 |

| | | | | | |
|---------------|---|----------------------|----------------------|---------------------|----------------------|
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTION | 17,585,061.33 | 12,000,000.00 | 8,932,298.48 | 4,016,304.78 |
| 210201 | ALLOWANCES | 17,585,061.33 | 12,000,000.00 | 8,932,298.48 | 4,016,304.78 |
| 21020104 | STATUTORY OFFICE HOLDERS ALLOWANCE | 17,585,061.33 | 12,000,000.00 | 8,932,298.48 | 4,016,304.78 |
| 22 | OTHER RECURRENT COSTS | 4,722,095.00 | 10,676,550.00 | 8,640,961.38 | 11,192,000.00 |
| 2202 | OVERHEAD COST | 4,722,095.00 | 10,676,550.00 | 8,640,961.38 | 11,192,000.00 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 419,523.00 | 870,000.00 | 929,340.00 | 1,248,000.00 |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 279,682.00 | 580,000.00 | 619,560.00 | 832,000.00 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 139,841.00 | 290,000.00 | 309,780.00 | 416,000.00 |
| 220202 | UTILITIES - GENERAL | 105,000.00 | 140,000.00 | 30,100.00 | 189,000.00 |
| 22020202 | TELEPHONE CHARGES | 105,000.00 | 140,000.00 | 30,100.00 | 189,000.00 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 480,000.50 | 770,000.00 | 393,330.00 | 1,204,000.00 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 205,714.50 | 330,000.00 | 168,570.00 | 516,000.00 |
| 22020302 | BOOKS | 137,143.00 | 220,000.00 | 112,380.00 | 344,000.00 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 137,143.00 | 220,000.00 | 112,380.00 | 344,000.00 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 470,278.50 | 744,000.00 | 73,800.00 | 753,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 313,519.00 | 496,000.00 | 49,200.00 | 502,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 156,759.50 | 248,000.00 | 24,600.00 | 251,000.00 |
| 220205 | TRAINING - GENERAL | 129,500.00 | 315,000.00 | 84,000.00 | 364,000.00 |
| 22020501 | LOCAL TRAINING | 129,500.00 | 315,000.00 | 84,000.00 | 364,000.00 |
| 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | 73,486.00 | 70,000.00 | 0.00 | 0.00 |
| 22020701 | FINANCIAL CONSULTING | 73,486.00 | 70,000.00 | 0.00 | 0.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 3,044,307.00 | 7,767,550.00 | 7,130,391.38 | 7,434,000.00 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 869,802.00 | 2,219,300.00 | 2,037,254.68 | 2,124,000.00 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 869,802.00 | 2,219,300.00 | 2,037,254.68 | 2,124,000.00 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 869,802.00 | 2,219,300.00 | 2,037,254.68 | 2,124,000.00 |
| 22021008 | MEDICAL EXPENSES-INTERNATIONAL | 434,901.00 | 1,109,650.00 | 1,018,627.34 | 1,062,000.00 |

| 01118300100 | INTERNAL AUDIT | | | | |
|--------------------|---|-------------------------------|-----------------------------|----------------------------|-----------------------------|
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | January to December | 2026 Approved Budget |
| 2 | EXPENDITURES | 5,018,695.50 | 11,214,550.00 | 8,975,341.38 | 11,859,000.00 |
| 22 | OTHER RECURRENT COSTS | 5,018,695.50 | 11,214,550.00 | 8,975,341.38 | 11,859,000.00 |
| 2202 | OVERHEAD COST | 5,018,695.50 | 11,214,550.00 | 8,975,341.38 | 11,859,000.00 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 559,364.00 | 1,160,000.00 | 1,239,120.00 | 1,664,000.00 |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 279,682.00 | 580,000.00 | 619,560.00 | 832,000.00 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 279,682.00 | 580,000.00 | 619,560.00 | 832,000.00 |
| 220202 | UTILITIES - GENERAL | 105,000.00 | 140,000.00 | 30,100.00 | 189,000.00 |
| 22020202 | TELEPHONE CHARGES | 105,000.00 | 140,000.00 | 30,100.00 | 189,000.00 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 480,000.50 | 770,000.00 | 393,330.00 | 1,204,000.00 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 205,714.50 | 330,000.00 | 168,570.00 | 516,000.00 |
| 22020302 | BOOKS | 137,143.00 | 220,000.00 | 112,380.00 | 344,000.00 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 137,143.00 | 220,000.00 | 112,380.00 | 344,000.00 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 627,038.00 | 992,000.00 | 98,400.00 | 1,004,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 313,519.00 | 496,000.00 | 49,200.00 | 502,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 313,519.00 | 496,000.00 | 49,200.00 | 502,000.00 |
| 220205 | TRAINING - GENERAL | 129,500.00 | 315,000.00 | 84,000.00 | 364,000.00 |
| 22020501 | LOCAL TRAINING | 129,500.00 | 315,000.00 | 84,000.00 | 364,000.00 |
| 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | 73,486.00 | 70,000.00 | 0.00 | 0.00 |
| 22020701 | FINANCIAL CONSULTING | 73,486.00 | 70,000.00 | 0.00 | 0.00 |

| | | | | | |
|---------------|--|---------------------|---------------------|---------------------|---------------------|
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 3,044,307.00 | 7,767,550.00 | 7,130,391.38 | 7,434,000.00 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 869,802.00 | 2,219,300.00 | 2,037,254.68 | 2,124,000.00 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 869,802.00 | 2,219,300.00 | 2,037,254.68 | 2,124,000.00 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 869,802.00 | 2,219,300.00 | 2,037,254.68 | 2,124,000.00 |
| 22021008 | MEDICAL EXPENSES-INTERNATIONAL | 434,901.00 | 1,109,650.00 | 1,018,627.34 | 1,062,000.00 |

| 011200100100 THE LEGISLATIVE COUNCIL | | | | | |
|---|---|-------------------------------|-----------------------------|------------------------------------|-----------------------------|
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | Balance January to December | 2026 Approved Budget |
| <u>2</u> | EXPENDITURES | 98,857,184.28 | 75,190,072.65 | 56,395,302.78 | 33,216,713.92 |
| 21 | PERSONNEL COST | 93,874,219.53 | 64,059,522.65 | 47,683,231.40 | 21,440,213.92 |
| 2101 | SALARY | 67,496,627.54 | 46,059,522.65 | 34,284,783.68 | 15,415,756.75 |
| 210101 | SALARIES AND WAGES | 67,496,627.54 | 46,059,522.65 | 34,284,783.68 | 15,415,756.75 |
| 21010103 | CONSOLIDATED REVENUE FUND CHARGE- SALARIES | 67,496,627.54 | 46,059,522.65 | 34,284,783.68 | 15,415,756.75 |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTION | 26,377,591.99 | 18,000,000.00 | 13,398,447.72 | 6,024,457.17 |
| 210201 | ALLOWANCES | 26,377,591.99 | 18,000,000.00 | 13,398,447.72 | 6,024,457.17 |
| 21020104 | STATUTORY OFFICE HOLDERS ALLOWANCE | 26,377,591.99 | 18,000,000.00 | 13,398,447.72 | 6,024,457.17 |
| 22 | OTHER RECURRENT COSTS | 4,982,964.75 | 11,130,550.00 | 8,712,071.38 | 11,776,500.00 |
| 2202 | OVERHEAD COST | 4,982,964.75 | 11,130,550.00 | 8,712,071.38 | 11,776,500.00 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 489,443.50 | 1,015,000.00 | 1,084,230.00 | 1,456,000.00 |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 279,682.00 | 580,000.00 | 619,560.00 | 832,000.00 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 209,761.50 | 435,000.00 | 464,670.00 | 624,000.00 |
| 220202 | UTILITIES - GENERAL | 120,000.00 | 160,000.00 | 34,400.00 | 216,000.00 |
| 22020202 | TELEPHONE CHARGES | 120,000.00 | 160,000.00 | 34,400.00 | 216,000.00 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 548,572.00 | 880,000.00 | 280,950.00 | 1,376,000.00 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 205,714.50 | 330,000.00 | 0.00 | 516,000.00 |
| 22020302 | BOOKS | 137,143.00 | 220,000.00 | 112,380.00 | 344,000.00 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 205,714.50 | 330,000.00 | 168,570.00 | 516,000.00 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 548,658.25 | 868,000.00 | 86,100.00 | 878,500.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 313,519.00 | 496,000.00 | 49,200.00 | 502,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 235,139.25 | 372,000.00 | 36,900.00 | 376,500.00 |
| 220205 | TRAINING - GENERAL | 148,000.00 | 360,000.00 | 96,000.00 | 416,000.00 |
| 22020501 | LOCAL TRAINING | 148,000.00 | 360,000.00 | 96,000.00 | 416,000.00 |
| 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | 83,984.00 | 80,000.00 | 0.00 | 0.00 |
| 22020701 | FINANCIAL CONSULTING | 83,984.00 | 80,000.00 | 0.00 | 0.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 3,044,307.00 | 7,767,550.00 | 7,130,391.38 | 7,434,000.00 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 869,802.00 | 2,219,300.00 | 2,037,254.68 | 2,124,000.00 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 869,802.00 | 2,219,300.00 | 2,037,254.68 | 2,124,000.00 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 869,802.00 | 2,219,300.00 | 2,037,254.68 | 2,124,000.00 |
| 22021008 | MEDICAL EXPENSES-INTERNATIONAL | 434,901.00 | 1,109,650.00 | 1,018,627.34 | 1,062,000.00 |

| 016100100100 Office of the Secretary to LGC | | | | | |
|--|---|-------------------------------|-----------------------------|------------------------------------|-----------------------------|
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | Balance January to December | 2026 Approved Budget |
| <u>2</u> | EXPENDITURES | 5,062,693.50 | 11,289,550.00 | 8,991,641.38 | 11,938,000.00 |
| 22 | OTHER RECURRENT COSTS | 5,062,693.50 | 11,289,550.00 | 8,991,641.38 | 11,938,000.00 |
| 2202 | OVERHEAD COST | 5,062,693.50 | 11,289,550.00 | 8,991,641.38 | 11,938,000.00 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 559,364.00 | 1,160,000.00 | 1,239,120.00 | 1,664,000.00 |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 279,682.00 | 580,000.00 | 619,560.00 | 832,000.00 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 279,682.00 | 580,000.00 | 619,560.00 | 832,000.00 |

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|---------------|---|---------------------|---------------------|---------------------|---------------------|
| 220202 | UTILITIES - GENERAL | 120,000.00 | 160,000.00 | 34,400.00 | 216,000.00 |
| 22020202 | TELEPHONE CHARGES | 120,000.00 | 160,000.00 | 34,400.00 | 216,000.00 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 480,000.50 | 770,000.00 | 393,330.00 | 1,204,000.00 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 205,714.50 | 330,000.00 | 168,570.00 | 516,000.00 |
| 22020302 | BOOKS | 137,143.00 | 220,000.00 | 112,380.00 | 344,000.00 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 137,143.00 | 220,000.00 | 112,380.00 | 344,000.00 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 627,038.00 | 992,000.00 | 98,400.00 | 1,004,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 313,519.00 | 496,000.00 | 49,200.00 | 502,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 313,519.00 | 496,000.00 | 49,200.00 | 502,000.00 |
| 220205 | TRAINING - GENERAL | 148,000.00 | 360,000.00 | 96,000.00 | 416,000.00 |
| 22020501 | LOCAL TRAINING | 148,000.00 | 360,000.00 | 96,000.00 | 416,000.00 |
| 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | 83,984.00 | 80,000.00 | 0.00 | 0.00 |
| 22020701 | FINANCIAL CONSULTING | 83,984.00 | 80,000.00 | 0.00 | 0.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 3,044,307.00 | 7,767,550.00 | 7,130,391.38 | 7,434,000.00 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 869,802.00 | 2,219,300.00 | 2,037,254.68 | 2,124,000.00 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 869,802.00 | 2,219,300.00 | 2,037,254.68 | 2,124,000.00 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 869,802.00 | 2,219,300.00 | 2,037,254.68 | 2,124,000.00 |
| 22021008 | MEDICAL EXPENSES-INTERNATIONAL | 434,901.00 | 1,109,650.00 | 1,018,627.34 | 1,062,000.00 |

| 012500100100 | DEPARTMENT OF PERSONNEL MANAGEMENT | | | | |
|---------------------|---|-------------------------------|-----------------------------|------------------------------------|-----------------------------|
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | Balance January to December | 2026 Approved Budget |
| 2 | EXPENDITURES | 31,294,676.00 | 64,546,950.00 | 36,039,713.20 | 121,441,893.40 |
| 21 | PERSONNEL COST | 26,207,409.00 | 53,222,400.00 | 27,008,181.82 | 109,410,893.40 |
| 2101 | SALARY | 26,207,409.00 | 53,222,400.00 | 27,008,181.82 | 62,312,400.00 |
| 210101 | SALARIES AND WAGES | 26,207,409.00 | 53,222,400.00 | 27,008,181.82 | 62,312,400.00 |
| 21010101 | SALARY | 26,207,409.00 | 53,222,400.00 | 27,008,181.82 | 62,312,400.00 |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTION | 0.00 | 0.00 | 0.00 | 47,098,493.40 |
| 210201 | ALLOWANCES | 0.00 | 0.00 | 0.00 | 47,098,493.40 |
| 21020101 | REGULAR ALLOWANCE | 0.00 | 0.00 | 0.00 | 47,098,493.40 |
| 22 | OTHER RECURRENT COSTS | 5,087,267.00 | 11,324,550.00 | 9,031,531.38 | 12,031,000.00 |
| 2202 | OVERHEAD COST | 5,087,267.00 | 11,324,550.00 | 9,031,531.38 | 12,031,000.00 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 559,364.00 | 1,160,000.00 | 1,239,120.00 | 1,664,000.00 |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 279,682.00 | 580,000.00 | 619,560.00 | 832,000.00 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 279,682.00 | 580,000.00 | 619,560.00 | 832,000.00 |
| 220202 | UTILITIES - GENERAL | 105,000.00 | 140,000.00 | 30,100.00 | 189,000.00 |
| 22020202 | TELEPHONE CHARGES | 105,000.00 | 140,000.00 | 30,100.00 | 189,000.00 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 548,572.00 | 880,000.00 | 449,520.00 | 1,376,000.00 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 205,714.50 | 330,000.00 | 168,570.00 | 516,000.00 |
| 22020302 | BOOKS | 137,143.00 | 220,000.00 | 112,380.00 | 344,000.00 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 205,714.50 | 330,000.00 | 168,570.00 | 516,000.00 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 627,038.00 | 992,000.00 | 98,400.00 | 1,004,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 313,519.00 | 496,000.00 | 49,200.00 | 502,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 313,519.00 | 496,000.00 | 49,200.00 | 502,000.00 |
| 220205 | TRAINING - GENERAL | 129,500.00 | 315,000.00 | 84,000.00 | 364,000.00 |
| 22020501 | LOCAL TRAINING | 129,500.00 | 315,000.00 | 84,000.00 | 364,000.00 |
| 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | 73,486.00 | 70,000.00 | 0.00 | 0.00 |
| 22020701 | FINANCIAL CONSULTING | 73,486.00 | 70,000.00 | 0.00 | 0.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 3,044,307.00 | 7,767,550.00 | 7,130,391.38 | 7,434,000.00 |

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| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 869,802.00 | 2,219,300.00 | 2,037,254.68 | 2,124,000.00 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 869,802.00 | 2,219,300.00 | 2,037,254.68 | 2,124,000.00 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 869,802.00 | 2,219,300.00 | 2,037,254.68 | 2,124,000.00 |
| 22021008 | MEDICAL EXPENSES-INTERNATIONAL | 434,901.00 | 1,109,650.00 | 1,018,627.34 | 1,062,000.00 |

| 021500100100 DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | | | | | |
|---|---|-------------------------------|-----------------------------|----------------------------|-----------------------------|
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | January to December | 2026 Approved Budget |
| 2 | EXPENDITURES | 40,971,817.86 | 61,384,343.64 | 38,194,066.37 | 184,310,410.76 |
| 21 | PERSONNEL COST | 36,249,722.86 | 50,707,793.64 | 31,590,359.67 | 62,118,410.76 |
| 2101 | SALARY | 36,249,722.86 | 50,707,793.64 | 31,590,359.67 | 62,118,410.76 |
| 210101 | SALARIES AND WAGES | 36,249,722.86 | 50,707,793.64 | 31,590,359.67 | 62,118,410.76 |
| 21010101 | SALARY | 36,249,722.86 | 50,707,793.64 | 31,590,359.67 | 62,118,410.76 |
| 22 | OTHER RECURRENT COSTS | 4,722,095.00 | 10,676,550.00 | 6,603,706.70 | 11,192,000.00 |
| 2202 | OVERHEAD COST | 4,722,095.00 | 10,676,550.00 | 6,603,706.70 | 11,192,000.00 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 419,523.00 | 870,000.00 | 929,340.00 | 1,248,000.00 |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 139,841.00 | 290,000.00 | 309,780.00 | 416,000.00 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 279,682.00 | 580,000.00 | 619,560.00 | 832,000.00 |
| 220202 | UTILITIES - GENERAL | 105,000.00 | 140,000.00 | 30,100.00 | 189,000.00 |
| 22020202 | TELEPHONE CHARGES | 105,000.00 | 140,000.00 | 30,100.00 | 189,000.00 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 480,000.50 | 770,000.00 | 393,330.00 | 1,204,000.00 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 205,714.50 | 330,000.00 | 168,570.00 | 516,000.00 |
| 22020302 | BOOKS | 137,143.00 | 220,000.00 | 112,380.00 | 344,000.00 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 137,143.00 | 220,000.00 | 112,380.00 | 344,000.00 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 470,278.50 | 744,000.00 | 73,800.00 | 753,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 156,759.50 | 248,000.00 | 24,600.00 | 251,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 313,519.00 | 496,000.00 | 49,200.00 | 502,000.00 |
| 220205 | TRAINING - GENERAL | 129,500.00 | 315,000.00 | 84,000.00 | 364,000.00 |
| 22020501 | LOCAL TRAINING | 129,500.00 | 315,000.00 | 84,000.00 | 364,000.00 |
| 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | 73,486.00 | 70,000.00 | 0.00 | 0.00 |
| 22020701 | FINANCIAL CONSULTING | 73,486.00 | 70,000.00 | 0.00 | 0.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 3,044,307.00 | 7,767,550.00 | 5,093,136.70 | 7,434,000.00 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 869,802.00 | 2,219,300.00 | 0.00 | 2,124,000.00 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 869,802.00 | 2,219,300.00 | 2,037,254.68 | 2,124,000.00 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 869,802.00 | 2,219,300.00 | 2,037,254.68 | 2,124,000.00 |
| 22021008 | MEDICAL EXPENSES-INTERNATIONAL | 434,901.00 | 1,109,650.00 | 1,018,627.34 | 1,062,000.00 |
| 23 | CAPITAL EXPENDITURE | 0.00 | 0.00 | 0.00 | 111,000,000.00 |
| 2301 | FIXED ASSETS PURCHASED | 0.00 | 0.00 | 0.00 | 89,000,000.00 |
| 230101 | PURCHASE OF FIXED ASSETS - GENERAL | 0.00 | 0.00 | 0.00 | 89,000,000.00 |
| 23010127 | PURCHASE OF AGRICULTURAL EQUIPMENT | 0.00 | 0.00 | 0.00 | 89,000,000.00 |
| 2302 | CONSTRUCTION / PROVISION | 0.00 | 0.00 | 0.00 | 22,000,000.00 |
| 230201 | CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL | 0.00 | 0.00 | 0.00 | 22,000,000.00 |
| 23020113 | CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES | 0.00 | 0.00 | 0.00 | 22,000,000.00 |

| 022000100100 DEPARTMENT OF FINANCE AND SUPPLY (TREASURY) | | | | | |
|---|-----------------------|-------------------------------|-----------------------------|----------------------------|-----------------------------|
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | January to December | 2026 Approved Budget |
| 2 | EXPENDITURES | 736,235,442.31 | 680,659,923.90 | 296,977,939.62 | 959,584,232.50 |
| 21 | PERSONNEL COST | 610,267,367.00 | 381,129,121.90 | 121,181,223.05 | 667,598,303.55 |
| 2101 | SALARY | 85,603,701.00 | 55,953,000.00 | 28,891,878.12 | 61,274,400.00 |

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|---------------|---|-----------------------|-----------------------|-----------------------|-----------------------|
| 210101 | SALARIES AND WAGES | 85,603,701.00 | 55,953,000.00 | 28,891,878.12 | 61,274,400.00 |
| 21010101 | SALARY | 85,603,701.00 | 55,953,000.00 | 28,891,878.12 | 61,274,400.00 |
| 2103 | SOCIAL BENEFITS | 524,663,666.00 | 325,176,121.90 | 92,289,344.93 | 606,323,903.55 |
| 210301 | SOCIAL BENEFITS | 524,663,666.00 | 325,176,121.90 | 92,289,344.93 | 606,323,903.55 |
| 21030101 | GRATUITY | 0.00 | 0.00 | 0.00 | 40,000,000.00 |
| 21030102 | PENSION | 524,663,666.00 | 325,176,121.90 | 92,289,344.93 | 566,323,903.55 |
| 22 | OTHER RECURRENT COSTS | 125,968,075.31 | 299,530,802.00 | 175,796,716.57 | 291,985,928.95 |
| 2202 | OVERHEAD COST | 4,766,093.00 | 10,751,550.00 | 3,564,124.68 | 11,271,000.00 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 419,523.00 | 870,000.00 | 929,340.00 | 1,248,000.00 |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 279,682.00 | 580,000.00 | 619,560.00 | 832,000.00 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 139,841.00 | 290,000.00 | 309,780.00 | 416,000.00 |
| 220202 | UTILITIES - GENERAL | 120,000.00 | 160,000.00 | 34,400.00 | 216,000.00 |
| 22020202 | TELEPHONE CHARGES | 120,000.00 | 160,000.00 | 34,400.00 | 216,000.00 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 480,000.50 | 770,000.00 | 393,330.00 | 1,204,000.00 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 205,714.50 | 330,000.00 | 168,570.00 | 516,000.00 |
| 22020302 | BOOKS | 137,143.00 | 220,000.00 | 112,380.00 | 344,000.00 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 137,143.00 | 220,000.00 | 112,380.00 | 344,000.00 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 470,278.50 | 744,000.00 | 73,800.00 | 753,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 313,519.00 | 496,000.00 | 49,200.00 | 502,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 156,759.50 | 248,000.00 | 24,600.00 | 251,000.00 |
| 220205 | TRAINING - GENERAL | 148,000.00 | 360,000.00 | 96,000.00 | 416,000.00 |
| 22020501 | LOCAL TRAINING | 148,000.00 | 360,000.00 | 96,000.00 | 416,000.00 |
| 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | 83,984.00 | 80,000.00 | 0.00 | 0.00 |
| 22020701 | FINANCIAL CONSULTING | 83,984.00 | 80,000.00 | 0.00 | 0.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 3,044,307.00 | 7,767,550.00 | 2,037,254.68 | 7,434,000.00 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 869,802.00 | 2,219,300.00 | 0.00 | 2,124,000.00 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 869,802.00 | 2,219,300.00 | 2,037,254.68 | 2,124,000.00 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 869,802.00 | 2,219,300.00 | 0.00 | 2,124,000.00 |
| 22021008 | MEDICAL EXPENSES-INTERNATIONAL | 434,901.00 | 1,109,650.00 | 0.00 | 1,062,000.00 |
| 2204 | GRANTS AND CONTRIBUTIONS GENERAL | 121,201,982.31 | 288,779,252.00 | 172,232,591.89 | 280,714,928.95 |
| 220401 | LOCAL GRANTS AND CONTRIBUTIONS | 121,201,982.31 | 288,779,252.00 | 172,232,591.89 | 280,714,928.95 |
| 22040103 | GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT | 9,600,000.00 | 9,600,000.00 | 32,800,000.00 | 32,800,000.00 |
| 22040104 | GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND | 9,600,000.00 | 9,600,000.00 | 8,000,000.00 | 8,000,000.00 |
| 22040105 | GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT | 28,800,000.00 | 28,800,000.00 | 28,800,000.00 | 28,800,000.00 |
| 22040107 | GRANTS TO LOCAL GOVERNMENT - RECURRENT | 21,810,250.00 | 125,000,000.00 | 31,253,341.85 | 141,160,500.00 |
| 22040109 | GRANTS TO EMIRATE COUNCIL - RECURRENT | 41,791,732.31 | 106,179,252.00 | 63,379,250.04 | 61,954,428.95 |
| 22040115 | 2% TRAINING FUND | 9,600,000.00 | 9,600,000.00 | 8,000,000.00 | 8,000,000.00 |

| 023400100100 DEPARTMENT OF WORKS AND HOUSING | | | | | |
|---|---|-------------------------------|-----------------------------|---------------------------------|-----------------------------|
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | ance January to December | 2026 Approved Budget |
| 2 | EXPENDITURES | 1,327,911,882.43 | 2,617,200,646.27 | 2,030,564,877.75 | 2,376,669,127.29 |
| 21 | PERSONNEL COST | 40,222,836.00 | 49,855,800.00 | 26,313,424.58 | 50,307,600.00 |
| 2101 | SALARY | 40,222,836.00 | 49,855,800.00 | 26,313,424.58 | 50,307,600.00 |
| 210101 | SALARIES AND WAGES | 40,222,836.00 | 49,855,800.00 | 26,313,424.58 | 50,307,600.00 |
| 21010101 | SALARY | 40,222,836.00 | 49,855,800.00 | 26,313,424.58 | 50,307,600.00 |
| 22 | OTHER RECURRENT COSTS | 4,826,397.25 | 10,870,550.00 | 1,661,460.00 | 11,446,500.00 |
| 2202 | OVERHEAD COST | 4,826,397.25 | 10,870,550.00 | 1,661,460.00 | 11,446,500.00 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 489,443.50 | 1,015,000.00 | 1,084,230.00 | 1,456,000.00 |

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|---------------|---|-------------------------|-------------------------|-------------------------|-------------------------|
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 209,761.50 | 435,000.00 | 464,670.00 | 624,000.00 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 279,682.00 | 580,000.00 | 619,560.00 | 832,000.00 |
| 220202 | UTILITIES - GENERAL | 90,000.00 | 120,000.00 | 25,800.00 | 162,000.00 |
| 22020202 | TELEPHONE CHARGES | 90,000.00 | 120,000.00 | 25,800.00 | 162,000.00 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 480,000.50 | 770,000.00 | 393,330.00 | 1,204,000.00 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 205,714.50 | 330,000.00 | 168,570.00 | 516,000.00 |
| 22020302 | BOOKS | 137,143.00 | 220,000.00 | 112,380.00 | 344,000.00 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 137,143.00 | 220,000.00 | 112,380.00 | 344,000.00 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 548,658.25 | 868,000.00 | 86,100.00 | 878,500.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 235,139.25 | 372,000.00 | 36,900.00 | 376,500.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 313,519.00 | 496,000.00 | 49,200.00 | 502,000.00 |
| 220205 | TRAINING - GENERAL | 111,000.00 | 270,000.00 | 72,000.00 | 312,000.00 |
| 22020501 | LOCAL TRAINING | 111,000.00 | 270,000.00 | 72,000.00 | 312,000.00 |
| 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | 62,988.00 | 60,000.00 | 0.00 | 0.00 |
| 22020701 | FINANCIAL CONSULTING | 62,988.00 | 60,000.00 | 0.00 | 0.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 3,044,307.00 | 7,767,550.00 | 0.00 | 7,434,000.00 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 869,802.00 | 2,219,300.00 | 0.00 | 2,124,000.00 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 869,802.00 | 2,219,300.00 | 0.00 | 2,124,000.00 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 869,802.00 | 2,219,300.00 | 0.00 | 2,124,000.00 |
| 22021008 | MEDICAL EXPENSES-INTERNATIONAL | 434,901.00 | 1,109,650.00 | 0.00 | 1,062,000.00 |
| 23 | CAPITAL EXPENDITURE | 1,282,862,649.18 | 2,556,474,296.27 | 2,002,589,993.17 | 2,314,915,027.29 |
| 2301 | FIXED ASSETS PURCHASED | 0.00 | 30,000,000.00 | 10,500,000.00 | 264,000,000.00 |
| 230101 | PURCHASE OF FIXED ASSETS - GENERAL | 0.00 | 30,000,000.00 | 10,500,000.00 | 264,000,000.00 |
| 23010104 | PURCHASE OF MOTOR CYCLES / TRICYCLE | 0.00 | 15,000,000.00 | 6,800,000.00 | 40,000,000.00 |
| 23010105 | PURCHASE OF MOTOR VEHICLES | 0.00 | 15,000,000.00 | 3,700,000.00 | 149,000,000.00 |
| 23010108 | PURCHASE OF BUSES | 0.00 | 0.00 | 0.00 | 45,000,000.00 |
| 23010115 | PURCHASE OF PHOTOCOPYING MACHINES | 0.00 | 0.00 | 0.00 | 5,000,000.00 |
| 23010119 | PURCHASE OF POWER GENERATING SET | 0.00 | 0.00 | 0.00 | 25,000,000.00 |
| 2302 | CONSTRUCTION / PROVISION | 0.00 | 100,000,000.00 | 9,750,000.00 | 542,041,540.92 |
| 230201 | CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL | 0.00 | 100,000,000.00 | 9,750,000.00 | 542,041,540.92 |
| 23020101 | CONSTRUCTION / PROVISION OF OFFICE BUILDINGS | 0.00 | 0.00 | 4,500,000.00 | 40,000,000.00 |
| 23020102 | CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS | 0.00 | 0.00 | 0.00 | 10,000,000.00 |
| 23020103 | CONSTRUCTION / PROVISION OF ELECTRICITY | 0.00 | 75,000,000.00 | 3,750,000.00 | 129,041,540.92 |
| 23020105 | CONSTRUCTION / PROVISION OF WATER FACILITIES | 0.00 | 0.00 | 1,500,000.00 | 103,000,000.00 |
| 23020118 | CONSTRUCTION / PROVISION OF INFRASTRUCTURE | 0.00 | 25,000,000.00 | 0.00 | 100,000,000.00 |
| 23020124 | CONSTRUCTION OF MARKETS/PARKS | 0.00 | 0.00 | 0.00 | 150,000,000.00 |
| 23020127 | CONSTRUCTION OF ICT INFRASTRUCTURES | 0.00 | 0.00 | 0.00 | 10,000,000.00 |
| 2303 | REHABILITATION / REPAIRS | 0.00 | 0.00 | 0.00 | 45,000,000.00 |
| 230301 | REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL | 0.00 | 0.00 | 0.00 | 45,000,000.00 |
| 23030101 | REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING | 0.00 | 0.00 | 0.00 | 10,000,000.00 |
| 23030121 | REHABILITATION / REPAIRS OF OFFICE BUILDINGS | 0.00 | 0.00 | 0.00 | 35,000,000.00 |
| 2305 | OTHER CAPITAL PROJECTS | 1,282,862,649.18 | 2,426,474,296.27 | 1,982,339,993.17 | 1,463,873,486.37 |
| 230501 | ACQUISITION OF NON TANGIBLE ASSETS | 1,282,862,649.18 | 2,426,474,296.27 | 1,982,339,993.17 | 1,463,873,486.37 |
| 23050105 | PURCHASE OF FINANCIAL ASSETS | 1,282,862,649.18 | 2,426,474,296.27 | 1,982,339,993.17 | 1,463,873,486.37 |

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|---------------------|--|-------------------------------|-----------------------------|------------------------------------|-----------------------------|
| 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 | 9,257,817.00 | 17,472,400.00 | 6,419,614.60 | 20,352,000.00 |

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|---------------|---|---------------------|----------------------|---------------------|----------------------|
| 21 | PERSONNEL COST | 3,779,647.00 | 5,113,200.00 | 4,534,774.60 | 7,338,000.00 |
| 2101 | SALARY | 3,779,647.00 | 5,113,200.00 | 4,534,774.60 | 7,338,000.00 |
| 210101 | SALARIES AND WAGES | 3,779,647.00 | 5,113,200.00 | 4,534,774.60 | 7,338,000.00 |
| 21010101 | SALARY | 3,779,647.00 | 5,113,200.00 | 4,534,774.60 | 7,338,000.00 |
| 22 | OTHER RECURRENT COSTS | 5,478,170.00 | 12,359,200.00 | 1,884,840.00 | 13,014,000.00 |
| 2202 | OVERHEAD COST | 5,478,170.00 | 12,359,200.00 | 1,884,840.00 | 13,014,000.00 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 559,364.00 | 1,160,000.00 | 1,239,120.00 | 1,664,000.00 |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 279,682.00 | 580,000.00 | 619,560.00 | 832,000.00 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 279,682.00 | 580,000.00 | 619,560.00 | 832,000.00 |
| 220202 | UTILITIES - GENERAL | 90,000.00 | 120,000.00 | 25,800.00 | 162,000.00 |
| 22020202 | TELEPHONE CHARGES | 90,000.00 | 120,000.00 | 25,800.00 | 162,000.00 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 548,572.00 | 880,000.00 | 449,520.00 | 1,376,000.00 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 205,714.50 | 330,000.00 | 168,570.00 | 516,000.00 |
| 22020302 | BOOKS | 137,143.00 | 220,000.00 | 112,380.00 | 344,000.00 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 205,714.50 | 330,000.00 | 168,570.00 | 516,000.00 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 627,038.00 | 992,000.00 | 98,400.00 | 1,004,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 313,519.00 | 496,000.00 | 49,200.00 | 502,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 313,519.00 | 496,000.00 | 49,200.00 | 502,000.00 |
| 220205 | TRAINING - GENERAL | 111,000.00 | 270,000.00 | 72,000.00 | 312,000.00 |
| 22020501 | LOCAL TRAINING | 111,000.00 | 270,000.00 | 72,000.00 | 312,000.00 |
| 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | 62,988.00 | 60,000.00 | 0.00 | 0.00 |
| 22020701 | FINANCIAL CONSULTING | 62,988.00 | 60,000.00 | 0.00 | 0.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 3,479,208.00 | 8,877,200.00 | 0.00 | 8,496,000.00 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 869,802.00 | 2,219,300.00 | 0.00 | 2,124,000.00 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 869,802.00 | 2,219,300.00 | 0.00 | 2,124,000.00 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 869,802.00 | 2,219,300.00 | 0.00 | 2,124,000.00 |
| 22021008 | MEDICAL EXPENSES-INTERNATIONAL | 869,802.00 | 2,219,300.00 | 0.00 | 2,124,000.00 |

| 051400100100 DEPARTMENT OF SOCIAL WELFARE DEPARTMENT | | | | | |
|---|--|-------------------------------|-----------------------------|---------------------------------|-----------------------------|
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | ance January to December | 2026 Approved Budget |
| 2 | EXPENDITURES | 43,011,112.87 | 144,655,603.88 | 26,061,865.09 | 154,562,698.28 |
| 21 | PERSONNEL COST | 38,245,019.87 | 45,904,053.88 | 24,534,995.09 | 45,291,698.28 |
| 2101 | SALARY | 38,245,019.87 | 45,904,053.88 | 24,534,995.09 | 45,291,698.28 |
| 210101 | SALARIES AND WAGES | 38,245,019.87 | 45,904,053.88 | 24,534,995.09 | 45,291,698.28 |
| 21010101 | SALARY | 38,245,019.87 | 45,904,053.88 | 24,534,995.09 | 45,291,698.28 |
| 22 | OTHER RECURRENT COSTS | 4,766,093.00 | 10,751,550.00 | 1,526,870.00 | 11,271,000.00 |
| 2202 | OVERHEAD COST | 4,766,093.00 | 10,751,550.00 | 1,526,870.00 | 11,271,000.00 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 419,523.00 | 870,000.00 | 929,340.00 | 1,248,000.00 |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 139,841.00 | 290,000.00 | 309,780.00 | 416,000.00 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 279,682.00 | 580,000.00 | 619,560.00 | 832,000.00 |
| 220202 | UTILITIES - GENERAL | 120,000.00 | 160,000.00 | 34,400.00 | 216,000.00 |
| 22020202 | TELEPHONE CHARGES | 120,000.00 | 160,000.00 | 34,400.00 | 216,000.00 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 480,000.50 | 770,000.00 | 393,330.00 | 1,204,000.00 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 205,714.50 | 330,000.00 | 168,570.00 | 516,000.00 |
| 22020302 | BOOKS | 137,143.00 | 220,000.00 | 112,380.00 | 344,000.00 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 137,143.00 | 220,000.00 | 112,380.00 | 344,000.00 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 470,278.50 | 744,000.00 | 73,800.00 | 753,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 156,759.50 | 248,000.00 | 24,600.00 | 251,000.00 |

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|---------------|---|---------------------|----------------------|------------------|----------------------|
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 313,519.00 | 496,000.00 | 49,200.00 | 502,000.00 |
| 220205 | TRAINING - GENERAL | 148,000.00 | 360,000.00 | 96,000.00 | 416,000.00 |
| 22020501 | LOCAL TRAINING | 148,000.00 | 360,000.00 | 96,000.00 | 416,000.00 |
| 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | 83,984.00 | 80,000.00 | 0.00 | 0.00 |
| 22020701 | FINANCIAL CONSULTING | 83,984.00 | 80,000.00 | 0.00 | 0.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 3,044,307.00 | 7,767,550.00 | 0.00 | 7,434,000.00 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 434,901.00 | 1,109,650.00 | 0.00 | 1,062,000.00 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 869,802.00 | 2,219,300.00 | 0.00 | 2,124,000.00 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 869,802.00 | 2,219,300.00 | 0.00 | 2,124,000.00 |
| 22021008 | MEDICAL EXPENSES-INTERNATIONAL | 869,802.00 | 2,219,300.00 | 0.00 | 2,124,000.00 |
| 23 | CAPITAL EXPENDITURE | 0.00 | 88,000,000.00 | 0.00 | 98,000,000.00 |
| 2302 | CONSTRUCTION / PROVISION | 0.00 | 88,000,000.00 | 0.00 | 98,000,000.00 |
| 230201 | CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL | 0.00 | 88,000,000.00 | 0.00 | 98,000,000.00 |
| 23020128 | CONSTRUCTION OF IRELIGIOUS BUILDINGS | 0.00 | 88,000,000.00 | 0.00 | 98,000,000.00 |

| 051700100100 DEPARTMENT OF EDUCATION | | | | | |
|--------------------------------------|---|------------------------|----------------------|-----------------------------|----------------------|
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | Balance January to December | 2026 Approved Budget |
| 2 | EXPENDITURES | 4,930,699.50 | 11,064,550.00 | 1,812,350.00 | 51,701,000.00 |
| 22 | OTHER RECURRENT COSTS | 4,930,699.50 | 11,064,550.00 | 1,812,350.00 | 11,701,000.00 |
| 2202 | OVERHEAD COST | 4,930,699.50 | 11,064,550.00 | 1,812,350.00 | 11,701,000.00 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 559,364.00 | 1,160,000.00 | 1,239,120.00 | 1,664,000.00 |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 279,682.00 | 580,000.00 | 619,560.00 | 832,000.00 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 279,682.00 | 580,000.00 | 619,560.00 | 832,000.00 |
| 220202 | UTILITIES - GENERAL | 75,000.00 | 100,000.00 | 21,500.00 | 135,000.00 |
| 22020202 | TELEPHONE CHARGES | 75,000.00 | 100,000.00 | 21,500.00 | 135,000.00 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 480,000.50 | 770,000.00 | 393,330.00 | 1,204,000.00 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 205,714.50 | 330,000.00 | 168,570.00 | 516,000.00 |
| 22020302 | BOOKS | 137,143.00 | 220,000.00 | 112,380.00 | 344,000.00 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 137,143.00 | 220,000.00 | 112,380.00 | 344,000.00 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 627,038.00 | 992,000.00 | 98,400.00 | 1,004,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 313,519.00 | 496,000.00 | 49,200.00 | 502,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 313,519.00 | 496,000.00 | 49,200.00 | 502,000.00 |
| 220205 | TRAINING - GENERAL | 92,500.00 | 225,000.00 | 60,000.00 | 260,000.00 |
| 22020501 | LOCAL TRAINING | 92,500.00 | 225,000.00 | 60,000.00 | 260,000.00 |
| 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | 52,490.00 | 50,000.00 | 0.00 | 0.00 |
| 22020701 | FINANCIAL CONSULTING | 52,490.00 | 50,000.00 | 0.00 | 0.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 3,044,307.00 | 7,767,550.00 | 0.00 | 7,434,000.00 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 869,802.00 | 2,219,300.00 | 0.00 | 2,124,000.00 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 869,802.00 | 2,219,300.00 | 0.00 | 2,124,000.00 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 869,802.00 | 2,219,300.00 | 0.00 | 2,124,000.00 |
| 22021008 | MEDICAL EXPENSES-INTERNATIONAL | 434,901.00 | 1,109,650.00 | 0.00 | 1,062,000.00 |
| 23 | CAPITAL EXPENDITURE | 0.00 | 0.00 | 0.00 | 40,000,000.00 |
| 2303 | REHABILITATION / REPAIRS | 0.00 | 0.00 | 0.00 | 40,000,000.00 |
| 230301 | REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL | 0.00 | 0.00 | 0.00 | 40,000,000.00 |
| 23030106 | REHABILITATION / REPAIRS - PUBLIC SCHOOLS | 0.00 | 0.00 | 0.00 | 40,000,000.00 |

| 051702600100 LOCAL EDUCATION AUTHORITY | | | | | |
|--|-------------|------------------------|----------------------|-----------------------------|----------------------|
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | Balance January to December | 2026 Approved Budget |

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|---------------|---------------------------|-------------|-----------------------|-------------|-------------------------|
| 2 | EXPENDITURES | 0.00 | 725,595,168.37 | 0.00 | 1,172,851,267.00 |
| 21 | PERSONNEL COST | 0.00 | 725,595,168.37 | 0.00 | 1,172,851,267.00 |
| 2101 | SALARY | 0.00 | 725,595,168.37 | 0.00 | 1,172,851,267.00 |
| 210101 | SALARIES AND WAGES | 0.00 | 725,595,168.37 | 0.00 | 1,172,851,267.00 |
| 21010101 | SALARY | 0.00 | 725,595,168.37 | 0.00 | 1,172,851,267.00 |

| 052100100100 DEPARTMENT OF PRIMARY HEALTH CARE | | | | | |
|---|---|-------------------------------|-----------------------------|------------------------------------|-----------------------------|
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | Balance January to December | 2026 Approved Budget |
| 2 | EXPENDITURES | 168,301,627.18 | 240,381,112.60 | 106,492,204.76 | 308,547,172.12 |
| 21 | PERSONNEL COST | 163,282,931.68 | 229,166,562.60 | 104,647,254.76 | 238,695,340.68 |
| 2101 | SALARY | 163,282,931.68 | 229,166,562.60 | 104,647,254.76 | 238,695,340.68 |
| 210101 | SALARIES AND WAGES | 163,282,931.68 | 229,166,562.60 | 104,647,254.76 | 238,695,340.68 |
| 21010101 | SALARY | 163,282,931.68 | 229,166,562.60 | 104,647,254.76 | 238,695,340.68 |
| 22 | OTHER RECURRENT COSTS | 5,018,695.50 | 11,214,550.00 | 1,844,950.00 | 11,859,000.00 |
| 2202 | OVERHEAD COST | 5,018,695.50 | 11,214,550.00 | 1,844,950.00 | 11,859,000.00 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 559,364.00 | 1,160,000.00 | 1,239,120.00 | 1,664,000.00 |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 279,682.00 | 580,000.00 | 619,560.00 | 832,000.00 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 279,682.00 | 580,000.00 | 619,560.00 | 832,000.00 |
| 220202 | UTILITIES - GENERAL | 105,000.00 | 140,000.00 | 30,100.00 | 189,000.00 |
| 22020202 | TELEPHONE CHARGES | 105,000.00 | 140,000.00 | 30,100.00 | 189,000.00 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 480,000.50 | 770,000.00 | 393,330.00 | 1,204,000.00 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 205,714.50 | 330,000.00 | 168,570.00 | 516,000.00 |
| 22020302 | BOOKS | 137,143.00 | 220,000.00 | 112,380.00 | 344,000.00 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 137,143.00 | 220,000.00 | 112,380.00 | 344,000.00 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 627,038.00 | 992,000.00 | 98,400.00 | 1,004,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 313,519.00 | 496,000.00 | 49,200.00 | 502,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 313,519.00 | 496,000.00 | 49,200.00 | 502,000.00 |
| 220205 | TRAINING - GENERAL | 129,500.00 | 315,000.00 | 84,000.00 | 364,000.00 |
| 22020501 | LOCAL TRAINING | 129,500.00 | 315,000.00 | 84,000.00 | 364,000.00 |
| 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | 73,486.00 | 70,000.00 | 0.00 | 0.00 |
| 22020701 | FINANCIAL CONSULTING | 73,486.00 | 70,000.00 | 0.00 | 0.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 3,044,307.00 | 7,767,550.00 | 0.00 | 7,434,000.00 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 869,802.00 | 2,219,300.00 | 0.00 | 2,124,000.00 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 869,802.00 | 2,219,300.00 | 0.00 | 2,124,000.00 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 869,802.00 | 2,219,300.00 | 0.00 | 2,124,000.00 |
| 22021008 | MEDICAL EXPENSES-INTERNATIONAL | 434,901.00 | 1,109,650.00 | 0.00 | 1,062,000.00 |
| 23 | CAPITAL EXPENDITURE | 0.00 | 0.00 | 0.00 | 57,992,831.44 |
| 2301 | FIXED ASSETS PURCHASED | 0.00 | 0.00 | 0.00 | 27,992,831.44 |
| 230101 | PURCHASE OF FIXED ASSETS - GENERAL | 0.00 | 0.00 | 0.00 | 27,992,831.44 |
| 23010122 | PURCHASE OF HEALTH / MEDICAL EQUIPMENT | 0.00 | 0.00 | 0.00 | 27,992,831.44 |
| 2302 | CONSTRUCTION / PROVISION | 0.00 | 0.00 | 0.00 | 30,000,000.00 |
| 230201 | CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL | 0.00 | 0.00 | 0.00 | 30,000,000.00 |
| 23020106 | CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES | 0.00 | 0.00 | 0.00 | 30,000,000.00 |

| 053500100100 DEPARTMENT OF ENVIRONMENTAL SANITATION | | | | | |
|--|------------------------------|-------------------------------|-----------------------------|------------------------------------|-----------------------------|
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | Balance January to December | 2026 Approved Budget |
| 2 | EXPENDITURES | 4,914,393.25 | 11,020,550.00 | 1,694,060.00 | 11,604,500.00 |
| 22 | OTHER RECURRENT COSTS | 4,914,393.25 | 11,020,550.00 | 1,694,060.00 | 11,604,500.00 |

| | | | | | |
|---------------|---|---------------------|----------------------|---------------------|----------------------|
| 2202 | OVERHEAD COST | 4,914,393.25 | 11,020,550.00 | 1,694,060.00 | 11,604,500.00 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 489,443.50 | 1,015,000.00 | 1,084,230.00 | 1,456,000.00 |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 209,761.50 | 435,000.00 | 464,670.00 | 624,000.00 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 279,682.00 | 580,000.00 | 619,560.00 | 832,000.00 |
| 220202 | UTILITIES - GENERAL | 120,000.00 | 160,000.00 | 34,400.00 | 216,000.00 |
| 22020202 | TELEPHONE CHARGES | 120,000.00 | 160,000.00 | 34,400.00 | 216,000.00 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 480,000.50 | 770,000.00 | 393,330.00 | 1,204,000.00 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 205,714.50 | 330,000.00 | 168,570.00 | 516,000.00 |
| 22020302 | BOOKS | 137,143.00 | 220,000.00 | 112,380.00 | 344,000.00 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 137,143.00 | 220,000.00 | 112,380.00 | 344,000.00 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 548,658.25 | 868,000.00 | 86,100.00 | 878,500.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 235,139.25 | 372,000.00 | 36,900.00 | 376,500.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 313,519.00 | 496,000.00 | 49,200.00 | 502,000.00 |
| 220205 | TRAINING - GENERAL | 148,000.00 | 360,000.00 | 96,000.00 | 416,000.00 |
| 22020501 | LOCAL TRAINING | 148,000.00 | 360,000.00 | 96,000.00 | 416,000.00 |
| 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | 83,984.00 | 80,000.00 | 0.00 | 0.00 |
| 22020701 | FINANCIAL CONSULTING | 83,984.00 | 80,000.00 | 0.00 | 0.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 3,044,307.00 | 7,767,550.00 | 0.00 | 7,434,000.00 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 869,802.00 | 2,219,300.00 | 0.00 | 2,124,000.00 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 869,802.00 | 2,219,300.00 | 0.00 | 2,124,000.00 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 869,802.00 | 2,219,300.00 | 0.00 | 2,124,000.00 |
| 22021008 | MEDICAL EXPENSES-INTERNATIONAL | 434,901.00 | 1,109,650.00 | 0.00 | 1,062,000.00 |