

State	JIGAWA
Local Government	AUYO
Year	2026

This is the publication of the 2026 Budget for AUYO Local Government, JIGAWA 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

Jigawa State - AUYO Local Government: 2026 Budget Overview (Original Budget)

Revenue by Economic	2026 Budget
Opening Balance	165,796,000.00
Statutory Allocation	2,350,679,000.00
VAT	3,286,292,000.00
Other FAAC	3,373,907,000.00
LG IGR	49,920,000.00
Share of State IGR	121,346,000.00
Other (Capital Receipts)	-
Total Revenue	9,347,940,000.00

Expenditure by Economic	2026 Budget
Personnel	2,052,946,309.00
Grants / Contributions to State	-
Other Recurrent	2,726,066,000.00
Capital	4,568,927,691.00
Total Expenditure	9,347,940,000.00

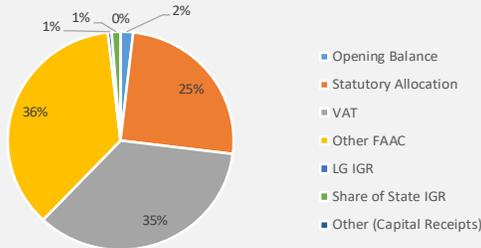
Expenditure by Sector	2026 Budget
Education	1,675,041,163.00
Health	832,999,230.00
Other Social	1,742,397,572.00
Agriculture	482,504,986.00
Other Economic	2,890,479,879.00
Administration	1,724,517,170.00
Law and Justice	-
Total Expenditure	9,347,940,000.00

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Contribution to State and Local Government Joint Road Projects & Programmes.	444,000,000.00
Construction of Feeder Road from Maskangayu to Kafur 4km 2nd phase	370,000,000.00
Construction of New Mini bridges at Katirje, Afiyau, Gatafa, Arako and Makeran Waje, N	335,500,000.00
Construction of PHC at G/Kuka, Kudigin, G/Dallah and zabaro and Kaban	300,000,000.00
Purchase of Fertilizer	110,000,000.00
Contribution for the Local Government Council Unified for Construction of Road Projec	100,000,000.00
Rehabilitation of Solar Powered Water Schemes across the Local Government	90,000,000.00
Provision of Solar Street Lighting System to Friday Mosque at Gasanya, Bangeli, Mado,	83,000,000.00
Construction of New Solar Powered Water Schemes at Burutan/Zilawa, Fige, Majiya, W	75,000,000.00
River Enbankment and Purchase of Canoe	70,000,000.00
<i>Other Capital Projects</i>	2,591,427,691.00
Total	4,568,927,691.00

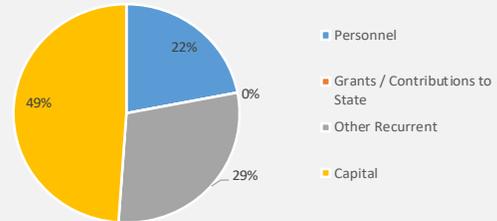
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
Auyo Ward	1,046,593,345.00	1,046,593,345.00
Auyakayi	5,000,000.00	5,000,000.00
Ayama	15,000,000.00	15,000,000.00
Ayan	-	-
Gamafoi	25,000,000.00	25,000,000.00
Gamsarka	35,000,000.00	35,000,000.00
Gatafa	-	-
Kafur	490,000,000.00	490,000,000.00
Tsidir	20,000,000.00	20,000,000.00
Unik	5,000,000.00	5,000,000.00
LG Wide (AUYO)	7,706,346,655.00	2,927,334,346.00
Total	9,347,940,000.00	4,568,927,691.00

AUYO Local Government, Jigawa State: 2026 Budget Overview (Original Budget)

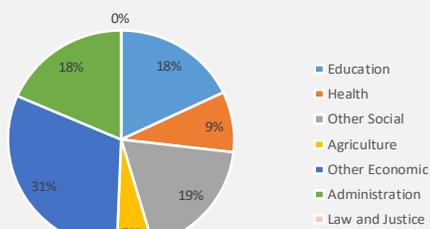
Where is the Money coming from?



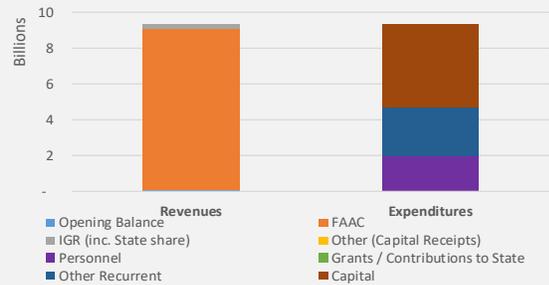
What is the Money being spent On?



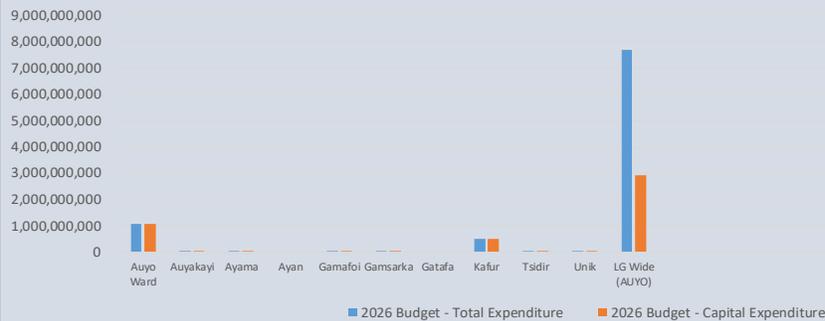
Who is Spending the Money?



Inflows and Outflows



Where is the Money being Spent?



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



317201 - AUYO Local Government, Jigawa State - 2026 Budget: Summary

Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
Opening Balance	42,312,119.00		165,796,000.00	
Recurrent Revenue	6,373,607,394.04	7,035,114,083.00	9,182,144,000.00	-
11 - LOCAL GOVT. SHARE OF FAAC	6,348,497,394.04	7,005,374,083.00	9,010,878,000.00	-
12 - Independent Revenue	25,110,000.00	29,740,000.00	171,266,000.00	-
Recurrent Expenditure	2,969,343,890.00	1,520,841,808.94	4,779,012,309.00	-
21 - Personnel Cost	1,527,237,890.00	530,520,641.94	2,052,946,309.00	-
22 - Other Recurrent Costs	1,442,106,000.00	990,321,167.00	2,726,066,000.00	-
Transfer to Capital Account	3,446,575,623.04	5,514,272,274.06	4,568,927,691.00	-
Capital Receipts	-	-	-	-
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-
23 - Capital Expenditure	3,446,575,623.04	1,279,629,937.75	4,568,927,691.00	218,000,000.00
Total Revenue (including OB)	6,415,919,513.04	7,035,114,083.00	9,347,940,000.00	-
Total Expenditure	6,415,919,513.04	2,800,471,746.69	9,347,940,000.00	218,000,000.00

317201 - AUYO Local Government, Jigawa 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	2,052,946,309.00	2,726,066,000.00	4,779,012,309.00	4,568,927,691.00	9,347,940,000.00
010000000000	Administrative	148,372,804.00	441,700,000.00	590,072,804.00	1,134,444,366.00	1,724,517,170.00
011100000000	OFFICE OF THE LG CHAIRMAN	38,951,188.00	133,200,000.00	172,151,188.00	-	172,151,188.00
011100100100	Chairman	35,192,724.00	131,000,000.00	166,192,724.00	-	166,192,724.00
011108000100	Internal Audit Office	3,758,464.00	2,200,000.00	5,958,464.00	-	5,958,464.00
011200000000	LOCAL GOVT LEGISLATIVES COUNCIL	27,506,808.00	68,000,000.00	95,506,808.00	-	95,506,808.00
011200100100	Legislative Council	27,506,808.00	68,000,000.00	95,506,808.00	-	95,506,808.00
012500000000	ADMIN AND GENERAL SERVICES	81,914,808.00	240,500,000.00	322,414,808.00	1,134,444,366.00	1,456,859,174.00
012500100100	Office of the Director Admin and General Services	81,914,808.00	240,500,000.00	322,414,808.00	1,134,444,366.00	1,456,859,174.00
020000000000	Economic	145,701,540.00	1,152,000,000.00	1,297,701,540.00	2,075,283,325.00	3,372,984,865.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	54,504,986.00	67,000,000.00	121,504,986.00	361,000,000.00	482,504,986.00
021500100100	Agriculture Section	8,021,424.00	22,000,000.00	30,021,424.00	343,000,000.00	373,021,424.00
021500200100	Forestry Section	8,893,112.00	13,000,000.00	21,893,112.00	18,000,000.00	39,893,112.00
021500300100	Livestock Section (Veterinary)	37,590,450.00	32,000,000.00	69,590,450.00	-	69,590,450.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	29,875,171.00	681,000,000.00	710,875,171.00	-	710,875,171.00
022001000100	Account section	19,126,952.00	673,000,000.00	692,126,952.00	-	692,126,952.00
022002000100	Revenue Section	10,748,219.00	8,000,000.00	18,748,219.00	-	18,748,219.00
023400000000	DEPARTMENT OF WORKS & HOUSING	31,852,585.00	353,000,000.00	384,852,585.00	1,714,283,325.00	2,099,135,910.00
023400100100	Road & Communication Section	5,680,369.00	37,000,000.00	42,680,369.00	-	42,680,369.00
023400200100	Mechanical Section	10,233,511.00	80,000,000.00	90,233,511.00	-	90,233,511.00
023400300100	Electrical Section	5,307,904.00	171,000,000.00	176,307,904.00	366,723,628.00	543,031,532.00
023400400100	Land & Survey Section	5,030,934.00	4,000,000.00	9,030,934.00	205,000,000.00	214,030,934.00
023400500100	Building Section	5,599,867.00	61,000,000.00	66,599,867.00	1,142,559,697.00	1,209,159,564.00
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	29,468,798.00	51,000,000.00	80,468,798.00	-	80,468,798.00
023800100100	Planning	5,830,728.00	31,000,000.00	36,830,728.00	-	36,830,728.00
023800200100	Research and Statistics	23,638,070.00	20,000,000.00	43,638,070.00	-	43,638,070.00
050000000000	Social	1,758,871,965.00	1,132,366,000.00	2,891,237,965.00	1,359,200,000.00	4,250,437,965.00
051700000000	LOCAL EDUCATION AUTHORITY	1,373,041,163.00	70,000,000.00	1,443,041,163.00	232,000,000.00	1,675,041,163.00
051700100100	Education (Non-Teaching Staff)	172,504,212.00	50,000,000.00	222,504,212.00	232,000,000.00	454,504,212.00
051700200100	Education (Teaching Staff)	1,200,536,951.00	-	1,200,536,951.00	-	1,200,536,951.00
051700300100	Adult Education	-	20,000,000.00	20,000,000.00	-	20,000,000.00
052100000000	PRIMARY HEALTH CARE	280,799,230.00	68,000,000.00	348,799,230.00	484,200,000.00	832,999,230.00
052100100100	Primary Health Care Manager	-	-	-	484,200,000.00	484,200,000.00
052100200100	Curative	280,799,230.00	68,000,000.00	348,799,230.00	-	348,799,230.00
053500000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	62,784,367.00	162,000,000.00	224,784,367.00	519,000,000.00	743,784,367.00
053500100100	Preventive (Water, Sanitation and Hygiene)	54,730,690.00	87,000,000.00	141,730,690.00	-	141,730,690.00
053500300100	Rural Water Supply	8,053,677.00	75,000,000.00	83,053,677.00	519,000,000.00	602,053,677.00
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	42,247,205.00	832,366,000.00	874,613,205.00	124,000,000.00	998,613,205.00
055100100100	Community Development Section	8,042,134.00	377,160,000.00	385,202,134.00	-	385,202,134.00
055100200100	Information, Youth, Sport & Culture	1,586,231.00	18,080,000.00	19,666,231.00	9,000,000.00	28,666,231.00
055100300100	Social Welfare Section	31,515,642.00	178,126,000.00	209,641,642.00	80,000,000.00	289,641,642.00
055100400100	Trade Section and Cooperatives	1,103,198.00	9,000,000.00	10,103,198.00	35,000,000.00	45,103,198.00
055100500100	Traditional/Religious Affairs	-	250,000,000.00	250,000,000.00	-	250,000,000.00

317201 - AUYO Local Government, Jigawa State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	Total Revenue	6,373,607,394.04	7,035,114,083.00	9,182,144,000.00	-
01000000000	Administrative	500,000.00	1,000,000.00	2,000,000.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	500,000.00	1,000,000.00	2,000,000.00	-
011106000100	Adviser/Assistant to Vice Chairman	500,000.00	1,000,000.00	2,000,000.00	-
02000000000	Economic	6,372,707,394.04	7,031,714,083.00	9,178,244,000.00	-
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	9,820,000.00	11,150,000.00	9,850,000.00	-
021500100100	Agriculture Section	9,820,000.00	11,150,000.00	9,850,000.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	6,355,587,394.04	7,011,094,083.00	9,141,544,000.00	-
022001000100	Account section	6,350,617,394.04	7,007,494,083.00	9,134,374,000.00	-
022002000100	Revenue Section	4,970,000.00	3,600,000.00	7,170,000.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	1,300,000.00	3,470,000.00	3,850,000.00	-
023400200100	Mechanical Section	100,000.00	2,000,000.00	1,900,000.00	-
023400400100	Land & Survey Section	500,000.00	1,000,000.00	1,100,000.00	-
023400500100	Building Section	700,000.00	470,000.00	850,000.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	6,000,000.00	6,000,000.00	23,000,000.00	-
023800100100	Planning	6,000,000.00	6,000,000.00	23,000,000.00	-
05000000000	Social	400,000.00	2,400,000.00	1,900,000.00	-
05210000000	PRIMARY HEALTH CARE	-	2,000,000.00	200,000.00	-
052100100100	Primary Health Care Manager	-	2,000,000.00	200,000.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	150,000.00	150,000.00	250,000.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	150,000.00	150,000.00	250,000.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	250,000.00	250,000.00	1,450,000.00	-
055100200100	Information, Youth, Sport & Culture	100,000.00	100,000.00	1,150,000.00	-
055100400100	Trade Section and Cooperatives	150,000.00	150,000.00	300,000.00	-

317201 - AUYO Local Government, Jigawa State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
1	Revenue	6,373,607,394.04	7,035,114,083.00	9,182,144,000.00	-
11	LOCAL GOVT. SHARE OF FAAC	6,348,497,394.04	7,005,374,083.00	9,010,878,000.00	-
1101	LOCAL GOVT. SHARE OF FAAC	6,348,497,394.04	7,005,374,083.00	9,010,878,000.00	-
110101	LOCAL GOVT. SHARE OF STATUTORY REVENUES	1,149,082,083.00	1,149,082,083.00	2,350,679,000.00	-
11010101	Statutory Allocation	1,149,082,083.00	1,149,082,083.00	2,350,679,000.00	-
110102	LOCAL GOVT. SHARE OF VAT	2,629,415,311.04	3,286,292,000.00	3,286,292,000.00	-
11010201	Share of VAT	2,629,415,311.04	3,286,292,000.00	3,286,292,000.00	-
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	2,570,000,000.00	2,570,000,000.00	3,373,907,000.00	-
11010301	Excess Crude Oil Revenue	-	-	400,000,000.00	-
11010303	Exchange Gain	600,000,000.00	-	700,000,000.00	-
11010306	FOREX Equalization Mineral	1,400,000,000.00	1,400,000,000.00	1,473,907,000.00	-
11010308	Solid Mineral	-	600,000,000.00	200,000,000.00	-
11010312	Stabilization Funds	570,000,000.00	570,000,000.00	600,000,000.00	-
12	Independent Revenue	25,110,000.00	29,740,000.00	171,266,000.00	-
1201	TAX REVENUE	200,000.00	-	200,000.00	-
120103	Other Taxes	200,000.00	-	200,000.00	-
12010324	Reimbursement of Cost of Collections of PAYE	200,000.00	-	200,000.00	-
1202	NON-TAX REVENUE	24,910,000.00	29,740,000.00	171,066,000.00	-
120201	Licenses - General	8,470,000.00	9,050,000.00	9,200,000.00	-
12020115	Dane Gun Licenses	50,000.00	50,000.00	50,000.00	-
12020117	Dried Fish & Meat Licenses	50,000.00	500,000.00	500,000.00	-
12020119	Fishing Permits	20,000.00	100,000.00	100,000.00	-
12020126	Tractor Hiring Services	8,000,000.00	8,000,000.00	8,000,000.00	-
12020148	Food and Water Processing Licence	50,000.00	50,000.00	50,000.00	-
12020149	Communication Equipment Installation Permit	100,000.00	100,000.00	100,000.00	-
12020156	Petroleum License Permit	-	-	100,000.00	-
12020164	Building Materials / Block Making Licence Fees	100,000.00	150,000.00	200,000.00	-
12020165	Sewing / Tailoring Services	50,000.00	50,000.00	50,000.00	-
12020166	Barbing Salon / Boutque Services Fees	50,000.00	50,000.00	50,000.00	-
120204	Fees - General	8,700,000.00	9,420,000.00	27,150,000.00	-
12020417	Contractor Registration Fees	1,000,000.00	1,000,000.00	5,000,000.00	-
12020418	Marriage Divorce Fees	-	-	50,000.00	-
12020427	Tender Fees	5,000,000.00	5,000,000.00	18,000,000.00	-
12020447	Land Use Fees	-	200,000.00	200,000.00	-
12020449	Business/Trade Operating Fees	50,000.00	50,000.00	200,000.00	-
12020459	Right Of Occupancy Fees	200,000.00	500,000.00	300,000.00	-
12020460	Building Plan Approval Fees	400,000.00	120,000.00	100,000.00	-
12020461	Title Transfer Fees	50,000.00	50,000.00	100,000.00	-
12020466	Indigenship Registration Fees	500,000.00	1,000,000.00	2,000,000.00	-
12020468	Milling Charges	1,500,000.00	1,500,000.00	200,000.00	-
12020494	Annual Communication Equipment Installation/ Optic Fibre Laying Fees	-	-	1,000,000.00	-
120206	Sales - General	300,000.00	3,000,000.00	2,900,000.00	-
12020604	Sales of Stores / Scraps / Unserviceable Items	100,000.00	2,000,000.00	1,900,000.00	-
12020609	Proceeds from Sales of Farm Produce	200,000.00	1,000,000.00	1,000,000.00	-
120207	Earnings - General	3,300,000.00	3,300,000.00	5,150,000.00	-
12020704	Earnings From The Use Of Govt. Vehicles	1,500,000.00	1,500,000.00	1,000,000.00	-
12020707	Earnings from Medical Services	100,000.00	100,000.00	100,000.00	-
12020711	Earnings from Commercial Activities	200,000.00	200,000.00	1,000,000.00	-
12020714	Earnings From ICT Services	500,000.00	500,000.00	450,000.00	-
12020717	Earning from Shows and Exhibitions	-	-	2,000,000.00	-
12020729	Earning from Parks and Gardens	1,000,000.00	1,000,000.00	500,000.00	-
12020736	Earnings from Environmental Sanitation Services	-	-	100,000.00	-
120208	Rent on Government Buildings - General	200,000.00	200,000.00	850,000.00	-
12020801	Rent on Government Quarters	-	-	50,000.00	-

317201 - AUYO Local Government, Jigawa State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
12020802	Rent on Government Offices	-	-	300,000.00	-
12020803	Rent on Government Buildings	200,000.00	200,000.00	500,000.00	-
120209	Rent on Land & Others - General	400,000.00	400,000.00	1,000,000.00	-
12020901	Rent on Government Land	300,000.00	300,000.00	500,000.00	-
12020906	Rents on Government Properties	-	-	200,000.00	-
12020908	Ground Rent and Penalties	100,000.00	100,000.00	200,000.00	-
12020910	Certificate of Temporary Permit	-	-	100,000.00	-
120210	REPAYMENTS - GENERAL	2,070,000.00	70,000.00	2,150,000.00	-
12021002	Repayment of Motor Vehicle Advances	20,000.00	20,000.00	50,000.00	-
12021003	Repayment of Bicycle Advances (Principal)	10,000.00	10,000.00	30,000.00	-
12021004	Repayment of Motor Vehicle Refurbishing Loan	20,000.00	20,000.00	20,000.00	-
12021005	Repayment of House Refurbishing Loan	20,000.00	20,000.00	50,000.00	-
12021012	Refund of Overpayment	1,000,000.00	-	1,000,000.00	-
12021021	Unclaimed Deposits	1,000,000.00	-	1,000,000.00	-
120211	Investment Income	1,000,000.00	-	1,000,000.00	-
12021102	Dividend on Investment	1,000,000.00	-	1,000,000.00	-
120212	Interest Earned	470,000.00	300,000.00	120,000.00	-
12021201	Motor Vehicle Advances (Interest)	20,000.00	200,000.00	20,000.00	-
12021202	Bicycle Advances (Interest)	100,000.00	100,000.00	100,000.00	-
12021203	Interest on Refurbishing Loan	300,000.00	-	-	-
12021204	Interest on Furniture Loan	50,000.00	-	-	-
120213	Reimbursement - General	-	4,000,000.00	121,546,000.00	-
12021301	Receipt of Local Government of State IGR Tax Revenues	-	2,000,000.00	121,346,000.00	-
12021315	Basic Healthcare Provision Fund Recurrent Receipts	-	2,000,000.00	200,000.00	-

317201 - AUYO Local Government, Jigawa State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<u>9,182,144,000.00</u>
01	FEDERATION ACCOUNT	9,010,878,000.00
011	FAAC DIRECT ALLOCATION	9,010,878,000.00
01101	FAAC DIRECT ALLOCATION	9,010,878,000.00
02	CONSOLIDATED REVENUE FUND	171,266,000.00
021	MAIN ENVELOP	171,266,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	171,266,000.00

317201 - AUYO Local Government, Jigawa State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	Total Expenditure	6,415,919,513.04	2,800,471,746.69	9,347,940,000.00	218,000,000.00
01000000000	Administrative	974,879,133.00	691,141,160.46	1,724,517,170.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	77,090,791.00	88,267,061.00	172,151,188.00	-
011100100100	Chairman	74,242,669.00	82,579,364.00	166,192,724.00	-
011108000100	Internal Audit Office	2,848,122.00	5,687,697.00	5,958,464.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	85,116,642.00	44,326,152.00	95,506,808.00	-
011200100100	Legislative Council	85,116,642.00	44,326,152.00	95,506,808.00	-
01250000000	ADMIN AND GENERAL SERVICES	812,671,700.00	558,547,947.46	1,456,859,174.00	-
012500100100	Office of the Director Admin and General Services	812,671,700.00	558,547,947.46	1,456,859,174.00	-
02000000000	Economic	2,538,981,370.00	1,164,495,476.34	3,372,984,865.00	218,000,000.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	304,175,848.00	247,184,294.00	482,504,986.00	78,000,000.00
021500100100	Agriculture Section	244,195,028.00	137,514,806.00	373,021,424.00	70,000,000.00
021500200100	Forestry Section	24,916,483.00	20,578,693.00	39,893,112.00	8,000,000.00
021500300100	Livestock Section (Veterinary)	35,064,337.00	89,090,795.00	69,590,450.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	490,161,798.00	292,510,521.00	710,875,171.00	-
022001000100	Account section	480,132,515.00	271,338,197.00	692,126,952.00	-
022002000100	Revenue Section	10,029,283.00	21,172,324.00	18,748,219.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	1,705,064,792.00	563,749,784.34	2,099,135,910.00	140,000,000.00
023400100100	Road & Communication Section	20,051,925.00	8,942,454.00	42,680,369.00	-
023400200100	Mechanical Section	55,484,688.00	63,485,527.00	90,233,511.00	-
023400300100	Electrical Section	459,663,708.00	94,682,270.00	543,031,532.00	-
023400400100	Land & Survey Section	164,259,673.00	36,666,204.00	214,030,934.00	110,000,000.00
023400500100	Building Section	1,005,604,798.00	359,973,329.34	1,209,159,564.00	30,000,000.00
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	39,578,932.00	61,050,877.00	80,468,798.00	-
023800100100	Planning	23,982,616.00	20,242,275.00	36,830,728.00	-
023800200100	Research and Statistics	15,596,316.00	40,808,602.00	43,638,070.00	-
05000000000	Social	2,902,059,010.04	944,835,109.89	4,250,437,965.00	-
05170000000	LOCAL EDUCATION AUTHORITY	1,522,790,176.00	182,616,543.22	1,675,041,163.00	-
051700100100	Education (Non-Teaching Staff)	642,839,540.00	182,616,543.22	454,504,212.00	-
051700200100	Education (Teaching Staff)	879,950,636.00	-	1,200,536,951.00	-
051700300100	Adult Education	-	-	20,000,000.00	-
05210000000	PRIMARY HEALTH CARE	458,506,754.04	121,501,976.47	832,999,230.00	-
052100100100	Primary Health Care Manager	340,568,029.04	20,719,500.00	484,200,000.00	-
052100200100	Curative	117,938,725.00	100,782,476.47	348,799,230.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	575,926,939.00	366,080,288.20	743,784,367.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	70,295,874.00	114,942,570.47	141,730,690.00	-
053500300100	Rural Water Supply	505,631,065.00	251,137,717.73	602,053,677.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	344,835,141.00	274,636,302.00	998,613,205.00	-
055100100100	Community Development Section	27,281,648.00	65,558,286.00	385,202,134.00	-
055100200100	Information, Youth, Sport & Culture	13,915,370.00	12,595,465.00	28,666,231.00	-
055100300100	Social Welfare Section	134,327,299.00	100,552,645.00	289,641,642.00	-
055100400100	Trade Section and Cooperatives	39,310,824.00	7,082,792.00	45,103,198.00	-
055100500100	Traditional/Religious Affairs	130,000,000.00	88,847,114.00	250,000,000.00	-

317201 - AUYO Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	1,527,237,890.00	530,520,641.94	2,052,946,309.00	-
01000000000	Administrative	140,485,788.00	81,514,827.00	148,372,804.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	54,590,791.00	34,671,877.00	38,951,188.00	-
011100100100	Chairman	52,242,669.00	29,034,180.00	35,192,724.00	-
011108000100	Internal Audit Office	2,348,122.00	5,637,697.00	3,758,464.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	42,116,642.00	12,226,152.00	27,506,808.00	-
011200100100	Legislative Council	42,116,642.00	12,226,152.00	27,506,808.00	-
01250000000	ADMIN AND GENERAL SERVICES	43,778,355.00	34,616,798.00	81,914,808.00	-
012500100100	Office of the Director Admin and General Services	43,778,355.00	34,616,798.00	81,914,808.00	-
02000000000	Economic	140,267,121.00	238,855,070.00	145,701,540.00	-
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	37,875,848.00	102,890,794.00	54,504,986.00	-
021500100100	Agriculture Section	8,895,028.00	10,980,306.00	8,021,424.00	-
021500200100	Forestry Section	5,416,483.00	14,819,693.00	8,893,112.00	-
021500300100	Livestock Section (Veterinary)	23,564,337.00	77,090,795.00	37,590,450.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	65,661,798.00	44,812,747.00	29,875,171.00	-
022001000100	Account section	59,132,515.00	28,690,423.00	19,126,952.00	-
022002000100	Revenue Section	6,529,283.00	16,122,324.00	10,748,219.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	16,950,543.00	46,145,652.00	31,852,585.00	-
023400100100	Road & Communication Section	2,851,925.00	8,522,454.00	5,680,369.00	-
023400200100	Mechanical Section	5,484,688.00	15,350,343.00	10,233,511.00	-
023400300100	Electrical Section	2,909,156.00	7,961,853.00	5,307,904.00	-
023400400100	Land & Survey Section	3,359,673.00	7,546,204.00	5,030,934.00	-
023400500100	Building Section	2,345,101.00	6,764,798.00	5,599,867.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	19,778,932.00	45,005,877.00	29,468,798.00	-
023800100100	Planning	7,482,616.00	9,547,275.00	5,830,728.00	-
023800200100	Research and Statistics	12,296,316.00	35,458,602.00	23,638,070.00	-
05000000000	Social	1,246,484,981.00	210,150,744.94	1,758,871,965.00	-
05170000000	LOCAL EDUCATION AUTHORITY	1,130,790,176.00	-	1,373,041,163.00	-
051700100100	Education (Non-Teaching Staff)	250,839,540.00	-	172,504,212.00	-
051700200100	Education (Teaching Staff)	879,950,636.00	-	1,200,536,951.00	-
05210000000	PRIMARY HEALTH CARE	79,938,725.00	86,712,476.47	280,799,230.00	-
052100200100	Curative	79,938,725.00	86,712,476.47	280,799,230.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	25,826,939.00	94,237,871.47	62,784,367.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	22,795,874.00	82,076,370.47	54,730,690.00	-
053500300100	Rural Water Supply	3,031,065.00	12,161,501.00	8,053,677.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	9,929,141.00	29,200,397.00	42,247,205.00	-
055100100100	Community Development Section	4,381,648.00	12,138,286.00	8,042,134.00	-
055100200100	Information, Youth, Sport & Culture	835,370.00	2,365,465.00	1,586,231.00	-
055100300100	Social Welfare Section	4,201,299.00	13,041,854.00	31,515,642.00	-
055100400100	Trade Section and Cooperatives	510,824.00	1,654,792.00	1,103,198.00	-

317201 - AUYO Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	Total Other Recurrent Expenditure	1,442,106,000.00	990,321,167.00	2,726,066,000.00	-
01000000000	Administrative	181,000,000.00	256,330,959.00	441,700,000.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	22,500,000.00	53,595,184.00	133,200,000.00	-
011100100100	Chairman	22,000,000.00	53,545,184.00	131,000,000.00	-
011108000100	Internal Audit Office	500,000.00	50,000.00	2,200,000.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	43,000,000.00	32,100,000.00	68,000,000.00	-
011200100100	Legislative Council	43,000,000.00	32,100,000.00	68,000,000.00	-
01250000000	ADMIN AND GENERAL SERVICES	115,500,000.00	170,635,775.00	240,500,000.00	-
012500100100	Office of the Director Admin and General Services	115,500,000.00	170,635,775.00	240,500,000.00	-
02000000000	Economic	728,600,000.00	410,983,073.00	1,152,000,000.00	-
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	30,300,000.00	21,444,000.00	67,000,000.00	-
021500100100	Agriculture Section	12,300,000.00	8,845,000.00	22,000,000.00	-
021500200100	Forestry Section	6,500,000.00	599,000.00	13,000,000.00	-
021500300100	Livestock Section (Veterinary)	11,500,000.00	12,000,000.00	32,000,000.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	424,500,000.00	247,697,774.00	681,000,000.00	-
022001000100	Account section	421,000,000.00	242,647,774.00	673,000,000.00	-
022002000100	Revenue Section	3,500,000.00	5,050,000.00	8,000,000.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	254,000,000.00	125,796,299.00	353,000,000.00	-
023400100100	Road & Communication Section	17,200,000.00	420,000.00	37,000,000.00	-
023400200100	Mechanical Section	50,000,000.00	48,135,184.00	80,000,000.00	-
023400300100	Electrical Section	153,200,000.00	40,526,540.00	171,000,000.00	-
023400400100	Land & Survey Section	900,000.00	1,420,000.00	4,000,000.00	-
023400500100	Building Section	32,700,000.00	35,294,575.00	61,000,000.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	19,800,000.00	16,045,000.00	51,000,000.00	-
023800100100	Planning	16,500,000.00	10,695,000.00	31,000,000.00	-
023800200100	Research and Statistics	3,300,000.00	5,350,000.00	20,000,000.00	-
05000000000	Social	532,506,000.00	323,007,135.00	1,132,366,000.00	-
05170000000	LOCAL EDUCATION AUTHORITY	100,000,000.00	57,871,320.00	70,000,000.00	-
051700100100	Education (Non-Teaching Staff)	100,000,000.00	57,871,320.00	50,000,000.00	-
051700300100	Adult Education	-	-	20,000,000.00	-
05210000000	PRIMARY HEALTH CARE	38,000,000.00	14,070,000.00	68,000,000.00	-
052100200100	Curative	38,000,000.00	14,070,000.00	68,000,000.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	183,600,000.00	63,867,590.00	162,000,000.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	47,500,000.00	32,866,200.00	87,000,000.00	-
053500300100	Rural Water Supply	136,100,000.00	31,001,390.00	75,000,000.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	210,906,000.00	187,198,225.00	832,366,000.00	-
055100100100	Community Development Section	22,900,000.00	53,420,000.00	377,160,000.00	-
055100200100	Information, Youth, Sport & Culture	4,080,000.00	3,280,000.00	18,080,000.00	-
055100300100	Social Welfare Section	50,126,000.00	36,223,111.00	178,126,000.00	-
055100400100	Trade Section and Cooperatives	3,800,000.00	5,428,000.00	9,000,000.00	-
055100500100	Traditional/Religious Affairs	130,000,000.00	88,847,114.00	250,000,000.00	-

317201 - AUYO Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	Total Capital Expenditure	3,446,575,623.04	1,279,629,937.75	4,568,927,691.00	218,000,000.00
01000000000	Administrative	653,393,345.00	353,295,374.46	1,134,444,366.00	-
01250000000	ADMIN AND GENERAL SERVICES	653,393,345.00	353,295,374.46	1,134,444,366.00	-
012500100100	Office of the Director Admin and General Services	653,393,345.00	353,295,374.46	1,134,444,366.00	-
02000000000	Economic	1,670,114,249.00	514,657,333.34	2,075,283,325.00	218,000,000.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	236,000,000.00	122,849,500.00	361,000,000.00	78,000,000.00
021500100100	Agriculture Section	223,000,000.00	117,689,500.00	343,000,000.00	70,000,000.00
021500200100	Forestry Section	13,000,000.00	5,160,000.00	18,000,000.00	8,000,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	1,434,114,249.00	391,807,833.34	1,714,283,325.00	140,000,000.00
023400300100	Electrical Section	303,554,552.00	46,193,877.00	366,723,628.00	-
023400400100	Land & Survey Section	160,000,000.00	27,700,000.00	205,000,000.00	110,000,000.00
023400500100	Building Section	970,559,697.00	317,913,956.34	1,142,559,697.00	30,000,000.00
05000000000	Social	1,123,068,029.04	411,677,229.95	1,359,200,000.00	-
05170000000	LOCAL EDUCATION AUTHORITY	292,000,000.00	124,745,223.22	232,000,000.00	-
051700100100	Education (Non-Teaching Staff)	292,000,000.00	124,745,223.22	232,000,000.00	-
05210000000	PRIMARY HEALTH CARE	340,568,029.04	20,719,500.00	484,200,000.00	-
052100100100	Primary Health Care Manager	340,568,029.04	20,719,500.00	484,200,000.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	366,500,000.00	207,974,826.73	519,000,000.00	-
053500300100	Rural Water Supply	366,500,000.00	207,974,826.73	519,000,000.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	124,000,000.00	58,237,680.00	124,000,000.00	-
055100200100	Information, Youth, Sport & Culture	9,000,000.00	6,950,000.00	9,000,000.00	-
055100300100	Social Welfare Section	80,000,000.00	51,287,680.00	80,000,000.00	-
055100400100	Trade Section and Cooperatives	35,000,000.00	-	35,000,000.00	-

317201 - AUYO Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	6,415,919,513.04	2,800,471,746.69	9,347,940,000.00	218,000,000.00
21	Personnel Cost	1,527,237,890.00	530,520,641.94	2,052,946,309.00	-
2101	SALARY	466,018,523.00	272,840,894.00	1,124,194,119.00	-
210101	Salaries and Wages	466,018,523.00	272,840,894.00	1,124,194,119.00	-
21010101	Salary	442,031,151.00	260,614,742.00	1,100,206,742.00	-
21010103	Consolidated Revenue Fund Charges - Salaries	23,987,372.00	12,226,152.00	23,987,372.00	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,061,219,367.00	257,679,747.94	904,752,190.00	-
210201	ALLOWANCES	1,061,219,367.00	257,679,747.94	904,752,190.00	-
21020103	Transport Allowance	191,880,529.00	51,018,869.00	121,739,314.00	-
21020104	Rent Supplement	177,755,063.00	38,822,171.00	137,295,956.00	-
21020105	Meal Subsidy	71,466,135.00	8,574,857.00	53,714,601.00	-
21020106	Utility Allowance	60,137,551.00	15,554,937.00	58,007,657.00	-
21020107	Entertainment	33,555,538.00	49,656,863.94	41,290,710.00	-
21020109	Leave Transport Grant	63,699,148.00	15,665,218.00	63,533,160.00	-
21020112	Inducement Allowance	2,082,780.00	2,160,000.00	1,260,000.00	-
21020113	Hazard / Hardship Allowance	5,521,322.00	4,629,499.00	3,086,333.00	-
21020117	Domestic Staff Allowance	6,386,733.00	6,810,150.00	13,780,098.00	-
21020122	Motor Vehicle Maintenance Allowance	44,287,684.00	3,204,748.00	8,471,063.00	-
21020123	Constituency Allowance	28,260,317.00	-	6,334,564.00	-
21020136	Responsibility Allowance	145,611,870.00	-	101,312,775.00	-
21020137	Medical Allowance	45,395,536.00	32,817,052.00	140,340,869.00	-
21020138	Furniture Allowance	3,260,317.00	9,501,846.00	6,334,564.00	-
21020144	Legislative Allowances	4,890,461.00	9,501,966.00	6,334,644.00	-
21020149	Consolidated Allowance	61,470,623.00	9,233,160.00	2,821,264.00	-
21020156	Professional Teaching Allowance	90,557,760.00	-	138,742,344.00	-
21020173	Once-in-4-Years Furniture Allowance	25,000,000.00	528,411.00	352,274.00	-
2103	SOCIAL BENEFITS	-	-	24,000,000.00	-
210301	Social Benefits	-	-	24,000,000.00	-
21030102	Pension	-	-	24,000,000.00	-
22	Other Recurrent Costs	1,442,106,000.00	990,321,167.00	2,726,066,000.00	-
2202	OVERHEAD COST	1,207,606,000.00	736,187,893.00	2,229,066,000.00	-
220201	Transport & Travelling - General	63,300,000.00	42,377,000.00	101,200,000.00	-
22020101	Local Travel & Transport - Training	60,800,000.00	38,497,000.00	71,200,000.00	-
22020102	Local Travel & Transport - Others	2,500,000.00	3,880,000.00	30,000,000.00	-
220202	Utilities General	3,500,000.00	2,000,000.00	10,500,000.00	-
22020201	Electricity Charges	3,500,000.00	2,000,000.00	10,500,000.00	-
220203	Materials and Supplies - General	171,000,000.00	138,467,204.00	257,000,000.00	-
22020301	Office Materials and Consumables	46,000,000.00	74,176,884.00	132,000,000.00	-
22020305	Printing of Non-security Documents	7,000,000.00	11,623,000.00	25,000,000.00	-
22020307	Drugs, Vaccines & Medical Supplies	30,000,000.00	5,500,000.00	40,000,000.00	-
22020310	Teaching Aids, Laboratory and Instructional Materials	80,000,000.00	44,808,320.00	45,000,000.00	-
22020318	Disaster Relief Materials	8,000,000.00	2,359,000.00	15,000,000.00	-
220204	Maintenance Services - General	414,100,000.00	212,113,689.00	505,000,000.00	-
22020401	Maintenance of Motor Vehicles / Transport Equipment	30,000,000.00	35,294,575.00	50,000,000.00	-
22020402	Maintenance of Office Furniture	1,000,000.00	3,000,000.00	5,000,000.00	-
22020403	Maintenance of Office Building / Residential Quarters	5,500,000.00	1,220,000.00	10,000,000.00	-
22020404	Maintenance of Office / IT Equipment	3,000,000.00	1,415,000.00	15,000,000.00	-
22020410	Maintenance of Street Lightings	150,000,000.00	33,416,554.00	150,000,000.00	-
22020411	Maintenance of Communication Equipments	-	-	5,000,000.00	-
22020413	Minor Road Maintenance	31,000,000.00	36,555,184.00	75,000,000.00	-
22020417	Maintenance of Other Infrastructure	29,500,000.00	38,226,000.00	75,000,000.00	-
22020420	Maintenance of Medical Equipments	17,000,000.00	20,635,000.00	22,000,000.00	-
22020421	Maintenance of Health Institution Buildings	135,100,000.00	31,001,390.00	80,000,000.00	-
22020424	Maintenance of Guest Houses and Lodges	10,000,000.00	5,000,000.00	3,000,000.00	-

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Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
22020427	Maintenance of Electricity/Solar Power	2,000,000.00	6,349,986.00	15,000,000.00	-
220205	Training - General	57,000,000.00	46,488,000.00	108,000,000.00	-
22020501	Local Training	55,000,000.00	46,488,000.00	72,000,000.00	-
22020502	International Training	2,000,000.00	-	36,000,000.00	-
220206	Other Services - General	100,126,000.00	123,200,386.00	230,126,000.00	-
22020603	Residential Rent	2,000,000.00	-	4,000,000.00	-
22020604	Security Vote (Including Operations)	72,000,000.00	117,873,275.00	163,000,000.00	-
22020616	Casual Workers Services	26,126,000.00	5,327,111.00	63,126,000.00	-
220207	Consulting and Professional Services	6,000,000.00	2,480,000.00	5,000,000.00	-
22020701	Financial Consulting	6,000,000.00	2,480,000.00	5,000,000.00	-
220208	Fuel and Lubricant - General	3,000,000.00	2,500,000.00	12,000,000.00	-
22020801	Motor Vehicle Fuel Cost	3,000,000.00	2,500,000.00	12,000,000.00	-
220209	Financial Charges - General	9,000,000.00	8,000,000.00	8,000,000.00	-
22020901	Bank Charges (Other than Interest)	9,000,000.00	8,000,000.00	8,000,000.00	-
220210	Miscellaneous Expenses - General	380,580,000.00	158,561,614.00	992,240,000.00	-
22021001	Refreshment and Meals (Entertainment & Hospitality)	20,000,000.00	33,389,500.00	137,000,000.00	-
22021002	Honorarium and Sitting Allowance Payments	-	-	9,000,000.00	-
22021003	Publicity and Advertisements	1,080,000.00	330,000.00	10,080,000.00	-
22021041	Contingency Reserve - Recurrent	200,000,000.00	-	300,000,000.00	-
22021044	Committees and Commissions	4,000,000.00	1,510,000.00	15,000,000.00	-
22021047	Community Engagement, Sensitization & Mobilization Activit	20,000,000.00	31,485,000.00	260,160,000.00	-
22021048	Religious Pilgrimage Operations	130,000,000.00	88,847,114.00	250,000,000.00	-
22021049	Special Health Programmes & Initiatives	500,000.00	-	1,000,000.00	-
22021060	Nutrition Activities	5,000,000.00	3,000,000.00	10,000,000.00	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL	84,500,000.00	78,772,068.00	247,000,000.00	-
220401	Local Grants and Contributions	84,500,000.00	78,772,068.00	247,000,000.00	-
22040102	Grants to State Governments – LEAs Salary	-	-	20,000,000.00	-
22040104	Grants to State Governments – Contribution to LG Audit (0.5%)	65,000,000.00	57,574,068.00	100,000,000.00	-
22040105	Grants to State Governments – Contribution to LGSC Training (1%)	-	-	8,000,000.00	-
22040108	Grants to Other Local Governments – Recurrent	500,000.00	4,928,000.00	5,000,000.00	-
22040111	Grants to Communities and NGOs	14,000,000.00	3,900,000.00	112,000,000.00	-
22040115	Assistance and Donations to Individual	5,000,000.00	12,370,000.00	2,000,000.00	-
2207	Transfers - Payments	150,000,000.00	175,361,206.00	250,000,000.00	-
220701	Transfer to Fund Recurrent Expenditure - Payments	150,000,000.00	175,361,206.00	250,000,000.00	-
22070105	Stabilization Funds	150,000,000.00	175,361,206.00	250,000,000.00	-
23	Capital Expenditure	3,446,575,623.04	1,279,629,937.75	4,568,927,691.00	218,000,000.00
2301	FIXED ASSETS PURCHASED	598,393,345.00	229,953,096.67	698,393,345.00	-
230101	Purchase of Fixed Assets - General	598,393,345.00	229,953,096.67	698,393,345.00	-
23010101	Purchase/Acquisition Of Land	15,000,000.00	4,700,000.00	40,000,000.00	-
23010104	Purchase of Motor Cycles	12,000,000.00	-	12,000,000.00	-
23010105	Purchase Of Motor Vehicles	231,393,345.00	101,500,000.00	141,393,345.00	-
23010112	Purchase Of Office Furniture and Fittings	20,000,000.00	4,950,000.00	53,000,000.00	-
23010122	Purchase Of Health / Medical Equipment	20,000,000.00	11,469,500.00	30,000,000.00	-
23010124	Purchase Of Teaching / Learning Aid Equipment	10,000,000.00	7,919,307.00	10,000,000.00	-
23010126	Purchase Of Sporting / Gaming Equipment	8,000,000.00	6,950,000.00	8,000,000.00	-
23010127	Purchase Of Agricultural Equipment and Improved Inputs	148,000,000.00	31,434,122.94	223,000,000.00	-
23010128	Purchase Of Security Equipment	10,000,000.00	-	10,000,000.00	-
23010140	Purchase of Information / Communication Equipment	1,000,000.00	-	1,000,000.00	-
23010155	Purchase of Water Supply Equipment	123,000,000.00	61,030,166.73	170,000,000.00	-
2302	CONSTRUCTION / PROVISION	2,080,122,581.04	737,442,920.66	3,004,774,649.00	-
230201	Contruction/Provision of Fixed Assets - General	2,080,122,581.04	737,442,920.66	3,004,774,649.00	-
23020101	Construction/Provision Of Office Buildings	120,000,000.00	-	80,000,000.00	-
23020102	Construction/Provision Of Residential Buildings	-	30,000,000.00	-	-
23020103	Construction/Provision Of Electricity / Solar Power	97,000,000.00	-	97,000,000.00	-

317201 - AUYO Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
23020105	Construction/Provision Of Water Facilities	219,500,000.00	89,585,690.00	300,000,000.00	-
23020106	Construction/Provision Of Hospitals/Health Centres	252,068,029.04	-	368,000,000.00	-
23020107	Construction/Provision Of Public Schools	110,000,000.00	50,000,000.00	65,000,000.00	-
23020114	Construction / Provision Of Roads	635,000,000.00	462,220,721.89	969,000,000.00	-
23020118	Construction / Provision Of Infrastructure	5,000,000.00	-	15,000,000.00	-
23020123	Construction Of Traffic /Street Lights	206,554,552.00	46,193,877.00	269,723,628.00	-
23020124	Construction Of Markets/Parks	40,000,000.00	-	75,000,000.00	-
23020130	Construction / Provision of Wall Fence/Boundary Pillars	50,000,000.00	-	395,500,000.00	-
23020131	Construction/Provision Of Religious Structures	275,000,000.00	59,442,631.77	280,000,000.00	-
23020133	Construction/Provision Of Public Convenience	65,000,000.00	-	60,000,000.00	-
23020139	Construction of Bridges and Culverts	-	-	25,551,021.00	-
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	5,000,000.00	-	5,000,000.00	-
2303	REHABILITATION / REPAIRS	239,000,000.00	83,358,970.00	279,000,000.00	-
230301	Rehabilitation/Repairs of Fixed Assets - General	239,000,000.00	83,358,970.00	279,000,000.00	-
23030101	Rehabilitation/Repairs Of Residential Buildings	35,000,000.00	10,000,000.00	50,000,000.00	-
23030104	Rehabilitation/Repairs - Water Facilities	94,000,000.00	73,358,970.00	119,000,000.00	-
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	50,000,000.00	-	50,000,000.00	-
23030113	Rehabilitation / Repairs - Roads	15,000,000.00	-	15,000,000.00	-
23030121	Rehabilitation / Repairs Of Office Buildings	35,000,000.00	-	35,000,000.00	-
23030130	Rehabilitation/Repairs of Other Institutional Buildings	10,000,000.00	-	10,000,000.00	-
2304	PRESERVATION OF THE ENVIRONMENT	228,000,000.00	52,584,500.00	268,000,000.00	218,000,000.00
230401	Preservation of the Environment - General	228,000,000.00	52,584,500.00	268,000,000.00	218,000,000.00
23040101	Tree Planting	33,000,000.00	26,834,500.00	73,000,000.00	73,000,000.00
23040102	Erosion & Flood Control	50,000,000.00	23,000,000.00	70,000,000.00	70,000,000.00
23040103	Wildlife & Nature Conservation	5,000,000.00	2,750,000.00	5,000,000.00	5,000,000.00
23040105	Water and Environmental Pollution Prevention & Control	140,000,000.00	-	120,000,000.00	70,000,000.00
2305	OTHER CAPITAL PROJECTS	301,059,697.00	176,290,450.42	318,759,697.00	-
230501	Acquisition of Non-Tangible Asset	301,059,697.00	176,290,450.42	318,759,697.00	-
23050101	Research & Development and Census/Surveys	222,000,000.00	121,613,596.22	217,000,000.00	-
23050108	Special Intervention Programmes and Projects	40,000,000.00	40,885,000.00	40,000,000.00	-
23050137	Capital Project Historical Liabilities	39,059,697.00	13,791,854.20	61,759,697.00	-

317201 - AUYO Local Government, Jigawa State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	Total Expenditure	6,415,919,513.04	2,800,471,746.69	9,347,940,000.00	218,000,000.00
701	GENERAL PUBLIC SERVICES	1,437,679,560.00	855,851,161.14	2,010,369,815.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	1,216,322,273.00	566,349,711.14	1,478,486,209.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	702,752,656.00	263,609,638.94	741,092,877.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	513,569,617.00	302,740,072.20	737,393,332.00	-
7013	GENERAL SERVICES	198,857,287.00	266,303,450.00	402,883,606.00	-
70131	GENERAL PERSONNEL SERVICES	159,278,355.00	205,252,573.00	322,414,808.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	39,578,932.00	61,050,877.00	80,468,798.00	-
7016	GENERAL PUBLIC SERVICES N.E.C.	3,000,000.00	2,000,000.00	10,000,000.00	-
70161	GENERAL PUBLIC SERVICES N.E.C.	3,000,000.00	2,000,000.00	10,000,000.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	19,500,000.00	21,198,000.00	119,000,000.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	19,500,000.00	21,198,000.00	119,000,000.00	-
703	PUBLIC ORDER AND SAFETY	10,000,000.00	-	10,000,000.00	-
7031	POLICE SERVICES	10,000,000.00	-	10,000,000.00	-
70311	POLICE SERVICES	10,000,000.00	-	10,000,000.00	-
704	ECONOMIC AFFAIRS	1,318,986,993.00	811,959,018.89	1,905,553,596.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	33,810,824.00	4,254,792.00	45,103,198.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	3,810,824.00	2,154,792.00	15,103,198.00	-
70412	GENERAL LABOUR AFFAIRS	30,000,000.00	2,100,000.00	30,000,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	178,175,848.00	168,899,794.00	341,504,986.00	-
70421	AGRICULTURE	167,759,365.00	154,080,101.00	322,611,874.00	-
70422	FORESTRY	5,416,483.00	14,819,693.00	8,893,112.00	-
70423	FISHING AND HUNTING	5,000,000.00	-	10,000,000.00	-
7043	FUEL AND ENERGY	356,463,708.00	104,155,730.00	377,031,532.00	-
70435	ELECTRICITY	356,463,708.00	104,155,730.00	377,031,532.00	-
7045	TRANSPORT	725,536,613.00	534,648,702.89	1,116,913,880.00	-
70451	ROAD TRANSPORT	725,536,613.00	534,648,702.89	1,116,913,880.00	-
7047	OTHER INDUSTRIES	25,000,000.00	-	25,000,000.00	-
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	25,000,000.00	-	25,000,000.00	-
705	ENVIRONMENTAL PROTECTION	200,795,874.00	134,660,870.47	272,730,690.00	218,000,000.00
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	178,000,000.00	52,584,500.00	218,000,000.00	218,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	178,000,000.00	52,584,500.00	218,000,000.00	218,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	22,795,874.00	82,076,370.47	54,730,690.00	-
70561	ENVIRONMENTAL PROTECTION N.E.C.	22,795,874.00	82,076,370.47	54,730,690.00	-
706	HOUSING AND COMMUNITY AMMENITIES	898,328,471.00	432,737,912.73	1,460,599,591.00	-
7061	HOUSING DEVELOPMENT	32,700,000.00	65,294,575.00	61,000,000.00	-
70611	HOUSING DEVELOPMENT	32,700,000.00	65,294,575.00	61,000,000.00	-
7062	COMMUNITY DEVELOPMENT	203,797,406.00	59,179,080.00	568,545,914.00	-
70621	COMMUNITY DEVELOPMENT	203,797,406.00	59,179,080.00	568,545,914.00	-
7063	WATER SUPPLY	508,631,065.00	267,737,717.73	660,053,677.00	-
70631	WATER SUPPLY	508,631,065.00	267,737,717.73	660,053,677.00	-
7064	STREET LIGHTING	153,200,000.00	40,526,540.00	171,000,000.00	-
70641	STREET LIGHTING	153,200,000.00	40,526,540.00	171,000,000.00	-
707	HEALTH	564,006,754.04	150,468,176.47	966,999,230.00	-
7074	PUBLIC HEALTH SERVICES	564,006,754.04	150,468,176.47	966,999,230.00	-
70741	PUBLIC HEALTH SERVICES	564,006,754.04	150,468,176.47	966,999,230.00	-
708	RECREATION, CULTURE AND RELIGION	364,004,386.00	182,995,418.77	744,004,273.00	-
7081	RECREATIONAL AND SPORTING SERVICES	13,004,386.00	12,862,527.00	27,844,273.00	-
70811	RECREATIONAL AND SPORTING SERVICES	13,004,386.00	12,862,527.00	27,844,273.00	-
7082	CULTURAL SERVICES	150,000,000.00	88,847,114.00	270,000,000.00	-
70821	CULTURAL SERVICES	150,000,000.00	88,847,114.00	270,000,000.00	-
7083	BROADCASTING AND PUBLISHING SERVICES	1,000,000.00	-	11,000,000.00	-
70831	BROADCASTING AND PUBLISHING SERVICES	1,000,000.00	-	11,000,000.00	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	200,000,000.00	81,285,777.77	435,160,000.00	-

317201 - AUYO Local Government, Jigawa State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	200,000,000.00	81,285,777.77	435,160,000.00	-
709	EDUCATION	1,385,790,176.00	127,616,543.22	1,593,041,163.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,250,790,176.00	12,919,307.00	1,453,041,163.00	-
70912	PRIMARY EDUCATION	1,250,790,176.00	12,919,307.00	1,453,041,163.00	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	100,000,000.00	57,871,320.00	70,000,000.00	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	100,000,000.00	57,871,320.00	70,000,000.00	-
7098	EDUCATION N.E.C.	35,000,000.00	56,825,916.22	70,000,000.00	-
70981	EDUCATION N.E.C	35,000,000.00	56,825,916.22	70,000,000.00	-
710	SOCIAL PROTECTION	236,327,299.00	104,182,645.00	384,641,642.00	-
7102	OLD AGE	-	-	24,000,000.00	-
71021	OLD AGE	-	-	24,000,000.00	-
7104	FAMILY AND CHILDREN	206,327,299.00	88,182,645.00	340,641,642.00	-
71041	FAMILY AND CHILDREN	206,327,299.00	88,182,645.00	340,641,642.00	-
7105	UNEMPLOYMENT	10,000,000.00	11,000,000.00	10,000,000.00	-
71051	UNEMPLOYMENT	10,000,000.00	11,000,000.00	10,000,000.00	-
7107	SOCIAL EXCLUSION N.E.C	20,000,000.00	5,000,000.00	10,000,000.00	-
71071	SOCIAL EXCLUSION N.E.C.	20,000,000.00	5,000,000.00	10,000,000.00	-

317201 - AUYO Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	1,527,237,890.00	530,520,641.94	2,052,946,309.00	-
701	GENERAL PUBLIC SERVICES	225,926,518.00	171,333,451.00	207,716,773.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	162,369,231.00	91,710,776.00	96,333,167.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	94,359,311.00	41,260,332.00	62,699,532.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	68,009,920.00	50,450,444.00	33,633,635.00	-
7013	GENERAL SERVICES	63,557,287.00	79,622,675.00	111,383,606.00	-
70131	GENERAL PERSONNEL SERVICES	43,778,355.00	34,616,798.00	81,914,808.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	19,778,932.00	45,005,877.00	29,468,798.00	-
704	ECONOMIC AFFAIRS	49,632,441.00	136,380,236.00	76,829,968.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	510,824.00	1,654,792.00	1,103,198.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	510,824.00	1,654,792.00	1,103,198.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	37,875,848.00	102,890,794.00	54,504,986.00	-
70421	AGRICULTURE	32,459,365.00	88,071,101.00	45,611,874.00	-
70422	FORESTRY	5,416,483.00	14,819,693.00	8,893,112.00	-
7043	FUEL AND ENERGY	2,909,156.00	7,961,853.00	5,307,904.00	-
70435	ELECTRICITY	2,909,156.00	7,961,853.00	5,307,904.00	-
7045	TRANSPORT	8,336,613.00	23,872,797.00	15,913,880.00	-
70451	ROAD TRANSPORT	8,336,613.00	23,872,797.00	15,913,880.00	-
705	ENVIRONMENTAL PROTECTION	22,795,874.00	82,076,370.47	54,730,690.00	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	22,795,874.00	82,076,370.47	54,730,690.00	-
70561	ENVIRONMENTAL PROTECTION N.E.C.	22,795,874.00	82,076,370.47	54,730,690.00	-
706	HOUSING AND COMMUNITY AMMENITIES	13,028,471.00	38,343,727.00	26,548,570.00	-
7062	COMMUNITY DEVELOPMENT	9,997,406.00	26,182,226.00	18,494,893.00	-
70621	COMMUNITY DEVELOPMENT	9,997,406.00	26,182,226.00	18,494,893.00	-
7063	WATER SUPPLY	3,031,065.00	12,161,501.00	8,053,677.00	-
70631	WATER SUPPLY	3,031,065.00	12,161,501.00	8,053,677.00	-
707	HEALTH	79,938,725.00	86,712,476.47	280,799,230.00	-
7074	PUBLIC HEALTH SERVICES	79,938,725.00	86,712,476.47	280,799,230.00	-
70741	PUBLIC HEALTH SERVICES	79,938,725.00	86,712,476.47	280,799,230.00	-
708	RECREATION, CULTURE AND RELIGION	924,386.00	2,632,527.00	1,764,273.00	-
7081	RECREATIONAL AND SPORTING SERVICES	924,386.00	2,632,527.00	1,764,273.00	-
70811	RECREATIONAL AND SPORTING SERVICES	924,386.00	2,632,527.00	1,764,273.00	-
709	EDUCATION	1,130,790,176.00	-	1,373,041,163.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,130,790,176.00	-	1,373,041,163.00	-
70912	PRIMARY EDUCATION	1,130,790,176.00	-	1,373,041,163.00	-
710	SOCIAL PROTECTION	4,201,299.00	13,041,854.00	31,515,642.00	-
7102	OLD AGE	-	-	24,000,000.00	-
71021	OLD AGE	-	-	24,000,000.00	-
7104	FAMILY AND CHILDREN	4,201,299.00	13,041,854.00	7,515,642.00	-
71041	FAMILY AND CHILDREN	4,201,299.00	13,041,854.00	7,515,642.00	-

317201 - AUYO Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	Total Other Recurrent Expenditure	1,442,106,000.00	990,321,167.00	2,726,066,000.00	-
701	GENERAL PUBLIC SERVICES	644,800,000.00	541,271,733.00	1,292,700,000.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	487,000,000.00	331,392,958.00	872,200,000.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	62,000,000.00	83,645,184.00	189,000,000.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	425,000,000.00	247,747,774.00	683,200,000.00	-
7013	GENERAL SERVICES	135,300,000.00	186,680,775.00	291,500,000.00	-
70131	GENERAL PERSONNEL SERVICES	115,500,000.00	170,635,775.00	240,500,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	19,800,000.00	16,045,000.00	51,000,000.00	-
7016	GENERAL PUBLIC SERVICES N.E.C.	3,000,000.00	2,000,000.00	10,000,000.00	-
70161	GENERAL PUBLIC SERVICES N.E.C.	3,000,000.00	2,000,000.00	10,000,000.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	19,500,000.00	21,198,000.00	119,000,000.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	19,500,000.00	21,198,000.00	119,000,000.00	-
704	ECONOMIC AFFAIRS	100,800,000.00	70,499,184.00	188,000,000.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	3,300,000.00	500,000.00	4,000,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	3,300,000.00	500,000.00	4,000,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	30,300,000.00	21,444,000.00	67,000,000.00	-
70421	AGRICULTURE	30,300,000.00	21,444,000.00	67,000,000.00	-
7045	TRANSPORT	67,200,000.00	48,555,184.00	117,000,000.00	-
70451	ROAD TRANSPORT	67,200,000.00	48,555,184.00	117,000,000.00	-
706	HOUSING AND COMMUNITY AMMENITIES	325,800,000.00	130,177,505.00	341,000,000.00	-
7061	HOUSING DEVELOPMENT	32,700,000.00	35,294,575.00	61,000,000.00	-
70611	HOUSING DEVELOPMENT	32,700,000.00	35,294,575.00	61,000,000.00	-
7062	COMMUNITY DEVELOPMENT	3,800,000.00	23,355,000.00	34,000,000.00	-
70621	COMMUNITY DEVELOPMENT	3,800,000.00	23,355,000.00	34,000,000.00	-
7063	WATER SUPPLY	136,100,000.00	31,001,390.00	75,000,000.00	-
70631	WATER SUPPLY	136,100,000.00	31,001,390.00	75,000,000.00	-
7064	STREET LIGHTING	153,200,000.00	40,526,540.00	171,000,000.00	-
70641	STREET LIGHTING	153,200,000.00	40,526,540.00	171,000,000.00	-
707	HEALTH	71,500,000.00	43,036,200.00	130,000,000.00	-
7074	PUBLIC HEALTH SERVICES	71,500,000.00	43,036,200.00	130,000,000.00	-
70741	PUBLIC HEALTH SERVICES	71,500,000.00	43,036,200.00	130,000,000.00	-
708	RECREATION, CULTURE AND RELIGION	154,080,000.00	123,612,114.00	528,240,000.00	-
7081	RECREATIONAL AND SPORTING SERVICES	4,080,000.00	3,280,000.00	18,080,000.00	-
70811	RECREATIONAL AND SPORTING SERVICES	4,080,000.00	3,280,000.00	18,080,000.00	-
7082	CULTURAL SERVICES	130,000,000.00	88,847,114.00	250,000,000.00	-
70821	CULTURAL SERVICES	130,000,000.00	88,847,114.00	250,000,000.00	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	20,000,000.00	31,485,000.00	260,160,000.00	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	20,000,000.00	31,485,000.00	260,160,000.00	-
709	EDUCATION	100,000,000.00	57,871,320.00	70,000,000.00	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	100,000,000.00	57,871,320.00	70,000,000.00	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	100,000,000.00	57,871,320.00	70,000,000.00	-
710	SOCIAL PROTECTION	45,126,000.00	23,853,111.00	176,126,000.00	-
7104	FAMILY AND CHILDREN	45,126,000.00	23,853,111.00	176,126,000.00	-
71041	FAMILY AND CHILDREN	45,126,000.00	23,853,111.00	176,126,000.00	-

317201 - AUYO Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	Total Capital Expenditure	3,446,575,623.04	1,279,629,937.75	4,568,927,691.00	218,000,000.00
701	GENERAL PUBLIC SERVICES	566,953,042.00	143,245,977.14	509,953,042.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	566,953,042.00	143,245,977.14	509,953,042.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	546,393,345.00	138,704,122.94	489,393,345.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	20,559,697.00	4,541,854.20	20,559,697.00	-
703	PUBLIC ORDER AND SAFETY	10,000,000.00	-	10,000,000.00	-
7031	POLICE SERVICES	10,000,000.00	-	10,000,000.00	-
70311	POLICE SERVICES	10,000,000.00	-	10,000,000.00	-
704	ECONOMIC AFFAIRS	1,168,554,552.00	605,079,598.89	1,640,723,628.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	30,000,000.00	2,100,000.00	40,000,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	-	-	10,000,000.00	-
70412	GENERAL LABOUR AFFAIRS	30,000,000.00	2,100,000.00	30,000,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	110,000,000.00	44,565,000.00	220,000,000.00	-
70421	AGRICULTURE	105,000,000.00	44,565,000.00	210,000,000.00	-
70423	FISHING AND HUNTING	5,000,000.00	-	10,000,000.00	-
7043	FUEL AND ENERGY	353,554,552.00	96,193,877.00	371,723,628.00	-
70435	ELECTRICITY	353,554,552.00	96,193,877.00	371,723,628.00	-
7045	TRANSPORT	650,000,000.00	462,220,721.89	984,000,000.00	-
70451	ROAD TRANSPORT	650,000,000.00	462,220,721.89	984,000,000.00	-
7047	OTHER INDUSTRIES	25,000,000.00	-	25,000,000.00	-
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	25,000,000.00	-	25,000,000.00	-
705	ENVIRONMENTAL PROTECTION	178,000,000.00	52,584,500.00	218,000,000.00	218,000,000.00
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	178,000,000.00	52,584,500.00	218,000,000.00	218,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	178,000,000.00	52,584,500.00	218,000,000.00	218,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	559,500,000.00	264,216,680.73	1,093,051,021.00	-
7061	HOUSING DEVELOPMENT	-	30,000,000.00	-	-
70611	HOUSING DEVELOPMENT	-	30,000,000.00	-	-
7062	COMMUNITY DEVELOPMENT	190,000,000.00	9,641,854.00	516,051,021.00	-
70621	COMMUNITY DEVELOPMENT	190,000,000.00	9,641,854.00	516,051,021.00	-
7063	WATER SUPPLY	369,500,000.00	224,574,826.73	577,000,000.00	-
70631	WATER SUPPLY	369,500,000.00	224,574,826.73	577,000,000.00	-
707	HEALTH	412,568,029.04	20,719,500.00	556,200,000.00	-
7074	PUBLIC HEALTH SERVICES	412,568,029.04	20,719,500.00	556,200,000.00	-
70741	PUBLIC HEALTH SERVICES	412,568,029.04	20,719,500.00	556,200,000.00	-
708	RECREATION, CULTURE AND RELIGION	209,000,000.00	56,750,777.77	214,000,000.00	-
7081	RECREATIONAL AND SPORTING SERVICES	8,000,000.00	6,950,000.00	8,000,000.00	-
70811	RECREATIONAL AND SPORTING SERVICES	8,000,000.00	6,950,000.00	8,000,000.00	-
7082	CULTURAL SERVICES	20,000,000.00	-	20,000,000.00	-
70821	CULTURAL SERVICES	20,000,000.00	-	20,000,000.00	-
7083	BROADCASTING AND PUBLISHING SERVICES	1,000,000.00	-	11,000,000.00	-
70831	BROADCASTING AND PUBLISHING SERVICES	1,000,000.00	-	11,000,000.00	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	180,000,000.00	49,800,777.77	175,000,000.00	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	180,000,000.00	49,800,777.77	175,000,000.00	-
709	EDUCATION	155,000,000.00	69,745,223.22	150,000,000.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	120,000,000.00	12,919,307.00	80,000,000.00	-
70912	PRIMARY EDUCATION	120,000,000.00	12,919,307.00	80,000,000.00	-
7098	EDUCATION N.E.C.	35,000,000.00	56,825,916.22	70,000,000.00	-
70981	EDUCATION N.E.C	35,000,000.00	56,825,916.22	70,000,000.00	-
710	SOCIAL PROTECTION	187,000,000.00	67,287,680.00	177,000,000.00	-
7104	FAMILY AND CHILDREN	157,000,000.00	51,287,680.00	157,000,000.00	-
71041	FAMILY AND CHILDREN	157,000,000.00	51,287,680.00	157,000,000.00	-
7105	UNEMPLOYMENT	10,000,000.00	11,000,000.00	10,000,000.00	-
71051	UNEMPLOYMENT	10,000,000.00	11,000,000.00	10,000,000.00	-
7107	SOCIAL EXCLUSSION N.E.C	20,000,000.00	5,000,000.00	10,000,000.00	-

317201 - AUYO Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
71071	SOCIAL EXCLUSION N.E.C.	20,000,000.00	5,000,000.00	10,000,000.00	-

317201 - AUYO Local Government, Jigawa State - 2026 Budget: Total Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	6,415,919,513.04	2,800,471,746.69	9,347,940,000.00	218,000,000.00
3172	Jigawa State North East	6,415,919,513.04	2,800,471,746.69	9,347,940,000.00	218,000,000.00
317201	AUYO	6,415,919,513.04	2,800,471,746.69	9,347,940,000.00	218,000,000.00
31720101	Auyo	1,079,961,374.04	388,751,596.16	1,046,593,345.00	30,000,000.00
31720102	Auyakayi	5,000,000.00	-	5,000,000.00	-
31720103	Ayama	5,000,000.00	-	15,000,000.00	-
31720105	Gamafoi	35,000,000.00	-	25,000,000.00	-
31720106	Gamsarka	20,000,000.00	-	35,000,000.00	-
31720108	Kafur	285,000,000.00	122,741,251.52	490,000,000.00	-
31720109	Tsidir	75,000,000.00	-	20,000,000.00	-
31720110	Unik	5,000,000.00	-	5,000,000.00	-
31720197	LG Wide (AUYO)	4,905,958,139.00	2,288,978,899.01	7,706,346,655.00	188,000,000.00

317201 - AUYO Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	1,527,237,890.00	530,520,641.94	2,052,946,309.00	0.00
3172	Jigawa State North East	1,527,237,890.00	530,520,641.94	2,052,946,309.00	0.00
317201	AUYO	1,527,237,890.00	530,520,641.94	2,052,946,309.00	0.00
31720197	LG Wide (AUYO)	1,527,237,890.00	530,520,641.94	2,052,946,309.00	-

317201 - AUYO Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	1,442,106,000.00	990,321,167.00	2,726,066,000.00	0.00
3172	Jigawa State North East	1,442,106,000.00	990,321,167.00	2,726,066,000.00	0.00
317201	AUYO	1,442,106,000.00	990,321,167.00	2,726,066,000.00	-
31720197	LG Wide (AUYO)	1,442,106,000.00	990,321,167.00	2,726,066,000.00	-

317201 - AUYO Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	3,446,575,623.04	1,279,629,937.75	4,568,927,691.00	218,000,000.00
3172	Jigawa State North East	3,446,575,623.04	1,279,629,937.75	4,568,927,691.00	218,000,000.00
317201	AUYO	3,446,575,623.04	1,279,629,937.75	4,568,927,691.00	218,000,000.00
31720101	Auyo	1,079,961,374.04	388,751,596.16	1,046,593,345.00	30,000,000.00
31720102	Auyakayi	5,000,000.00	-	5,000,000.00	-
31720103	Ayama	5,000,000.00	-	15,000,000.00	-
31720105	Gamafoi	35,000,000.00	-	25,000,000.00	-
31720106	Gamsarka	20,000,000.00	-	35,000,000.00	-
31720108	Kafur	285,000,000.00	122,741,251.52	490,000,000.00	-
31720109	Tsidir	75,000,000.00	-	20,000,000.00	-
31720110	Unik	5,000,000.00	-	5,000,000.00	-
31720197	LG Wide (AUYO)	1,936,614,249.00	768,137,090.07	2,927,334,346.00	188,000,000.00

317201 - AUYO Local Government, Jigawa State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	Total Expenditure	6,415,919,513.04	2,800,471,746.69	9,347,940,000.00	218,000,000.00
01	Agriculture	301,175,848.00	227,478,416.94	504,504,986.00	70,000,000.00
0102	Development of the livestock value chain	40,064,337.00	89,090,795.00	79,590,450.00	-
010203	Poultry, pig, and micro livestock production	11,500,000.00	12,000,000.00	32,000,000.00	-
010204	Dairy development	5,000,000.00	-	10,000,000.00	-
010205	Animal health and livestock diseases management	23,564,337.00	77,090,795.00	37,590,450.00	-
0103	Enhancement of food production and productivity	208,000,000.00	67,258,622.94	343,000,000.00	70,000,000.00
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	45,000,000.00	8,680,000.00	70,000,000.00	-
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	3,000,000.00	600,000.00	3,000,000.00	-
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	160,000,000.00	57,978,622.94	270,000,000.00	70,000,000.00
0106	Promotion of forest resource conservation and preservation of biodiversity	6,500,000.00	599,000.00	13,000,000.00	-
010601	Forest regeneration and conservation	6,500,000.00	599,000.00	13,000,000.00	-
0107	Promotion of enabling environment for increased agricultural development	26,611,511.00	34,644,999.00	38,914,536.00	-
010703	Agricultural data and statistic management and institutionalisation of information and communication technology	26,611,511.00	34,644,999.00	38,914,536.00	-
0110	Agriculture Sector Expenditures Not Elsewhere Classified	20,000,000.00	35,885,000.00	30,000,000.00	-
011001	Agriculture Programme Not Elsewhere Classified	20,000,000.00	35,885,000.00	30,000,000.00	-
02	Societal Re-orientation	315,000,000.00	138,647,891.77	450,000,000.00	-
0210	Societal Re-orientation - General	315,000,000.00	138,647,891.77	450,000,000.00	-
021001	Societal Re-orientation - General	315,000,000.00	138,647,891.77	450,000,000.00	-
03	Poverty Alleviation	80,000,000.00	44,932,680.00	104,000,000.00	-
0310	Poverty Alleviation - General	80,000,000.00	44,932,680.00	104,000,000.00	-
031001	Poverty Alleviation - General	80,000,000.00	44,932,680.00	104,000,000.00	-
04	Health	598,802,628.04	236,444,546.94	1,044,729,920.00	-
0401	Effective governance of the health system	188,234,599.00	215,725,046.94	490,529,920.00	-
040103	Health sector coordination mechanisms	188,234,599.00	215,725,046.94	490,529,920.00	-
0405	Provision of adequate and modern health infrastructure for health services delivery	345,568,029.04	20,719,500.00	494,200,000.00	-
040501	Functional health facilities	345,568,029.04	20,719,500.00	494,200,000.00	-
0410	Health Sector Expenditures Not Elsewhere Classified	65,000,000.00	-	60,000,000.00	-
041001	Health Not Elsewhere Classified	65,000,000.00	-	60,000,000.00	-
05	Education	1,484,803,708.00	138,586,693.22	1,684,021,205.00	-
0501	Effective governance of the education system	1,232,803,708.00	63,841,470.00	1,447,021,205.00	-
050103	Education sector coordination mechanisms	1,232,803,708.00	63,841,470.00	1,447,021,205.00	-
0503	Equity and inclusiveness in the provision of educational services	20,000,000.00	5,000,000.00	10,000,000.00	-
050302	Special education	20,000,000.00	5,000,000.00	10,000,000.00	-
0504	Improved quality of teaching and learning outcomes	10,000,000.00	7,919,307.00	10,000,000.00	-
050402	Instructional and learning materials	10,000,000.00	7,919,307.00	10,000,000.00	-
0505	Adequate infrastructure at all levels	70,000,000.00	-	70,000,000.00	-
050501	Schools' infrastructure construction and rehabilitation	70,000,000.00	-	70,000,000.00	-
0506	Improved education information management system (EIMS)	117,000,000.00	5,000,000.00	77,000,000.00	-
050602	Research and development	117,000,000.00	5,000,000.00	77,000,000.00	-
0510	Education Sector Expenditures Not Elsewhere Classified	35,000,000.00	56,825,916.22	70,000,000.00	-
051001	Education Not Elsewhere Classified	35,000,000.00	56,825,916.22	70,000,000.00	-
06	Housing and Urban Development	439,483,874.00	142,988,505.00	817,225,872.00	140,000,000.00
0610	Housing and Urban Development - General	439,483,874.00	142,988,505.00	817,225,872.00	140,000,000.00
061001	Housing and Urban Development - General	439,483,874.00	142,988,505.00	817,225,872.00	140,000,000.00
07	Gender	104,327,299.00	68,719,965.00	235,641,642.00	-
0710	Gender - General	104,327,299.00	68,719,965.00	235,641,642.00	-
071001	Gender - General	104,327,299.00	68,719,965.00	235,641,642.00	-
08	Youth	12,080,000.00	10,230,000.00	26,080,000.00	-
0810	Youth - General	12,080,000.00	10,230,000.00	26,080,000.00	-
081001	Youth - General	12,080,000.00	10,230,000.00	26,080,000.00	-
09	Environmental Improvement	8,000,000.00	35,160,000.00	8,000,000.00	8,000,000.00
0910	Environmental Improvement - General	8,000,000.00	35,160,000.00	8,000,000.00	8,000,000.00
091001	Environmental Improvement - General	8,000,000.00	35,160,000.00	8,000,000.00	8,000,000.00

317201 - AUYO Local Government, Jigawa State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
10	Water Resources and Rural Development	505,631,065.00	251,137,717.73	602,053,677.00	-
1010	Water Resources and Rural Deve - General	505,631,065.00	251,137,717.73	602,053,677.00	-
101001	Water Resources and Rural Deve - General	505,631,065.00	251,137,717.73	602,053,677.00	-
11	Information Communication and Technology	1,924,386.00	2,632,527.00	2,764,273.00	-
1110	Information Communication and Technology - General	1,924,386.00	2,632,527.00	2,764,273.00	-
111001	Information Communication and Technology - General	1,924,386.00	2,632,527.00	2,764,273.00	-
12	Growing the Private Sector	29,310,824.00	7,082,792.00	45,103,198.00	-
1210	Growing the Private Sector - General	29,310,824.00	7,082,792.00	45,103,198.00	-
121001	Growing the Private Sector - General	29,310,824.00	7,082,792.00	45,103,198.00	-
13	Reform of Government and Governance	1,280,179,560.00	817,099,038.20	1,793,369,815.00	-
1310	Reform of Government and Governance - General	1,280,179,560.00	817,099,038.20	1,793,369,815.00	-
131001	Reform of Government and Governance - General	1,280,179,560.00	817,099,038.20	1,793,369,815.00	-
14	Power	509,663,708.00	144,682,270.00	548,031,532.00	-
1410	Power - General	509,663,708.00	144,682,270.00	548,031,532.00	-
141001	Power - General	509,663,708.00	144,682,270.00	548,031,532.00	-
17	Road	745,536,613.00	534,648,702.89	1,482,413,880.00	-
1710	Road - General	745,536,613.00	534,648,702.89	1,482,413,880.00	-
171001	Road - General	745,536,613.00	534,648,702.89	1,482,413,880.00	-

317201 - AUYO Local Government, Jigawa State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	1,527,237,890.00	530,520,641.94	2,052,946,309.00	-
01	Agriculture	37,875,848.00	102,890,794.00	54,504,986.00	-
0102	Development of the livestock value chain	23,564,337.00	77,090,795.00	37,590,450.00	-
010205	Animal health and livestock diseases management	23,564,337.00	77,090,795.00	37,590,450.00	-
0107	Promotion of enabling environment for increased agricultural development	14,311,511.00	25,799,999.00	16,914,536.00	-
010703	Agricultural data and statistic management and institutionalisation of information and communication technology	14,311,511.00	25,799,999.00	16,914,536.00	-
03	Poverty Alleviation	-	-	24,000,000.00	-
0310	Poverty Alleviation - General	-	-	24,000,000.00	-
031001	Poverty Alleviation - General	-	-	24,000,000.00	-
04	Health	102,734,599.00	168,788,846.94	335,529,920.00	-
0401	Effective governance of the health system	102,734,599.00	168,788,846.94	335,529,920.00	-
040103	Health sector coordination mechanisms	102,734,599.00	168,788,846.94	335,529,920.00	-
05	Education	1,132,803,708.00	5,970,150.00	1,377,021,205.00	-
0501	Effective governance of the education system	1,132,803,708.00	5,970,150.00	1,377,021,205.00	-
050103	Education sector coordination mechanisms	1,132,803,708.00	5,970,150.00	1,377,021,205.00	-
06	Housing and Urban Development	7,983,874.00	20,212,076.00	14,514,851.00	-
0610	Housing and Urban Development - General	7,983,874.00	20,212,076.00	14,514,851.00	-
061001	Housing and Urban Development - General	7,983,874.00	20,212,076.00	14,514,851.00	-
07	Gender	4,201,299.00	13,041,854.00	7,515,642.00	-
0710	Gender - General	4,201,299.00	13,041,854.00	7,515,642.00	-
071001	Gender - General	4,201,299.00	13,041,854.00	7,515,642.00	-
10	Water Resources and Rural Development	3,031,065.00	12,161,501.00	8,053,677.00	-
1010	Water Resources and Rural Deve - General	3,031,065.00	12,161,501.00	8,053,677.00	-
101001	Water Resources and Rural Deve - General	3,031,065.00	12,161,501.00	8,053,677.00	-
11	Information Communication and Technology	924,386.00	2,632,527.00	1,764,273.00	-
1110	Information Communication and Technology - General	924,386.00	2,632,527.00	1,764,273.00	-
111001	Information Communication and Technology - General	924,386.00	2,632,527.00	1,764,273.00	-
12	Growing the Private Sector	510,824.00	1,654,792.00	1,103,198.00	-
1210	Growing the Private Sector - General	510,824.00	1,654,792.00	1,103,198.00	-
121001	Growing the Private Sector - General	510,824.00	1,654,792.00	1,103,198.00	-
13	Reform of Government and Governance	225,926,518.00	171,333,451.00	207,716,773.00	-
1310	Reform of Government and Governance - General	225,926,518.00	171,333,451.00	207,716,773.00	-
131001	Reform of Government and Governance - General	225,926,518.00	171,333,451.00	207,716,773.00	-
14	Power	2,909,156.00	7,961,853.00	5,307,904.00	-
1410	Power - General	2,909,156.00	7,961,853.00	5,307,904.00	-
141001	Power - General	2,909,156.00	7,961,853.00	5,307,904.00	-
17	Road	8,336,613.00	23,872,797.00	15,913,880.00	-
1710	Road - General	8,336,613.00	23,872,797.00	15,913,880.00	-
171001	Road - General	8,336,613.00	23,872,797.00	15,913,880.00	-

317201 - AUYO Local Government, Jigawa State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	Total Other Recurrent Expenditure	1,442,106,000.00	990,321,167.00	2,726,066,000.00	-
01	Agriculture	30,300,000.00	21,444,000.00	67,000,000.00	-
0102	Development of the livestock value chain	11,500,000.00	12,000,000.00	32,000,000.00	-
010203	Poultry, pig, and micro livestock production	11,500,000.00	12,000,000.00	32,000,000.00	-
0106	Promotion of forest resource conservation and preservation of biodiversity	6,500,000.00	599,000.00	13,000,000.00	-
010601	Forest regeneration and conservation	6,500,000.00	599,000.00	13,000,000.00	-
0107	Promotion of enabling environment for increased agricultural development	12,300,000.00	8,845,000.00	22,000,000.00	-
010703	Agricultural data and statistic management and institutionalisation of information and communication technology	12,300,000.00	8,845,000.00	22,000,000.00	-
02	Societal Re-orientation	130,000,000.00	88,847,114.00	250,000,000.00	-
0210	Societal Re-orientation - General	130,000,000.00	88,847,114.00	250,000,000.00	-
021001	Societal Re-orientation - General	130,000,000.00	88,847,114.00	250,000,000.00	-
04	Health	85,500,000.00	46,936,200.00	155,000,000.00	-
0401	Effective governance of the health system	85,500,000.00	46,936,200.00	155,000,000.00	-
040103	Health sector coordination mechanisms	85,500,000.00	46,936,200.00	155,000,000.00	-
05	Education	100,000,000.00	57,871,320.00	70,000,000.00	-
0501	Effective governance of the education system	100,000,000.00	57,871,320.00	70,000,000.00	-
050103	Education sector coordination mechanisms	100,000,000.00	57,871,320.00	70,000,000.00	-
06	Housing and Urban Development	56,500,000.00	90,134,575.00	442,160,000.00	-
0610	Housing and Urban Development - General	56,500,000.00	90,134,575.00	442,160,000.00	-
061001	Housing and Urban Development - General	56,500,000.00	90,134,575.00	442,160,000.00	-
07	Gender	50,126,000.00	36,223,111.00	178,126,000.00	-
0710	Gender - General	50,126,000.00	36,223,111.00	178,126,000.00	-
071001	Gender - General	50,126,000.00	36,223,111.00	178,126,000.00	-
08	Youth	4,080,000.00	3,280,000.00	18,080,000.00	-
0810	Youth - General	4,080,000.00	3,280,000.00	18,080,000.00	-
081001	Youth - General	4,080,000.00	3,280,000.00	18,080,000.00	-
10	Water Resources and Rural Development	136,100,000.00	31,001,390.00	75,000,000.00	-
1010	Water Resources and Rural Deve - General	136,100,000.00	31,001,390.00	75,000,000.00	-
101001	Water Resources and Rural Deve - General	136,100,000.00	31,001,390.00	75,000,000.00	-
12	Growing the Private Sector	3,800,000.00	5,428,000.00	9,000,000.00	-
1210	Growing the Private Sector - General	3,800,000.00	5,428,000.00	9,000,000.00	-
121001	Growing the Private Sector - General	3,800,000.00	5,428,000.00	9,000,000.00	-
13	Reform of Government and Governance	625,300,000.00	520,073,733.00	1,173,700,000.00	-
1310	Reform of Government and Governance - General	625,300,000.00	520,073,733.00	1,173,700,000.00	-
131001	Reform of Government and Governance - General	625,300,000.00	520,073,733.00	1,173,700,000.00	-
14	Power	153,200,000.00	40,526,540.00	171,000,000.00	-
1410	Power - General	153,200,000.00	40,526,540.00	171,000,000.00	-
141001	Power - General	153,200,000.00	40,526,540.00	171,000,000.00	-
17	Road	67,200,000.00	48,555,184.00	117,000,000.00	-
1710	Road - General	67,200,000.00	48,555,184.00	117,000,000.00	-
171001	Road - General	67,200,000.00	48,555,184.00	117,000,000.00	-

317201 - AUYO Local Government, Jigawa State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	Total Capital Expenditure	3,446,575,623.04	1,279,629,937.75	4,568,927,691.00	218,000,000.00
01	Agriculture	233,000,000.00	103,143,622.94	383,000,000.00	70,000,000.00
0102	Development of the livestock value chain	5,000,000.00	-	10,000,000.00	-
010204	Dairy development	5,000,000.00	-	10,000,000.00	-
0103	Enhancement of food production and productivity	208,000,000.00	67,258,622.94	343,000,000.00	70,000,000.00
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	45,000,000.00	8,680,000.00	70,000,000.00	-
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	3,000,000.00	600,000.00	3,000,000.00	-
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	160,000,000.00	57,978,622.94	270,000,000.00	70,000,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	20,000,000.00	35,885,000.00	30,000,000.00	-
011001	Agriculture Programme Not Elsewhere Classified	20,000,000.00	35,885,000.00	30,000,000.00	-
02	Societal Re-orientation	185,000,000.00	49,800,777.77	200,000,000.00	-
0210	Societal Re-orientation - General	185,000,000.00	49,800,777.77	200,000,000.00	-
021001	Societal Re-orientation - General	185,000,000.00	49,800,777.77	200,000,000.00	-
03	Poverty Alleviation	80,000,000.00	44,932,680.00	80,000,000.00	-
0310	Poverty Alleviation - General	80,000,000.00	44,932,680.00	80,000,000.00	-
031001	Poverty Alleviation - General	80,000,000.00	44,932,680.00	80,000,000.00	-
04	Health	410,568,029.04	20,719,500.00	554,200,000.00	-
0405	Provision of adequate and modern health infrastructure for health services delivery	345,568,029.04	20,719,500.00	494,200,000.00	-
040501	Functional health facilities	345,568,029.04	20,719,500.00	494,200,000.00	-
0410	Health Sector Expenditures Not Elsewhere Classified	65,000,000.00	-	60,000,000.00	-
041001	Health Not Elsewhere Classified	65,000,000.00	-	60,000,000.00	-
05	Education	252,000,000.00	74,745,223.22	237,000,000.00	-
0503	Equity and inclusiveness in the provision of educational services	20,000,000.00	5,000,000.00	10,000,000.00	-
050302	Special education	20,000,000.00	5,000,000.00	10,000,000.00	-
0504	Improved quality of teaching and learning outcomes	10,000,000.00	7,919,307.00	10,000,000.00	-
050402	Instructional and learning materials	10,000,000.00	7,919,307.00	10,000,000.00	-
0505	Adequate infrastructure at all levels	70,000,000.00	-	70,000,000.00	-
050501	Schools' infrastructure construction and rehabilitation	70,000,000.00	-	70,000,000.00	-
0506	Improved education information management system (EIMS)	117,000,000.00	5,000,000.00	77,000,000.00	-
050602	Research and development	117,000,000.00	5,000,000.00	77,000,000.00	-
0510	Education Sector Expenditures Not Elsewhere Classified	35,000,000.00	56,825,916.22	70,000,000.00	-
051001	Education Not Elsewhere Classified	35,000,000.00	56,825,916.22	70,000,000.00	-
06	Housing and Urban Development	375,000,000.00	32,641,854.00	360,551,021.00	140,000,000.00
0610	Housing and Urban Development - General	375,000,000.00	32,641,854.00	360,551,021.00	140,000,000.00
061001	Housing and Urban Development - General	375,000,000.00	32,641,854.00	360,551,021.00	140,000,000.00
07	Gender	50,000,000.00	19,455,000.00	50,000,000.00	-
0710	Gender - General	50,000,000.00	19,455,000.00	50,000,000.00	-
071001	Gender - General	50,000,000.00	19,455,000.00	50,000,000.00	-
08	Youth	8,000,000.00	6,950,000.00	8,000,000.00	-
0810	Youth - General	8,000,000.00	6,950,000.00	8,000,000.00	-
081001	Youth - General	8,000,000.00	6,950,000.00	8,000,000.00	-
09	Environmental Improvement	8,000,000.00	35,160,000.00	8,000,000.00	8,000,000.00
0910	Environmental Improvement - General	8,000,000.00	35,160,000.00	8,000,000.00	8,000,000.00
091001	Environmental Improvement - General	8,000,000.00	35,160,000.00	8,000,000.00	8,000,000.00
10	Water Resources and Rural Development	366,500,000.00	207,974,826.73	519,000,000.00	-
1010	Water Resources and Rural Deve - General	366,500,000.00	207,974,826.73	519,000,000.00	-
101001	Water Resources and Rural Deve - General	366,500,000.00	207,974,826.73	519,000,000.00	-
11	Information Communication and Technology	1,000,000.00	-	1,000,000.00	-
1110	Information Communication and Technology - General	1,000,000.00	-	1,000,000.00	-
111001	Information Communication and Technology - General	1,000,000.00	-	1,000,000.00	-
12	Growing the Private Sector	25,000,000.00	-	35,000,000.00	-
1210	Growing the Private Sector - General	25,000,000.00	-	35,000,000.00	-
121001	Growing the Private Sector - General	25,000,000.00	-	35,000,000.00	-
13	Reform of Government and Governance	428,953,042.00	125,691,854.20	411,953,042.00	-

317201 - AUYO Local Government, Jigawa State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
1310	Reform of Government and Governance - General	428,953,042.00	125,691,854.20	411,953,042.00	-
131001	Reform of Government and Governance - General	428,953,042.00	125,691,854.20	411,953,042.00	-
14	Power	353,554,552.00	96,193,877.00	371,723,628.00	-
1410	Power - General	353,554,552.00	96,193,877.00	371,723,628.00	-
141001	Power - General	353,554,552.00	96,193,877.00	371,723,628.00	-
17	Road	670,000,000.00	462,220,721.89	1,349,500,000.00	-
1710	Road - General	670,000,000.00	462,220,721.89	1,349,500,000.00	-
171001	Road - General	670,000,000.00	462,220,721.89	1,349,500,000.00	-

317201 - AUYO Local Government, Jigawa 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	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Targeting
Total Capital Expenditure						3,446,575,623.04	1,279,629,937.75	4,568,927,691.00	218,000,000.00
Purchase of 4No. Vehicles to the Office of the Chairman, Vice Chairman, Secretary and Speaker	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31720101 - Auyo	150,000,000.00	96,500,000.00	60,000,000.00	-
Purchase of Utility Vehicle Toyota Corolla for the Office of the DAGS	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31720101 - Auyo	10,000,000.00	-	10,000,000.00	-
Purchase of Operational Vehicle (Golf Wagon)	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31720101 - Auyo	5,000,000.00	-	10,000,000.00	-
Construction of 2no. Market stall & Wall fencing of Arawa market	12 - Growing the Private Sector	012500100100 - Office of the Director Admin and General Services	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31720108 - Kafur	-	-	10,000,000.00	-
Rehabilitation of Feeder road from Auyo to Ganuwar kuka and Auyo to Gamsarka.	17 - Road	012500100100 - Office of the Director Admin and General Services	23030113 - Rehabilitation / Repairs - Roads	70451 - ROAD TRANSPORT	31720197 - LG Wide (AUYO)	15,000,000.00	-	15,000,000.00	-
Procurement of Motorcycle to Information Office	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31720101 - Auyo	2,000,000.00	-	2,000,000.00	-
Construction of Feeder Road from Auyo, Zabaro to Gidan Dallah (3Km) and Gada to Gamsarka(5km) (On-going)	17 - Road	012500100100 - Office of the Director Admin and General Services	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31720197 - LG Wide (AUYO)	20,000,000.00	-	30,000,000.00	-
Construction of Feeder Road from Maskangayu to Kafur 4km 2nd phase	17 - Road	012500100100 - Office of the Director Admin and General Services	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31720108 - Kafur	200,000,000.00	122,741,251.52	370,000,000.00	-
Contribution to the Purchase of Toyota Hilux for Local Government Zonal Inspector	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31720101 - Auyo	15,000,000.00	5,000,000.00	10,000,000.00	-
Purchase of 10 Nos.of Motorcycles	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31720101 - Auyo	10,000,000.00	-	10,000,000.00	-
Purchase of Two Number Toyota Hilux	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31720101 - Auyo	51,393,345.00	-	51,393,345.00	-
Purchase/Procurement of Two Tractors	01 - Agriculture	012500100100 - Office of the Director Admin and General Services	23010127 - Purchase of Agricultural Equipment and Improved Inputs	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31720101 - Auyo	20,000,000.00	17,554,122.94	20,000,000.00	-
Capacity Building and Sensitization to Climate Change and Mitigation	03 - Poverty Alleviation	012500100100 - Office of the Director Admin and General Services	23010101 - Research & Development and Census/Surveys	71051 - UNEMPLOYMENT	31720101 - Auyo	10,000,000.00	11,000,000.00	10,000,000.00	-
Construction of Feeder Road from Gada to Gamsarka Sim (On-Going)	17 - Road	012500100100 - Office of the Director Admin and General Services	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31720106 - Gamsarka	15,000,000.00	-	25,000,000.00	-
Construction of Wooden Bridges at Dunkun, Shawara, Makenyi, Hakudau, Afhayu, Kafur, Kudigin, Auyo, Gidan Dallah, Arako, Gatafa Abujan Fulani, Furawa Fulani, Kafur, Kudigin, Afhayu, Bangali, Marina, Abra (Ongoing)	17 - Road	012500100100 - Office of the Director Admin and General Services	23020130 - Construction / Provision of Wall Fence/Boundary Pillars	70621 - COMMUNITY DEVELOPMENT	31720197 - LG Wide (AUYO)	10,000,000.00	-	30,000,000.00	-
Construction of New Mini bridges at Katirjo, Aiyau, Gatafa, Arako and Makenan Waje,Marina and Matakuwa	17 - Road	012500100100 - Office of the Director Admin and General Services	23020130 - Construction / Provision of Wall Fence/Boundary Pillars	70621 - COMMUNITY DEVELOPMENT	31720197 - LG Wide (AUYO)	10,000,000.00	-	335,500,000.00	-
Purchase of Mobile Veterinary Clinic	04 - Health	012500100100 - Office of the Director Admin and General Services	23010122 - Purchase of Health / Medical Equipment	70741 - PUBLIC HEALTH SERVICES	31720197 - LG Wide (AUYO)	10,000,000.00	-	10,000,000.00	-
Contribution for the Local Government Council Unifield for Construction of Road Project & Programs	17 - Road	012500100100 - Office of the Director Admin and General Services	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31720101 - Auyo	100,000,000.00	60,500,000.00	100,000,000.00	-
construction of mini bridge	06 - Housing and Urban Development	012500100100 - Office of the Director Admin and General Services	23020139 - Construction of Bridges and Culverts	70621 - COMMUNITY DEVELOPMENT	31720197 - LG Wide (AUYO)	-	-	25,551,021.00	-
contribution to Construction of Hisbah board capital project across the L.G.A	02 - Societal Re-orientation	012500100100 - Office of the Director Admin and General Services	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31720101 - Auyo	-	40,000,000.00	-	-
30% Water Subsidy to Farmer/Transportation Fertiliser	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase of Agricultural Equipment and Improved Inputs	70631 - WATER SUPPLY	31720197 - LG Wide (AUYO)	3,000,000.00	600,000.00	3,000,000.00	-
Purchase of Grains /Transportation	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31720197 - LG Wide (AUYO)	30,000,000.00	8,680,000.00	30,000,000.00	-
River Embankment and Purchase of Canoe	01 - Agriculture	021500100100 - Agriculture Section	23040101 - Tree Planting	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31720197 - LG Wide (AUYO)	30,000,000.00	24,424,500.00	70,000,000.00	70,000,000.00
Purchase of Water pump Generator, Fertilizer, Pesticide Sprayers, Improver seeds etc for Youth Empowerment for the Dry Season Farming	01 - Agriculture	021500100100 - Agriculture Section	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31720197 - LG Wide (AUYO)	70,000,000.00	16,000,000.00	70,000,000.00	-
Purchase of Fertilizer	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31720197 - LG Wide (AUYO)	40,000,000.00	-	110,000,000.00	-
Control of Quiler Bird and other Diseases	01 - Agriculture	021500100100 - Agriculture Section	23050108 - Special Intervention Programmes and Projects	70421 - AGRICULTURE	31720197 - LG Wide (AUYO)	20,000,000.00	35,885,000.00	30,000,000.00	-
Youth Empowerment (Small Scale Business)	03 - Poverty Alleviation	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70412 - GENERAL LABOUR AFFAIRS	31720197 - LG Wide (AUYO)	30,000,000.00	2,100,000.00	30,000,000.00	-
Construction of Green houses to promote Agricultural production	09 - Environmental Improvement	021500100100 - Agriculture Section	23020102 - Construction/Provision Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31720197 - LG Wide (AUYO)	-	30,000,000.00	-	-
Roadside Tree Planting	09 - Environmental Improvement	021500200100 - Forestry Section	23040101 - Tree Planting	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31720197 - LG Wide (AUYO)	3,000,000.00	2,410,000.00	3,000,000.00	3,000,000.00
Purchase of Fingerling to Support to Kalgway Annual Fishing Festival	01 - Agriculture	021500200100 - Forestry Section	23010127 - Purchase of Agricultural Equipment and Improved Inputs	70423 - FISHING AND HUNTING	31720106 - Gamsarka	5,000,000.00	-	10,000,000.00	-
Demarcation of Grazing Reservers and Cattle Routes	09 - Environmental Improvement	021500200100 - Forestry Section	23040103 - Wildlife & Nature Conservation	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31720197 - LG Wide (AUYO)	5,000,000.00	2,750,000.00	5,000,000.00	5,000,000.00
Electrification Project at Shinge Yamma/Gabas, Ni/Waje, Dawaya, Arawa, and Atakalya (On-going)	14 - Power	023400300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70435 - ELECTRICITY	31720197 - LG Wide (AUYO)	15,000,000.00	-	15,000,000.00	-
Electrification Project at Hadyo, Guyu, Matakuwa, Gamafo/Kwazimau, Furawa, Mado,Kataudi, Karsha/Dukun, Gidan Jigawa, Akubushin and Makanyu Waje (ongoing)	14 - Power	023400300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70435 - ELECTRICITY	31720197 - LG Wide (AUYO)	10,000,000.00	-	15,000,000.00	-
Electrification Project at Tijima, Kaban, Safa Babba, Karsha, Kafardau, Auyo Liberia, Mawa, Jiba Gandu, Shamama	14 - Power	023400300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70435 - ELECTRICITY	31720197 - LG Wide (AUYO)	10,000,000.00	-	15,000,000.00	-
Provision of Solar lightningning system at local govt. secretariat	14 - Power	023400300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70435 - ELECTRICITY	31720101 - Auyo	50,000,000.00	-	50,000,000.00	-
Purchased/Repairs of Electric Transformers	14 - Power	023400300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70435 - ELECTRICITY	31720101 - Auyo	15,000,000.00	13,413,877.00	15,000,000.00	-
New Electrification project HighTension/Low Tension at unik to unik Gana, Anausa, Di/Marka, Shingen Yamma, Galdimari, Afamo, Zumoni,Tagir and Abujan Fulani	14 - Power	023400300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70435 - ELECTRICITY	31720197 - LG Wide (AUYO)	18,010,000.00	-	18,723,628.00	-
Provision of Solar Street Lighting System to Friday Mosque at Gasanya, Bangeli, Mado, Ayan, S/baba, Hadyau, Shyo, Maje, Kigin, Shamama, Gamafoi, Tsdir, Gatafa, Zabarau, Kafardau, G'yuka, Kafur, Gaddamari, Unik and Ayama	14 - Power	023400300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70435 - ELECTRICITY	31720197 - LG Wide (AUYO)	30,000,000.00	13,200,000.00	83,000,000.00	-
Provision of Solar Street Lightingning System at Kadun Babba, Furawa, Tsdir, Maje/Kataudi, Gidan Bakware, Mado, Gatafa, Guyu, Maskangayu, Hakudau, Dunkun, Gidan Dalia, Limama, Jura, Katangar Tsamiya, Kalori, Shamama, Argina Niyyu, Bakari, Gudto, Marina, Akubushi, Atakalya, Tagir zumoni, Sabuwar Auyo and Ayama	14 - Power	023400300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70435 - ELECTRICITY	31720197 - LG Wide (AUYO)	30,000,000.00	19,580,000.00	30,000,000.00	-
Extension of Low Tension Lines at Hadyau, Almas Kuka, Gadun Kadri, Magarya, Bakari, Wallare and Gatafa	14 - Power	023400300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70435 - ELECTRICITY	31720197 - LG Wide (AUYO)	10,000,000.00	-	10,000,000.00	-
Electrification Project at Limama Quarters Auyo, Muran and Arbuna Hausawa	14 - Power	023400300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70435 - ELECTRICITY	31720197 - LG Wide (AUYO)	10,000,000.00	-	10,000,000.00	-
Relocation of Street Light Generator from Kofar Fada Quarters to NPI Office Premises in Auyo Town	14 - Power	023400300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70435 - ELECTRICITY	31720197 - LG Wide (AUYO)	3,000,000.00	-	3,000,000.00	-
Provision of Solar Lighting at midwives house	14 - Power	023400300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70435 - ELECTRICITY	31720197 - LG Wide (AUYO)	5,544,552.00	-	5,000,000.00	-
Construction of New Solar Light system to New PHC Complex at Auyo	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31720197 - LG Wide (AUYO)	2,000,000.00	-	2,000,000.00	-
Electrification Project at Ayan and Britan	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31720105 - Gamafoi	30,000,000.00	-	20,000,000.00	-
Provision of solar streetlight 2 village each ward	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31720197 - LG Wide (AUYO)	20,000,000.00	-	45,000,000.00	-
Provision of solar light at Magarya, Shingen Yamma, Ayanduwa and Zilawa	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31720197 - LG Wide (AUYO)	45,000,000.00	-	30,000,000.00	-
Purchase of Land (Compensation)	13 - Reform of Government and Governance	023400400100 - Land & Survey Section	23010101 - Purchase/Acquisition Of Land	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31720197 - LG Wide (AUYO)	15,000,000.00	-	4,700,000.00	-
Construction of Drainages and Culvert at Ganuwar Kuka, Kalgwa, Gatafa and Mado (On-going)	06 - Housing and Urban Development	023400400100 - Land & Survey Section	23040105 - Water and Environmental Pollution Prevention & Control	70621 - COMMUNITY DEVELOPMENT	31720197 - LG Wide (AUYO)	5,000,000.00	-	5,000,000.00	-
Construction of New Culvert at Ruba/Kushungama and Afamo	06 - Housing and Urban Development	023400400100 - Land & Survey Section	23040105 - Water and Environmental Pollution Prevention & Control	70621 - COMMUNITY DEVELOPMENT	31720197 - LG Wide (AUYO)	15,000,000.00	-	15,000,000.00	-
Earth filling at muran, Safa Babba, Abdallahwa, Gadar Fulani, Kafur, Tsdir and Zabaro.	06 - Housing and Urban Development	023400400100 - Land & Survey Section	23040102 - Erosion & Flood Control	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31720197 - LG Wide (AUYO)	20,000,000.00	4,950,000.00	20,000,000.00	20,000,000.00
Construction of Drainages at Kudigin, Gamsarka, Kataudi, Anawma, Gatafa and Sablaw auyo, Ayama, Gidan Dalah, Gi/Kuka and Anauya (On-going)	06 - Housing and Urban Development	023400400100 - Land & Survey Section	23040105 - Water and Environmental Pollution Prevention & Control	70621 - COMMUNITY DEVELOPMENT	31720197 - LG Wide (AUYO)	15,000,000.00	-	15,000,000.00	-
Control of Erosion at Auyo Local Government Area	06 - Housing and Urban Development	023400400100 - Land & Survey Section	23040102 - Erosion & Flood Control	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31720197 - LG Wide (AUYO)	30,000,000.00	18,050,000.00	50,000,000.00	50,000,000.00

317201 - AUYO Local Government, Jigawa 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	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
Construction of Drainages at Hadiyuw, Hakudau, Jura, Auyo Limama, Auyakayi and Furawa (On-going)	06 - Housing and Urban Development	023400400100 - Land & Survey Section	23040105 - Water and Environmental Pollution Prevention & Control	70621 - COMMUNITY DEVELOPMENT	31720197 - LG Wide (AUYO)	15,000,000.00	-	15,000,000.00	-
Construction of Drainage at Auyakayi	06 - Housing and Urban Development	023400400100 - Land & Survey Section	23040105 - Water and Environmental Pollution Prevention & Control	70621 - COMMUNITY DEVELOPMENT	31720102 - Auyakayi	5,000,000.00	-	5,000,000.00	-
Earth filling at Makerawa, Shawara, Dogawa and Furawa	06 - Housing and Urban Development	023400400100 - Land & Survey Section	23040105 - Water and Environmental Pollution Prevention & Control	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31720197 - LG Wide (AUYO)	40,000,000.00	-	40,000,000.00	40,000,000.00
Construction of Friday Mosque at Kaudan Babba, Gasanya, Amaskuka, Zumoni, Tagr, Bangeli, Mado, Kadan Babba, Ayan, Safa Babba, Gatafa Izala, Hadiyuw, Shoyo, Maran, Kalgawa, Gkuka, Afarmo, Unik and Shingen Gabas (Ongoing)	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31720197 - LG Wide (AUYO)	60,000,000.00	-	60,000,000.00	-
Construction of 5 Daily Mosque at Samar Alkali, Gandu, Sabuwar Auyo, Safa Babba, Ayama, Shoyo, Kaban, Kudgin U/Arewa, Durkun Ung, Yamina, Kataudin Gabas, Atakayia Ung, Gabas, Kolori, Maskanganyu Ung, Arewa, Argina, Gatafa Ikarofi, Futawa, Afiyau, Kadafiyara, Hakudau Masalitin kara, Zizawa, Jura U/Yamma, Afarmo, Ayan, Kaudan, Argina, Akubishin, Marina, Yamidi, kafur fulani, shawara, Afarmo U/Arewa, Dogawa, Shingen Gabas, Shingen Yamina, Kudgin, Furawa, Shoyo, Auyakayi U/Arewa, Kataudi Gabas, Kukulaba, Kiwasimu, Katayje, Galdimawa, Ahiyau Gabas, Kolori Arewa, Gidaliyah, Kafur fulani and Ganuwar Kuka (Ongoing)	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31720197 - LG Wide (AUYO)	40,000,000.00	9,800,777.77	40,000,000.00	-
Wall fencing of Ayama Grave-yard	02 - Societal Re-orientation	023400500100 - Building Section	23020118 - Construction / Provision Of Infrastructure Structures	70621 - COMMUNITY DEVELOPMENT	31720103 - Ayama	5,000,000.00	-	15,000,000.00	-
Construction of Museum at Gaman kafur	06 - Housing and Urban Development	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70821 - CULTURAL SERVICES	31720108 - Kafur	20,000,000.00	-	20,000,000.00	-
Contribution to Community Development	06 - Housing and Urban Development	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70621 - COMMUNITY DEVELOPMENT	31720197 - LG Wide (AUYO)	40,000,000.00	9,641,854.00	40,000,000.00	-
General renovation of Five (5) daily prayer mosques at Afarmo, Auuduwa, Arbuna, Birnan-karama, Atra, Gkuka, Akubushin, Tagr, Tsaka, Sabuwar Auyo and Gidan Dallah	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31720197 - LG Wide (AUYO)	15,000,000.00	-	15,000,000.00	-
Renovation of Friday mosques at Adaha, Auyo Shamama, Akubushi, Furawa, Yamidi, Gatafa, Kaudan Kadafara, Argina Kolori, Kataudin Gabas, Zafawa Shoyo Jura, Kaban, Afarmo Maskanganyu, Kafur and Sabuwar Auyo (ongoing)	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31720197 - LG Wide (AUYO)	35,000,000.00	-	35,000,000.00	-
Settlement of Outstanding Liability	13 - Reform of Government and Governance	023400500100 - Building Section	23050137 - Capital Project Historical Liabilities	70122 - FINANCIAL AND FISCAL AFFAIRS	31720197 - LG Wide (AUYO)	20,559,697.00	4,541,854.20	20,559,697.00	-
Contribution to State and Local Government Joint Road Projects & Programmes.	17 - Road	023400500100 - Building Section	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31720197 - LG Wide (AUYO)	300,000,000.00	278,979,470.37	444,000,000.00	-
Renovation of Friday Mosques at Hakudau, Hadiyuw, Safa Babba, Kafiridu, Ganuwar kuka, Shawara, Maran, Kalgawa, Kafur, Gasanyan Tudu, Shoyo and Afarmo	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31720197 - LG Wide (AUYO)	10,000,000.00	-	10,000,000.00	-
General Renovation of Blind/Women Centres	07 - Gender	023400500100 - Building Section	23030130 - Rehabilitation/Repairs Of Other Institutional Buildings	71041 - FAMILY AND CHILDREN	31720197 - LG Wide (AUYO)	10,000,000.00	-	10,000,000.00	-
Construction of Town Hall	06 - Housing and Urban Development	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31720101 - Auyo	70,000,000.00	-	30,000,000.00	-
Construction of vegetable/Grains market and at Ganuwar Kuka	01 - Agriculture	023400500100 - Building Section	23020124 - Construction Of Markets/Parks	70201 - AGRICULTURE	31720108 - Kafur	15,000,000.00	-	40,000,000.00	-
Construction of 2no. Public Convenience	04 - Health	023400500100 - Building Section	23020133 - Construction/Provision Of Public Convenience	70741 - PUBLIC HEALTH SERVICES	31720101 - Auyo	55,000,000.00	-	55,000,000.00	-
Renovation of LEA Secretariat	05 - Education	023400500100 - Building Section	23030121 - Rehabilitation / Repairs Of Office Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31720101 - Auyo	10,000,000.00	-	10,000,000.00	-
Renovation of Duplex House	13 - Reform of Government and Governance	023400500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31720101 - Auyo	10,000,000.00	-	50,000,000.00	-
General Renovation of Local Govt. Secretariat	13 - Reform of Government and Governance	023400500100 - Building Section	23030121 - Rehabilitation / Repairs Of Office Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31720101 - Auyo	20,000,000.00	-	20,000,000.00	-
Renovation and Purchase of Furnitures of District Head House at Auyo & Ayama	13 - Reform of Government and Governance	023400500100 - Building Section	23010112 - Purchase Of Office Furniture and Fittings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31720101 - Auyo	5,000,000.00	4,950,000.00	18,000,000.00	-
Purchase of Additional Furnitures to Local Government Secretariat and Staff Quarters	13 - Reform of Government and Governance	023400500100 - Building Section	23010112 - Purchase Of Office Furniture and Fittings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31720101 - Auyo	10,000,000.00	-	30,000,000.00	-
Wall Fencing of NYSCLodge at Auyo	13 - Reform of Government and Governance	023400500100 - Building Section	23020130 - Construction / Provision of Wall Fence/Boundary Pillars	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31720101 - Auyo	10,000,000.00	-	10,000,000.00	-
Wall Fencing of Shinge Gabas Health Clinic	04 - Health	023400500100 - Building Section	23020130 - Construction / Provision of Wall Fence/Boundary Pillars	70741 - PUBLIC HEALTH SERVICES	31720110 - Unik	5,000,000.00	-	5,000,000.00	-
Furnishing of L.G. PHC Office Complex at Auyo	13 - Reform of Government and Governance	023400500100 - Building Section	23010112 - Purchase Of Office Furniture and Fittings	70741 - PUBLIC HEALTH SERVICES	31720101 - Auyo	2,000,000.00	-	2,000,000.00	-
Furnishing of NYSCLodge at Auyo	13 - Reform of Government and Governance	023400500100 - Building Section	23010112 - Purchase Of Office Furniture and Fittings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31720101 - Auyo	3,000,000.00	-	3,000,000.00	-
Construction of five Daily prayer mosques at Bankqda and Doguwar Tsamiyya villages in Auyo LG	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70831 - BROADCASTING AND PUBLISHING SERVICES	31720197 - LG Wide (AUYO)	-	-	10,000,000.00	-
External work at Guest House Dutse	13 - Reform of Government and Governance	023400500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31720101 - Auyo	5,000,000.00	10,000,000.00	-	-
General Renovation of Guest House at Dutse	13 - Reform of Government and Governance	023400500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31720101 - Auyo	20,000,000.00	-	-	-
Wall Fencing of Auyo Eidr Ground	02 - Societal Re-orientation	023400500100 - Building Section	23020133 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31720101 - Auyo	5,000,000.00	-	-	-
Wall Fencing of Auyo Burial Ground	02 - Societal Re-orientation	023400500100 - Building Section	23020130 - Construction / Provision of Wall Fence/Boundary Pillars	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31720101 - Auyo	15,000,000.00	-	15,000,000.00	-
Renovation of NYSCLodge at Auyo	13 - Reform of Government and Governance	023400500100 - Building Section	23030121 - Rehabilitation / Repairs Of Office Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31720101 - Auyo	5,000,000.00	-	5,000,000.00	-
Contribution for the Construction of Conference hall with Offices and Furnitures, Toilet and supply of furnitures at Dutse	13 - Reform of Government and Governance	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings Structures	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31720101 - Auyo	50,000,000.00	-	50,000,000.00	-
Construction of village head house at kafur	06 - Housing and Urban Development	023400500100 - Building Section	23020101 - Construction/Provision Of Religious Structures	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31720108 - Kafur	50,000,000.00	-	50,000,000.00	-
River Embankment across Auyo LG	06 - Housing and Urban Development	023400500100 - Building Section	23040105 - Water and Environmental Pollution Prevention & Control	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31720101 - Auyo	50,000,000.00	-	30,000,000.00	30,000,000.00
2% Contribution to Jigawa State University (Kafin Hausa)	05 - Education	051700100100 - Education (Non-Teaching Staff)	23050101 - Research & Development and Census/Surveys	70981 - EDUCATION N.E.C	31720101 - Auyo	35,000,000.00	56,825,916.22	70,000,000.00	-
Students Care Programme	05 - Education	051700100100 - Education (Non-Teaching Staff)	23050101 - Research & Development and Census/Surveys	71041 - FAMILY AND CHILDREN	31720101 - Auyo	67,000,000.00	-	67,000,000.00	-
Construction of No. 1 Block of 2 Classrooms Islamiyya School at Shoyo, D/Marka, Safa Babba, Gasanya, Gasanya Kwari, Durkun, Kataudi, Anaya, Ganserko, Hakudau, Bakari, Dagon market, Usa, Gasanyan kwari and Galdimar, (On-going)	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31720197 - LG Wide (AUYO)	30,000,000.00	-	30,000,000.00	-
Construction of Newly Nomadic School 1 Block of 2 Classroom at Galdimar & Jama'ar Alkali	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31720197 - LG Wide (AUYO)	30,000,000.00	-	30,000,000.00	-
Purchase of Exercise Books for Primary and Junior Secondary schools	05 - Education	051700100100 - Education (Non-Teaching Staff)	23030124 - Purchase Of Teaching / Learning Aid Equipment	70912 - PRIMARY EDUCATION	31720197 - LG Wide (AUYO)	10,000,000.00	7,919,307.00	10,000,000.00	-
Contribution of Training and Refreshment course for Political Office Holder's	05 - Education	051700100100 - Education (Non-Teaching Staff)	23050101 - Research & Development and Census/Surveys	70912 - PRIMARY EDUCATION	31720197 - LG Wide (AUYO)	50,000,000.00	5,000,000.00	10,000,000.00	-
Education Support for Less Privileges	05 - Education	051700100100 - Education (Non-Teaching Staff)	23050108 - Special Intervention Programmes and Projects	71071 - SOCIAL EXCLUSION N.E.C.	31720197 - LG Wide (AUYO)	20,000,000.00	5,000,000.00	10,000,000.00	-
Construction of steel shade(ramfa) with stand along solar lighting system for one number (1) tsangaya Quranic restation schools in each wards	14 - Power	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70435 - ELECTRICITY	31720197 - LG Wide (AUYO)	50,000,000.00	50,000,000.00	5,000,000.00	-
Renovation of PHC at G/Dallah	04 - Health	052100100100 - Primary Health Care Manager	23030105 - Rehabilitation/Repairs-Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31720101 - Auyo	20,000,000.00	-	20,000,000.00	-
Construction of PHC at G/Kuka, Kudgin, G/Dallah and zabaro and Kaban	04 - Health	052100100100 - Primary Health Care Manager	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31720197 - LG Wide (AUYO)	200,000,000.00	-	300,000,000.00	-
Contructions of Public Convenient at Auyo Motor park, Auyo Market and Gamsarka	04 - Health	052100100100 - Primary Health Care Manager	23020133 - Construction/Provision Of Public Convenience	70741 - PUBLIC HEALTH SERVICES	31720197 - LG Wide (AUYO)	10,000,000.00	-	5,000,000.00	-
Rehabilitation of Basic Health Clinics at Guyu, Tsidir, Galdimar, Gandun kadir, Safa Babba and Hakudau (Ongoing)	04 - Health	052100100100 - Primary Health Care Manager	23030105 - Rehabilitation/Repairs-Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31720197 - LG Wide (AUYO)	5,000,000.00	-	5,000,000.00	-
Equity Contribution to JICPHM	04 - Health	052100100100 - Primary Health Care Manager	23050137 - Capital Project Historical Liabilities	70741 - PUBLIC HEALTH SERVICES	31720101 - Auyo	18,500,000.00	9,250,000.00	41,200,000.00	-
Construction of 1 No. Health Post at Magaya	04 - Health	052100100100 - Primary Health Care Manager	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31720105 - Gamafoi	5,000,000.00	-	5,000,000.00	-
Purchase of Hospital Equipments at Auyo, Shingen Gabas, Ayan, Ayama and Gatafa	04 - Health	052100100100 - Primary Health Care Manager	23010122 - Purchase Of Health / Medical Equipment	70741 - PUBLIC HEALTH SERVICES	31720197 - LG Wide (AUYO)	10,000,000.00	11,469,500.00	20,000,000.00	-

317201 - AUYO Local Government, Jigawa 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	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
Reconstruction of Basic Health Clinic at Bangeli village. (On-going)	04 - Health	052100100100 - Primary Health Care Manager	23030105 - Rehabilitation/Repairs-Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31720109 - Tsidr	5,000,000.00	-	5,000,000.00	-
Renovation of Basic Health Clinics at Argina, Majia, Bukardi, Afamo, Unik and Adaha village (On-going)	04 - Health	052100100100 - Primary Health Care Manager	23030105 - Rehabilitation/Repairs-Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31720197 - LG Wide (AUYO)	5,000,000.00	-	5,000,000.00	-
Reconstruction of Basic Health Clinic at Argina Majia, Bukari, Afamo, Unik, Bangeli, Mado and Gidan Dallah (On-going)	04 - Health	052100100100 - Primary Health Care Manager	23030105 - Rehabilitation/Repairs-Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31720197 - LG Wide (AUYO)	10,000,000.00	-	10,000,000.00	-
Construction of L.G JICMA Office	04 - Health	052100100100 - Primary Health Care Manager	23030106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31720101 - Auyo	42,068,029.04	-	58,000,000.00	-
Construction of Health Post at Maja Hausawa and Kudgin	04 - Health	052100100100 - Primary Health Care Manager	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31720197 - LG Wide (AUYO)	5,000,000.00	-	5,000,000.00	-
Renovation of Basic Health Clinics at Salfa Karama, Guyu, Kaban and Gansuwar Kuka villages	04 - Health	052100100100 - Primary Health Care Manager	23030105 - Rehabilitation/Repairs-Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31720197 - LG Wide (AUYO)	5,000,000.00	-	5,000,000.00	-
Extension of Pipe borne water to Auyo Police Station and Sabuwar Auyo	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23030104 - Rehabilitation/Repairs - Water Facilities	70631 - WATER SUPPLY	31720101 - Auyo	4,000,000.00	-	4,000,000.00	-
Purchase of Hand Pumps Materials	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31720197 - LG Wide (AUYO)	30,000,000.00	45,030,166.73	50,000,000.00	-
Extension of Pipe Borne Water to Galdimari, Jura, Maro, Makerayi and Gamsarka	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23030104 - Rehabilitation/Repairs - Water Facilities	70631 - WATER SUPPLY	31720197 - LG Wide (AUYO)	5,000,000.00	-	5,000,000.00	-
Repairs/Rehabilitation of Solar Water Scheme at Makerayi, Uza, Arawa, Kataudi, Gastafi, Ayan and Agamo (on-going)	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23030104 - Rehabilitation/Repairs - Water Facilities	70631 - WATER SUPPLY	31720197 - LG Wide (AUYO)	5,000,000.00	-	5,000,000.00	-
Construction of New Solar Water Scheme at Shinge Yamma, Katangar Tsamiya, Maskangayu, Gandin Kadri, Gastafi, and Tudun Wada, wailare (On-going)	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31720197 - LG Wide (AUYO)	10,000,000.00	36,146,175.00	60,000,000.00	-
Provision of Water System at Corpsers Lodge	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31720197 - LG Wide (AUYO)	3,000,000.00	-	30,000,000.00	-
Drilling of New Hand Pumps at Kabusari, Hadinyi Makabarta, Hakudai Ung, Gabas, Gurajawa Cikin Gari, Gatafa Ung, Fawari, Majiya, Kudgin, Dunkum, Jamaar Kuka, Maskangayu, Furawa Ung, Malamai, Afayu Gidan Mujajama, Dogon Marke, Shiyu, Amasakuka, Fuzo, Salfa Babba, Anawari, Tudun Gabi Fulani, Gasanya Tudu, Afamo, Macbina, Galadima,Majia,Argina, Kataudi, Ayama, Magariya, Uza, Sabuwar Auyo, Auyo Kudu, Yamidi, G/Kuka, Gasanya Iwari, Gurguyi, S/Yamma, Gidan Jigawa, Fuge, Kajiyeta, Furawa, Karsha, Katangar Tsamiya Kudgin, Pti,Sh., Gurgunya and Gidan Alhaji (ongoing)	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31720197 - LG Wide (AUYO)	30,000,000.00	4,789,515.00	30,000,000.00	-
Provision of Water System at Auyo basic Health Center	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31720101 - Auyo	5,000,000.00	-	5,000,000.00	-
Repairs and rehabilitation of Water Solar schemes the Across LG	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23030104 - Rehabilitation/Repairs - Water Facilities	70631 - WATER SUPPLY	31720101 - Auyo	15,000,000.00	12,470,000.00	15,000,000.00	-
Purchase of Solar Submersible Pumps and other Accessories	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31720197 - LG Wide (AUYO)	20,000,000.00	-	20,000,000.00	-
Rehabilitation of Solar Powered Water Schemes across the Local Government	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23030104 - Rehabilitation/Repairs - Water Facilities	70631 - WATER SUPPLY	31720197 - LG Wide (AUYO)	65,000,000.00	60,888,970.00	90,000,000.00	-
Construction of New Solar Powered Water Schemes at Burusan/Zlewa, Fige, Majiya, Wailare, J/Akai, Tsaka, Marina, Karsha, Yakasa, Gurajawa, G/dallah, Jura Ung kudu, Gatafa, Fuzo, Gamsarka, J/bakware, Afamu/gabar, Gatafa, U/yalwa, Gastafi, kafir Kudu, Afamo U/Gabas, Gidan Bakware, Gasanyan Kwarai and Kaziyeta	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31720197 - LG Wide (AUYO)	29,500,000.00	-	75,000,000.00	-
Drilling of New Hand Pumps at Tudun Gabi, Tsidr Gurgunya, Furawa Lingawer, Magari, Kuran Fulanin Riga, Salfa Babba, Asuduwa, Dogawa, Kafirbau K/Fada, Kalori, Tudun Fulanin Ayandawa, Maskangayu Makabarta, Gatafa Primary, Argina, Makarawa, Ayan U/Yamma, Jamaar Salfan Fulani, KakaJiya U/Gabas, Auyo S/lung,Gabas and Rigar Bulama Zomo	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31720197 - LG Wide (AUYO)	20,000,000.00	4,750,000.00	20,000,000.00	-
Conversion of Motorized Water Pump Station to Solar System across the Local government	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31720197 - LG Wide (AUYO)	25,000,000.00	13,900,000.00	25,000,000.00	-
construction of industrial borehole for irrigatin project	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31720197 - LG Wide (AUYO)	-	30,000,000.00	-	-
Construction of water collection at Aarako, Galadimawa, Auyo, Abuja Fulani, Karsha, Kadarkyera Gujegumi	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31720197 - LG Wide (AUYO)	30,000,000.00	-	70,000,000.00	-
construction of solar water scheme at Tsidr	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70621 - COMMUNITY DEVELOPMENT	31720109 - Tsidr	70,000,000.00	-	15,000,000.00	-
Purchase of Information Equipments	11 - Information Communication and Technology	055100200100 - Information, Youth, Sport & Culture	23010140 - Purchase of Information / Communication Equipment	70831 - BROADCASTING AND PUBLISHING SERVICES	31720197 - LG Wide (AUYO)	1,000,000.00	-	1,000,000.00	-
Purchase of Sport Material (Ball, Jersey and Net) Across the Local Government Area.	08 - Youth	055100200100 - Information, Youth, Sport & Culture	23010126 - Purchase Of Sporting / Gaming Equipment	70811 - RECREATIONAL AND SPORTING SERVICES	31720197 - LG Wide (AUYO)	8,000,000.00	6,950,000.00	8,000,000.00	-
Widow Empowerment Programme	07 - Gender	055100300100 - Social Welfare Section	23050127 - Purchase Of Agricultural Equipment and Improved Inputs	71041 - FAMILY AND CHILDREN	31720101 - Auyo	20,000,000.00	2,500,000.00	20,000,000.00	-
Social Security Intervention Programme	07 - Gender	055100300100 - Social Welfare Section	23050101 - Research & Development and Census/Surveys	71041 - FAMILY AND CHILDREN	31720101 - Auyo	20,000,000.00	16,955,000.00	20,000,000.00	-
Purchase of Relief Materials	03 - Poverty Alleviation	055100300100 - Social Welfare Section	23050101 - Research & Development and Census/Surveys	71041 - FAMILY AND CHILDREN	31720101 - Auyo	40,000,000.00	31,832,680.00	40,000,000.00	-
Construction of Lockup Shop at Auyo, Gansuwar kuka, Ayama, Mado, Gatafa and Gamsarka	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	WAREHOUSING	31720197 - LG Wide (AUYO)	15,000,000.00	-	15,000,000.00	-
Procurement of Security Equipment to Vigilante	13 - Reform of Government and Governance	055100400100 - Trade Section and Cooperatives	23010128 - Purchase Of Security Equipment	70311 - POLICE SERVICES	31720101 - Auyo	10,000,000.00	-	10,000,000.00	-
Construction of Market Stalls at Karsha, Durku, G/jigawa, Sabon gida Muran and Arawa	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70471 - DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	31720197 - LG Wide (AUYO)	10,000,000.00	-	10,000,000.00	-

011100100100 Chairman					
Code	Description	2025 Original Budget	Actuals January to September	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	74,242,669.00	82,579,364.00	166,192,724.00	0.00
21	Personnel Cost	52,242,669.00	29,034,180.00	35,192,724.00	0.00
2101	SALARY	15,836,604.00	0.00	15,836,604.00	0.00
210101	Salaries and Wages	15,836,604.00	0.00	15,836,604.00	0.00
21010103	Consolidated Revenue Fund Charges - Salaries	15,836,604.00	0.00	15,836,604.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	36,406,065.00	29,034,180.00	19,356,120.00	0.00
210201	ALLOWANCES	36,406,065.00	29,034,180.00	19,356,120.00	0.00
21020104	Rent Supplement	1,621,222.00	4,750,983.00	3,167,322.00	0.00
21020106	Utility Allowance	818,989.00	2,375,487.00	1,583,658.00	0.00
21020107	Entertainment	815,076.00	2,375,487.00	1,583,658.00	0.00
21020138	Furniture Allowance	3,260,317.00	9,501,846.00	6,334,564.00	0.00
21020144	Legislative Allowances	4,890,461.00	9,501,966.00	6,334,644.00	0.00
21020173	Once-in-4-Years Furniture Allowance	25,000,000.00	528,411.00	352,274.00	0.00
22	Other Recurrent Costs	22,000,000.00	53,545,184.00	131,000,000.00	0.00
2202	OVERHEAD COST	22,000,000.00	53,545,184.00	131,000,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	460,000.00	10,000,000.00	0.00
22020102	Local Travel & Transport - Others	1,000,000.00	460,000.00	10,000,000.00	0.00
220202	Utilities General	3,000,000.00	2,000,000.00	10,000,000.00	0.00
22020201	Electricity Charges	3,000,000.00	2,000,000.00	10,000,000.00	0.00
220203	Materials and Supplies - General	2,000,000.00	36,135,184.00	40,000,000.00	0.00
22020301	Office Materials and Consumables	2,000,000.00	36,135,184.00	40,000,000.00	0.00
220205	Training - General	9,000,000.00	0.00	51,000,000.00	0.00
22020501	Local Training	7,000,000.00	0.00	15,000,000.00	0.00
22020502	International Training	2,000,000.00	0.00	36,000,000.00	0.00
220206	Other Services - General	2,000,000.00	9,450,000.00	10,000,000.00	0.00
22020604	Security Vote (Including Operations)	2,000,000.00	9,450,000.00	10,000,000.00	0.00
220210	Miscellaneous Expenses - General	5,000,000.00	5,500,000.00	10,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	5,000,000.00	5,500,000.00	10,000,000.00	0.00
011108000100 Internal Audit Office					
Code	Description	2025 Original Budget	Actuals January to September	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	2,848,122.00	5,687,697.00	5,958,464.00	0.00
21	Personnel Cost	2,348,122.00	5,637,697.00	3,758,464.00	0.00
2101	SALARY	1,464,984.00	3,265,998.00	2,177,332.00	0.00
210101	Salaries and Wages	1,464,984.00	3,265,998.00	2,177,332.00	0.00
21010101	Salary	1,464,984.00	3,265,998.00	2,177,332.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	883,138.00	2,371,699.00	1,581,132.00	0.00
210201	ALLOWANCES	883,138.00	2,371,699.00	1,581,132.00	0.00
21020103	Transport Allowance	151,032.00	436,467.00	290,978.00	0.00
21020104	Rent Supplement	292,996.00	683,201.00	455,467.00	0.00
21020105	Meal Subsidy	64,480.00	181,893.00	121,262.00	0.00
21020106	Utility Allowance	50,160.00	209,412.00	139,608.00	0.00
21020107	Entertainment	146,438.00	326,600.00	217,733.00	0.00
21020137	Medical Allowance	178,032.00	534,126.00	356,084.00	0.00
22	Other Recurrent Costs	500,000.00	50,000.00	2,200,000.00	0.00
2202	OVERHEAD COST	500,000.00	50,000.00	2,200,000.00	0.00
220201	Transport & Travelling - General	200,000.00	50,000.00	200,000.00	0.00
22020101	Local Travel & Transport - Training	200,000.00	50,000.00	200,000.00	0.00
220203	Materials and Supplies - General	300,000.00	0.00	2,000,000.00	0.00
22020301	Office Materials and Consumables	300,000.00	0.00	2,000,000.00	0.00
011200100100 Legislative Council					
Code	Description	2025 Original Budget	Actuals January to September	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	85,116,642.00	44,326,152.00	95,506,808.00	0.00
21	Personnel Cost	42,116,642.00	12,226,152.00	27,506,808.00	0.00

2101	SALARY	8,150,768.00	12,226,152.00	8,150,768.00	0.00
210101	Salaries and Wages	8,150,768.00	12,226,152.00	8,150,768.00	0.00
21010103	Consolidated Revenue Fund Charges - Salaries	8,150,768.00	12,226,152.00	8,150,768.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	33,965,874.00	0.00	19,356,040.00	0.00
210201	ALLOWANCES	33,965,874.00	0.00	19,356,040.00	0.00
21020104	Rent Supplement	1,626,272.00	0.00	3,167,322.00	0.00
21020105	Meal Subsidy	818,989.00	0.00	1,583,658.00	0.00
21020106	Utility Allowance	815,076.00	0.00	1,583,658.00	0.00
21020122	Motor Vehicle Maintenance Allowance	815,076.00	0.00	6,334,564.00	0.00
21020123	Constituency Allowance	28,260,317.00	0.00	6,334,564.00	0.00
21020137	Medical Allowance	1,630,144.00	0.00	352,274.00	0.00
22	Other Recurrent Costs	43,000,000.00	32,100,000.00	68,000,000.00	0.00
2202	OVERHEAD COST	43,000,000.00	32,100,000.00	60,000,000.00	0.00
220201	Transport & Travelling - General	5,000,000.00	4,600,000.00	6,000,000.00	0.00
22020101	Local Travel & Transport - Training	5,000,000.00	4,600,000.00	6,000,000.00	0.00
220204	Maintenance Services - General	10,000,000.00	5,000,000.00	3,000,000.00	0.00
22020424	Maintenance of Guest Houses and Lodges	10,000,000.00	5,000,000.00	3,000,000.00	0.00
220205	Training - General	5,000,000.00	9,000,000.00	12,000,000.00	0.00
22020501	Local Training	5,000,000.00	9,000,000.00	12,000,000.00	0.00
220206	Other Services - General	5,000,000.00	3,000,000.00	3,000,000.00	0.00
22020604	Security Vote (Including Operations)	5,000,000.00	3,000,000.00	3,000,000.00	0.00
220208	Fuel and Lubricant - General	3,000,000.00	2,500,000.00	12,000,000.00	0.00
22020801	Motor Vehicle Fuel Cost	3,000,000.00	2,500,000.00	12,000,000.00	0.00
220209	Financial Charges - General	8,000,000.00	8,000,000.00	3,000,000.00	0.00
22020901	Bank Charges (Other than Interest)	8,000,000.00	8,000,000.00	3,000,000.00	0.00
220210	Miscellaneous Expenses - General	7,000,000.00	0.00	21,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	7,000,000.00	0.00	7,000,000.00	0.00
22021002	Honorarium and Sitting Allowance Payments	0.00	0.00	9,000,000.00	0.00
22021044	Committees and Commissions	0.00	0.00	5,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	0.00	0.00	8,000,000.00	0.00
220401	Local Grants and Contributions	0.00	0.00	8,000,000.00	0.00
22040105	Grants to State Governments – Contribution to LGSC Training (1%)	0.00	0.00	8,000,000.00	0.00

012500100100	Office of the Director Admin and General Services				
Code	Description	2025 Original Budget	2025 Actuals to Date January to September	2026 Approved Budget	2026 Climate Change Tagging
<u>2</u>	EXPENDITURES	812,671,700.00	558,547,947.46	1,456,859,174.00	0.00
21	Personnel Cost	43,778,355.00	34,616,798.00	81,914,808.00	0.00
2101	SALARY	24,246,108.00	0.00	54,593,110.00	0.00
210101	Salaries and Wages	24,246,108.00	0.00	54,593,110.00	0.00
21010101	Salary	24,246,108.00	0.00	54,593,110.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	19,532,247.00	34,616,798.00	27,321,698.00	0.00
210201	ALLOWANCES	19,532,247.00	34,616,798.00	27,321,698.00	0.00
21020103	Transport Allowance	3,370,380.00	712,309.00	4,748,706.00	0.00
21020104	Rent Supplement	4,849,223.00	8,156,904.00	5,437,936.00	0.00
21020106	Utility Allowance	1,164,878.00	2,981,064.00	1,987,376.00	0.00
21020107	Entertainment	1,625,028.00	3,420,998.00	2,280,665.00	0.00
21020109	Leave Transport Grant	2,664,976.00	4,232,444.00	2,791,629.00	0.00
21020117	Domestic Staff Allowance	1,140,000.00	6,300,000.00	4,200,000.00	0.00
21020137	Medical Allowance	4,717,762.00	8,813,079.00	5,875,386.00	0.00
22	Other Recurrent Costs	115,500,000.00	170,635,775.00	240,500,000.00	0.00
2202	OVERHEAD COST	115,500,000.00	170,635,775.00	240,500,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	3,420,000.00	10,000,000.00	0.00
22020102	Local Travel & Transport - Others	1,000,000.00	3,420,000.00	10,000,000.00	0.00
220202	Utilities General	500,000.00	0.00	500,000.00	0.00
22020201	Electricity Charges	500,000.00	0.00	500,000.00	0.00
220204	Maintenance Services - General	3,000,000.00	1,415,000.00	15,000,000.00	0.00
22020404	Maintenance of Office / IT Equipment	3,000,000.00	1,415,000.00	15,000,000.00	0.00

220205	Training - General	43,000,000.00	37,488,000.00	45,000,000.00	0.00
22020501	Local Training	43,000,000.00	37,488,000.00	45,000,000.00	0.00
220206	Other Services - General	65,000,000.00	105,423,275.00	150,000,000.00	0.00
22020604	Security Vote (Including Operations)	65,000,000.00	105,423,275.00	150,000,000.00	0.00
220210	Miscellaneous Expenses - General	3,000,000.00	22,889,500.00	20,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	3,000,000.00	22,889,500.00	20,000,000.00	0.00
23	Capital Expenditure	653,393,345.00	353,295,374.46	1,134,444,366.00	0.00
2301	FIXED ASSETS PURCHASED	273,393,345.00	119,054,122.94	183,393,345.00	0.00
230101	Purchase of Fixed Assets - General	273,393,345.00	119,054,122.94	183,393,345.00	0.00
23010104	Purchase of Motor Cycles	12,000,000.00	0.00	12,000,000.00	0.00
23010105	Purchase Of Motor Vehicles	231,393,345.00	101,500,000.00	141,393,345.00	0.00
23010122	Purchase Of Health / Medical Equipment	10,000,000.00	0.00	10,000,000.00	0.00
23010127	Purchase Of Agricultural Equipment and Improved Inputs	20,000,000.00	17,554,122.94	20,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	355,000,000.00	223,241,251.52	926,051,021.00	0.00
230201	Contruction/Provision of Fixed Assets - General	355,000,000.00	223,241,251.52	926,051,021.00	0.00
23020114	Construction / Provision Of Roads	335,000,000.00	183,241,251.52	525,000,000.00	0.00
23020124	Construction Of Markets/Parks	0.00	0.00	10,000,000.00	0.00
23020130	Construction / Provision of Wall Fence/Boundary Pillars	20,000,000.00	0.00	365,500,000.00	0.00
23020131	Construction/Provision Of Religious Structures	0.00	40,000,000.00	0.00	0.00
23020139	Construction of Bridges and Culverts	0.00	0.00	25,551,021.00	0.00
2303	REHABILITATION / REPAIRS	15,000,000.00	0.00	15,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	15,000,000.00	0.00	15,000,000.00	0.00
23030113	Rehabilitation / Repairs - Roads	15,000,000.00	0.00	15,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	10,000,000.00	11,000,000.00	10,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	10,000,000.00	11,000,000.00	10,000,000.00	0.00
23050101	Research & Development and Census/Surveys	10,000,000.00	11,000,000.00	10,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Actuals to September	2026 Approved Budget	2026 Climate Change Tagging
021500100100	Agriculture Section				
2	EXPENDITURES	244,195,028.00	137,514,806.00	373,021,424.00	70,000,000.00
21	Personnel Cost	8,895,028.00	10,980,306.00	8,021,424.00	0.00
2101	SALARY	5,306,148.00	5,306,148.00	4,438,624.00	0.00
210101	Salaries and Wages	5,306,148.00	5,306,148.00	4,438,624.00	0.00
21010101	Salary	5,306,148.00	5,306,148.00	4,438,624.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,588,880.00	5,674,158.00	3,582,800.00	0.00
210201	ALLOWANCES	3,588,880.00	5,674,158.00	3,582,800.00	0.00
21020103	Transport Allowance	718,980.00	1,080,512.00	720,348.00	0.00
21020104	Rent Supplement	960,907.00	1,331,587.00	887,725.00	0.00
21020105	Meal Subsidy	316,356.00	452,929.00	301,953.00	0.00
21020106	Utility Allowance	230,880.00	819,422.00	346,282.00	0.00
21020109	Leave Transport Grant	530,613.00	654,396.00	436,284.00	0.00
21020137	Medical Allowance	831,144.00	1,335,312.00	890,208.00	0.00
22	Other Recurrent Costs	12,300,000.00	8,845,000.00	22,000,000.00	0.00
2202	OVERHEAD COST	12,300,000.00	8,845,000.00	22,000,000.00	0.00
220201	Transport & Travelling - General	300,000.00	1,063,000.00	2,000,000.00	0.00
22020101	Local Travel & Transport - Training	300,000.00	1,063,000.00	2,000,000.00	0.00
220203	Materials and Supplies - General	2,000,000.00	900,000.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	2,000,000.00	900,000.00	5,000,000.00	0.00
220204	Maintenance Services - General	10,000,000.00	6,882,000.00	15,000,000.00	0.00
22020417	Maintenance of Other Infrastructure	10,000,000.00	6,882,000.00	15,000,000.00	0.00
23	Capital Expenditure	223,000,000.00	117,689,500.00	343,000,000.00	70,000,000.00
2301	FIXED ASSETS PURCHASED	173,000,000.00	27,380,000.00	243,000,000.00	0.00
230101	Purchase of Fixed Assets - General	173,000,000.00	27,380,000.00	243,000,000.00	0.00
23010127	Purchase Of Agricultural Equipment and Improved Inputs	103,000,000.00	11,380,000.00	173,000,000.00	0.00
23010155	Purchase of Water Supply Equipment	70,000,000.00	16,000,000.00	70,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	30,000,000.00	0.00	0.00
230201	Contruction/Provision of Fixed Assets - General	0.00	30,000,000.00	0.00	0.00

23020102	Construction/Provision Of Residential Buildings	0.00	30,000,000.00	0.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	30,000,000.00	24,424,500.00	70,000,000.00	70,000,000.00
230401	Preservation of the Environment - General	30,000,000.00	24,424,500.00	70,000,000.00	70,000,000.00
23040101	Tree Planting	30,000,000.00	24,424,500.00	70,000,000.00	70,000,000.00
2305	OTHER CAPITAL PROJECTS	20,000,000.00	35,885,000.00	30,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	20,000,000.00	35,885,000.00	30,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	20,000,000.00	35,885,000.00	30,000,000.00	0.00

021500200100 Forestry Section					
Code	Description	2025 Original Budget	Actuals January to September	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	24,916,483.00	20,578,693.00	39,893,112.00	8,000,000.00
21	Personnel Cost	5,416,483.00	14,819,693.00	8,893,112.00	0.00
2101	SALARY	2,695,848.00	7,786,945.00	5,191,297.00	0.00
210101	Salaries and Wages	2,695,848.00	7,786,945.00	5,191,297.00	0.00
21010101	Salary	2,695,848.00	7,786,945.00	5,191,297.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,720,635.00	7,032,748.00	3,701,815.00	0.00
210201	ALLOWANCES	2,720,635.00	7,032,748.00	3,701,815.00	0.00
21020103	Transport Allowance	628,668.00	1,475,958.00	997,306.00	0.00
21020104	Rent Supplement	539,225.00	1,556,788.00	1,037,859.00	0.00
21020105	Meal Subsidy	270,930.00	629,489.00	419,659.00	0.00
21020106	Utility Allowance	182,040.00	722,695.00	481,770.00	0.00
21020107	Entertainment	269,612.00	778,382.00	518,930.00	0.00
21020137	Medical Allowance	830,160.00	1,869,436.00	246,291.00	0.00
22	Other Recurrent Costs	6,500,000.00	599,000.00	13,000,000.00	0.00
2202	OVERHEAD COST	6,500,000.00	599,000.00	13,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	1,000,000.00	0.00
22020101	Local Travel & Transport - Training	500,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	1,000,000.00	336,000.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	1,000,000.00	336,000.00	5,000,000.00	0.00
220204	Maintenance Services - General	5,000,000.00	263,000.00	7,000,000.00	0.00
22020417	Maintenance of Other Infrastructure	5,000,000.00	263,000.00	7,000,000.00	0.00
23	Capital Expenditure	13,000,000.00	5,160,000.00	18,000,000.00	8,000,000.00
2301	FIXED ASSETS PURCHASED	5,000,000.00	0.00	10,000,000.00	0.00
230101	Purchase of Fixed Assets - General	5,000,000.00	0.00	10,000,000.00	0.00
23010127	Purchase Of Agricultural Equipment and Improved Inputs	5,000,000.00	0.00	10,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	8,000,000.00	5,160,000.00	8,000,000.00	8,000,000.00
230401	Preservation of the Environment - General	8,000,000.00	5,160,000.00	8,000,000.00	8,000,000.00
23040101	Tree Planting	3,000,000.00	2,410,000.00	3,000,000.00	3,000,000.00
23040103	Wildlife & Nature Conservation	5,000,000.00	2,750,000.00	5,000,000.00	5,000,000.00

021500300100 Livestock Section (Veterinary)					
Code	Description	2025 Original Budget	Actuals January to September	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	35,064,337.00	89,090,795.00	69,590,450.00	0.00
21	Personnel Cost	23,564,337.00	77,090,795.00	37,590,450.00	0.00
2101	SALARY	10,545,815.00	32,803,210.00	20,624,540.00	0.00
210101	Salaries and Wages	10,545,815.00	32,803,210.00	20,624,540.00	0.00
21010101	Salary	10,545,815.00	32,803,210.00	20,624,540.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	13,018,522.00	44,287,585.00	16,965,910.00	0.00
210201	ALLOWANCES	13,018,522.00	44,287,585.00	16,965,910.00	0.00
21020103	Transport Allowance	0.00	25,450,004.00	4,407,622.00	0.00
21020104	Rent Supplement	90,000.00	4,793,095.00	3,195,297.00	0.00
21020107	Entertainment	11,845,576.00	9,940,126.00	6,626,751.00	0.00
21020113	Hazard / Hardship Allowance	960,000.00	1,350,000.00	900,000.00	0.00
21020137	Medical Allowance	0.00	978,570.00	652,380.00	0.00
21020149	Consolidated Allowance	122,946.00	1,775,790.00	1,183,860.00	0.00
22	Other Recurrent Costs	11,500,000.00	12,000,000.00	32,000,000.00	0.00
2202	OVERHEAD COST	11,500,000.00	12,000,000.00	32,000,000.00	0.00

220201	Transport & Travelling - General	1,500,000.00	0.00	12,000,000.00	0.00
22020101	Local Travel & Transport - Training	1,000,000.00	0.00	2,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	10,000,000.00	0.00
220204	Maintenance Services - General	10,000,000.00	12,000,000.00	20,000,000.00	0.00
22020417	Maintenance of Other Infrastructure	10,000,000.00	12,000,000.00	20,000,000.00	0.00

022001000100	Account section				
Code	Description	2025 Original Budget	Balance January to September	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	480,132,515.00	271,338,197.00	692,126,952.00	0.00
21	Personnel Cost	59,132,515.00	28,690,423.00	19,126,952.00	0.00
2101	SALARY	10,378,080.00	15,826,827.00	10,551,219.00	0.00
210101	Salaries and Wages	10,378,080.00	15,826,827.00	10,551,219.00	0.00
21010101	Salary	10,378,080.00	15,826,827.00	10,551,219.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	48,754,435.00	12,863,596.00	8,575,733.00	0.00
210201	ALLOWANCES	48,754,435.00	12,863,596.00	8,575,733.00	0.00
21020103	Transport Allowance	1,341,396.00	2,597,512.00	1,731,675.00	0.00
21020104	Rent Supplement	2,062,600.00	3,165,365.00	2,110,244.00	0.00
21020105	Meal Subsidy	422,280.00	1,087,753.00	725,169.00	0.00
21020106	Utility Allowance	916,103.00	1,248,257.00	832,172.00	0.00
21020107	Entertainment	539,448.00	1,559,961.00	1,039,974.00	0.00
21020122	Motor Vehicle Maintenance Allowance	43,472,608.00	3,204,748.00	2,136,499.00	0.00
22	Other Recurrent Costs	421,000,000.00	242,647,774.00	673,000,000.00	0.00
2202	OVERHEAD COST	206,000,000.00	9,712,500.00	323,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	1,735,000.00	3,000,000.00	0.00
22020101	Local Travel & Transport - Training	500,000.00	1,735,000.00	3,000,000.00	0.00
220203	Materials and Supplies - General	4,500,000.00	7,977,500.00	15,000,000.00	0.00
22020301	Office Materials and Consumables	500,000.00	1,354,500.00	5,000,000.00	0.00
22020305	Printing of Non-security Documents	4,000,000.00	6,623,000.00	10,000,000.00	0.00
220209	Financial Charges - General	1,000,000.00	0.00	5,000,000.00	0.00
22020901	Bank Charges (Other than Interest)	1,000,000.00	0.00	5,000,000.00	0.00
220210	Miscellaneous Expenses - General	200,000,000.00	0.00	300,000,000.00	0.00
22021041	Contingency Reserve - Recurrent	200,000,000.00	0.00	300,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	65,000,000.00	57,574,068.00	100,000,000.00	0.00
220401	Local Grants and Contributions	65,000,000.00	57,574,068.00	100,000,000.00	0.00
22040104	Grants to State Governments – Contribution to LG Audit (0.5%)	65,000,000.00	57,574,068.00	100,000,000.00	0.00
2207	Transfers - Payments	150,000,000.00	175,361,206.00	250,000,000.00	0.00
220701	Transfer to Fund Recurrent Expenditure - Payments	150,000,000.00	175,361,206.00	250,000,000.00	0.00
22070105	Stabilization Funds	150,000,000.00	175,361,206.00	250,000,000.00	0.00

022002000100	Revenue Section				
Code	Description	2025 Original Budget	Balance January to September	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	10,029,283.00	21,172,324.00	18,748,219.00	0.00
21	Personnel Cost	6,529,283.00	16,122,324.00	10,748,219.00	0.00
2101	SALARY	4,037,868.00	8,249,307.00	5,499,539.00	0.00
210101	Salaries and Wages	4,037,868.00	8,249,307.00	5,499,539.00	0.00
21010101	Salary	4,037,868.00	8,249,307.00	5,499,539.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,491,415.00	7,873,017.00	5,248,680.00	0.00
210201	ALLOWANCES	2,491,415.00	7,873,017.00	5,248,680.00	0.00
21020103	Transport Allowance	685,620.00	1,714,062.00	1,142,708.00	0.00
21020104	Rent Supplement	803,210.00	1,649,861.00	1,099,908.00	0.00
21020105	Meal Subsidy	212,680.00	721,301.00	480,867.00	0.00
21020106	Utility Allowance	403,785.00	826,364.00	550,910.00	0.00
21020107	Entertainment	302,976.00	824,930.00	549,954.00	0.00
21020137	Medical Allowance	83,144.00	2,136,499.00	1,424,333.00	0.00
22	Other Recurrent Costs	3,500,000.00	5,050,000.00	8,000,000.00	0.00
2202	OVERHEAD COST	3,500,000.00	5,050,000.00	8,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	50,000.00	1,000,000.00	0.00

22020101	Local Travel & Transport - Training	500,000.00	50,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	1,000,000.00	5,000,000.00	5,000,000.00	0.00
22020305	Printing of Non-security Documents	1,000,000.00	5,000,000.00	5,000,000.00	0.00
220207	Consulting and Professional Services	2,000,000.00	0.00	2,000,000.00	0.00
22020701	Financial Consulting	2,000,000.00	0.00	2,000,000.00	0.00

023400100100		Road & Communication Section			
Code	Description	2025 Original Budget	Actual January to September	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	20,051,925.00	8,942,454.00	42,680,369.00	0.00
21	Personnel Cost	2,851,925.00	8,522,454.00	5,680,369.00	0.00
2101	SALARY	1,700,248.00	4,483,439.00	2,988,960.00	0.00
210101	Salaries and Wages	1,700,248.00	4,483,439.00	2,988,960.00	0.00
21010101	Salary	1,700,248.00	4,483,439.00	2,988,960.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,151,677.00	4,039,015.00	2,691,409.00	0.00
210201	ALLOWANCES	1,151,677.00	4,039,015.00	2,691,409.00	0.00
21020103	Transport Allowance	210,372.00	851,771.00	567,848.00	0.00
21020104	Rent Supplement	344,049.00	899,687.00	597,792.00	0.00
21020105	Meal Subsidy	91,704.00	359,317.00	239,545.00	0.00
21020106	Utility Allowance	66,480.00	411,647.00	274,432.00	0.00
21020109	Leave Transport Grant	172,024.00	448,344.00	298,896.00	0.00
21020137	Medical Allowance	267,048.00	1,068,249.00	712,896.00	0.00
22	Other Recurrent Costs	17,200,000.00	420,000.00	37,000,000.00	0.00
2202	OVERHEAD COST	17,200,000.00	420,000.00	37,000,000.00	0.00
220201	Transport & Travelling - General	200,000.00	0.00	2,000,000.00	0.00
22020101	Local Travel & Transport - Training	200,000.00	0.00	2,000,000.00	0.00
220203	Materials and Supplies - General	1,000,000.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	1,000,000.00	0.00	5,000,000.00	0.00
220204	Maintenance Services - General	16,000,000.00	420,000.00	30,000,000.00	0.00
22020413	Minor Road Maintenance	16,000,000.00	420,000.00	30,000,000.00	0.00

023400200100		Mechanical Section			
Code	Description	2025 Original Budget	Actual January to September	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	55,484,688.00	63,485,527.00	90,233,511.00	0.00
21	Personnel Cost	5,484,688.00	15,350,343.00	10,233,511.00	0.00
2101	SALARY	3,003,684.00	8,292,593.00	5,528,396.00	0.00
210101	Salaries and Wages	3,003,684.00	8,292,593.00	5,528,396.00	0.00
21010101	Salary	3,003,684.00	8,292,593.00	5,528,396.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,481,004.00	7,057,750.00	4,705,115.00	0.00
210201	ALLOWANCES	2,481,004.00	7,057,750.00	4,705,115.00	0.00
21020103	Transport Allowance	597,756.00	1,708,607.00	1,139,018.00	0.00
21020104	Rent Supplement	600,736.00	1,658,518.00	1,105,679.00	0.00
21020106	Utility Allowance	181,000.00	724,867.00	483,245.00	0.00
21020109	Leave Transport Grant	300,368.00	829,259.00	552,840.00	0.00
21020137	Medical Allowance	801,144.00	2,136,499.00	1,424,333.00	0.00
22	Other Recurrent Costs	50,000,000.00	48,135,184.00	80,000,000.00	0.00
2202	OVERHEAD COST	50,000,000.00	48,135,184.00	80,000,000.00	0.00
220201	Transport & Travelling - General	25,000,000.00	10,000,000.00	25,000,000.00	0.00
22020101	Local Travel & Transport - Training	25,000,000.00	10,000,000.00	25,000,000.00	0.00
220203	Materials and Supplies - General	10,000,000.00	2,000,000.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	10,000,000.00	2,000,000.00	10,000,000.00	0.00
220204	Maintenance Services - General	15,000,000.00	36,135,184.00	45,000,000.00	0.00
22020413	Minor Road Maintenance	15,000,000.00	36,135,184.00	45,000,000.00	0.00

023400300100		Electrical Section			
Code	Description	2025 Original Budget	Actual January to September	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	459,663,708.00	94,682,270.00	543,031,532.00	0.00
21	Personnel Cost	2,909,156.00	7,961,853.00	5,307,904.00	0.00

2101	SALARY		1,734,576.00	4,559,452.00	3,039,634.00	0.00
210101	Salaries and Wages		1,734,576.00	4,559,452.00	3,039,634.00	0.00
21010101	Salary		1,734,576.00	4,559,452.00	3,039,634.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		1,174,580.00	3,402,401.00	2,268,270.00	0.00
210201	ALLOWANCES		1,174,580.00	3,402,401.00	2,268,270.00	0.00
21020103	Transport Allowance		219,876.00	649,378.00	432,919.00	0.00
21020104	Rent Supplement		345,475.00	911,890.00	607,927.00	0.00
21020105	Meal Subsidy		97,044.00	271,937.00	181,292.00	0.00
21020106	Utility Allowance		71,680.00	312,064.00	208,043.00	0.00
21020109	Leave Transport Grant		173,457.00	455,945.00	303,964.00	0.00
21020137	Medical Allowance		267,048.00	801,187.00	534,125.00	0.00
22	Other Recurrent Costs		153,200,000.00	40,526,540.00	171,000,000.00	0.00
2202	OVERHEAD COST		153,200,000.00	40,526,540.00	171,000,000.00	0.00
220201	Transport & Travelling - General		200,000.00	0.00	1,000,000.00	0.00
22020101	Local Travel & Transport - Training		200,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General		1,000,000.00	760,000.00	5,000,000.00	0.00
22020301	Office Materials and Consumables		1,000,000.00	760,000.00	5,000,000.00	0.00
220204	Maintenance Services - General		152,000,000.00	39,766,540.00	165,000,000.00	0.00
22020410	Maintenance of Street Lightings		150,000,000.00	33,416,554.00	150,000,000.00	0.00
22020427	Maintenance of Electricity/Solar Power		2,000,000.00	6,349,986.00	15,000,000.00	0.00
23	Capital Expenditure		303,554,552.00	46,193,877.00	366,723,628.00	0.00
2302	CONSTRUCTION / PROVISION		303,554,552.00	46,193,877.00	366,723,628.00	0.00
230201	Construction/Provision of Fixed Assets - General		303,554,552.00	46,193,877.00	366,723,628.00	0.00
23020103	Construction/Provision Of Electricity / Solar Power		97,000,000.00	0.00	97,000,000.00	0.00
23020123	Construction Of Traffic /Street Lights		206,554,552.00	46,193,877.00	269,723,628.00	0.00

023400400100	Land & Survey Section				
Code	Description	2025 Original Budget	Actuals January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	164,259,673.00	36,666,204.00	214,030,934.00	110,000,000.00
21	Personnel Cost	3,359,673.00	7,546,204.00	5,030,934.00	0.00
2101	SALARY	2,150,448.00	4,236,771.00	2,824,647.00	0.00
210101	Salaries and Wages	2,150,448.00	4,236,771.00	2,824,647.00	0.00
21010101	Salary	2,150,448.00	4,236,771.00	2,824,647.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,209,225.00	3,309,433.00	2,206,287.00	0.00
210201	ALLOWANCES	1,209,225.00	3,309,433.00	2,206,287.00	0.00
21020103	Transport Allowance	213,204.00	654,700.00	436,467.00	0.00
21020104	Rent Supplement	311,097.00	847,394.00	564,929.00	0.00
21020105	Meal Subsidy	94,368.00	272,838.00	181,892.00	0.00
21020106	Utility Allowance	67,960.00	314,117.00	209,412.00	0.00
21020109	Leave Transport Grant	155,548.00	423,697.00	282,465.00	0.00
21020137	Medical Allowance	367,048.00	796,687.00	531,122.00	0.00
22	Other Recurrent Costs	900,000.00	1,420,000.00	4,000,000.00	0.00
2202	OVERHEAD COST	900,000.00	1,420,000.00	4,000,000.00	0.00
220201	Transport & Travelling - General	400,000.00	200,000.00	1,000,000.00	0.00
22020101	Local Travel & Transport - Training	400,000.00	200,000.00	1,000,000.00	0.00
220204	Maintenance Services - General	500,000.00	1,220,000.00	3,000,000.00	0.00
22020403	Maintenance of Office Building / Residential Quarters	500,000.00	1,220,000.00	3,000,000.00	0.00
23	Capital Expenditure	160,000,000.00	27,700,000.00	205,000,000.00	110,000,000.00
2301	FIXED ASSETS PURCHASED	15,000,000.00	4,700,000.00	40,000,000.00	0.00
230101	Purchase of Fixed Assets - General	15,000,000.00	4,700,000.00	40,000,000.00	0.00
23010101	Purchase/Acquisition Of Land	15,000,000.00	4,700,000.00	40,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	5,000,000.00	0.00	5,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	5,000,000.00	0.00	5,000,000.00	0.00
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	5,000,000.00	0.00	5,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	140,000,000.00	23,000,000.00	160,000,000.00	110,000,000.00
230401	Preservation of the Environment - General	140,000,000.00	23,000,000.00	160,000,000.00	110,000,000.00
23040102	Erosion & Flood Control	50,000,000.00	23,000,000.00	70,000,000.00	70,000,000.00

23040105	Water and Environmental Pollution Prevention & Control	90,000,000.00	0.00	90,000,000.00	40,000,000.00
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023400500100 Building Section					
Code	Description	2025 Original Budget	2025 Actual January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	1,005,604,798.00	359,973,329.34	1,209,159,564.00	30,000,000.00
21	Personnel Cost	2,345,101.00	6,764,798.00	5,599,867.00	0.00
2101	SALARY	1,309,632.00	1,772,395.00	1,181,597.00	0.00
210101	Salaries and Wages	1,309,632.00	1,772,395.00	1,181,597.00	0.00
21010101	Salary	1,309,632.00	1,772,395.00	1,181,597.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,035,469.00	4,992,403.00	4,418,270.00	0.00
210201	ALLOWANCES	1,035,469.00	4,992,403.00	4,418,270.00	0.00
21020103	Transport Allowance	213,204.00	425,833.00	283,889.00	0.00
21020104	Rent Supplement	261,926.00	354,479.00	236,319.00	0.00
21020105	Meal Subsidy	94,368.00	180,090.00	1,210,060.00	0.00
21020106	Utility Allowance	67,960.00	205,305.00	136,870.00	0.00
21020109	Leave Transport Grant	130,963.00	177,239.00	118,160.00	0.00
21020137	Medical Allowance	267,048.00	3,649,457.00	2,432,972.00	0.00
22	Other Recurrent Costs	32,700,000.00	35,294,575.00	61,000,000.00	0.00
2202	OVERHEAD COST	32,700,000.00	35,294,575.00	61,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	2,000,000.00	0.00
22020101	Local Travel & Transport - Training	500,000.00	0.00	2,000,000.00	0.00
220203	Materials and Supplies - General	200,000.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	200,000.00	0.00	5,000,000.00	0.00
220204	Maintenance Services - General	30,000,000.00	35,294,575.00	50,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	30,000,000.00	35,294,575.00	50,000,000.00	0.00
220206	Other Services - General	2,000,000.00	0.00	4,000,000.00	0.00
22020603	Residential Rent	2,000,000.00	0.00	4,000,000.00	0.00
23	Capital Expenditure	970,559,697.00	317,913,956.34	1,142,559,697.00	30,000,000.00
2301	FIXED ASSETS PURCHASED	20,000,000.00	4,950,000.00	53,000,000.00	0.00
230101	Purchase of Fixed Assets - General	20,000,000.00	4,950,000.00	53,000,000.00	0.00
23010112	Purchase Of Office Furniture and Fittings	20,000,000.00	4,950,000.00	53,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	800,000,000.00	298,422,102.14	944,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	800,000,000.00	298,422,102.14	944,000,000.00	0.00
23020101	Construction/Provision Of Office Buildings	120,000,000.00	0.00	80,000,000.00	0.00
23020114	Construction / Provision Of Roads	300,000,000.00	278,979,470.37	444,000,000.00	0.00
23020118	Construction / Provision Of Infrastructure	5,000,000.00	0.00	15,000,000.00	0.00
23020124	Construction Of Markets/Parks	15,000,000.00	0.00	40,000,000.00	0.00
23020130	Construction / Provision of Wall Fence/Boundary Pillars	30,000,000.00	0.00	30,000,000.00	0.00
23020131	Construction/Provision Of Religious Structures	275,000,000.00	19,442,631.77	280,000,000.00	0.00
23020133	Construction/Provision Of Public Convenience	55,000,000.00	0.00	55,000,000.00	0.00
2303	REHABILITATION / REPAIRS	80,000,000.00	10,000,000.00	95,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	80,000,000.00	10,000,000.00	95,000,000.00	0.00
23030101	Rehabilitation/Repairs Of Residential Buildings	35,000,000.00	10,000,000.00	50,000,000.00	0.00
23030121	Rehabilitation / Repairs Of Office Buildings	35,000,000.00	0.00	35,000,000.00	0.00
23030130	Rehabilitation/Repairs of Other Institutional Buildings	10,000,000.00	0.00	10,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	50,000,000.00	0.00	30,000,000.00	30,000,000.00
230401	Preservation of the Environment - General	50,000,000.00	0.00	30,000,000.00	30,000,000.00
23040105	Water and Environmental Pollution Prevention & Control	50,000,000.00	0.00	30,000,000.00	30,000,000.00
2305	OTHER CAPITAL PROJECTS	20,559,697.00	4,541,854.20	20,559,697.00	0.00
230501	Acquisition of Non-Tangible Asset	20,559,697.00	4,541,854.20	20,559,697.00	0.00
23050137	Capital Project Historical Liabilities	20,559,697.00	4,541,854.20	20,559,697.00	0.00

023800100100 Planning					
Code	Description	2025 Original Budget	2025 Actual January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	23,982,616.00	20,242,275.00	36,830,728.00	0.00
21	Personnel Cost	7,482,616.00	9,547,275.00	5,830,728.00	0.00
2101	SALARY	3,564,948.00	4,382,716.00	2,921,811.00	0.00

210101	Salaries and Wages	3,564,948.00	4,382,716.00	2,921,811.00	0.00
21010101	Salary	3,564,948.00	4,382,716.00	2,921,811.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,917,668.00	5,164,559.00	2,908,917.00	0.00
210201	ALLOWANCES	3,917,668.00	5,164,559.00	2,908,917.00	0.00
21020103	Transport Allowance	426,060.00	660,157.00	440,105.00	0.00
21020104	Rent Supplement	695,424.00	874,670.00	583,114.00	0.00
21020105	Meal Subsidy	174,192.00	273,293.00	182,196.00	0.00
21020106	Utility Allowance	136,524.00	314,641.00	209,761.00	0.00
21020107	Entertainment	44,964.00	31,500.00	21,000.00	0.00
21020109	Leave Transport Grant	1,525,080.00	2,061,187.00	840,000.00	0.00
21020113	Hazard / Hardship Allowance	356,496.00	438,235.00	292,157.00	0.00
21020117	Domestic Staff Allowance	510,000.00	360,000.00	240,000.00	0.00
21020137	Medical Allowance	48,928.00	150,876.00	100,584.00	0.00
22	Other Recurrent Costs	16,500,000.00	10,695,000.00	31,000,000.00	0.00
2202	OVERHEAD COST	16,500,000.00	10,695,000.00	31,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	3,500,000.00	2,000,000.00	0.00
22020101	Local Travel & Transport - Training	500,000.00	3,500,000.00	2,000,000.00	0.00
220203	Materials and Supplies - General	4,000,000.00	4,055,000.00	15,000,000.00	0.00
22020301	Office Materials and Consumables	2,000,000.00	4,055,000.00	5,000,000.00	0.00
22020305	Printing of Non-security Documents	2,000,000.00	0.00	10,000,000.00	0.00
220204	Maintenance Services - General	5,000,000.00	0.00	7,000,000.00	0.00
22020403	Maintenance of Office Building / Residential Quarters	5,000,000.00	0.00	7,000,000.00	0.00
220207	Consulting and Professional Services	3,000,000.00	1,630,000.00	2,000,000.00	0.00
22020701	Financial Consulting	3,000,000.00	1,630,000.00	2,000,000.00	0.00
220210	Miscellaneous Expenses - General	4,000,000.00	1,510,000.00	5,000,000.00	0.00
22021044	Committees and Commissions	4,000,000.00	1,510,000.00	5,000,000.00	0.00

023800200100	Research and Statistics				
Code	Description	2025 Original Budget	2025 Actual Expenditure January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	15,596,316.00	40,808,602.00	43,638,070.00	0.00
21	Personnel Cost	12,296,316.00	35,458,602.00	23,638,070.00	0.00
2101	SALARY	6,262,536.00	16,945,606.00	11,297,071.00	0.00
210101	Salaries and Wages	6,262,536.00	16,945,606.00	11,297,071.00	0.00
21010101	Salary	6,262,536.00	16,945,606.00	11,297,071.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,033,780.00	18,512,996.00	12,340,999.00	0.00
210201	ALLOWANCES	6,033,780.00	18,512,996.00	12,340,999.00	0.00
21020103	Transport Allowance	1,336,092.00	4,237,581.00	2,824,054.00	0.00
21020104	Rent Supplement	1,262,100.00	3,396,667.00	2,264,445.00	0.00
21020105	Meal Subsidy	587,256.00	1,792,972.00	1,195,315.00	0.00
21020106	Utility Allowance	405,720.00	2,050,021.00	1,366,681.00	0.00
21020109	Leave Transport Grant	662,292.00	1,694,507.00	1,129,672.00	0.00
21020137	Medical Allowance	1,780,320.00	5,341,248.00	3,560,832.00	0.00
22	Other Recurrent Costs	3,300,000.00	5,350,000.00	20,000,000.00	0.00
2202	OVERHEAD COST	3,300,000.00	5,350,000.00	20,000,000.00	0.00
220201	Transport & Travelling - General	300,000.00	0.00	1,000,000.00	0.00
22020101	Local Travel & Transport - Training	300,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	1,000,000.00	1,500,000.00	3,000,000.00	0.00
22020301	Office Materials and Consumables	1,000,000.00	1,500,000.00	3,000,000.00	0.00
220204	Maintenance Services - General	1,000,000.00	3,000,000.00	10,000,000.00	0.00
22020402	Maintenance of Office Furniture	1,000,000.00	3,000,000.00	5,000,000.00	0.00
22020411	Maintenance of Communication Equipments	0.00	0.00	5,000,000.00	0.00
220207	Consulting and Professional Services	1,000,000.00	850,000.00	1,000,000.00	0.00
22020701	Financial Consulting	1,000,000.00	850,000.00	1,000,000.00	0.00
220210	Miscellaneous Expenses - General	0.00	0.00	5,000,000.00	0.00
22021044	Committees and Commissions	0.00	0.00	5,000,000.00	0.00

051700100100	Education (Non-Teaching Staff)				
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Code	Description	2025 Original Budget	Balance January to September	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	642,839,540.00	182,616,543.22	454,504,212.00	0.00
21	Personnel Cost	250,839,540.00	0.00	172,504,212.00	0.00
2101	SALARY	90,994,216.00	0.00	73,690,188.00	0.00
210101	Salaries and Wages	90,994,216.00	0.00	73,690,188.00	0.00
21010101	Salary	90,994,216.00	0.00	73,690,188.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	159,845,324.00	0.00	98,814,024.00	0.00
210201	ALLOWANCES	159,845,324.00	0.00	98,814,024.00	0.00
21020103	Transport Allowance	24,660,000.00	0.00	13,811,177.00	0.00
21020104	Rent Supplement	41,676,584.00	0.00	14,738,136.00	0.00
21020105	Meal Subsidy	25,520,000.00	0.00	5,805,560.00	0.00
21020106	Utility Allowance	19,140,000.00	0.00	6,672,395.00	0.00
21020107	Entertainment	16,760,000.00	0.00	117,600.00	0.00
21020109	Leave Transport Grant	545,524.00	0.00	7,369,065.00	0.00
21020117	Domestic Staff Allowance	4,680,000.00	0.00	5,879,998.00	0.00
21020136	Responsibility Allowance	7,867,760.00	0.00	11,431,605.00	0.00
21020137	Medical Allowance	8,437,696.00	0.00	17,270,035.00	0.00
21020156	Professional Teaching Allowance	10,557,760.00	0.00	15,718,453.00	0.00
22	Other Recurrent Costs	100,000,000.00	57,871,320.00	50,000,000.00	0.00
2202	OVERHEAD COST	100,000,000.00	57,871,320.00	50,000,000.00	0.00
220201	Transport & Travelling - General	20,000,000.00	13,063,000.00	5,000,000.00	0.00
22020101	Local Travel & Transport - Training	20,000,000.00	13,063,000.00	5,000,000.00	0.00
220203	Materials and Supplies - General	80,000,000.00	44,808,320.00	45,000,000.00	0.00
22020310	Teaching Aids, Laboratory and Instructional Materials	80,000,000.00	44,808,320.00	45,000,000.00	0.00
23	Capital Expenditure	292,000,000.00	124,745,223.22	232,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	10,000,000.00	7,919,307.00	10,000,000.00	0.00
230101	Purchase of Fixed Assets - General	10,000,000.00	7,919,307.00	10,000,000.00	0.00
23010124	Purchase Of Teaching / Learning Aid Equipment	10,000,000.00	7,919,307.00	10,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	110,000,000.00	50,000,000.00	65,000,000.00	0.00
230201	Contruction/Provision of Fixed Assets - General	110,000,000.00	50,000,000.00	65,000,000.00	0.00
23020107	Construction/Provision Of Public Schools	110,000,000.00	50,000,000.00	65,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	172,000,000.00	66,825,916.22	157,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	172,000,000.00	66,825,916.22	157,000,000.00	0.00
23050101	Research & Development and Census/Surveys	152,000,000.00	61,825,916.22	147,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	20,000,000.00	5,000,000.00	10,000,000.00	0.00

051700200100 Education (Teaching Staff)

Code	Description	2025 Original Budget	Balance January to September	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	879,950,636.00	0.00	1,200,536,951.00	0.00
21	Personnel Cost	879,950,636.00	0.00	1,200,536,951.00	0.00
2101	SALARY	235,405,239.00	0.00	581,187,871.00	0.00
210101	Salaries and Wages	235,405,239.00	0.00	581,187,871.00	0.00
21010101	Salary	235,405,239.00	0.00	581,187,871.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	644,545,397.00	0.00	619,349,080.00	0.00
210201	ALLOWANCES	644,545,397.00	0.00	619,349,080.00	0.00
21020103	Transport Allowance	153,959,780.00	0.00	82,292,474.00	0.00
21020104	Rent Supplement	118,076,571.00	0.00	93,509,810.00	0.00
21020105	Meal Subsidy	41,975,415.00	0.00	39,508,476.00	0.00
21020106	Utility Allowance	34,946,088.00	0.00	39,581,725.00	0.00
21020107	Entertainment	0.00	0.00	67,200.00	0.00
21020109	Leave Transport Grant	54,111,771.00	0.00	46,284,542.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	3,359,999.00	0.00
21020136	Responsibility Allowance	137,744,110.00	0.00	89,881,170.00	0.00
21020137	Medical Allowance	23,731,662.00	0.00	101,839,793.00	0.00
21020156	Professional Teaching Allowance	80,000,000.00	0.00	123,023,891.00	0.00

051700300100 Adult Education

Code	Description	2025 Original Budget	Actuals January to September	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	0.00	0.00	20,000,000.00	0.00
22	Other Recurrent Costs	0.00	0.00	20,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	0.00	0.00	20,000,000.00	0.00
220401	Local Grants and Contributions	0.00	0.00	20,000,000.00	0.00
22040102	Grants to State Governments – LEAs Salary	0.00	0.00	20,000,000.00	0.00

052100100100 Primary Health Care Manager					
Code	Description	2025 Original Budget	Actuals January to September	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	340,568,029.04	20,719,500.00	484,200,000.00	0.00
23	Capital Expenditure	340,568,029.04	20,719,500.00	484,200,000.00	0.00
2301	FIXED ASSETS PURCHASED	10,000,000.00	11,469,500.00	20,000,000.00	0.00
230101	Purchase of Fixed Assets - General	10,000,000.00	11,469,500.00	20,000,000.00	0.00
23010122	Purchase Of Health / Medical Equipment	10,000,000.00	11,469,500.00	20,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	262,068,029.04	0.00	373,000,000.00	0.00
230201	Contruccion/Provision of Fixed Assets - General	262,068,029.04	0.00	373,000,000.00	0.00
23020106	Construction/Provision Of Hospitals/Health Centres	252,068,029.04	0.00	368,000,000.00	0.00
23020133	Construction/Provision Of Public Convenience	10,000,000.00	0.00	5,000,000.00	0.00
2303	REHABILITATION / REPAIRS	50,000,000.00	0.00	50,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	50,000,000.00	0.00	50,000,000.00	0.00
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	50,000,000.00	0.00	50,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	18,500,000.00	9,250,000.00	41,200,000.00	0.00
230501	Acquisition of Non-Tangible Asset	18,500,000.00	9,250,000.00	41,200,000.00	0.00
23050137	Capital Project Historical Liabilities	18,500,000.00	9,250,000.00	41,200,000.00	0.00

052100200100 Curative					
Code	Description	2025 Original Budget	Actuals January to September	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	117,938,725.00	100,782,476.47	348,799,230.00	0.00
21	Personnel Cost	79,938,725.00	86,712,476.47	280,799,230.00	0.00
2101	SALARY	16,508,268.00	62,739,880.00	260,343,684.00	0.00
210101	Salaries and Wages	16,508,268.00	62,739,880.00	260,343,684.00	0.00
21010101	Salary	16,508,268.00	62,739,880.00	260,343,684.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	63,430,457.00	23,972,596.47	20,455,546.00	0.00
210201	ALLOWANCES	63,430,457.00	23,972,596.47	20,455,546.00	0.00
21020107	Entertainment	0.00	14,355,226.47	17,558,142.00	0.00
21020112	Inducement Allowance	2,082,780.00	2,160,000.00	1,260,000.00	0.00
21020149	Consolidated Allowance	61,347,677.00	7,457,370.00	1,637,404.00	0.00
22	Other Recurrent Costs	38,000,000.00	14,070,000.00	68,000,000.00	0.00
2202	OVERHEAD COST	38,000,000.00	14,070,000.00	68,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	70,000.00	2,000,000.00	0.00
22020101	Local Travel & Transport - Training	500,000.00	70,000.00	2,000,000.00	0.00
220203	Materials and Supplies - General	30,000,000.00	5,500,000.00	43,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	3,000,000.00	0.00
22020307	Drugs, Vaccines & Medical Supplies	30,000,000.00	5,500,000.00	40,000,000.00	0.00
220204	Maintenance Services - General	2,000,000.00	5,500,000.00	12,000,000.00	0.00
22020420	Maintenance of Medical Equipments	2,000,000.00	5,500,000.00	2,000,000.00	0.00
22020421	Maintenance of Health Institution Buildings	0.00	0.00	10,000,000.00	0.00
220210	Miscellaneous Expenses - General	5,500,000.00	3,000,000.00	11,000,000.00	0.00
22021049	Special Health Programmes & Initiatives	500,000.00	0.00	1,000,000.00	0.00
22021060	Nutrition Activities	5,000,000.00	3,000,000.00	10,000,000.00	0.00

053500100100 Preventive (Water, Sanitation and Hygiene)					
Code	Description	2025 Original Budget	Actuals January to September	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	70,295,874.00	114,942,570.47	141,730,690.00	0.00
21	Personnel Cost	22,795,874.00	82,076,370.47	54,730,690.00	0.00
2101	SALARY	16,508,268.00	62,739,880.00	41,826,187.00	0.00
210101	Salaries and Wages	16,508,268.00	62,739,880.00	41,826,187.00	0.00

21010101	Salary	16,508,268.00	62,739,880.00	41,826,187.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,287,606.00	19,336,490.47	12,904,503.00	0.00
210201	ALLOWANCES	6,287,606.00	19,336,490.47	12,904,503.00	0.00
21020107	Entertainment	0.00	14,335,226.47	9,570,151.00	0.00
21020109	Leave Transport Grant	2,082,780.00	2,160,000.00	1,440,176.00	0.00
21020113	Hazard / Hardship Allowance	4,204,826.00	2,841,264.00	1,894,176.00	0.00
22	Other Recurrent Costs	47,500,000.00	32,866,200.00	87,000,000.00	0.00
2202	OVERHEAD COST	33,500,000.00	28,966,200.00	62,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	540,000.00	2,000,000.00	0.00
22020101	Local Travel & Transport - Training	500,000.00	540,000.00	2,000,000.00	0.00
220203	Materials and Supplies - General	15,000,000.00	12,491,200.00	20,000,000.00	0.00
22020301	Office Materials and Consumables	15,000,000.00	12,491,200.00	20,000,000.00	0.00
220204	Maintenance Services - General	15,000,000.00	15,135,000.00	20,000,000.00	0.00
22020420	Maintenance of Medical Equipments	15,000,000.00	15,135,000.00	20,000,000.00	0.00
220206	Other Services - General	3,000,000.00	800,000.00	20,000,000.00	0.00
22020616	Casual Workers Services	3,000,000.00	800,000.00	20,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	14,000,000.00	3,900,000.00	25,000,000.00	0.00
220401	Local Grants and Contributions	14,000,000.00	3,900,000.00	25,000,000.00	0.00
22040111	Grants to Communities and NGOs	14,000,000.00	3,900,000.00	25,000,000.00	0.00

053500300100 Rural Water Supply					
Code	Description	2025 Original Budget	2025 Actuals to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	505,631,065.00	251,137,717.73	602,053,677.00	0.00
21	Personnel Cost	3,031,065.00	12,161,501.00	8,053,677.00	0.00
2101	SALARY	1,675,584.00	8,535,508.00	5,690,340.00	0.00
210101	Salaries and Wages	1,675,584.00	8,535,508.00	5,690,340.00	0.00
21010101	Salary	1,675,584.00	8,535,508.00	5,690,340.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,355,481.00	3,625,993.00	2,363,337.00	0.00
210201	ALLOWANCES	1,355,481.00	3,625,993.00	2,363,337.00	0.00
21020103	Transport Allowance	282,648.00	556,965.00	317,316.00	0.00
21020104	Rent Supplement	335,118.00	777,908.00	518,606.00	0.00
21020105	Meal Subsidy	124,932.00	360,180.00	240,120.00	0.00
21020106	Utility Allowance	89,160.00	412,661.00	275,108.00	0.00
21020107	Entertainment	167,559.00	448,950.00	299,300.00	0.00
21020137	Medical Allowance	356,064.00	1,069,329.00	712,887.00	0.00
22	Other Recurrent Costs	136,100,000.00	31,001,390.00	75,000,000.00	0.00
2202	OVERHEAD COST	136,100,000.00	31,001,390.00	75,000,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	0.00	2,000,000.00	0.00
22020101	Local Travel & Transport - Training	1,000,000.00	0.00	2,000,000.00	0.00
220203	Materials and Supplies - General	0.00	0.00	3,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	3,000,000.00	0.00
220204	Maintenance Services - General	135,100,000.00	31,001,390.00	70,000,000.00	0.00
22020421	Maintenance of Health Institution Buildings	135,100,000.00	31,001,390.00	70,000,000.00	0.00
23	Capital Expenditure	366,500,000.00	207,974,826.73	519,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	53,000,000.00	45,030,166.73	100,000,000.00	0.00
230101	Purchase of Fixed Assets - General	53,000,000.00	45,030,166.73	100,000,000.00	0.00
23010155	Purchase of Water Supply Equipment	53,000,000.00	45,030,166.73	100,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	219,500,000.00	89,585,690.00	300,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	219,500,000.00	89,585,690.00	300,000,000.00	0.00
23020105	Construction/Provision Of Water Facilities	219,500,000.00	89,585,690.00	300,000,000.00	0.00
2303	REHABILITATION / REPAIRS	94,000,000.00	73,358,970.00	119,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	94,000,000.00	73,358,970.00	119,000,000.00	0.00
23030104	Rehabilitation/Repairs - Water Facilities	94,000,000.00	73,358,970.00	119,000,000.00	0.00

055100100100 Community Development Section					
Code	Description	2025 Original Budget	2025 Actuals to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	27,281,648.00	65,558,286.00	385,202,134.00	0.00

21	Personnel Cost	4,381,648.00	12,138,286.00	8,042,134.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,381,648.00	12,138,286.00	8,042,134.00	0.00
210201	ALLOWANCES	4,381,648.00	12,138,286.00	8,042,134.00	0.00
21020103	Transport Allowance	2,279,100.00	5,901,074.00	3,884,050.00	0.00
21020104	Rent Supplement	469,872.00	1,277,504.00	851,670.00	0.00
21020105	Meal Subsidy	353,765.00	1,187,716.00	791,811.00	0.00
21020106	Utility Allowance	208,588.00	703,000.00	468,607.00	0.00
21020107	Entertainment	144,880.00	616,953.00	411,302.00	0.00
21020109	Leave Transport Grant	213,315.00	582,603.00	388,402.00	0.00
21020137	Medical Allowance	712,128.00	1,869,436.00	1,246,292.00	0.00
22	Other Recurrent Costs	22,900,000.00	53,420,000.00	377,160,000.00	0.00
2202	OVERHEAD COST	22,900,000.00	53,420,000.00	290,160,000.00	0.00
220201	Transport & Travelling - General	400,000.00	750,000.00	5,000,000.00	0.00
22020101	Local Travel & Transport - Training	400,000.00	750,000.00	5,000,000.00	0.00
220203	Materials and Supplies - General	2,000,000.00	6,430,000.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	2,000,000.00	6,430,000.00	5,000,000.00	0.00
220204	Maintenance Services - General	500,000.00	14,755,000.00	20,000,000.00	0.00
22020417	Maintenance of Other Infrastructure	500,000.00	14,755,000.00	20,000,000.00	0.00
220210	Miscellaneous Expenses - General	20,000,000.00	31,485,000.00	260,160,000.00	0.00
22021047	Community Engagement, Sensitization & Mobilization Activit	20,000,000.00	31,485,000.00	260,160,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	0.00	0.00	87,000,000.00	0.00
220401	Local Grants and Contributions	0.00	0.00	87,000,000.00	0.00
22040111	Grants to Communities and NGOs	0.00	0.00	87,000,000.00	0.00

055100200100 Information, Youth, Sport & Culture					
Code	Description	2025 Original Budget	2025 Actuals to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	13,915,370.00	12,595,465.00	28,666,231.00	0.00
21	Personnel Cost	835,370.00	2,365,465.00	1,586,231.00	0.00
2101	SALARY	567,337.00	1,501,131.00	1,001,005.00	0.00
210101	Salaries and Wages	567,337.00	1,501,131.00	1,001,005.00	0.00
21010101	Salary	567,337.00	1,501,131.00	1,001,005.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	268,033.00	864,334.00	585,226.00	0.00
210201	ALLOWANCES	268,033.00	864,334.00	585,226.00	0.00
21020103	Transport Allowance	77,916.00	218,233.00	145,489.00	0.00
21020104	Rent Supplement	77,740.00	300,300.00	200,201.00	0.00
21020105	Meal Subsidy	30,564.00	90,946.00	69,631.00	0.00
21020106	Utility Allowance	25,080.00	104,705.00	69,804.00	0.00
21020117	Domestic Staff Allowance	56,733.00	150,150.00	100,101.00	0.00
22	Other Recurrent Costs	4,080,000.00	3,280,000.00	18,080,000.00	0.00
2202	OVERHEAD COST	4,080,000.00	3,280,000.00	18,080,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	430,000.00	2,000,000.00	0.00
22020101	Local Travel & Transport - Training	1,000,000.00	430,000.00	2,000,000.00	0.00
220203	Materials and Supplies - General	2,000,000.00	2,520,000.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	2,000,000.00	2,520,000.00	5,000,000.00	0.00
220204	Maintenance Services - General	0.00	0.00	1,000,000.00	0.00
22020417	Maintenance of Other Infrastructure	0.00	0.00	1,000,000.00	0.00
220210	Miscellaneous Expenses - General	1,080,000.00	330,000.00	10,080,000.00	0.00
22021003	Publicity and Advertisements	1,080,000.00	330,000.00	10,080,000.00	0.00
23	Capital Expenditure	9,000,000.00	6,950,000.00	9,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	9,000,000.00	6,950,000.00	9,000,000.00	0.00
230101	Purchase of Fixed Assets - General	9,000,000.00	6,950,000.00	9,000,000.00	0.00
23010126	Purchase Of Sporting / Gaming Equipment	8,000,000.00	6,950,000.00	8,000,000.00	0.00
23010140	Purchase of Information / Communication Equipment	1,000,000.00	0.00	1,000,000.00	0.00

055100300100 Social Welfare Section					
Code	Description	2025 Original Budget	2025 Actuals to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	134,327,299.00	100,552,645.00	289,641,642.00	0.00

21	Personnel Cost	4,201,299.00	13,041,854.00	31,515,642.00	0.00
2101	SALARY	1,680,052.00	6,425,322.00	3,101,952.00	0.00
210101	Salaries and Wages	1,680,052.00	6,425,322.00	3,101,952.00	0.00
21010101	Salary	1,680,052.00	6,425,322.00	3,101,952.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,521,247.00	6,616,532.00	4,413,690.00	0.00
210201	ALLOWANCES	2,521,247.00	6,616,532.00	4,413,690.00	0.00
21020103	Transport Allowance	449,093.00	1,480,029.00	986,686.00	0.00
21020104	Rent Supplement	422,068.00	1,283,048.00	856,699.00	0.00
21020105	Meal Subsidy	192,588.00	623,923.00	417,282.00	0.00
21020106	Utility Allowance	133,080.00	717,572.00	478,382.00	0.00
21020107	Entertainment	893,981.00	642,524.00	428,350.00	0.00
21020109	Leave Transport Grant	430,437.00	1,869,436.00	1,246,291.00	0.00
2103	SOCIAL BENEFITS	0.00	0.00	24,000,000.00	0.00
210301	Social Benefits	0.00	0.00	24,000,000.00	0.00
21030102	Pension	0.00	0.00	24,000,000.00	0.00
22	Other Recurrent Costs	50,126,000.00	36,223,111.00	178,126,000.00	0.00
2202	OVERHEAD COST	45,126,000.00	23,853,111.00	176,126,000.00	0.00
220201	Transport & Travelling - General	2,000,000.00	2,446,000.00	3,000,000.00	0.00
22020101	Local Travel & Transport - Training	2,000,000.00	2,446,000.00	3,000,000.00	0.00
220203	Materials and Supplies - General	13,000,000.00	8,054,000.00	20,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	5,695,000.00	5,000,000.00	0.00
22020318	Disaster Relief Materials	8,000,000.00	2,359,000.00	15,000,000.00	0.00
220204	Maintenance Services - General	2,000,000.00	3,826,000.00	10,000,000.00	0.00
22020417	Maintenance of Other Infrastructure	2,000,000.00	3,826,000.00	10,000,000.00	0.00
220206	Other Services - General	23,126,000.00	4,527,111.00	43,126,000.00	0.00
22020616	Casual Workers Services	23,126,000.00	4,527,111.00	43,126,000.00	0.00
220210	Miscellaneous Expenses - General	5,000,000.00	5,000,000.00	100,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	5,000,000.00	5,000,000.00	100,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	5,000,000.00	12,370,000.00	2,000,000.00	0.00
220401	Local Grants and Contributions	5,000,000.00	12,370,000.00	2,000,000.00	0.00
22040115	Assistance and Donations to Individual	5,000,000.00	12,370,000.00	2,000,000.00	0.00
23	Capital Expenditure	80,000,000.00	51,287,680.00	80,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	20,000,000.00	2,500,000.00	20,000,000.00	0.00
230101	Purchase of Fixed Assets - General	20,000,000.00	2,500,000.00	20,000,000.00	0.00
23010127	Purchase Of Agricultural Equipment and Improved Inputs	20,000,000.00	2,500,000.00	20,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	60,000,000.00	48,787,680.00	60,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	60,000,000.00	48,787,680.00	60,000,000.00	0.00
23050101	Research & Development and Census/Surveys	60,000,000.00	48,787,680.00	60,000,000.00	0.00

055100400100	Trade Section and Cooperatives				
Code	Description	2025 Original Budget	2025 Actual to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	39,310,824.00	7,082,792.00	45,103,198.00	0.00
21	Personnel Cost	510,824.00	1,654,792.00	1,103,198.00	0.00
2101	SALARY	291,264.00	761,614.00	507,743.00	0.00
210101	Salaries and Wages	291,264.00	761,614.00	507,743.00	0.00
21010101	Salary	291,264.00	761,614.00	507,743.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	219,560.00	893,178.00	595,455.00	0.00
210201	ALLOWANCES	219,560.00	893,178.00	595,455.00	0.00
21020103	Transport Allowance	59,352.00	207,717.00	138,479.00	0.00
21020104	Rent Supplement	30,648.00	152,322.00	101,549.00	0.00
21020105	Meal Subsidy	24,224.00	88,280.00	58,853.00	0.00
21020106	Utility Allowance	16,320.00	101,636.00	67,758.00	0.00
21020109	Leave Transport Grant	0.00	76,161.00	50,774.00	0.00
21020137	Medical Allowance	89,016.00	267,062.00	178,042.00	0.00
22	Other Recurrent Costs	3,800,000.00	5,428,000.00	9,000,000.00	0.00
2202	OVERHEAD COST	3,300,000.00	500,000.00	4,000,000.00	0.00
220201	Transport & Travelling - General	300,000.00	0.00	1,000,000.00	0.00

22020101	Local Travel & Transport - Training	300,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	1,000,000.00	0.00	1,000,000.00	0.00
22020301	Office Materials and Consumables	1,000,000.00	0.00	1,000,000.00	0.00
220204	Maintenance Services - General	2,000,000.00	500,000.00	2,000,000.00	0.00
22020417	Maintenance of Other Infrastructure	2,000,000.00	500,000.00	2,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	500,000.00	4,928,000.00	5,000,000.00	0.00
220401	Local Grants and Contributions	500,000.00	4,928,000.00	5,000,000.00	0.00
22040108	Grants to Other Local Governments – Recurrent	500,000.00	4,928,000.00	5,000,000.00	0.00
23	Capital Expenditure	35,000,000.00	0.00	35,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	10,000,000.00	0.00	10,000,000.00	0.00
230101	Purchase of Fixed Assets - General	10,000,000.00	0.00	10,000,000.00	0.00
23010128	Purchase Of Security Equipment	10,000,000.00	0.00	10,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	25,000,000.00	0.00	25,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	25,000,000.00	0.00	25,000,000.00	0.00
23020124	Construction Of Markets/Parks	25,000,000.00	0.00	25,000,000.00	0.00

055100500100 Traditional/Religious Affairs					
Code	Description	2025 Original Budget	YTD to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	130,000,000.00	88,847,114.00	250,000,000.00	0.00
22	Other Recurrent Costs	130,000,000.00	88,847,114.00	250,000,000.00	0.00
2202	OVERHEAD COST	130,000,000.00	88,847,114.00	250,000,000.00	0.00
220210	Miscellaneous Expenses - General	130,000,000.00	88,847,114.00	250,000,000.00	0.00
22021048	Religious Pilgrimage Operations	130,000,000.00	88,847,114.00	250,000,000.00	0.00