

State	JIGAWA
Local Government	BABURA
Year	2026

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

Revenue by Economic	2026 Budget
Opening Balance	7,239,602.00
Statutory Allocation	2,780,173,929.00
VAT	3,851,363,271.00
Other FAAC	3,880,000,000.00
LG IGR	220,667,248.00
Share of State IGR	-
Other (Capital Receipts)	-
Total Revenue	10,739,444,050.00

Expenditure by Economic	2026 Budget
Personnel	3,005,635,762.00
Grants / Contributions to State	-
Other Recurrent	3,246,983,880.00
Capital	4,486,824,408.00
Total Expenditure	10,739,444,050.00

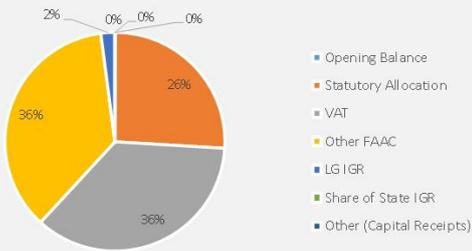
Expenditure by Sector	2026 Budget
Education	1,725,899,352.00
Health	683,234,492.00
Other Social	2,901,006,232.00
Agriculture	481,565,049.00
Other Economic	3,067,792,025.00
Administration	1,879,946,900.00
Law and Justice	-
Total Expenditure	10,739,444,050.00

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Contribution to State and Local Government Joint Projects & Programmes.	450,000,000.00
Conversion of Motorize Water Pump Stations to Solar System	284,000,000.00
Construction of 5 block of 2 bedroom proto type houses at LG headquarters	150,000,000.00
Purchase of Hand Pump Materials	130,000,000.00
Purchase of Motorized and Solar Submerseable Pumps Elamarce	120,000,000.00
Purchase of 2No Toyota Hilux (2016 Model)	106,393,395.00
Purchase of office Tables and Seats for LG Secretariat. Babura	100,000,000.00
Conversion of Hand Pumps to Solar Scheme at Aduware, Yanmaulu, Unguwar Makeri, U	100,000,000.00
Contribution to Community Development Project	100,000,000.00
Contribution for Local Government Council Unified Project and Programme	100,000,000.00
<i>Other Capital Projects</i>	2,846,431,013.00
Total	4,486,824,408.00

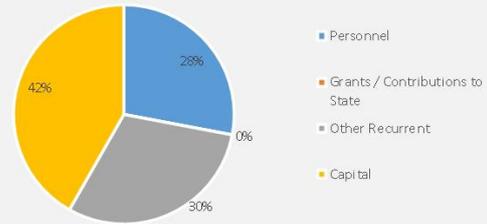
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
Babura Ward	516,000,000.00	516,000,000.00
Batali	70,000,000.00	70,000,000.00
Dorawa	60,000,000.00	60,000,000.00
Garu	105,000,000.00	105,000,000.00
Gasakoli	15,000,000.00	15,000,000.00
Insharuwa	20,000,000.00	20,000,000.00
Jigawa	38,000,000.00	38,000,000.00
Kanya	80,000,000.00	80,000,000.00
Kuzunzumi	50,000,000.00	50,000,000.00
Kyambo	55,000,000.00	55,000,000.00
Takwasa	30,000,000.00	30,000,000.00
LG Wide (BABURA)	9,700,444,050.00	3,447,824,408.00
Total	10,739,444,050.00	4,486,824,408.00

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

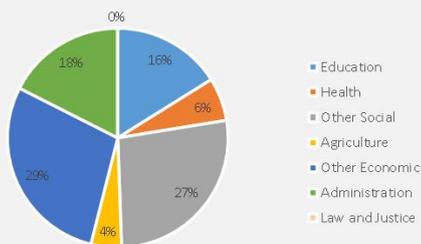
Where is the Money coming from?



What is the Money being spent On?



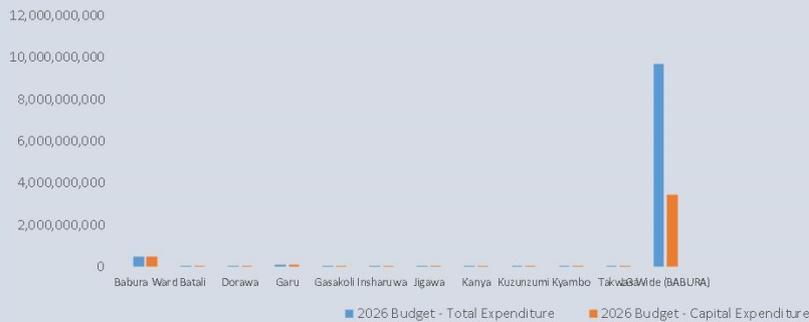
Who is Spending the Money?



Inflows and Outflows



Where is the Money being Spent?



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



317102 - BABURA Local Government, Jigawa State - 2026 Budget: Summary

Item	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
Opening Balance			7,239,602.00	
Recurrent Revenue	5,184,970,386.00	4,388,829,101.00	10,732,204,448.00	1,185,500,000.00
11 - LOCAL GOVT. SHARE OF FAAC	5,134,340,386.00	4,033,511,101.00	10,511,537,200.00	1,185,500,000.00
12 - Independent Revenue	50,630,000.00	355,318,000.00	220,667,248.00	-
Recurrent Expenditure	4,541,071,658.49	3,623,600,196.02	6,252,619,642.00	-
21 - Personnel Cost	2,956,001,981.49	2,323,674,535.06	3,005,635,762.00	-
22 - Other Recurrent Costs	1,585,069,677.00	1,299,925,660.96	3,246,983,880.00	-
Transfer to Capital Account	643,898,727.51	765,228,904.98	4,486,824,408.00	1,185,500,000.00
Capital Receipts	-	-	-	-
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-
23 - Capital Expenditure	3,082,790,923.00	1,313,948,699.00	4,486,824,408.00	1,185,500,000.00
Total Revenue (including OB)	5,184,970,386.00	4,388,829,101.00	10,739,444,050.00	1,185,500,000.00
Total Expenditure	7,623,862,581.49	4,937,548,895.02	10,739,444,050.00	1,185,500,000.00
Closing Balance	- 2,438,892,195.49	- 548,719,794.02	-	-

317102 - BABURA 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	3,005,635,762.00	3,246,983,880.00	6,252,619,642.00	4,486,824,408.00	10,739,444,050.00
010000000000	Administrative	174,053,505.00	424,500,000.00	598,553,505.00	1,281,393,395.00	1,879,946,900.00
011100000000	OFFICE OF THE LG CHAIRMAN	68,568,512.00	169,500,000.00	238,068,512.00	-	238,068,512.00
011100100100	Chairman	54,451,402.00	164,000,000.00	218,451,402.00	-	218,451,402.00
011100200100	Vice-Chairman	9,033,088.00	-	9,033,088.00	-	9,033,088.00
011108000100	Internal Audit Office	5,084,022.00	5,500,000.00	10,584,022.00	-	10,584,022.00
011200000000	LOCAL GOVT LEGISLATIVES COUNCIL	32,040,762.00	80,000,000.00	112,040,762.00	-	112,040,762.00
011200100100	Legislative Council	32,040,762.00	80,000,000.00	112,040,762.00	-	112,040,762.00
012500000000	ADMIN AND GENERAL SERVICES	73,444,231.00	175,000,000.00	248,444,231.00	1,281,393,395.00	1,529,837,626.00
012500100100	Office of the Director Admin and General Services	73,444,231.00	175,000,000.00	248,444,231.00	1,281,393,395.00	1,529,837,626.00
020000000000	Economic	632,257,074.00	1,397,600,000.00	2,029,857,074.00	1,519,500,000.00	3,549,357,074.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	171,565,049.00	44,500,000.00	216,065,049.00	265,500,000.00	481,565,049.00
021500100100	Agriculture Section	32,688,214.00	21,000,000.00	53,688,214.00	200,500,000.00	254,188,214.00
021500200100	Forestry Section	40,760,386.00	12,500,000.00	53,260,386.00	65,000,000.00	118,260,386.00
021500300100	Livestock Section (Veterinary)	98,116,449.00	11,000,000.00	109,116,449.00	-	109,116,449.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	155,401,897.00	916,500,000.00	1,071,901,897.00	-	1,071,901,897.00
022001000100	Account section	125,152,085.00	900,000,000.00	1,025,152,085.00	-	1,025,152,085.00
022002000100	Revenue Section	30,249,812.00	16,500,000.00	46,749,812.00	-	46,749,812.00
023400000000	DEPARTMENT OF WORKS & HOUSING	82,718,713.00	415,600,000.00	498,318,713.00	1,254,000,000.00	1,752,318,713.00
023400100100	Road & Communication Section	15,065,736.00	15,500,000.00	30,565,736.00	-	30,565,736.00
023400200100	Mechanical Section	25,241,283.00	58,000,000.00	83,241,283.00	-	83,241,283.00
023400300100	Electrical Section	16,068,075.00	308,500,000.00	324,568,075.00	361,000,000.00	685,568,075.00
023400400100	Land & Survey Section	14,063,008.00	3,300,000.00	17,363,008.00	90,000,000.00	107,363,008.00
023400500100	Building Section	12,280,611.00	30,300,000.00	42,580,611.00	803,000,000.00	845,580,611.00
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	222,571,415.00	21,000,000.00	243,571,415.00	-	243,571,415.00
023800100100	Planning	222,571,415.00	21,000,000.00	243,571,415.00	-	243,571,415.00
050000000000	Social	2,199,325,183.00	1,424,883,880.00	3,624,209,063.00	1,685,931,013.00	5,310,140,076.00
051700000000	LOCAL EDUCATION AUTHORITY	1,374,010,459.00	37,157,880.00	1,411,168,339.00	314,731,013.00	1,725,899,352.00
051700100100	Education (Non-Teaching Staff)	133,153,803.00	30,000,000.00	163,153,803.00	314,731,013.00	477,884,816.00
051700200100	Education (Teaching Staff)	1,240,856,656.00	-	1,240,856,656.00	-	1,240,856,656.00
051700300100	Adult Education	-	7,157,880.00	7,157,880.00	-	7,157,880.00
052100000000	PRIMARY HEALTH CARE	509,034,492.00	45,000,000.00	554,034,492.00	129,200,000.00	683,234,492.00
052100100100	Primary Health Care Manager	-	-	-	129,200,000.00	129,200,000.00
052100200100	Curative	509,034,492.00	45,000,000.00	554,034,492.00	-	554,034,492.00
053500000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	191,069,964.00	197,000,000.00	388,069,964.00	1,014,000,000.00	1,402,069,964.00
053500100100	Preventive (Water, Sanitation and Hygiene)	191,069,964.00	41,000,000.00	232,069,964.00	-	232,069,964.00
053500300100	Rural Water Supply	-	156,000,000.00	156,000,000.00	1,014,000,000.00	1,170,000,000.00
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	125,210,268.00	1,145,726,000.00	1,270,936,268.00	228,000,000.00	1,498,936,268.00
055100100100	Community Development Section	39,659,148.00	474,520,000.00	514,179,148.00	-	514,179,148.00
055100200100	Information, Youth, Sport & Culture	9,730,920.00	13,080,000.00	22,810,920.00	-	22,810,920.00
055100300100	Social Welfare Section	59,318,244.00	302,126,000.00	361,444,244.00	138,000,000.00	499,444,244.00
055100400100	Trade Section and Cooperatives	16,501,956.00	6,000,000.00	22,501,956.00	90,000,000.00	112,501,956.00
055100500100	Traditional/Religious Affairs	-	350,000,000.00	350,000,000.00	-	350,000,000.00

317102 - BABURA Local Government, Jigawa State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Revenue	5,184,970,386.00	4,388,829,101.00	10,732,204,448.00	1,185,500,000.00
010000000000	Administrative	4,000,000.00	4,500,000.00	10,000,000.00	-
012500000000	ADMIN AND GENERAL SERVICES	4,000,000.00	4,500,000.00	10,000,000.00	-
012500100100	Office of the Director Admin and General Services	4,000,000.00	4,500,000.00	10,000,000.00	-
020000000000	Economic	5,179,370,386.00	4,383,704,101.00	10,720,404,448.00	1,185,500,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	4,300,000.00	3,800,000.00	5,500,000.00	-
021500100100	Agriculture Section	4,000,000.00	3,500,000.00	5,000,000.00	-
021500200100	Forestry Section	300,000.00	300,000.00	500,000.00	-
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	5,172,720,386.00	4,378,734,101.00	10,711,904,448.00	1,185,500,000.00
022002000100	Revenue Section	5,172,720,386.00	4,378,734,101.00	10,711,904,448.00	1,185,500,000.00
023400000000	DEPARTMENT OF WORKS & HOUSING	2,350,000.00	1,170,000.00	3,000,000.00	-
023400400100	Land & Survey Section	2,350,000.00	1,170,000.00	3,000,000.00	-
050000000000	Social	1,600,000.00	625,000.00	1,800,000.00	-
052100000000	PRIMARY HEALTH CARE	200,000.00	75,000.00	200,000.00	-
052100200100	Curative	200,000.00	75,000.00	200,000.00	-
053500000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	1,400,000.00	550,000.00	1,600,000.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	1,400,000.00	550,000.00	1,600,000.00	-

317102 - BABURA Local Government, Jigawa State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
1	Revenue	5,184,970,386.00	4,388,829,101.00	10,732,204,448.00	1,185,500,000.00
11	LOCAL GOVT. SHARE OF FAAC	5,134,340,386.00	4,033,511,101.00	10,511,537,200.00	1,185,500,000.00
1101	LOCAL GOVT. SHARE OF FAAC	5,134,340,386.00	4,033,511,101.00	10,511,537,200.00	1,185,500,000.00
110101	LOCAL GOVT. SHARE OF STATUTORY REVENUES	1,418,340,386.00	1,548,964,609.00	2,780,173,929.00	1,185,500,000.00
11010101	Statutory Allocation	1,418,340,386.00	1,548,964,609.00	2,780,173,929.00	1,185,500,000.00
110102	LOCAL GOVT. SHARE OF VAT	2,966,000,000.00	2,086,692,471.00	3,851,363,271.00	-
11010201	Share of VAT	2,966,000,000.00	2,086,692,471.00	3,851,363,271.00	-
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	750,000,000.00	397,854,021.00	3,880,000,000.00	-
11010302	Excess Non-Oil	-	-	160,000,000.00	-
11010303	Exchange Gain	-	-	535,000,000.00	-
11010305	Electronic Money Transfer Levy (EMTL)	-	-	418,000,000.00	-
11010306	FOREX Equalization Mineral	-	-	2,080,000,000.00	-
11010308	Solid Mineral	-	-	118,000,000.00	-
11010312	Stabilization Funds	750,000,000.00	397,854,021.00	569,000,000.00	-
12	Independent Revenue	50,630,000.00	355,318,000.00	220,667,248.00	-
1202	NON-TAX REVENUE	50,630,000.00	355,318,000.00	220,667,248.00	-
120201	Licenses - General	10,960,000.00	9,050,000.00	16,050,000.00	-
12020105	Radio / Television Station Licenses	100,000.00	-	100,000.00	-
12020111	Bake House Licenses	300,000.00	150,000.00	300,000.00	-
12020116	Cattle Dealer Licenses	3,000,000.00	3,350,000.00	6,000,000.00	-
12020120	Hawker's Permits	200,000.00	100,000.00	250,000.00	-
12020122	Produce Buying Licenses	1,000,000.00	700,000.00	1,500,000.00	-
12020126	Tractor Hiring Services	4,000,000.00	3,500,000.00	5,000,000.00	-
12020130	Cinematograph Licenses	100,000.00	45,000.00	100,000.00	-
12020135	Private School Licenses	120,000.00	85,000.00	-	-
12020136	Health Facilities Licenses	200,000.00	75,000.00	200,000.00	-
12020137	Trade Permit Licenses	300,000.00	150,000.00	300,000.00	-
12020147	Licence of Hotels and Restaurants	200,000.00	65,000.00	200,000.00	-
12020148	Food and Water Processing Licence	300,000.00	130,000.00	500,000.00	-
12020159	Public Conveniences Permit	250,000.00	50,000.00	300,000.00	-
12020162	Welding Machine License	500,000.00	225,000.00	200,000.00	-
12020163	Auto Spare Parts	100,000.00	40,000.00	200,000.00	-
12020164	Building Materials / Block Making Licence Fees	100,000.00	35,000.00	200,000.00	-
12020165	Sewing / Tailoring Servces	150,000.00	200,000.00	500,000.00	-
12020166	Barbing Salon / Boutque Services Fees	40,000.00	150,000.00	200,000.00	-
120204	Fees - General	25,470,000.00	337,245,000.00	43,900,000.00	-
12020417	Contractor Registration Fees	400,000.00	150,000.00	1,000,000.00	-
12020427	Tender Fees	12,000,000.00	8,400,000.00	20,000,000.00	-
12020438	Survey / Planning / Building Fees	350,000.00	120,000.00	500,000.00	-
12020447	Land Use Fees	2,000,000.00	1,050,000.00	2,500,000.00	-
12020448	Gate Fees	4,000,000.00	321,500,000.00	6,000,000.00	-
12020449	Business/Trade Operating Fees	60,000.00	15,000.00	100,000.00	-
12020451	Timber & Forest Fees	300,000.00	300,000.00	500,000.00	-
12020460	Building Plan Approval Fees	150,000.00	100,000.00	300,000.00	-
12020461	Title Transfer Fees	100,000.00	55,000.00	200,000.00	-
12020466	Indigenship Registration Fees	4,000,000.00	4,500,000.00	10,000,000.00	-
12020478	Workshop Fees	40,000.00	15,000.00	100,000.00	-
12020483	Certificate of Occupancy	300,000.00	150,000.00	300,000.00	-

317102 - BABURA Local Government, Jigawa State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
12020493	Auto Mechanic Registration Fees	70,000.00	40,000.00	100,000.00	-
12020494	Annual Communication Equipment Installation/ Optic Fibre Laying Fees	600,000.00	450,000.00	1,000,000.00	-
12020499	Slaughter Stock Fees	1,100,000.00	400,000.00	1,300,000.00	-
120206	Sales - General	6,000,000.00	2,600,000.00	6,000,000.00	-
12020604	Sales of Stores / Scraps / Unserviceable Items	6,000,000.00	2,600,000.00	6,000,000.00	-
120207	Earnings - General	3,000,000.00	1,850,000.00	5,000,000.00	-
12020711	Earnings from Commercial Activities	1,000,000.00	350,000.00	1,000,000.00	-
12020729	Earning from Parks and Gardens	2,000,000.00	1,500,000.00	4,000,000.00	-
120208	Rent on Government Buildings - General	3,000,000.00	2,500,000.00	4,000,000.00	-
12020803	Rent on Government Buildings	3,000,000.00	2,500,000.00	4,000,000.00	-
120209	Rent on Land & Others - General	-	-	1,000,000.00	-
12020901	Rent on Government Land	-	-	1,000,000.00	-
120210	REPAYMENTS - GENERAL	-	540,000.00	1,000,000.00	-
12021003	Repayment of Bicycle Advances (Principal)	-	40,000.00	-	-
12021012	Refund of Overpayment	-	500,000.00	1,000,000.00	-
120213	Reimbursement - General	2,200,000.00	1,533,000.00	143,717,248.00	-
12021301	Receipt of Local Government of State IGR Tax Revenues	2,000,000.00	1,533,000.00	143,517,248.00	-
12021317	Reimbursement of Cost of Collections of PAYE	200,000.00	-	200,000.00	-

317102 - BABURA 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>10,732,204,448.00</u>
01	FEDERATION ACCOUNT	10,511,537,200.00
011	FAAC DIRECT ALLOCATION	10,511,537,200.00
01101	FAAC DIRECT ALLOCATION	10,511,537,200.00
02	CONSOLIDATED REVENUE FUND	220,667,248.00
021	MAIN ENVELOP	220,667,248.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	220,667,248.00

317102 - BABURA Local Government, Jigawa State - 2026 Budget: Capital Receipts

Receipt Description	Economic Code and Description	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
Total Capital Receipts		-	-	-	-

317102 - BABURA Local Government, Jigawa State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Expenditure	7,623,862,581.49	4,937,548,895.02	10,739,444,050.00	1,185,500,000.00
01000000000	Administrative	1,481,592,688.00	1,029,955,891.41	1,879,946,900.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	111,017,763.00	68,586,924.00	238,068,512.00	-
011100100100	Chairman	91,784,080.00	59,431,136.00	218,451,402.00	-
011100200100	Vice-Chairman	9,455,421.00	6,303,614.00	9,033,088.00	-
011108000100	Internal Audit Office	9,778,262.00	2,852,174.00	10,584,022.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	80,040,762.00	43,887,174.00	112,040,762.00	-
011200100100	Legislative Council	80,040,762.00	43,887,174.00	112,040,762.00	-
01250000000	ADMIN AND GENERAL SERVICES	1,290,534,163.00	917,481,793.41	1,529,837,626.00	-
012500100100	Office of the Director Admin and General Services	1,290,534,163.00	917,481,793.41	1,529,837,626.00	-
02000000000	Economic	2,593,770,965.00	1,421,954,445.24	3,549,357,074.00	441,500,000.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	534,577,294.00	259,112,485.00	481,565,049.00	160,500,000.00
021500100100	Agriculture Section	328,967,111.00	161,311,571.00	254,188,214.00	150,500,000.00
021500200100	Forestry Section	85,025,500.00	24,411,125.00	118,260,386.00	10,000,000.00
021500300100	Livestock Section (Veterinary)	120,584,683.00	73,389,789.00	109,116,449.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	685,083,418.00	579,118,880.80	1,071,901,897.00	-
022001000100	Account section	645,938,798.00	557,029,133.80	1,025,152,085.00	-
022002000100	Revenue Section	39,144,620.00	22,089,747.00	46,749,812.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	1,106,702,466.00	405,284,554.44	1,752,318,713.00	281,000,000.00
023400100100	Road & Communication Section	22,309,282.00	9,872,855.00	30,565,736.00	-
023400200100	Mechanical Section	81,852,333.00	61,541,466.62	83,241,283.00	-
023400300100	Electrical Section	491,643,622.00	220,486,566.00	685,568,075.00	231,000,000.00
023400400100	Land & Survey Section	99,637,351.00	41,762,887.82	107,363,008.00	-
023400500100	Building Section	411,259,878.00	71,620,779.00	845,580,611.00	50,000,000.00
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	267,407,787.00	178,438,525.00	243,571,415.00	-
023800100100	Planning	267,407,787.00	178,438,525.00	243,571,415.00	-
05000000000	Social	3,548,498,928.49	2,485,638,558.37	5,310,140,076.00	744,000,000.00
05170000000	LOCAL EDUCATION AUTHORITY	1,616,265,647.93	1,345,394,405.00	1,725,899,352.00	-
051700100100	Education (Non-Teaching Staff)	612,575,492.00	281,051,556.00	477,884,816.00	-
051700200100	Education (Teaching Staff)	996,514,275.93	1,064,342,849.00	1,240,856,656.00	-
051700300100	Adult Education	7,175,880.00	-	7,157,880.00	-
05210000000	PRIMARY HEALTH CARE	659,608,954.00	376,437,712.42	683,234,492.00	-
052100100100	Primary Health Care Manager	63,500,000.00	3,879,426.00	129,200,000.00	-
052100200100	Curative	596,108,954.00	372,558,286.42	554,034,492.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	796,828,623.56	476,644,603.41	1,402,069,964.00	734,000,000.00
053500100100	Preventive (Water, Sanitation and Hygiene)	235,557,718.56	155,815,229.00	232,069,964.00	-
053500300100	Rural Water Supply	561,270,905.00	320,829,374.41	1,170,000,000.00	734,000,000.00
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	475,795,703.00	287,161,837.54	1,498,936,268.00	10,000,000.00
055100100100	Community Development Section	50,722,695.00	36,523,463.00	514,179,148.00	-
055100200100	Information, Youth, Sport & Culture	13,170,655.00	34,294,022.00	22,810,920.00	-
055100300100	Social Welfare Section	134,126,000.00	69,057,055.54	499,444,244.00	10,000,000.00
055100400100	Trade Section and Cooperatives	127,776,353.00	12,978,568.00	112,501,956.00	-
055100500100	Traditional/Religious Affairs	150,000,000.00	134,308,729.00	350,000,000.00	-

317102 - BABURA Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	2,956,001,981.49	2,323,674,535.06	3,005,635,762.00	-
01000000000	Administrative	145,072,670.00	87,056,861.00	174,053,505.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	52,517,763.00	33,686,924.00	68,568,512.00	-
011100100100	Chairman	38,784,080.00	24,531,136.00	54,451,402.00	-
011100200100	Vice-Chairman	9,455,421.00	6,303,614.00	9,033,088.00	-
011108000100	Internal Audit Office	4,278,262.00	2,852,174.00	5,084,022.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	32,040,762.00	13,027,174.00	32,040,762.00	-
011200100100	Legislative Council	32,040,762.00	13,027,174.00	32,040,762.00	-
01250000000	ADMIN AND GENERAL SERVICES	60,514,145.00	40,342,763.00	73,444,231.00	-
012500100100	Office of the Director Admin and General Services	60,514,145.00	40,342,763.00	73,444,231.00	-
02000000000	Economic	660,383,168.00	419,421,272.65	632,257,074.00	-
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	158,577,294.00	105,718,196.00	171,565,049.00	-
021500100100	Agriculture Section	25,967,111.00	17,311,407.00	32,688,214.00	-
021500200100	Forestry Section	22,525,500.00	15,017,000.00	40,760,386.00	-
021500300100	Livestock Section (Veterinary)	110,084,683.00	73,389,789.00	98,116,449.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	180,795,621.00	99,726,241.65	155,401,897.00	-
022001000100	Account section	153,151,001.00	81,296,494.65	125,152,085.00	-
022002000100	Revenue Section	27,644,620.00	18,429,747.00	30,249,812.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	69,102,466.00	46,038,310.00	82,718,713.00	-
023400100100	Road & Communication Section	14,809,282.00	9,872,855.00	15,065,736.00	-
023400200100	Mechanical Section	19,852,333.00	13,234,888.00	25,241,283.00	-
023400300100	Electrical Section	14,143,622.00	9,399,081.00	16,068,075.00	-
023400400100	Land & Survey Section	11,337,351.00	7,558,233.00	14,063,008.00	-
023400500100	Building Section	8,959,878.00	5,973,253.00	12,280,611.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	251,907,787.00	167,938,525.00	222,571,415.00	-
023800100100	Planning	251,907,787.00	167,938,525.00	222,571,415.00	-
05000000000	Social	2,150,546,143.49	1,817,196,401.41	2,199,325,183.00	-
05170000000	LOCAL EDUCATION AUTHORITY	1,330,089,767.93	1,264,858,893.00	1,374,010,459.00	-
051700100100	Education (Non-Teaching Staff)	333,575,492.00	200,516,044.00	133,153,803.00	-
051700200100	Education (Teaching Staff)	996,514,275.93	1,064,342,849.00	1,240,856,656.00	-
05210000000	PRIMARY HEALTH CARE	561,108,954.00	350,597,976.41	509,034,492.00	-
052100200100	Curative	561,108,954.00	350,597,976.41	509,034,492.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	210,057,718.56	140,038,479.00	191,069,964.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	210,057,718.56	140,038,479.00	191,069,964.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	49,289,703.00	61,701,053.00	125,210,268.00	-
055100100100	Community Development Section	30,222,695.00	20,148,463.00	39,659,148.00	-
055100200100	Information, Youth, Sport & Culture	6,590,655.00	33,244,022.00	9,730,920.00	-
055100300100	Social Welfare Section	-	-	59,318,244.00	-
055100400100	Trade Section and Cooperatives	12,476,353.00	8,308,568.00	16,501,956.00	-

317102 - BABURA Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Other Recurrent Expenditure	1,585,069,677.00	1,299,925,660.96	3,246,983,880.00	-
01000000000	Administrative	218,000,000.00	211,694,587.41	424,500,000.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	58,500,000.00	34,900,000.00	169,500,000.00	-
011100100100	Chairman	53,000,000.00	34,900,000.00	164,000,000.00	-
011108000100	Internal Audit Office	5,500,000.00	-	5,500,000.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	48,000,000.00	30,860,000.00	80,000,000.00	-
011200100100	Legislative Council	48,000,000.00	30,860,000.00	80,000,000.00	-
01250000000	ADMIN AND GENERAL SERVICES	111,500,000.00	145,934,587.41	175,000,000.00	-
012500100100	Office of the Director Admin and General Services	111,500,000.00	145,934,587.41	175,000,000.00	-
02000000000	Economic	897,887,797.00	706,803,307.59	1,397,600,000.00	-
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	34,500,000.00	9,820,000.00	44,500,000.00	-
021500100100	Agriculture Section	11,500,000.00	9,520,000.00	21,000,000.00	-
021500200100	Forestry Section	12,500,000.00	300,000.00	12,500,000.00	-
021500300100	Livestock Section (Veterinary)	10,500,000.00	-	11,000,000.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	504,287,797.00	479,392,639.15	916,500,000.00	-
022001000100	Account section	492,787,797.00	475,732,639.15	900,000,000.00	-
022002000100	Revenue Section	11,500,000.00	3,660,000.00	16,500,000.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	343,600,000.00	207,090,668.44	415,600,000.00	-
023400100100	Road & Communication Section	7,500,000.00	-	15,500,000.00	-
023400200100	Mechanical Section	62,000,000.00	48,306,578.62	58,000,000.00	-
023400300100	Electrical Section	252,500,000.00	135,274,787.00	308,500,000.00	-
023400400100	Land & Survey Section	3,300,000.00	9,247,154.82	3,300,000.00	-
023400500100	Building Section	18,300,000.00	14,262,148.00	30,300,000.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	15,500,000.00	10,500,000.00	21,000,000.00	-
023800100100	Planning	15,500,000.00	10,500,000.00	21,000,000.00	-
05000000000	Social	469,181,880.00	381,427,765.96	1,424,883,880.00	-
05170000000	LOCAL EDUCATION AUTHORITY	32,175,880.00	9,996,896.00	37,157,880.00	-
051700100100	Education (Non-Teaching Staff)	25,000,000.00	9,996,896.00	30,000,000.00	-
051700300100	Adult Education	7,175,880.00	-	7,157,880.00	-
05210000000	PRIMARY HEALTH CARE	35,000,000.00	21,960,310.01	45,000,000.00	-
052100200100	Curative	35,000,000.00	21,960,310.01	45,000,000.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	178,500,000.00	159,265,275.41	197,000,000.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	25,500,000.00	15,776,750.00	41,000,000.00	-
053500300100	Rural Water Supply	153,000,000.00	143,488,525.41	156,000,000.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	223,506,000.00	190,205,284.54	1,145,726,000.00	-
055100100100	Community Development Section	20,500,000.00	16,375,000.00	474,520,000.00	-
055100200100	Information, Youth, Sport & Culture	6,580,000.00	1,050,000.00	13,080,000.00	-
055100300100	Social Welfare Section	41,126,000.00	38,471,555.54	302,126,000.00	-
055100400100	Trade Section and Cooperatives	5,300,000.00	-	6,000,000.00	-
055100500100	Traditional/Religious Affairs	150,000,000.00	134,308,729.00	350,000,000.00	-

317102 - BABURA Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Capital Expenditure	3,082,790,923.00	1,313,948,699.00	4,486,824,408.00	1,185,500,000.00
010000000000	Administrative	1,118,520,018.00	731,204,443.00	1,281,393,395.00	-
012500000000	ADMIN AND GENERAL SERVICES	1,118,520,018.00	731,204,443.00	1,281,393,395.00	-
012500100100	Office of the Director Admin and General Services	1,118,520,018.00	731,204,443.00	1,281,393,395.00	-
020000000000	Economic	1,035,500,000.00	295,729,865.00	1,519,500,000.00	441,500,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	341,500,000.00	143,574,289.00	265,500,000.00	160,500,000.00
021500100100	Agriculture Section	291,500,000.00	134,480,164.00	200,500,000.00	150,500,000.00
021500200100	Forestry Section	50,000,000.00	9,094,125.00	65,000,000.00	10,000,000.00
023400000000	DEPARTMENT OF WORKS & HOUSING	694,000,000.00	152,155,576.00	1,254,000,000.00	281,000,000.00
023400300100	Electrical Section	225,000,000.00	75,812,698.00	361,000,000.00	231,000,000.00
023400400100	Land & Survey Section	85,000,000.00	24,957,500.00	90,000,000.00	-
023400500100	Building Section	384,000,000.00	51,385,378.00	803,000,000.00	50,000,000.00
050000000000	Social	928,770,905.00	287,014,391.00	1,685,931,013.00	744,000,000.00
051700000000	LOCAL EDUCATION AUTHORITY	254,000,000.00	70,538,616.00	314,731,013.00	-
051700100100	Education (Non-Teaching Staff)	254,000,000.00	70,538,616.00	314,731,013.00	-
052100000000	PRIMARY HEALTH CARE	63,500,000.00	3,879,426.00	129,200,000.00	-
052100100100	Primary Health Care Manager	63,500,000.00	3,879,426.00	129,200,000.00	-
053500000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	408,270,905.00	177,340,849.00	1,014,000,000.00	734,000,000.00
053500300100	Rural Water Supply	408,270,905.00	177,340,849.00	1,014,000,000.00	734,000,000.00
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	203,000,000.00	35,255,500.00	228,000,000.00	10,000,000.00
055100300100	Social Welfare Section	93,000,000.00	30,585,500.00	138,000,000.00	10,000,000.00
055100400100	Trade Section and Cooperatives	110,000,000.00	4,670,000.00	90,000,000.00	-

317102 - BABURA Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	7,623,862,581.49	4,937,548,895.02	10,739,444,050.00	1,185,500,000.00
21	Personnel Cost	2,956,001,981.49	2,323,674,535.06	3,005,635,762.00	-
2101	SALARY	1,096,063,097.00	722,334,655.00	1,231,721,607.00	-
210101	Salaries and Wages	1,096,063,097.00	722,334,655.00	1,231,721,607.00	-
21010101	Salary	1,096,063,097.00	722,334,655.00	1,231,721,607.00	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,859,938,884.49	1,601,339,880.06	1,723,914,155.00	-
210201	ALLOWANCES	1,602,738,884.49	1,496,778,662.00	1,511,709,154.00	-
21020103	Transport Allowance	144,115,916.00	524,897,530.00	244,220,498.00	-
21020104	Rent Supplement	114,244,278.00	76,162,850.00	207,716,676.00	-
21020105	Meal Subsidy	56,729,569.00	38,179,714.00	112,993,355.00	-
21020106	Utility Allowance	50,620,532.00	34,265,908.00	89,915,022.00	-
21020107	Entertainment	16,699,881.00	13,931,882.00	20,014,426.00	-
21020109	Leave Transport Grant	63,302,385.00	42,729,473.00	75,388,990.00	-
21020111	In-lieu of Overtime / Agency Allowance	442,068.00	294,712.00	758,106.00	-
21020112	Inducement Allowance	76,490,096.00	50,992,397.00	27,474,566.00	-
21020113	Hazard / Hardship Allowance	44,090,180.00	29,393,453.00	27,184,220.00	-
21020117	Domestic Staff Allowance	31,180,439.00	22,898,506.00	46,809,180.00	-
21020118	Personal Assistant Allowance	4,097,356.00	4,097,356.00	6,330,898.00	-
21020122	Motor Vehicle Maintenance Allowance	1,051,604.00	701,069.00	1,051,604.00	-
21020123	Constituency Allowance	4,206,417.00	2,804,278.00	4,206,417.00	-
21020134	Allowance for Committee Chairmen (LG Council)	352,274.00	352,274.00	704,548.00	-
21020136	Responsibility Allowance	63,656,159.00	42,437,439.00	119,776,867.00	-
21020137	Medical Allowance	342,428,346.00	228,285,564.00	177,771,321.00	-
21020149	Consolidated Allowance	457,230,099.56	304,820,067.00	206,733,426.00	-
21020156	Professional Teaching Allowance	119,301,284.93	79,534,190.00	130,159,034.00	-
21020173	Once-in-4-Years Furniture Allowance	12,500,000.00	-	12,500,000.00	-
210202	Social Contributions	257,200,000.00	104,561,218.06	212,205,001.00	-
21020201	NHIS Contribution	7,200,000.00	-	7,200,000.00	-
21020202	17% Government Contributory Pension	250,000,000.00	104,561,218.06	205,005,001.00	-
2103	SOCIAL BENEFITS	-	-	50,000,000.00	-
210301	Social Benefits	-	-	50,000,000.00	-
21030108	Social Security Benefits	-	-	50,000,000.00	-
22	Other Recurrent Costs	1,585,069,677.00	1,299,925,660.96	3,246,983,880.00	-
2202	OVERHEAD COST	1,137,106,000.00	907,300,031.55	1,868,306,000.00	-
220201	Transport & Travelling - General	42,400,000.00	24,072,360.00	110,600,000.00	-
22020102	Local Travel & Transport - Others	32,400,000.00	21,872,360.00	70,600,000.00	-
22020103	International Travel & Transport - Training	5,000,000.00	2,000,000.00	20,000,000.00	-
22020104	International Travel & Transport - Others	5,000,000.00	200,000.00	20,000,000.00	-
220202	Utilities General	1,500,000.00	1,842,158.00	6,000,000.00	-
22020201	Electricity Charges	1,000,000.00	1,842,158.00	5,000,000.00	-
22020205	Water rates & Charges	500,000.00	-	1,000,000.00	-
220203	Materials and Supplies - General	172,000,000.00	106,152,849.57	239,500,000.00	-
22020301	Office Materials and Consumables	115,000,000.00	76,852,643.56	170,500,000.00	-
22020305	Printing of Non-security Documents	9,000,000.00	6,460,000.00	14,000,000.00	-
22020307	Drugs, Vaccines & Medical Supplies	23,000,000.00	12,843,310.01	25,000,000.00	-
22020310	Teaching Aids, Laboratory and Instructional Materials	25,000,000.00	9,996,896.00	30,000,000.00	-
220204	Maintenance Services - General	347,500,000.00	207,422,995.62	389,000,000.00	-
22020401	Maintenance of Motor Vehicles / Transport Equipment	67,000,000.00	57,247,366.62	40,000,000.00	-

317102 - BABURA Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
22020402	Maintenance of Office Furniture	7,500,000.00	6,000,000.00	15,000,000.00	-
22020404	Maintenance of Office / IT Equipment	7,000,000.00	300,000.00	7,000,000.00	-
22020410	Maintenance of Street Lightings	250,000,000.00	130,526,629.00	300,000,000.00	-
22020412	Maintenance of Markets / Public Places	5,000,000.00	8,672,000.00	10,000,000.00	-
22020413	Minor Road Maintenance	6,000,000.00	-	10,000,000.00	-
22020420	Maintenance of Medical Equipments	2,000,000.00	4,677,000.00	5,000,000.00	-
22020421	Maintenance of Health Institution Buildings	3,000,000.00	-	2,000,000.00	-
220205	Training - General	62,000,000.00	60,026,000.00	195,000,000.00	-
22020501	Local Training	62,000,000.00	60,026,000.00	145,000,000.00	-
22020502	International Training	-	-	45,000,000.00	-
22020503	Manpower Planning and Other Staff Development Expenses	-	-	5,000,000.00	-
220206	Other Services - General	79,000,000.00	113,838,587.41	79,000,000.00	-
22020603	Residential Rent	-	-	5,000,000.00	-
22020604	Security Vote (Including Operations)	79,000,000.00	113,838,587.41	74,000,000.00	-
220207	Consulting and Professional Services	5,000,000.00	-	-	-
22020701	Financial Consulting	5,000,000.00	-	-	-
220208	Fuel and Lubricant - General	150,000,000.00	142,788,525.41	173,000,000.00	-
22020801	Motor Vehicle Fuel Cost	-	-	23,000,000.00	-
22020807	Lubricants and Other Oils	150,000,000.00	142,788,525.41	150,000,000.00	-
220209	Financial Charges - General	-	-	5,000,000.00	-
22020901	Bank Charges (Other than Interest)	-	-	5,000,000.00	-
220210	Miscellaneous Expenses - General	277,706,000.00	251,156,555.54	671,206,000.00	-
22021001	Refreshment and Meals (Entertainment & Hospitality)	25,000,000.00	23,900,000.00	35,000,000.00	-
22021003	Publicity and Advertisements	1,080,000.00	420,000.00	1,080,000.00	-
22021007	Welfare Packages	-	-	212,000,000.00	-
22021009	Sporting Activities	-	-	10,000,000.00	-
22021041	Contingency Reserve - Recurrent	223,126,000.00	205,005,555.54	325,126,000.00	-
22021044	Committees and Commissions	12,500,000.00	-	32,000,000.00	-
22021047	Community Engagement, Sensitization & Mobilization Activit	10,000,000.00	18,521,000.00	45,000,000.00	-
22021049	Special Health Programmes & Initiatives	1,000,000.00	-	1,000,000.00	-
22021060	Nutrition Activities	5,000,000.00	3,310,000.00	10,000,000.00	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL	267,175,880.00	212,535,870.69	978,677,880.00	-
220401	Local Grants and Contributions	267,175,880.00	212,535,870.69	978,677,880.00	-
22040103	Grants to State Governments – Recurrent Security Support	-	-	87,000,000.00	-
22040107	Grants to State Governments – Other Recurrent	100,000,000.00	77,144,141.69	170,000,000.00	-
22040111	Grants to Communities and NGOs	17,175,880.00	1,083,000.00	371,677,880.00	-
22040113	Contribution to Traditional Councils	150,000,000.00	134,308,729.00	350,000,000.00	-
2207	Transfers - Payments	180,787,797.00	180,089,758.72	400,000,000.00	-
220701	Transfer to Fund Recurrent Expenditure - Payments	180,787,797.00	180,089,758.72	400,000,000.00	-
22070105	Stabilization Funds	180,787,797.00	180,089,758.72	400,000,000.00	-
23	Capital Expenditure	3,082,790,923.00	1,313,948,699.00	4,486,824,408.00	1,185,500,000.00
2301	FIXED ASSETS PURCHASED	785,899,300.00	229,366,885.00	882,393,395.00	40,000,000.00
230101	Purchase of Fixed Assets - General	785,899,300.00	229,366,885.00	882,393,395.00	40,000,000.00
23010101	Purchase/Acquisition Of Land	20,000,000.00	18,800,000.00	70,000,000.00	-
23010103	Purchase of Residential Buildings	-	-	30,000,000.00	30,000,000.00
23010104	Purchase of Motor Cycles	10,235,000.00	-	30,000,000.00	-
23010105	Purchase Of Motor Vehicles	406,393,395.00	112,579,443.00	351,393,395.00	-
23010108	Purchase Of Buses	20,000,000.00	-	10,000,000.00	-

317102 - BABURA Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
23010112	Purchase Of Office Furniture and Fittings	105,000,000.00	4,500,000.00	120,000,000.00	-
23010119	Purchase Of Power Generating Set	8,000,000.00	-	-	-
23010121	Purchase Of Residential Furniture	20,000,000.00	18,478,497.00	20,000,000.00	-
23010122	Purchase Of Health / Medical Equipment	3,000,000.00	-	3,000,000.00	-
23010126	Purchase Of Sporting / Gaming Equipment	20,000,000.00	-	20,000,000.00	-
23010127	Purchase Of Agricultural Equipment and Improved Inputs	10,000,000.00	-	5,000,000.00	-
23010128	Purchase Of Security Equipment	10,000,000.00	11,000,000.00	20,000,000.00	-
23010130	Purchase Of Recreational Facilities	23,000,000.00	-	23,000,000.00	10,000,000.00
23010149	Purchase of Electronic Equipment and Fittings	40,000,000.00	4,508,945.00	40,000,000.00	-
23010151	Purchase of veterinary Clinic Equipments	10,000,000.00	-	10,000,000.00	-
23010155	Purchase of Water Supply Equipment	80,270,905.00	59,500,000.00	130,000,000.00	-
2302	CONSTRUCTION / PROVISION	1,119,891,623.00	280,029,406.00	2,218,000,000.00	965,000,000.00
230201	Construction/Provision of Fixed Assets - General	1,119,891,623.00	280,029,406.00	2,218,000,000.00	965,000,000.00
23020101	Construction/Provision Of Office Buildings	40,000,000.00	-	128,000,000.00	-
23020102	Construction/Provision Of Residential Buildings	168,000,000.00	29,385,378.00	240,000,000.00	-
23020103	Construction/Provision Of Electricity / Solar Power	177,000,000.00	71,303,753.00	321,000,000.00	231,000,000.00
23020104	Construction/Provision Of Housing	10,000,000.00	3,250,000.00	10,000,000.00	-
23020105	Construction/Provision Of Water Facilities	288,000,000.00	112,840,849.00	814,000,000.00	704,000,000.00
23020106	Construction/Provision Of Hospitals/Health Centres	23,000,000.00	3,879,426.00	15,000,000.00	-
23020107	Construction/Provision Of Public Schools	15,000,000.00	-	15,000,000.00	-
23020113	Construction / Provision Of Agricultural Facilities	30,000,000.00	2,150,000.00	45,000,000.00	30,000,000.00
23020114	Construction / Provision Of Roads	30,000,000.00	-	-	-
23020118	Construction / Provision Of Infrastructure	175,000,000.00	9,670,000.00	240,000,000.00	-
23020126	Construction/Provision Of Cemeteries	7,000,000.00	-	25,000,000.00	-
23020131	Construction/Provision Of Religious Structures	70,000,000.00	-	170,000,000.00	-
23020132	Construction/Provision Of Other Institutional Structures	51,891,623.00	41,000,000.00	155,000,000.00	-
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	35,000,000.00	6,550,000.00	40,000,000.00	-
2303	REHABILITATION / REPAIRS	280,000,000.00	101,525,000.00	125,000,000.00	-
230301	Rehabilitation/Repairs of Fixed Assets - General	280,000,000.00	101,525,000.00	125,000,000.00	-
23030101	Rehabilitation/Repairs Of Residential Buildings	245,000,000.00	98,325,000.00	60,000,000.00	-
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	2,000,000.00	-	5,000,000.00	-
23030121	Rehabilitation / Repairs Of Office Buildings	10,000,000.00	3,200,000.00	10,000,000.00	-
23030130	Rehabilitation/Repairs of Other Institutional Buildings	8,000,000.00	-	35,000,000.00	-
23030131	Rehabilitation/Repairs of Other Infrastructure	15,000,000.00	-	15,000,000.00	-
2304	PRESERVATION OF THE ENVIRONMENT	135,500,000.00	25,804,500.00	230,500,000.00	130,500,000.00
230401	Preservation of the Environment - General	135,500,000.00	25,804,500.00	230,500,000.00	130,500,000.00
23040101	Tree Planting	5,000,000.00	4,397,000.00	15,000,000.00	-
23040102	Erosion & Flood Control	20,000,000.00	18,407,500.00	50,000,000.00	-
23040104	Industrial Pollution Prevention & Control	5,000,000.00	-	55,000,000.00	50,000,000.00
23040107	Forests and Shelterbelts	105,500,000.00	3,000,000.00	110,500,000.00	80,500,000.00
2305	OTHER CAPITAL PROJECTS	756,500,000.00	614,371,241.00	1,030,931,013.00	50,000,000.00
230501	Acquisition of Non-Tangible Asset	756,500,000.00	614,371,241.00	1,030,931,013.00	50,000,000.00
23050101	Research & Development and Census/Surveys	50,000,000.00	16,800,000.00	50,000,000.00	-
23050108	Special Intervention Programmes and Projects	666,500,000.00	597,571,241.00	930,931,013.00	50,000,000.00
23050137	Capital Project Historical Liabilities	40,000,000.00	-	50,000,000.00	-
2306	DEPRECIATION CHARGES FOR THE YEAR	5,000,000.00	62,851,667.00	-	-
230601	Depreciation Charge for the Year - General	5,000,000.00	62,851,667.00	-	-
23060102	Depreciation Charge - Plant & Machineries	5,000,000.00	62,851,667.00	-	-

317102 - BABURA Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
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317102 - BABURA Local Government, Jigawa State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Expenditure	7,623,862,581.49	4,937,548,895.02	10,739,444,050.00	1,185,500,000.00
701	GENERAL PUBLIC SERVICES	2,497,192,270.00	1,834,440,922.21	3,405,420,212.00	173,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	876,141,943.00	691,592,978.80	1,422,011,171.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	181,280,263.00	109,621,924.00	339,525,252.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	694,861,680.00	581,971,054.80	1,082,485,919.00	-
7012	FOREIGN ECONOMIC AID	5,000,000.00	1,697,125.00	5,000,000.00	-
70121	ECONOMIC AID TO DEVELOPING COUNTRIES AND COUNTRIES IN TRANSITION	5,000,000.00	1,697,125.00	5,000,000.00	-
7013	GENERAL SERVICES	1,554,050,327.00	1,119,505,818.41	1,731,409,041.00	133,000,000.00
70131	GENERAL PERSONNEL SERVICES	111,500,000.00	145,934,587.41	175,000,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	267,407,787.00	178,438,525.00	243,571,415.00	-
70133	OTHER GENERAL SERVICES	1,175,142,540.00	795,132,706.00	1,312,837,626.00	133,000,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	22,000,000.00	21,645,000.00	110,000,000.00	40,000,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	22,000,000.00	21,645,000.00	110,000,000.00	40,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	40,000,000.00	-	50,000,000.00	-
70171	PUBLIC DEBT TRANSACTIONS	40,000,000.00	-	50,000,000.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	-	-	87,000,000.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	-	-	87,000,000.00	-
703	PUBLIC ORDER AND SAFETY	65,000,000.00	11,000,000.00	75,000,000.00	-
7031	POLICE SERVICES	10,000,000.00	-	30,000,000.00	-
70311	POLICE SERVICES	10,000,000.00	-	30,000,000.00	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	55,000,000.00	11,000,000.00	45,000,000.00	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	55,000,000.00	11,000,000.00	45,000,000.00	-
704	ECONOMIC AFFAIRS	1,241,158,884.00	514,449,815.62	1,270,442,099.00	248,500,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	125,776,353.00	80,330,235.00	137,501,956.00	-
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	125,776,353.00	80,330,235.00	137,501,956.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	469,577,294.00	140,666,693.00	411,565,049.00	110,500,000.00
70421	AGRICULTURE	384,551,794.00	103,871,196.00	308,304,663.00	110,500,000.00
70422	FORESTRY	85,025,500.00	36,795,497.00	103,260,386.00	-
7043	FUEL AND ENERGY	481,643,622.00	217,641,566.00	592,568,075.00	138,000,000.00
70435	ELECTRICITY	391,643,622.00	174,412,813.00	502,568,075.00	48,000,000.00
70436	NON ELECTRIC ENERGY	90,000,000.00	43,228,753.00	90,000,000.00	90,000,000.00
7045	TRANSPORT	159,161,615.00	71,414,321.62	113,807,019.00	-
70451	ROAD TRANSPORT	159,161,615.00	71,414,321.62	113,807,019.00	-
7049	ECONOMIC AFFAIRS N.E.C	5,000,000.00	4,397,000.00	15,000,000.00	-
70491	ECONOMIC AFFAIRS N.E.C.	5,000,000.00	4,397,000.00	15,000,000.00	-
705	ENVIRONMENTAL PROTECTION	345,557,718.56	185,772,729.00	377,069,964.00	-
7051	WASTE MANAGEMENT	290,557,718.56	160,815,229.00	287,069,964.00	-
70511	WASTE MANAGEMENT	290,557,718.56	160,815,229.00	287,069,964.00	-
7052	WASTE WATER MANAGEMENT	35,000,000.00	6,550,000.00	40,000,000.00	-
70521	WASTE WATER MANAGEMENT	35,000,000.00	6,550,000.00	40,000,000.00	-
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	20,000,000.00	18,407,500.00	50,000,000.00	-
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	20,000,000.00	18,407,500.00	50,000,000.00	-
706	HOUSING AND COMMUNITY AMMENITIES	1,055,782,452.00	597,287,733.23	2,532,122,767.00	754,000,000.00
7061	HOUSING DEVELOPMENT	254,600,000.00	56,094,680.82	463,600,000.00	-
70611	HOUSING DEVELOPMENT	254,600,000.00	56,094,680.82	463,600,000.00	-
7062	COMMUNITY DEVELOPMENT	244,614,318.00	211,832,192.00	877,179,148.00	-
70621	COMMUNITY DEVELOPMENT	244,614,318.00	211,832,192.00	877,179,148.00	-
7063	WATER SUPPLY	521,270,905.00	315,829,374.41	1,100,000,000.00	704,000,000.00

317102 - BABURA Local Government, Jigawa State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
70631	WATER SUPPLY	521,270,905.00	315,829,374.41	1,100,000,000.00	704,000,000.00
7065	R & D HOUSING AND COMMUNITY AMMENITIES	15,000,000.00	-	15,000,000.00	-
70651	R & D HOUSING AND COMMUNITY AMENITIES	15,000,000.00	-	15,000,000.00	-
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	20,297,229.00	13,531,486.00	76,343,619.00	50,000,000.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	20,297,229.00	13,531,486.00	76,343,619.00	50,000,000.00
707	HEALTH	729,608,954.00	380,597,712.42	746,234,492.00	-
7072	OUTPATIENT SERVICES	85,500,000.00	4,160,000.00	159,200,000.00	-
70722	SPECIALIZED MEDICAL SERVICES	85,500,000.00	4,160,000.00	159,200,000.00	-
7073	HOSPITAL SERVICES	45,000,000.00	3,879,426.00	30,000,000.00	-
70731	GENERAL HOSPITAL SERVICES	45,000,000.00	3,879,426.00	30,000,000.00	-
7074	PUBLIC HEALTH SERVICES	599,108,954.00	372,558,286.42	557,034,492.00	-
70741	PUBLIC HEALTH SERVICES	599,108,954.00	372,558,286.42	557,034,492.00	-
708	RECREATION, CULTURE AND RELIGION	161,170,655.00	34,294,022.00	355,810,920.00	10,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	23,170,655.00	34,294,022.00	32,810,920.00	-
70811	RECREATIONAL AND SPORTING SERVICES	23,170,655.00	34,294,022.00	32,810,920.00	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	138,000,000.00	-	283,000,000.00	10,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	138,000,000.00	-	283,000,000.00	10,000,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	-	-	40,000,000.00	-
70861	RECREATION, CULTURE AND RELIGION N.E.C.	-	-	40,000,000.00	-
709	EDUCATION	1,487,265,647.93	1,341,234,405.00	1,590,899,352.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,425,089,767.93	1,278,105,789.00	1,481,010,459.00	-
70912	PRIMARY EDUCATION	1,425,089,767.93	1,278,105,789.00	1,481,010,459.00	-
7092	SECONDARY EDUCATION	13,000,000.00	-	30,000,000.00	-
70922	UPPER-SECONDARY EDUCATION	13,000,000.00	-	30,000,000.00	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	7,175,880.00	-	7,157,880.00	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	7,175,880.00	-	7,157,880.00	-
7098	EDUCATION N.E.C.	42,000,000.00	63,128,616.00	72,731,013.00	-
70981	EDUCATION N.E.C	42,000,000.00	63,128,616.00	72,731,013.00	-
710	SOCIAL PROTECTION	41,126,000.00	38,471,555.54	386,444,244.00	-
7104	FAMILY AND CHILDREN	-	-	25,000,000.00	-
71041	FAMILY AND CHILDREN	-	-	25,000,000.00	-
7109	SOCIAL PROTECTION N.E.C.	41,126,000.00	38,471,555.54	361,444,244.00	-
71091	SOCIAL PROTECTION N.E.C.	41,126,000.00	38,471,555.54	361,444,244.00	-

317102 - BABURA Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	2,956,001,981.49	2,323,674,535.06	3,005,635,762.00	-
701	GENERAL PUBLIC SERVICES	577,776,078.00	354,721,627.65	552,026,817.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	265,354,146.00	146,440,339.65	256,011,171.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	80,280,263.00	43,861,924.00	95,525,252.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	185,073,883.00	102,578,415.65	160,485,919.00	-
7013	GENERAL SERVICES	312,421,932.00	208,281,288.00	296,015,646.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	251,907,787.00	167,938,525.00	222,571,415.00	-
70133	OTHER GENERAL SERVICES	60,514,145.00	40,342,763.00	73,444,231.00	-
704	ECONOMIC AFFAIRS	219,858,884.00	146,533,588.00	244,442,099.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	12,476,353.00	8,308,568.00	16,501,956.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12,476,353.00	8,308,568.00	16,501,956.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	158,577,294.00	105,718,196.00	171,565,049.00	-
70421	AGRICULTURE	136,051,794.00	90,701,196.00	130,804,663.00	-
70422	FORESTRY	22,525,500.00	15,017,000.00	40,760,386.00	-
7043	FUEL AND ENERGY	14,143,622.00	9,399,081.00	16,068,075.00	-
70435	ELECTRICITY	14,143,622.00	9,399,081.00	16,068,075.00	-
7045	TRANSPORT	34,661,615.00	23,107,743.00	40,307,019.00	-
70451	ROAD TRANSPORT	34,661,615.00	23,107,743.00	40,307,019.00	-
705	ENVIRONMENTAL PROTECTION	210,057,718.56	140,038,479.00	191,069,964.00	-
7051	WASTE MANAGEMENT	210,057,718.56	140,038,479.00	191,069,964.00	-
70511	WASTE MANAGEMENT	210,057,718.56	140,038,479.00	191,069,964.00	-
706	HOUSING AND COMMUNITY AMMENITIES	50,519,924.00	33,679,949.00	66,002,767.00	-
7062	COMMUNITY DEVELOPMENT	30,222,695.00	20,148,463.00	39,659,148.00	-
70621	COMMUNITY DEVELOPMENT	30,222,695.00	20,148,463.00	39,659,148.00	-
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	20,297,229.00	13,531,486.00	26,343,619.00	-
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	20,297,229.00	13,531,486.00	26,343,619.00	-
707	HEALTH	561,108,954.00	350,597,976.41	509,034,492.00	-
7074	PUBLIC HEALTH SERVICES	561,108,954.00	350,597,976.41	509,034,492.00	-
70741	PUBLIC HEALTH SERVICES	561,108,954.00	350,597,976.41	509,034,492.00	-
708	RECREATION, CULTURE AND RELIGION	6,590,655.00	33,244,022.00	9,730,920.00	-
7081	RECREATIONAL AND SPORTING SERVICES	6,590,655.00	33,244,022.00	9,730,920.00	-
70811	RECREATIONAL AND SPORTING SERVICES	6,590,655.00	33,244,022.00	9,730,920.00	-
709	EDUCATION	1,330,089,767.93	1,264,858,893.00	1,374,010,459.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,330,089,767.93	1,264,858,893.00	1,374,010,459.00	-
70912	PRIMARY EDUCATION	1,330,089,767.93	1,264,858,893.00	1,374,010,459.00	-
710	SOCIAL PROTECTION	-	-	59,318,244.00	-
7109	SOCIAL PROTECTION N.E.C.	-	-	59,318,244.00	-
71091	SOCIAL PROTECTION N.E.C.	-	-	59,318,244.00	-

317102 - BABURA Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Other Recurrent Expenditure	1,585,069,677.00	1,299,925,660.96	3,246,983,880.00	-
701	GENERAL PUBLIC SERVICES	737,787,797.00	701,587,226.56	1,449,000,000.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	610,787,797.00	545,152,639.15	1,166,000,000.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	101,000,000.00	65,760,000.00	244,000,000.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	509,787,797.00	479,392,639.15	922,000,000.00	-
7013	GENERAL SERVICES	127,000,000.00	156,434,587.41	196,000,000.00	-
70131	GENERAL PERSONNEL SERVICES	111,500,000.00	145,934,587.41	175,000,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	15,500,000.00	10,500,000.00	21,000,000.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	-	-	87,000,000.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	-	-	87,000,000.00	-
704	ECONOMIC AFFAIRS	361,800,000.00	193,401,365.62	432,500,000.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	5,300,000.00	-	6,000,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	5,300,000.00	-	6,000,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	34,500,000.00	9,820,000.00	44,500,000.00	-
70421	AGRICULTURE	22,000,000.00	9,520,000.00	32,000,000.00	-
70422	FORESTRY	12,500,000.00	300,000.00	12,500,000.00	-
7043	FUEL AND ENERGY	252,500,000.00	135,274,787.00	308,500,000.00	-
70435	ELECTRICITY	252,500,000.00	135,274,787.00	308,500,000.00	-
7045	TRANSPORT	69,500,000.00	48,306,578.62	73,500,000.00	-
70451	ROAD TRANSPORT	69,500,000.00	48,306,578.62	73,500,000.00	-
705	ENVIRONMENTAL PROTECTION	25,500,000.00	15,776,750.00	41,000,000.00	-
7051	WASTE MANAGEMENT	25,500,000.00	15,776,750.00	41,000,000.00	-
70511	WASTE MANAGEMENT	25,500,000.00	15,776,750.00	41,000,000.00	-
706	HOUSING AND COMMUNITY AMMENITIES	345,100,000.00	317,681,557.23	927,120,000.00	-
7061	HOUSING DEVELOPMENT	21,600,000.00	23,509,302.82	33,600,000.00	-
70611	HOUSING DEVELOPMENT	21,600,000.00	23,509,302.82	33,600,000.00	-
7062	COMMUNITY DEVELOPMENT	170,500,000.00	150,683,729.00	737,520,000.00	-
70621	COMMUNITY DEVELOPMENT	170,500,000.00	150,683,729.00	737,520,000.00	-
7063	WATER SUPPLY	153,000,000.00	143,488,525.41	156,000,000.00	-
70631	WATER SUPPLY	153,000,000.00	143,488,525.41	156,000,000.00	-
707	HEALTH	35,000,000.00	21,960,310.01	45,000,000.00	-
7074	PUBLIC HEALTH SERVICES	35,000,000.00	21,960,310.01	45,000,000.00	-
70741	PUBLIC HEALTH SERVICES	35,000,000.00	21,960,310.01	45,000,000.00	-
708	RECREATION, CULTURE AND RELIGION	6,580,000.00	1,050,000.00	13,080,000.00	-
7081	RECREATIONAL AND SPORTING SERVICES	6,580,000.00	1,050,000.00	13,080,000.00	-
70811	RECREATIONAL AND SPORTING SERVICES	6,580,000.00	1,050,000.00	13,080,000.00	-
709	EDUCATION	32,175,880.00	9,996,896.00	37,157,880.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	25,000,000.00	9,996,896.00	30,000,000.00	-
70912	PRIMARY EDUCATION	25,000,000.00	9,996,896.00	30,000,000.00	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	7,175,880.00	-	7,157,880.00	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	7,175,880.00	-	7,157,880.00	-
710	SOCIAL PROTECTION	41,126,000.00	38,471,555.54	302,126,000.00	-
7109	SOCIAL PROTECTION N.E.C.	41,126,000.00	38,471,555.54	302,126,000.00	-
71091	SOCIAL PROTECTION N.E.C.	41,126,000.00	38,471,555.54	302,126,000.00	-

317102 - BABURA Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Capital Expenditure	3,082,790,923.00	1,313,948,699.00	4,486,824,408.00	1,185,500,000.00
701	GENERAL PUBLIC SERVICES	1,181,628,395.00	778,132,068.00	1,404,393,395.00	173,000,000.00
7012	FOREIGN ECONOMIC AID	5,000,000.00	1,697,125.00	5,000,000.00	-
70121	ECONOMIC AID TO DEVELOPING COUNTRIES AND COUNTRIES IN TRANSITION	5,000,000.00	1,697,125.00	5,000,000.00	-
7013	GENERAL SERVICES	1,114,628,395.00	754,789,943.00	1,239,393,395.00	133,000,000.00
70133	OTHER GENERAL SERVICES	1,114,628,395.00	754,789,943.00	1,239,393,395.00	133,000,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	22,000,000.00	21,645,000.00	110,000,000.00	40,000,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	22,000,000.00	21,645,000.00	110,000,000.00	40,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	40,000,000.00	-	50,000,000.00	-
70171	PUBLIC DEBT TRANSACTIONS	40,000,000.00	-	50,000,000.00	-
703	PUBLIC ORDER AND SAFETY	65,000,000.00	11,000,000.00	75,000,000.00	-
7031	POLICE SERVICES	10,000,000.00	-	30,000,000.00	-
70311	POLICE SERVICES	10,000,000.00	-	30,000,000.00	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	55,000,000.00	11,000,000.00	45,000,000.00	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	55,000,000.00	11,000,000.00	45,000,000.00	-
704	ECONOMIC AFFAIRS	659,500,000.00	174,514,862.00	593,500,000.00	248,500,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	108,000,000.00	72,021,667.00	115,000,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	108,000,000.00	72,021,667.00	115,000,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	276,500,000.00	25,128,497.00	195,500,000.00	110,500,000.00
70421	AGRICULTURE	226,500,000.00	3,650,000.00	145,500,000.00	110,500,000.00
70422	FORESTRY	50,000,000.00	21,478,497.00	50,000,000.00	-
7043	FUEL AND ENERGY	215,000,000.00	72,967,698.00	268,000,000.00	138,000,000.00
70435	ELECTRICITY	125,000,000.00	29,738,945.00	178,000,000.00	48,000,000.00
70436	NON ELECTRIC ENERGY	90,000,000.00	43,228,753.00	90,000,000.00	90,000,000.00
7045	TRANSPORT	55,000,000.00	-	-	-
70451	ROAD TRANSPORT	55,000,000.00	-	-	-
7049	ECONOMIC AFFAIRS N.E.C	5,000,000.00	4,397,000.00	15,000,000.00	-
70491	ECONOMIC AFFAIRS N.E.C.	5,000,000.00	4,397,000.00	15,000,000.00	-
705	ENVIRONMENTAL PROTECTION	110,000,000.00	29,957,500.00	145,000,000.00	-
7051	WASTE MANAGEMENT	55,000,000.00	5,000,000.00	55,000,000.00	-
70511	WASTE MANAGEMENT	55,000,000.00	5,000,000.00	55,000,000.00	-
7052	WASTE WATER MANAGEMENT	35,000,000.00	6,550,000.00	40,000,000.00	-
70521	WASTE WATER MANAGEMENT	35,000,000.00	6,550,000.00	40,000,000.00	-
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	20,000,000.00	18,407,500.00	50,000,000.00	-
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	20,000,000.00	18,407,500.00	50,000,000.00	-
706	HOUSING AND COMMUNITY AMMENITIES	660,162,528.00	245,926,227.00	1,539,000,000.00	754,000,000.00
7061	HOUSING DEVELOPMENT	233,000,000.00	32,585,378.00	430,000,000.00	-
70611	HOUSING DEVELOPMENT	233,000,000.00	32,585,378.00	430,000,000.00	-
7062	COMMUNITY DEVELOPMENT	43,891,623.00	41,000,000.00	100,000,000.00	-
70621	COMMUNITY DEVELOPMENT	43,891,623.00	41,000,000.00	100,000,000.00	-
7063	WATER SUPPLY	368,270,905.00	172,340,849.00	944,000,000.00	704,000,000.00
70631	WATER SUPPLY	368,270,905.00	172,340,849.00	944,000,000.00	704,000,000.00
7065	R & D HOUSING AND COMMUNITY AMMENITIES	15,000,000.00	-	15,000,000.00	-
70651	R & D HOUSING AND COMMUNITY AMENITIES	15,000,000.00	-	15,000,000.00	-
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	-	-	50,000,000.00	50,000,000.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	-	-	50,000,000.00	50,000,000.00
707	HEALTH	133,500,000.00	8,039,426.00	192,200,000.00	-
7072	OUTPATIENT SERVICES	85,500,000.00	4,160,000.00	159,200,000.00	-

317102 - BABURA Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
70722	SPECIALIZED MEDICAL SERVICES	85,500,000.00	4,160,000.00	159,200,000.00	-
7073	HOSPITAL SERVICES	45,000,000.00	3,879,426.00	30,000,000.00	-
70731	GENERAL HOSPITAL SERVICES	45,000,000.00	3,879,426.00	30,000,000.00	-
7074	PUBLIC HEALTH SERVICES	3,000,000.00	-	3,000,000.00	-
70741	PUBLIC HEALTH SERVICES	3,000,000.00	-	3,000,000.00	-
708	RECREATION, CULTURE AND RELIGION	148,000,000.00	-	333,000,000.00	10,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	10,000,000.00	-	10,000,000.00	-
70811	RECREATIONAL AND SPORTING SERVICES	10,000,000.00	-	10,000,000.00	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	138,000,000.00	-	283,000,000.00	10,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	138,000,000.00	-	283,000,000.00	10,000,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	-	-	40,000,000.00	-
70861	RECREATION, CULTURE AND RELIGION N.E.C.	-	-	40,000,000.00	-
709	EDUCATION	125,000,000.00	66,378,616.00	179,731,013.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	70,000,000.00	3,250,000.00	77,000,000.00	-
70912	PRIMARY EDUCATION	70,000,000.00	3,250,000.00	77,000,000.00	-
7092	SECONDARY EDUCATION	13,000,000.00	-	30,000,000.00	-
70922	UPPER-SECONDARY EDUCATION	13,000,000.00	-	30,000,000.00	-
7098	EDUCATION N.E.C.	42,000,000.00	63,128,616.00	72,731,013.00	-
70981	EDUCATION N.E.C	42,000,000.00	63,128,616.00	72,731,013.00	-
710	SOCIAL PROTECTION	-	-	25,000,000.00	-
7104	FAMILY AND CHILDREN	-	-	25,000,000.00	-
71041	FAMILY AND CHILDREN	-	-	25,000,000.00	-

317102 - BABURA Local Government, Jigawa State - 2026 Budget: Total Expenditure by Location

Code	Location	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	7,623,862,581.49	4,937,548,895.02	10,739,444,050.00	1,185,500,000.00
3171	Jigawa State North West	7,623,862,581.49	4,937,548,895.02	10,739,444,050.00	1,185,500,000.00
317102	BABURA	7,623,862,581.49	4,937,548,895.02	10,739,444,050.00	1,185,500,000.00
31710201	Babura Ward	409,000,000.00	148,050,019.00	516,000,000.00	85,000,000.00
31710202	Batali	108,000,000.00	8,879,426.00	70,000,000.00	-
31710203	Dorawa	20,000,000.00	-	60,000,000.00	-
31710204	Garu	80,000,000.00	9,481,304.00	105,000,000.00	-
31710205	Gasakoli	15,000,000.00	-	15,000,000.00	-
31710206	Insharuwa	10,000,000.00	-	20,000,000.00	-
31710207	Jigawa	12,000,000.00	-	38,000,000.00	8,000,000.00
31710208	Kanya	58,000,000.00	5,400,000.00	80,000,000.00	-
31710209	Kuzunzumi	100,000,000.00	-	50,000,000.00	-
31710210	Kyambo	13,000,000.00	-	55,000,000.00	40,000,000.00
31710211	Takwasa	-	-	30,000,000.00	30,000,000.00
31710297	LG Wide (BABURA)	6,798,862,581.49	4,765,738,146.02	9,700,444,050.00	1,022,500,000.00

317102 - BABURA Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Location

Code	Location	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	2,956,001,981.49	2,323,674,535.06	3,005,635,762.00	0.00
3171	Jigawa State North West	2,956,001,981.49	2,323,674,535.06	3,005,635,762.00	0.00
317102	BABURA	2,956,001,981.49	2,323,674,535.06	3,005,635,762.00	0.00
31710297	LG Wide (BABURA)	2,956,001,981.49	2,323,674,535.06	3,005,635,762.00	-

317102 - BABURA Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Location	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	1,585,069,677.00	1,299,925,660.96	3,246,983,880.00	0.00
3171	Jigawa State North West	1,585,069,677.00	1,299,925,660.96	3,246,983,880.00	0.00
317102	BABURA	1,585,069,677.00	1,299,925,660.96	3,246,983,880.00	-
31710297	LG Wide (BABURA)	1,585,069,677.00	1,299,925,660.96	3,246,983,880.00	-

317102 - BABURA Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Location

Code	Location	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	3,082,790,923.00	1,313,948,699.00	4,486,824,408.00	1,185,500,000.00
3171	Jigawa State North West	3,082,790,923.00	1,313,948,699.00	4,486,824,408.00	1,185,500,000.00
317102	BABURA	3,082,790,923.00	1,313,948,699.00	4,486,824,408.00	1,185,500,000.00
31710201	Babura Ward	409,000,000.00	148,050,019.00	516,000,000.00	85,000,000.00
31710202	Batali	108,000,000.00	8,879,426.00	70,000,000.00	-
31710203	Dorawa	20,000,000.00	-	60,000,000.00	-
31710204	Garu	80,000,000.00	9,481,304.00	105,000,000.00	-
31710205	Gasakoli	15,000,000.00	-	15,000,000.00	-
31710206	Insharuwa	10,000,000.00	-	20,000,000.00	-
31710207	Jigawa	12,000,000.00	-	38,000,000.00	8,000,000.00
31710208	Kanya	58,000,000.00	5,400,000.00	80,000,000.00	-
31710209	Kuzunzumi	100,000,000.00	-	50,000,000.00	-
31710210	Kyambo	13,000,000.00	-	55,000,000.00	40,000,000.00
31710211	Takwasa	-	-	30,000,000.00	30,000,000.00
31710297	LG Wide (BABURA)	2,257,790,923.00	1,142,137,950.00	3,447,824,408.00	1,022,500,000.00

317102 - BABURA Local Government, Jigawa State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Expenditure	7,623,862,581.49	4,937,548,895.02	10,739,444,050.00	1,185,500,000.00
01	Agriculture	534,577,294.00	259,112,485.00	511,565,049.00	190,500,000.00
0101	Effective governance of the Agriculture Sector	178,467,111.00	109,661,571.00	88,688,214.00	-
010102	Agriculture sector coordination mechanisms	178,467,111.00	109,661,571.00	88,688,214.00	-
0102	Development of the livestock value chain	155,584,683.00	75,539,789.00	129,116,449.00	-
010201	Ruminant (cattle, sheep & goats) production and marketing	115,084,683.00	73,389,789.00	103,116,449.00	-
010202	Meat processing and marketing	30,000,000.00	2,150,000.00	15,000,000.00	-
010205	Animal health and livestock diseases management	10,500,000.00	-	11,000,000.00	-
0103	Enhancement of food production and productivity	120,500,000.00	49,500,000.00	180,500,000.00	180,500,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	120,500,000.00	49,500,000.00	180,500,000.00	180,500,000.00
0106	Promotion of forest resource conservation and preservation of biodiversity	80,025,500.00	24,411,125.00	113,260,386.00	10,000,000.00
010601	Forest regeneration and conservation	80,025,500.00	24,411,125.00	113,260,386.00	10,000,000.00
02	Societal Re-orientation	108,000,000.00	-	376,000,000.00	10,000,000.00
0210	Societal Re-orientation - General	108,000,000.00	-	376,000,000.00	10,000,000.00
021001	Societal Re-orientation - General	108,000,000.00	-	376,000,000.00	10,000,000.00
03	Poverty Alleviation	141,348,695.00	89,205,518.54	451,103,392.00	-
0310	Poverty Alleviation - General	141,348,695.00	89,205,518.54	451,103,392.00	-
031001	Poverty Alleviation - General	141,348,695.00	89,205,518.54	451,103,392.00	-
04	Health	644,108,954.00	376,437,712.42	587,034,492.00	-
0401	Effective governance of the health system	616,108,954.00	372,558,286.42	564,034,492.00	-
040103	Health sector coordination mechanisms	616,108,954.00	372,558,286.42	564,034,492.00	-
0405	Provision of adequate and modern health infrastructure for health services delivery	28,000,000.00	3,879,426.00	23,000,000.00	-
040501	Functional health facilities	28,000,000.00	3,879,426.00	23,000,000.00	-
05	Education	1,629,265,647.93	1,345,394,405.00	1,805,899,352.00	50,000,000.00
0501	Effective governance of the education system	577,751,372.00	277,801,556.00	495,042,696.00	50,000,000.00
050103	Education sector coordination mechanisms	577,751,372.00	277,801,556.00	495,042,696.00	50,000,000.00
0503	Equity and inclusiveness in the provision of educational services	30,000,000.00	-	30,000,000.00	-
050302	Special education	30,000,000.00	-	30,000,000.00	-
0504	Improved quality of teaching and learning outcomes	996,514,275.93	1,064,342,849.00	1,240,856,656.00	-
050403	Teaching and non-teaching staff capacity building	996,514,275.93	1,064,342,849.00	1,240,856,656.00	-
0505	Adequate infrastructure at all levels	25,000,000.00	3,250,000.00	40,000,000.00	-
050501	Schools' infrastructure construction and rehabilitation	10,000,000.00	3,250,000.00	10,000,000.00	-
050502	Furnishing	2,000,000.00	-	-	-
050505	School safety	13,000,000.00	-	30,000,000.00	-
06	Housing and Urban Development	219,897,229.00	67,156,166.82	319,943,619.00	-
0610	Housing and Urban Development - General	219,897,229.00	67,156,166.82	319,943,619.00	-
061001	Housing and Urban Development - General	219,897,229.00	67,156,166.82	319,943,619.00	-
08	Youth	6,580,000.00	1,050,000.00	13,080,000.00	-
0810	Youth - General	6,580,000.00	1,050,000.00	13,080,000.00	-
081001	Youth - General	6,580,000.00	1,050,000.00	13,080,000.00	-
09	Environmental Improvement	289,057,718.56	174,222,729.00	351,269,964.00	-
0910	Environmental Improvement - General	289,057,718.56	174,222,729.00	351,269,964.00	-
091001	Environmental Improvement - General	289,057,718.56	174,222,729.00	351,269,964.00	-
10	Water Resources and Rural Development	581,770,905.00	337,204,374.41	1,614,520,000.00	704,000,000.00
1010	Water Resources and Rural Deve - General	581,770,905.00	337,204,374.41	1,614,520,000.00	704,000,000.00
101001	Water Resources and Rural Deve - General	581,770,905.00	337,204,374.41	1,614,520,000.00	704,000,000.00
11	Information Communication and Technology	6,590,655.00	33,244,022.00	9,730,920.00	-
1110	Information Communication and Technology - General	6,590,655.00	33,244,022.00	9,730,920.00	-

317102 - BABURA Local Government, Jigawa State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
111001	Information Communication and Technology - General	6,590,655.00	33,244,022.00	9,730,920.00	-
12	Growing the Private Sector	135,776,353.00	12,978,568.00	127,501,956.00	-
1210	Growing the Private Sector - General	135,776,353.00	12,978,568.00	127,501,956.00	-
121001	Growing the Private Sector - General	135,776,353.00	12,978,568.00	127,501,956.00	-
13	Reform of Government and Governance	2,666,083,893.00	1,943,092,026.21	3,732,420,212.00	-
1310	Reform of Government and Governance - General	2,666,083,893.00	1,943,092,026.21	3,732,420,212.00	-
131001	Reform of Government and Governance - General	2,666,083,893.00	1,943,092,026.21	3,732,420,212.00	-
14	Power	491,643,622.00	220,486,566.00	685,568,075.00	231,000,000.00
1410	Power - General	491,643,622.00	220,486,566.00	685,568,075.00	231,000,000.00
141001	Power - General	491,643,622.00	220,486,566.00	685,568,075.00	231,000,000.00
17	Road	169,161,615.00	77,964,321.62	153,807,019.00	-
1710	Road - General	169,161,615.00	77,964,321.62	153,807,019.00	-
171001	Road - General	169,161,615.00	77,964,321.62	153,807,019.00	-

317102 - BABURA Local Government, Jigawa State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	2,956,001,981.49	2,323,674,535.06	3,005,635,762.00	-
01	Agriculture	158,577,294.00	105,718,196.00	171,565,049.00	-
0101	Effective governance of the Agriculture Sector	25,967,111.00	17,311,407.00	32,688,214.00	-
010102	Agriculture sector coordination mechanisms	25,967,111.00	17,311,407.00	32,688,214.00	-
0102	Development of the livestock value chain	110,084,683.00	73,389,789.00	98,116,449.00	-
010201	Ruminant (cattle, sheep & goats) production and marketing	110,084,683.00	73,389,789.00	98,116,449.00	-
0106	Promotion of forest resource conservation and preservation of biodiversity	22,525,500.00	15,017,000.00	40,760,386.00	-
010601	Forest regeneration and conservation	22,525,500.00	15,017,000.00	40,760,386.00	-
03	Poverty Alleviation	30,222,695.00	20,148,463.00	98,977,392.00	-
0310	Poverty Alleviation - General	30,222,695.00	20,148,463.00	98,977,392.00	-
031001	Poverty Alleviation - General	30,222,695.00	20,148,463.00	98,977,392.00	-
04	Health	561,108,954.00	350,597,976.41	509,034,492.00	-
0401	Effective governance of the health system	561,108,954.00	350,597,976.41	509,034,492.00	-
040103	Health sector coordination mechanisms	561,108,954.00	350,597,976.41	509,034,492.00	-
05	Education	1,330,089,767.93	1,264,858,893.00	1,374,010,459.00	-
0501	Effective governance of the education system	333,575,492.00	200,516,044.00	133,153,803.00	-
050103	Education sector coordination mechanisms	333,575,492.00	200,516,044.00	133,153,803.00	-
0504	Improved quality of teaching and learning outcomes	996,514,275.93	1,064,342,849.00	1,240,856,656.00	-
050403	Teaching and non-teaching staff capacity building	996,514,275.93	1,064,342,849.00	1,240,856,656.00	-
06	Housing and Urban Development	20,297,229.00	13,531,486.00	26,343,619.00	-
0610	Housing and Urban Development - General	20,297,229.00	13,531,486.00	26,343,619.00	-
061001	Housing and Urban Development - General	20,297,229.00	13,531,486.00	26,343,619.00	-
09	Environmental Improvement	210,057,718.56	140,038,479.00	191,069,964.00	-
0910	Environmental Improvement - General	210,057,718.56	140,038,479.00	191,069,964.00	-
091001	Environmental Improvement - General	210,057,718.56	140,038,479.00	191,069,964.00	-
11	Information Communication and Technology	6,590,655.00	33,244,022.00	9,730,920.00	-
1110	Information Communication and Technology - General	6,590,655.00	33,244,022.00	9,730,920.00	-
111001	Information Communication and Technology - General	6,590,655.00	33,244,022.00	9,730,920.00	-
12	Growing the Private Sector	12,476,353.00	8,308,568.00	16,501,956.00	-
1210	Growing the Private Sector - General	12,476,353.00	8,308,568.00	16,501,956.00	-
121001	Growing the Private Sector - General	12,476,353.00	8,308,568.00	16,501,956.00	-
13	Reform of Government and Governance	577,776,078.00	354,721,627.65	552,026,817.00	-
1310	Reform of Government and Governance - General	577,776,078.00	354,721,627.65	552,026,817.00	-
131001	Reform of Government and Governance - General	577,776,078.00	354,721,627.65	552,026,817.00	-
14	Power	14,143,622.00	9,399,081.00	16,068,075.00	-
1410	Power - General	14,143,622.00	9,399,081.00	16,068,075.00	-
141001	Power - General	14,143,622.00	9,399,081.00	16,068,075.00	-
17	Road	34,661,615.00	23,107,743.00	40,307,019.00	-
1710	Road - General	34,661,615.00	23,107,743.00	40,307,019.00	-
171001	Road - General	34,661,615.00	23,107,743.00	40,307,019.00	-

317102 - BABURA Local Government, Jigawa State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Other Recurrent Expenditure	1,585,069,677.00	1,299,925,660.96	3,246,983,880.00	-
01	Agriculture	34,500,000.00	9,820,000.00	44,500,000.00	-
0101	Effective governance of the Agriculture Sector	11,500,000.00	9,520,000.00	21,000,000.00	-
010102	Agriculture sector coordination mechanisms	11,500,000.00	9,520,000.00	21,000,000.00	-
0102	Development of the livestock value chain	10,500,000.00	-	11,000,000.00	-
010205	Animal health and livestock diseases management	10,500,000.00	-	11,000,000.00	-
0106	Promotion of forest resource conservation and preservation of biodiversity	12,500,000.00	300,000.00	12,500,000.00	-
010601	Forest regeneration and conservation	12,500,000.00	300,000.00	12,500,000.00	-
03	Poverty Alleviation	41,126,000.00	38,471,555.54	302,126,000.00	-
0310	Poverty Alleviation - General	41,126,000.00	38,471,555.54	302,126,000.00	-
031001	Poverty Alleviation - General	41,126,000.00	38,471,555.54	302,126,000.00	-
04	Health	35,000,000.00	21,960,310.01	45,000,000.00	-
0401	Effective governance of the health system	35,000,000.00	21,960,310.01	45,000,000.00	-
040103	Health sector coordination mechanisms	35,000,000.00	21,960,310.01	45,000,000.00	-
05	Education	32,175,880.00	9,996,896.00	37,157,880.00	-
0501	Effective governance of the education system	32,175,880.00	9,996,896.00	37,157,880.00	-
050103	Education sector coordination mechanisms	32,175,880.00	9,996,896.00	37,157,880.00	-
06	Housing and Urban Development	21,600,000.00	23,509,302.82	33,600,000.00	-
0610	Housing and Urban Development - General	21,600,000.00	23,509,302.82	33,600,000.00	-
061001	Housing and Urban Development - General	21,600,000.00	23,509,302.82	33,600,000.00	-
08	Youth	6,580,000.00	1,050,000.00	13,080,000.00	-
0810	Youth - General	6,580,000.00	1,050,000.00	13,080,000.00	-
081001	Youth - General	6,580,000.00	1,050,000.00	13,080,000.00	-
09	Environmental Improvement	25,500,000.00	15,776,750.00	41,000,000.00	-
0910	Environmental Improvement - General	25,500,000.00	15,776,750.00	41,000,000.00	-
091001	Environmental Improvement - General	25,500,000.00	15,776,750.00	41,000,000.00	-
10	Water Resources and Rural Development	173,500,000.00	159,863,525.41	630,520,000.00	-
1010	Water Resources and Rural Deve - General	173,500,000.00	159,863,525.41	630,520,000.00	-
101001	Water Resources and Rural Deve - General	173,500,000.00	159,863,525.41	630,520,000.00	-
12	Growing the Private Sector	5,300,000.00	-	6,000,000.00	-
1210	Growing the Private Sector - General	5,300,000.00	-	6,000,000.00	-
121001	Growing the Private Sector - General	5,300,000.00	-	6,000,000.00	-
13	Reform of Government and Governance	887,787,797.00	835,895,955.56	1,712,000,000.00	-
1310	Reform of Government and Governance - General	887,787,797.00	835,895,955.56	1,712,000,000.00	-
131001	Reform of Government and Governance - General	887,787,797.00	835,895,955.56	1,712,000,000.00	-
14	Power	252,500,000.00	135,274,787.00	308,500,000.00	-
1410	Power - General	252,500,000.00	135,274,787.00	308,500,000.00	-
141001	Power - General	252,500,000.00	135,274,787.00	308,500,000.00	-
17	Road	69,500,000.00	48,306,578.62	73,500,000.00	-
1710	Road - General	69,500,000.00	48,306,578.62	73,500,000.00	-
171001	Road - General	69,500,000.00	48,306,578.62	73,500,000.00	-

317102 - BABURA Local Government, Jigawa State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Capital Expenditure	3,082,790,923.00	1,313,948,699.00	4,486,824,408.00	1,185,500,000.00
01	Agriculture	341,500,000.00	143,574,289.00	295,500,000.00	190,500,000.00
0101	Effective governance of the Agriculture Sector	141,000,000.00	82,830,164.00	35,000,000.00	-
010102	Agriculture sector coordination mechanisms	141,000,000.00	82,830,164.00	35,000,000.00	-
0102	Development of the livestock value chain	35,000,000.00	2,150,000.00	20,000,000.00	-
010201	Ruminant (cattle, sheep & goats) production and marketing	5,000,000.00	-	5,000,000.00	-
010202	Meat processing and marketing	30,000,000.00	2,150,000.00	15,000,000.00	-
0103	Enhancement of food production and productivity	120,500,000.00	49,500,000.00	180,500,000.00	180,500,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	120,500,000.00	49,500,000.00	180,500,000.00	180,500,000.00
0106	Promotion of forest resource conservation and preservation of biodiversity	45,000,000.00	9,094,125.00	60,000,000.00	10,000,000.00
010601	Forest regeneration and conservation	45,000,000.00	9,094,125.00	60,000,000.00	10,000,000.00
02	Societal Re-orientation	108,000,000.00	-	376,000,000.00	10,000,000.00
0210	Societal Re-orientation - General	108,000,000.00	-	376,000,000.00	10,000,000.00
021001	Societal Re-orientation - General	108,000,000.00	-	376,000,000.00	10,000,000.00
03	Poverty Alleviation	70,000,000.00	30,585,500.00	50,000,000.00	-
0310	Poverty Alleviation - General	70,000,000.00	30,585,500.00	50,000,000.00	-
031001	Poverty Alleviation - General	70,000,000.00	30,585,500.00	50,000,000.00	-
04	Health	48,000,000.00	3,879,426.00	33,000,000.00	-
0401	Effective governance of the health system	20,000,000.00	-	10,000,000.00	-
040103	Health sector coordination mechanisms	20,000,000.00	-	10,000,000.00	-
0405	Provision of adequate and modern health infrastructure for health services delivery	28,000,000.00	3,879,426.00	23,000,000.00	-
040501	Functional health facilities	28,000,000.00	3,879,426.00	23,000,000.00	-
05	Education	267,000,000.00	70,538,616.00	394,731,013.00	50,000,000.00
0501	Effective governance of the education system	212,000,000.00	67,288,616.00	324,731,013.00	50,000,000.00
050103	Education sector coordination mechanisms	212,000,000.00	67,288,616.00	324,731,013.00	50,000,000.00
0503	Equity and inclusiveness in the provision of educational services	30,000,000.00	-	30,000,000.00	-
050302	Special education	30,000,000.00	-	30,000,000.00	-
0505	Adequate infrastructure at all levels	25,000,000.00	3,250,000.00	40,000,000.00	-
050501	Schools' infrastructure construction and rehabilitation	10,000,000.00	3,250,000.00	10,000,000.00	-
050502	Furnishing	2,000,000.00	-	-	-
050505	School safety	13,000,000.00	-	30,000,000.00	-
06	Housing and Urban Development	178,000,000.00	30,115,378.00	260,000,000.00	-
0610	Housing and Urban Development - General	178,000,000.00	30,115,378.00	260,000,000.00	-
061001	Housing and Urban Development - General	178,000,000.00	30,115,378.00	260,000,000.00	-
09	Environmental Improvement	53,500,000.00	18,407,500.00	119,200,000.00	-
0910	Environmental Improvement - General	53,500,000.00	18,407,500.00	119,200,000.00	-
091001	Environmental Improvement - General	53,500,000.00	18,407,500.00	119,200,000.00	-
10	Water Resources and Rural Development	408,270,905.00	177,340,849.00	984,000,000.00	704,000,000.00
1010	Water Resources and Rural Deve - General	408,270,905.00	177,340,849.00	984,000,000.00	704,000,000.00
101001	Water Resources and Rural Deve - General	408,270,905.00	177,340,849.00	984,000,000.00	704,000,000.00
12	Growing the Private Sector	118,000,000.00	4,670,000.00	105,000,000.00	-
1210	Growing the Private Sector - General	118,000,000.00	4,670,000.00	105,000,000.00	-
121001	Growing the Private Sector - General	118,000,000.00	4,670,000.00	105,000,000.00	-
13	Reform of Government and Governance	1,200,520,018.00	752,474,443.00	1,468,393,395.00	-
1310	Reform of Government and Governance - General	1,200,520,018.00	752,474,443.00	1,468,393,395.00	-
131001	Reform of Government and Governance - General	1,200,520,018.00	752,474,443.00	1,468,393,395.00	-
14	Power	225,000,000.00	75,812,698.00	361,000,000.00	231,000,000.00
1410	Power - General	225,000,000.00	75,812,698.00	361,000,000.00	231,000,000.00

317102 - BABURA Local Government, Jigawa State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
141001	Power - General	225,000,000.00	75,812,698.00	361,000,000.00	231,000,000.00
17	Road	65,000,000.00	6,550,000.00	40,000,000.00	-
1710	Road - General	65,000,000.00	6,550,000.00	40,000,000.00	-
171001	Road - General	65,000,000.00	6,550,000.00	40,000,000.00	-

317102 - BABURA 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 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
Total Capital Expenditure						3,082,790,923.00	1,313,948,699.00	4,486,824,408.00	1,185,500,000.00
Purchase of 1No Toyota Corolla LE (2017 Model as Utility Vehicle for,DACS	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70133 - OTHER GENERAL SERVICES	31710297 - LG Wide (BABURA)	6,000,000.00	-	15,000,000.00	-
Purchase of 4No. Toyota Corolla LE (2017 Model) for District Heads	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70133 - OTHER GENERAL SERVICES	31710297 - LG Wide (BABURA)	23,000,000.00	-	-	-
Procurement of 5No. Volkswagen Sharan as Operational Vehicle for Security Agencies and 1for Executive Council	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70361 - PUBLIC ORDER AND SAFETY N.E.C.	31710297 - LG Wide (BABURA)	25,000,000.00	-	25,000,000.00	-
Procurement of Arms and Computers as Security Equipment for Community Vigilantes	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010128 - Purchase Of Security Equipment	70361 - PUBLIC ORDER AND SAFETY N.E.C.	31710297 - LG Wide (BABURA)	10,000,000.00	11,000,000.00	20,000,000.00	-
Purchase of 4 No of Toyota Corolla LE (2017 Model) as Official Vehicle for the Office of the Chairman, Secretary, Vice Chairman and Speaker	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70133 - OTHER GENERAL SERVICES	31710297 - LG Wide (BABURA)	180,000,000.00	112,579,443.00	60,000,000.00	-
Purchase of 1 No. Legislative Council Bus (Toyota Hummer 2017 Model)	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70133 - OTHER GENERAL SERVICES	31710297 - LG Wide (BABURA)	13,000,000.00	-	50,000,000.00	-
Procurement of School Bus for G.S.S.Garu (Hummer Bus 2017 Model)	06 - Education	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70922 - UPPER-SECONDARY EDUCATION	31710204 - Garu	13,000,000.00	-	30,000,000.00	-
Purchase of office Tables and Seats for LG Secretariat, Babura	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010112 - Purchase Of Office Furniture and Fittings	70133 - OTHER GENERAL SERVICES	31710297 - LG Wide (BABURA)	83,000,000.00	-	100,000,000.00	-
Purchase of 2No Toyota Hilux (2016 Model)	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70133 - OTHER GENERAL SERVICES	31710297 - LG Wide (BABURA)	106,393,395.00	-	106,393,395.00	-
Purchase of 1 No Toyota Hilux (2016 Model) 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	70133 - OTHER GENERAL SERVICES	31710297 - LG Wide (BABURA)	15,000,000.00	-	15,000,000.00	-
Purchase of 11No. Motorcycle (Boxer) for Community Vigilantes	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70133 - OTHER GENERAL SERVICES	31710297 - LG Wide (BABURA)	8,235,000.00	-	15,000,000.00	-
Purchase of Three Tricycle Ambulances for Graveyards	09 - Environmental Improvement	012500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70133 - OTHER GENERAL SERVICES	31710297 - LG Wide (BABURA)	-	-	13,000,000.00	-
Procurement of 1 No Motorcycle (Boxer) for LG Information Officer	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70133 - OTHER GENERAL SERVICES	31710297 - LG Wide (BABURA)	2,000,000.00	-	2,000,000.00	-
General Renovation of Local Government Guest House Dutsse	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23030101 - Rehabilitation/Repairs Of Residential Buildings	70133 - OTHER GENERAL SERVICES	31710297 - LG Wide (BABURA)	20,000,000.00	325,000.00	-	-
Renovation of Women Centre at Babura	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23030101 - Rehabilitation/Repairs Of Residential Buildings	70811 - RECREATIONAL AND SPORTING SERVICES	31710201 - Babura Ward	10,000,000.00	-	10,000,000.00	-
Construction of Conference Hall, with office, Toilet and Supply of furnitures at Local Govt Guest House Dutsse	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23030101 - Rehabilitation/Repairs Of Residential Buildings	70133 - OTHER GENERAL SERVICES	31710297 - LG Wide (BABURA)	50,000,000.00	-	-	-
General Renovation of Local Government Secretariat, Babura	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23030101 - Rehabilitation/Repairs Of Residential Buildings	70133 - OTHER GENERAL SERVICES	31710201 - Babura Ward	150,000,000.00	98,000,000.00	-	-
Purchase of 1 No. Fairly-Used Toyota Hummer (2010 Model) for Legislative Council	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70133 - OTHER GENERAL SERVICES	31710297 - LG Wide (BABURA)	-	-	50,000,000.00	-
Purchase of Boardroom Tables and Seats for Legislative Council Chamber	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010112 - Purchase Of Office Furniture and Fittings	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31710297 - LG Wide (BABURA)	10,000,000.00	4,500,000.00	10,000,000.00	-
Contribution to Community Development Project	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010132 - Construction/Provision Of Other Institutional Structures	70621 - COMMUNITY DEVELOPMENT	31710297 - LG Wide (BABURA)	43,891,623.00	41,000,000.00	100,000,000.00	-
Settlement of Outstanding Liabilities	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23050137 - Capital Project Historical Liabilities	70121 - PUBLIC DEBT TRANSACTIONS	31710297 - LG Wide (BABURA)	40,000,000.00	-	50,000,000.00	-
Contribution to State and Local Government Joint Projects & Programmes.	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23050108 - Special Intervention Programmes and Projects	70133 - OTHER GENERAL SERVICES	31710297 - LG Wide (BABURA)	150,000,000.00	447,000,000.00	450,000,000.00	-
Contribution for Local Government Council Unified Project and Programme	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23050108 - Special Intervention Programmes and Projects	70133 - OTHER GENERAL SERVICES	31710297 - LG Wide (BABURA)	100,000,000.00	-	100,000,000.00	-
Purchase of Veterinary Drugs	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010151 - Purchase of veterinary Clinic Equipments	70133 - OTHER GENERAL SERVICES	31710297 - LG Wide (BABURA)	10,000,000.00	-	10,000,000.00	-
Contribution for the Training of Political Office holders	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23050101 - Research & Development and Census/Surveys	70133 - OTHER GENERAL SERVICES	31710297 - LG Wide (BABURA)	50,000,000.00	16,800,000.00	50,000,000.00	-
Completion of the Construction of Slaughter Slab at KANYA and BABURA	01 - Agriculture	021500100100 - Agriculture Section	23020113 - Construction / Provision Of Agricultural Facilities	70421 - AGRICULTURE	31710208 - Kanya	5,000,000.00	2,150,000.00	5,000,000.00	-
Construction of Slaughter Slab At Yankiya, Garu, Duzau, Manga, Jigawa and Kuzunumi Market	01 - Agriculture	021500100100 - Agriculture Section	23020113 - Construction / Provision Of Agricultural Facilities	70421 - AGRICULTURE	31710297 - LG Wide (BABURA)	10,000,000.00	-	10,000,000.00	-
Conversion of old Babura and Kanya Babba Slaughter House to Veterinary Clinic and Meat Stall	01 - Agriculture	021500100100 - Agriculture Section	23020113 - Construction / Provision Of Agricultural Facilities	70421 - AGRICULTURE	31710208 - Kanya	15,000,000.00	-	-	-
Establishment of Irrigation Facilities (Boreholes & Reticulation Materials) for Farmers Across the Local Government	01 - Agriculture	021500100100 - Agriculture Section	23050108 - Special Intervention Programmes and Projects	70133 - OTHER GENERAL SERVICES	31710297 - LG Wide (BABURA)	50,000,000.00	49,500,000.00	50,000,000.00	50,000,000.00
Drilling of Tube Well for Irrigation Purpose at Kuzunumi, Garu, Jigawa, Gaskoli, Ratsaye, Kyambo, Kandi, Takwasa, Rafin Tsamiya and Lamintari (Phase 1)	01 - Agriculture	021500100100 - Agriculture Section	23040107 - Forests and Shelterbelts	70421 - AGRICULTURE	31710297 - LG Wide (BABURA)	15,000,000.00	-	15,000,000.00	15,000,000.00
Provision of Solar Boreholes for Irrigation Purpose at Jigawar Dan all Phase I	01 - Agriculture	021500100100 - Agriculture Section	23040107 - Forests and Shelterbelts	70421 - AGRICULTURE	31710297 - LG Wide (BABURA)	10,500,000.00	-	10,500,000.00	10,500,000.00
Construction of Green House to promote Agricultural Production in Babura Ward	01 - Agriculture	021500100100 - Agriculture Section	23010103 - Purchase of Residential Buildings	70421 - AGRICULTURE	31710201 - Babura Ward	-	-	30,000,000.00	30,000,000.00
Construction of Irrigation Channel from Tomas to Kuzunumi,Garu,Batali,Kyambo,Takwasa and Jiawar Dan All Phase I	01 - Agriculture	021500100100 - Agriculture Section	23040107 - Forests and Shelterbelts	70421 - AGRICULTURE	31710297 - LG Wide (BABURA)	45,000,000.00	-	45,000,000.00	45,000,000.00
Transportation of Fertiliser	01 - Agriculture	021500100100 - Agriculture Section	23050108 - Special Intervention Programmes and Projects	70421 - AGRICULTURE	31710297 - LG Wide (BABURA)	1,000,000.00	-	5,000,000.00	-
Palliative on Fertilizer to Farmers across the Local Government	01 - Agriculture	021500100100 - Agriculture Section	23050108 - Special Intervention Programmes and Projects	70421 - AGRICULTURE	31710297 - LG Wide (BABURA)	105,000,000.00	1,500,000.00	5,000,000.00	-
Purchase of Grains/Palliative	01 - Agriculture	021500100100 - Agriculture Section	23010121 - Purchase Of Residential Furniture	70422 - FORESTRY	31710297 - LG Wide (BABURA)	20,000,000.00	18,478,497.00	20,000,000.00	-
Goat Breeding (Women Empowerment)	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31710297 - LG Wide (BABURA)	10,000,000.00	-	5,000,000.00	-
Tractor Loan Repayment	01 - Agriculture	021500100100 - Agriculture Section	23060102 - Depreciation Charge - Plant & Machinery	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31710297 - LG Wide (BABURA)	5,000,000.00	62,851,667.00	-	-
Construction of Demarcation Walls around Grazing Reserve in Babura	01 - Agriculture	021500200100 - Forestry Section	23040104 - Industrial Pollution Prevention & Control	70421 - AGRICULTURE	31710297 - LG Wide (BABURA)	5,000,000.00	-	5,000,000.00	-
Establishment of Nursery Seeds at Babura and Kanya Babba Constituencies	01 - Agriculture	021500200100 - Forestry Section	23040107 - Forests and Shelterbelts	70421 - AGRICULTURE	31710297 - LG Wide (BABURA)	5,000,000.00	-	10,000,000.00	10,000,000.00
Annual Vaccination	01 - Agriculture	021500200100 - Forestry Section	23050108 - Special Intervention Programmes and Projects	70121 - ECONOMIC AID TO DEVELOPING COUNTRIES AND COUNTRIES IN TRANSITION	31710297 - LG Wide (BABURA)	5,000,000.00	1,697,125.00	5,000,000.00	-
Annual Tree Planting Campaigning	01 - Agriculture	021500200100 - Forestry Section	23040101 - Tree Planting	70991 - ECONOMIC AFFAIRS N.E.C.	31710297 - LG Wide (BABURA)	5,000,000.00	4,997,000.00	15,000,000.00	-
Contribution for the Sensatization for Climate change Mitigation	01 - Agriculture	021500200100 - Forestry Section	23040107 - Forests and Shelterbelts	70422 - FORESTRY	31710297 - LG Wide (BABURA)	10,000,000.00	-	10,000,000.00	-
Agricultural Empowerment (Wheat and rice Farming)	01 - Agriculture	021500200100 - Forestry Section	23040107 - Forests and Shelterbelts	70422 - FORESTRY	31710297 - LG Wide (BABURA)	20,000,000.00	3,000,000.00	20,000,000.00	-
Purchase of Electric Poles and Cables for Electrification Project Phase I Town Distribution Network (TDN) at MASKOI to YARKIRYA and KIZUNUMI	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31710297 - LG Wide (BABURA)	10,000,000.00	-	30,000,000.00	-
Purchase of Electric Poles and Cables for Electrification Project at GASKOLL, RAFIN TSAMIYA, SARKIN BAKA, HAURAN KANAWA AND GIDAN BOKA	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31710205 - Gaskoli	10,000,000.00	-	10,000,000.00	-
Purchase of Electric Poles & Cables for Extension and Electrification at Unguwar Arkel, Tsalkake, Jigawa, Sabon Gari, Kanya and Garu	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31710203 - Dorawa	15,000,000.00	-	30,000,000.00	-
Procurement of Electrical Transformer at Garu And Bakar kuka	14 - Power	023400300100 - Electrical Section	23010149 - Purchase of Electronic Equipment and Fittings	70435 - ELECTRICITY	31710204 - Garu	40,000,000.00	4,508,945.00	40,000,000.00	-
Provision of Solar Lightening System at Local Government Secretariat Phase 1	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70436 - NON ELECTRIC ENERGY	31710201 - Babura	50,000,000.00	4,522,000.00	50,000,000.00	50,000,000.00
Provision of Solar Lightening System at Malamawa Friday Mosque	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31710207 - Jigawa	2,000,000.00	-	8,000,000.00	8,000,000.00
Purchase of Street light Generator (2No. 100KVA) at Babura	14 - Power	023400300100 - Electrical Section	23010119 - Purchase Of Power Generating Set	70133 - OTHER GENERAL SERVICES	31710201 - Babura Ward	8,000,000.00	-	-	-
Purchase of Electric Poles and Cables for Electrification Project at Insha Ruwa-Dambargo and Unguwar Maki	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31710206 - Insharuwa	10,000,000.00	-	20,000,000.00	-
Purchase and Supply of Solar Power Lightening System at Uku da Sisi, Gidan Boka, Faru Maitaya, Jigawa Bakin Titi, Unguwar Shuri, Kwanar Garki, Kwando, Manga, Jemawa, Bule, Haladawa, Mazowu, Raha, Muna, Bagemu, Tsamiyar Kwando, Fadi Bata, Dambargo, Bakar Kuka, Indrikuba, Gajima, Maslo, Jansa, Danzago, Yankiya, Olokoshi, Danmarke, Bata, Dangigai, Laraba, Kyankyaro, Adigul, Tasawa, Danyayi, Walawa, Koko, Gidan Kanawa, Shantake, Tasha, Sansami, Kanya, Babura, Cangas, Figi, Lauya, Wada, Damfa. (Ongolgi)	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31710297 - LG Wide (BABURA)	38,000,000.00	25,230,000.00	40,000,000.00	40,000,000.00

317102 - BABURA 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 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
Provision of Solar Street Light at LG Secretariat and Staff Quarters	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70161 - GENERAL PUBLIC SERVICES N.E.C.	31710297 - LG Wide (BABURA)	2,000,000.00	2,845,000.00	10,000,000.00	10,000,000.00
Provision of Solar Street Light for 3 Villages at each Ward BABURA. Babura Gari, Babura Waje,Nabai. JIGAWA,Jigawa Gari, Mudi, Gurfa. KYAMBO. Duzo,Kumun Rogo,Kaki Zago. INSHARUWA. Bakar Koko,Yammaulu, Insharuwa Gari. GASAKOLI. Balada, Danyayi, Unguwar Butu.TAKWASA.Dankano,Masko,Unguwar Neno.BATALI.Gangara ,DanZago Batali Talake.GASAKOLI.Balada,Danyayi,Unguwar Butu.GARU. Garu Gari,Zuru, Wuntilla.KUZUNZUMI. Timba,Unguwar Gari,Mudiri.KANYA.Gana, Gemawa,Balada.DORAWA.Girdo,Yada,Gidan Gide.	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70436 - NON ELECTRIC ENERGY	31710297 - LG Wide (BABURA)	40,000,000.00	38,706,753.00	40,000,000.00	40,000,000.00
Supply and Installation of Stand-alone Solar Lightening System	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70133 - OTHER GENERAL SERVICES	31710297 - LG Wide (BABURA)	-	-	83,000,000.00	83,000,000.00
Construction of Feeder Road From Yankiya Road to Tsamiyar Dan Zakara to Botsoswa 3kmtr	17 - Road	023400400100 - Land & Survey Section	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31710202 - Batali	30,000,000.00	-	-	-
Construction of Drainage at Kanya, Garu, Dorawa, Masko, Rataye, Babura, Jigawa, Sarkin Baka, Takwasa Kyambo, Gasakoli, Manga and Insharuwa (Ongoing)	17 - Road	023400400100 - Land & Survey Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70521 - WASTE WATER MANAGEMENT	31710297 - LG Wide (BABURA)	20,000,000.00	6,550,000.00	20,000,000.00	-
Construction of Reinforced Concrete Walls for Erosion Control at Babura LG Area	09 - Environmental Improvement	023400400100 - Land & Survey Section	23040102 - Erosion & Flood Control	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31710297 - LG Wide (BABURA)	20,000,000.00	18,407,500.00	50,000,000.00	-
Construction of 11 No Drainage 1No.at each Ward.Babura, Sani Doko Quarters JIGAWA, Gurfa, GASAKOLI, Rataye, INSHARUWA, Insharuwa Gari,KYAMBO, Duzo,TAKWASA Takwasa Kofar Kudu,BATALI,Batali Gari,GARU,Zuru,KUZUNZUMI, Kuzunzum,KANYA, Jamus. DORAWA,FIGI Gari.	17 - Road	023400400100 - Land & Survey Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70521 - WASTE WATER MANAGEMENT	31710297 - LG Wide (BABURA)	15,000,000.00	-	20,000,000.00	-
Renovation of Friday Prayer Mosques at Kanya Babba, Gasakoli and Batali.	02 - Societal Re-orientation	023400500100 - Building Section	23030130 - Rehabilitation/Repairs of Other Institutional Buildings	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31710203 - Dorawa	5,000,000.00	-	30,000,000.00	-
Construction of 34 No. Five Daily Prayer Mosques, at Kanya Gari, Balada, Kankare, Girdo, Shantake, Samsami, Shashabu, Malkadi Fulani, Tanga, Malife, Jigawa Gari, Gagarawa, Hammadi, Kaya Fulani, Giginya, Damu, Damfa, Jabirawa, Takwasa Gari, Gabuta, Kaki Zago, Dorawa Gari, Dan Makeri, Tashar Dankiyambo, Gasakoli, DanKarda, Unguwar Dinya, Unguwar Furu, Gali Fulani, Jiji Fulani, Gidan Alhaji Dankawu, Yankiya, Gujajuru Fulani, Wada, Hauya Gari.	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31710208 - Kanya	20,000,000.00	-	50,000,000.00	-
Construction of 22 No. Daily Prayer Mosque 2 No. at Each Ward (INSHARUWA Insharuwa Gari, Chiribin Malamai.GASAKOLI Rataye Gabas, Rataye Yamma.JIGAWA Chiri Riga Unguwar Shuri. BABURA Babura Gari, Babura Waje. KYAMBO. Kumun Rogo,Danhali. GARU Dorawa Tara,Ando. KUZUNZUMI. Gobirawa Fulani,Kuzunzumi. KANYA,Bagemu, Changa Rahar Fulani.TAKWASA. Jabirawa Fulani,Takwasa kofar Gidan Galadima.BATALI Kwadage Gari,Gangara Hamrawa.DORAWA.Dan Dinya,Dorawa Gari)	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31710297 - LG Wide (BABURA)	20,000,000.00	-	70,000,000.00	-
Wall Fencing - Extension and Entrilring of Grave Yard at Garu, Jigawa, Babura & Kanya Babba (Ongoing)	02 - Societal Re-orientation	023400500100 - Building Section	23020126 - Construction/Provision Of Cemeteries	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31710204 - Garu	7,000,000.00	-	25,000,000.00	-
Renovation of Friday Mosques at Malamawa	02 - Societal Re-orientation	023400500100 - Building Section	23030130 - Rehabilitation/Repairs of Other Institutional Buildings	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31710210 - Kyambo	3,000,000.00	-	5,000,000.00	-
Construction of LG Commercial Rented Estate Houses at Babura	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31710201 - Babura Ward	20,000,000.00	-	-	-
Construction and Upgrading of Friday Prayer Mosques 11 No at Kwadage, Ajja, Danhalli, Mundu, Aduwara, Karade, Jarma, Unguwar Naino, Danzago, Bata, Gabawa.	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31710297 - LG Wide (BABURA)	30,000,000.00	-	50,000,000.00	-
Construction of Police out Post at Jigawa, Garu, kuZunzumi and Yankiya and Kanya Division	13 - Reform of Government and Governance	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70311 - POLICE SERVICES	31710207 - Jigawa	10,000,000.00	-	30,000,000.00	-
Construction of Township Gate at Babura, Kanya, Jigawa, Garu, Gasakoli, Kyambo, Kuzunzumi, Batali, Insharuwa, Takwasa, Dorawa.	13 - Reform of Government and Governance	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70361 - PUBLIC ORDER AND SAFETY N.E.C	31710297 - LG Wide (BABURA)	20,000,000.00	-	-	-
Construction of Skill Acquisition Centre at Kanya and Garu	12 - Growing the Private Sector	023400500100 - Building Section	23020132 - Construction/Provision Of Other Institutional Structures	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31710208 - Kanya	8,000,000.00	-	15,000,000.00	-
Renovation of Chairman's Duplex House	06 - Housing and Urban Development	023400500100 - Building Section	23030121 - Rehabilitation / Repairs Of Office Buildings	70611 - HOUSING DEVELOPMENT	31710297 - LG Wide (BABURA)	10,000,000.00	3,200,000.00	10,000,000.00	-
Purchase of Set of Sofa, Dining Table and Seats for Chairman's Duplex House	06 - Housing and Urban Development	023400500100 - Building Section	23030112 - Purchase Of Office Furniture and Fittins	70611 - HOUSING DEVELOPMENT	31710297 - LG Wide (BABURA)	10,000,000.00	-	10,000,000.00	-
Construction of Midwifery Staff Quarters at Garu, Kuzunzumi,Tashar Dankiyambo and Masko (on goin)	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31710209 - Kuzunzumi	100,000,000.00	-	50,000,000.00	-
Construction of Corpsers Lodge at Garu	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31710204 - Garu	10,000,000.00	2,502,359.00	10,000,000.00	-
Renovation of Local Government Staff Quarters at Babura	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31710201 - Babura Ward	10,000,000.00	24,413,019.00	30,000,000.00	-
Construction of Staff Mini Houses at Babura Local Government Staff Quaters	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31710201 - Babura Ward	18,000,000.00	-	-	-
Construction of Modern Town Hall at Babura and Kanya Babba	13 - Reform of Government and Governance	023400500100 - Building Section	23020118 - Construction / Provision Of Infrastructure	70611 - HOUSING DEVELOPMENT	31710201 - Babura Ward	20,000,000.00	-	80,000,000.00	-
Acquisition of 8 Hectares of Land from Community Residents for LGC Projects	13 - Reform of Government and Governance	023400500100 - Building Section	23010101 - Purchase/Acquisition Of Land	70161 - GENERAL PUBLIC SERVICES N.E.C.	31710201 - Babura Ward	20,000,000.00	-	18,800,000.00	70,000,000.00
Renovation of Old LG Guest House at Dutsi	13 - Reform of Government and Governance	023400500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31710297 - LG Wide (BABURA)	15,000,000.00	-	50,000,000.00	-
Purchase of Office Tables and Seats to PHC office Complex at Babura	04 - Health	023400500100 - Building Section	23010122 - Purchase Of Health / Medical Equipment	70741 - PUBLIC HEALTH SERVICES	31710201 - Babura Ward	3,000,000.00	-	3,000,000.00	-
Construction of 5 block of 2 bedroom proto type houses at LG headquaters	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31710201 - Babura Ward	-	-	150,000,000.00	-
Construction of steel shed (Rumfi) with stand alone solar lightning system for 1No Tsangaya Quranic Recreation School in each ward	05 - Education	023400500100 - Building Section	23040104 - Industrial Pollution Prevention & Control	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	31710297 - LG Wide (BABURA)	-	-	50,000,000.00	50,000,000.00
Completion of District Head Houses at Garu,Jigawa and Kanya	13 - Reform of Government and Governance	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31710204 - Garu	10,000,000.00	2,470,000.00	-	-
Construction of Wasting Shed at Akankulawa, Lamba Gumel Road, Titi Kano, Gurfa, Unguwar Shuri, Bule, Kwanar Gari, Hashe, Manga, Takwasa, Raha, Mina, Matzuwo, Kanya Kwanar Asibiti, Balada, Dorawa, Figi, Girdo, Kyambo, Danhalli, Shantake, Tasha, Samsami, Gasakoli, Koko, Garu, Hauya, Batali Gari, Yankiya, Danzago, Kuzunzumi, DanKarda, Walawa, Uku da Sis, Giginya, Bakar Koko.	09 - Environmental Improvement	023400500100 - Building Section	23020118 - Construction / Provision Of Infrastructure	70651 - R & D HOUSING AND COMMUNITY AMENITIES	31710297 - LG Wide (BABURA)	15,000,000.00	-	15,000,000.00	-
Purchase/Repairs of School Tables, Desks and Seats	05 - Education	051700100100 - Education (Non-Teaching Staff)	23010112 - Purchase Of Office Furniture and Fittings	70981 - EDUCATION N.E.C	31710297 - LG Wide (BABURA)	2,000,000.00	-	-	-
Construction of Islamiyya School at Garin Rakumi,Babura Kofar Gabas Bayan Gidan Amjet,Babura Tsallake, Kanya Gari, Kankaran Danmakeri, Jigawa Kudu, Furu Matyaya, Takwasa Gari, Manga, Ajja, Danyayi, Damfa, Wada, Duzau, Tasha, Tashar Dankiyambo, Kuzunzumi Gari, DanKarda, Yankiya,Garu, Unguwar Toro, Achiya Gari. (Ongoing)	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020118 - Construction / Provision Of Infrastructure	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31710297 - LG Wide (BABURA)	30,000,000.00	-	30,000,000.00	-
Construction of one Block of Two Classrooms with office at Dan Halli, Kanya and Sani Na'ibi Babura (Ongoing)	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020104 - Construction/Provision Of Housing	70912 - PRIMARY EDUCATION	31710208 - Kanya	10,000,000.00	3,250,000.00	10,000,000.00	-
Construction of Wall Fencing of Babura and Kanya Special Primary School	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020105 - Education (Non-Teaching Staff)	70631 - WATER SUPPLY	31710201 - Babura Ward	15,000,000.00	-	15,000,000.00	-
Construction of L.E.A Permanent Office at Babura	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020101 - Construction/Provision Of Office Buildings	70611 - HOUSING DEVELOPMENT	31710201 - Babura Ward	10,000,000.00	-	40,000,000.00	-
2% Contribution to Jigawa State University	05 - Education	051700100100 - Education (Non-Teaching Staff)	23050108 - Special Intervention Programmes and Projects	70981 - EDUCATION N.E.C	31710297 - LG Wide (BABURA)	40,000,000.00	63,128,616.00	72,731,013.00	-
Elecapinal Students' Support Programme	05 - Education	051700100100 - Education (Non-Teaching Staff)	70912 - PRIMARY EDUCATION	70912 - PRIMARY EDUCATION	31710297 - LG Wide (BABURA)	60,000,000.00	-	67,000,000.00	-
Provision of School Uniform to less prevelage Student	05 - Education	051700100100 - Education (Non-Teaching Staff)	23010126 - Purchase Of Sporting / Gaming Equipment	70133 - OTHER GENERAL SERVICES	31710297 - LG Wide (BABURA)	20,000,000.00	-	20,000,000.00	-
Provision of Student Care Programme at Babura local Govt	05 - Education	051700100100 - Education (Non-Teaching Staff)	23050108 - Special Intervention Programmes and Projects	70722 - SPECIALIZED MEDICAL SERVICES	31710297 - LG Wide (BABURA)	67,000,000.00	4,160,000.00	60,000,000.00	-
Construction of Dispensary at Jamis, Bule and Kankare	04 - Health	052100100100 - Primary Health Care Manager	23020106 - Construction/Provision Of Hospitals/Health Centres	70731 - GENERAL HOSPITAL SERVICES	31710210 - Kyambo	10,000,000.00	-	10,000,000.00	-

317102 - BABURA 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 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
Construction of Basic Health centre at Rataye	04 - Health	052100100100 - Primary Health Care Manager	23020106 - Construction/Provision Of Hospitals/Health Centres	70731 - GENERAL HOSPITAL SERVICES	31710205 - Gasakoli	5,000,000.00	-	5,000,000.00	-
Renovation of Basic Health centres at Garu and Batail	04 - Health	052100100100 - Primary Health Care Manager	23020106 - Construction/Provision Of Hospitals/Health Centres	70731 - GENERAL HOSPITAL SERVICES	31710202 - Batail	8,000,000.00	3,879,426.00	-	-
Procurement of 4No Volkswagen Sharan at Babura, Kanya, Garu and Jigawar Dan Ali BHC	04 - Health	052100100100 - Primary Health Care Manager	23010108 - Purchase Of Buses	70731 - GENERAL HOSPITAL SERVICES	31710201 - Babura Ward	20,000,000.00	-	10,000,000.00	-
Renovation of Diabetic Centre at Babura	04 - Health	052100100100 - Primary Health Care Manager	23030105 - Rehabilitation/Repairs -Hospitals/Health Centres	70731 - GENERAL HOSPITAL SERVICES	31710201 - Babura Ward	2,000,000.00	-	5,000,000.00	-
Construction of JICHMA Office at Babura	02 - Societal Re-orientation	052100100100 - Primary Health Care Manager	23020101 - Construction/Provision Of Office Buildings	70722 - SPECIALIZED MEDICAL SERVICES	31710297 - LG Wide (BABURA)	-	-	58,000,000.00	-
Provision of Equity Contribution to JICHMA	09 - Environmental Improvement	052100100100 - Primary Health Care Manager	23050108 - Special Intervention Programmes and Projects	70722 - SPECIALIZED MEDICAL SERVICES	31710297 - LG Wide (BABURA)	18,500,000.00	-	41,200,000.00	-
Purchase of Hand Pump Materials	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31710297 - LG Wide (BABURA)	80,270,905.00	59,500,000.00	130,000,000.00	-
Construction of Hand Pumps at Burkun Fulani, Ungwar Haro, Kiarfawa, Ungwar Haro Kwane, Takwasa Kofar Arewa, Babi Fulani, Kutumbi B, Sardo Kudu, Bagade, Jigawa New Islamiya, Rigawar Buya, Jolowa Fulani, Yarkiya Arewa, Waje Fulani, Gidan Haruna, Danhalli Sabon Gari, Sayawa Fulani, Kofar Gabas Layin Gidan Danguwa, Garin Rakumi Fulani, Jalawa, Kadagawa, Jarkoli, Dorawa Kudu, Tishalayai, Baruna Fulani, Kwadage Fulani, Tserdawa, Raba Fulani, Masama, Tsallake Sambisa, Kaya Fulani, Jigawa Gari, Muni, Garin Goto, Aduwara, Damu, Dangarkuwa, Hauya Fulani, Takwasa Gari, Waje, Jamnutum Fulani, Malamawa, Hallaru Fulani, Hibbo, Gadare, Sumbunawa, Ungwar Utu, Walawa, Kyambo Gari, Bodawa, Shantako, Dabawa, Zuru, Adigul Fulani, Kagadama, Kyankyaro.	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31710297 - LG Wide (BABURA)	25,000,000.00	4,590,000.00	25,000,000.00	-
Construction of 33 No. Hand Pumps 3 No. at each wards. KYAMBO, Yallada, Tsamiya,Sayawa,JIGAWA. Dabawa, Ungwar Garu,Jigawa Gari,BABURA. Babura Tsallake, Babura Bakin Kusowa, Babura Waje. GASAKOLI. Sunbunawa,Budawa, Kadagawa. INSHARUWA. Chirinon Gumuzu,Bakar Kuka Duggabe,Kokari.TAKWASA. Bele Gidan Bashari,Takwasa Kofar Arewa,Jabirawa Fulani.BATALLI.Waje Fulani,Gadare Gidan Danbu,Jan Mutum. GARU. Garu Yamma,Wurtilla,Ungwar Tsamiya.KUZUNZUMI. Kuzunzumi Tsallake,Fulalin Murin,Kyankyaro Fulani. KANYA. Gabo Jemawa,Rigar Bawa, Jirkoli Tamayar Kwance.DORAWA.Gidan Gide,Ibbo,Dan Makeri.	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31710297 - LG Wide (BABURA)	20,000,000.00	-	70,000,000.00	-
Purchase of Motorized and Solar Submersible Pumps Elamarce	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31710297 - LG Wide (BABURA)	85,000,000.00	67,614,320.00	120,000,000.00	120,000,000.00
Purchase of Solar Accessories Elamarce	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31710297 - LG Wide (BABURA)	40,000,000.00	31,402,529.00	50,000,000.00	50,000,000.00
Conversion of Motorize Water Pump Stations to Solar System	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31710297 - LG Wide (BABURA)	20,000,000.00	3,866,000.00	284,000,000.00	284,000,000.00
Conversion of Hand Pumps to Solar Scheme at Aduwara, Yammaulu, Ungwar Makeri, Ungwar Korau, Babura Tsallake, Garin Rakumi, Akula Quarters, Nabali Fulani, Gari Uku, Bule, Ungwar Shuri Tsallake, Gurfai, Takwasa Gari, Manga, Dogon Marke Tudu, Ungwar Duhuwa, Dorawa Gari, Tsaba Tsulu, Danmakeri, Gidan Gari, Kyambo Gari, Shantako, Danhalli, Gattata, Gasakoli Gari, Kafi, Sabon Garin Naira, Garu Gari, Wada, Ardo, Damfa, Samsami, Waje, Danzago, Ungwar Tubi, Yarkiya, Tumbawa, Fadi Bara, Ungwar Dinya, Burkun Fulani, Maizawa, Kanya Gari, Gana Fulani, Kankaran Tukurkusa.	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31710297 - LG Wide (BABURA)	20,000,000.00	2,653,000.00	100,000,000.00	100,000,000.00
Construction of Public Convenience at Babura and Yarkiya	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020118 - Construction / Provision Of Infrastructure	70511 - WASTE MANAGEMENT	31710202 - Batail	55,000,000.00	5,000,000.00	55,000,000.00	-
Ratification of LG Secretariat Solar Water Scheme to Staff Quarters	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31710201 - Babura Ward	5,000,000.00	2,315,000.00	5,000,000.00	5,000,000.00
Construction of Water Collection Centre at Gidan Liman Babura, Garkar Sani Haru, Ungwar Dulku, Kahol Fulani, Akula Quarters, Kanya Yamma, Kanya Arewa, Kanya Kudu, Kankare, Tukurkusa, Bagemu, Jigawa Sabon Gari Kudu, Mudi, Gurfai, Layin maharta, Jigawa Sabon Gari Gabas, Takwasa Gari, Gidan Ganta, Dankano, Kawari, Kayarda, Dorawa Gari, Kankare, Girdo, Gidan Ganji, Danmakeri, Kyambo Gari, kumunrogo, Gatuta, Danhalli, kakkzago, Gasakoli Gari, Ungwar Utu, Mundi, Sayawa, Gajngwa, Walawa, Sarkin Baka, Kyankyaro, Adigul, Koga, Batail Gari, Gangawa, Hammedi, Kandi, Zuntu, Insharuwa Gari, Uku da Shi, Achya, Muni Gidan Ado, Ungwar Toro, Garu Gari, Dabawa, Damfa, Zuru, Baruma.	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31710297 - LG Wide (BABURA)	25,000,000.00	400,000.00	30,000,000.00	30,000,000.00
Construction of 11 No. water collection centres 1 No. at each wards. INSHARUWA. Ungwar Korau. GASAKOLI, DanKaba, Kafiin Rabe, KYAMBO, Kumun Rogo,Trewa BABURA, Babura Makaramanr. Mal Isah, Akula. JIGAWA. Daurawa, Gari Uku. TAKWASA, Kawarin Gaje, Takwasa Mahuta. BATALLI. Ungwar Tubi, Hammedi. KANYA. Tsamiyar Kwance Tsallake, Kankaren Tukurkusa. GARU. Baruma. Ungwar Gamji. KUZUNZUMI. Kwagga, Adigul. DORAWA. Girdo, Hombnare.	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31710297 - LG Wide (BABURA)	15,000,000.00	-	25,000,000.00	25,000,000.00
Sinking of 4No Solar Power borehole	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31710210 - Kyambo	-	-	40,000,000.00	40,000,000.00
Construction of 11 No. Complete water Solar Scheme 1 No. at each wards. INSHARUWA. Insharuwa Kudu. GASAKOLI, Sabon Garin Naira. KYAMBO, Kaki Zago. BABURA. Babura Kofar Arewa Chedya. JIGAWA. Jigawa Gari. TAKWASA. Ungwar Ibra. BATALLI. Gangarar. Hanware. GARU. Garu. KUZUNZUMI. Sarkin Baka. KANYA. Sardawa. DORAWA. Gidan Gide.	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31710297 - LG Wide (BABURA)	18,000,000.00	-	50,000,000.00	50,000,000.00
Construction of Industrial Borehole for Irrigation Project in Takwasa Ward	01 - Agriculture	053500300100 - Rural Water Supply	23020113 - Construction / Provision Of Agricultural Facilities	70161 - GENERAL PUBLIC SERVICES N.E.C.	31710211 - Takwasa	-	-	30,000,000.00	30,000,000.00
Purchase of Carpet, Amplifiers and Loudspeaker for LG Secretariat Mosques	02 - Societal Re-orientation	055100300100 - Social Welfare Section	23010130 - Purchase Of Recreational Facilities	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31710201 - Babura Ward	3,000,000.00	-	3,000,000.00	-
Purchase of Solar Lightening System and Loudspeaker for Five daily Prayer Mosques at Kanya Gari, Balafata, Kankare, Girdo, Shantako, Samsami, Shadatu, Maladi Fulani, Tanga, Jigawa Gawon Nono, Jigawa Gari, Gagarawa, Hammedi, Kaya Fulani, Giginya, Damu, Damfa, Jabirawa, Takwasa Gari, Gatuta, Kaki Zago, Dorawa Gari, Dan Makeri, Tashar Dankiyambo, Gasakoli, DanKandu, Ungwar Dinya, Ungwar Faru, Gari Fulani, Jiji Fulani, Gidan Alhaji Dankawu, Yarkiya, Garu, Gajigaru Fulani, Hauya Gari.	02 - Societal Re-orientation	055100300100 - Social Welfare Section	23010130 - Purchase Of Recreational Facilities	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31710297 - LG Wide (BABURA)	10,000,000.00	-	10,000,000.00	10,000,000.00
Provision of 22 No. Lightening System and sound System for Five daily Prayer Mosque 2 No. at each wards: INSHARUWA, Bakar kuka, Insharuwa Gari. GASAKOLI, Rataye Kudu, Kafiin Rabe, KYAMBO, Kumun Rogo, Duzau. JIGAWA. Santarbi, Faru. Mosques BABURA. Masalalin Zwiyya, Jumaat Mosques Malam Kamili. TAKWASA. Manga, Takwasa Mahuta. GARU. Dabawa, Gari. BATALLI. Yarkiya, Batail. KUZUNZUMI. Kuzunzumi Arewa, Bata. KANYA. Jemawa. Jolowa. DORAWA. Dan Dinya. Aja.	02 - Societal Re-orientation	055100300100 - Social Welfare Section	23010130 - Purchase Of Recreational Facilities	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31710297 - LG Wide (BABURA)	10,000,000.00	-	10,000,000.00	-
Support to Widows Marriage	03 - Poverty Alleviation	055100300100 - Social Welfare Section	23050108 - Special Intervention Programmes and Projects	70133 - OTHER GENERAL SERVICES	31710297 - LG Wide (BABURA)	25,000,000.00	9,650,000.00	25,000,000.00	-
Purchase of Relief Materials	02 - Societal Re-orientation	055100300100 - Social Welfare Section	23050108 - Special Intervention Programmes and Projects	71041 - FAMILY AND CHILDREN	31710297 - LG Wide (BABURA)	-	-	25,000,000.00	-
Youths and Women Empowerment	03 - Poverty Alleviation	055100300100 - Social Welfare Section	23050108 - Special Intervention Programmes and Projects	70133 - OTHER GENERAL SERVICES	31710297 - LG Wide (BABURA)	20,000,000.00	20,935,500.00	20,000,000.00	-
Small Scale Business Empowerment	03 - Poverty Alleviation	055100300100 - Social Welfare Section	23050108 - Special Intervention Programmes and Projects	70133 - OTHER GENERAL SERVICES	31710297 - LG Wide (BABURA)	25,000,000.00	-	5,000,000.00	-
Contribution of Hizba Board Office at the L.G.A	02 - Societal Re-orientation	055100300100 - Social Welfare Section	23020132 - Construction/Provision Of Other Institutional Structures	70861 - RECREATION, CULTURE AND RELIGION N.E.C	31710297 - LG Wide (BABURA)	-	-	40,000,000.00	-
Construction of One Block of 4No Lockup Shops at Yarkiya, Kanya, Garu and Babura Market	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23020107 - Construction/Provision Of Public Schools	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	31710202 - Batail	15,000,000.00	-	15,000,000.00	-

317102 - BABURA 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 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
Construction of Lock up Shops at Babura Narto Park	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23020118 - Construction / Provision Of Infrastructure	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31710201 - Babura Ward	30,000,000.00	-	-	-
Renovation of Lock up Shops at Babura tasha and Kanya Market	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23030131 - Rehabilitation/Repairs of Other Infrastructure	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31710201 - Babura Ward	15,000,000.00	-	15,000,000.00	-
Construction of Market Stalls at Yarkiya, Garu, Laraba, Jigawa, Manga, Kanya, Babura, Masko, Gurfai, Gajango, Kankare, Tsamiyar Kwance, and Duzau On-going	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23020118 - Construction / Provision Of Infrastructure	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31710297 - LG Wide (BABURA)	10,000,000.00	4,670,000.00	10,000,000.00	-
Purchase of 3 No. Buses for Mass Transit Service	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23010105 - Purchase Of Motor Vehicles	70451 - ROAD TRANSPORT	31710297 - LG Wide (BABURA)	25,000,000.00	-	-	-
Construction/Extension of Cattle Market and Gwari Market at Yarkiya	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23020118 - Construction / Provision Of Infrastructure	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31710297 - LG Wide (BABURA)	15,000,000.00	-	50,000,000.00	-

011100100100		Chairman			
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	91,784,080.00	59,431,136.00	218,451,402.00	0.00
21	Personnel Cost	38,784,080.00	24,531,136.00	54,451,402.00	0.00
2101	SALARY	15,836,604.00	1,583,660.00	16,420,264.00	0.00
210101	Salaries and Wages	15,836,604.00	1,583,660.00	16,420,264.00	0.00
21010101	Salary	15,836,604.00	1,583,660.00	16,420,264.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	22,947,476.00	22,947,476.00	38,031,138.00	0.00
210201	ALLOWANCES	22,947,476.00	22,947,476.00	38,031,138.00	0.00
21020106	Utility Allowance	1,583,660.00	1,583,660.00	3,167,320.00	0.00
21020107	Entertainment	8,995,884.00	8,995,884.00	13,991,768.00	0.00
21020109	Leave Transport Grant	1,583,660.00	1,583,660.00	3,167,320.00	0.00
21020117	Domestic Staff Allowance	6,334,642.00	6,334,642.00	10,669,284.00	0.00
21020118	Personal Assistant Allowance	4,097,356.00	4,097,356.00	6,330,898.00	0.00
21020134	Allowance for Committee Chairmen (LG Council)	352,274.00	352,274.00	704,548.00	0.00
22	Other Recurrent Costs	53,000,000.00	34,900,000.00	164,000,000.00	0.00
2202	OVERHEAD COST	53,000,000.00	34,900,000.00	164,000,000.00	0.00
220201	Transport & Travelling - General	10,000,000.00	2,200,000.00	40,000,000.00	0.00
22020103	International Travel & Transport - Training	5,000,000.00	2,000,000.00	20,000,000.00	0.00
22020104	International Travel & Transport - Others	5,000,000.00	200,000.00	20,000,000.00	0.00
220203	Materials and Supplies - General	4,000,000.00	200,000.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	4,000,000.00	200,000.00	10,000,000.00	0.00
220205	Training - General	10,000,000.00	8,500,000.00	85,000,000.00	0.00
22020501	Local Training	10,000,000.00	8,500,000.00	40,000,000.00	0.00
22020502	International Training	0.00	0.00	45,000,000.00	0.00
220206	Other Services - General	24,000,000.00	24,000,000.00	24,000,000.00	0.00
22020604	Security Vote (Including Operations)	24,000,000.00	24,000,000.00	24,000,000.00	0.00
220210	Miscellaneous Expenses - General	5,000,000.00	0.00	5,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	5,000,000.00	0.00	5,000,000.00	0.00

011100200100		Vice-Chairman			
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	9,455,421.00	6,303,614.00	9,033,088.00	0.00
21	Personnel Cost	9,455,421.00	6,303,614.00	9,033,088.00	0.00
2101	SALARY	5,060,859.00	3,373,906.00	3,791,040.00	0.00
210101	Salaries and Wages	5,060,859.00	3,373,906.00	3,791,040.00	0.00
21010101	Salary	5,060,859.00	3,373,906.00	3,791,040.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,394,562.00	2,929,708.00	5,242,048.00	0.00
210201	ALLOWANCES	4,394,562.00	2,929,708.00	5,242,048.00	0.00
21020103	Transport Allowance	663,432.00	442,288.00	2,267,677.00	0.00
21020104	Rent Supplement	607,284.00	404,856.00	758,449.00	0.00
21020105	Meal Subsidy	267,072.00	178,048.00	358,427.00	0.00
21020106	Utility Allowance	184,800.00	123,200.00	410,624.00	0.00
21020109	Leave Transport Grant	329,880.00	219,920.00	378,621.00	0.00
21020137	Medical Allowance	2,342,094.00	1,561,396.00	1,068,250.00	0.00

011108000100		Internal Audit Office			
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	9,778,262.00	2,852,174.00	10,584,022.00	0.00
21	Personnel Cost	4,278,262.00	2,852,174.00	5,084,022.00	0.00

2101	SALARY	2,632,365.00	1,754,910.00	2,867,419.00	0.00
210101	Salaries and Wages	2,632,365.00	1,754,910.00	2,867,419.00	0.00
21010101	Salary	2,632,365.00	1,754,910.00	2,867,419.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,645,897.00	1,097,264.00	2,216,603.00	0.00
210201	ALLOWANCES	1,645,897.00	1,097,264.00	2,216,603.00	0.00
21020103	Transport Allowance	219,876.00	146,584.00	432,922.00	0.00
21020104	Rent Supplement	341,856.00	227,904.00	573,482.00	0.00
21020105	Meal Subsidy	97,044.00	64,696.00	181,292.00	0.00
21020106	Utility Allowance	71,520.00	47,680.00	208,042.00	0.00
21020109	Leave Transport Grant	71,420.00	47,613.00	286,741.00	0.00
21020137	Medical Allowance	844,181.00	562,787.00	534,124.00	0.00
22	Other Recurrent Costs	5,500,000.00	0.00	5,500,000.00	0.00
2202	OVERHEAD COST	5,500,000.00	0.00	5,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	500,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	0.00	5,000,000.00	0.00

011200100100	Legislative Council				
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	80,040,762.00	43,887,174.00	112,040,762.00	0.00
21	Personnel Cost	32,040,762.00	13,027,174.00	32,040,762.00	0.00
2101	SALARY	8,902,344.00	5,934,896.00	8,902,344.00	0.00
210101	Salaries and Wages	8,902,344.00	5,934,896.00	8,902,344.00	0.00
21010101	Salary	8,902,344.00	5,934,896.00	8,902,344.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	23,138,418.00	7,092,278.00	23,138,418.00	0.00
210201	ALLOWANCES	23,138,418.00	7,092,278.00	23,138,418.00	0.00
21020107	Entertainment	890,234.00	593,489.00	890,234.00	0.00
21020109	Leave Transport Grant	890,234.00	593,489.00	890,234.00	0.00
21020112	Inducement Allowance	2,103,208.00	1,402,139.00	2,103,208.00	0.00
21020117	Domestic Staff Allowance	1,051,604.00	701,069.00	1,051,604.00	0.00
21020122	Motor Vehicle Maintenance Allowance	1,051,604.00	701,069.00	1,051,604.00	0.00
21020123	Constituency Allowance	4,206,417.00	2,804,278.00	4,206,417.00	0.00
21020137	Medical Allowance	445,117.00	296,745.00	445,117.00	0.00
21020173	Once-in-4-Years Furniture Allowance	12,500,000.00	0.00	12,500,000.00	0.00
22	Other Recurrent Costs	48,000,000.00	30,860,000.00	80,000,000.00	0.00
2202	OVERHEAD COST	48,000,000.00	30,860,000.00	80,000,000.00	0.00
220201	Transport & Travelling - General	3,000,000.00	0.00	10,000,000.00	0.00
22020102	Local Travel & Transport - Others	3,000,000.00	0.00	10,000,000.00	0.00
220203	Materials and Supplies - General	8,000,000.00	6,000,000.00	8,000,000.00	0.00
22020301	Office Materials and Consumables	4,000,000.00	3,000,000.00	4,000,000.00	0.00
22020305	Printing of Non-security Documents	4,000,000.00	3,000,000.00	4,000,000.00	0.00
220204	Maintenance Services - General	7,500,000.00	6,000,000.00	15,000,000.00	0.00
22020402	Maintenance of Office Furniture	7,500,000.00	6,000,000.00	15,000,000.00	0.00
220205	Training - General	12,000,000.00	9,660,000.00	15,000,000.00	0.00
22020501	Local Training	12,000,000.00	9,660,000.00	15,000,000.00	0.00
220210	Miscellaneous Expenses - General	17,500,000.00	9,200,000.00	32,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	10,000,000.00	9,200,000.00	10,000,000.00	0.00
22021044	Committees and Commissions	7,500,000.00	0.00	22,000,000.00	0.00

012500100100 Office of the Director Admin and General Services					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	1,290,534,163.00	917,481,793.41	1,529,837,626.00	0.00
21	Personnel Cost	60,514,145.00	40,342,763.00	73,444,231.00	0.00
2101	SALARY	30,794,592.00	20,529,728.00	35,211,515.00	0.00
210101	Salaries and Wages	30,794,592.00	20,529,728.00	35,211,515.00	0.00
21010101	Salary	30,794,592.00	20,529,728.00	35,211,515.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	29,719,553.00	19,813,035.00	38,232,716.00	0.00
210201	ALLOWANCES	29,719,553.00	19,813,035.00	38,232,716.00	0.00
21020103	Transport Allowance	14,233,878.00	9,489,252.00	8,029,790.00	0.00
21020104	Rent Supplement	3,814,838.00	2,543,225.00	7,044,885.00	0.00
21020105	Meal Subsidy	1,862,124.00	1,241,416.00	3,391,289.00	0.00
21020106	Utility Allowance	1,214,040.00	809,360.00	3,896,946.00	0.00
21020107	Entertainment	0.00	0.00	480,000.00	0.00
21020109	Leave Transport Grant	1,914,537.00	1,276,358.00	3,519,412.00	0.00
21020112	Inducement Allowance	0.00	0.00	42,000.00	0.00
21020117	Domestic Staff Allowance	360,000.00	240,000.00	1,680,000.00	0.00
21020137	Medical Allowance	6,320,136.00	4,213,424.00	10,148,394.00	0.00
22	Other Recurrent Costs	111,500,000.00	145,934,587.41	175,000,000.00	0.00
2202	OVERHEAD COST	111,500,000.00	145,934,587.41	175,000,000.00	0.00
220201	Transport & Travelling - General	11,500,000.00	4,750,000.00	15,000,000.00	0.00
22020102	Local Travel & Transport - Others	11,500,000.00	4,750,000.00	15,000,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	3,000,000.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	3,000,000.00	10,000,000.00	0.00
220205	Training - General	30,000,000.00	33,646,000.00	80,000,000.00	0.00
22020501	Local Training	30,000,000.00	33,646,000.00	80,000,000.00	0.00
220206	Other Services - General	55,000,000.00	89,838,587.41	50,000,000.00	0.00
22020604	Security Vote (Including Operations)	55,000,000.00	89,838,587.41	50,000,000.00	0.00
220210	Miscellaneous Expenses - General	10,000,000.00	14,700,000.00	20,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	10,000,000.00	14,700,000.00	20,000,000.00	0.00
23	Capital Expenditure	1,118,520,018.00	731,204,443.00	1,281,393,395.00	0.00
2301	FIXED ASSETS PURCHASED	504,628,395.00	128,079,443.00	521,393,395.00	0.00
230101	Purchase of Fixed Assets - General	504,628,395.00	128,079,443.00	521,393,395.00	0.00
23010104	Purchase of Motor Cycles	10,235,000.00	0.00	30,000,000.00	0.00
23010105	Purchase Of Motor Vehicles	381,393,395.00	112,579,443.00	351,393,395.00	0.00
23010112	Purchase Of Office Furniture and Fittings	93,000,000.00	4,500,000.00	110,000,000.00	0.00
23010128	Purchase Of Security Equipment	10,000,000.00	11,000,000.00	20,000,000.00	0.00
23010151	Purchase of veterinary Clinic Equipments	10,000,000.00	0.00	10,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	43,891,623.00	41,000,000.00	100,000,000.00	0.00
230201	Contruction/Provision of Fixed Assets - General	43,891,623.00	41,000,000.00	100,000,000.00	0.00
23020132	Construction/Provision Of Other Institutional Structures	43,891,623.00	41,000,000.00	100,000,000.00	0.00
2303	REHABILITATION / REPAIRS	230,000,000.00	98,325,000.00	10,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	230,000,000.00	98,325,000.00	10,000,000.00	0.00
23030101	Rehabilitation/Repairs Of Residential Buildings	230,000,000.00	98,325,000.00	10,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	340,000,000.00	463,800,000.00	650,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	340,000,000.00	463,800,000.00	650,000,000.00	0.00
23050101	Research & Development and Census/Surveys	50,000,000.00	16,800,000.00	50,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	250,000,000.00	447,000,000.00	550,000,000.00	0.00
23050137	Capital Project Historical Liabilities	40,000,000.00	0.00	50,000,000.00	0.00

021500100100 Agriculture Section					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	328,967,111.00	161,311,571.00	254,188,214.00	150,500,000.00
21	Personnel Cost	25,967,111.00	17,311,407.00	32,688,214.00	0.00
2101	SALARY	13,369,535.00	8,913,023.00	15,546,871.00	0.00
210101	Salaries and Wages	13,369,535.00	8,913,023.00	15,546,871.00	0.00
21010101	Salary	13,369,535.00	8,913,023.00	15,546,871.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,597,576.00	8,398,384.00	17,141,343.00	0.00
210201	ALLOWANCES	12,597,576.00	8,398,384.00	17,141,343.00	0.00
21020103	Transport Allowance	1,785,252.00	1,190,168.00	3,877,406.00	0.00
21020104	Rent Supplement	1,736,256.00	1,157,504.00	3,107,212.00	0.00
21020105	Meal Subsidy	775,692.00	517,128.00	1,663,062.00	0.00
21020106	Utility Allowance	522,480.00	348,320.00	1,906,023.00	0.00
21020109	Leave Transport Grant	868,116.00	578,744.00	1,602,475.00	0.00
21020137	Medical Allowance	6,909,780.00	4,606,520.00	4,985,165.00	0.00
22	Other Recurrent Costs	11,500,000.00	9,520,000.00	21,000,000.00	0.00
2202	OVERHEAD COST	11,500,000.00	9,520,000.00	21,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	700,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	700,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	1,000,000.00	600,000.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	1,000,000.00	600,000.00	10,000,000.00	0.00
220205	Training - General	10,000,000.00	8,220,000.00	10,000,000.00	0.00
22020501	Local Training	10,000,000.00	8,220,000.00	10,000,000.00	0.00
23	Capital Expenditure	291,500,000.00	134,480,164.00	200,500,000.00	150,500,000.00
2301	FIXED ASSETS PURCHASED	30,000,000.00	18,478,497.00	55,000,000.00	30,000,000.00
230101	Purchase of Fixed Assets - General	30,000,000.00	18,478,497.00	55,000,000.00	30,000,000.00
23010103	Purchase of Residential Buildings	0.00	0.00	30,000,000.00	30,000,000.00
23010121	Purchase Of Residential Furniture	20,000,000.00	18,478,497.00	20,000,000.00	0.00
23010127	Purchase Of Agricultural Equipment and Improved Inputs	10,000,000.00	0.00	5,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	30,000,000.00	2,150,000.00	15,000,000.00	0.00
230201	Contruction/Provision of Fixed Assets - General	30,000,000.00	2,150,000.00	15,000,000.00	0.00
23020113	Construction / Provision Of Agricultural Facilities	30,000,000.00	2,150,000.00	15,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	70,500,000.00	0.00	70,500,000.00	70,500,000.00
230401	Preservation of the Environment - General	70,500,000.00	0.00	70,500,000.00	70,500,000.00
23040107	Forests and Shelterbelts	70,500,000.00	0.00	70,500,000.00	70,500,000.00
2305	OTHER CAPITAL PROJECTS	156,000,000.00	51,000,000.00	60,000,000.00	50,000,000.00
230501	Acquisition of Non-Tangible Asset	156,000,000.00	51,000,000.00	60,000,000.00	50,000,000.00
23050108	Special Intervention Programmes and Projects	156,000,000.00	51,000,000.00	60,000,000.00	50,000,000.00
2306	DEPRECIATION CHARGES FOR THE YEAR	5,000,000.00	62,851,667.00	0.00	0.00
230601	Depreciation Charge for the Year - General	5,000,000.00	62,851,667.00	0.00	0.00
23060102	Depreciation Charge - Plant & Machineries	5,000,000.00	62,851,667.00	0.00	0.00

021500200100 Forestry Section					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	85,025,500.00	24,411,125.00	118,260,386.00	10,000,000.00
21	Personnel Cost	22,525,500.00	15,017,000.00	40,760,386.00	0.00
2101	SALARY	10,648,111.00	7,098,741.00	23,588,659.00	0.00
210101	Salaries and Wages	10,648,111.00	7,098,741.00	23,588,659.00	0.00
21010101	Salary	10,648,111.00	7,098,741.00	23,588,659.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	11,877,389.00	7,918,259.00	17,171,727.00	0.00

210201	ALLOWANCES	11,877,389.00	7,918,259.00	17,171,727.00	0.00
21020103	Transport Allowance	1,611,348.00	1,074,232.00	3,490,276.00	0.00
21020104	Rent Supplement	1,395,638.00	930,425.00	2,882,618.00	0.00
21020105	Meal Subsidy	435,360.00	290,240.00	1,486,678.00	0.00
21020106	Utility Allowance	691,452.00	460,968.00	1,706,201.00	0.00
21020107	Entertainment	0.00	0.00	33,600.00	0.00
21020109	Leave Transport Grant	1,353,392.00	902,261.00	1,441,314.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	1,680,000.00	0.00
21020137	Medical Allowance	6,390,199.00	4,260,133.00	4,451,040.00	0.00
22	Other Recurrent Costs	12,500,000.00	300,000.00	12,500,000.00	0.00
2202	OVERHEAD COST	12,500,000.00	300,000.00	12,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	500,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	0.00	5,000,000.00	0.00
220204	Maintenance Services - General	7,000,000.00	300,000.00	7,000,000.00	0.00
22020404	Maintenance of Office / IT Equipment	7,000,000.00	300,000.00	7,000,000.00	0.00
23	Capital Expenditure	50,000,000.00	9,094,125.00	65,000,000.00	10,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	45,000,000.00	7,397,000.00	60,000,000.00	10,000,000.00
230401	Preservation of the Environment - General	45,000,000.00	7,397,000.00	60,000,000.00	10,000,000.00
23040101	Tree Planting	5,000,000.00	4,397,000.00	15,000,000.00	0.00
23040104	Industrial Pollution Prevention & Control	5,000,000.00	0.00	5,000,000.00	0.00
23040107	Forests and Shelterbelts	35,000,000.00	3,000,000.00	40,000,000.00	10,000,000.00
2305	OTHER CAPITAL PROJECTS	5,000,000.00	1,697,125.00	5,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	5,000,000.00	1,697,125.00	5,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	5,000,000.00	1,697,125.00	5,000,000.00	0.00

021500300100	Livestock Section (Veterinary)				
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	120,584,683.00	73,389,789.00	109,116,449.00	0.00
21	Personnel Cost	110,084,683.00	73,389,789.00	98,116,449.00	0.00
2101	SALARY	34,499,554.00	22,999,703.00	45,163,724.00	0.00
210101	Salaries and Wages	34,499,554.00	22,999,703.00	45,163,724.00	0.00
21010101	Salary	34,499,554.00	22,999,703.00	45,163,724.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	75,585,129.00	50,390,086.00	52,952,725.00	0.00
210201	ALLOWANCES	75,585,129.00	50,390,086.00	52,952,725.00	0.00
21020103	Transport Allowance	0.00	0.00	12,737,829.00	0.00
21020104	Rent Supplement	0.00	0.00	9,610,218.00	0.00
21020106	Utility Allowance	13,024,876.00	8,683,251.00	2,446,644.00	0.00
21020113	Hazard / Hardship Allowance	6,980,000.00	4,653,333.00	1,563,000.00	0.00
21020149	Consolidated Allowance	55,580,253.00	37,053,502.00	26,595,034.00	0.00
22	Other Recurrent Costs	10,500,000.00	0.00	11,000,000.00	0.00
2202	OVERHEAD COST	10,500,000.00	0.00	11,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	10,000,000.00	0.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	10,000,000.00	0.00	10,000,000.00	0.00

022001000100	Account section				
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging

2	EXPENDITURES	645,938,798.00	557,029,133.80	1,025,152,085.00	0.00
21	Personnel Cost	153,151,001.00	81,296,494.65	125,152,085.00	0.00
2101	SALARY	22,429,792.00	14,953,195.00	22,222,707.00	0.00
210101	Salaries and Wages	22,429,792.00	14,953,195.00	22,222,707.00	0.00
21010101	Salary	22,429,792.00	14,953,195.00	22,222,707.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	130,721,209.00	66,343,299.65	102,929,378.00	0.00
210201	ALLOWANCES	30,721,209.00	20,480,806.00	22,924,377.00	0.00
21020103	Transport Allowance	8,908,782.00	5,939,188.00	4,608,554.00	0.00
21020104	Rent Supplement	7,227,620.00	4,818,413.00	4,142,519.00	0.00
21020105	Meal Subsidy	1,573,804.00	1,049,203.00	1,737,526.00	0.00
21020106	Utility Allowance	2,676,428.00	1,784,285.00	1,994,998.00	0.00
21020107	Entertainment	1,240,000.00	826,667.00	1,994,998.00	0.00
21020109	Leave Transport Grant	1,459,340.00	972,893.00	105,000.00	0.00
21020112	Inducement Allowance	660,247.00	440,165.00	632,525.00	0.00
21020113	Hazard / Hardship Allowance	240,000.00	160,000.00	240,000.00	0.00
21020117	Domestic Staff Allowance	2,160,000.00	1,440,000.00	3,040,000.00	0.00
21020136	Responsibility Allowance	1,726,476.00	1,150,984.00	1,265,051.00	0.00
21020137	Medical Allowance	2,848,512.00	1,899,008.00	3,163,206.00	0.00
210202	Social Contributions	100,000,000.00	45,862,493.65	80,005,001.00	0.00
21020202	17% Government Contributory Pension	100,000,000.00	45,862,493.65	80,005,001.00	0.00
22	Other Recurrent Costs	492,787,797.00	475,732,639.15	900,000,000.00	0.00
2202	OVERHEAD COST	212,000,000.00	218,498,738.74	330,000,000.00	0.00
220201	Transport & Travelling - General	2,000,000.00	1,000,000.00	5,000,000.00	0.00
22020102	Local Travel & Transport - Others	2,000,000.00	1,000,000.00	5,000,000.00	0.00
220203	Materials and Supplies - General	10,000,000.00	17,498,738.74	20,000,000.00	0.00
22020301	Office Materials and Consumables	10,000,000.00	17,498,738.74	20,000,000.00	0.00
220209	Financial Charges - General	0.00	0.00	5,000,000.00	0.00
22020901	Bank Charges (Other than Interest)	0.00	0.00	5,000,000.00	0.00
220210	Miscellaneous Expenses - General	200,000,000.00	200,000,000.00	300,000,000.00	0.00
22021041	Contingency Reserve - Recurrent	200,000,000.00	200,000,000.00	300,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	100,000,000.00	77,144,141.69	170,000,000.00	0.00
220401	Local Grants and Contributions	100,000,000.00	77,144,141.69	170,000,000.00	0.00
22040107	Grants to State Governments – Other Recurrent	100,000,000.00	77,144,141.69	170,000,000.00	0.00
2207	Transfers - Payments	180,787,797.00	180,089,758.72	400,000,000.00	0.00
220701	Transfer to Fund Recurrent Expenditure - Payments	180,787,797.00	180,089,758.72	400,000,000.00	0.00
22070105	Stabilization Funds	180,787,797.00	180,089,758.72	400,000,000.00	0.00

022002000100	Revenue Section				
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	39,144,620.00	22,089,747.00	46,749,812.00	0.00
21	Personnel Cost	27,644,620.00	18,429,747.00	30,249,812.00	0.00
2101	SALARY	13,615,842.00	9,077,228.00	12,566,523.00	0.00
210101	Salaries and Wages	13,615,842.00	9,077,228.00	12,566,523.00	0.00
21010101	Salary	13,615,842.00	9,077,228.00	12,566,523.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	14,028,778.00	9,352,519.00	17,683,289.00	0.00
210201	ALLOWANCES	14,028,778.00	9,352,519.00	17,683,289.00	0.00
21020103	Transport Allowance	1,933,464.00	1,288,976.00	4,035,660.00	0.00
21020104	Rent Supplement	1,768,332.00	1,178,888.00	3,022,408.00	0.00
21020105	Meal Subsidy	839,508.00	559,672.00	1,659,683.00	0.00
21020106	Utility Allowance	571,320.00	380,880.00	1,906,054.00	0.00

21020109	Leave Transport Grant	884,424.00	589,616.00	1,516,213.00	0.00
21020111	In-lieu of Overtime / Agency Allowance	442,068.00	294,712.00	758,106.00	0.00
21020137	Medical Allowance	7,589,662.00	5,059,775.00	4,785,165.00	0.00
22	Other Recurrent Costs	11,500,000.00	3,660,000.00	16,500,000.00	0.00
2202	OVERHEAD COST	11,500,000.00	3,660,000.00	16,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	500,000.00	0.00
220203	Materials and Supplies - General	6,000,000.00	3,660,000.00	11,000,000.00	0.00
22020301	Office Materials and Consumables	1,000,000.00	200,000.00	1,000,000.00	0.00
22020305	Printing of Non-security Documents	5,000,000.00	3,460,000.00	10,000,000.00	0.00
220207	Consulting and Professional Services	5,000,000.00	0.00	0.00	0.00
22020701	Financial Consulting	5,000,000.00	0.00	0.00	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

023400100100 Road & Communication Section					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	22,309,282.00	9,872,855.00	30,565,736.00	0.00
21	Personnel Cost	14,809,282.00	9,872,855.00	15,065,736.00	0.00
2101	SALARY	8,970,355.00	5,980,237.00	6,789,604.00	0.00
210101	Salaries and Wages	8,970,355.00	5,980,237.00	6,789,604.00	0.00
21010101	Salary	8,970,355.00	5,980,237.00	6,789,604.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,838,927.00	3,892,618.00	8,276,132.00	0.00
210201	ALLOWANCES	5,838,927.00	3,892,618.00	8,276,132.00	0.00
21020103	Transport Allowance	766,356.00	510,904.00	1,677,804.00	0.00
21020104	Rent Supplement	706,334.00	470,889.00	1,357,890.00	0.00
21020105	Meal Subsidy	332,056.00	221,371.00	712,721.00	0.00
21020106	Utility Allowance	224,760.00	149,840.00	817,849.00	0.00
21020109	Leave Transport Grant	693,813.00	462,542.00	683,161.00	0.00
21020137	Medical Allowance	3,115,608.00	2,077,072.00	3,026,707.00	0.00
22	Other Recurrent Costs	7,500,000.00	0.00	15,500,000.00	0.00
2202	OVERHEAD COST	7,500,000.00	0.00	15,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	500,000.00	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	6,000,000.00	0.00	10,000,000.00	0.00
22020413	Minor Road Maintenance	6,000,000.00	0.00	10,000,000.00	0.00

023400200100 Mechanical Section					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	81,852,333.00	61,541,466.62	83,241,283.00	0.00
21	Personnel Cost	19,852,333.00	13,234,888.00	25,241,283.00	0.00
2101	SALARY	10,304,670.00	6,869,780.00	12,552,537.00	0.00
210101	Salaries and Wages	10,304,670.00	6,869,780.00	12,552,537.00	0.00
21010101	Salary	10,304,670.00	6,869,780.00	12,552,537.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	9,547,663.00	6,365,108.00	12,688,746.00	0.00
210201	ALLOWANCES	9,547,663.00	6,365,108.00	12,688,746.00	0.00
21020103	Transport Allowance	1,336,092.00	890,728.00	2,805,854.00	0.00
21020104	Rent Supplement	1,338,262.00	892,175.00	2,510,818.00	0.00

21020105	Meal Subsidy	587,256.00	391,504.00	1,195,315.00	0.00
21020106	Utility Allowance	485,720.00	323,813.00	1,360,681.00	0.00
21020109	Leave Transport Grant	672,131.00	448,087.00	1,255,246.00	0.00
21020137	Medical Allowance	5,128,202.00	3,418,801.00	3,560,832.00	0.00
22	Other Recurrent Costs	62,000,000.00	48,306,578.62	58,000,000.00	0.00
2202	OVERHEAD COST	62,000,000.00	48,306,578.62	58,000,000.00	0.00
220201	Transport & Travelling - General	5,000,000.00	5,062,360.00	10,000,000.00	0.00
22020102	Local Travel & Transport - Others	5,000,000.00	5,062,360.00	10,000,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	259,000.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	259,000.00	5,000,000.00	0.00
220204	Maintenance Services - General	52,000,000.00	42,985,218.62	20,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	52,000,000.00	42,985,218.62	20,000,000.00	0.00
220208	Fuel and Lubricant - General	0.00	0.00	23,000,000.00	0.00
22020801	Motor Vehicle Fuel Cost	0.00	0.00	23,000,000.00	0.00

023400300100 Electrical Section					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	491,643,622.00	220,486,566.00	685,568,075.00	231,000,000.00
21	Personnel Cost	14,143,622.00	9,399,081.00	16,068,075.00	0.00
2101	SALARY	7,487,523.00	4,991,682.00	7,820,264.00	0.00
210101	Salaries and Wages	7,487,523.00	4,991,682.00	7,820,264.00	0.00
21010101	Salary	7,487,523.00	4,991,682.00	7,820,264.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,656,099.00	4,407,399.00	8,247,811.00	0.00
210201	ALLOWANCES	6,656,099.00	4,407,399.00	8,247,811.00	0.00
21020103	Transport Allowance	972,262.00	618,175.00	1,823,005.00	0.00
21020104	Rent Supplement	928,368.00	618,912.00	1,670,957.00	0.00
21020105	Meal Subsidy	403,872.00	269,248.00	773,928.00	0.00
21020106	Utility Allowance	285,204.00	190,136.00	882,180.00	0.00
21020109	Leave Transport Grant	486,212.00	324,141.00	783,200.00	0.00
21020137	Medical Allowance	3,580,181.00	2,386,787.00	2,314,541.00	0.00
22	Other Recurrent Costs	252,500,000.00	135,274,787.00	308,500,000.00	0.00
2202	OVERHEAD COST	252,500,000.00	135,274,787.00	308,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	500,000.00	0.00
220202	Utilities General	1,000,000.00	1,842,158.00	5,000,000.00	0.00
22020201	Electricity Charges	1,000,000.00	1,842,158.00	5,000,000.00	0.00
220203	Materials and Supplies - General	1,000,000.00	2,906,000.00	3,000,000.00	0.00
22020301	Office Materials and Consumables	1,000,000.00	2,906,000.00	3,000,000.00	0.00
220204	Maintenance Services - General	250,000,000.00	130,526,629.00	300,000,000.00	0.00
22020410	Maintenance of Street Lightings	250,000,000.00	130,526,629.00	300,000,000.00	0.00
23	Capital Expenditure	225,000,000.00	75,812,698.00	361,000,000.00	231,000,000.00
2301	FIXED ASSETS PURCHASED	48,000,000.00	4,508,945.00	40,000,000.00	0.00
230101	Purchase of Fixed Assets - General	48,000,000.00	4,508,945.00	40,000,000.00	0.00
23010119	Purchase Of Power Generating Set	8,000,000.00	0.00	0.00	0.00
23010149	Purchase of Electronic Equipment and Fittings	40,000,000.00	4,508,945.00	40,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	177,000,000.00	71,303,753.00	321,000,000.00	231,000,000.00
230201	Construction/Provision of Fixed Assets - General	177,000,000.00	71,303,753.00	321,000,000.00	231,000,000.00
23020103	Construction/Provision Of Electricity / Solar Power	177,000,000.00	71,303,753.00	321,000,000.00	231,000,000.00

023400400100	Land & Survey Section				
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Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	99,637,351.00	41,762,887.82	107,363,008.00	0.00
21	Personnel Cost	11,337,351.00	7,558,233.00	14,063,008.00	0.00
2101	SALARY	5,940,119.00	3,960,079.00	6,600,851.00	0.00
210101	Salaries and Wages	5,940,119.00	3,960,079.00	6,600,851.00	0.00
21010101	Salary	5,940,119.00	3,960,079.00	6,600,851.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,397,232.00	3,598,154.00	7,462,157.00	0.00
210201	ALLOWANCES	5,397,232.00	3,598,154.00	7,462,157.00	0.00
21020103	Transport Allowance	1,169,364.00	779,576.00	1,679,228.00	0.00
21020104	Rent Supplement	772,290.00	514,860.00	1,445,501.00	0.00
21020105	Meal Subsidy	324,060.00	216,040.00	710,968.00	0.00
21020106	Utility Allowance	218,400.00	145,600.00	767,131.00	0.00
21020109	Leave Transport Grant	317,390.00	211,593.00	722,830.00	0.00
21020137	Medical Allowance	2,595,728.00	1,730,485.00	2,136,499.00	0.00
22	Other Recurrent Costs	3,300,000.00	9,247,154.82	3,300,000.00	0.00
2202	OVERHEAD COST	3,300,000.00	9,247,154.82	3,300,000.00	0.00
220201	Transport & Travelling - General	300,000.00	0.00	300,000.00	0.00
22020102	Local Travel & Transport - Others	300,000.00	0.00	300,000.00	0.00
220203	Materials and Supplies - General	3,000,000.00	9,247,154.82	3,000,000.00	0.00
22020301	Office Materials and Consumables	3,000,000.00	9,247,154.82	3,000,000.00	0.00
23	Capital Expenditure	85,000,000.00	24,957,500.00	90,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	65,000,000.00	6,550,000.00	40,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	65,000,000.00	6,550,000.00	40,000,000.00	0.00
23020114	Construction / Provision Of Roads	30,000,000.00	0.00	0.00	0.00
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	35,000,000.00	6,550,000.00	40,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	20,000,000.00	18,407,500.00	50,000,000.00	0.00
230401	Preservation of the Environment - General	20,000,000.00	18,407,500.00	50,000,000.00	0.00
23040102	Erosion & Flood Control	20,000,000.00	18,407,500.00	50,000,000.00	0.00

Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
023400500100	Building Section				
2	EXPENDITURES	411,259,878.00	71,620,779.00	845,580,611.00	50,000,000.00
21	Personnel Cost	8,959,878.00	5,973,253.00	12,280,611.00	0.00
2101	SALARY	4,718,923.00	3,145,949.00	5,658,870.00	0.00
210101	Salaries and Wages	4,718,923.00	3,145,949.00	5,658,870.00	0.00
21010101	Salary	4,718,923.00	3,145,949.00	5,658,870.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,240,955.00	2,827,304.00	6,621,741.00	0.00
210201	ALLOWANCES	4,240,955.00	2,827,304.00	6,621,741.00	0.00
21020103	Transport Allowance	597,792.00	398,528.00	1,270,330.00	0.00
21020104	Rent Supplement	614,098.00	409,399.00	1,180,430.00	0.00
21020105	Meal Subsidy	261,732.00	174,488.00	537,390.00	0.00
21020106	Utility Allowance	177,046.00	118,031.00	721,825.00	0.00
21020109	Leave Transport Grant	302,055.00	201,370.00	1,309,392.00	0.00
21020137	Medical Allowance	2,288,232.00	1,525,488.00	1,602,374.00	0.00
22	Other Recurrent Costs	18,300,000.00	14,262,148.00	30,300,000.00	0.00
2202	OVERHEAD COST	18,300,000.00	14,262,148.00	30,300,000.00	0.00
220201	Transport & Travelling - General	300,000.00	0.00	300,000.00	0.00
22020102	Local Travel & Transport - Others	300,000.00	0.00	300,000.00	0.00
220203	Materials and Supplies - General	3,000,000.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	3,000,000.00	0.00	5,000,000.00	0.00

220204	Maintenance Services - General	15,000,000.00	14,262,148.00	20,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	15,000,000.00	14,262,148.00	20,000,000.00	0.00
220206	Other Services - General	0.00	0.00	5,000,000.00	0.00
22020603	Residential Rent	0.00	0.00	5,000,000.00	0.00
23	Capital Expenditure	384,000,000.00	51,385,378.00	803,000,000.00	50,000,000.00
2301	FIXED ASSETS PURCHASED	33,000,000.00	18,800,000.00	83,000,000.00	0.00
230101	Purchase of Fixed Assets - General	33,000,000.00	18,800,000.00	83,000,000.00	0.00
23010101	Purchase/Acquisition Of Land	20,000,000.00	18,800,000.00	70,000,000.00	0.00
23010112	Purchase Of Office Furniture and Fittings	10,000,000.00	0.00	10,000,000.00	0.00
23010122	Purchase Of Health / Medical Equipment	3,000,000.00	0.00	3,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	318,000,000.00	29,385,378.00	575,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	318,000,000.00	29,385,378.00	575,000,000.00	0.00
23020101	Construction/Provision Of Office Buildings	30,000,000.00	0.00	30,000,000.00	0.00
23020102	Construction/Provision Of Residential Buildings	168,000,000.00	29,385,378.00	240,000,000.00	0.00
23020118	Construction / Provision Of Infrastructure	35,000,000.00	0.00	95,000,000.00	0.00
23020126	Construction/Provision Of Cemeteries	7,000,000.00	0.00	25,000,000.00	0.00
23020131	Construction/Provision Of Religious Structures	70,000,000.00	0.00	170,000,000.00	0.00
23020132	Construction/Provision Of Other Institutional Structures	8,000,000.00	0.00	15,000,000.00	0.00
2303	REHABILITATION / REPAIRS	33,000,000.00	3,200,000.00	95,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	33,000,000.00	3,200,000.00	95,000,000.00	0.00
23030101	Rehabilitation/Repairs Of Residential Buildings	15,000,000.00	0.00	50,000,000.00	0.00
23030121	Rehabilitation / Repairs Of Office Buildings	10,000,000.00	3,200,000.00	10,000,000.00	0.00
23030130	Rehabilitation/Repairs of Other Institutional Buildings	8,000,000.00	0.00	35,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	0.00	0.00	50,000,000.00	50,000,000.00
230401	Preservation of the Environment - General	0.00	0.00	50,000,000.00	50,000,000.00
23040104	Industrial Pollution Prevention & Control	0.00	0.00	50,000,000.00	50,000,000.00

023800100100	Planning				
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	267,407,787.00	178,438,525.00	243,571,415.00	0.00
21	Personnel Cost	251,907,787.00	167,938,525.00	222,571,415.00	0.00
2101	SALARY	96,905,433.00	64,603,622.00	119,680,935.00	0.00
210101	Salaries and Wages	96,905,433.00	64,603,622.00	119,680,935.00	0.00
21010101	Salary	96,905,433.00	64,603,622.00	119,680,935.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	155,002,354.00	103,334,903.00	102,890,480.00	0.00
210201	ALLOWANCES	155,002,354.00	103,334,903.00	102,890,480.00	0.00
21020103	Transport Allowance	19,824,780.00	13,216,520.00	34,190,096.00	0.00
21020104	Rent Supplement	15,715,852.00	10,477,235.00	22,071,044.00	0.00
21020105	Meal Subsidy	17,375,676.00	11,583,784.00	14,443,516.00	0.00
21020106	Utility Allowance	5,464,600.00	3,643,067.00	16,597,561.00	0.00
21020107	Entertainment	36,180.00	24,120.00	0.00	0.00
21020109	Leave Transport Grant	13,077,314.00	8,718,209.00	11,968,094.00	0.00
21020117	Domestic Staff Allowance	840,000.00	560,000.00	0.00	0.00
21020136	Responsibility Allowance	480,000.00	320,000.00	0.00	0.00
21020137	Medical Allowance	82,187,952.00	54,791,968.00	3,620,169.00	0.00
22	Other Recurrent Costs	15,500,000.00	10,500,000.00	21,000,000.00	0.00
2202	OVERHEAD COST	15,500,000.00	10,500,000.00	21,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	10,000,000.00	10,500,000.00	15,000,000.00	0.00

22020301	Office Materials and Consumables	10,000,000.00	10,500,000.00	15,000,000.00	0.00
220210	Miscellaneous Expenses - General	5,000,000.00	0.00	5,000,000.00	0.00
22021044	Committees and Commissions	5,000,000.00	0.00	5,000,000.00	0.00

051700100100 Education (Non-Teaching Staff)					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	612,575,492.00	281,051,556.00	477,884,816.00	0.00
21	Personnel Cost	333,575,492.00	200,516,044.00	133,153,803.00	0.00
2101	SALARY	71,056,196.00	47,970,797.00	55,119,955.00	0.00
210101	Salaries and Wages	71,056,196.00	47,970,797.00	55,119,955.00	0.00
21010101	Salary	71,056,196.00	47,970,797.00	55,119,955.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	262,519,296.00	152,545,247.00	78,033,848.00	0.00
210201	ALLOWANCES	162,519,296.00	108,506,196.00	78,033,848.00	0.00
21020103	Transport Allowance	20,051,772.00	13,367,848.00	9,096,096.00	0.00
21020104	Rent Supplement	15,009,662.00	10,006,441.00	11,023,832.00	0.00
21020105	Meal Subsidy	10,061,005.00	7,067,337.00	5,208,303.00	0.00
21020106	Utility Allowance	7,051,003.00	4,700,669.00	4,359,426.00	0.00
21020107	Entertainment	5,525,115.00	3,483,410.00	201,600.00	0.00
21020109	Leave Transport Grant	7,195,619.00	4,797,079.00	5,511,921.00	0.00
21020112	Inducement Allowance	15,266,705.00	10,177,803.00	2,755,961.00	0.00
21020113	Hazard / Hardship Allowance	1,000,001.00	666,667.00	8,341,220.00	0.00
21020117	Domestic Staff Allowance	19,354,193.00	12,902,795.00	10,080,000.00	0.00
21020136	Responsibility Allowance	2,334,000.00	1,556,000.00	0.00	0.00
21020137	Medical Allowance	6,120,000.00	4,080,000.00	10,228,300.00	0.00
21020156	Professional Teaching Allowance	53,550,221.00	35,700,147.00	11,227,189.00	0.00
210202	Social Contributions	100,000,000.00	44,039,051.00	0.00	0.00
21020202	17% Government Contributory Pension	100,000,000.00	44,039,051.00	0.00	0.00
22	Other Recurrent Costs	25,000,000.00	9,996,896.00	30,000,000.00	0.00
2202	OVERHEAD COST	25,000,000.00	9,996,896.00	30,000,000.00	0.00
220203	Materials and Supplies - General	25,000,000.00	9,996,896.00	30,000,000.00	0.00
22020310	Teaching Aids, Laboratory and Instructional Materials	25,000,000.00	9,996,896.00	30,000,000.00	0.00
23	Capital Expenditure	254,000,000.00	70,538,616.00	314,731,013.00	0.00
2301	FIXED ASSETS PURCHASED	22,000,000.00	0.00	20,000,000.00	0.00
230101	Purchase of Fixed Assets - General	22,000,000.00	0.00	20,000,000.00	0.00
23010112	Purchase Of Office Furniture and Fittings	2,000,000.00	0.00	0.00	0.00
23010126	Purchase Of Sporting / Gaming Equipment	20,000,000.00	0.00	20,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	65,000,000.00	3,250,000.00	95,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	65,000,000.00	3,250,000.00	95,000,000.00	0.00
23020101	Construction/Provision Of Office Buildings	10,000,000.00	0.00	40,000,000.00	0.00
23020104	Construction/Provision Of Housing	10,000,000.00	3,250,000.00	10,000,000.00	0.00
23020105	Construction/Provision Of Water Facilities	15,000,000.00	0.00	15,000,000.00	0.00
23020118	Construction / Provision Of Infrastructure	30,000,000.00	0.00	30,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	167,000,000.00	67,288,616.00	199,731,013.00	0.00
230501	Acquisition of Non-Tangible Asset	167,000,000.00	67,288,616.00	199,731,013.00	0.00
23050108	Special Intervention Programmes and Projects	167,000,000.00	67,288,616.00	199,731,013.00	0.00

051700200100 Education (Teaching Staff)					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	996,514,275.93	1,064,342,849.00	1,240,856,656.00	0.00
21	Personnel Cost	996,514,275.93	1,064,342,849.00	1,240,856,656.00	0.00

2101	SALARY	473,620,590.00	315,747,060.00	507,210,473.00	0.00
210101	Salaries and Wages	473,620,590.00	315,747,060.00	507,210,473.00	0.00
21010101	Salary	473,620,590.00	315,747,060.00	507,210,473.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	522,893,685.93	748,595,789.00	733,646,183.00	0.00
210201	ALLOWANCES	522,893,685.93	748,595,789.00	648,646,183.00	0.00
21020103	Transport Allowance	66,010,364.00	444,006,909.00	58,036,399.00	0.00
21020104	Rent Supplement	59,115,683.00	39,410,455.00	68,265,185.00	0.00
21020105	Meal Subsidy	20,288,244.00	13,525,496.00	75,170,425.00	0.00
21020106	Utility Allowance	14,830,728.00	9,887,152.00	42,214,001.00	0.00
21020107	Entertainment	12,468.00	8,312.00	2,422,226.00	0.00
21020109	Leave Transport Grant	29,609,891.00	19,739,927.00	36,713,600.00	0.00
21020112	Inducement Allowance	18,193,631.00	12,129,087.00	0.00	0.00
21020113	Hazard / Hardship Allowance	240,000.00	160,000.00	0.00	0.00
21020117	Domestic Staff Allowance	360,000.00	240,000.00	18,608,292.00	0.00
21020136	Responsibility Allowance	59,115,683.00	39,410,455.00	118,511,816.00	0.00
21020137	Medical Allowance	189,365,930.00	126,243,953.00	109,772,394.00	0.00
21020156	Professional Teaching Allowance	65,751,063.93	43,834,043.00	118,931,845.00	0.00
210202	Social Contributions	0.00	0.00	85,000,000.00	0.00
21020202	17% Government Contributory Pension	0.00	0.00	85,000,000.00	0.00

051700300100	Adult Education				
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	7,175,880.00	0.00	7,157,880.00	0.00
22	Other Recurrent Costs	7,175,880.00	0.00	7,157,880.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	7,175,880.00	0.00	7,157,880.00	0.00
220401	Local Grants and Contributions	7,175,880.00	0.00	7,157,880.00	0.00
22040111	Grants to Communities and NGOs	7,175,880.00	0.00	7,157,880.00	0.00

052100100100	Primary Health Care Manager				
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	63,500,000.00	3,879,426.00	129,200,000.00	0.00
23	Capital Expenditure	63,500,000.00	3,879,426.00	129,200,000.00	0.00
2301	FIXED ASSETS PURCHASED	20,000,000.00	0.00	10,000,000.00	0.00
230101	Purchase of Fixed Assets - General	20,000,000.00	0.00	10,000,000.00	0.00
23010108	Purchase Of Buses	20,000,000.00	0.00	10,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	23,000,000.00	3,879,426.00	73,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	23,000,000.00	3,879,426.00	73,000,000.00	0.00
23020101	Construction/Provision Of Office Buildings	0.00	0.00	58,000,000.00	0.00
23020106	Construction/Provision Of Hospitals/Health Centres	23,000,000.00	3,879,426.00	15,000,000.00	0.00
2303	REHABILITATION / REPAIRS	2,000,000.00	0.00	5,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	2,000,000.00	0.00	5,000,000.00	0.00
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	2,000,000.00	0.00	5,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	18,500,000.00	0.00	41,200,000.00	0.00
230501	Acquisition of Non-Tangible Asset	18,500,000.00	0.00	41,200,000.00	0.00
23050108	Special Intervention Programmes and Projects	18,500,000.00	0.00	41,200,000.00	0.00

052100200100	Curative				
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	596,108,954.00	372,558,286.42	554,034,492.00	0.00
21	Personnel Cost	561,108,954.00	350,597,976.41	509,034,492.00	0.00

2101	SALARY	153,109,341.00	102,072,894.00	197,195,579.00	0.00
210101	Salaries and Wages	153,109,341.00	102,072,894.00	197,195,579.00	0.00
21010101	Salary	153,109,341.00	102,072,894.00	197,195,579.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	407,999,613.00	248,525,082.41	311,838,913.00	0.00
210201	ALLOWANCES	350,799,613.00	233,865,409.00	264,638,913.00	0.00
21020103	Transport Allowance	0.00	0.00	58,336,791.00	0.00
21020104	Rent Supplement	0.00	0.00	42,126,910.00	0.00
21020112	Inducement Allowance	19,066,515.00	12,710,010.00	15,469,104.00	0.00
21020113	Hazard / Hardship Allowance	18,496,000.00	12,330,667.00	11,760,000.00	0.00
21020149	Consolidated Allowance	313,237,098.00	208,824,732.00	136,946,108.00	0.00
210202	Social Contributions	57,200,000.00	14,659,673.41	47,200,000.00	0.00
21020201	NHIS Contribution	7,200,000.00	0.00	7,200,000.00	0.00
21020202	17% Government Contributory Pension	50,000,000.00	14,659,673.41	40,000,000.00	0.00
22	Other Recurrent Costs	35,000,000.00	21,960,310.01	45,000,000.00	0.00
2202	OVERHEAD COST	35,000,000.00	21,960,310.01	45,000,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	1,130,000.00	2,000,000.00	0.00
22020102	Local Travel & Transport - Others	1,000,000.00	1,130,000.00	2,000,000.00	0.00
220203	Materials and Supplies - General	23,000,000.00	12,843,310.01	25,000,000.00	0.00
22020307	Drugs, Vaccines & Medical Supplies	23,000,000.00	12,843,310.01	25,000,000.00	0.00
220204	Maintenance Services - General	5,000,000.00	4,677,000.00	7,000,000.00	0.00
22020420	Maintenance of Medical Equipments	2,000,000.00	4,677,000.00	5,000,000.00	0.00
22020421	Maintenance of Health Institution Buildings	3,000,000.00	0.00	2,000,000.00	0.00
220210	Miscellaneous Expenses - General	6,000,000.00	3,310,000.00	11,000,000.00	0.00
22021049	Special Health Programmes & Initiatives	1,000,000.00	0.00	1,000,000.00	0.00
22021060	Nutrition Activities	5,000,000.00	3,310,000.00	10,000,000.00	0.00

053500100100	Preventive (Water, Sanitation and Hygiene)				
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	235,557,718.56	155,815,229.00	232,069,964.00	0.00
21	Personnel Cost	210,057,718.56	140,038,479.00	191,069,964.00	0.00
2101	SALARY	82,591,001.00	55,060,667.00	91,480,125.00	0.00
210101	Salaries and Wages	82,591,001.00	55,060,667.00	91,480,125.00	0.00
21010101	Salary	82,591,001.00	55,060,667.00	91,480,125.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	127,466,717.56	84,977,812.00	99,589,839.00	0.00
210201	ALLOWANCES	127,466,717.56	84,977,812.00	99,589,839.00	0.00
21020103	Transport Allowance	0.00	0.00	26,484,833.00	0.00
21020104	Rent Supplement	0.00	0.00	18,160,954.00	0.00
21020112	Inducement Allowance	21,199,790.00	14,133,193.00	6,471,768.00	0.00
21020113	Hazard / Hardship Allowance	17,134,179.00	11,422,786.00	5,280,000.00	0.00
21020117	Domestic Staff Allowance	720,000.00	480,000.00	0.00	0.00
21020149	Consolidated Allowance	88,412,748.56	58,941,833.00	43,192,284.00	0.00
22	Other Recurrent Costs	25,500,000.00	15,776,750.00	41,000,000.00	0.00
2202	OVERHEAD COST	15,500,000.00	14,693,750.00	31,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	15,000,000.00	14,693,750.00	20,000,000.00	0.00
22020301	Office Materials and Consumables	15,000,000.00	14,693,750.00	20,000,000.00	0.00
220210	Miscellaneous Expenses - General	0.00	0.00	10,000,000.00	0.00
22021009	Sporting Activities	0.00	0.00	10,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	10,000,000.00	1,083,000.00	10,000,000.00	0.00

220401	Local Grants and Contributions	10,000,000.00	1,083,000.00	10,000,000.00	0.00
22040111	Grants to Communities and NGOs	10,000,000.00	1,083,000.00	10,000,000.00	0.00

053500300100 Rural Water Supply		2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
Code	Description				
2	EXPENDITURES	561,270,905.00	320,829,374.41	1,170,000,000.00	734,000,000.00
22	Other Recurrent Costs	153,000,000.00	143,488,525.41	156,000,000.00	0.00
2202	OVERHEAD COST	153,000,000.00	143,488,525.41	156,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	3,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	3,000,000.00	0.00
220202	Utilities General	500,000.00	0.00	1,000,000.00	0.00
22020205	Water rates & Charges	500,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	2,000,000.00	700,000.00	2,000,000.00	0.00
22020301	Office Materials and Consumables	2,000,000.00	700,000.00	2,000,000.00	0.00
220208	Fuel and Lubricant - General	150,000,000.00	142,788,525.41	150,000,000.00	0.00
22020807	Lubricants and Other Oils	150,000,000.00	142,788,525.41	150,000,000.00	0.00
23	Capital Expenditure	408,270,905.00	177,340,849.00	1,014,000,000.00	734,000,000.00
2301	FIXED ASSETS PURCHASED	80,270,905.00	59,500,000.00	130,000,000.00	0.00
230101	Purchase of Fixed Assets - General	80,270,905.00	59,500,000.00	130,000,000.00	0.00
23010155	Purchase of Water Supply Equipment	80,270,905.00	59,500,000.00	130,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	328,000,000.00	117,840,849.00	884,000,000.00	734,000,000.00
230201	Construction/Provision of Fixed Assets - General	328,000,000.00	117,840,849.00	884,000,000.00	734,000,000.00
23020105	Construction/Provision Of Water Facilities	273,000,000.00	112,840,849.00	799,000,000.00	704,000,000.00
23020113	Construction / Provision Of Agricultural Facilities	0.00	0.00	30,000,000.00	30,000,000.00
23020118	Construction / Provision Of Infrastructure	55,000,000.00	5,000,000.00	55,000,000.00	0.00

055100100100 Community Development Section		2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
Code	Description				
2	EXPENDITURES	50,722,695.00	36,523,463.00	514,179,148.00	0.00
21	Personnel Cost	30,222,695.00	20,148,463.00	39,659,148.00	0.00
2101	SALARY	14,352,113.00	9,568,075.00	18,442,488.00	0.00
210101	Salaries and Wages	14,352,113.00	9,568,075.00	18,442,488.00	0.00
21010101	Salary	14,352,113.00	9,568,075.00	18,442,488.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	15,870,582.00	10,580,388.00	21,216,660.00	0.00
210201	ALLOWANCES	15,870,582.00	10,580,388.00	21,216,660.00	0.00
21020103	Transport Allowance	2,323,620.00	1,549,080.00	5,009,124.00	0.00
21020104	Rent Supplement	1,944,935.00	1,296,623.00	3,383,724.00	0.00
21020105	Meal Subsidy	655,420.00	436,947.00	2,126,760.00	0.00
21020106	Utility Allowance	999,495.00	666,330.00	2,443,776.00	0.00
21020109	Leave Transport Grant	999,495.00	666,330.00	1,844,124.00	0.00
21020137	Medical Allowance	8,947,617.00	5,965,078.00	6,409,152.00	0.00
22	Other Recurrent Costs	20,500,000.00	16,375,000.00	474,520,000.00	0.00
2202	OVERHEAD COST	20,500,000.00	16,375,000.00	33,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	1,280,000.00	3,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	1,280,000.00	3,000,000.00	0.00
220203	Materials and Supplies - General	15,000,000.00	6,423,000.00	20,000,000.00	0.00
22020301	Office Materials and Consumables	15,000,000.00	6,423,000.00	20,000,000.00	0.00
220204	Maintenance Services - General	5,000,000.00	8,672,000.00	10,000,000.00	0.00
22020412	Maintenance of Markets / Public Places	5,000,000.00	8,672,000.00	10,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	0.00	0.00	441,520,000.00	0.00

220401	Local Grants and Contributions	0.00	0.00	441,520,000.00	0.00
22040103	Grants to State Governments – Recurrent Security Support	0.00	0.00	87,000,000.00	0.00
22040111	Grants to Communities and NGOs	0.00	0.00	354,520,000.00	0.00

055100200100 Information, Youth, Sport & Culture					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	13,170,655.00	34,294,022.00	22,810,920.00	0.00
21	Personnel Cost	6,590,655.00	33,244,022.00	9,730,920.00	0.00
2101	SALARY	3,436,559.00	2,291,039.00	4,746,156.00	0.00
210101	Salaries and Wages	3,436,559.00	2,291,039.00	4,746,156.00	0.00
21010101	Salary	3,436,559.00	2,291,039.00	4,746,156.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,154,096.00	30,952,983.00	4,984,764.00	0.00
210201	ALLOWANCES	3,154,096.00	30,952,983.00	4,984,764.00	0.00
21020103	Transport Allowance	437,122.00	29,141,667.00	1,118,232.00	0.00
21020104	Rent Supplement	446,282.00	297,521.00	949,212.00	0.00
21020105	Meal Subsidy	189,924.00	126,616.00	473,736.00	0.00
21020106	Utility Allowance	128,040.00	85,360.00	544,740.00	0.00
21020109	Leave Transport Grant	223,620.00	149,080.00	474,588.00	0.00
21020137	Medical Allowance	1,729,108.00	1,152,739.00	1,424,256.00	0.00
22	Other Recurrent Costs	6,580,000.00	1,050,000.00	13,080,000.00	0.00
2202	OVERHEAD COST	6,580,000.00	1,050,000.00	13,080,000.00	0.00
220201	Transport & Travelling - General	500,000.00	630,000.00	5,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	630,000.00	5,000,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	0.00	7,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	0.00	7,000,000.00	0.00
220210	Miscellaneous Expenses - General	1,080,000.00	420,000.00	1,080,000.00	0.00
22021003	Publicity and Advertisements	1,080,000.00	420,000.00	1,080,000.00	0.00

055100300100 Social Welfare Section					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	134,126,000.00	69,057,055.54	499,444,244.00	10,000,000.00
21	Personnel Cost	0.00	0.00	59,318,244.00	0.00
2101	SALARY	0.00	4,578,552.00	4,578,552.00	0.00
210101	Salaries and Wages	0.00	0.00	4,578,552.00	0.00
21010101	Salary	0.00	0.00	4,578,552.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	4,739,692.00	0.00
210201	ALLOWANCES	0.00	0.00	4,739,692.00	0.00
21020103	Transport Allowance	0.00	0.00	1,121,700.00	0.00
21020104	Rent Supplement	0.00	0.00	915,660.00	0.00
21020105	Meal Subsidy	0.00	0.00	274,912.00	0.00
21020106	Utility Allowance	0.00	0.00	544,032.00	0.00
21020109	Leave Transport Grant	0.00	0.00	459,132.00	0.00
21020137	Medical Allowance	0.00	0.00	1,424,256.00	0.00
2103	SOCIAL BENEFITS	0.00	0.00	50,000,000.00	0.00
210301	Social Benefits	0.00	0.00	50,000,000.00	0.00
21030108	Social Security Benefits	0.00	0.00	50,000,000.00	0.00
22	Other Recurrent Costs	41,126,000.00	38,471,555.54	302,126,000.00	0.00
2202	OVERHEAD COST	41,126,000.00	38,471,555.54	302,126,000.00	0.00
220201	Transport & Travelling - General	3,000,000.00	7,320,000.00	10,000,000.00	0.00
22020102	Local Travel & Transport - Others	3,000,000.00	7,320,000.00	10,000,000.00	0.00

220203	Materials and Supplies - General	5,000,000.00	7,625,000.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	7,625,000.00	10,000,000.00	0.00
220210	Miscellaneous Expenses - General	33,126,000.00	23,526,555.54	282,126,000.00	0.00
22021007	Welfare Packages	0.00	0.00	212,000,000.00	0.00
22021041	Contingency Reserve - Recurrent	23,126,000.00	5,005,555.54	25,126,000.00	0.00
22021047	Community Engagement, Sensitization & Mobilization Activit	10,000,000.00	18,521,000.00	45,000,000.00	0.00
23	Capital Expenditure	93,000,000.00	30,585,500.00	138,000,000.00	10,000,000.00
2301	FIXED ASSETS PURCHASED	23,000,000.00	0.00	23,000,000.00	10,000,000.00
230101	Purchase of Fixed Assets - General	23,000,000.00	0.00	23,000,000.00	10,000,000.00
23010130	Purchase Of Recreational Facilities	23,000,000.00	0.00	23,000,000.00	10,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	40,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	0.00	0.00	40,000,000.00	0.00
23020132	Construction/Provision Of Other Institutional Structures	0.00	0.00	40,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	70,000,000.00	30,585,500.00	75,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	70,000,000.00	30,585,500.00	75,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	70,000,000.00	30,585,500.00	75,000,000.00	0.00

055100400100	Trade Section and Cooperatives				
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	127,776,353.00	12,978,568.00	112,501,956.00	0.00
21	Personnel Cost	12,476,353.00	8,308,568.00	16,501,956.00	0.00
2101	SALARY	5,780,676.00	3,853,784.00	7,564,152.00	0.00
210101	Salaries and Wages	5,780,676.00	3,853,784.00	7,564,152.00	0.00
21010101	Salary	5,780,676.00	3,853,784.00	7,564,152.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,695,677.00	4,454,784.00	8,937,804.00	0.00
210201	ALLOWANCES	6,695,677.00	4,454,784.00	8,937,804.00	0.00
21020103	Transport Allowance	1,270,360.00	846,907.00	2,090,892.00	0.00
21020104	Rent Supplement	760,688.00	507,125.00	1,512,768.00	0.00
21020105	Meal Subsidy	399,720.00	266,480.00	887,424.00	0.00
21020106	Utility Allowance	214,960.00	134,306.00	1,018,968.00	0.00
21020109	Leave Transport Grant	369,842.00	246,561.00	756,372.00	0.00
21020137	Medical Allowance	3,680,107.00	2,453,405.00	2,671,380.00	0.00
22	Other Recurrent Costs	5,300,000.00	0.00	6,000,000.00	0.00
2202	OVERHEAD COST	5,300,000.00	0.00	6,000,000.00	0.00
220201	Transport & Travelling - General	300,000.00	0.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	300,000.00	0.00	500,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	0.00	500,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	0.00	500,000.00	0.00
220205	Training - General	0.00	0.00	5,000,000.00	0.00
22020503	Manpower Planning and Other Staff Development Expenses	0.00	0.00	5,000,000.00	0.00
23	Capital Expenditure	110,000,000.00	4,670,000.00	90,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	25,000,000.00	0.00	0.00	0.00
230101	Purchase of Fixed Assets - General	25,000,000.00	0.00	0.00	0.00
23010105	Purchase Of Motor Vehicles	25,000,000.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	70,000,000.00	4,670,000.00	75,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	70,000,000.00	4,670,000.00	75,000,000.00	0.00
23020107	Construction/Provision Of Public Schools	15,000,000.00	0.00	15,000,000.00	0.00
23020118	Construction / Provision Of Infrastructure	55,000,000.00	4,670,000.00	60,000,000.00	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

23030131	Rehabilitation/Repairs of Other Infrastructure	15,000,000.00	0.00	15,000,000.00	0.00
055100500100	Traditional/Religious Affairs				
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	150,000,000.00	134,308,729.00	350,000,000.00	0.00
22	Other Recurrent Costs	150,000,000.00	134,308,729.00	350,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	150,000,000.00	134,308,729.00	350,000,000.00	0.00
220401	Local Grants and Contributions	150,000,000.00	134,308,729.00	350,000,000.00	0.00
22040113	Contribution to Traditional Councils	150,000,000.00	134,308,729.00	350,000,000.00	0.00