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|------------------|---------|
| State            | Jigawa  |
| Local Government | Birniwa |
| Year             | 2026    |

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

| Revenue by Economic      | 2026 Budget              |
|--------------------------|--------------------------|
| Opening Balance          | 201,993,000.00           |
| Statutory Allocation     | 2,609,727,186.00         |
| VAT                      | 3,513,904,633.00         |
| Other FAAC               | 3,601,094,165.00         |
| LG IGR                   | 71,620,000.00            |
| Share of State IGR       | 134,720,000.00           |
| Other (Capital Receipts) | -                        |
| <b>Total Revenue</b>     | <b>10,133,058,984.00</b> |

| Expenditure by Economic         | 2026 Budget              |
|---------------------------------|--------------------------|
| Personnel                       | 1,706,275,252.00         |
| Grants / Contributions to State | -                        |
| Other Recurrent                 | 3,096,046,000.00         |
| Capital                         | 5,330,737,732.00         |
| <b>Total Expenditure</b>        | <b>10,133,058,984.00</b> |

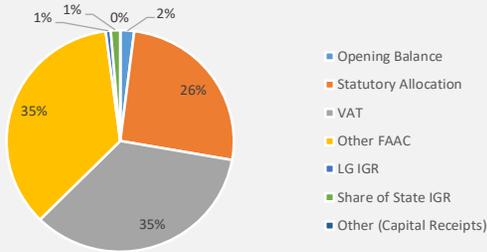
| Expenditure by Sector    | 2026 Budget              |
|--------------------------|--------------------------|
| Education                | 1,413,575,515.00         |
| Health                   | 541,335,607.00           |
| Other Social             | 2,314,998,050.00         |
| Agriculture              | 431,074,538.00           |
| Other Economic           | 3,653,617,288.52         |
| Administration           | 1,778,457,985.48         |
| Law and Justice          | -                        |
| <b>Total Expenditure</b> | <b>10,133,058,984.00</b> |

| Expenditure by Capital Project (10 Largest Projects)                                   | Capital Expenditure     |
|--|-------------------------|
| Contribution to State and Local Government Joint Projects & Programmes.                | 459,428,733.48          |
| Construction of Five (5) Blocks of 2no. Bedroom Prototype Houses at Local Govt. Hea    | 150,000,000.00          |
| Purchase of Disaster Relief Materials  | 150,000,000.00          |
| Purchase of 50 Hand Pumps Equipment  | 110,000,000.00          |
| Contribution for LGC's Unified project and program                                     | 100,000,000.00          |
| Provision of Solar Streetlight 60no. LG wide Phase II                                  | 83,000,000.00           |
| Construction of 20km feeder road from Kupsa to Garanda/mariye                          | 80,000,000.00           |
| Provision of Solar Streetlight 60no. Phase II  | 73,000,000.00           |
| Construction of 1No each of Health Post and PHC center at Dankorin Malam, Machin       | 70,000,000.00           |
| Drilling of 5No. Submersible Boreholes for Danmodi rice millioniors initiaitive (Matan | 70,000,000.00           |
| <i>Other Capital Projects</i>  | 3,985,308,998.52        |
| <b>Total</b>   | <b>5,330,737,732.00</b> |

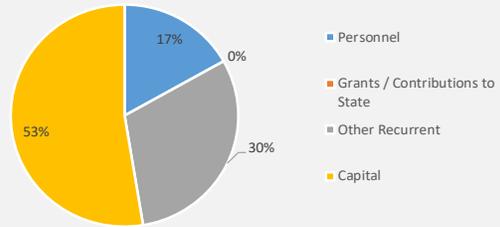
| Expenditure by Ward | 2026 Budget - Total Expenditure |                         |
|---------------------|---------------------------------|-------------------------|
|                     | Total Expenditure               | Capital Expenditure     |
| Batu                | -                               | -                       |
| Birniwa Ward        | 1,460,604,540.19                | 1,460,604,540.19        |
| Dangwaleri          | 20,000,000.00                   | 20,000,000.00           |
| Diginsa             | 49,916,666.67                   | 49,916,666.67           |
| Fagi                | 3,250,000.00                    | 3,250,000.00            |
| Kachallari          | 10,000,000.00                   | 10,000,000.00           |
| Karanka             | -                               | -                       |
| Kazura              | 69,666,666.67                   | 69,666,666.67           |
| Machinamari         | 183,250,000.00                  | 183,250,000.00          |
| Matamu              | 140,000,000.00                  | 140,000,000.00          |
| Nguwa               | 133,250,000.00                  | 133,250,000.00          |
| LG Wide (BIRNIWA)   | 8,063,121,110.48                | 3,260,799,858.48        |
| <b>Total</b>        | <b>10,133,058,984.00</b>        | <b>5,330,737,732.00</b> |

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

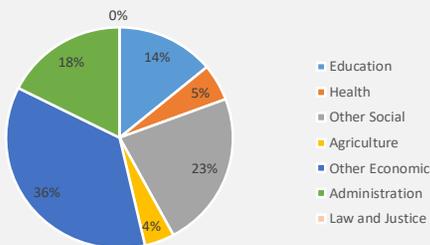
### Where is the Money coming from?



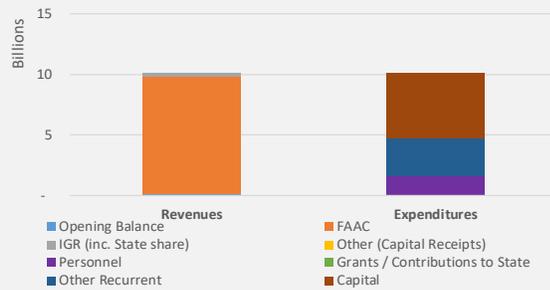
### What is the Money being spent On?



### Who is Spending the Money?



### Inflows and Outflows



### Where is the Money being Spent?



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



317204 - BIRNIWA Local Government, Jigawa State - 2026 Budget: Summary

| Item   | 2025 Original Budget    | 2025 Performance<br>January to August | 2026 Approved Budget     | 2026 Climate Change<br>Tagging |
|--|-------------------------|---------------------------------------|--------------------------|--------------------------------|
| <b>Opening Balance</b>                       | <b>88,104,867.00</b>    | <b>179,045,309.62</b>                 | <b>201,993,000.00</b>    |                                |
| <b>Recurrent Revenue</b>                     | <b>6,627,330,143.00</b> | <b>5,148,803,687.00</b>               | <b>9,931,065,984.00</b>  | -                              |
| 11 - LOCAL GOVT. SHARE OF FAAC               | 6,582,890,143.00        | 5,114,536,412.00                      | 9,724,725,984.00         | -                              |
| 12 - Independent Revenue                     | 44,440,000.00           | 34,267,275.00                         | 206,340,000.00           | -                              |
| <b>Recurrent Expenditure</b>                 | <b>3,591,049,936.10</b> | <b>3,000,145,929.74</b>               | <b>4,802,321,252.00</b>  | <b>17,037,091.00</b>           |
| 21 - Personnel Cost                          | 1,489,643,936.10        | 1,575,169,588.00                      | 1,706,275,252.00         | 8,037,091.00                   |
| 22 - Other Recurrent Costs                   | 2,101,406,000.00        | 1,424,976,341.74                      | 3,096,046,000.00         | 9,000,000.00                   |
| <b>Transfer to Capital Account</b>           | <b>3,124,385,073.90</b> | <b>2,327,703,066.88</b>               | <b>5,330,737,732.00</b>  | - <b>17,037,091.00</b>         |
| <b>Capital Receipts</b>                      | -                       | -                                     | -                        | -                              |
| 13 - AID AND GRANTS                          | -                       | -                                     | -                        | -                              |
| 14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS | -                       | -                                     | -                        | -                              |
| <b>23 - Capital Expenditure</b>              | <b>3,300,500,000.00</b> | <b>1,491,303,359.10</b>               | <b>5,330,737,732.00</b>  | <b>190,000,000.00</b>          |
| <b>Total Revenue (including OB)</b>          | <b>6,715,435,010.00</b> | <b>5,327,848,996.62</b>               | <b>10,133,058,984.00</b> | -                              |
| <b>Total Expenditure</b>                     | <b>6,891,549,936.10</b> | <b>4,491,449,288.84</b>               | <b>10,133,058,984.00</b> | <b>207,037,091.00</b>          |

317204 - BIRNIWA 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        |
|---------------------|--|-------------------------|-----------------------------|-----------------------------|-------------------------|--------------------------|
|                     | <b>Total Expenditure</b>   | <b>1,706,275,252.00</b> | <b>3,096,046,000.00</b>     | <b>4,802,321,252.00</b>     | <b>5,330,737,732.00</b> | <b>10,133,058,984.00</b> |
| <b>010000000000</b> | <b>Administrative</b>  | <b>164,658,127.00</b>   | <b>531,200,000.00</b>       | <b>695,858,127.00</b>       | <b>1,082,599,858.48</b> | <b>1,778,457,985.48</b>  |
| <b>011100000000</b> | <b>OFFICE OF THE LG CHAIRMAN</b>                                 | <b>58,236,244.00</b>    | <b>91,500,000.00</b>        | <b>149,736,244.00</b>       | -                       | <b>149,736,244.00</b>    |
| 011100100100        | Chairman   | 52,606,885.00           | 86,000,000.00               | 138,606,885.00              | -                       | 138,606,885.00           |
| 011108000100        | Internal Audit Office  | 5,629,359.00            | 5,500,000.00                | 11,129,359.00               | -                       | 11,129,359.00            |
| <b>011200000000</b> | <b>LOCAL GOVT LEGISLATIVES COUNCIL</b>                           | <b>58,329,504.00</b>    | <b>64,200,000.00</b>        | <b>122,529,504.00</b>       | -                       | <b>122,529,504.00</b>    |
| 011200100100        | Legislative Council  | 58,329,504.00           | 64,200,000.00               | 122,529,504.00              | -                       | 122,529,504.00           |
| <b>012500000000</b> | <b>ADMIN AND GENERAL SERVICES</b>                                | <b>48,092,379.00</b>    | <b>375,500,000.00</b>       | <b>423,592,379.00</b>       | <b>1,082,599,858.48</b> | <b>1,506,192,237.48</b>  |
| 012500100100        | Office of the Director Admin and General Services                | 48,092,379.00           | 375,500,000.00              | 423,592,379.00              | 1,082,599,858.48        | 1,506,192,237.48         |
| <b>020000000000</b> | <b>Economic</b>  | <b>214,753,953.00</b>   | <b>1,273,000,000.00</b>     | <b>1,487,753,953.00</b>     | <b>2,596,937,873.52</b> | <b>4,084,691,826.52</b>  |
| <b>021500000000</b> | <b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>         | <b>42,074,538.00</b>    | <b>59,000,000.00</b>        | <b>101,074,538.00</b>       | <b>330,000,000.00</b>   | <b>431,074,538.00</b>    |
| 021500100100        | Agriculture Section  | 10,404,674.00           | 24,000,000.00               | 34,404,674.00               | 230,000,000.00          | 264,404,674.00           |
| 021500200100        | Forestry Section   | 8,037,091.00            | 9,000,000.00                | 17,037,091.00               | 15,000,000.00           | 32,037,091.00            |
| 021500300100        | Livestock Section (Veterinary)                                   | 23,632,773.00           | 26,000,000.00               | 49,632,773.00               | 85,000,000.00           | 134,632,773.00           |
| <b>022000000000</b> | <b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>                  | <b>125,687,353.00</b>   | <b>735,500,000.00</b>       | <b>861,187,353.00</b>       | -                       | <b>861,187,353.00</b>    |
| 022001000100        | Account section  | 103,944,855.00          | 710,000,000.00              | 813,944,855.00              | -                       | 813,944,855.00           |
| 022002000100        | Revenue Section  | 21,742,498.00           | 25,500,000.00               | 47,242,498.00               | -                       | 47,242,498.00            |
| <b>023400000000</b> | <b>DEPARTMENT OF WORKS &amp; HOUSING</b>                         | <b>21,893,765.00</b>    | <b>423,500,000.00</b>       | <b>445,393,765.00</b>       | <b>2,246,937,873.52</b> | <b>2,692,331,638.52</b>  |
| 023400100100        | Road & Communication Section                                     | 2,518,447.00            | 41,000,000.00               | 43,518,447.00               | 170,000,000.00          | 213,518,447.00           |
| 023400200100        | Mechanical Section   | 10,470,182.00           | 75,000,000.00               | 85,470,182.00               | -                       | 85,470,182.00            |
| 023400300100        | Electrical Section   | 1,883,164.00            | 256,000,000.00              | 257,883,164.00              | 381,000,000.00          | 638,883,164.00           |
| 023400400100        | Land & Survey Section  | 3,162,921.00            | 5,500,000.00                | 8,662,921.00                | 30,000,000.00           | 38,662,921.00            |
| 023400500100        | Building Section   | 3,859,051.00            | 46,000,000.00               | 49,859,051.00               | 1,665,937,873.52        | 1,715,796,924.52         |
| <b>023800000000</b> | <b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>            | <b>25,098,297.00</b>    | <b>55,000,000.00</b>        | <b>80,098,297.00</b>        | <b>20,000,000.00</b>    | <b>100,098,297.00</b>    |
| 023800100100        | Planning   | 10,102,957.00           | 48,000,000.00               | 58,102,957.00               | 20,000,000.00           | 78,102,957.00            |
| 023800200100        | Research and Statistics  | 14,995,340.00           | 7,000,000.00                | 21,995,340.00               | -                       | 21,995,340.00            |
| <b>050000000000</b> | <b>Social</b>  | <b>1,326,863,172.00</b> | <b>1,291,846,000.00</b>     | <b>2,618,709,172.00</b>     | <b>1,651,200,000.00</b> | <b>4,269,909,172.00</b>  |
| <b>051700000000</b> | <b>LOCAL EDUCATION AUTHORITY</b>                                 | <b>928,575,515.00</b>   | <b>58,000,000.00</b>        | <b>986,575,515.00</b>       | <b>427,000,000.00</b>   | <b>1,413,575,515.00</b>  |
| 051700100100        | Education (Non-Teaching Staff)                                   | 30,533,562.00           | 50,000,000.00               | 80,533,562.00               | 427,000,000.00          | 507,533,562.00           |
| 051700200100        | Education (Teaching Staff)                                       | 898,041,953.00          | -                           | 898,041,953.00              | -                       | 898,041,953.00           |
| 051700300100        | Adult Education  | -                       | 8,000,000.00                | 8,000,000.00                | -                       | 8,000,000.00             |
| <b>052100000000</b> | <b>PRIMARY HEALTH CARE</b>                                       | <b>278,135,607.00</b>   | <b>87,000,000.00</b>        | <b>365,135,607.00</b>       | <b>176,200,000.00</b>   | <b>541,335,607.00</b>    |
| 052100200100        | Curative   | 278,135,607.00          | 87,000,000.00               | 365,135,607.00              | 176,200,000.00          | 541,335,607.00           |
| <b>053500000000</b> | <b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b> | <b>56,436,370.00</b>    | <b>313,000,000.00</b>       | <b>369,436,370.00</b>       | <b>668,000,000.00</b>   | <b>1,037,436,370.00</b>  |
| 053500100100        | Preventive (Water, Sanitation and Hygiene)                       | 49,520,927.00           | 126,000,000.00              | 175,520,927.00              | 25,000,000.00           | 200,520,927.00           |
| 053500300100        | Rural Water Supply   | 6,915,443.00            | 187,000,000.00              | 193,915,443.00              | 643,000,000.00          | 836,915,443.00           |
| <b>055100000000</b> | <b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>            | <b>63,715,680.00</b>    | <b>833,846,000.00</b>       | <b>897,561,680.00</b>       | <b>380,000,000.00</b>   | <b>1,277,561,680.00</b>  |
| 055100100100        | Community Development Section                                    | 11,589,118.00           | 306,640,000.00              | 318,229,118.00              | 58,000,000.00           | 376,229,118.00           |
| 055100200100        | Information, Youth, Sport & Culture                              | 14,726,245.00           | 21,580,000.00               | 36,306,245.00               | 27,000,000.00           | 63,306,245.00            |
| 055100300100        | Social Welfare Section   | 36,376,471.00           | 244,626,000.00              | 281,002,471.00              | 235,000,000.00          | 516,002,471.00           |
| 055100400100        | Trade Section and Cooperatives                                   | 1,023,846.00            | 11,000,000.00               | 12,023,846.00               | 60,000,000.00           | 72,023,846.00            |
| 055100500100        | Traditional/Religious Affairs                                    | -                       | 250,000,000.00              | 250,000,000.00              | -                       | 250,000,000.00           |

317204 - BIRNIWA Local Government, Jigawa State - 2026 Budget: Total Revenue by Administrative Unit

| Code         | Administrative Unit                      | 2025 Original Budget           | 2025 Performance<br>January to August | 2026 Approved Budget           |
|--------------|--|--------------------------------|---------------------------------------|--------------------------------|
|              | <b><i>Total Revenue</i></b>              | <b><i>6,627,330,143.00</i></b> | <b><i>5,148,803,687.00</i></b>        | <b><i>9,931,065,984.00</i></b> |
| 020000000000 | Economic                                 | 6,627,330,143.00               | 5,148,803,687.00                      | 9,931,065,984.00               |
| 022000000000 | DEPARTMENT FINANCE AND SUPPLY (TREASURY) | 6,627,330,143.00               | 5,148,803,687.00                      | 9,931,065,984.00               |
| 022001000100 | Account section                          | 6,582,940,143.00               | 5,114,536,412.00                      | 9,724,925,984.00               |
| 022002000100 | Revenue Section                          | 44,390,000.00                  | 34,267,275.00                         | 206,140,000.00                 |

**317204 - BIRNIWA Local Government, Jigawa State - 2026 Budget: Total Revenue by Economic Classification**

| Code          | Economic Item  | 2025 Original Budget    | 2025 Performance<br>January to August | 2026 Approved Budget    |
|---------------|--|-------------------------|---------------------------------------|-------------------------|
| <b>1</b>      | <b>Revenue</b>                                       | <b>6,627,330,143.00</b> | <b>5,148,803,687.00</b>               | <b>9,931,065,984.00</b> |
| <b>11</b>     | <b>LOCAL GOVT. SHARE OF FAAC</b>                     | <b>6,582,890,143.00</b> | <b>5,114,536,412.00</b>               | <b>9,724,725,984.00</b> |
| <b>1101</b>   | <b>LOCAL GOVT. SHARE OF FAAC</b>                     | <b>6,582,890,143.00</b> | <b>5,114,536,412.00</b>               | <b>9,724,725,984.00</b> |
| <b>110101</b> | <b>LOCAL GOVT. SHARE OF STATUTORY REVENUES</b>       | <b>1,200,000,000.00</b> | <b>1,454,000,775.00</b>               | <b>2,609,727,186.00</b> |
| 11010101      | Statutory Allocation                                 | 1,200,000,000.00        | 1,454,000,775.00                      | 2,609,727,186.00        |
| <b>110102</b> | <b>LOCAL GOVT. SHARE OF VAT</b>                      | <b>2,500,000,000.00</b> | <b>1,785,622,629.00</b>               | <b>3,513,904,633.00</b> |
| 11010201      | Share of VAT   | 2,500,000,000.00        | 1,785,622,629.00                      | 3,513,904,633.00        |
| <b>110103</b> | <b>LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES</b> | <b>2,882,890,143.00</b> | <b>1,874,913,008.00</b>               | <b>3,601,094,165.00</b> |
| 11010302      | Excess Non-Oil                                       | 482,890,143.00          | 457,131,138.00                        | 596,000,000.00          |
| 11010303      | Exchange Gain  | 800,000,000.00          | 465,664,425.00                        | 775,733,513.00          |
| 11010306      | FOREX Equalization Mineral                           | 1,400,000,000.00        | 487,445,715.00                        | 1,614,209,245.00        |
| 11010308      | Solid Mineral  | 200,000,000.00          | 464,671,730.00                        | 615,151,407.00          |
| <b>12</b>     | <b>Independent Revenue</b>                           | <b>44,440,000.00</b>    | <b>34,267,275.00</b>                  | <b>206,340,000.00</b>   |
| <b>1202</b>   | <b>NON-TAX REVENUE</b>                               | <b>44,440,000.00</b>    | <b>34,267,275.00</b>                  | <b>206,340,000.00</b>   |
| <b>120201</b> | <b>Licenses - General</b>                            | <b>2,620,000.00</b>     | <b>4,725,000.00</b>                   | <b>7,700,000.00</b>     |
| 12020105      | Radio / Television Station Licenses                  | 50,000.00               | -                                     | 50,000.00               |
| 12020111      | Bake House Licenses                                  | -                       | -                                     | 100,000.00              |
| 12020113      | Brick-making, etc, Licenses                          | -                       | -                                     | 50,000.00               |
| 12020114      | Cart Licenses  | 200,000.00              | -                                     | 100,000.00              |
| 12020115      | Dane Gun Licenses                                    | 300,000.00              | -                                     | 100,000.00              |
| 12020116      | Cattle Dealler Licenses                              | 150,000.00              | -                                     | 200,000.00              |
| 12020120      | Hawker's Permits                                     | 200,000.00              | 1,850,000.00                          | 200,000.00              |
| 12020122      | Produce Buying Licenses                              | -                       | -                                     | 200,000.00              |
| 12020126      | Tractor Hiring Services                              | 50,000.00               | 2,875,000.00                          | 5,000,000.00            |
| 12020129      | Pool Betting & Casino Licenses / Gaming              | 200,000.00              | -                                     | -                       |
| 12020130      | Cinematograph Licenses                               | -                       | -                                     | 200,000.00              |
| 12020133      | Drivers' Licenses                                    | 200,000.00              | -                                     | -                       |
| 12020134      | Patent Medicine & Drug Stores Licenses               | -                       | -                                     | 200,000.00              |
| 12020137      | Trade Permit Licenses                                | -                       | -                                     | 100,000.00              |
| 12020140      | Lottery Permit                                       | 50,000.00               | -                                     | -                       |
| 12020141      | Hide and Skin Buyers License                         | -                       | -                                     | 50,000.00               |
| 12020149      | Communication Equipment Installation Permit          | 500,000.00              | -                                     | 500,000.00              |
| 12020162      | Welding Machine License                              | 120,000.00              | -                                     | 150,000.00              |
| 12020163      | Auto Spare Parts                                     | 100,000.00              | -                                     | 100,000.00              |
| 12020164      | Building Materials / Block Making Licence Fees       | 300,000.00              | -                                     | 200,000.00              |
| 12020165      | Sewing / Tailoring Servces                           | 100,000.00              | -                                     | 100,000.00              |
| 12020166      | Barbing Salon / Boutque Services Fees                | 100,000.00              | -                                     | 100,000.00              |
| <b>120204</b> | <b>Fees - General</b>                                | <b>23,990,000.00</b>    | <b>21,271,071.00</b>                  | <b>35,750,000.00</b>    |
| 12020407      | Maintenance / Repairs Fees                           | 20,000.00               | -                                     | 50,000.00               |
| 12020417      | Contractor Registration Fees                         | 4,000,000.00            | 6,300,000.00                          | 7,000,000.00            |
| 12020427      | Tender Fees  | 10,000,000.00           | 13,884,571.00                         | 20,000,000.00           |
| 12020431      | Environmental Impact Assessment Fees                 | 100,000.00              | -                                     | -                       |
| 12020438      | Survey / Planning / Building Fees                    | 200,000.00              | -                                     | 100,000.00              |
| 12020443      | Birth & Death Registration Fees                      | 100,000.00              | -                                     | 100,000.00              |
| 12020447      | Land Use Fees  | 3,000,000.00            | -                                     | 2,000,000.00            |
| 12020449      | Business/Trade Operating Fees                        | 100,000.00              | 25,000.00                             | 100,000.00              |
| 12020451      | Timber & Forest Fees                                 | 50,000.00               | -                                     | 100,000.00              |
| 12020453      | Applications Fees                                    | 500,000.00              | 320,000.00                            | 500,000.00              |

**317204 - BIRNIWA Local Government, Jigawa State - 2026 Budget: Total Revenue by Economic Classification**

| Code          | Economic Item  | 2025 Original Budget | 2025 Performance<br>January to August | 2026 Approved Budget  |
|---------------|--|----------------------|---------------------------------------|-----------------------|
| 12020459      | Right Of Occupancy Fees  | 500,000.00           | -                                     | 500,000.00            |
| 12020460      | Building Plan Approval Fees  | 300,000.00           | -                                     | 100,000.00            |
| 12020461      | Title Transfer Fees  | 100,000.00           | -                                     | 200,000.00            |
| 12020466      | Indigenship Registration Fees  | 3,000,000.00         | -                                     | 3,000,000.00          |
| 12020468      | Milling Charges  | 20,000.00            | 13,500.00                             | 50,000.00             |
| 12020478      | Workshop Fees  | 50,000.00            | -                                     | 50,000.00             |
| 12020479      | Motor Vehicles, Taxi and Motor Cycle Registration Fees               | 300,000.00           | -                                     | 300,000.00            |
| 12020492      | Water Charges  | 50,000.00            | -                                     | -                     |
| 12020493      | Auto Mechanic Registration Fees                                      | 100,000.00           | 8,000.00                              | 100,000.00            |
| 12020494      | Annual Communication Equipment Installation/ Optic Fibre Laying Fees | 1,000,000.00         | 570,000.00                            | 1,000,000.00          |
| 12020499      | Slaughter Stock Fees   | 500,000.00           | 150,000.00                            | 500,000.00            |
| <b>120206</b> | <b>Sales - General</b>   | <b>2,130,000.00</b>  | <b>678,500.00</b>                     | <b>11,100,000.00</b>  |
| 12020604      | Sales of Stores / Scraps / Unserviceable Items                       | 1,000,000.00         | -                                     | 10,000,000.00         |
| 12020609      | Proceeds from Sales of Farm Produce                                  | 1,000,000.00         | 678,500.00                            | 1,000,000.00          |
| 12020622      | Sales of Photographs   | 30,000.00            | -                                     | -                     |
| 12020631      | Sales of Fishing Gears   | 50,000.00            | -                                     | 50,000.00             |
| 12020632      | Sales of Hansard and Gazette   | 50,000.00            | -                                     | 50,000.00             |
| <b>120207</b> | <b>Earnings - General</b>  | <b>5,000,000.00</b>  | <b>5,720,700.00</b>                   | <b>7,100,000.00</b>   |
| 12020701      | Earnings From Consultancy Services                                   | 1,500,000.00         | 788,100.00                            | 1,500,000.00          |
| 12020702      | Earnings From Laboratory Services                                    | 400,000.00           | 1,367,200.00                          | 1,000,000.00          |
| 12020703      | Earnings From Hire Of Plants & Equipment                             | 3,000,000.00         | -                                     | -                     |
| 12020705      | Earnings From The Use Of Govt. Halls                                 | -                    | 282,700.00                            | -                     |
| 12020710      | Earnings from Guest Houses   | -                    | 1,000,000.00                          | 1,000,000.00          |
| 12020711      | Earnings from Commercial Activities                                  | -                    | 2,000,000.00                          | 2,500,000.00          |
| 12020729      | Earning from Parks and Gardens                                       | -                    | 282,700.00                            | 1,000,000.00          |
| 12020736      | Earnings from Environmental Sanitation Services                      | 100,000.00           | -                                     | 100,000.00            |
| <b>120208</b> | <b>Rent on Government Buildings - General</b>                        | <b>2,300,000.00</b>  | <b>555,000.00</b>                     | <b>2,350,000.00</b>   |
| 12020801      | Rent on Government Quarters  | -                    | -                                     | 50,000.00             |
| 12020803      | Rent on Government Buildings   | 2,000,000.00         | 555,000.00                            | 2,000,000.00          |
| 12020805      | Rent on Building at Aerodromes                                       | 300,000.00           | -                                     | 300,000.00            |
| <b>120209</b> | <b>Rent on Land &amp; Others - General</b>                           | <b>-</b>             | <b>-</b>                              | <b>1,000,000.00</b>   |
| 12020901      | Rent on Government Land  | -                    | -                                     | 500,000.00            |
| 12020908      | Ground Rent and Penalties  | -                    | -                                     | 500,000.00            |
| <b>120210</b> | <b>REPAYMENTS - GENERAL</b>  | <b>6,350,000.00</b>  | <b>-</b>                              | <b>6,250,000.00</b>   |
| 12021002      | Repayment of Motor Vehicle Advances                                  | 100,000.00           | -                                     | 100,000.00            |
| 12021003      | Repayment of Bicycle Advances (Principal)                            | 50,000.00            | -                                     | 50,000.00             |
| 12021004      | Repayment of Motor Vehicle Refurbishing Loan                         | 200,000.00           | -                                     | 100,000.00            |
| 12021012      | Refund of Overpayment  | 5,000,000.00         | -                                     | 5,000,000.00          |
| 12021021      | Unclaimed Deposits   | 1,000,000.00         | -                                     | 1,000,000.00          |
| <b>120211</b> | <b>Investment Income</b>   | <b>-</b>             | <b>-</b>                              | <b>100,000.00</b>     |
| 12021102      | Dividend on Investment   | -                    | -                                     | 100,000.00            |
| <b>120212</b> | <b>Interest Earned</b>   | <b>-</b>             | <b>-</b>                              | <b>70,000.00</b>      |
| 12021201      | Motor Vehicle Advances (Interest)                                    | -                    | -                                     | 30,000.00             |
| 12021202      | Bicycle Advances (Interest)  | -                    | -                                     | 20,000.00             |
| 12021203      | Interest on Refurbishing Loan  | -                    | -                                     | 20,000.00             |
| <b>120213</b> | <b>Reimbursement - General</b>                                       | <b>2,050,000.00</b>  | <b>1,317,004.00</b>                   | <b>134,920,000.00</b> |
| 12021301      | Receipt of Local Government Share of State IGR                       | 2,000,000.00         | 1,317,004.00                          | 134,720,000.00        |
| 12021317      | Reimbursement of Cost of Collections of PAYE                         | 50,000.00            | -                                     | 200,000.00            |

**317204 - BIRNIWA Local Government, Jigawa State - 2026 Budget: Total Revenue by Fund**

| <b>Code</b> | <b>Fund</b>  | <b>2026 Approved Budget</b>    |
|-------------|--|--------------------------------|
|             | <i><b>Total Revenue (including Capital Receipts, excluding Open Balance)</b></i> | <u><b>9,931,065,984.00</b></u> |
| <b>01</b>   | <b>FEDERATION ACCOUNT</b>  | <b>9,724,725,984.00</b>        |
| <b>011</b>  | <b>FAAC DIRECT ALLOCATION</b>  | <b>9,724,725,984.00</b>        |
| 01101       | FAAC DIRECT ALLOCATION   | 9,724,725,984.00               |
| <b>02</b>   | <b>CONSOLIDATED REVENUE FUND</b>   | <b>206,340,000.00</b>          |
| <b>021</b>  | <b>MAIN ENVELOP</b>  | <b>206,340,000.00</b>          |
| 02101       | MAIN ENVELOP - BUDGETARY ALLOCATION  | 206,340,000.00                 |

317204 - BIRNIWA Local Government, Jigawa State - 2026 Budget: Capital Receipts

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

317204 - BIRNIWA Local Government, Jigawa State - 2026 Budget: Total Expenditure by Administrative Unit

| Code               | Administrative Unit  | 2025 Original Budget    | 2025 Performance January to August | 2026 Approved Budget     | 2026 Climate Change Tagging |
|--------------------|--|-------------------------|------------------------------------|--------------------------|-----------------------------|
|                    | <b>Total Expenditure</b>   | <b>6,891,549,936.10</b> | <b>4,491,449,288.84</b>            | <b>10,133,058,984.00</b> | <b>207,037,091.00</b>       |
| <b>01000000000</b> | <b>Administrative</b>  | <b>1,134,534,348.74</b> | <b>1,088,162,674.81</b>            | <b>1,778,457,985.48</b>  | -                           |
| <b>01110000000</b> | <b>OFFICE OF THE LG CHAIRMAN</b>                                 | <b>137,771,933.74</b>   | <b>68,798,762.00</b>               | <b>149,736,244.00</b>    | -                           |
| 011100100100       | Chairman   | 126,606,885.00          | 64,037,791.00                      | 138,606,885.00           | -                           |
| 011108000100       | Internal Audit Office  | 11,165,048.74           | 4,760,971.00                       | 11,129,359.00            | -                           |
| <b>01120000000</b> | <b>LOCAL GOVT LEGISLATIVES COUNCIL</b>                           | <b>98,093,521.00</b>    | <b>92,582,287.00</b>               | <b>122,529,504.00</b>    | -                           |
| 011200100100       | Legislative Council  | 98,093,521.00           | 92,582,287.00                      | 122,529,504.00           | -                           |
| <b>01250000000</b> | <b>ADMIN AND GENERAL SERVICES</b>                                | <b>898,668,894.00</b>   | <b>926,781,625.81</b>              | <b>1,506,192,237.48</b>  | -                           |
| 012500100100       | Office of the Director Admin and General Services                | 898,668,894.00          | 926,781,625.81                     | 1,506,192,237.48         | -                           |
| <b>02000000000</b> | <b>Economic</b>  | <b>3,024,128,057.16</b> | <b>1,384,901,591.41</b>            | <b>4,084,691,826.52</b>  | <b>192,037,091.00</b>       |
| <b>02150000000</b> | <b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>         | <b>307,540,048.00</b>   | <b>239,672,186.00</b>              | <b>431,074,538.00</b>    | <b>52,037,091.00</b>        |
| 021500100100       | Agriculture Section  | 143,906,400.00          | 135,553,652.00                     | 264,404,674.00           | 30,000,000.00               |
| 021500200100       | Forestry Section   | 32,969,360.00           | 20,989,756.00                      | 32,037,091.00            | 22,037,091.00               |
| 021500300100       | Livestock Section (Veterinary)                                   | 130,664,288.00          | 83,128,778.00                      | 134,632,773.00           | -                           |
| <b>02200000000</b> | <b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>                  | <b>767,912,334.44</b>   | <b>506,182,313.74</b>              | <b>861,187,353.00</b>    | -                           |
| 022001000100       | Account section  | 725,845,621.00          | 474,366,312.74                     | 813,944,855.00           | -                           |
| 022002000100       | Revenue Section  | 42,066,713.44           | 31,816,001.00                      | 47,242,498.00            | -                           |
| <b>02340000000</b> | <b>DEPARTMENT OF WORKS &amp; HOUSING</b>                         | <b>1,885,560,288.72</b> | <b>576,964,664.67</b>              | <b>2,692,331,638.52</b>  | <b>140,000,000.00</b>       |
| 023400100100       | Road & Communication Section                                     | 155,271,850.40          | 60,528,919.00                      | 213,518,447.00           | 140,000,000.00              |
| 023400200100       | Mechanical Section   | 104,971,908.00          | 52,234,908.00                      | 85,470,182.00            | -                           |
| 023400300100       | Electrical Section   | 513,760,743.52          | 176,587,116.00                     | 638,883,164.00           | -                           |
| 023400400100       | Land & Survey Section  | 35,717,881.00           | 7,199,832.00                       | 38,662,921.00            | -                           |
| 023400500100       | Building Section   | 1,075,837,905.80        | 280,413,889.67                     | 1,715,796,924.52         | -                           |
| <b>02380000000</b> | <b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>            | <b>63,115,386.00</b>    | <b>62,082,427.00</b>               | <b>100,098,297.00</b>    | -                           |
| 023800100100       | Planning   | 47,921,918.00           | 45,372,057.00                      | 78,102,957.00            | -                           |
| 023800200100       | Research and Statistics  | 15,193,468.00           | 16,710,370.00                      | 21,995,340.00            | -                           |
| <b>05000000000</b> | <b>Social</b>  | <b>2,732,887,530.20</b> | <b>2,018,385,022.62</b>            | <b>4,269,909,172.00</b>  | <b>15,000,000.00</b>        |
| <b>05170000000</b> | <b>LOCAL EDUCATION AUTHORITY</b>                                 | <b>821,832,632.88</b>   | <b>967,697,037.65</b>              | <b>1,413,575,515.00</b>  | -                           |
| 051700100100       | Education (Non-Teaching Staff)                                   | 331,171,294.20          | 180,593,014.65                     | 507,533,562.00           | -                           |
| 051700200100       | Education (Teaching Staff)                                       | 490,661,338.68          | 787,104,023.00                     | 898,041,953.00           | -                           |
| 051700300100       | Adult Education  | -                       | -                                  | 8,000,000.00             | -                           |
| <b>05210000000</b> | <b>PRIMARY HEALTH CARE</b>                                       | <b>427,195,093.32</b>   | <b>345,254,620.00</b>              | <b>541,335,607.00</b>    | -                           |
| 052100200100       | Curative   | 427,195,093.32          | 345,254,620.00                     | 541,335,607.00           | -                           |
| <b>05350000000</b> | <b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b> | <b>996,812,642.00</b>   | <b>327,980,968.97</b>              | <b>1,037,436,370.00</b>  | -                           |
| 053500100100       | Preventive (Water, Sanitation and Hygiene)                       | 357,015,908.00          | 113,424,933.00                     | 200,520,927.00           | -                           |
| 053500300100       | Rural Water Supply   | 639,796,734.00          | 214,556,035.97                     | 836,915,443.00           | -                           |
| <b>05510000000</b> | <b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>            | <b>487,047,162.00</b>   | <b>377,452,396.00</b>              | <b>1,277,561,680.00</b>  | <b>15,000,000.00</b>        |
| 055100100100       | Community Development Section                                    | 104,942,615.00          | 107,237,929.00                     | 376,229,118.00           | 15,000,000.00               |
| 055100200100       | Information, Youth, Sport & Culture                              | 54,295,910.00           | 27,653,521.00                      | 63,306,245.00            | -                           |
| 055100300100       | Social Welfare Section   | 122,851,053.00          | 55,276,339.00                      | 516,002,471.00           | -                           |
| 055100400100       | Trade Section and Cooperatives                                   | 54,957,584.00           | 8,239,297.00                       | 72,023,846.00            | -                           |
| 055100500100       | Traditional/Religious Affairs                                    | 150,000,000.00          | 179,045,310.00                     | 250,000,000.00           | -                           |

317204 - BIRNIWA Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Administrative Unit

| Code               | Administrative Unit  | 2025 Original Budget    | 2025 Performance January to August | 2026 Approved Budget    | 2026 Climate Change Tagging |
|--------------------|--|-------------------------|------------------------------------|-------------------------|-----------------------------|
|                    | <b>Total Personnel Expenditure</b>                               | <b>1,489,643,936.10</b> | <b>1,575,169,588.00</b>            | <b>1,706,275,252.00</b> | <b>8,037,091.00</b>         |
| <b>01000000000</b> | <b>Administrative</b>  | <b>161,534,348.74</b>   | <b>125,243,750.00</b>              | <b>164,658,127.00</b>   | -                           |
| <b>01110000000</b> | <b>OFFICE OF THE LG CHAIRMAN</b>                                 | <b>58,271,933.74</b>    | <b>24,398,762.00</b>               | <b>58,236,244.00</b>    | -                           |
| 011100100100       | Chairman   | 52,606,885.00           | 22,077,791.00                      | 52,606,885.00           | -                           |
| 011108000100       | Internal Audit Office  | 5,665,048.74            | 2,320,971.00                       | 5,629,359.00            | -                           |
| <b>01120000000</b> | <b>LOCAL GOVT LEGISLATIVES COUNCIL</b>                           | <b>62,093,521.00</b>    | <b>59,532,287.00</b>               | <b>58,329,504.00</b>    | -                           |
| 011200100100       | Legislative Council  | 62,093,521.00           | 59,532,287.00                      | 58,329,504.00           | -                           |
| <b>01250000000</b> | <b>ADMIN AND GENERAL SERVICES</b>                                | <b>41,168,894.00</b>    | <b>41,312,701.00</b>               | <b>48,092,379.00</b>    | -                           |
| 012500100100       | Office of the Director Admin and General Services                | 41,168,894.00           | 41,312,701.00                      | 48,092,379.00           | -                           |
| <b>02000000000</b> | <b>Economic</b>  | <b>197,472,057.16</b>   | <b>177,896,666.00</b>              | <b>214,753,953.00</b>   | <b>8,037,091.00</b>         |
| <b>02150000000</b> | <b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>         | <b>29,540,048.00</b>    | <b>42,587,894.00</b>               | <b>42,074,538.00</b>    | <b>8,037,091.00</b>         |
| 021500100100       | Agriculture Section  | 2,906,400.00            | 4,879,360.00                       | 10,404,674.00           | -                           |
| 021500200100       | Forestry Section   | 6,969,360.00            | 7,959,756.00                       | 8,037,091.00            | 8,037,091.00                |
| 021500300100       | Livestock Section (Veterinary)                                   | 19,664,288.00           | 29,748,778.00                      | 23,632,773.00           | -                           |
| <b>02200000000</b> | <b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>                  | <b>122,586,334.44</b>   | <b>88,899,197.00</b>               | <b>125,687,353.00</b>   | -                           |
| 022001000100       | Account section  | 101,019,621.00          | 72,393,196.00                      | 103,944,855.00          | -                           |
| 022002000100       | Revenue Section  | 21,566,713.44           | 16,506,001.00                      | 21,742,498.00           | -                           |
| <b>02340000000</b> | <b>DEPARTMENT OF WORKS &amp; HOUSING</b>                         | <b>31,230,288.72</b>    | <b>23,603,148.00</b>               | <b>21,893,765.00</b>    | -                           |
| 023400100100       | Road & Communication Section                                     | 9,271,850.40            | 3,979,232.00                       | 2,518,447.00            | -                           |
| 023400200100       | Mechanical Section   | 9,971,908.00            | 9,971,908.00                       | 10,470,182.00           | -                           |
| 023400300100       | Electrical Section   | 2,430,743.52            | 1,820,341.00                       | 1,883,164.00            | -                           |
| 023400400100       | Land & Survey Section  | 5,217,881.00            | 3,549,832.00                       | 3,162,921.00            | -                           |
| 023400500100       | Building Section   | 4,337,905.80            | 4,281,835.00                       | 3,859,051.00            | -                           |
| <b>02380000000</b> | <b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>            | <b>14,115,386.00</b>    | <b>22,806,427.00</b>               | <b>25,098,297.00</b>    | -                           |
| 023800100100       | Planning   | 5,921,918.00            | 7,996,057.00                       | 10,102,957.00           | -                           |
| 023800200100       | Research and Statistics  | 8,193,468.00            | 14,810,370.00                      | 14,995,340.00           | -                           |
| <b>05000000000</b> | <b>Social</b>  | <b>1,130,637,530.20</b> | <b>1,272,029,172.00</b>            | <b>1,326,863,172.00</b> | -                           |
| <b>05170000000</b> | <b>LOCAL EDUCATION AUTHORITY</b>                                 | <b>519,832,632.88</b>   | <b>862,634,944.00</b>              | <b>928,575,515.00</b>   | -                           |
| 051700100100       | Education (Non-Teaching Staff)                                   | 29,171,294.20           | 75,530,921.00                      | 30,533,562.00           | -                           |
| 051700200100       | Education (Teaching Staff)                                       | 490,661,338.68          | 787,104,023.00                     | 898,041,953.00          | -                           |
| <b>05210000000</b> | <b>PRIMARY HEALTH CARE</b>                                       | <b>286,695,093.32</b>   | <b>290,039,620.00</b>              | <b>278,135,607.00</b>   | -                           |
| 052100200100       | Curative   | 286,695,093.32          | 290,039,620.00                     | 278,135,607.00          | -                           |
| <b>05350000000</b> | <b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b> | <b>281,842,642.00</b>   | <b>86,885,855.00</b>               | <b>56,436,370.00</b>    | -                           |
| 053500100100       | Preventive (Water, Sanitation and Hygiene)                       | 276,015,908.00          | 79,473,933.00                      | 49,520,927.00           | -                           |
| 053500300100       | Rural Water Supply   | 5,826,734.00            | 7,411,922.00                       | 6,915,443.00            | -                           |
| <b>05510000000</b> | <b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>            | <b>42,267,162.00</b>    | <b>32,468,753.00</b>               | <b>63,715,680.00</b>    | -                           |
| 055100100100       | Community Development Section                                    | 6,242,615.00            | 9,625,679.00                       | 11,589,118.00           | -                           |
| 055100200100       | Information, Youth, Sport & Culture                              | 5,715,910.00            | 10,068,521.00                      | 14,726,245.00           | -                           |
| 055100300100       | Social Welfare Section   | 29,851,053.00           | 11,935,256.00                      | 36,376,471.00           | -                           |
| 055100400100       | Trade Section and Cooperatives                                   | 457,584.00              | 839,297.00                         | 1,023,846.00            | -                           |

317204 - BIRNIWA Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

| Code               | Administrative Unit  | 2025 Original Budget    | 2025 Performance January to August | 2026 Approved Budget    | 2026 Climate Change Tagging |
|--------------------|--|-------------------------|------------------------------------|-------------------------|-----------------------------|
|                    | <b>Total Other Recurrent Expenditure</b>                         | <b>2,101,406,000.00</b> | <b>1,424,976,341.74</b>            | <b>3,096,046,000.00</b> | <b>9,000,000.00</b>         |
| <b>01000000000</b> | <b>Administrative</b>  | <b>348,000,000.00</b>   | <b>315,647,648.00</b>              | <b>531,200,000.00</b>   | -                           |
| <b>01110000000</b> | <b>OFFICE OF THE LG CHAIRMAN</b>                                 | <b>79,500,000.00</b>    | <b>44,400,000.00</b>               | <b>91,500,000.00</b>    | -                           |
| 011100100100       | Chairman   | 74,000,000.00           | 41,960,000.00                      | 86,000,000.00           | -                           |
| 011108000100       | Internal Audit Office  | 5,500,000.00            | 2,440,000.00                       | 5,500,000.00            | -                           |
| <b>01120000000</b> | <b>LOCAL GOVT LEGISLATIVES COUNCIL</b>                           | <b>36,000,000.00</b>    | <b>33,050,000.00</b>               | <b>64,200,000.00</b>    | -                           |
| 011200100100       | Legislative Council  | 36,000,000.00           | 33,050,000.00                      | 64,200,000.00           | -                           |
| <b>01250000000</b> | <b>ADMIN AND GENERAL SERVICES</b>                                | <b>232,500,000.00</b>   | <b>238,197,648.00</b>              | <b>375,500,000.00</b>   | -                           |
| 012500100100       | Office of the Director Admin and General Services                | 232,500,000.00          | 238,197,648.00                     | 375,500,000.00          | -                           |
| <b>02000000000</b> | <b>Economic</b>  | <b>1,164,326,000.00</b> | <b>667,719,246.74</b>              | <b>1,273,000,000.00</b> | <b>9,000,000.00</b>         |
| <b>02150000000</b> | <b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>         | <b>47,000,000.00</b>    | <b>33,928,000.00</b>               | <b>59,000,000.00</b>    | <b>9,000,000.00</b>         |
| 021500100100       | Agriculture Section  | 20,000,000.00           | 17,298,000.00                      | 24,000,000.00           | -                           |
| 021500200100       | Forestry Section   | 6,000,000.00            | 2,580,000.00                       | 9,000,000.00            | 9,000,000.00                |
| 021500300100       | Livestock Section (Veterinary)                                   | 21,000,000.00           | 14,050,000.00                      | 26,000,000.00           | -                           |
| <b>02200000000</b> | <b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>                  | <b>645,326,000.00</b>   | <b>417,283,116.74</b>              | <b>735,500,000.00</b>   | -                           |
| 022001000100       | Account section  | 624,826,000.00          | 401,973,116.74                     | 710,000,000.00          | -                           |
| 022002000100       | Revenue Section  | 20,500,000.00           | 15,310,000.00                      | 25,500,000.00           | -                           |
| <b>02340000000</b> | <b>DEPARTMENT OF WORKS &amp; HOUSING</b>                         | <b>433,000,000.00</b>   | <b>177,232,130.00</b>              | <b>423,500,000.00</b>   | -                           |
| 023400100100       | Road & Communication Section                                     | 36,000,000.00           | 24,478,000.00                      | 41,000,000.00           | -                           |
| 023400200100       | Mechanical Section   | 95,000,000.00           | 42,263,000.00                      | 75,000,000.00           | -                           |
| 023400300100       | Electrical Section   | 246,000,000.00          | 89,867,730.00                      | 256,000,000.00          | -                           |
| 023400400100       | Land & Survey Section  | 5,500,000.00            | 3,650,000.00                       | 5,500,000.00            | -                           |
| 023400500100       | Building Section   | 50,500,000.00           | 16,973,400.00                      | 46,000,000.00           | -                           |
| <b>02380000000</b> | <b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>            | <b>39,000,000.00</b>    | <b>39,276,000.00</b>               | <b>55,000,000.00</b>    | -                           |
| 023800100100       | Planning   | 32,000,000.00           | 37,376,000.00                      | 48,000,000.00           | -                           |
| 023800200100       | Research and Statistics  | 7,000,000.00            | 1,900,000.00                       | 7,000,000.00            | -                           |
| <b>05000000000</b> | <b>Social</b>  | <b>589,080,000.00</b>   | <b>441,609,447.00</b>              | <b>1,291,846,000.00</b> | -                           |
| <b>05170000000</b> | <b>LOCAL EDUCATION AUTHORITY</b>                                 | <b>30,000,000.00</b>    | <b>25,315,000.00</b>               | <b>58,000,000.00</b>    | -                           |
| 051700100100       | Education (Non-Teaching Staff)                                   | 30,000,000.00           | 25,315,000.00                      | 50,000,000.00           | -                           |
| 051700300100       | Adult Education  | -                       | -                                  | 8,000,000.00            | -                           |
| <b>05210000000</b> | <b>PRIMARY HEALTH CARE</b>                                       | <b>62,000,000.00</b>    | <b>47,215,000.00</b>               | <b>87,000,000.00</b>    | -                           |
| 052100200100       | Curative   | 62,000,000.00           | 47,215,000.00                      | 87,000,000.00           | -                           |
| <b>05350000000</b> | <b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b> | <b>248,000,000.00</b>   | <b>79,635,554.00</b>               | <b>313,000,000.00</b>   | -                           |
| 053500100100       | Preventive (Water, Sanitation and Hygiene)                       | 71,000,000.00           | 33,951,000.00                      | 126,000,000.00          | -                           |
| 053500300100       | Rural Water Supply   | 177,000,000.00          | 45,684,554.00                      | 187,000,000.00          | -                           |
| <b>05510000000</b> | <b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>            | <b>249,080,000.00</b>   | <b>289,443,893.00</b>              | <b>833,846,000.00</b>   | -                           |
| 055100100100       | Community Development Section                                    | 26,000,000.00           | 71,882,250.00                      | 306,640,000.00          | -                           |
| 055100200100       | Information, Youth, Sport & Culture                              | 16,580,000.00           | 11,915,000.00                      | 21,580,000.00           | -                           |
| 055100300100       | Social Welfare Section   | 51,000,000.00           | 19,201,333.00                      | 244,626,000.00          | -                           |
| 055100400100       | Trade Section and Cooperatives                                   | 5,500,000.00            | 7,400,000.00                       | 11,000,000.00           | -                           |
| 055100500100       | Traditional/Religious Affairs                                    | 150,000,000.00          | 179,045,310.00                     | 250,000,000.00          | -                           |

317204 - BIRNIWA Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Administrative Unit

| Code               | Administrative Unit  | 2025 Original Budget    | 2025 Performance<br>January to August | 2026 Approved Budget    | 2026 Climate Change<br>Tagging |
|--------------------|--|-------------------------|---------------------------------------|-------------------------|--------------------------------|
|                    | <b>Total Capital Expenditure</b>                                 | <b>3,300,500,000.00</b> | <b>1,491,303,359.10</b>               | <b>5,330,737,732.00</b> | <b>190,000,000.00</b>          |
| <b>01000000000</b> | <b>Administrative</b>  | <b>625,000,000.00</b>   | <b>647,271,276.81</b>                 | <b>1,082,599,858.48</b> | -                              |
| <b>01250000000</b> | <b>ADMIN AND GENERAL SERVICES</b>                                | <b>625,000,000.00</b>   | <b>647,271,276.81</b>                 | <b>1,082,599,858.48</b> | -                              |
| 012500100100       | Office of the Director Admin and General Services                | 625,000,000.00          | 647,271,276.81                        | 1,082,599,858.48        | -                              |
| <b>02000000000</b> | <b>Economic</b>  | <b>1,662,330,000.00</b> | <b>539,285,678.67</b>                 | <b>2,596,937,873.52</b> | <b>175,000,000.00</b>          |
| <b>02150000000</b> | <b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>         | <b>231,000,000.00</b>   | <b>163,156,292.00</b>                 | <b>330,000,000.00</b>   | <b>35,000,000.00</b>           |
| 021500100100       | Agriculture Section  | 121,000,000.00          | 113,376,292.00                        | 230,000,000.00          | 30,000,000.00                  |
| 021500200100       | Forestry Section   | 20,000,000.00           | 10,450,000.00                         | 15,000,000.00           | 5,000,000.00                   |
| 021500300100       | Livestock Section (Veterinary)                                   | 90,000,000.00           | 39,330,000.00                         | 85,000,000.00           | -                              |
| <b>02340000000</b> | <b>DEPARTMENT OF WORKS &amp; HOUSING</b>                         | <b>1,421,330,000.00</b> | <b>376,129,386.67</b>                 | <b>2,246,937,873.52</b> | <b>140,000,000.00</b>          |
| 023400100100       | Road & Communication Section                                     | 110,000,000.00          | 32,071,687.00                         | 170,000,000.00          | 140,000,000.00                 |
| 023400300100       | Electrical Section   | 265,330,000.00          | 84,899,045.00                         | 381,000,000.00          | -                              |
| 023400400100       | Land & Survey Section  | 25,000,000.00           | -                                     | 30,000,000.00           | -                              |
| 023400500100       | Building Section   | 1,021,000,000.00        | 259,158,654.67                        | 1,665,937,873.52        | -                              |
| <b>02380000000</b> | <b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>            | <b>10,000,000.00</b>    | <b>-</b>                              | <b>20,000,000.00</b>    | <b>-</b>                       |
| 023800100100       | Planning   | 10,000,000.00           | -                                     | 20,000,000.00           | -                              |
| <b>05000000000</b> | <b>Social</b>  | <b>1,013,170,000.00</b> | <b>304,746,403.62</b>                 | <b>1,651,200,000.00</b> | <b>15,000,000.00</b>           |
| <b>05170000000</b> | <b>LOCAL EDUCATION AUTHORITY</b>                                 | <b>272,000,000.00</b>   | <b>79,747,093.65</b>                  | <b>427,000,000.00</b>   | <b>-</b>                       |
| 051700100100       | Education (Non-Teaching Staff)                                   | 272,000,000.00          | 79,747,093.65                         | 427,000,000.00          | -                              |
| <b>05210000000</b> | <b>PRIMARY HEALTH CARE</b>                                       | <b>78,500,000.00</b>    | <b>8,000,000.00</b>                   | <b>176,200,000.00</b>   | <b>-</b>                       |
| 052100200100       | Curative   | 78,500,000.00           | 8,000,000.00                          | 176,200,000.00          | -                              |
| <b>05350000000</b> | <b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b> | <b>466,970,000.00</b>   | <b>161,459,559.97</b>                 | <b>668,000,000.00</b>   | <b>-</b>                       |
| 053500100100       | Preventive (Water, Sanitation and Hygiene)                       | 10,000,000.00           | -                                     | 25,000,000.00           | -                              |
| 053500300100       | Rural Water Supply   | 456,970,000.00          | 161,459,559.97                        | 643,000,000.00          | -                              |
| <b>05510000000</b> | <b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>            | <b>195,700,000.00</b>   | <b>55,539,750.00</b>                  | <b>380,000,000.00</b>   | <b>15,000,000.00</b>           |
| 055100100100       | Community Development Section                                    | 72,700,000.00           | 25,730,000.00                         | 58,000,000.00           | 15,000,000.00                  |
| 055100200100       | Information, Youth, Sport & Culture                              | 32,000,000.00           | 5,670,000.00                          | 27,000,000.00           | -                              |
| 055100300100       | Social Welfare Section   | 42,000,000.00           | 24,139,750.00                         | 235,000,000.00          | -                              |
| 055100400100       | Trade Section and Cooperatives                                   | 49,000,000.00           | -                                     | 60,000,000.00           | -                              |

317204 - BIRNIWA Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification

| Code          | Economic Item   | 2025 Original Budget    | 2025 Performance January to August | 2026 Approved Budget     | 2026 Climate Change Tagging |
|---------------|---|-------------------------|------------------------------------|--------------------------|-----------------------------|
| <b>2</b>      | <b>EXPENDITURES</b>                                   | <b>6,891,549,936.10</b> | <b>4,491,449,288.84</b>            | <b>10,133,058,984.00</b> | <b>207,037,091.00</b>       |
| <b>21</b>     | <b>Personnel Cost</b>                                 | <b>1,489,643,936.10</b> | <b>1,575,169,588.00</b>            | <b>1,706,275,252.00</b>  | <b>8,037,091.00</b>         |
| <b>2101</b>   | <b>SALARY</b>   | <b>447,149,654.17</b>   | <b>990,009,298.00</b>              | <b>935,569,358.52</b>    | <b>4,765,170.00</b>         |
| <b>210101</b> | <b>Salaries and Wages</b>                             | <b>447,149,654.17</b>   | <b>990,009,298.00</b>              | <b>935,569,358.52</b>    | <b>4,765,170.00</b>         |
| 21010101      | Salary  | 422,352,989.17          | 966,317,047.00                     | 910,772,693.52           | 4,765,170.00                |
| 21010103      | Consolidated Revenue Fund Charges - Salaries          | 24,796,665.00           | 23,692,251.00                      | 24,796,665.00            | -                           |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>             | <b>851,494,281.93</b>   | <b>530,491,290.00</b>              | <b>745,705,893.48</b>    | <b>3,271,921.00</b>         |
| <b>210201</b> | <b>ALLOWANCES</b>                                     | <b>696,385,560.93</b>   | <b>435,690,096.00</b>              | <b>589,058,304.48</b>    | <b>3,271,921.00</b>         |
| 21020103      | Transport Allowance                                   | 52,351,047.60           | 39,450,316.00                      | 81,764,231.00            | 567,849.00                  |
| 21020104      | Rent Supplement                                       | 137,865,249.46          | 103,589,047.00                     | 69,424,866.00            | 597,435.00                  |
| 21020105      | Meal Subsidy  | 22,908,088.38           | 17,259,641.00                      | 28,595,904.00            | 839,999.00                  |
| 21020106      | Utility Allowance                                     | 24,313,387.30           | 18,325,123.00                      | 85,177,567.00            | 16,811.00                   |
| 21020107      | Entertainment   | 3,630,299.00            | 2,722,724.00                       | 3,980,294.00             | 238,945.00                  |
| 21020109      | Leave Transport Grant                                 | 34,520,434.61           | 25,849,900.00                      | 36,087,198.00            | 298,718.00                  |
| 21020110      | Overtime  | 40,865,193.00           | 30,648,912.00                      | 26,370,288.00            | -                           |
| 21020111      | In-lieu of Overtime / Agency Allowance                | 986,006.00              | 739,505.00                         | 986,006.00               | -                           |
| 21020112      | Inducement Allowance                                  | 749,664.00              | 562,248.00                         | -                        | -                           |
| 21020113      | Hazard / Hardship Allowance                           | 2,340,000.00            | 1,755,000.00                       | 9,520,001.00             | -                           |
| 21020117      | Domestic Staff Allowance                              | 22,403,766.00           | 16,802,825.00                      | 31,818,246.00            | -                           |
| 21020118      | Personal Assistant Allowance                          | 6,334,642.00            | 4,750,982.00                       | 6,334,642.00             | -                           |
| 21020120      | Shift Duty Allowance                                  | 18,774,871.00           | 14,081,153.00                      | 1,459,762.00             | -                           |
| 21020122      | Motor Vehicle Maintenance Allowance                   | 352,274.00              | 264,206.00                         | 352,274.00               | -                           |
| 21020123      | Constituency Allowance                                | 3,584,038.00            | 2,688,029.00                       | -                        | -                           |
| 21020124      | Newspaper Allowance                                   | 3,167,321.00            | 2,375,491.00                       | 3,167,321.00             | -                           |
| 21020136      | Responsibility Allowance                              | 60,240,920.00           | 45,177,668.00                      | 55,336,122.00            | -                           |
| 21020137      | Medical Allowance                                     | 76,970,575.90           | 57,962,612.00                      | 75,083,530.00            | 712,164.00                  |
| 21020149      | Consolidated Allowance                                | 116,371,428.00          | 9,317,448.00                       | 6,367,180.00             | -                           |
| 21020156      | Professional Teaching Allowance                       | 55,156,355.68           | 41,367,266.00                      | 54,732,872.48            | -                           |
| 21020173      | Once-in-4-Years Furniture Allowance                   | 12,500,000.00           | -                                  | 12,500,000.00            | -                           |
| <b>210202</b> | <b>Social Contributions</b>                           | <b>155,108,721.00</b>   | <b>94,801,194.00</b>               | <b>156,647,589.00</b>    | <b>-</b>                    |
| 21020202      | 17% Government Contributory Pension                   | 155,108,721.00          | 94,801,194.00                      | 156,647,589.00           | -                           |
| <b>2103</b>   | <b>SOCIAL BENEFITS</b>                                | <b>191,000,000.00</b>   | <b>54,669,000.00</b>               | <b>25,000,000.00</b>     | <b>-</b>                    |
| <b>210301</b> | <b>Social Benefits</b>                                | <b>191,000,000.00</b>   | <b>54,669,000.00</b>               | <b>25,000,000.00</b>     | <b>-</b>                    |
| 21030104      | Contract Staff Gratuity                               | 167,000,000.00          | 52,701,000.00                      | -                        | -                           |
| 21030108      | Social Security Benefits                              | 24,000,000.00           | 1,968,000.00                       | 25,000,000.00            | -                           |
| <b>22</b>     | <b>Other Recurrent Costs</b>                          | <b>2,101,406,000.00</b> | <b>1,424,976,341.74</b>            | <b>3,096,046,000.00</b>  | <b>9,000,000.00</b>         |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                  | <b>1,681,706,000.00</b> | <b>1,056,319,082.00</b>            | <b>2,212,406,000.00</b>  | <b>9,000,000.00</b>         |
| <b>220201</b> | <b>Transport &amp; Travelling - General</b>           | <b>77,000,000.00</b>    | <b>27,569,000.00</b>               | <b>65,500,000.00</b>     | <b>1,000,000.00</b>         |
| 22020102      | Local Travel & Transport - Others                     | 57,000,000.00           | 17,569,000.00                      | 55,500,000.00            | 1,000,000.00                |
| 22020104      | International Travel & Transport - Others             | 20,000,000.00           | 10,000,000.00                      | 10,000,000.00            | -                           |
| <b>220202</b> | <b>Utilities General</b>                              | <b>11,500,000.00</b>    | <b>5,125,000.00</b>                | <b>11,500,000.00</b>     | <b>-</b>                    |
| 22020201      | Electricity Charges                                   | 10,000,000.00           | 4,165,000.00                       | 10,000,000.00            | -                           |
| 22020202      | Telephone Charges                                     | 500,000.00              | -                                  | 500,000.00               | -                           |
| 22020205      | Water rates & Charges                                 | 1,000,000.00            | 960,000.00                         | 1,000,000.00             | -                           |
| <b>220203</b> | <b>Materials and Supplies - General</b>               | <b>345,000,000.00</b>   | <b>346,591,080.00</b>              | <b>518,000,000.00</b>    | <b>5,000,000.00</b>         |
| 22020301      | Office Materials and Consumables                      | 220,000,000.00          | 247,813,580.00                     | 380,000,000.00           | 5,000,000.00                |
| 22020305      | Printing of Non-security Documents                    | 55,000,000.00           | 44,440,000.00                      | 58,000,000.00            | -                           |
| 22020307      | Drugs, Vaccines & Medical Supplies                    | 40,000,000.00           | 29,022,500.00                      | 50,000,000.00            | -                           |
| 22020310      | Teaching Aids, Laboratory and Instructional Materials | 30,000,000.00           | 25,315,000.00                      | 30,000,000.00            | -                           |
| <b>220204</b> | <b>Maintenance Services - General</b>                 | <b>422,874,000.00</b>   | <b>187,917,830.00</b>              | <b>448,000,000.00</b>    | <b>3,000,000.00</b>         |
| 22020401      | Maintenance of Motor Vehicles / Transport Equipment   | 110,000,000.00          | 42,029,500.00                      | 78,000,000.00            | 3,000,000.00                |
| 22020403      | Maintenance of Office Building / Residential Quarters | 10,000,000.00           | 2,982,000.00                       | 20,000,000.00            | -                           |
| 22020404      | Maintenance of Office / IT Equipment                  | 16,000,000.00           | 7,300,000.00                       | 20,000,000.00            | -                           |
| 22020410      | Maintenance of Street Lightings                       | 220,000,000.00          | 75,979,730.00                      | 225,000,000.00           | -                           |

**317204 - BIRNIWA Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification**

| Code          | Economic Item   | 2025 Original Budget    | 2025 Performance January to August | 2026 Approved Budget    | 2026 Climate Change Tagging |
|---------------|---|-------------------------|------------------------------------|-------------------------|-----------------------------|
| 22020413      | Minor Road Maintenance                                      | 15,000,000.00           | 16,905,000.00                      | 25,000,000.00           | -                           |
| 22020415      | Maintenance of Water Facilities                             | 15,000,000.00           | 9,936,100.00                       | 25,000,000.00           | -                           |
| 22020416      | Maintenance of Parks / Gardens                              | 10,000,000.00           | 8,345,000.00                       | 20,000,000.00           | -                           |
| 22020421      | Maintenance of Health Institution Buildings                 | 5,000,000.00            | 13,942,500.00                      | 20,000,000.00           | -                           |
| 22020425      | Maintenance of Lab/Workshop Tools and Instrument            | 11,874,000.00           | 2,550,000.00                       | 5,000,000.00            | -                           |
| 22020427      | Maintenance of Electricity/Solar Power                      | 10,000,000.00           | 7,948,000.00                       | 10,000,000.00           | -                           |
| <b>220205</b> | <b>Training - General</b>                                   | <b>40,000,000.00</b>    | <b>98,681,000.00</b>               | <b>125,000,000.00</b>   | -                           |
| 22020501      | Local Training  | 40,000,000.00           | 98,681,000.00                      | 125,000,000.00          | -                           |
| <b>220206</b> | <b>Other Services - General</b>                             | <b>186,000,000.00</b>   | <b>102,415,218.00</b>              | <b>216,000,000.00</b>   | -                           |
| 22020604      | Security Vote (Including Operations)                        | 186,000,000.00          | 102,415,218.00                     | 216,000,000.00          | -                           |
| <b>220207</b> | <b>Consulting and Professional Services</b>                 | <b>10,000,000.00</b>    | <b>5,050,000.00</b>                | <b>10,000,000.00</b>    | -                           |
| 22020701      | Financial Consulting  | 10,000,000.00           | 5,050,000.00                       | 10,000,000.00           | -                           |
| <b>220208</b> | <b>Fuel and Lubricant - General</b>                         | <b>155,000,000.00</b>   | <b>30,632,454.00</b>               | <b>168,200,000.00</b>   | -                           |
| 22020801      | Motor Vehicle Fuel Cost                                     | -                       | -                                  | 18,200,000.00           | -                           |
| 22020802      | Other Transport Equipment Fuel Cost                         | 5,000,000.00            | 3,320,000.00                       | -                       | -                           |
| 22020803      | Plant / Generator Fuel Cost                                 | 150,000,000.00          | 27,312,454.00                      | 150,000,000.00          | -                           |
| <b>220210</b> | <b>Miscellaneous Expenses - General</b>                     | <b>434,332,000.00</b>   | <b>252,337,500.00</b>              | <b>650,206,000.00</b>   | -                           |
| 22021001      | Refreshment and Meals (Entertainment & Hospitality)         | 20,000,000.00           | 31,430,000.00                      | 50,000,000.00           | -                           |
| 22021002      | Honorarium and Sitting Allowance Payments                   | -                       | -                                  | 8,000,000.00            | -                           |
| 22021003      | Publicity and Advertisements                                | 1,080,000.00            | 300,000.00                         | 1,080,000.00            | -                           |
| 22021007      | Welfare Packages  | 30,000,000.00           | 9,330,000.00                       | 30,000,000.00           | -                           |
| 22021041      | Contingency Reserve - Recurrent                             | 250,000,000.00          | 129,266,667.00                     | 300,000,000.00          | -                           |
| 22021044      | Committees and Commissions                                  | 10,000,000.00           | 9,915,000.00                       | 17,000,000.00           | -                           |
| 22021045      | Institutional Feeding ( Ramadan Feeding)                    | -                       | -                                  | 150,000,000.00          | -                           |
| 22021049      | Special Health Programmes & Initiatives                     | 1,000,000.00            | 800,000.00                         | 1,000,000.00            | -                           |
| 22021059      | Council of Ulama, Hisba & Other Religious Groups Activities | 23,126,000.00           | 414,333.00                         | 48,126,000.00           | -                           |
| 22021060      | Nutrition Activities  | 15,000,000.00           | 3,000,000.00                       | 15,000,000.00           | -                           |
| 22021064      | Emergency Preparedness and Response                         | 15,000,000.00           | 16,037,000.00                      | 30,000,000.00           | -                           |
| 22021080      | Special Services & Other Security Expenses                  | 69,126,000.00           | 51,844,500.00                      | -                       | -                           |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS - GENERAL</b>                   | <b>220,000,000.00</b>   | <b>230,694,736.00</b>              | <b>633,640,000.00</b>   | -                           |
| <b>220401</b> | <b>Local Grants and Contributions</b>                       | <b>220,000,000.00</b>   | <b>230,694,736.00</b>              | <b>633,640,000.00</b>   | -                           |
| 22040103      | Grants to State Governments – Recurrent Security Support    | 70,000,000.00           | 51,649,426.00                      | 120,000,000.00          | -                           |
| 22040107      | Grants to State Governments – Other Recurrent               | -                       | -                                  | 8,000,000.00            | -                           |
| 22040111      | Grants to Communities and NGOs                              | -                       | -                                  | 148,640,000.00          | -                           |
| 22040112      | Grant to Academic Institutions                              | -                       | -                                  | 107,000,000.00          | -                           |
| 22040113      | Contribution to Traditional Councils                        | 150,000,000.00          | 179,045,310.00                     | 250,000,000.00          | -                           |
| <b>2207</b>   | <b>Transfers - Payments</b>                                 | <b>199,700,000.00</b>   | <b>137,962,523.74</b>              | <b>250,000,000.00</b>   | -                           |
| <b>220701</b> | <b>Transfer to Fund Recurrent Expenditure - Payments</b>    | <b>199,700,000.00</b>   | <b>137,962,523.74</b>              | <b>250,000,000.00</b>   | -                           |
| 22070105      | Stabilization Funds   | 199,700,000.00          | 137,962,523.74                     | 250,000,000.00          | -                           |
| <b>23</b>     | <b>Capital Expenditure</b>                                  | <b>3,300,500,000.00</b> | <b>1,491,303,359.10</b>            | <b>5,330,737,732.00</b> | <b>190,000,000.00</b>       |
| <b>2301</b>   | <b>FIXED ASSETS PURCHASED</b>                               | <b>846,470,000.00</b>   | <b>365,669,498.97</b>              | <b>990,000,000.00</b>   | -                           |
| <b>230101</b> | <b>Purchase of Fixed Assets - General</b>                   | <b>846,470,000.00</b>   | <b>365,669,498.97</b>              | <b>990,000,000.00</b>   | -                           |
| 23010101      | Purchase/Acquisition Of Land                                | 30,000,000.00           | 8,020,000.00                       | 40,000,000.00           | -                           |
| 23010104      | Purchase of Motor Cycles                                    | 22,000,000.00           | 5,197,889.00                       | 17,000,000.00           | -                           |
| 23010105      | Purchase Of Motor Vehicles                                  | 275,000,000.00          | 70,000,000.00                      | 180,000,000.00          | -                           |
| 23010108      | Purchase Of Buses   | 20,000,000.00           | -                                  | 60,000,000.00           | -                           |
| 23010112      | Purchase Of Office Furniture and Fittings                   | 15,000,000.00           | -                                  | 20,000,000.00           | -                           |
| 23010119      | Purchase Of Power Generating Set                            | 30,000,000.00           | -                                  | 30,000,000.00           | -                           |
| 23010122      | Purchase Of Health / Medical Equipment                      | 40,000,000.00           | -                                  | 80,000,000.00           | -                           |
| 23010124      | Purchase Of Teaching / Learning Aid Equipment               | 20,000,000.00           | -                                  | 25,000,000.00           | -                           |
| 23010126      | Purchase Of Sporting / Gaming Equipment                     | 15,000,000.00           | 5,670,000.00                       | 15,000,000.00           | -                           |
| 23010127      | Purchase Of Agricultural Equipment and Improved Inputs      | 70,000,000.00           | 75,511,500.00                      | 90,000,000.00           | -                           |
| 23010128      | Purchase Of Security Equipment                              | 10,000,000.00           | -                                  | 50,000,000.00           | -                           |
| 23010129      | Purchase Of Industrial Equipment                            | 50,000,000.00           | 21,139,750.00                      | 55,000,000.00           | -                           |

**317204 - BIRNIWA Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification**

| Code          | Economic Item  | 2025 Original Budget    | 2025 Performance<br>January to August | 2026 Approved Budget    | 2026 Climate Change<br>Tagging |
|---------------|--|-------------------------|---------------------------------------|-------------------------|--------------------------------|
| 23010139      | Purchase Of Tricycle   | -                       | 13,000,000.00                         | 13,000,000.00           | -                              |
| 23010140      | Purchase of Information / Communication Equipment                      | 15,000,000.00           | 26,476,800.00                         | 30,000,000.00           | -                              |
| 23010141      | Purchase of School Furniture   | 15,000,000.00           | -                                     | 20,000,000.00           | -                              |
| 23010147      | Purchase of Office Equipment   | 10,000,000.00           | -                                     | 20,000,000.00           | -                              |
| 23010149      | Purchase of Electronic Equipment and Fittings                          | 15,000,000.00           | -                                     | 10,000,000.00           | -                              |
| 23010150      | Purchase of Livestocks   | 20,000,000.00           | 10,850,000.00                         | 30,000,000.00           | -                              |
| 23010151      | Purchase of veterinary Clinic Equipments                               | 20,000,000.00           | 1,800,000.00                          | 15,000,000.00           | -                              |
| 23010155      | Purchase of Water Supply Equipment                                     | 154,470,000.00          | 128,003,559.97                        | 190,000,000.00          | -                              |
| <b>2302</b>   | <b>CONSTRUCTION / PROVISION</b>  | <b>1,882,830,000.00</b> | <b>1,000,819,923.13</b>               | <b>3,377,366,607.00</b> | <b>30,000,000.00</b>           |
| <b>230201</b> | <b>Construction/Provision of Fixed Assets - General</b>                | <b>1,882,830,000.00</b> | <b>1,000,819,923.13</b>               | <b>3,377,366,607.00</b> | <b>30,000,000.00</b>           |
| 23020101      | Construction/Provision Of Office Buildings                             | -                       | -                                     | 58,000,000.00           | -                              |
| 23020102      | Construction/Provision Of Residential Buildings                        | 90,000,000.00           | -                                     | 185,000,000.00          | -                              |
| 23020103      | Construction/Provision Of Electricity / Solar Power                    | 235,330,000.00          | 24,899,045.00                         | 268,000,000.00          | -                              |
| 23020104      | Construction/Provision Of Housing                                      | -                       | -                                     | 150,000,000.00          | -                              |
| 23020105      | Construction/Provision Of Water Facilities                             | 302,500,000.00          | 91,888,000.00                         | 523,000,000.00          | -                              |
| 23020106      | Construction/Provision Of Hospitals/Health Centres                     | 180,000,000.00          | 68,000,000.00                         | 212,000,000.00          | -                              |
| 23020107      | Construction/Provision Of Public Schools                               | 135,000,000.00          | 53,270,293.65                         | 225,000,000.00          | -                              |
| 23020112      | Construction / Provision Of Sporting Facilities                        | 35,000,000.00           | 3,200,000.00                          | 25,000,000.00           | -                              |
| 23020113      | Construction / Provision Of Agricultural Facilities                    | -                       | -                                     | 30,000,000.00           | 30,000,000.00                  |
| 23020114      | Construction / Provision Of Roads                                      | 260,000,000.00          | 457,131,137.81                        | 689,428,733.48          | -                              |
| 23020118      | Construction / Provision Of Infrastructure                             | 60,000,000.00           | -                                     | 122,571,266.52          | -                              |
| 23020123      | Construction Of Traffic /Street Lights                                 | 25,000,000.00           | 120,000,000.00                        | 196,000,000.00          | -                              |
| 23020124      | Construction Of Markets/Parks  | 179,000,000.00          | 49,445,107.13                         | 235,000,000.00          | -                              |
| 23020130      | Construction / Provision of Wall Fence/Boundary Pillars                | 20,000,000.00           | 4,500,000.00                          | 55,000,000.00           | -                              |
| 23020131      | Construction/Provision Of Religious Structures                         | 196,000,000.00          | 98,498,609.78                         | 270,000,000.00          | -                              |
| 23020133      | Construction/Provision Of Public Convenience                           | 55,000,000.00           | 20,000,000.00                         | 30,000,000.00           | -                              |
| 23020140      | Construction of Drainages, Barrages & other Erosion Control Structures | 110,000,000.00          | 9,987,729.76                          | 103,366,607.00          | -                              |
| <b>2303</b>   | <b>REHABILITATION / REPAIRS</b>  | <b>225,000,000.00</b>   | <b>22,140,000.00</b>                  | <b>400,000,000.00</b>   | <b>-</b>                       |
| <b>230301</b> | <b>Rehabilitation/Repairs of Fixed Assets - General</b>                | <b>225,000,000.00</b>   | <b>22,140,000.00</b>                  | <b>400,000,000.00</b>   | <b>-</b>                       |
| 23030101      | Rehabilitation/Repairs Of Residential Buildings                        | 30,000,000.00           | -                                     | 30,000,000.00           | -                              |
| 23030103      | Rehabilitation/Repairs - Housing                                       | 60,000,000.00           | 22,140,000.00                         | 105,000,000.00          | -                              |
| 23030104      | Rehabilitation/Repairs - Water Facilities                              | 25,000,000.00           | -                                     | 30,000,000.00           | -                              |
| 23030106      | Rehabilitation/Repairs - Public Schools                                | 60,000,000.00           | -                                     | 155,000,000.00          | -                              |
| 23030113      | Rehabilitation / Repairs - Roads                                       | 20,000,000.00           | -                                     | 30,000,000.00           | -                              |
| 23030121      | Rehabilitation / Repairs Of Office Buildings                           | 30,000,000.00           | -                                     | 50,000,000.00           | -                              |
| <b>2304</b>   | <b>PRESERVATION OF THE ENVIRONMENT</b>                                 | <b>135,000,000.00</b>   | <b>47,471,687.00</b>                  | <b>190,000,000.00</b>   | <b>160,000,000.00</b>          |
| <b>230401</b> | <b>Preservation of the Environment - General</b>                       | <b>135,000,000.00</b>   | <b>47,471,687.00</b>                  | <b>190,000,000.00</b>   | <b>160,000,000.00</b>          |
| 23040101      | Tree Planting  | 10,000,000.00           | 5,950,000.00                          | 5,000,000.00            | 5,000,000.00                   |
| 23040102      | Erosion & Flood Control  | 100,000,000.00          | 32,071,687.00                         | 155,000,000.00          | 155,000,000.00                 |
| 23040105      | Water and Environmental Pollution Prevention & Control                 | 25,000,000.00           | 9,450,000.00                          | 30,000,000.00           | -                              |
| <b>2305</b>   | <b>OTHER CAPITAL PROJECTS</b>  | <b>211,200,000.00</b>   | <b>55,202,250.00</b>                  | <b>373,371,125.00</b>   | <b>-</b>                       |
| <b>230501</b> | <b>Acquisition of Non-Tangible Asset</b>                               | <b>211,200,000.00</b>   | <b>55,202,250.00</b>                  | <b>373,371,125.00</b>   | <b>-</b>                       |
| 23050108      | Special Intervention Programmes and Projects                           | 145,200,000.00          | 21,280,000.00                         | 291,200,000.00          | -                              |
| 23050137      | Capital Project Historical Liabilities                                 | 66,000,000.00           | 33,922,250.00                         | 82,171,125.00           | -                              |

317204 - BIRNIWA Local Government, Jigawa State - 2026 Budget: Total Expenditure by Function

| Code        | Function  | 2025 Original Budget    | 2025 Performance January to August | 2026 Approved Budget     | 2026 Climate Change Tagging |
|-------------|---|-------------------------|------------------------------------|--------------------------|-----------------------------|
|             | <b>Total Expenditure</b>  | <b>6,891,549,936.10</b> | <b>4,491,449,288.84</b>            | <b>10,133,058,984.00</b> | <b>207,037,091.00</b>       |
| <b>701</b>  | <b>GENERAL PUBLIC SERVICES</b>  | <b>1,737,062,069.18</b> | <b>1,438,633,604.20</b>            | <b>2,372,646,510.48</b>  | <b>15,000,000.00</b>        |
| <b>7011</b> | <b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b> | <b>996,777,789.18</b>   | <b>618,405,188.74</b>              | <b>983,327,101.00</b>    | -                           |
| 70111       | EXECUTIVE AND LEGISLATIVE ORGANS  | 370,700,406.00          | 207,620,078.00                     | 300,136,389.00           | -                           |
| 70112       | FINANCIAL AND FISCAL AFFAIRS  | 626,077,383.18          | 410,785,110.74                     | 683,190,712.00           | -                           |
| <b>7013</b> | <b>GENERAL SERVICES</b>   | <b>299,784,280.00</b>   | <b>258,177,558.00</b>              | <b>483,690,676.00</b>    | -                           |
| 70132       | OVERALL PLANNING AND STATISTICAL SERVICES   | 63,115,386.00           | 62,082,427.00                      | 100,098,297.00           | -                           |
| 70133       | OTHER GENERAL SERVICES  | 236,668,894.00          | 196,095,131.00                     | 383,592,379.00           | -                           |
| <b>7016</b> | <b>GENERAL PUBLIC SERVICES N.E.C.</b>   | <b>15,000,000.00</b>    | -                                  | <b>20,000,000.00</b>     | -                           |
| 70161       | GENERAL PUBLIC SERVICES N.E.C.  | 15,000,000.00           | -                                  | 20,000,000.00            | -                           |
| <b>7017</b> | <b>PUBLIC DEBT TRANSACTIONS</b>   | <b>15,000,000.00</b>    | -                                  | <b>20,000,000.00</b>     | -                           |
| 70171       | PUBLIC DEBT TRANSACTIONS  | 15,000,000.00           | -                                  | 20,000,000.00            | -                           |
| <b>7018</b> | <b>TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT</b>          | <b>410,500,000.00</b>   | <b>562,050,857.46</b>              | <b>865,628,733.48</b>    | <b>15,000,000.00</b>        |
| 70181       | TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT                 | 410,500,000.00          | 562,050,857.46                     | 865,628,733.48           | 15,000,000.00               |
| <b>703</b>  | <b>PUBLIC ORDER AND SAFETY</b>  | <b>246,000,000.00</b>   | <b>107,613,107.00</b>              | <b>271,000,000.00</b>    | -                           |
| <b>7036</b> | <b>PUBLIC ORDER AND SAFETY N.E.C.</b>   | <b>246,000,000.00</b>   | <b>107,613,107.00</b>              | <b>271,000,000.00</b>    | -                           |
| 70361       | PUBLIC ORDER AND SAFETY N.E.C.  | 246,000,000.00          | 107,613,107.00                     | 271,000,000.00           | -                           |
| <b>704</b>  | <b>ECONOMIC AFFAIRS</b>   | <b>1,119,571,390.40</b> | <b>378,942,962.89</b>              | <b>1,460,624,745.00</b>  | <b>47,037,091.00</b>        |
| <b>7041</b> | <b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>                                 | <b>161,957,584.00</b>   | <b>56,571,612.13</b>               | <b>222,023,846.00</b>    | -                           |
| 70411       | GENERAL ECONOMIC AND COMMERCIAL AFFAIRS   | 161,957,584.00          | 56,571,612.13                      | 222,023,846.00           | -                           |
| <b>7042</b> | <b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>                                      | <b>247,540,048.00</b>   | <b>175,290,186.00</b>              | <b>356,074,538.00</b>    | <b>47,037,091.00</b>        |
| 70421       | AGRICULTURE   | 234,570,688.00          | 164,750,430.00                     | 339,037,447.00           | 30,000,000.00               |
| 70422       | FORESTRY  | 12,969,360.00           | 10,539,756.00                      | 17,037,091.00            | 17,037,091.00               |
| <b>7043</b> | <b>FUEL AND ENERGY</b>  | <b>219,830,000.00</b>   | <b>22,479,045.00</b>               | <b>248,000,000.00</b>    | -                           |
| 70435       | ELECTRICITY   | 219,830,000.00          | 22,479,045.00                      | 248,000,000.00           | -                           |
| <b>7045</b> | <b>TRANSPORT</b>  | <b>430,243,758.40</b>   | <b>124,602,119.76</b>              | <b>539,526,361.00</b>    | -                           |
| 70451       | ROAD TRANSPORT  | 430,243,758.40          | 124,602,119.76                     | 539,526,361.00           | -                           |
| <b>7047</b> | <b>OTHER INDUSTRIES</b>   | <b>60,000,000.00</b>    | -                                  | <b>95,000,000.00</b>     | -                           |
| 70472       | HOTELS AND RESTUARANTS  | 60,000,000.00           | -                                  | 95,000,000.00            | -                           |
| <b>705</b>  | <b>ENVIRONMENTAL PROTECTION</b>   | <b>155,000,000.00</b>   | <b>58,021,687.00</b>               | <b>175,000,000.00</b>    | <b>145,000,000.00</b>       |
| <b>7053</b> | <b>POLLUTION ABATEMENT</b>  | <b>55,000,000.00</b>    | <b>20,000,000.00</b>               | <b>30,000,000.00</b>     | -                           |
| 70531       | POLLUTION ABATEMENT   | 55,000,000.00           | 20,000,000.00                      | 30,000,000.00            | -                           |
| <b>7054</b> | <b>PROTECTION OF BIODIVERSITY AND LANDSCAPE</b>   | <b>100,000,000.00</b>   | <b>38,021,687.00</b>               | <b>145,000,000.00</b>    | <b>145,000,000.00</b>       |
| 70541       | PROTECTION OF BIODIVERSITY AND LANDSCAPE  | 100,000,000.00          | 38,021,687.00                      | 145,000,000.00           | 145,000,000.00              |
| <b>706</b>  | <b>HOUSING AND COMMUNITY AMMENITIES</b>   | <b>1,239,225,879.32</b> | <b>642,949,102.97</b>              | <b>2,101,120,963.52</b>  | -                           |
| <b>7061</b> | <b>HOUSING DEVELOPMENT</b>  | <b>85,555,786.80</b>    | <b>40,595,067.00</b>               | <b>258,521,972.00</b>    | -                           |
| 70611       | HOUSING DEVELOPMENT   | 85,555,786.80           | 40,595,067.00                      | 258,521,972.00           | -                           |
| <b>7062</b> | <b>COMMUNITY DEVELOPMENT</b>  | <b>159,942,615.00</b>   | <b>115,257,929.00</b>              | <b>336,800,384.52</b>    | -                           |
| 70621       | COMMUNITY DEVELOPMENT   | 159,942,615.00          | 115,257,929.00                     | 336,800,384.52           | -                           |
| <b>7063</b> | <b>WATER SUPPLY</b>   | <b>664,796,734.00</b>   | <b>272,988,035.97</b>              | <b>906,915,443.00</b>    | -                           |
| 70631       | WATER SUPPLY  | 664,796,734.00          | 272,988,035.97                     | 906,915,443.00           | -                           |
| <b>7064</b> | <b>STREET LIGHTING</b>  | <b>318,930,743.52</b>   | <b>214,108,071.00</b>              | <b>503,883,164.00</b>    | -                           |
| 70641       | STREET LIGHTING   | 318,930,743.52          | 214,108,071.00                     | 503,883,164.00           | -                           |
| <b>7066</b> | <b>HOUSING AND COMMUNITY AMENITIES N.E.C.</b>   | <b>10,000,000.00</b>    | -                                  | <b>95,000,000.00</b>     | -                           |
| 70661       | HOUSING AND COMMUNITY AMENITIES N.E.C.  | 10,000,000.00           | -                                  | 95,000,000.00            | -                           |
| <b>707</b>  | <b>HEALTH</b>   | <b>723,711,001.32</b>   | <b>468,017,648.00</b>              | <b>863,243,666.00</b>    | -                           |
| <b>7073</b> | <b>HOSPITAL SERVICES</b>  | <b>130,000,000.00</b>   | <b>60,000,000.00</b>               | <b>95,000,000.00</b>     | -                           |
| 70733       | MEDICAL AND MATERNITY CENTRE SERVICES   | 130,000,000.00          | 60,000,000.00                      | 95,000,000.00            | -                           |
| <b>7074</b> | <b>PUBLIC HEALTH SERVICES</b>   | <b>593,711,001.32</b>   | <b>408,017,648.00</b>              | <b>768,243,666.00</b>    | -                           |
| 70741       | PUBLIC HEALTH SERVICES  | 593,711,001.32          | 408,017,648.00                     | 768,243,666.00           | -                           |
| <b>708</b>  | <b>RECREATION, CULTURE AND RELIGION</b>   | <b>575,295,910.00</b>   | <b>318,397,440.78</b>              | <b>908,306,245.00</b>    | -                           |
| <b>7081</b> | <b>RECREATIONAL AND SPORTING SERVICES</b>   | <b>72,295,910.00</b>    | <b>30,853,521.00</b>               | <b>76,306,245.00</b>     | -                           |
| 70811       | RECREATIONAL AND SPORTING SERVICES  | 72,295,910.00           | 30,853,521.00                      | 76,306,245.00            | -                           |
| <b>7082</b> | <b>CULTURAL SERVICES</b>  | <b>230,000,000.00</b>   | <b>189,045,310.00</b>              | <b>410,000,000.00</b>    | -                           |

317204 - BIRNIWA Local Government, Jigawa State - 2026 Budget: Total Expenditure by Function

| Code        | Function                                      | 2025 Original Budget  | 2025 Performance<br>January to August | 2026 Approved Budget    | 2026 Climate Change<br>Tagging |
|-------------|---|-----------------------|---------------------------------------|-------------------------|--------------------------------|
| 70821       | CULTURAL SERVICES                             | 230,000,000.00        | 189,045,310.00                        | 410,000,000.00          | -                              |
| <b>7083</b> | <b>BROADCASTING AND PUBLISHING SERVICES</b>   | <b>2,000,000.00</b>   | -                                     | <b>2,000,000.00</b>     | -                              |
| 70831       | BROADCASTING AND PUBLISHING SERVICES          | 2,000,000.00          | -                                     | 2,000,000.00            | -                              |
| <b>7084</b> | <b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b> | <b>271,000,000.00</b> | <b>98,498,609.78</b>                  | <b>420,000,000.00</b>   | -                              |
| 70841       | RELIGIOUS AND OTHER COMMUNITY SERVICES        | 271,000,000.00        | 98,498,609.78                         | 420,000,000.00          | -                              |
| <b>709</b>  | <b>EDUCATION</b>                              | <b>642,723,911.88</b> | <b>879,095,203.00</b>                 | <b>1,338,466,794.00</b> | -                              |
| <b>7091</b> | <b>PRE-PRIMARY AND PRIMARY EDUCATION</b>      | <b>627,723,911.88</b> | <b>852,618,403.00</b>                 | <b>1,176,466,794.00</b> | -                              |
| 70912       | PRIMARY EDUCATION                             | 627,723,911.88        | 852,618,403.00                        | 1,176,466,794.00        | -                              |
| <b>7092</b> | <b>SECONDARY EDUCATION</b>                    | -                     | -                                     | <b>25,000,000.00</b>    | -                              |
| 70921       | LOWER SECONDARY EDUCATION                     | -                     | -                                     | 25,000,000.00           | -                              |
| <b>7094</b> | <b>TERTIARY EDUCATION</b>                     | <b>15,000,000.00</b>  | <b>26,476,800.00</b>                  | <b>30,000,000.00</b>    | -                              |
| 70941       | FIRST STAGE OF TERTIARY EDUCATION             | 15,000,000.00         | 26,476,800.00                         | 30,000,000.00           | -                              |
| <b>7095</b> | <b>EDUCATION NOT DEFINABLE BY LEVEL</b>       | -                     | -                                     | <b>107,000,000.00</b>   | -                              |
| 70951       | EDUCATION NOT DEFINABLE BY LEVEL              | -                     | -                                     | 107,000,000.00          | -                              |
| <b>710</b>  | <b>SOCIAL PROTECTION</b>                      | <b>452,959,774.00</b> | <b>199,778,533.00</b>                 | <b>642,650,060.00</b>   | -                              |
| <b>7102</b> | <b>OLD AGE</b>                                | <b>322,108,721.00</b> | <b>147,502,194.00</b>                 | <b>156,647,589.00</b>   | -                              |
| 71021       | OLD AGE                                       | 322,108,721.00        | 147,502,194.00                        | 156,647,589.00          | -                              |
| <b>7103</b> | <b>SURVIVORS</b>                              | -                     | -                                     | <b>150,000,000.00</b>   | -                              |
| 71031       | SURVIVORS                                     | -                     | -                                     | 150,000,000.00          | -                              |
| <b>7104</b> | <b>FAMILY AND CHILDREN</b>                    | <b>80,851,053.00</b>  | <b>31,136,589.00</b>                  | <b>281,002,471.00</b>   | -                              |
| 71041       | FAMILY AND CHILDREN                           | 80,851,053.00         | 31,136,589.00                         | 281,002,471.00          | -                              |
| <b>7105</b> | <b>UNEMPLOYMENT</b>                           | <b>50,000,000.00</b>  | <b>21,139,750.00</b>                  | <b>55,000,000.00</b>    | -                              |
| 71051       | UNEMPLOYMENT                                  | 50,000,000.00         | 21,139,750.00                         | 55,000,000.00           | -                              |

317204 - BIRNIWA Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Function

| Code        | Function  | 2025 Original Budget    | 2025 Performance<br>January to August | 2026 Approved Budget    | 2026 Climate Change<br>Tagging |
|-------------|---|-------------------------|---------------------------------------|-------------------------|--------------------------------|
|             | <b>Total Personnel Expenditure</b>  | <b>1,489,643,936.10</b> | <b>1,575,169,588.00</b>               | <b>1,706,275,252.00</b> | <b>8,037,091.00</b>            |
| <b>701</b>  | <b>GENERAL PUBLIC SERVICES</b>  | <b>215,236,069.18</b>   | <b>188,440,626.00</b>                 | <b>246,317,777.00</b>   | -                              |
| <b>7011</b> | <b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b> | <b>159,951,789.18</b>   | <b>124,321,498.00</b>                 | <b>173,127,101.00</b>   | -                              |
| 70111       | EXECUTIVE AND LEGISLATIVE ORGANS  | 114,700,406.00          | 81,610,078.00                         | 110,936,389.00          | -                              |
| 70112       | FINANCIAL AND FISCAL AFFAIRS  | 45,251,383.18           | 42,711,420.00                         | 62,190,712.00           | -                              |
| <b>7013</b> | <b>GENERAL SERVICES</b>   | <b>55,284,280.00</b>    | <b>64,119,128.00</b>                  | <b>73,190,676.00</b>    | -                              |
| 70132       | OVERALL PLANNING AND STATISTICAL SERVICES   | 14,115,386.00           | 22,806,427.00                         | 25,098,297.00           | -                              |
| 70133       | OTHER GENERAL SERVICES  | 41,168,894.00           | 41,312,701.00                         | 48,092,379.00           | -                              |
| <b>704</b>  | <b>ECONOMIC AFFAIRS</b>   | <b>49,241,390.40</b>    | <b>57,378,331.00</b>                  | <b>56,087,013.00</b>    | <b>8,037,091.00</b>            |
| <b>7041</b> | <b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>                                 | <b>457,584.00</b>       | <b>839,297.00</b>                     | <b>1,023,846.00</b>     | -                              |
| 70411       | GENERAL ECONOMIC AND COMMERCIALAFFAIRS  | 457,584.00              | 839,297.00                            | 1,023,846.00            | -                              |
| <b>7042</b> | <b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>                                      | <b>29,540,048.00</b>    | <b>42,587,894.00</b>                  | <b>42,074,538.00</b>    | <b>8,037,091.00</b>            |
| 70421       | AGRICULTURE   | 22,570,688.00           | 34,628,138.00                         | 34,037,447.00           | -                              |
| 70422       | FORESTRY  | 6,969,360.00            | 7,959,756.00                          | 8,037,091.00            | 8,037,091.00                   |
| <b>7045</b> | <b>TRANSPORT</b>  | <b>19,243,758.40</b>    | <b>13,951,140.00</b>                  | <b>12,988,629.00</b>    | -                              |
| 70451       | ROAD TRANSPORT  | 19,243,758.40           | 13,951,140.00                         | 12,988,629.00           | -                              |
| <b>706</b>  | <b>HOUSING AND COMMUNITY AMMENITIES</b>   | <b>24,055,879.32</b>    | <b>26,689,609.00</b>                  | <b>27,409,697.00</b>    | -                              |
| <b>7061</b> | <b>HOUSING DEVELOPMENT</b>  | <b>9,555,786.80</b>     | <b>7,831,667.00</b>                   | <b>7,021,972.00</b>     | -                              |
| 70611       | HOUSING DEVELOPMENT   | 9,555,786.80            | 7,831,667.00                          | 7,021,972.00            | -                              |
| <b>7062</b> | <b>COMMUNITY DEVELOPMENT</b>  | <b>6,242,615.00</b>     | <b>9,625,679.00</b>                   | <b>11,589,118.00</b>    | -                              |
| 70621       | COMMUNITY DEVELOPMENT   | 6,242,615.00            | 9,625,679.00                          | 11,589,118.00           | -                              |
| <b>7063</b> | <b>WATER SUPPLY</b>   | <b>5,826,734.00</b>     | <b>7,411,922.00</b>                   | <b>6,915,443.00</b>     | -                              |
| 70631       | WATER SUPPLY  | 5,826,734.00            | 7,411,922.00                          | 6,915,443.00            | -                              |
| <b>7064</b> | <b>STREET LIGHTING</b>  | <b>2,430,743.52</b>     | <b>1,820,341.00</b>                   | <b>1,883,164.00</b>     | -                              |
| 70641       | STREET LIGHTING   | 2,430,743.52            | 1,820,341.00                          | 1,883,164.00            | -                              |
| <b>707</b>  | <b>HEALTH</b>   | <b>370,711,001.32</b>   | <b>305,851,648.00</b>                 | <b>287,243,666.00</b>   | -                              |
| <b>7074</b> | <b>PUBLIC HEALTH SERVICES</b>   | <b>370,711,001.32</b>   | <b>305,851,648.00</b>                 | <b>287,243,666.00</b>   | -                              |
| 70741       | PUBLIC HEALTH SERVICES  | 370,711,001.32          | 305,851,648.00                        | 287,243,666.00          | -                              |
| <b>708</b>  | <b>RECREATION, CULTURE AND RELIGION</b>   | <b>5,715,910.00</b>     | <b>10,068,521.00</b>                  | <b>14,726,245.00</b>    | -                              |
| <b>7081</b> | <b>RECREATIONAL AND SPORTING SERVICES</b>   | <b>5,715,910.00</b>     | <b>10,068,521.00</b>                  | <b>14,726,245.00</b>    | -                              |
| 70811       | RECREATIONAL AND SPORTING SERVICES  | 5,715,910.00            | 10,068,521.00                         | 14,726,245.00           | -                              |
| <b>709</b>  | <b>EDUCATION</b>  | <b>472,723,911.88</b>   | <b>827,303,403.00</b>                 | <b>881,466,794.00</b>   | -                              |
| <b>7091</b> | <b>PRE-PRIMARY AND PRIMARY EDUCATION</b>  | <b>472,723,911.88</b>   | <b>827,303,403.00</b>                 | <b>881,466,794.00</b>   | -                              |
| 70912       | PRIMARY EDUCATION   | 472,723,911.88          | 827,303,403.00                        | 881,466,794.00          | -                              |
| <b>710</b>  | <b>SOCIAL PROTECTION</b>  | <b>351,959,774.00</b>   | <b>159,437,450.00</b>                 | <b>193,024,060.00</b>   | -                              |
| <b>7102</b> | <b>OLD AGE</b>  | <b>322,108,721.00</b>   | <b>147,502,194.00</b>                 | <b>156,647,589.00</b>   | -                              |
| 71021       | OLD AGE   | 322,108,721.00          | 147,502,194.00                        | 156,647,589.00          | -                              |
| <b>7104</b> | <b>FAMILY AND CHILDREN</b>  | <b>29,851,053.00</b>    | <b>11,935,256.00</b>                  | <b>36,376,471.00</b>    | -                              |
| 71041       | FAMILY AND CHILDREN   | 29,851,053.00           | 11,935,256.00                         | 36,376,471.00           | -                              |

317204 - BIRNIWA Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Function

| Code        | Function  | 2025 Original Budget    | 2025 Performance<br>January to August | 2026 Approved Budget    | 2026 Climate Change<br>Tagging |
|-------------|---|-------------------------|---------------------------------------|-------------------------|--------------------------------|
|             | <b>Total Other Recurrent Expenditure</b>  | <b>2,101,406,000.00</b> | <b>1,424,976,341.74</b>               | <b>3,096,046,000.00</b> | <b>9,000,000.00</b>            |
| <b>701</b>  | <b>GENERAL PUBLIC SERVICES</b>  | <b>846,326,000.00</b>   | <b>669,791,546.74</b>                 | <b>1,113,700,000.00</b> | -                              |
| <b>7011</b> | <b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b> | <b>666,826,000.00</b>   | <b>429,083,690.74</b>                 | <b>735,200,000.00</b>   | -                              |
| 70111       | EXECUTIVE AND LEGISLATIVE ORGANS  | 86,000,000.00           | 61,010,000.00                         | 114,200,000.00          | -                              |
| 70112       | FINANCIAL AND FISCAL AFFAIRS  | 580,826,000.00          | 368,073,690.74                        | 621,000,000.00          | -                              |
| <b>7013</b> | <b>GENERAL SERVICES</b>   | <b>109,500,000.00</b>   | <b>189,058,430.00</b>                 | <b>250,500,000.00</b>   | -                              |
| 70132       | OVERALL PLANNING AND STATISTICAL SERVICES   | 39,000,000.00           | 39,276,000.00                         | 55,000,000.00           | -                              |
| 70133       | OTHER GENERAL SERVICES  | 70,500,000.00           | 149,782,430.00                        | 195,500,000.00          | -                              |
| <b>7018</b> | <b>TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT</b>          | <b>70,000,000.00</b>    | <b>51,649,426.00</b>                  | <b>128,000,000.00</b>   | -                              |
| 70181       | TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT                 | 70,000,000.00           | 51,649,426.00                         | 128,000,000.00          | -                              |
| <b>703</b>  | <b>PUBLIC ORDER AND SAFETY</b>  | <b>186,000,000.00</b>   | <b>102,415,218.00</b>                 | <b>216,000,000.00</b>   | -                              |
| <b>7036</b> | <b>PUBLIC ORDER AND SAFETY N.E.C.</b>   | <b>186,000,000.00</b>   | <b>102,415,218.00</b>                 | <b>216,000,000.00</b>   | -                              |
| 70361       | PUBLIC ORDER AND SAFETY N.E.C.  | 186,000,000.00          | 102,415,218.00                        | 216,000,000.00          | -                              |
| <b>704</b>  | <b>ECONOMIC AFFAIRS</b>   | <b>183,500,000.00</b>   | <b>108,069,000.00</b>                 | <b>186,000,000.00</b>   | <b>9,000,000.00</b>            |
| <b>7041</b> | <b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>                                 | <b>5,500,000.00</b>     | <b>7,400,000.00</b>                   | <b>11,000,000.00</b>    | -                              |
| 70411       | GENERAL ECONOMIC AND COMMERCIALAFFAIRS  | 5,500,000.00            | 7,400,000.00                          | 11,000,000.00           | -                              |
| <b>7042</b> | <b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>                                      | <b>47,000,000.00</b>    | <b>33,928,000.00</b>                  | <b>59,000,000.00</b>    | <b>9,000,000.00</b>            |
| 70421       | AGRICULTURE   | 41,000,000.00           | 31,348,000.00                         | 50,000,000.00           | -                              |
| 70422       | FORESTRY  | 6,000,000.00            | 2,580,000.00                          | 9,000,000.00            | 9,000,000.00                   |
| <b>7045</b> | <b>TRANSPORT</b>  | <b>131,000,000.00</b>   | <b>66,741,000.00</b>                  | <b>116,000,000.00</b>   | -                              |
| 70451       | ROAD TRANSPORT  | 131,000,000.00          | 66,741,000.00                         | 116,000,000.00          | -                              |
| <b>706</b>  | <b>HOUSING AND COMMUNITY AMMENITIES</b>   | <b>505,000,000.00</b>   | <b>228,057,934.00</b>                 | <b>694,140,000.00</b>   | -                              |
| <b>7061</b> | <b>HOUSING DEVELOPMENT</b>  | <b>56,000,000.00</b>    | <b>20,623,400.00</b>                  | <b>51,500,000.00</b>    | -                              |
| 70611       | HOUSING DEVELOPMENT   | 56,000,000.00           | 20,623,400.00                         | 51,500,000.00           | -                              |
| <b>7062</b> | <b>COMMUNITY DEVELOPMENT</b>  | <b>26,000,000.00</b>    | <b>71,882,250.00</b>                  | <b>199,640,000.00</b>   | -                              |
| 70621       | COMMUNITY DEVELOPMENT   | 26,000,000.00           | 71,882,250.00                         | 199,640,000.00          | -                              |
| <b>7063</b> | <b>WATER SUPPLY</b>   | <b>177,000,000.00</b>   | <b>45,684,554.00</b>                  | <b>187,000,000.00</b>   | -                              |
| 70631       | WATER SUPPLY  | 177,000,000.00          | 45,684,554.00                         | 187,000,000.00          | -                              |
| <b>7064</b> | <b>STREET LIGHTING</b>  | <b>246,000,000.00</b>   | <b>89,867,730.00</b>                  | <b>256,000,000.00</b>   | -                              |
| 70641       | STREET LIGHTING   | 246,000,000.00          | 89,867,730.00                         | 256,000,000.00          | -                              |
| <b>707</b>  | <b>HEALTH</b>   | <b>133,000,000.00</b>   | <b>81,166,000.00</b>                  | <b>213,000,000.00</b>   | -                              |
| <b>7074</b> | <b>PUBLIC HEALTH SERVICES</b>   | <b>133,000,000.00</b>   | <b>81,166,000.00</b>                  | <b>213,000,000.00</b>   | -                              |
| 70741       | PUBLIC HEALTH SERVICES  | 133,000,000.00          | 81,166,000.00                         | 213,000,000.00          | -                              |
| <b>708</b>  | <b>RECREATION, CULTURE AND RELIGION</b>   | <b>166,580,000.00</b>   | <b>190,960,310.00</b>                 | <b>271,580,000.00</b>   | -                              |
| <b>7081</b> | <b>RECREATIONAL AND SPORTING SERVICES</b>   | <b>16,580,000.00</b>    | <b>11,915,000.00</b>                  | <b>21,580,000.00</b>    | -                              |
| 70811       | RECREATIONAL AND SPORTING SERVICES  | 16,580,000.00           | 11,915,000.00                         | 21,580,000.00           | -                              |
| <b>7082</b> | <b>CULTURAL SERVICES</b>  | <b>150,000,000.00</b>   | <b>179,045,310.00</b>                 | <b>250,000,000.00</b>   | -                              |
| 70821       | CULTURAL SERVICES   | 150,000,000.00          | 179,045,310.00                        | 250,000,000.00          | -                              |
| <b>709</b>  | <b>EDUCATION</b>  | <b>30,000,000.00</b>    | <b>25,315,000.00</b>                  | <b>157,000,000.00</b>   | -                              |
| <b>7091</b> | <b>PRE-PRIMARY AND PRIMARY EDUCATION</b>  | <b>30,000,000.00</b>    | <b>25,315,000.00</b>                  | <b>50,000,000.00</b>    | -                              |
| 70912       | PRIMARY EDUCATION   | 30,000,000.00           | 25,315,000.00                         | 50,000,000.00           | -                              |
| <b>7095</b> | <b>EDUCATION NOT DEFINABLE BY LEVEL</b>   | -                       | -                                     | <b>107,000,000.00</b>   | -                              |
| 70951       | EDUCATION NOT DEFINABLE BY LEVEL  | -                       | -                                     | 107,000,000.00          | -                              |
| <b>710</b>  | <b>SOCIAL PROTECTION</b>  | <b>51,000,000.00</b>    | <b>19,201,333.00</b>                  | <b>244,626,000.00</b>   | -                              |
| <b>7104</b> | <b>FAMILY AND CHILDREN</b>  | <b>51,000,000.00</b>    | <b>19,201,333.00</b>                  | <b>244,626,000.00</b>   | -                              |
| 71041       | FAMILY AND CHILDREN   | 51,000,000.00           | 19,201,333.00                         | 244,626,000.00          | -                              |

317204 - BIRNIWA Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Function

| Code        | Function  | 2025 Original Budget    | 2025 Performance January to August | 2026 Approved Budget    | 2026 Climate Change Tagging |
|-------------|---|-------------------------|------------------------------------|-------------------------|-----------------------------|
|             | <b>Total Capital Expenditure</b>  | <b>3,300,500,000.00</b> | <b>1,491,303,359.10</b>            | <b>5,330,737,732.00</b> | <b>190,000,000.00</b>       |
| <b>701</b>  | <b>GENERAL PUBLIC SERVICES</b>  | <b>675,500,000.00</b>   | <b>580,401,431.46</b>              | <b>1,012,628,733.48</b> | <b>15,000,000.00</b>        |
| <b>7011</b> | <b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b> | <b>170,000,000.00</b>   | <b>65,000,000.00</b>               | <b>75,000,000.00</b>    | -                           |
| 70111       | EXECUTIVE AND LEGISLATIVE ORGANS  | 170,000,000.00          | 65,000,000.00                      | 75,000,000.00           | -                           |
| <b>7013</b> | <b>GENERAL SERVICES</b>   | <b>135,000,000.00</b>   | <b>5,000,000.00</b>                | <b>160,000,000.00</b>   | -                           |
| 70132       | OVERALL PLANNING AND STATISTICAL SERVICES   | 10,000,000.00           | -                                  | 20,000,000.00           | -                           |
| 70133       | OTHER GENERAL SERVICES  | 125,000,000.00          | 5,000,000.00                       | 140,000,000.00          | -                           |
| <b>7016</b> | <b>GENERAL PUBLIC SERVICES N.E.C.</b>   | <b>15,000,000.00</b>    | -                                  | <b>20,000,000.00</b>    | -                           |
| 70161       | GENERAL PUBLIC SERVICES N.E.C.  | 15,000,000.00           | -                                  | 20,000,000.00           | -                           |
| <b>7017</b> | <b>PUBLIC DEBT TRANSACTIONS</b>   | <b>15,000,000.00</b>    | -                                  | <b>20,000,000.00</b>    | -                           |
| 70171       | PUBLIC DEBT TRANSACTIONS  | 15,000,000.00           | -                                  | 20,000,000.00           | -                           |
| <b>7018</b> | <b>TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT</b>          | <b>340,500,000.00</b>   | <b>510,401,431.46</b>              | <b>737,628,733.48</b>   | <b>15,000,000.00</b>        |
| 70181       | TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT                 | 340,500,000.00          | 510,401,431.46                     | 737,628,733.48          | 15,000,000.00               |
| <b>703</b>  | <b>PUBLIC ORDER AND SAFETY</b>  | <b>60,000,000.00</b>    | <b>5,197,889.00</b>                | <b>55,000,000.00</b>    | -                           |
| <b>7036</b> | <b>PUBLIC ORDER AND SAFETY N.E.C.</b>   | <b>60,000,000.00</b>    | <b>5,197,889.00</b>                | <b>55,000,000.00</b>    | -                           |
| 70361       | PUBLIC ORDER AND SAFETY N.E.C.  | 60,000,000.00           | 5,197,889.00                       | 55,000,000.00           | -                           |
| <b>704</b>  | <b>ECONOMIC AFFAIRS</b>   | <b>886,830,000.00</b>   | <b>213,495,631.89</b>              | <b>1,218,537,732.00</b> | <b>30,000,000.00</b>        |
| <b>7041</b> | <b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>                                 | <b>156,000,000.00</b>   | <b>48,332,315.13</b>               | <b>210,000,000.00</b>   | -                           |
| 70411       | GENERAL ECONOMIC AND COMMERCIAL AFFAIRS   | 156,000,000.00          | 48,332,315.13                      | 210,000,000.00          | -                           |
| <b>7042</b> | <b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>                                      | <b>171,000,000.00</b>   | <b>98,774,292.00</b>               | <b>255,000,000.00</b>   | <b>30,000,000.00</b>        |
| 70421       | AGRICULTURE   | 171,000,000.00          | 98,774,292.00                      | 255,000,000.00          | 30,000,000.00               |
| <b>7043</b> | <b>FUEL AND ENERGY</b>  | <b>219,830,000.00</b>   | <b>22,479,045.00</b>               | <b>248,000,000.00</b>   | -                           |
| 70435       | ELECTRICITY   | 219,830,000.00          | 22,479,045.00                      | 248,000,000.00          | -                           |
| <b>7045</b> | <b>TRANSPORT</b>  | <b>280,000,000.00</b>   | <b>43,909,979.76</b>               | <b>410,537,732.00</b>   | -                           |
| 70451       | ROAD TRANSPORT  | 280,000,000.00          | 43,909,979.76                      | 410,537,732.00          | -                           |
| <b>7047</b> | <b>OTHER INDUSTRIES</b>   | <b>60,000,000.00</b>    | -                                  | <b>95,000,000.00</b>    | -                           |
| 70472       | HOTELS AND RESTUARANTS  | 60,000,000.00           | -                                  | 95,000,000.00           | -                           |
| <b>705</b>  | <b>ENVIRONMENTAL PROTECTION</b>   | <b>155,000,000.00</b>   | <b>58,021,687.00</b>               | <b>175,000,000.00</b>   | <b>145,000,000.00</b>       |
| <b>7053</b> | <b>POLLUTION ABATEMENT</b>  | <b>55,000,000.00</b>    | <b>20,000,000.00</b>               | <b>30,000,000.00</b>    | -                           |
| 70531       | POLLUTION ABATEMENT   | 55,000,000.00           | 20,000,000.00                      | 30,000,000.00           | -                           |
| <b>7054</b> | <b>PROTECTION OF BIODIVERSITY AND LANDSCAPE</b>   | <b>100,000,000.00</b>   | <b>38,021,687.00</b>               | <b>145,000,000.00</b>   | <b>145,000,000.00</b>       |
| 70541       | PROTECTION OF BIODIVERSITY AND LANDSCAPE  | 100,000,000.00          | 38,021,687.00                      | 145,000,000.00          | 145,000,000.00              |
| <b>706</b>  | <b>HOUSING AND COMMUNITY AMMENITIES</b>   | <b>710,170,000.00</b>   | <b>388,201,559.97</b>              | <b>1,379,571,266.52</b> | -                           |
| <b>7061</b> | <b>HOUSING DEVELOPMENT</b>  | <b>20,000,000.00</b>    | <b>12,140,000.00</b>               | <b>200,000,000.00</b>   | -                           |
| 70611       | HOUSING DEVELOPMENT   | 20,000,000.00           | 12,140,000.00                      | 200,000,000.00          | -                           |
| <b>7062</b> | <b>COMMUNITY DEVELOPMENT</b>  | <b>127,700,000.00</b>   | <b>33,750,000.00</b>               | <b>125,571,266.52</b>   | -                           |
| 70621       | COMMUNITY DEVELOPMENT   | 127,700,000.00          | 33,750,000.00                      | 125,571,266.52          | -                           |
| <b>7063</b> | <b>WATER SUPPLY</b>   | <b>481,970,000.00</b>   | <b>219,891,559.97</b>              | <b>713,000,000.00</b>   | -                           |
| 70631       | WATER SUPPLY  | 481,970,000.00          | 219,891,559.97                     | 713,000,000.00          | -                           |
| <b>7064</b> | <b>STREET LIGHTING</b>  | <b>70,500,000.00</b>    | <b>122,420,000.00</b>              | <b>246,000,000.00</b>   | -                           |
| 70641       | STREET LIGHTING   | 70,500,000.00           | 122,420,000.00                     | 246,000,000.00          | -                           |
| <b>7066</b> | <b>HOUSING AND COMMUNITY AMENITIES N.E.C.</b>   | <b>10,000,000.00</b>    | -                                  | <b>95,000,000.00</b>    | -                           |
| 70661       | HOUSING AND COMMUNITY AMENITIES N.E.C.  | 10,000,000.00           | -                                  | 95,000,000.00           | -                           |
| <b>707</b>  | <b>HEALTH</b>   | <b>220,000,000.00</b>   | <b>81,000,000.00</b>               | <b>363,000,000.00</b>   | -                           |
| <b>7073</b> | <b>HOSPITAL SERVICES</b>  | <b>130,000,000.00</b>   | <b>60,000,000.00</b>               | <b>95,000,000.00</b>    | -                           |
| 70733       | MEDICAL AND MATERNITY CENTRE SERVICES   | 130,000,000.00          | 60,000,000.00                      | 95,000,000.00           | -                           |
| <b>7074</b> | <b>PUBLIC HEALTH SERVICES</b>   | <b>90,000,000.00</b>    | <b>21,000,000.00</b>               | <b>268,000,000.00</b>   | -                           |
| 70741       | PUBLIC HEALTH SERVICES  | 90,000,000.00           | 21,000,000.00                      | 268,000,000.00          | -                           |
| <b>708</b>  | <b>RECREATION, CULTURE AND RELIGION</b>   | <b>403,000,000.00</b>   | <b>117,368,609.78</b>              | <b>622,000,000.00</b>   | -                           |
| <b>7081</b> | <b>RECREATIONAL AND SPORTING SERVICES</b>   | <b>50,000,000.00</b>    | <b>8,870,000.00</b>                | <b>40,000,000.00</b>    | -                           |
| 70811       | RECREATIONAL AND SPORTING SERVICES  | 50,000,000.00           | 8,870,000.00                       | 40,000,000.00           | -                           |
| <b>7082</b> | <b>CULTURAL SERVICES</b>  | <b>80,000,000.00</b>    | <b>10,000,000.00</b>               | <b>160,000,000.00</b>   | -                           |
| 70821       | CULTURAL SERVICES   | 80,000,000.00           | 10,000,000.00                      | 160,000,000.00          | -                           |
| <b>7083</b> | <b>BROADCASTING AND PUBLISHING SERVICES</b>   | <b>2,000,000.00</b>     | -                                  | <b>2,000,000.00</b>     | -                           |

317204 - BIRNIWA Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Function

| Code        | Function                                      | 2025 Original Budget  | 2025 Performance<br>January to August | 2026 Approved Budget  | 2026 Climate Change<br>Tagging |
|-------------|---|-----------------------|---------------------------------------|-----------------------|--------------------------------|
| 70831       | BROADCASTING AND PUBLISHING SERVICES          | 2,000,000.00          | -                                     | 2,000,000.00          | -                              |
| <b>7084</b> | <b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b> | <b>271,000,000.00</b> | <b>98,498,609.78</b>                  | <b>420,000,000.00</b> | -                              |
| 70841       | RELIGIOUS AND OTHER COMMUNITY SERVICES        | 271,000,000.00        | 98,498,609.78                         | 420,000,000.00        | -                              |
| <b>709</b>  | <b>EDUCATION</b>                              | <b>140,000,000.00</b> | <b>26,476,800.00</b>                  | <b>300,000,000.00</b> | -                              |
| <b>7091</b> | <b>PRE-PRIMARY AND PRIMARY EDUCATION</b>      | <b>125,000,000.00</b> | -                                     | <b>245,000,000.00</b> | -                              |
| 70912       | PRIMARY EDUCATION                             | 125,000,000.00        | -                                     | 245,000,000.00        | -                              |
| <b>7092</b> | <b>SECONDARY EDUCATION</b>                    | -                     | -                                     | <b>25,000,000.00</b>  | -                              |
| 70921       | LOWER SECONDARY EDUCATION                     | -                     | -                                     | 25,000,000.00         | -                              |
| <b>7094</b> | <b>TERTIARY EDUCATION</b>                     | <b>15,000,000.00</b>  | <b>26,476,800.00</b>                  | <b>30,000,000.00</b>  | -                              |
| 70941       | FIRST STAGE OF TERTIARY EDUCATION             | 15,000,000.00         | 26,476,800.00                         | 30,000,000.00         | -                              |
| <b>710</b>  | <b>SOCIAL PROTECTION</b>                      | <b>50,000,000.00</b>  | <b>21,139,750.00</b>                  | <b>205,000,000.00</b> | -                              |
| <b>7103</b> | <b>SURVIVORS</b>                              | -                     | -                                     | <b>150,000,000.00</b> | -                              |
| 71031       | SURVIVORS                                     | -                     | -                                     | 150,000,000.00        | -                              |
| <b>7105</b> | <b>UNEMPLOYMENT</b>                           | <b>50,000,000.00</b>  | <b>21,139,750.00</b>                  | <b>55,000,000.00</b>  | -                              |
| 71051       | UNEMPLOYMENT                                  | 50,000,000.00         | 21,139,750.00                         | 55,000,000.00         | -                              |

**317204 - BIRNIWA Local Government, Jigawa State - 2026 Budget: Total Expenditure by Location**

| Code          | Location                       | 2025 Original Budget    | 2025 Performance<br>January to August | 2026 Approved Budget     | 2026 Climate Change<br>Tagging |
|---------------|--------------------------------|-------------------------|---------------------------------------|--------------------------|--------------------------------|
| <b>317</b>    | <b>JIGAWA STATE</b>            | <b>6,891,549,936.10</b> | <b>4,491,449,288.84</b>               | <b>10,133,058,984.00</b> | <b>207,037,091.00</b>          |
| <b>3172</b>   | <b>Jigawa State North East</b> | <b>6,891,549,936.10</b> | <b>4,491,449,288.84</b>               | <b>10,133,058,984.00</b> | <b>207,037,091.00</b>          |
| <b>317204</b> | <b>BIRNIWA</b>                 | <b>6,891,549,936.10</b> | <b>4,491,449,288.84</b>               | <b>10,133,058,984.00</b> | <b>207,037,091.00</b>          |
| 31720402      | Birniwa Ward                   | 1,060,330,000.00        | 256,987,485.13                        | 1,460,604,540.19         | 70,000,000.00                  |
| 31720403      | Dangwaleri                     | 10,000,000.00           | -                                     | 20,000,000.00            | -                              |
| 31720404      | Diginsa                        | 18,500,000.00           | 7,993,812.88                          | 49,916,666.67            | -                              |
| 31720405      | Fagi                           | -                       | 3,250,000.00                          | 3,250,000.00             | -                              |
| 31720406      | Kachallari                     | -                       | -                                     | 10,000,000.00            | -                              |
| 31720408      | Kazura                         | 28,500,000.00           | -                                     | 69,666,666.67            | -                              |
| 31720409      | Machinamari                    | 104,000,000.00          | 21,594,230.63                         | 183,250,000.00           | -                              |
| 31720410      | Matamu                         | 75,000,000.00           | 21,566,775.78                         | 140,000,000.00           | -                              |
| 31720411      | Nguwa                          | 50,000,000.00           | 3,250,000.00                          | 133,250,000.00           | -                              |
| 31720497      | LG Wide (BIRNIWA)              | 5,545,219,936.10        | 4,176,806,984.43                      | 8,063,121,110.48         | 137,037,091.00                 |

**317204 - BIRNIWA Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Location**

| <b>Code</b>   | <b>Location</b>                | <b>2025 Original Budget</b> | <b>2025 Performance<br/>January to August</b> | <b>2026 Approved Budget</b> | <b>2026 Climate Change<br/>Tagging</b> |
|---------------|--------------------------------|-----------------------------|---|-----------------------------|--|
| <b>317</b>    | <b>JIGAWA STATE</b>            | <b>1,489,643,936.10</b>     | <b>1,575,169,588.00</b>                       | <b>1,706,275,252.00</b>     | <b>8,037,091.00</b>                    |
| <b>3172</b>   | <b>Jigawa State North East</b> | <b>1,489,643,936.10</b>     | <b>1,575,169,588.00</b>                       | <b>1,706,275,252.00</b>     | <b>8,037,091.00</b>                    |
| <b>317204</b> | <b>BIRNIWA</b>                 | <b>1,489,643,936.10</b>     | <b>1,575,169,588.00</b>                       | <b>1,706,275,252.00</b>     | <b>8,037,091.00</b>                    |
| 31720497      | LG Wide (BIRNIWA)              | 1,489,643,936.10            | 1,575,169,588.00                              | 1,706,275,252.00            | 8,037,091.00                           |

**317204 - BIRNIWA Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Location**

| <b>Code</b>   | <b>Location</b>                | <b>2025 Original Budget</b> | <b>2025 Performance<br/>January to August</b> | <b>2026 Approved Budget</b> | <b>2026 Climate Change<br/>Tagging</b> |
|---------------|--------------------------------|-----------------------------|---|-----------------------------|--|
| <b>317</b>    | <b>JIGAWA STATE</b>            | <b>2,101,406,000.00</b>     | <b>1,424,976,341.74</b>                       | <b>3,096,046,000.00</b>     | <b>9,000,000.00</b>                    |
| <b>3172</b>   | <b>Jigawa State North East</b> | <b>2,101,406,000.00</b>     | <b>1,424,976,341.74</b>                       | <b>3,096,046,000.00</b>     | <b>9,000,000.00</b>                    |
| <b>317204</b> | <b>BIRNIWA</b>                 | <b>2,101,406,000.00</b>     | <b>1,424,976,341.74</b>                       | <b>3,096,046,000.00</b>     | <b>9,000,000.00</b>                    |
| 31720497      | LG Wide (BIRNIWA)              | 2,101,406,000.00            | 1,424,976,341.74                              | 3,096,046,000.00            | 9,000,000.00                           |

**317204 - BIRNIWA Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Location**

| Code          | Location                       | 2025 Original Budget    | 2025 Performance<br>January to August | 2026 Approved Budget    | 2026 Climate Change<br>Tagging |
|---------------|--------------------------------|-------------------------|---------------------------------------|-------------------------|--------------------------------|
| <b>317</b>    | <b>JIGAWA STATE</b>            | <b>3,300,500,000.00</b> | <b>1,491,303,359.10</b>               | <b>5,330,737,732.00</b> | <b>190,000,000.00</b>          |
| <b>3172</b>   | <b>Jigawa State North East</b> | <b>3,300,500,000.00</b> | <b>1,491,303,359.10</b>               | <b>5,330,737,732.00</b> | <b>190,000,000.00</b>          |
| <b>317204</b> | <b>BIRNIWA</b>                 | <b>3,300,500,000.00</b> | <b>1,491,303,359.10</b>               | <b>5,330,737,732.00</b> | <b>190,000,000.00</b>          |
| 31720402      | Birniwa Ward                   | 1,060,330,000.00        | 256,987,485.13                        | 1,460,604,540.19        | 70,000,000.00                  |
| 31720403      | Dangwaleri                     | 10,000,000.00           | -                                     | 20,000,000.00           | -                              |
| 31720404      | Diginsa                        | 18,500,000.00           | 7,993,812.88                          | 49,916,666.67           | -                              |
| 31720405      | Fagi                           | -                       | 3,250,000.00                          | 3,250,000.00            | -                              |
| 31720406      | Kachallari                     | -                       | -                                     | 10,000,000.00           | -                              |
| 31720408      | Kazura                         | 28,500,000.00           | -                                     | 69,666,666.67           | -                              |
| 31720409      | Machinamari                    | 104,000,000.00          | 21,594,230.63                         | 183,250,000.00          | -                              |
| 31720410      | Matamu                         | 75,000,000.00           | 21,566,775.78                         | 140,000,000.00          | -                              |
| 31720411      | Nguwa                          | 50,000,000.00           | 3,250,000.00                          | 133,250,000.00          | -                              |
| 31720497      | LG Wide (BIRNIWA)              | 1,954,170,000.00        | 1,176,661,054.69                      | 3,260,799,858.48        | 120,000,000.00                 |

317204 - BIRNIWA Local Government, Jigawa State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

| Code        | Programme   | 2025 Original Budget    | 2025 Performance January to August | 2026 Approved Budget     | 2026 Climate Change Tagging |
|-------------|---|-------------------------|------------------------------------|--------------------------|-----------------------------|
|             | <b>Total Expenditure</b>  | <b>6,891,549,936.10</b> | <b>4,491,449,288.84</b>            | <b>10,133,058,984.00</b> | <b>207,037,091.00</b>       |
| <b>01</b>   | <b>Agriculture</b>  | <b>237,540,048.00</b>   | <b>173,290,186.00</b>              | <b>346,074,538.00</b>    | <b>47,037,091.00</b>        |
| <b>0101</b> | <b>Effective governance of the Agriculture Sector</b>   | <b>86,875,760.00</b>    | <b>50,879,908.00</b>               | <b>107,441,765.00</b>    | <b>17,037,091.00</b>        |
| 010101      | Legal, policy, regulations and standards, guidelines and protocols development and reviews                | 86,875,760.00           | 50,879,908.00                      | 107,441,765.00           | 17,037,091.00               |
| <b>0102</b> | <b>Development of the livestock value chain</b>   | <b>49,664,288.00</b>    | <b>36,048,778.00</b>               | <b>48,632,773.00</b>     | -                           |
| 010205      | Animal health and livestock diseases management   | 39,664,288.00           | 31,548,778.00                      | 38,632,773.00            | -                           |
| 010206      | Livestock feeds development   | 10,000,000.00           | 4,500,000.00                       | 10,000,000.00            | -                           |
| <b>0103</b> | <b>Enhancement of food production and productivity</b>  | -                       | -                                  | <b>60,000,000.00</b>     | <b>30,000,000.00</b>        |
| 010302      | Intensive crop and vegetable production (irrigation, crop diversification etc.)                           | -                       | -                                  | 60,000,000.00            | 30,000,000.00               |
| <b>0104</b> | <b>Reduction of post-harvest losses</b>   | <b>30,000,000.00</b>    | <b>50,831,500.00</b>               | <b>60,000,000.00</b>     | -                           |
| 010402      | Buffer stocking and commodity warehousing   | 30,000,000.00           | 50,831,500.00                      | 60,000,000.00            | -                           |
| <b>0107</b> | <b>Promotion of enabling environment for increased agricultural development</b>                           | <b>71,000,000.00</b>    | <b>35,530,000.00</b>               | <b>70,000,000.00</b>     | -                           |
| 010701      | Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures) | 51,000,000.00           | 24,680,000.00                      | 40,000,000.00            | -                           |
| 010702      | Youth and women In agriculture empowerment & smallholder agricultural credit strengthening                | 20,000,000.00           | 10,850,000.00                      | 30,000,000.00            | -                           |
| <b>02</b>   | <b>Societal Re-orientation</b>  | <b>196,000,000.00</b>   | <b>98,498,609.78</b>               | <b>310,000,000.00</b>    | -                           |
| <b>0210</b> | <b>Societal Re-orientation - General</b>  | <b>196,000,000.00</b>   | <b>98,498,609.78</b>               | <b>310,000,000.00</b>    | -                           |
| 021001      | Societal Re-orientation - General   | 196,000,000.00          | 98,498,609.78                      | 310,000,000.00           | -                           |
| <b>03</b>   | <b>Poverty Alleviation</b>  | <b>110,851,053.00</b>   | <b>52,276,339.00</b>               | <b>316,002,471.00</b>    | -                           |
| <b>0310</b> | <b>Poverty Alleviation - General</b>  | <b>110,851,053.00</b>   | <b>52,276,339.00</b>               | <b>316,002,471.00</b>    | -                           |
| 031001      | Poverty Alleviation - General   | 110,851,053.00          | 52,276,339.00                      | 316,002,471.00           | -                           |
| <b>04</b>   | <b>Health</b>   | <b>801,211,001.32</b>   | <b>450,513,553.00</b>              | <b>731,856,534.00</b>    | -                           |
| <b>0401</b> | <b>Effective governance of the health system</b>  | <b>562,711,001.32</b>   | <b>369,513,553.00</b>              | <b>327,656,534.00</b>    | -                           |
| 040101      | Legal, policy, regulations and standards, guidelines and protocols development and reviews                | 562,711,001.32          | 369,513,553.00                     | 327,656,534.00           | -                           |
| <b>0403</b> | <b>Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens</b>         | <b>140,000,000.00</b>   | <b>73,000,000.00</b>               | <b>133,000,000.00</b>    | -                           |
| 040301      | Reproductive, maternal and neonatal health  | 140,000,000.00          | 60,000,000.00                      | 120,000,000.00           | -                           |
| 040307      | Emergency services  | -                       | 13,000,000.00                      | 13,000,000.00            | -                           |
| <b>0405</b> | <b>Provision of adequate and modern health infrastructure for health services delivery</b>                | <b>80,000,000.00</b>    | <b>8,000,000.00</b>                | <b>172,000,000.00</b>    | -                           |
| 040501      | Functional health facilities  | 80,000,000.00           | 8,000,000.00                       | 172,000,000.00           | -                           |
| <b>0409</b> | <b>Provision of universal health coverage and financial risk protection for citizens</b>                  | <b>18,500,000.00</b>    | -                                  | <b>99,200,000.00</b>     | -                           |
| 040901      | Mobilising equity contributions and vulnerable group funds  | 18,500,000.00           | -                                  | 99,200,000.00            | -                           |
| <b>05</b>   | <b>Education</b>  | <b>994,832,632.88</b>   | <b>1,048,863,037.65</b>            | <b>1,978,575,515.00</b>  | -                           |
| <b>0501</b> | <b>Effective governance of the education system</b>   | <b>749,832,632.88</b>   | <b>969,115,944.00</b>              | <b>1,276,575,515.00</b>  | -                           |
| 050101      | Legal, policy, regulations and standards, guidelines and protocols development and reviews                | 682,832,632.88          | 969,115,944.00                     | 1,199,575,515.00         | -                           |
| 050103      | Education sector coordination mechanisms  | 67,000,000.00           | -                                  | 77,000,000.00            | -                           |
| <b>0502</b> | <b>Increase in access, retention, and completion rate at all levels</b>                                   | -                       | -                                  | <b>150,000,000.00</b>    | -                           |
| 050203      | School feeding  | -                       | -                                  | 150,000,000.00           | -                           |
| <b>0503</b> | <b>Equity and inclusiveness in the provision of educational services</b>                                  | -                       | -                                  | <b>107,000,000.00</b>    | -                           |
| 050304      | Second chance education   | -                       | -                                  | 107,000,000.00           | -                           |
| <b>0504</b> | <b>Improved quality of teaching and learning outcomes</b>   | <b>20,000,000.00</b>    | -                                  | <b>25,000,000.00</b>     | -                           |
| 050402      | Instructional and learning materials  | 20,000,000.00           | -                                  | 25,000,000.00            | -                           |
| <b>0505</b> | <b>Adequate infrastructure at all levels</b>  | <b>210,000,000.00</b>   | <b>53,270,293.65</b>               | <b>390,000,000.00</b>    | -                           |
| 050501      | Schools' infrastructure construction and rehabilitation   | 195,000,000.00          | 53,270,293.65                      | 370,000,000.00           | -                           |
| 050502      | Furnishing  | 15,000,000.00           | -                                  | 20,000,000.00            | -                           |
| <b>0506</b> | <b>Improved education information management system (EIMS)</b>  | <b>15,000,000.00</b>    | <b>26,476,800.00</b>               | <b>30,000,000.00</b>     | -                           |
| 050601      | ICT equipment, software and expertise   | 15,000,000.00           | 26,476,800.00                      | 30,000,000.00            | -                           |
| <b>06</b>   | <b>Housing and Urban Development</b>  | <b>358,429,145.32</b>   | <b>280,093,337.00</b>              | <b>1,048,205,520.52</b>  | -                           |
| <b>0610</b> | <b>Housing and Urban Development - General</b>  | <b>358,429,145.32</b>   | <b>280,093,337.00</b>              | <b>1,048,205,520.52</b>  | -                           |
| 061001      | Housing and Urban Development - General   | 358,429,145.32          | 280,093,337.00                     | 1,048,205,520.52         | -                           |
| <b>08</b>   | <b>Youth</b>  | <b>72,295,910.00</b>    | <b>30,853,521.00</b>               | <b>76,306,245.00</b>     | -                           |
| <b>0810</b> | <b>Youth - General</b>  | <b>72,295,910.00</b>    | <b>30,853,521.00</b>               | <b>76,306,245.00</b>     | -                           |
| 081001      | Youth - General   | 72,295,910.00           | 30,853,521.00                      | 76,306,245.00            | -                           |
| <b>09</b>   | <b>Environmental Improvement</b>  | <b>165,000,000.00</b>   | <b>60,021,687.00</b>               | <b>185,000,000.00</b>    | <b>145,000,000.00</b>       |
| <b>0910</b> | <b>Environmental Improvement - General</b>  | <b>165,000,000.00</b>   | <b>60,021,687.00</b>               | <b>185,000,000.00</b>    | <b>145,000,000.00</b>       |
| 091001      | Environmental Improvement - General   | 165,000,000.00          | 60,021,687.00                      | 185,000,000.00           | 145,000,000.00              |

317204 - BIRNIWA Local Government, Jigawa State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

| Code        | Programme   | 2025 Original Budget    | 2025 Performance<br>January to August | 2026 Approved Budget    | 2026 Climate Change<br>Tagging |
|-------------|---|-------------------------|---------------------------------------|-------------------------|--------------------------------|
| <b>10</b>   | <b>Water Resources and Rural Development</b>              | <b>664,796,734.00</b>   | <b>272,988,035.97</b>                 | <b>906,915,443.00</b>   | -                              |
| <b>1010</b> | <b>Water Resources and Rural Deve - General</b>           | <b>664,796,734.00</b>   | <b>272,988,035.97</b>                 | <b>906,915,443.00</b>   | -                              |
| 101001      | Water Resources and Rural Deve - General                  | 664,796,734.00          | 272,988,035.97                        | 906,915,443.00          | -                              |
| <b>11</b>   | <b>Information Communication and Technology</b>           | <b>15,000,000.00</b>    | -                                     | <b>10,000,000.00</b>    | -                              |
| <b>1110</b> | <b>Information Communication and Technology - General</b> | <b>15,000,000.00</b>    | -                                     | <b>10,000,000.00</b>    | -                              |
| 111001      | Information Communication and Technology - General        | 15,000,000.00           | -                                     | 10,000,000.00           | -                              |
| <b>12</b>   | <b>Growing the Private Sector</b>                         | <b>211,957,584.00</b>   | <b>56,571,612.13</b>                  | <b>277,023,846.00</b>   | -                              |
| <b>1210</b> | <b>Growing the Private Sector - General</b>               | <b>211,957,584.00</b>   | <b>56,571,612.13</b>                  | <b>277,023,846.00</b>   | -                              |
| 121001      | Growing the Private Sector - General                      | 211,957,584.00          | 56,571,612.13                         | 277,023,846.00          | -                              |
| <b>13</b>   | <b>Reform of Government and Governance</b>                | <b>2,027,562,069.18</b> | <b>1,307,321,587.74</b>               | <b>2,456,314,902.00</b> | -                              |
| <b>1310</b> | <b>Reform of Government and Governance - General</b>      | <b>2,027,562,069.18</b> | <b>1,307,321,587.74</b>               | <b>2,456,314,902.00</b> | -                              |
| 131001      | Reform of Government and Governance - General             | 2,027,562,069.18        | 1,307,321,587.74                      | 2,456,314,902.00        | -                              |
| <b>14</b>   | <b>Power</b>  | <b>239,830,000.00</b>   | <b>22,479,045.00</b>                  | <b>268,000,000.00</b>   | -                              |
| <b>1410</b> | <b>Power - General</b>                                    | <b>239,830,000.00</b>   | <b>22,479,045.00</b>                  | <b>268,000,000.00</b>   | -                              |
| 141001      | Power - General   | 239,830,000.00          | 22,479,045.00                         | 268,000,000.00          | -                              |
| <b>17</b>   | <b>Road</b>   | <b>786,243,758.40</b>   | <b>637,678,737.57</b>                 | <b>1,207,783,969.48</b> | -                              |
| <b>1710</b> | <b>Road - General</b>                                     | <b>786,243,758.40</b>   | <b>637,678,737.57</b>                 | <b>1,207,783,969.48</b> | -                              |
| 171001      | Road - General  | 786,243,758.40          | 637,678,737.57                        | 1,207,783,969.48        | -                              |
| <b>20</b>   | <b>CLIMATE CHANGE</b>                                     | <b>10,000,000.00</b>    | -                                     | <b>15,000,000.00</b>    | <b>15,000,000.00</b>           |
| <b>2010</b> | <b>CLIMATE CHANGE - General</b>                           | <b>10,000,000.00</b>    | -                                     | <b>15,000,000.00</b>    | <b>15,000,000.00</b>           |
| 201001      | CLIMATE CHANGE - General                                  | 10,000,000.00           | -                                     | 15,000,000.00           | 15,000,000.00                  |

317204 - BIRNIWA Local Government, Jigawa State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

| Code        | Programme  | 2025 Original Budget    | 2025 Performance January to August | 2026 Approved Budget    | 2026 Climate Change Tagging |
|-------------|--|-------------------------|------------------------------------|-------------------------|-----------------------------|
|             | <b>Total Personnel Expenditure</b>   | <b>1,489,643,936.10</b> | <b>1,575,169,588.00</b>            | <b>1,706,275,252.00</b> | <b>8,037,091.00</b>         |
| <b>01</b>   | <b>Agriculture</b>   | <b>29,540,048.00</b>    | <b>42,587,894.00</b>               | <b>42,074,538.00</b>    | <b>8,037,091.00</b>         |
| <b>0101</b> | <b>Effective governance of the Agriculture Sector</b>                                      | <b>9,875,760.00</b>     | <b>12,839,116.00</b>               | <b>18,441,765.00</b>    | <b>8,037,091.00</b>         |
| 010101      | Legal, policy, regulations and standards, guidelines and protocols development and reviews | 9,875,760.00            | 12,839,116.00                      | 18,441,765.00           | 8,037,091.00                |
| <b>0102</b> | <b>Development of the livestock value chain</b>  | <b>19,664,288.00</b>    | <b>29,748,778.00</b>               | <b>23,632,773.00</b>    | -                           |
| 010205      | Animal health and livestock diseases management  | 19,664,288.00           | 29,748,778.00                      | 23,632,773.00           | -                           |
| <b>03</b>   | <b>Poverty Alleviation</b>   | <b>29,851,053.00</b>    | <b>11,935,256.00</b>               | <b>36,376,471.00</b>    | -                           |
| <b>0310</b> | <b>Poverty Alleviation - General</b>   | <b>29,851,053.00</b>    | <b>11,935,256.00</b>               | <b>36,376,471.00</b>    | -                           |
| 031001      | Poverty Alleviation - General  | 29,851,053.00           | 11,935,256.00                      | 36,376,471.00           | -                           |
| <b>04</b>   | <b>Health</b>  | <b>562,711,001.32</b>   | <b>369,513,553.00</b>              | <b>327,656,534.00</b>   | -                           |
| <b>0401</b> | <b>Effective governance of the health system</b>   | <b>562,711,001.32</b>   | <b>369,513,553.00</b>              | <b>327,656,534.00</b>   | -                           |
| 040101      | Legal, policy, regulations and standards, guidelines and protocols development and reviews | 562,711,001.32          | 369,513,553.00                     | 327,656,534.00          | -                           |
| <b>05</b>   | <b>Education</b>   | <b>519,832,632.88</b>   | <b>862,634,944.00</b>              | <b>928,575,515.00</b>   | -                           |
| <b>0501</b> | <b>Effective governance of the education system</b>  | <b>519,832,632.88</b>   | <b>862,634,944.00</b>              | <b>928,575,515.00</b>   | -                           |
| 050101      | Legal, policy, regulations and standards, guidelines and protocols development and reviews | 519,832,632.88          | 862,634,944.00                     | 928,575,515.00          | -                           |
| <b>06</b>   | <b>Housing and Urban Development</b>   | <b>18,229,145.32</b>    | <b>19,277,687.00</b>               | <b>20,494,254.00</b>    | -                           |
| <b>0610</b> | <b>Housing and Urban Development - General</b>   | <b>18,229,145.32</b>    | <b>19,277,687.00</b>               | <b>20,494,254.00</b>    | -                           |
| 061001      | Housing and Urban Development - General  | 18,229,145.32           | 19,277,687.00                      | 20,494,254.00           | -                           |
| <b>08</b>   | <b>Youth</b>   | <b>5,715,910.00</b>     | <b>10,068,521.00</b>               | <b>14,726,245.00</b>    | -                           |
| <b>0810</b> | <b>Youth - General</b>   | <b>5,715,910.00</b>     | <b>10,068,521.00</b>               | <b>14,726,245.00</b>    | -                           |
| 081001      | Youth - General  | 5,715,910.00            | 10,068,521.00                      | 14,726,245.00           | -                           |
| <b>10</b>   | <b>Water Resources and Rural Development</b>   | <b>5,826,734.00</b>     | <b>7,411,922.00</b>                | <b>6,915,443.00</b>     | -                           |
| <b>1010</b> | <b>Water Resources and Rural Deve - General</b>  | <b>5,826,734.00</b>     | <b>7,411,922.00</b>                | <b>6,915,443.00</b>     | -                           |
| 101001      | Water Resources and Rural Deve - General   | 5,826,734.00            | 7,411,922.00                       | 6,915,443.00            | -                           |
| <b>12</b>   | <b>Growing the Private Sector</b>  | <b>457,584.00</b>       | <b>839,297.00</b>                  | <b>1,023,846.00</b>     | -                           |
| <b>1210</b> | <b>Growing the Private Sector - General</b>  | <b>457,584.00</b>       | <b>839,297.00</b>                  | <b>1,023,846.00</b>     | -                           |
| 121001      | Growing the Private Sector - General   | 457,584.00              | 839,297.00                         | 1,023,846.00            | -                           |
| <b>13</b>   | <b>Reform of Government and Governance</b>   | <b>298,236,069.18</b>   | <b>236,949,374.00</b>              | <b>315,443,777.00</b>   | -                           |
| <b>1310</b> | <b>Reform of Government and Governance - General</b>                                       | <b>298,236,069.18</b>   | <b>236,949,374.00</b>              | <b>315,443,777.00</b>   | -                           |
| 131001      | Reform of Government and Governance - General  | 298,236,069.18          | 236,949,374.00                     | 315,443,777.00          | -                           |
| <b>17</b>   | <b>Road</b>  | <b>19,243,758.40</b>    | <b>13,951,140.00</b>               | <b>12,988,629.00</b>    | -                           |
| <b>1710</b> | <b>Road - General</b>  | <b>19,243,758.40</b>    | <b>13,951,140.00</b>               | <b>12,988,629.00</b>    | -                           |
| 171001      | Road - General   | 19,243,758.40           | 13,951,140.00                      | 12,988,629.00           | -                           |

317204 - BIRNIWA Local Government, Jigawa State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

| Code        | Programme  | 2025 Original Budget    | 2025 Performance<br>January to August | 2026 Approved Budget    | 2026 Climate Change<br>Tagging |
|-------------|--|-------------------------|---------------------------------------|-------------------------|--------------------------------|
|             | <b>Total Other Recurrent Expenditure</b>   | <b>2,101,406,000.00</b> | <b>1,424,976,341.74</b>               | <b>3,096,046,000.00</b> | <b>9,000,000.00</b>            |
| <b>01</b>   | <b>Agriculture</b>   | <b>47,000,000.00</b>    | <b>33,928,000.00</b>                  | <b>59,000,000.00</b>    | <b>9,000,000.00</b>            |
| <b>0101</b> | <b>Effective governance of the Agriculture Sector</b>                                      | <b>47,000,000.00</b>    | <b>33,928,000.00</b>                  | <b>59,000,000.00</b>    | <b>9,000,000.00</b>            |
| 010101      | Legal, policy, regulations and standards, guidelines and protocols development and reviews | 47,000,000.00           | 33,928,000.00                         | 59,000,000.00           | 9,000,000.00                   |
| <b>03</b>   | <b>Poverty Alleviation</b>   | <b>51,000,000.00</b>    | <b>19,201,333.00</b>                  | <b>94,626,000.00</b>    | <b>-</b>                       |
| <b>0310</b> | <b>Poverty Alleviation - General</b>   | <b>51,000,000.00</b>    | <b>19,201,333.00</b>                  | <b>94,626,000.00</b>    | <b>-</b>                       |
| 031001      | Poverty Alleviation - General  | 51,000,000.00           | 19,201,333.00                         | 94,626,000.00           | -                              |
| <b>05</b>   | <b>Education</b>   | <b>163,000,000.00</b>   | <b>106,481,000.00</b>                 | <b>528,000,000.00</b>   | <b>-</b>                       |
| <b>0501</b> | <b>Effective governance of the education system</b>  | <b>163,000,000.00</b>   | <b>106,481,000.00</b>                 | <b>271,000,000.00</b>   | <b>-</b>                       |
| 050101      | Legal, policy, regulations and standards, guidelines and protocols development and reviews | 163,000,000.00          | 106,481,000.00                        | 271,000,000.00          | -                              |
| <b>0502</b> | <b>Increase in access, retention, and completion rate at all levels</b>                    | <b>-</b>                | <b>-</b>                              | <b>150,000,000.00</b>   | <b>-</b>                       |
| 050203      | School feeding   | -                       | -                                     | 150,000,000.00          | -                              |
| <b>0503</b> | <b>Equity and inclusiveness in the provision of educational services</b>                   | <b>-</b>                | <b>-</b>                              | <b>107,000,000.00</b>   | <b>-</b>                       |
| 050304      | Second chance education  | -                       | -                                     | 107,000,000.00          | -                              |
| <b>06</b>   | <b>Housing and Urban Development</b>   | <b>82,000,000.00</b>    | <b>92,505,650.00</b>                  | <b>251,140,000.00</b>   | <b>-</b>                       |
| <b>0610</b> | <b>Housing and Urban Development - General</b>   | <b>82,000,000.00</b>    | <b>92,505,650.00</b>                  | <b>251,140,000.00</b>   | <b>-</b>                       |
| 061001      | Housing and Urban Development - General  | 82,000,000.00           | 92,505,650.00                         | 251,140,000.00          | -                              |
| <b>08</b>   | <b>Youth</b>   | <b>16,580,000.00</b>    | <b>11,915,000.00</b>                  | <b>21,580,000.00</b>    | <b>-</b>                       |
| <b>0810</b> | <b>Youth - General</b>   | <b>16,580,000.00</b>    | <b>11,915,000.00</b>                  | <b>21,580,000.00</b>    | <b>-</b>                       |
| 081001      | Youth - General  | 16,580,000.00           | 11,915,000.00                         | 21,580,000.00           | -                              |
| <b>10</b>   | <b>Water Resources and Rural Development</b>   | <b>177,000,000.00</b>   | <b>45,684,554.00</b>                  | <b>187,000,000.00</b>   | <b>-</b>                       |
| <b>1010</b> | <b>Water Resources and Rural Deve - General</b>  | <b>177,000,000.00</b>   | <b>45,684,554.00</b>                  | <b>187,000,000.00</b>   | <b>-</b>                       |
| 101001      | Water Resources and Rural Deve - General   | 177,000,000.00          | 45,684,554.00                         | 187,000,000.00          | -                              |
| <b>12</b>   | <b>Growing the Private Sector</b>  | <b>5,500,000.00</b>     | <b>7,400,000.00</b>                   | <b>11,000,000.00</b>    | <b>-</b>                       |
| <b>1210</b> | <b>Growing the Private Sector - General</b>  | <b>5,500,000.00</b>     | <b>7,400,000.00</b>                   | <b>11,000,000.00</b>    | <b>-</b>                       |
| 121001      | Growing the Private Sector - General   | 5,500,000.00            | 7,400,000.00                          | 11,000,000.00           | -                              |
| <b>13</b>   | <b>Reform of Government and Governance</b>   | <b>1,182,326,000.00</b> | <b>951,252,074.74</b>                 | <b>1,571,700,000.00</b> | <b>-</b>                       |
| <b>1310</b> | <b>Reform of Government and Governance - General</b>                                       | <b>1,182,326,000.00</b> | <b>951,252,074.74</b>                 | <b>1,571,700,000.00</b> | <b>-</b>                       |
| 131001      | Reform of Government and Governance - General  | 1,182,326,000.00        | 951,252,074.74                        | 1,571,700,000.00        | -                              |
| <b>17</b>   | <b>Road</b>  | <b>377,000,000.00</b>   | <b>156,608,730.00</b>                 | <b>372,000,000.00</b>   | <b>-</b>                       |
| <b>1710</b> | <b>Road - General</b>  | <b>377,000,000.00</b>   | <b>156,608,730.00</b>                 | <b>372,000,000.00</b>   | <b>-</b>                       |
| 171001      | Road - General   | 377,000,000.00          | 156,608,730.00                        | 372,000,000.00          | -                              |

317204 - BIRNIWA Local Government, Jigawa State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

| Code        | Programme  | 2025 Original Budget    | 2025 Performance January to August | 2026 Approved Budget    | 2026 Climate Change Tagging |
|-------------|--|-------------------------|------------------------------------|-------------------------|-----------------------------|
|             | <b>Total Capital Expenditure</b>   | <b>3,300,500,000.00</b> | <b>1,491,303,359.10</b>            | <b>5,330,737,732.00</b> | <b>190,000,000.00</b>       |
| <b>01</b>   | <b>Agriculture</b>   | <b>161,000,000.00</b>   | <b>96,774,292.00</b>               | <b>245,000,000.00</b>   | <b>30,000,000.00</b>        |
| <b>0101</b> | <b>Effective governance of the Agriculture Sector</b>  | <b>30,000,000.00</b>    | <b>4,112,792.00</b>                | <b>30,000,000.00</b>    | -                           |
| 010101      | Legal, policy, regulations and standards, guidelines and protocols development and reviews               | 30,000,000.00           | 4,112,792.00                       | 30,000,000.00           | -                           |
| <b>0102</b> | <b>Development of the livestock value chain</b>  | <b>30,000,000.00</b>    | <b>6,300,000.00</b>                | <b>25,000,000.00</b>    | -                           |
| 010205      | Animal health and livestock diseases management  | 20,000,000.00           | 1,800,000.00                       | 15,000,000.00           | -                           |
| 010206      | Livestock feeds development  | 10,000,000.00           | 4,500,000.00                       | 10,000,000.00           | -                           |
| <b>0103</b> | <b>Enhancement of food production and productivity</b>   | -                       | -                                  | <b>60,000,000.00</b>    | <b>30,000,000.00</b>        |
| 010302      | Intensive crop and vegetable production (irrigation, crop diversification etc.)                          | -                       | -                                  | 60,000,000.00           | 30,000,000.00               |
| <b>0104</b> | <b>Reduction of post-harvest losses</b>  | <b>30,000,000.00</b>    | <b>50,831,500.00</b>               | <b>60,000,000.00</b>    | -                           |
| 010402      | Buffer stocking and commodity warehousing  | 30,000,000.00           | 50,831,500.00                      | 60,000,000.00           | -                           |
| <b>0107</b> | <b>Promotion of enabling environment for increased agricultural development</b>                          | <b>71,000,000.00</b>    | <b>35,530,000.00</b>               | <b>70,000,000.00</b>    | -                           |
| 010701      | Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures | 51,000,000.00           | 24,680,000.00                      | 40,000,000.00           | -                           |
| 010702      | Youth and women In agriculture empowerment & smallholder agricultural credit strengthening               | 20,000,000.00           | 10,850,000.00                      | 30,000,000.00           | -                           |
| <b>02</b>   | <b>Societal Re-orientation</b>   | <b>196,000,000.00</b>   | <b>98,498,609.78</b>               | <b>310,000,000.00</b>   | -                           |
| <b>0210</b> | <b>Societal Re-orientation - General</b>   | <b>196,000,000.00</b>   | <b>98,498,609.78</b>               | <b>310,000,000.00</b>   | -                           |
| 021001      | Societal Re-orientation - General  | 196,000,000.00          | 98,498,609.78                      | 310,000,000.00          | -                           |
| <b>03</b>   | <b>Poverty Alleviation</b>   | <b>30,000,000.00</b>    | <b>21,139,750.00</b>               | <b>185,000,000.00</b>   | -                           |
| <b>0310</b> | <b>Poverty Alleviation - General</b>   | <b>30,000,000.00</b>    | <b>21,139,750.00</b>               | <b>185,000,000.00</b>   | -                           |
| 031001      | Poverty Alleviation - General  | 30,000,000.00           | 21,139,750.00                      | 185,000,000.00          | -                           |
| <b>04</b>   | <b>Health</b>  | <b>238,500,000.00</b>   | <b>81,000,000.00</b>               | <b>404,200,000.00</b>   | -                           |
| <b>0403</b> | <b>Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens</b>        | <b>140,000,000.00</b>   | <b>73,000,000.00</b>               | <b>133,000,000.00</b>   | -                           |
| 040301      | Reproductive, maternal and neonatal health   | 140,000,000.00          | 60,000,000.00                      | 120,000,000.00          | -                           |
| 040307      | Emergency services   | -                       | 13,000,000.00                      | 13,000,000.00           | -                           |
| <b>0405</b> | <b>Provision of adequate and modern health infrastructure for health services delivery</b>               | <b>80,000,000.00</b>    | <b>8,000,000.00</b>                | <b>172,000,000.00</b>   | -                           |
| 040501      | Functional health facilities   | 80,000,000.00           | 8,000,000.00                       | 172,000,000.00          | -                           |
| <b>0409</b> | <b>Provision of universal health coverage and financial risk protection for citizens</b>                 | <b>18,500,000.00</b>    | -                                  | <b>99,200,000.00</b>    | -                           |
| 040901      | Mobilising equity contributions and vulnerable group funds   | 18,500,000.00           | -                                  | 99,200,000.00           | -                           |
| <b>05</b>   | <b>Education</b>   | <b>312,000,000.00</b>   | <b>79,747,093.65</b>               | <b>522,000,000.00</b>   | -                           |
| <b>0501</b> | <b>Effective governance of the education system</b>  | <b>67,000,000.00</b>    | -                                  | <b>77,000,000.00</b>    | -                           |
| 050103      | Education sector coordination mechanisms   | 67,000,000.00           | -                                  | 77,000,000.00           | -                           |
| <b>0504</b> | <b>Improved quality of teaching and learning outcomes</b>  | <b>20,000,000.00</b>    | -                                  | <b>25,000,000.00</b>    | -                           |
| 050402      | Instructional and learning materials   | 20,000,000.00           | -                                  | 25,000,000.00           | -                           |
| <b>0505</b> | <b>Adequate infrastructure at all levels</b>   | <b>210,000,000.00</b>   | <b>53,270,293.65</b>               | <b>390,000,000.00</b>   | -                           |
| 050501      | Schools' infrastructure construction and rehabilitation  | 195,000,000.00          | 53,270,293.65                      | 370,000,000.00          | -                           |
| 050502      | Furnishing   | 15,000,000.00           | -                                  | 20,000,000.00           | -                           |
| <b>0506</b> | <b>Improved education information management system (EIMS)</b>   | <b>15,000,000.00</b>    | <b>26,476,800.00</b>               | <b>30,000,000.00</b>    | -                           |
| 050601      | ICT equipment, software and expertise  | 15,000,000.00           | 26,476,800.00                      | 30,000,000.00           | -                           |
| <b>06</b>   | <b>Housing and Urban Development</b>   | <b>258,200,000.00</b>   | <b>168,310,000.00</b>              | <b>776,571,266.52</b>   | -                           |
| <b>0610</b> | <b>Housing and Urban Development - General</b>   | <b>258,200,000.00</b>   | <b>168,310,000.00</b>              | <b>776,571,266.52</b>   | -                           |
| 061001      | Housing and Urban Development - General  | 258,200,000.00          | 168,310,000.00                     | 776,571,266.52          | -                           |
| <b>08</b>   | <b>Youth</b>   | <b>50,000,000.00</b>    | <b>8,870,000.00</b>                | <b>40,000,000.00</b>    | -                           |
| <b>0810</b> | <b>Youth - General</b>   | <b>50,000,000.00</b>    | <b>8,870,000.00</b>                | <b>40,000,000.00</b>    | -                           |
| 081001      | Youth - General  | 50,000,000.00           | 8,870,000.00                       | 40,000,000.00           | -                           |
| <b>09</b>   | <b>Environmental Improvement</b>   | <b>165,000,000.00</b>   | <b>60,021,687.00</b>               | <b>185,000,000.00</b>   | <b>145,000,000.00</b>       |
| <b>0910</b> | <b>Environmental Improvement - General</b>   | <b>165,000,000.00</b>   | <b>60,021,687.00</b>               | <b>185,000,000.00</b>   | <b>145,000,000.00</b>       |
| 091001      | Environmental Improvement - General  | 165,000,000.00          | 60,021,687.00                      | 185,000,000.00          | 145,000,000.00              |
| <b>10</b>   | <b>Water Resources and Rural Development</b>   | <b>481,970,000.00</b>   | <b>219,891,559.97</b>              | <b>713,000,000.00</b>   | -                           |
| <b>1010</b> | <b>Water Resources and Rural Deve - General</b>  | <b>481,970,000.00</b>   | <b>219,891,559.97</b>              | <b>713,000,000.00</b>   | -                           |
| 101001      | Water Resources and Rural Deve - General   | 481,970,000.00          | 219,891,559.97                     | 713,000,000.00          | -                           |
| <b>11</b>   | <b>Information Communication and Technology</b>  | <b>15,000,000.00</b>    | -                                  | <b>10,000,000.00</b>    | -                           |
| <b>1110</b> | <b>Information Communication and Technology - General</b>  | <b>15,000,000.00</b>    | -                                  | <b>10,000,000.00</b>    | -                           |
| 111001      | Information Communication and Technology - General   | 15,000,000.00           | -                                  | 10,000,000.00           | -                           |
| <b>12</b>   | <b>Growing the Private Sector</b>  | <b>206,000,000.00</b>   | <b>48,332,315.13</b>               | <b>265,000,000.00</b>   | -                           |

317204 - BIRNIWA Local Government, Jigawa State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

| Code        | Programme  | 2025 Original Budget  | 2025 Performance<br>January to August | 2026 Approved Budget  | 2026 Climate Change<br>Tagging |
|-------------|--|-----------------------|---------------------------------------|-----------------------|--------------------------------|
| <b>1210</b> | <b>Growing the Private Sector - General</b>          | <b>206,000,000.00</b> | <b>48,332,315.13</b>                  | <b>265,000,000.00</b> | -                              |
| 121001      | Growing the Private Sector - General                 | 206,000,000.00        | 48,332,315.13                         | 265,000,000.00        | -                              |
| <b>13</b>   | <b>Reform of Government and Governance</b>           | <b>547,000,000.00</b> | <b>119,120,139.00</b>                 | <b>569,171,125.00</b> | -                              |
| <b>1310</b> | <b>Reform of Government and Governance - General</b> | <b>547,000,000.00</b> | <b>119,120,139.00</b>                 | <b>569,171,125.00</b> | -                              |
| 131001      | Reform of Government and Governance - General        | 547,000,000.00        | 119,120,139.00                        | 569,171,125.00        | -                              |
| <b>14</b>   | <b>Power</b>   | <b>239,830,000.00</b> | <b>22,479,045.00</b>                  | <b>268,000,000.00</b> | -                              |
| <b>1410</b> | <b>Power - General</b>                               | <b>239,830,000.00</b> | <b>22,479,045.00</b>                  | <b>268,000,000.00</b> | -                              |
| 141001      | Power - General                                      | 239,830,000.00        | 22,479,045.00                         | 268,000,000.00        | -                              |
| <b>17</b>   | <b>Road</b>  | <b>390,000,000.00</b> | <b>467,118,867.57</b>                 | <b>822,795,340.48</b> | -                              |
| <b>1710</b> | <b>Road - General</b>                                | <b>390,000,000.00</b> | <b>467,118,867.57</b>                 | <b>822,795,340.48</b> | -                              |
| 171001      | Road - General                                       | 390,000,000.00        | 467,118,867.57                        | 822,795,340.48        | -                              |
| <b>20</b>   | <b>CLIMATE CHANGE</b>                                | <b>10,000,000.00</b>  | -                                     | <b>15,000,000.00</b>  | <b>15,000,000.00</b>           |
| <b>2010</b> | <b>CLIMATE CHANGE - General</b>                      | <b>10,000,000.00</b>  | -                                     | <b>15,000,000.00</b>  | <b>15,000,000.00</b>           |
| 201001      | CLIMATE CHANGE - General                             | 10,000,000.00         | -                                     | 15,000,000.00         | 15,000,000.00                  |

317204 - BIRNIWA Local Government, Jigawa State - 2026 Budget: Capital Projects

| Project Name  | Programme Code                             | Administrative Code and Description                              | Economic Code and Description                                      | Function Code and Description   | Location Code and Description | 2025 Original Budget    | 2025 Performance January to August | 2026 Approved Budget    | 2026 Climate Change Taxline |
|---|--|--|--|---|-------------------------------|-------------------------|------------------------------------|-------------------------|-----------------------------|
| <b>Total Capital Expenditure</b>  |  |  |  |   |                               | <b>3,300,500,000.00</b> | <b>1,491,303,359.10</b>            | <b>5,330,737,732.00</b> | <b>190,000,000.00</b>       |
| Settlement of Outstanding Liabilities   | 13 - Reform of Government and Governance   | 012500100100 - Office of the Director Admin and General Services | 23050137 - Capital Project Historical Liabilities                  | 70451 - ROAD TRANSPORT  | 31720497 - LG Wide (BIRNIWA)  | 40,000,000.00           | 33,922,250.00                      | 52,171,125.00           | -                           |
| Land Compensation (10 hectares)   | 06 - Housing and Urban Development         | 012500100100 - Office of the Director Admin and General Services | 23010101 - Purchase/Acquisition Of Land                            | 70621 - COMMUNITY DEVELOPMENT   | 31720497 - LG Wide (BIRNIWA)  | 30,000,000.00           | 8,020,000.00                       | 40,000,000.00           | -                           |
| Procurement of 3 Official Vehicles (Corolla 2015 Model) for Vice Chairman, Secretary and Speaker  | 13 - Reform of Government and Governance   | 012500100100 - Office of the Director Admin and General Services | 23010105 - Purchase Of Motor Vehicles                              | 70111 - EXECUTIVE AND LEGISLATIVE ORGANS  | 31720402 - Birniwa Ward       | 150,000,000.00          | 65,000,000.00                      | 60,000,000.00           | -                           |
| purchase of office Furnitures at LG secretariat furnishing staff quarters & PCH office  | 13 - Reform of Government and Governance   | 012500100100 - Office of the Director Admin and General Services | 23010112 - Purchase Of Office Furniture and Fittings               | 70161 - GENERAL PUBLIC SERVICES N.E.C.  | 31720402 - Birniwa Ward       | 15,000,000.00           | -                                  | 20,000,000.00           | -                           |
| purchase of 5 Local Government Mass Transit Vehicle   | 12 - Growing the Private Sector            | 012500100100 - Office of the Director Admin and General Services | 23010108 - Purchase Of Buses                                       | 70451 - ROAD TRANSPORT  | 31720497 - LG Wide (BIRNIWA)  | 20,000,000.00           | -                                  | 60,000,000.00           | -                           |
| purchase of 55 motorcycle to civilian JTF & security agent  | 13 - Reform of Government and Governance   | 012500100100 - Office of the Director Admin and General Services | 23010104 - Purchase of Motor Cycles                                | 70361 - PUBLIC ORDER AND SAFETY N.E.C.  | 31720497 - LG Wide (BIRNIWA)  | 20,000,000.00           | 5,197,899.00                       | 15,000,000.00           | -                           |
| purchase of 1 vehicle for Security Services Agent (Vigilante)   | 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.  | 31720402 - Birniwa Ward       | 30,000,000.00           | -                                  | 30,000,000.00           | -                           |
| purchase of 2No. Toyota Hilux for LG-wide Inspection and M&E  | 13 - Reform of Government and Governance   | 012500100100 - Office of the Director Admin and General Services | 23010105 - Purchase Of Motor Vehicles                              | 70133 - OTHER GENERAL SERVICES  | 31720497 - LG Wide (BIRNIWA)  | 80,000,000.00           | -                                  | 40,000,000.00           | -                           |
| purchase of 1No. Toyota Hilux for LGZ office ongoing  | 13 - Reform of Government and Governance   | 012500100100 - Office of the Director Admin and General Services | 23010105 - Purchase Of Motor Vehicles                              | 70133 - OTHER GENERAL SERVICES  | 31720402 - Birniwa            | 15,000,000.00           | 5,000,000.00                       | 50,000,000.00           | -                           |
| purchase of 90No. security equipment for civilian JTF and others  | 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.  | 31720497 - LG Wide (BIRNIWA)  | 10,000,000.00           | -                                  | 10,000,000.00           | -                           |
| Settlement of Outstanding Liabilities   | 13 - Reform of Government and Governance   | 012500100100 - Office of the Director Admin and General Services | 23050137 - Capital Project Historical Liabilities                  | 70171 - PUBLIC DEBT TRANSACTIONS  | 31720497 - LG Wide (BIRNIWA)  | 15,000,000.00           | -                                  | 20,000,000.00           | -                           |
| Provision of Solar Streetlight 60No. Phase II   | 06 - Housing and Urban Development         | 012500100100 - Office of the Director Admin and General Services | 23020123 - Construction Of Traffic /Street Lights                  | 70641 - STREET LIGHTING   | 31720497 - LG Wide (BIRNIWA)  | -                       | 60,000,000.00                      | 73,000,000.00           | -                           |
| Purchase of 1No. Tricycle Ambulance at PHC in Ngaua   | 04 - Health                                | 012500100100 - Office of the Director Admin and General Services | 23010139 - Purchase Of Tricycle                                    | 70741 - PUBLIC HEALTH SERVICES  | 31720411 - Ngaua              | -                       | 3,250,000.00                       | 3,250,000.00            | -                           |
| Purchase of 1No. Tricycle Ambulance at PHC in Machinamari   | 04 - Health                                | 012500100100 - Office of the Director Admin and General Services | 23010139 - Purchase Of Tricycle                                    | 70741 - PUBLIC HEALTH SERVICES  | 31720409 - Machinamari        | -                       | 3,250,000.00                       | 3,250,000.00            | -                           |
| Purchase of 1No. Tricycle Ambulance at PHC Dignisa  | 04 - Health                                | 012500100100 - Office of the Director Admin and General Services | 23010139 - Purchase Of Tricycle                                    | 70741 - PUBLIC HEALTH SERVICES  | 31720404 - Dignisa            | -                       | 3,250,000.00                       | 3,250,000.00            | -                           |
| Purchase of 1No. Tricycle Ambulance at PHC in Fagi  | 04 - Health                                | 012500100100 - Office of the Director Admin and General Services | 23010139 - Purchase Of Tricycle                                    | 70741 - PUBLIC HEALTH SERVICES  | 31720405 - Fagi               | -                       | 3,250,000.00                       | 3,250,000.00            | -                           |
| Proposed Sinking of 1 no. Solar Borehole in Matamu  | 10 - Water Resources and Rural Development | 012500100100 - Office of the Director Admin and General Services | 23020105 - Construction/Provision Of Water Facilities              | 70631 - WATER SUPPLY  | 31720410 - Matamu             | -                       | -                                  | 10,000,000.00           | -                           |
| Proposed Sinking of 1 no. Solar Borehole in Kachallari  | 10 - Water Resources and Rural Development | 012500100100 - Office of the Director Admin and General Services | 23020105 - Construction/Provision Of Water Facilities              | 70631 - WATER SUPPLY  | 31720406 - Kachallari         | -                       | -                                  | 10,000,000.00           | -                           |
| Proposed Sinking of 1 no. Solar Borehole in Kazura  | 10 - Water Resources and Rural Development | 012500100100 - Office of the Director Admin and General Services | 23020105 - Construction/Provision Of Water Facilities              | 70631 - WATER SUPPLY  | 31720408 - Kazura             | -                       | -                                  | 10,000,000.00           | -                           |
| Proposed Sinking of 1 no. Solar Borehole in Dangwaleri  | 10 - Water Resources and Rural Development | 012500100100 - Office of the Director Admin and General Services | 23020105 - Construction/Provision Of Water Facilities              | 70631 - WATER SUPPLY  | 31720403 - Dangwaleri         | -                       | -                                  | 10,000,000.00           | -                           |
| Contribution for LGCS Unfiled project and program   | 17 - Road                                  | 012500100100 - Office of the Director Admin and General Services | 23020114 - Construction / Provision Of Roads                       | 70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT | 31720497 - LG Wide (BIRNIWA)  | -                       | -                                  | 100,000,000.00          | -                           |
| Contribution to State and Local Government Joint Projects & Programmes.   | 17 - Road                                  | 012500100100 - Office of the Director Admin and General Services | 23020114 - Construction / Provision Of Roads                       | 70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT | 31720497 - LG Wide (BIRNIWA)  | 200,000,000.00          | 457,131,137.81                     | 459,428,723.48          | -                           |
| Payment of 1No. Outstanding Tractor Liability   | 01 - Agriculture                           | 021500100100 - Agriculture Section                               | 23050137 - Capital Project Historical Liabilities                  | 70421 - AGRICULTURE   | 31720497 - LG Wide (BIRNIWA)  | 11,000,000.00           | -                                  | 10,000,000.00           | -                           |
| Drilling of 5No. Submersible Boreholes for Danmodi rice millerions initiative (Matamu BNW LG)   | 10 - Water Resources and Rural Development | 021500100100 - Agriculture Section                               | 23020105 - Construction/Provision Of Water Facilities              | 70631 - WATER SUPPLY  | 31720402 - Birniwa Ward       | 50,000,000.00           | 58,432,000.00                      | 70,000,000.00           | -                           |
| Construction of 2 Industrial Boreholes for Irrigation Project   | 01 - Agriculture                           | 021500100100 - Agriculture Section                               | 23020105 - Construction/Provision Of Water Facilities              | 70421 - AGRICULTURE   | 31720402 - Birniwa Ward       | -                       | -                                  | 30,000,000.00           | -                           |
| Construction of 1No. Green House to Promote Agricultural Project and Programs   | 01 - Agriculture                           | 021500100100 - Agriculture Section                               | 23020123 - Construction / Provision Of Agricultural Facilities     | 70421 - AGRICULTURE   | 31720402 - Birniwa Ward       | -                       | -                                  | 30,000,000.00           | 30,000,000.00               |
| Construction of Slaughter House at Birniwa  | 01 - Agriculture                           | 021500100100 - Agriculture Section                               | 23020124 - Construction Of Markets/Parks                           | 70421 - AGRICULTURE   | 31720402 - Birniwa Ward       | 15,000,000.00           | -                                  | 15,000,000.00           | -                           |
| Construction of Slaughter House at Kupsa  | 01 - Agriculture                           | 021500100100 - Agriculture Section                               | 23020124 - Construction Of Markets/Parks                           | 70421 - AGRICULTURE   | 31720409 - Machinamari        | 15,000,000.00           | -                                  | 15,000,000.00           | -                           |
| Purchase of Grains  | 01 - Agriculture                           | 021500100100 - Agriculture Section                               | 23010127 - Purchase Of Agricultural Equipment and Improved Inputs  | 70421 - AGRICULTURE   | 31720497 - LG Wide (BIRNIWA)  | 30,000,000.00           | 50,831,500.00                      | 60,000,000.00           | -                           |
| 4000 Roadside Tree Planting   | 09 - Environmental Improvement             | 021500200100 - Forestry Section                                  | 23040101 - Tree Planting   | 70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE                                | 31720497 - LG Wide (BIRNIWA)  | 10,000,000.00           | 5,950,000.00                       | 5,000,000.00            | 5,000,000.00                |
| Restoration of existing Reserves, Little routes, forest boarder with drunins to prevent incursion   | 01 - Agriculture                           | 021500200100 - Forestry Section                                  | 23020130 - Construction / Provision Of Wall Fence/Boundary Pillars | 70421 - AGRICULTURE   | 31720402 - Birniwa Ward       | 10,000,000.00           | 4,500,000.00                       | 10,000,000.00           | -                           |
| Purchase of 100 Goats for women empowerment programme (Goat Breeding)   | 01 - Agriculture                           | 021500300100 - Livestock Section (Veterinary)                    | 23010150 - Purchase of Livestocks                                  | 70421 - AGRICULTURE   | 31720497 - LG Wide (BIRNIWA)  | 20,000,000.00           | 10,850,000.00                      | 30,000,000.00           | -                           |
| purchase of work bull lno. for each ward  | 01 - Agriculture                           | 021500300100 - Livestock Section (Veterinary)                    | 23010127 - Purchase Of Agricultural Equipment and Improved Inputs  | 70421 - AGRICULTURE   | 31720497 - LG Wide (BIRNIWA)  | 40,000,000.00           | 24,680,000.00                      | 30,000,000.00           | -                           |
| Cleaning and Furnishing Services  | 09 - Environmental Improvement             | 021500300100 - Livestock Section (Veterinary)                    | 23040105 - Water and Environmental Pollution Prevention & Control  | 70421 - AGRICULTURE   | 31720497 - LG Wide (BIRNIWA)  | 10,000,000.00           | 2,000,000.00                       | 10,000,000.00           | -                           |
| Drugs, Vaccines & Medical Supplies  | 01 - Agriculture                           | 021500300100 - Livestock Section (Veterinary)                    | 23010151 - Purchase of veterinary Clinic Equipments                | 70421 - AGRICULTURE   | 31720497 - LG Wide (BIRNIWA)  | 20,000,000.00           | 1,800,000.00                       | 15,000,000.00           | -                           |
| Control of Erosion LG wide  | 09 - Environmental Improvement             | 023400100100 - Road & Communication Section                      | 23040102 - Erosion & Flood Control                                 | 70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE                                | 31720497 - LG Wide (BIRNIWA)  | 40,000,000.00           | -                                  | 50,000,000.00           | 50,000,000.00               |
| Control of gully erosion beside JIBWIS Mosque at Birniwa & Inkibla  | 09 - Environmental Improvement             | 023400100100 - Road & Communication Section                      | 23040102 - Erosion & Flood Control                                 | 70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE                                | 31720402 - Birniwa Ward       | 20,000,000.00           | -                                  | 40,000,000.00           | 40,000,000.00               |
| Earth filling across Birniwa Local Government   | 09 - Environmental Improvement             | 023400100100 - Road & Communication Section                      | 23040102 - Erosion & Flood Control                                 | 70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE                                | 31720497 - LG Wide (BIRNIWA)  | 30,000,000.00           | 32,071,687.00                      | 50,000,000.00           | 50,000,000.00               |
| Rehabilitation of 25KM feeder road from Dole to Kupsa, Kazura to Kuzere, Matara to Birniwa (ongoing)  | 17 - Road                                  | 023400100100 - Road & Communication Section                      | 23030113 - Rehabilitation / Repairs - Roads                        | 70451 - ROAD TRANSPORT  | 31720497 - LG Wide (BIRNIWA)  | 20,000,000.00           | -                                  | 30,000,000.00           | -                           |
| Provision of Solar Streetlight 60No. LG wide Phase II   | 06 - Housing and Urban Development         | 023400300100 - Electrical Section                                | 23020123 - Construction Of Traffic /Street Lights                  | 70641 - STREET LIGHTING   | 31720497 - LG Wide (BIRNIWA)  | -                       | 60,000,000.00                      | 83,000,000.00           | -                           |
| Electrification Project at sumburto/Ngawa/Dangwaleri/Malorin Kassim/Kanyya Karama/ Taljar, Isfa,Dolen Kwana, Adami, Zanu Abari, Karanka, Kirila, Huduqunsumi/ Kaca Inkiwa To Dignisa/Kasari, Sabawa Kupari, Gabes, Karanka, Kanya Karana milindi, Unguwa darkimo, kachallari, Gomari and kirila ongoing | 14 - Power                                 | 023400300100 - Electrical Section                                | 23020103 - Construction/Provision Of Electricity / Solar Power     | 70435 - ELECTRICITY   | 31720497 - LG Wide (BIRNIWA)  | 50,000,000.00           | -                                  | 50,000,000.00           | -                           |
| Relocation HT (ITC Line) 10km BNW to Meso   | 14 - Power                                 | 023400300100 - Electrical Section                                | 23020103 - Construction/Provision Of Electricity / Solar Power     | 70435 - ELECTRICITY   | 31720402 - Birniwa Ward       | 19,830,000.00           | -                                  | 20,000,000.00           | -                           |
| Extension Of Electrification at birniwa town ongoing  | 14 - Power                                 | 023400300100 - Electrical Section                                | 23020103 - Construction/Provision Of Electricity / Solar Power     | 70435 - ELECTRICITY   | 31720402 - Birniwa Ward       | 10,000,000.00           | -                                  | 28,000,000.00           | -                           |
| Purchase of 3No. Generator (30KVA) at Kubura, Adami & Manye   | 14 - Power                                 | 023400300100 - Electrical Section                                | 23010119 - Purchase Of Power Generating Set                        | 70435 - ELECTRICITY   | 31720403 - Dangwaleri         | 10,000,000.00           | -                                  | 10,000,000.00           | -                           |
| Purchase of generator (100KVA) for Streetlight sound proof at Birniwa   | 14 - Power                                 | 023400300100 - Electrical Section                                | 23010119 - Purchase Of Power Generating Set                        | 70641 - STREET LIGHTING   | 31720402 - Birniwa Ward       | 20,000,000.00           | -                                  | 20,000,000.00           | -                           |
| Provision of 40No. Solar light at Rehabilitation Center across the Local Government   | 14 - Power                                 | 023400300100 - Electrical Section                                | 23020103 - Construction/Provision Of Electricity / Solar Power     | 70435 - ELECTRICITY   | 31720497 - LG Wide (BIRNIWA)  | 35,000,000.00           | 22,479,045.00                      | 45,000,000.00           | -                           |
| Provision of 15No. Solar light at Primary Schools Across Birniwa LEA  | 14 - Power                                 | 023400300100 - Electrical Section                                | 23020103 - Construction/Provision Of Electricity / Solar Power     | 70435 - ELECTRICITY   | 31720497 - LG Wide (BIRNIWA)  | 15,000,000.00           | -                                  | 15,000,000.00           | -                           |
| Provision for Solarization of LG Secretariat  | 14 - Power                                 | 023400300100 - Electrical Section                                | 23020103 - Construction/Provision Of Electricity / Solar Power     | 70435 - ELECTRICITY   | 31720402 - Birniwa Ward       | 50,000,000.00           | -                                  | 50,000,000.00           | -                           |
| Electrification projects H.1 from Meso-Fage-i-amsugoo-go-comarin matara- cura - inkibla-munkawo- Gatar-Beguwa - Bulalamum- Jajeri- Daceni-Kukawa - sumburto, karanka kazura & kazarali  | 14 - Power                                 | 023400300100 - Electrical Section                                | 23020103 - Construction/Provision Of Electricity / Solar Power     | 70435 - ELECTRICITY   | 31720497 - LG Wide (BIRNIWA)  | 30,000,000.00           | -                                  | 30,000,000.00           | -                           |
| Provision of 10No. Solar street Light at district Headquarters Birniwa ongoing  | 06 - Housing and Urban Development         | 023400300100 - Electrical Section                                | 23020103 - Construction/Provision Of Electricity / Solar Power     | 70641 - STREET LIGHTING   | 31720402 - Birniwa Ward       | 8,500,000.00            | 2,420,000.00                       | 10,000,000.00           | -                           |
| Provision of 10No. Solar street Light at district Headquarters Dignisa ongoing  | 06 - Housing and Urban Development         | 023400300100 - Electrical Section                                | 23020103 - Construction/Provision Of Electricity / Solar Power     | 70641 - STREET LIGHTING   | 31720404 - Dignisa            | 8,500,000.00            | -                                  | 10,000,000.00           | -                           |
| Provision of 10No. Solar street Light at district Headquarter Kazura ongoing  | 06 - Housing and Urban Development         | 023400300100 - Electrical Section                                | 23020103 - Construction/Provision Of Electricity / Solar Power     | 70641 - STREET LIGHTING   | 31720408 - Kazura             | 8,500,000.00            | -                                  | 10,000,000.00           | -                           |
| Construction of walking shade for water meter (Yeri Karkana) market Birniwa and Birniwa to Kupsa Junction, Kupsa, Buwa, Dignisa, Karanka, Gatare, Kirila, Birniwa /Malum Madon Junction, bersel & beguwa, Yagda and Kakori.   | 12 - Growing the Private Sector            | 023400400100 - Land & Survey Section                             | 23020118 - Construction / Provision Of Infrastructure              | 70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS                                  | 31720402 - Birniwa Ward       | 25,000,000.00           | -                                  | 30,000,000.00           | -                           |
| Construction 5No of Lockup Shops at Birniwa (Ongoing)   | 12 - Growing the Private Sector            | 023400500100 - Building Section                                  | 23020124 - Construction Of Markets/Parks                           | 70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS                                  | 31720402 - Birniwa Ward       | 10,000,000.00           | 14,231,438.63                      | 30,000,000.00           | -                           |
| Construction 5No of Lockup Shops at Dignisa (Ongoing)   | 12 - Growing the Private Sector            | 023400500100 - Building Section                                  | 23020124 - Construction Of Markets/Parks                           | 70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS                                  | 31720404 - Dignisa            | 10,000,000.00           | 4,743,812.68                       | 20,000,000.00           | -                           |
| Construction 5No of Lockup Shops at kupsa (Ongoing)   | 12 - Growing the Private Sector            | 023400500100 - Building Section                                  | 23020124 - Construction Of Markets/Parks                           | 70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS                                  | 31720409 - Machinamari        | 10,000,000.00           | 14,231,438.63                      | 20,000,000.00           | -                           |
| Renovation of LEA secretariat, Birniwa Headquarter  | 05 - Education                             | 023400500100 - Building Section                                  | 23030106 - Rehabilitation/Repairs - Public Schools                 | 70912 - PRIMARY EDUCATION   | 31720402 - Birniwa            | -                       | -                                  | 10,000,000.00           | -                           |
| Renovation of LG Chairman Duplex house Birniwa  | 13 - Reform of Government and Governance   | 023400500100 - Building Section                                  | 23030101 - Rehabilitation/Repairs Of Residential Buildings         | 70111 - EXECUTIVE AND LEGISLATIVE ORGANS  | 31720402 - Birniwa            | 20,000,000.00           | -                                  | 15,000,000.00           | -                           |
| Construction and furnishing of parlor & walking room at district head house Birniwa   | 13 - Reform of Government and Governance   | 023400500100 - Building Section                                  | 23030103 - Rehabilitation/Repairs - Housing                        | 70821 - CULTURAL SERVICES   | 31720402 - Birniwa            | 20,000,000.00           | -                                  | 25,000,000.00           | -                           |
| General renovation of district head house Birniwa (Ongoing)   | 13 - Reform of Government and Governance   | 023400500100 - Building Section                                  | 23030103 - Rehabilitation/Repairs - Housing                        | 70821 - CULTURAL SERVICES   | 31720402 - Birniwa            | 20,000,000.00           | 10,000,000.00                      | 30,000,000.00           | -                           |

317204 - BIRNIWA Local Government, Jigawa State - 2026 Budget: Capital Projects

| Project Name  | Programme Code                             | Administrative Code and Description                       | Economic Code and Description   | Function Code and Description   | Location Code and Description | 2025 Original Budget | 2025 Performance January to August | 2026 Approved Budget | 2026 Climate Change Target |
|---|--|---|---|---|-------------------------------|----------------------|------------------------------------|----------------------|----------------------------|
| construction of house for Bulamas Across Birniwa LG (1 each)  | 13 - Reform of Government and Governance   | 023400500100 - Building Section                           | 23020102 - Construction/Provision Of Residential Buildings                        | 70821 - CULTURAL SERVICES   | 31720497 - LG Wide (BIRNIWA)  | 40,000,000.00        | -                                  | 55,000,000.00        | -                          |
| construction of conference hall at Dutse LG Guest House with toilet and furniture's   | 06 - Housing and Urban Development         | 023400500100 - Building Section                           | 23020102 - Construction/Provision Of Residential Buildings                        | 70472 - HOTELS AND RESTAURANTS  | 31720402 - Birniwa            | 50,000,000.00        | -                                  | 50,000,000.00        | -                          |
| General Renovation of senior & Junior Staff Quarters at birniwa (ongoing)   | 06 - Housing and Urban Development         | 023400500100 - Building Section                           | 23030103 - Rehabilitation/Repairs - Housing                                       | 70611 - HOUSING DEVELOPMENT   | 31720402 - Birniwa            | 20,000,000.00        | 12,140,000.00                      | 50,000,000.00        | -                          |
| Renovation/external work at guest house Dutse LG Ongoing  | 13 - Reform of Government and Governance   | 023400500100 - Building Section                           | 23030103 - Rehabilitation/Repairs Of Residential Buildings                        | 70472 - HOTELS AND RESTAURANTS  | 31720402 - Birniwa            | 10,000,000.00        | -                                  | 50,000,000.00        | -                          |
| Construction of town hall at Birniwa  | 06 - Housing and Urban Development         | 023400500100 - Building Section                           | 23020118 - Construction / Provision Of Infrastructure                             | 70621 - COMMUNITY DEVELOPMENT   | 31720402 - Birniwa            | 35,000,000.00        | -                                  | 42,571,266.52        | -                          |
| Construction of 30No. Markets Stalls 5 each at Kupsa, Kubuna, Karanka, Birniwa and Munkawa and Birniwa Motor Park (ongoing)   | 12 - Growing the Private Sector            | 023400500100 - Building Section                           | 23020124 - Construction Of Markets/Parks  | 70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS                                  | 31720497 - LG Wide (BIRNIWA)  | 30,000,000.00        | 12,125,625.00                      | 40,000,000.00        | -                          |
| Construction 1No. Mini Motor Park at Kupsa  | 12 - Growing the Private Sector            | 023400500100 - Building Section                           | 23020124 - Construction Of Markets/Parks  | 70451 - ROAD TRANSPORT  | 31720409 - Machinamari        | 30,000,000.00        | -                                  | 35,000,000.00        | -                          |
| General renovation of Local Government Secretariat  | 13 - Reform of Government and Governance   | 023400500100 - Building Section                           | 23030121 - Rehabilitation / Repairs Of Office Buildings                           | 70133 - OTHER GENERAL SERVICES  | 31720402 - Birniwa            | 30,000,000.00        | -                                  | 50,000,000.00        | -                          |
| Wall fencing of grave yard in Birniwa Kudu, Tsangaya ariwaa, Birniwa tasha, Ifsari, Kubna, Diggins, Kachallari, Ngwa and Dole, matara & kishinde  | 06 - Housing and Urban Development         | 023400500100 - Building Section                           | 23020130 - Construction / Provision Of Wall Fence/Boundary Pillars                | 70661 - HOUSING AND COMMUNITY APINITIES N.E.C.                                  | 31720497 - LG Wide (BIRNIWA)  | 10,000,000.00        | -                                  | 45,000,000.00        | -                          |
| Construction of 1No eson or Health Post and PHC center at Danonon Madan, Machinamari, Bala malum, Gwarga, Tsinyi, Dala kaya, Inkilbulwa,Gura gura, Kazara, Birniwa Isari, batu, Dagacari, Karagura, Maloni Kasim, Kachallari,Kandawa, Karanka, Gajjari, Diggins, Sumburutsu, kazura, lewandi, Ingawa, walawa, matamu, malindi, machanamari, fage, madugusumai , kandin wurya & ifsari | 04 - Health                                | 023400500100 - Building Section                           | 23020106 - Construction/Provision Of Hospitals/Health Centres                     | 70741 - PUBLIC HEALTH SERVICES  | 31720409 - Machinamari        | 20,000,000.00        | -                                  | 70,000,000.00        | -                          |
| General renovation of Birniwa Special Primary School.   | 05 - Education                             | 023400500100 - Building Section                           | 23030105 - Rehabilitation/Repairs - Public Schools                                | 70912 - PRIMARY EDUCATION   | 31720402 - Birniwa            | 20,000,000.00        | -                                  | 55,000,000.00        | -                          |
| Construction of 1No. Health Post each at Kuzo Yara, malindi, Ifsari, Kishinde and Dagacari (ongoing)  | 04 - Health                                | 023400500100 - Building Section                           | 23020106 - Construction/Provision Of Hospitals/Health Centres                     | 70741 - PUBLIC HEALTH SERVICES  | 31720411 - Ngwa               | 10,000,000.00        | -                                  | 50,000,000.00        | -                          |
| Construction of 1No. of 5 daily prayer Mosque each at Barzura, Guruba, Matamu, Kukawa, Walawa, Kiba, Kundi, Kishinde, Dagilarinbatu, Laraba Mabam, Timberi and babban kwar (ongoing)  | 02 - Societal Re-orientation               | 023400500100 - Building Section                           | 23020131 - Construction/Provision Of Religious Structures                         | 70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES                                  | 31720410 - Matamu             | 40,000,000.00        | 21,566,775.78                      | 55,000,000.00        | -                          |
| Construction of 1 Block of 2 classroom each at Islamiyya primary school in Kachallari, Gura Gura, diginsa, karanka, kazura , kubuna and Kazari  | 05 - Education                             | 023400500100 - Building Section                           | 23030106 - Rehabilitation/Repairs - Public Schools                                | 70912 - PRIMARY EDUCATION   | 31720497 - LG Wide (BIRNIWA)  | 20,000,000.00        | -                                  | 30,000,000.00        | -                          |
| Construction of 1No. Jum'at Mosque at Kishinde, Goman, Timberi, Mara, K'wariya, Matamu, Ifsari, Chierfanti, Gargari, Gwarga, Busuku, Goruba, Gajjari & Birniwa Town (ongoing)   | 02 - Societal Re-orientation               | 023400500100 - Building Section                           | 23020131 - Construction/Provision Of Religious Structures                         | 70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES                                  | 31720497 - LG Wide (BIRNIWA)  | 40,000,000.00        | 38,288,023.34                      | 40,000,000.00        | -                          |
| Rehabilitation of PHCS at Kazura, Kubuna, Kanya, Matamu and Munkawa Kachallari Kasim  | 04 - Health                                | 023400500100 - Building Section                           | 23020106 - Construction/Provision Of Hospitals/Health Centres                     | 70741 - PUBLIC HEALTH SERVICES  | 31720497 - LG Wide (BIRNIWA)  | 20,000,000.00        | -                                  | 30,000,000.00        | -                          |
| Construction of Midwifery Quarters, Solar Lighting and maternity clinic at Birniwa town and Kupsa PHC (ongoing)   | 04 - Health                                | 023400500100 - Building Section                           | 23030105 - Construction/Provision Of Hospitals/Health Centres                     | 70733 - MEDICAL AND MATERNITY CENTRE SERVICES                                   | 31720402 - Birniwa Ward       | 100,000,000.00       | 60,000,000.00                      | 40,000,000.00        | -                          |
| construction of 1no. mini Stadium for various sport activities at birniwa (Ongoing)   | 08 - Youth                                 | 023400500100 - Building Section                           | 23020112 - Construction / Provision Of Sporting Facilities                        | 70811 - RECREATIONAL AND SPORTING SERVICES                                      | 31720402 - Birniwa Ward       | 35,000,000.00        | 3,200,000.00                       | 25,000,000.00        | -                          |
| Construction of 20km feeder road from Kupsa to Garanda/mariya   | 17 - Road                                  | 023400500100 - Building Section                           | 23020114 - Construction / Provision Of Roads                                      | 70451 - ROAD TRANSPORT  | 31720411 - Ngwa               | 40,000,000.00        | -                                  | 80,000,000.00        | -                          |
| Construction of 10km feeder road from BNV to Malindi  | 17 - Road                                  | 023400500100 - Building Section                           | 23020114 - Construction / Provision Of Roads                                      | 70451 - ROAD TRANSPORT  | 31720410 - Matamu             | 20,000,000.00        | -                                  | 50,000,000.00        | -                          |
| Construction of drainage/over at Kuzara Ungwaru Tsangaya, diginsa, kuzara, Layun adamu dan fulani Birniwa, Mataran Gura, Dolen Kwana, Kusa Gari Tsinyi, Karanka, Kaccalari, Kundi, Kazura, Ifsari, Kazura Ungwaru Yamma, & Mataran Gura tsangaya (ongoing)  | 17 - Road                                  | 023400500100 - Building Section                           | 23020140 - Construction of Drainages, Barrages & other Erosion Control Structures | 70451 - ROAD TRANSPORT  | 31720497 - LG Wide (BIRNIWA)  | 30,000,000.00        | 9,987,729.76                       | 40,000,000.00        | -                          |
| Renovation of 1No. jum'at prayer mosque each at BRW Town, Birniwa jibwa, Birniwa tasha & jibwa  | 02 - Societal Re-orientation               | 023400500100 - Building Section                           | 23020131 - Construction/Provision Of Religious Structures                         | 70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES                                  | 31720402 - Birniwa Ward       | 25,000,000.00        | 2,064,046.50                       | 25,000,000.00        | -                          |
| Renovation of 1No. five daily prayer mosque each at eleven wards (Ongoing)  | 02 - Societal Re-orientation               | 023400500100 - Building Section                           | 23020131 - Construction/Provision Of Religious Structures                         | 70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES                                  | 31720497 - LG Wide (BIRNIWA)  | 21,000,000.00        | 3,980,211.67                       | 50,000,000.00        | -                          |
| construction of 2No. Of 5 daily Prayer Mosques in each Ward   | 02 - Societal Re-orientation               | 023400500100 - Building Section                           | 23020131 - Construction/Provision Of Religious Structures                         | 70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES                                  | 31720497 - LG Wide (BIRNIWA)  | 30,000,000.00        | 11,032,777.02                      | 50,000,000.00        | -                          |
| Construction of 1No. of 5 daily Prayer Mosques each at Daginani, Karadana, Birniwa, K'jarkin Fawa & Mataran Gura, Gajjara, Kirila, Kundi, Timberi, B'k'wari, Mara, Bullanchadi, Shada wanka, Dole, Tsangayarku, Karida, Yanda Birniwa LEA, garin musa, katori & kuzo yara   | 02 - Societal Re-orientation               | 023400500100 - Building Section                           | 23020131 - Construction/Provision Of Religious Structures                         | 70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES                                  | 31720497 - LG Wide (BIRNIWA)  | 40,000,000.00        | 21,566,775.47                      | 50,000,000.00        | -                          |
| Construction of 2 Nos. Public Convenience Binia (Ongoing)   | 09 - Environmental Improvement             | 023400500100 - Building Section                           | 23020140 - Construction of Drainages, Barrages & other Erosion Control Structures | 70531 - POLLUTION ABATEMENT   | 31720402 - Birniwa            | 55,000,000.00        | 20,000,000.00                      | 30,000,000.00        | -                          |
| Construction of concrete drainage at BRW Town, BNV tasha, Sumburutsu, Mara & Batu (Ongoing)   | 17 - Road                                  | 023400500100 - Building Section                           | 23020140 - Construction of Drainages, Barrages & other Erosion Control Structures | 70451 - ROAD TRANSPORT  | 31720402 - Birniwa            | 80,000,000.00        | -                                  | 63,366,607.00        | -                          |
| Re-construction of old LG guest House at Dutse  | 06 - Housing and Urban Development         | 023400500100 - Building Section                           | 23020102 - Construction/Provision Of Residential Buildings                        | 70472 - HOTELS AND RESTAURANTS  | 31720402 - Birniwa            | -                    | -                                  | 30,000,000.00        | -                          |
| Construction of lockup shops at LG old guest House Dutse  | 12 - Growing the Private Sector            | 023400500100 - Building Section                           | 23020124 - Construction Of Markets/Parks  | 70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS                                  | 31720402 - Birniwa            | 30,000,000.00        | -                                  | 20,000,000.00        | -                          |
| Construction of 12No. Steel Shade (Rumfa) with Stand and solar Lighting system at each Political Ward and Tsangaya Reduction Qur'anic School  | 06 - Housing and Urban Development         | 023400500100 - Building Section                           | 23020118 - Construction / Provision Of Infrastructure                             | 70661 - HOUSING AND COMMUNITY APINITIES N.E.C.                                  | 31720497 - LG Wide (BIRNIWA)  | -                    | -                                  | 50,000,000.00        | -                          |
| Construction of Five (5) Blocks of zino. Bedroom Prototype Houses at Local Govt. Headquarter (Birniwa)  | 06 - Housing and Urban Development         | 023400500100 - Building Section                           | 23020104 - Construction/Provision Of Housing                                      | 70611 - HOUSING DEVELOPMENT   | 31720402 - Birniwa Ward       | -                    | -                                  | 150,000,000.00       | -                          |
| Construction of 1 District Head House at Birniwa  | 06 - Housing and Urban Development         | 023400500100 - Building Section                           | 23020102 - Construction/Provision Of Residential Buildings                        | 70821 - CULTURAL SERVICES   | 31720402 - Birniwa Ward       | -                    | -                                  | 16,666,666.67        | -                          |
| Construction of 1 District Head House at Kazura   | 06 - Housing and Urban Development         | 023400500100 - Building Section                           | 23020102 - Construction/Provision Of Residential Buildings                        | 70821 - CULTURAL SERVICES   | 31720404 - Diggins            | -                    | -                                  | 16,666,666.67        | -                          |
| Construction of 1 District Head House at Diggins  | 06 - Housing and Urban Development         | 023400500100 - Building Section                           | 23020102 - Construction/Provision Of Residential Buildings                        | 70821 - CULTURAL SERVICES   | 31720408 - Kazura             | -                    | -                                  | 16,666,666.67        | -                          |
| Purchase of kits, working equipment and materials for upcoming National Population Census   | 13 - Reform of Government and Governance   | 023080010010 - Planning                                   | 23010147 - Purchase of Office Equipment   | 70332 - OVERALL PLANNING AND STATISTICAL SERVICES                               | 31720497 - LG Wide (BIRNIWA)  | 10,000,000.00        | -                                  | 20,000,000.00        | -                          |
| Purchase of Schools furniture across Birniwa LG Primary schools   | 05 - Education                             | 051700100100 - Education (Non-Teaching Staff)             | 23010141 - Purchase of School Furniture   | 70912 - PRIMARY EDUCATION   | 31720402 - Birniwa Ward       | 15,000,000.00        | -                                  | 20,000,000.00        | -                          |
| Construction of 2 Classroom Block at JASS Birniwa Town & Birniwa Town   | 05 - Education                             | 051700100100 - Education (Non-Teaching Staff)             | 23020107 - Construction/Provision Of Public Schools                               | 70921 - LOWER SECONDARY EDUCATION   | 31720402 - Birniwa Ward       | -                    | -                                  | 25,000,000.00        | -                          |
| Construction of 1 Block of 2 classroom Islamiyya schools at Nigar alshika, Inkilbiwa, Are Adam, Diggins, Birniwa tsangayar Liman, kazura, kubuna, kazari, lewandi, batu, kaccalari, munkawo & Karanka ongoing   | 05 - Education                             | 051700100100 - Education (Non-Teaching Staff)             | 23020107 - Construction/Provision Of Public Schools                               | 70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES                                  | 31720497 - LG Wide (BIRNIWA)  | 30,000,000.00        | -                                  | 50,000,000.00        | -                          |
| Construction of one block of 2 class room each at birniwa special model & dolen kwana Primary School  | 05 - Education                             | 051700100100 - Education (Non-Teaching Staff)             | 23020107 - Construction/Provision Of Public Schools                               | 70912 - PRIMARY EDUCATION   | 31720402 - Birniwa Ward       | 30,000,000.00        | -                                  | 45,000,000.00        | -                          |
| Procurement of ICT/Registration equipment for Student of Tertiary institution (ongoing)   | 05 - Education                             | 051700100100 - Education (Non-Teaching Staff)             | 23010140 - Purchase of Information / Communication Equipment                      | 70941 - FIRST STAGE OF TERTIARY EDUCATION                                       | 31720497 - LG Wide (BIRNIWA)  | 15,000,000.00        | 26,476,800.00                      | 30,000,000.00        | -                          |
| Construction of 1 Block. Nomadic Islamiyya School at Januwa Kazura Ward   | 05 - Education                             | 051700100100 - Education (Non-Teaching Staff)             | 23020107 - Construction/Provision Of Public Schools                               | 70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES                                  | 31720408 - Kazura             | 15,000,000.00        | -                                  | 25,000,000.00        | -                          |
| Construction of 1 Block. Nomadic Islamiyya School at Kasiyo Matamu Ward.  | 05 - Education                             | 051700100100 - Education (Non-Teaching Staff)             | 23020107 - Construction/Provision Of Public Schools                               | 70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES                                  | 31720410 - Matamu             | 15,000,000.00        | -                                  | 25,000,000.00        | -                          |
| Renovation/repair of primary school at 11 wards   | 05 - Education                             | 051700100100 - Education (Non-Teaching Staff)             | 23030106 - Rehabilitation/Repairs - Public Schools                                | 70912 - PRIMARY EDUCATION   | 31720497 - LG Wide (BIRNIWA)  | 20,000,000.00        | -                                  | 60,000,000.00        | -                          |
| 2% Contribution to Jigawa State University Kafin Hausa  | 05 - Education                             | 051700100100 - Education (Non-Teaching Staff)             | 23020107 - Construction/Provision Of Public Schools                               | 70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT | 31720497 - LG Wide (BIRNIWA)  | 45,000,000.00        | 53,270,293.65                      | 55,000,000.00        | -                          |
| Teaching Aids, Laboratory and Instructional Materials   | 05 - Education                             | 051700100100 - Education (Non-Teaching Staff)             | 23010124 - Purchase of Teaching / Learning Aid Equipment                          | 70912 - PRIMARY EDUCATION   | 31720497 - LG Wide (BIRNIWA)  | 20,000,000.00        | -                                  | 25,000,000.00        | -                          |
| Grants to State Governments – Other Recurrent   | 05 - Education                             | 051700100100 - Education (Non-Teaching Staff)             | 23050108 - Special Intervention Programmes and Projects                           | 70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT | 31720497 - LG Wide (BIRNIWA)  | 67,000,000.00        | -                                  | 67,000,000.00        | -                          |
| Construction of Local Government JICHMA Office  | 04 - Health                                | 052100200100 - Curative                                   | 23020101 - Construction/Provision Of Office Buildings                             | 70741 - PUBLIC HEALTH SERVICES  | 31720402 - Birniwa Ward       | -                    | -                                  | 58,000,000.00        | -                          |
| Procurement of 22No. Delivery Equipment for PHCs across the LG  | 04 - Health                                | 052100200100 - Curative                                   | 23010122 - Purchase Of Health / Medical Equipment                                 | 70733 - MEDICAL AND MATERNITY CENTRE SERVICES                                   | 31720497 - LG Wide (BIRNIWA)  | 20,000,000.00        | -                                  | 25,000,000.00        | -                          |
| Construction of Health post 2 unit at 11 wards (Ongoing)  | 04 - Health                                | 052100200100 - Curative                                   | 23020106 - Construction/Provision Of Hospitals/Health Centres                     | 70741 - PUBLIC HEALTH SERVICES  | 31720497 - LG Wide (BIRNIWA)  | 30,000,000.00        | 8,000,000.00                       | 22,000,000.00        | -                          |
| Supply of Maternal Healthcare Equipment across Birniwa  | 04 - Health                                | 052100200100 - Curative                                   | 23010122 - Purchase Of Health / Medical Equipment                                 | 70733 - MEDICAL AND MATERNITY CENTRE SERVICES                                   | 31720497 - LG Wide (BIRNIWA)  | 10,000,000.00        | -                                  | 30,000,000.00        | -                          |
| Equity contribution to JICHMA   | 04 - Health                                | 052100200100 - Curative                                   | 23050108 - Special Intervention Programmes and Projects                           | 70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT | 31720497 - LG Wide (BIRNIWA)  | 18,500,000.00        | -                                  | 41,200,000.00        | -                          |
| Purchase of 2500No. treated mosquito net to pregnant women at birniwa town, Birniwa tasha, Kazura, Kachallari Diggins, karanka Dangwari, Kupsa, Kubuna and Dole   | 04 - Health                                | 053500100100 - Preventive (Water, Sanitation and Hygiene) | 23010122 - Purchase Of Health / Medical Equipment                                 | 70741 - PUBLIC HEALTH SERVICES  | 31720497 - LG Wide (BIRNIWA)  | 10,000,000.00        | -                                  | 25,000,000.00        | -                          |
| Extension of water to new site at dolen kwana   | 10 - Water Resources and Rural Development | 053500300100 - Rural Water Supply                         | 23020105 - Construction/Provision Of Water Facilities                             | 70631 - WATER SUPPLY  | 31720408 - Kazura             | 5,000,000.00         | -                                  | 8,000,000.00         | -                          |
| Purchase and supply of 25No of motorized Solar Submersible Pumps (SQ)   | 10 - Water Resources and Rural Development | 053500300100 - Rural Water Supply                         | 23010155 - Purchase of Water Supply Equipment                                     | 70631 - WATER SUPPLY  | 31720497 - LG Wide (BIRNIWA)  | 30,000,000.00        | 27,960,557.00                      | 50,000,000.00        | -                          |
| Purchase of 50 Hand Pumps Equipment   | 10 - Water Resources and Rural Development | 053500300100 - Rural Water Supply                         | 23010155 - Purchase of Water Supply Equipment                                     | 70631 - WATER SUPPLY  | 31720497 - LG Wide (BIRNIWA)  | 84,470,000.00        | 93,583,002.97                      | 110,000,000.00       | -                          |
| Construction of 55No. Hand pump water system (5 unit per ward)  | 10 - Water Resources and Rural Development | 053500300100 - Rural Water Supply                         | 23020105 - Construction/Provision Of Water Facilities                             | 70631 - WATER SUPPLY  | 31720497 - LG Wide (BIRNIWA)  | 40,000,000.00        | 13,456,000.00                      | 30,000,000.00        | -                          |
| purchase of solar pump water equipment across BNV LG (Ongoing)  | 10 - Water Resources and Rural Development | 053500300100 - Rural Water Supply                         | 23010155 - Purchase of Water Supply Equipment                                     | 70631 - WATER SUPPLY  | 31720497 - LG Wide (BIRNIWA)  | 40,000,000.00        | 6,480,000.00                       | 30,000,000.00        | -                          |
| Drilling of 30No. Tube well with 30 water pump generator at Birniwa   | 10 - Water Resources and Rural Development | 053500300100 - Rural Water Supply                         | 23020105 - Construction/Provision Of Water Facilities                             | 70631 - WATER SUPPLY  | 31720497 - LG Wide (BIRNIWA)  | 15,000,000.00        | -                                  | 20,000,000.00        | -                          |

317204 - BIRNIWA Local Government, Jigawa State - 2026 Budget: Capital Projects

| Project Name  | Programme Code                                | Administrative Code and Description                | Economic Code and Description                                     | Function Code and Description   | Location Code and Description | 2025 Original Budget | 2025 Performance January to August | 2026 Approved Budget | 2026 Climate Change Target |
|---|---|--|---|---|-------------------------------|----------------------|------------------------------------|----------------------|----------------------------|
| Conversion of 20No. motorized to solar water pump solar system in karoshi, burshi, kazura, dangwalmeri, maru, unguwa, daji fari, batu, kufa, isfari, gasoku, kaye, dolen kwana, faji, ikeka inkwa, zangayam, matara uku bilwa, gamburwa, and tsinkaina & dakacari   | 10 - Water Resources and Rural Development    | 053500300100 - Rural Water Supply                  | 23020105 - Construction/Provision Of Water Facilities             | 70631 - WATER SUPPLY  | 31720497 - LG Wide (BIRNIWA)  | 20,000,000.00        | -                                  | 50,000,000.00        | -                          |
| Conversion of 20No. motorized water scheme to solar powered scheme at Tsinkaina, Gamburwa, Karanka, Zangayam, Madun sumi, Kuka Inkiwa, Yarda, Tsamiyar zaki, Dunkurum, Dakinba, Kan dawa, Matara Uku, Dolen kwana, Sha da wanka, Gajuran , Garin Musa & Kazura ZX11 wards.  | 10 - Water Resources and Rural Development    | 053500300100 - Rural Water Supply                  | 23020105 - Construction/Provision Of Water Facilities             | 70631 - WATER SUPPLY  | 31720497 - LG Wide (BIRNIWA)  | 40,000,000.00        | -                                  | 50,000,000.00        | -                          |
| Provision of 40No. solar street light at Birniwa Phase II and madungundumi,dangwalmeri, kufa, godisa,kacallari, kilbu and kundi, gattari, karanka, dagacari   | 06 - Housing and Urban Development            | 053500300100 - Rural Water Supply                  | 23020123 - Construction Of Traffic /Street Lights                 | 70641 - STREET LIGHTING   | 31720497 - LG Wide (BIRNIWA)  | 25,000,000.00        | -                                  | 40,000,000.00        | -                          |
| Upgrading/rehabilitation of 2No. solar water scheme at Tsinkaina, Kasama, Isfari, Marye, Matamu, tabawa, Gajran and kwaga   | 10 - Water Resources and Rural Development    | 053500300100 - Rural Water Supply                  | 23030104 - Rehabilitation/Repairs - Water Facilities              | 70631 - WATER SUPPLY  | 31720497 - LG Wide (BIRNIWA)  | 25,000,000.00        | -                                  | 30,000,000.00        | -                          |
| Construction of 25No. solar water scheme at damin/garin masam Sadi/Wargale/gomari/ Kundi Ari Adam Okinifari, Arigogo/Lariba and Garin Tudu Fajginari zingindimi, dolen kwana, matara mai allo, tsamiyar zaki, bula malam, dunkumwa, kazura, unguwar tsangaya birniwa fada, tsangayar yamma, gajarma, asha ruwa and PNC Kazare (Ongoni)  | 10 - Water Resources and Rural Development    | 053500300100 - Rural Water Supply                  | 23020105 - Construction/Provision Of Water Facilities             | 70631 - WATER SUPPLY  | 31720497 - LG Wide (BIRNIWA)  | 35,000,000.00        | -                                  | 55,000,000.00        | -                          |
| Provision for 20No. complete solar water scheme at zingindimi, Magajana, rogari Albarka, Zaini, Matara, Mai allo, Dolen kwana Haushin dole, Kirila, Tsamiyar Zaki, Jastari, Dunkurum Matara Gudama, S'unguwar gabas, Faja agari, Kantari, Sha da wanka, Baqazawa, Kokuga, Garin musa and senior Arabic Birniwa and Fulani Difa (Ongoni) | 10 - Water Resources and Rural Development    | 053500300100 - Rural Water Supply                  | 23020105 - Construction/Provision Of Water Facilities             | 70631 - WATER SUPPLY  | 31720497 - LG Wide (BIRNIWA)  | 10,000,000.00        | 20,000,000.00                      | 35,000,000.00        | -                          |
| Water reticulation line at B'NW, at Larada And bankware phase I and Kazura and Marye  | 10 - Water Resources and Rural Development    | 053500300100 - Rural Water Supply                  | 23020105 - Construction/Provision Of Water Facilities             | 70631 - WATER SUPPLY  | 31720497 - LG Wide (BIRNIWA)  | 10,000,000.00        | -                                  | 30,000,000.00        | -                          |
| Water extension and reticulation aat B'NW Town  | 10 - Water Resources and Rural Development    | 053500300100 - Rural Water Supply                  | 23020105 - Construction/Provision Of Water Facilities             | 70631 - WATER SUPPLY  | 31720402 - Birniwa Ward       | 15,000,000.00        | -                                  | 25,000,000.00        | -                          |
| Conversion from 22No. Motorized to solar water scheme at 11 wards 2 unit par each ward  | 10 - Water Resources and Rural Development    | 053500300100 - Rural Water Supply                  | 23020105 - Construction/Provision Of Water Facilities             | 70631 - WATER SUPPLY  | 31720497 - LG Wide (BIRNIWA)  | 10,500,000.00        | -                                  | 25,000,000.00        | -                          |
| Construction of 13No. Handpump water system for various grave yard at Birniwa, Kazura, Kubu, Dajinsa, Kacallari, Karanka, Fata, Matarangura, Lawandi, Gatare, Marye, Isfari, Birniwa Tasha, Bula malam, & B'feli  | 10 - Water Resources and Rural Development    | 053500300100 - Rural Water Supply                  | 23020105 - Construction/Provision Of Water Facilities             | 70631 - WATER SUPPLY  | 31720497 - LG Wide (BIRNIWA)  | 22,000,000.00        | -                                  | 20,000,000.00        | -                          |
| Construction of 22No. handpump water system (2 unit each at 11 wards)   | 10 - Water Resources and Rural Development    | 053500300100 - Rural Water Supply                  | 23020105 - Construction/Provision Of Water Facilities             | 70631 - WATER SUPPLY  | 31720497 - LG Wide (BIRNIWA)  | 30,000,000.00        | -                                  | 35,000,000.00        | -                          |
| Assistance and Donations to Individual  | 06 - Housing and Urban Development            | 055100100100 - Community Development Section       | 23050108 - Special Intervention Programmes and Projects           | 70621 - COMMUNITY DEVELOPMENT   | 31720497 - LG Wide (BIRNIWA)  | 27,700,000.00        | 10,000,000.00                      | 3,000,000.00         | -                          |
| Environmental Services  | 06 - Housing and Urban Development            | 055100100100 - Community Development Section       | 23040105 - Water and Environmental Pollution Prevention & Control | 70621 - COMMUNITY DEVELOPMENT   | 31720497 - LG Wide (BIRNIWA)  | 15,000,000.00        | 7,450,000.00                       | 20,000,000.00        | -                          |
| Grants to Communities and NGOs  | 06 - Housing and Urban Development            | 055100100100 - Community Development Section       | 23050108 - Special Intervention Programmes and Projects           | 70621 - COMMUNITY DEVELOPMENT   | 31720497 - LG Wide (BIRNIWA)  | 20,000,000.00        | 8,280,000.00                       | 20,000,000.00        | -                          |
| Grants to State Governments – Other Recurrent   | 20 - CLIMATE CHANGE                           | 055100100100 - Community Development Section       | 23040102 - Erosion & Flood Control                                | 70131 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT | 31720497 - LG Wide (BIRNIWA)  | 10,000,000.00        | -                                  | 15,000,000.00        | 15,000,000.00              |
| Purchase of 11no. Sport Equipment (1 for each ward)   | 08 - Youth                                    | 055100200100 - Information, Youth, Sport & Culture | 23010126 - Purchase Of Sporting / Gaming Equipment                | 70811 - RECREATIONAL AND SPORTING SERVICES                                      | 31720497 - LG Wide (BIRNIWA)  | 15,000,000.00        | 5,670,000.00                       | 15,000,000.00        | -                          |
| Purchase of 22No. amplifier for five daily prayers mosque across the LG   | 11 - Information Communication and Technology | 055100200100 - Information, Youth, Sport & Culture | 23010149 - Purchase of Electronic equipment and Fittings          | 70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES                                  | 31720497 - LG Wide (BIRNIWA)  | 15,000,000.00        | -                                  | 10,000,000.00        | -                          |
| Procurement of 1no. motorcycle to local government information officer  | 13 - Reform of Government and Governance      | 055100200100 - Information, Youth, Sport & Culture | 23010104 - Purchase of Motor Cycles                               | 70831 - BROADCASTING AND PUBLISHING SERVICES                                    | 31720402 - Birniwa Ward       | 2,000,000.00         | -                                  | 2,000,000.00         | -                          |
| Purchase of 200No. of sewing Machine, Dying Machine and POS machine (Youth Empowerment programme)   | 03 - Poverty Alleviation                      | 055100300100 - Social Welfare Section              | 23010129 - Purchase Of Industrial Equipment                       | 71051 - UNEMPLOYMENT  | 31720497 - LG Wide (BIRNIWA)  | 30,000,000.00        | 21,139,750.00                      | 35,000,000.00        | -                          |
| Assistance and Donations to Individual  | 12 - Growing the Private Sector               | 055100300100 - Social Welfare Section              | 23050108 - Special Intervention Programmes and Projects           | 70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS                                  | 31720497 - LG Wide (BIRNIWA)  | 12,000,000.00        | 3,000,000.00                       | 10,000,000.00        | -                          |
| Council of Ulama, Hisba & Other Religious Groups Activities   | 02 - Societal Re-orientation                  | 055100300100 - Social Welfare Section              | 23010128 - Purchase Of Security Equipment                         | 70811 - RELIGIOUS AND OTHER COMMUNITY SERVICES                                  | 31720497 - LG Wide (BIRNIWA)  | -                    | -                                  | 40,000,000.00        | -                          |
| Purchase of Disaster Relief Materials   | 03 - Poverty Alleviation                      | 055100300100 - Social Welfare Section              | 23050108 - Special Intervention Programmes and Projects           | 71031 - SURVIVORS   | 31720497 - LG Wide (BIRNIWA)  | -                    | -                                  | 150,000,000.00       | -                          |
| Purchase of 40No. equipment for skills acquisition centre (sewing & embroidery machines)  | 12 - Growing the Private Sector               | 055100400100 - Trade Section and Cooperatives      | 23010129 - Purchase Of Industrial Equipment                       | 71051 - UNEMPLOYMENT  | 31720497 - LG Wide (BIRNIWA)  | 20,000,000.00        | -                                  | 20,000,000.00        | -                          |
| Construction of 40No. open space shop in front of motor park kupa   | 12 - Growing the Private Sector               | 055100400100 - Trade Section and Cooperatives      | 23020124 - Construction Of Markets/Parks                          | 70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS                                  | 31720409 - Machinamari        | 29,000,000.00        | -                                  | 40,000,000.00        | -                          |

| 011100100100 Chairman |   |                       |                                    |                       |                             |
|-----------------------|---|-----------------------|------------------------------------|-----------------------|-----------------------------|
| Code                  | Description   | 2025 Original Budget  | 2025 Performance January to August | 2026 Approved Budget  | 2026 Climate Change Tagging |
| <b>2</b>              | <b>EXPENDITURES</b>                                 | <b>126,606,885.00</b> | <b>64,037,791.00</b>               | <b>138,606,885.00</b> | <b>0.00</b>                 |
| 21                    | Personnel Cost                                      | 52,606,885.00         | 22,077,791.00                      | 52,606,885.00         | 0.00                        |
| 2101                  | SALARY  | 15,836,604.00         | 3,875,078.00                       | 15,836,604.00         | 0.00                        |
| 210101                | Salaries and Wages                                  | 15,836,604.00         | 3,875,078.00                       | 15,836,604.00         | 0.00                        |
| 21010103              | Consolidated Revenue Fund Charges - Salaries        | 15,836,604.00         | 3,875,078.00                       | 15,836,604.00         | 0.00                        |
| 2102                  | ALLOWANCES AND SOCIAL CONTRIBUTION                  | 36,770,281.00         | 18,202,713.00                      | 36,770,281.00         | 0.00                        |
| 210201                | ALLOWANCES  | 36,770,281.00         | 18,202,713.00                      | 36,770,281.00         | 0.00                        |
| 21020105              | Meal Subsidy  | 1,583,660.00          | 1,187,745.00                       | 1,583,660.00          | 0.00                        |
| 21020106              | Utility Allowance                                   | 1,583,660.00          | 1,187,745.00                       | 1,583,660.00          | 0.00                        |
| 21020107              | Entertainment                                       | 1,583,660.00          | 1,187,745.00                       | 1,583,660.00          | 0.00                        |
| 21020109              | Leave Transport Grant                               | 3,330,422.00          | 2,497,817.00                       | 3,330,422.00          | 0.00                        |
| 21020110              | Overtime  | 6,334,642.00          | 4,750,982.00                       | 6,334,642.00          | 0.00                        |
| 21020118              | Personal Assistant Allowance                        | 6,334,642.00          | 4,750,982.00                       | 6,334,642.00          | 0.00                        |
| 21020122              | Motor Vehicle Maintenance Allowance                 | 352,274.00            | 264,206.00                         | 352,274.00            | 0.00                        |
| 21020124              | Newspaper Allowance                                 | 3,167,321.00          | 2,375,491.00                       | 3,167,321.00          | 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                               | 74,000,000.00         | 41,960,000.00                      | 86,000,000.00         | 0.00                        |
| 2202                  | OVERHEAD COST                                       | 74,000,000.00         | 41,960,000.00                      | 86,000,000.00         | 0.00                        |
| 220201                | Transport & Travelling - General                    | 30,000,000.00         | 13,010,000.00                      | 20,000,000.00         | 0.00                        |
| 22020102              | Local Travel & Transport - Others                   | 10,000,000.00         | 3,010,000.00                       | 10,000,000.00         | 0.00                        |
| 22020104              | International Travel & Transport - Others           | 20,000,000.00         | 10,000,000.00                      | 10,000,000.00         | 0.00                        |
| 220203                | Materials and Supplies - General                    | 10,000,000.00         | 1,650,000.00                       | 10,000,000.00         | 0.00                        |
| 22020301              | Office Materials and Consumables                    | 10,000,000.00         | 1,650,000.00                       | 10,000,000.00         | 0.00                        |
| 220205                | Training - General                                  | 5,000,000.00          | 13,300,000.00                      | 15,000,000.00         | 0.00                        |
| 22020501              | Local Training                                      | 5,000,000.00          | 13,300,000.00                      | 15,000,000.00         | 0.00                        |
| 220206                | Other Services - General                            | 24,000,000.00         | 14,000,000.00                      | 36,000,000.00         | 0.00                        |
| 22020604              | Security Vote (Including Operations)                | 24,000,000.00         | 14,000,000.00                      | 36,000,000.00         | 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                        |

| 011108000100 Internal Audit Office |                                    |                      |                                    |                      |                             |
|------------------------------------|------------------------------------|----------------------|------------------------------------|----------------------|-----------------------------|
| Code                               | Description                        | 2025 Original Budget | 2025 Performance January to August | 2026 Approved Budget | 2026 Climate Change Tagging |
| <b>2</b>                           | <b>EXPENDITURES</b>                | <b>11,165,048.74</b> | <b>4,760,971.00</b>                | <b>11,129,359.00</b> | <b>0.00</b>                 |
| 21                                 | Personnel Cost                     | 5,665,048.74         | 2,320,971.00                       | 5,629,359.00         | 0.00                        |
| 2101                               | SALARY                             | 4,054,275.00         | 1,112,891.00                       | 3,282,464.00         | 0.00                        |
| 210101                             | Salaries and Wages                 | 4,054,275.00         | 1,112,891.00                       | 3,282,464.00         | 0.00                        |
| 21010101                           | Salary                             | 4,054,275.00         | 1,112,891.00                       | 3,282,464.00         | 0.00                        |
| 2102                               | ALLOWANCES AND SOCIAL CONTRIBUTION | 1,610,773.74         | 1,208,080.00                       | 2,346,895.00         | 0.00                        |
| 210201                             | ALLOWANCES                         | 1,610,773.74         | 1,208,080.00                       | 2,346,895.00         | 0.00                        |
| 21020103                           | Transport Allowance                | 290,978.16           | 218,234.00                         | 436,667.00           | 0.00                        |
| 21020104                           | Rent Supplement                    | 468,562.32           | 351,422.00                         | 656,493.00           | 0.00                        |
| 21020105                           | Meal Subsidy                       | 121,261.44           | 90,946.00                          | 181,892.00           | 0.00                        |
| 21020106                           | Utility Allowance                  | 139,607.76           | 104,705.00                         | 209,412.00           | 0.00                        |
| 21020109                           | Leave Transport Grant              | 234,281.28           | 175,711.00                         | 328,306.00           | 0.00                        |
| 21020137                           | Medical Allowance                  | 356,082.78           | 267,062.00                         | 534,125.00           | 0.00                        |
| 22                                 | Other Recurrent Costs              | 5,500,000.00         | 2,440,000.00                       | 5,500,000.00         | 0.00                        |
| 2202                               | OVERHEAD COST                      | 5,500,000.00         | 2,440,000.00                       | 5,500,000.00         | 0.00                        |
| 220201                             | Transport & Travelling - General   | 500,000.00           | 700,000.00                         | 500,000.00           | 0.00                        |
| 22020102                           | Local Travel & Transport - Others  | 500,000.00           | 700,000.00                         | 500,000.00           | 0.00                        |
| 220203                             | Materials and Supplies - General   | 5,000,000.00         | 1,740,000.00                       | 5,000,000.00         | 0.00                        |
| 22020301                           | Office Materials and Consumables   | 5,000,000.00         | 1,740,000.00                       | 5,000,000.00         | 0.00                        |

| 011200100100 Legislative Council |             |                      |                                    |                      |                             |
|----------------------------------|-------------|----------------------|------------------------------------|----------------------|-----------------------------|
| Code                             | Description | 2025 Original Budget | 2025 Performance January to August | 2026 Approved Budget | 2026 Climate Change Tagging |

|               |   |                      |                      |                       |             |
|---------------|---|----------------------|----------------------|-----------------------|-------------|
| <b>2</b>      | <b>EXPENDITURES</b>                                 | <b>98,093,521.00</b> | <b>92,582,287.00</b> | <b>122,529,504.00</b> | <b>0.00</b> |
| <b>21</b>     | <b>Personnel Cost</b>                               | <b>62,093,521.00</b> | <b>59,532,287.00</b> | <b>58,329,504.00</b>  | <b>0.00</b> |
| <b>2101</b>   | <b>SALARY</b>                                       | <b>8,960,061.00</b>  | <b>19,817,173.00</b> | <b>8,960,061.00</b>   | <b>0.00</b> |
| <b>210101</b> | <b>Salaries and Wages</b>                           | <b>8,960,061.00</b>  | <b>19,817,173.00</b> | <b>8,960,061.00</b>   | <b>0.00</b> |
| 21010103      | Consolidated Revenue Fund Charges - Salaries        | 8,960,061.00         | 19,817,173.00        | 8,960,061.00          | 0.00        |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>           | <b>53,133,460.00</b> | <b>39,715,114.00</b> | <b>49,369,443.00</b>  | <b>0.00</b> |
| <b>210201</b> | <b>ALLOWANCES</b>                                   | <b>53,133,460.00</b> | <b>39,715,114.00</b> | <b>49,369,443.00</b>  | <b>0.00</b> |
| 21020103      | Transport Allowance                                 | 3,584,038.00         | 2,688,029.00         | 3,584,038.00          | 0.00        |
| 21020104      | Rent Supplement                                     | 1,792,019.00         | 1,344,014.00         | 1,792,019.00          | 0.00        |
| 21020105      | Meal Subsidy  | 896,006.00           | 672,005.00           | 896,006.00            | 0.00        |
| 21020106      | Utility Allowance                                   | 896,006.00           | 672,005.00           | 896,006.00            | 0.00        |
| 21020107      | Entertainment                                       | 1,792,019.00         | 1,344,014.00         | 1,792,019.00          | 0.00        |
| 21020109      | Leave Transport Grant                               | 1,972,019.00         | 1,344,014.00         | 1,792,019.00          | 0.00        |
| 21020110      | Overtime  | 17,023,625.00        | 12,767,735.00        | 17,023,646.00         | 0.00        |
| 21020111      | In-lieu of Overtime / Agency Allowance              | 986,006.00           | 739,505.00           | 986,006.00            | 0.00        |
| 21020117      | Domestic Staff Allowance                            | 3,584,038.00         | 2,688,029.00         | 3,584,038.00          | 0.00        |
| 21020123      | Constituency Allowance                              | 3,584,038.00         | 2,688,029.00         | 0.00                  | 0.00        |
| 21020137      | Medical Allowance                                   | 17,023,646.00        | 12,767,735.00        | 17,023,646.00         | 0.00        |
| <b>22</b>     | <b>Other Recurrent Costs</b>                        | <b>36,000,000.00</b> | <b>33,050,000.00</b> | <b>64,200,000.00</b>  | <b>0.00</b> |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                | <b>36,000,000.00</b> | <b>33,050,000.00</b> | <b>64,200,000.00</b>  | <b>0.00</b> |
| <b>220201</b> | <b>Transport &amp; Travelling - General</b>         | <b>1,000,000.00</b>  | <b>700,000.00</b>    | <b>1,000,000.00</b>   | <b>0.00</b> |
| 22020102      | Local Travel & Transport - Others                   | 1,000,000.00         | 700,000.00           | 1,000,000.00          | 0.00        |
| <b>220203</b> | <b>Materials and Supplies - General</b>             | <b>25,000,000.00</b> | <b>20,500,000.00</b> | <b>25,000,000.00</b>  | <b>0.00</b> |
| 22020301      | Office Materials and Consumables                    | 20,000,000.00        | 18,000,000.00        | 20,000,000.00         | 0.00        |
| 22020305      | Printing of Non-security Documents                  | 5,000,000.00         | 2,500,000.00         | 5,000,000.00          | 0.00        |
| <b>220204</b> | <b>Maintenance Services - General</b>               | <b>5,000,000.00</b>  | <b>1,850,000.00</b>  | <b>0.00</b>           | <b>0.00</b> |
| 22020401      | Maintenance of Motor Vehicles / Transport Equipment | 5,000,000.00         | 1,850,000.00         | 0.00                  | 0.00        |
| <b>220205</b> | <b>Training - General</b>                           | <b>5,000,000.00</b>  | <b>10,000,000.00</b> | <b>10,000,000.00</b>  | <b>0.00</b> |
| 22020501      | Local Training                                      | 5,000,000.00         | 10,000,000.00        | 10,000,000.00         | 0.00        |
| <b>220208</b> | <b>Fuel and Lubricant - General</b>                 | <b>0.00</b>          | <b>0.00</b>          | <b>13,200,000.00</b>  | <b>0.00</b> |
| 22020801      | Motor Vehicle Fuel Cost                             | 0.00                 | 0.00                 | 13,200,000.00         | 0.00        |
| <b>220210</b> | <b>Miscellaneous Expenses - General</b>             | <b>0.00</b>          | <b>0.00</b>          | <b>15,000,000.00</b>  | <b>0.00</b> |
| 22021001      | Refreshment and Meals (Entertainment & Hospitality) | 0.00                 | 0.00                 | 5,000,000.00          | 0.00        |
| 22021002      | Honorarium and Sitting Allowance Payments           | 0.00                 | 0.00                 | 8,000,000.00          | 0.00        |
| 22021044      | Committees and Commissions                          | 0.00                 | 0.00                 | 2,000,000.00          | 0.00        |

|                     |  |                             |                                      |                             |                                    |
|---------------------|--|-----------------------------|--------------------------------------|-----------------------------|------------------------------------|
| <b>012500100100</b> | <b>Office of the Director Admin and General Services</b> |                             |                                      |                             |                                    |
| <b>Code</b>         | <b>Description</b>                                       | <b>2025 Original Budget</b> | <b>Performance January to August</b> | <b>2026 Approved Budget</b> | <b>2026 Climate Change Tagging</b> |
| <b>2</b>            | <b>EXPENDITURES</b>                                      | <b>898,668,894.00</b>       | <b>926,781,625.81</b>                | <b>1,506,192,237.48</b>     | <b>0.00</b>                        |
| <b>21</b>           | <b>Personnel Cost</b>                                    | <b>41,168,894.00</b>        | <b>41,312,701.00</b>                 | <b>48,092,379.00</b>        | <b>0.00</b>                        |
| <b>2101</b>         | <b>SALARY</b>  | <b>24,380,050.00</b>        | <b>28,721,551.00</b>                 | <b>28,780,984.00</b>        | <b>0.00</b>                        |
| <b>210101</b>       | <b>Salaries and Wages</b>                                | <b>24,380,050.00</b>        | <b>28,721,551.00</b>                 | <b>28,780,984.00</b>        | <b>0.00</b>                        |
| 21010101            | Salary   | 24,380,050.00               | 28,721,551.00                        | 28,780,984.00               | 0.00                               |
| <b>2102</b>         | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>                | <b>16,788,844.00</b>        | <b>12,591,150.00</b>                 | <b>19,311,395.00</b>        | <b>0.00</b>                        |
| <b>210201</b>       | <b>ALLOWANCES</b>  | <b>16,788,844.00</b>        | <b>12,591,150.00</b>                 | <b>19,311,395.00</b>        | <b>0.00</b>                        |
| 21020103            | Transport Allowance                                      | 2,904,728.00                | 2,178,546.00                         | 3,013,491.00                | 0.00                               |
| 21020104            | Rent Supplement  | 2,018,812.00                | 1,514,109.00                         | 3,624,033.00                | 0.00                               |
| 21020105            | Meal Subsidy   | 1,622,622.00                | 1,216,967.00                         | 1,740,093.00                | 0.00                               |
| 21020106            | Utility Allowance  | 1,659,558.00                | 1,244,669.00                         | 1,431,090.00                | 0.00                               |
| 21020107            | Entertainment  | 42,000.00                   | 31,500.00                            | 21,000.00                   | 0.00                               |
| 21020109            | Leave Transport Grant                                    | 2,054,065.00                | 1,540,065.00                         | 2,488,886.00                | 0.00                               |
| 21020110            | Overtime   | 0.00                        | 0.00                                 | 72,000.00                   | 0.00                               |
| 21020117            | Domestic Staff Allowance                                 | 1,679,976.00                | 1,259,982.00                         | 3,360,000.00                | 0.00                               |
| 21020137            | Medical Allowance  | 4,807,083.00                | 3,605,312.00                         | 3,560,802.00                | 0.00                               |
| <b>22</b>           | <b>Other Recurrent Costs</b>                             | <b>232,500,000.00</b>       | <b>238,197,648.00</b>                | <b>375,500,000.00</b>       | <b>0.00</b>                        |
| <b>2202</b>         | <b>OVERHEAD COST</b>                                     | <b>232,500,000.00</b>       | <b>238,197,648.00</b>                | <b>375,500,000.00</b>       | <b>0.00</b>                        |
| <b>220201</b>       | <b>Transport &amp; Travelling - General</b>              | <b>5,000,000.00</b>         | <b>4,200,000.00</b>                  | <b>10,000,000.00</b>        | <b>0.00</b>                        |

|               |   |                       |                       |                         |             |
|---------------|---|-----------------------|-----------------------|-------------------------|-------------|
| 22020102      | Local Travel & Transport - Others                       | 5,000,000.00          | 4,200,000.00          | 10,000,000.00           | 0.00        |
| <b>220202</b> | <b>Utilities General</b>                                | <b>500,000.00</b>     | <b>0.00</b>           | <b>500,000.00</b>       | <b>0.00</b> |
| 22020202      | Telephone Charges                                       | 500,000.00            | 0.00                  | 500,000.00              | 0.00        |
| <b>220203</b> | <b>Materials and Supplies - General</b>                 | <b>20,000,000.00</b>  | <b>38,771,430.00</b>  | <b>45,000,000.00</b>    | <b>0.00</b> |
| 22020301      | Office Materials and Consumables                        | 20,000,000.00         | 38,771,430.00         | 45,000,000.00           | 0.00        |
| <b>220205</b> | <b>Training - General</b>                               | <b>30,000,000.00</b>  | <b>75,381,000.00</b>  | <b>100,000,000.00</b>   | <b>0.00</b> |
| 22020501      | Local Training  | 30,000,000.00         | 75,381,000.00         | 100,000,000.00          | 0.00        |
| <b>220206</b> | <b>Other Services - General</b>                         | <b>162,000,000.00</b> | <b>88,415,218.00</b>  | <b>180,000,000.00</b>   | <b>0.00</b> |
| 22020604      | Security Vote (Including Operations)                    | 162,000,000.00        | 88,415,218.00         | 180,000,000.00          | 0.00        |
| <b>220210</b> | <b>Miscellaneous Expenses - General</b>                 | <b>15,000,000.00</b>  | <b>31,430,000.00</b>  | <b>40,000,000.00</b>    | <b>0.00</b> |
| 22021001      | Refreshment and Meals (Entertainment & Hospitality)     | 15,000,000.00         | 31,430,000.00         | 40,000,000.00           | 0.00        |
| <b>23</b>     | <b>Capital Expenditure</b>                              | <b>625,000,000.00</b> | <b>647,271,276.81</b> | <b>1,082,599,858.48</b> | <b>0.00</b> |
| <b>2301</b>   | <b>FIXED ASSETS PURCHASED</b>                           | <b>370,000,000.00</b> | <b>96,217,889.00</b>  | <b>338,000,000.00</b>   | <b>0.00</b> |
| <b>230101</b> | <b>Purchase of Fixed Assets - General</b>               | <b>370,000,000.00</b> | <b>96,217,889.00</b>  | <b>338,000,000.00</b>   | <b>0.00</b> |
| 23010101      | Purchase/Acquisition Of Land                            | 30,000,000.00         | 8,020,000.00          | 40,000,000.00           | 0.00        |
| 23010104      | Purchase of Motor Cycles                                | 20,000,000.00         | 5,197,889.00          | 15,000,000.00           | 0.00        |
| 23010105      | Purchase Of Motor Vehicles                              | 275,000,000.00        | 70,000,000.00         | 180,000,000.00          | 0.00        |
| 23010108      | Purchase Of Buses                                       | 20,000,000.00         | 0.00                  | 60,000,000.00           | 0.00        |
| 23010112      | Purchase Of Office Furniture and Fittings               | 15,000,000.00         | 0.00                  | 20,000,000.00           | 0.00        |
| 23010128      | Purchase Of Security Equipment                          | 10,000,000.00         | 0.00                  | 10,000,000.00           | 0.00        |
| 23010139      | Purchase Of Tricycle                                    | 0.00                  | 13,000,000.00         | 13,000,000.00           | 0.00        |
| <b>2302</b>   | <b>CONSTRUCTION / PROVISION</b>                         | <b>200,000,000.00</b> | <b>517,131,137.81</b> | <b>672,428,733.48</b>   | <b>0.00</b> |
| <b>230201</b> | <b>Construction/Provision of Fixed Assets - General</b> | <b>200,000,000.00</b> | <b>517,131,137.81</b> | <b>672,428,733.48</b>   | <b>0.00</b> |
| 23020105      | Construction/Provision Of Water Facilities              | 0.00                  | 0.00                  | 40,000,000.00           | 0.00        |
| 23020114      | Construction / Provision Of Roads                       | 200,000,000.00        | 457,131,137.81        | 559,428,733.48          | 0.00        |
| 23020123      | Construction Of Traffic /Street Lights                  | 0.00                  | 60,000,000.00         | 73,000,000.00           | 0.00        |
| <b>2305</b>   | <b>OTHER CAPITAL PROJECTS</b>                           | <b>55,000,000.00</b>  | <b>33,922,250.00</b>  | <b>72,171,125.00</b>    | <b>0.00</b> |
| <b>230501</b> | <b>Acquisition of Non-Tangible Asset</b>                | <b>55,000,000.00</b>  | <b>33,922,250.00</b>  | <b>72,171,125.00</b>    | <b>0.00</b> |
| 23050137      | Capital Project Historical Liabilities                  | 55,000,000.00         | 33,922,250.00         | 72,171,125.00           | 0.00        |

| <b>021500100100</b> | <b>Agriculture Section</b>                             |                             |                                      |                             |                                    |
|---------------------|--|-----------------------------|--------------------------------------|-----------------------------|------------------------------------|
| <b>Code</b>         | <b>Description</b>                                     | <b>2025 Original Budget</b> | <b>Performance January to August</b> | <b>2026 Approved Budget</b> | <b>2026 Climate Change Tagging</b> |
| <b>2</b>            | <b>EXPENDITURES</b>                                    | <b>143,906,400.00</b>       | <b>135,553,652.00</b>                | <b>264,404,674.00</b>       | <b>30,000,000.00</b>               |
| <b>21</b>           | <b>Personnel Cost</b>                                  | <b>2,906,400.00</b>         | <b>4,879,360.00</b>                  | <b>10,404,674.00</b>        | <b>0.00</b>                        |
| <b>2101</b>         | <b>SALARY</b>  | <b>1,589,436.00</b>         | <b>3,891,637.00</b>                  | <b>4,965,170.00</b>         | <b>0.00</b>                        |
| <b>210101</b>       | <b>Salaries and Wages</b>                              | <b>1,589,436.00</b>         | <b>3,891,637.00</b>                  | <b>4,965,170.00</b>         | <b>0.00</b>                        |
| 21010101            | Salary   | 1,589,436.00                | 3,891,637.00                         | 4,965,170.00                | 0.00                               |
| <b>2102</b>         | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>              | <b>1,316,964.00</b>         | <b>987,723.00</b>                    | <b>5,439,504.00</b>         | <b>0.00</b>                        |
| <b>210201</b>       | <b>ALLOWANCES</b>                                      | <b>1,316,964.00</b>         | <b>987,723.00</b>                    | <b>5,439,504.00</b>         | <b>0.00</b>                        |
| 21020103            | Transport Allowance                                    | 272,556.00                  | 204,417.00                           | 712,798.00                  | 0.00                               |
| 21020104            | Rent Supplement  | 317,880.00                  | 238,410.00                           | 1,033,884.00                | 0.00                               |
| 21020105            | Meal Subsidy   | 127,404.00                  | 95,553.00                            | 301,686.00                  | 0.00                               |
| 21020106            | Utility Allowance                                      | 84,120.00                   | 63,090.00                            | 476,516.00                  | 0.00                               |
| 21020109            | Leave Transport Grant                                  | 158,940.00                  | 119,205.00                           | 394,620.00                  | 0.00                               |
| 21020110            | Overtime   | 356,064.00                  | 267,048.00                           | 2,520,000.00                | 0.00                               |
| <b>22</b>           | <b>Other Recurrent Costs</b>                           | <b>20,000,000.00</b>        | <b>17,298,000.00</b>                 | <b>24,000,000.00</b>        | <b>0.00</b>                        |
| <b>2202</b>         | <b>OVERHEAD COST</b>                                   | <b>20,000,000.00</b>        | <b>17,298,000.00</b>                 | <b>24,000,000.00</b>        | <b>0.00</b>                        |
| <b>220201</b>       | <b>Transport &amp; Travelling - General</b>            | <b>10,000,000.00</b>        | <b>544,000.00</b>                    | <b>1,000,000.00</b>         | <b>0.00</b>                        |
| 22020102            | Local Travel & Transport - Others                      | 10,000,000.00               | 544,000.00                           | 1,000,000.00                | 0.00                               |
| <b>220203</b>       | <b>Materials and Supplies - General</b>                | <b>5,000,000.00</b>         | <b>15,294,000.00</b>                 | <b>18,000,000.00</b>        | <b>0.00</b>                        |
| 22020301            | Office Materials and Consumables                       | 5,000,000.00                | 15,294,000.00                        | 18,000,000.00               | 0.00                               |
| <b>220204</b>       | <b>Maintenance Services - General</b>                  | <b>5,000,000.00</b>         | <b>1,460,000.00</b>                  | <b>5,000,000.00</b>         | <b>0.00</b>                        |
| 22020401            | Maintenance of Motor Vehicles / Transport Equipment    | 5,000,000.00                | 1,460,000.00                         | 5,000,000.00                | 0.00                               |
| <b>23</b>           | <b>Capital Expenditure</b>                             | <b>121,000,000.00</b>       | <b>113,376,292.00</b>                | <b>230,000,000.00</b>       | <b>30,000,000.00</b>               |
| <b>2301</b>         | <b>FIXED ASSETS PURCHASED</b>                          | <b>30,000,000.00</b>        | <b>50,831,500.00</b>                 | <b>60,000,000.00</b>        | <b>0.00</b>                        |
| <b>230101</b>       | <b>Purchase of Fixed Assets - General</b>              | <b>30,000,000.00</b>        | <b>50,831,500.00</b>                 | <b>60,000,000.00</b>        | <b>0.00</b>                        |
| 23010127            | Purchase Of Agricultural Equipment and Improved Inputs | 30,000,000.00               | 50,831,500.00                        | 60,000,000.00               | 0.00                               |

|          |   |               |               |                |               |
|----------|---|---------------|---------------|----------------|---------------|
| 2302     | CONSTRUCTION / PROVISION                            | 80,000,000.00 | 62,544,792.00 | 160,000,000.00 | 30,000,000.00 |
| 230201   | Construction/Provision of Fixed Assets - General    | 80,000,000.00 | 62,544,792.00 | 160,000,000.00 | 30,000,000.00 |
| 23020105 | Construction/Provision Of Water Facilities          | 50,000,000.00 | 58,432,000.00 | 100,000,000.00 | 0.00          |
| 23020113 | Construction / Provision Of Agricultural Facilities | 0.00          | 0.00          | 30,000,000.00  | 30,000,000.00 |
| 23020124 | Construction Of Markets/Parks                       | 30,000,000.00 | 4,112,792.00  | 30,000,000.00  | 0.00          |
| 2305     | OTHER CAPITAL PROJECTS                              | 11,000,000.00 | 0.00          | 10,000,000.00  | 0.00          |
| 230501   | Acquisition of Non-Tangible Asset                   | 11,000,000.00 | 0.00          | 10,000,000.00  | 0.00          |
| 23050137 | Capital Project Historical Liabilities              | 11,000,000.00 | 0.00          | 10,000,000.00  | 0.00          |

| 021500200100 Forestry Section |   | 2025 Original Budget | Performance January to August | 2026 Approved Budget | 2026 Climate Change Tagging |
|-------------------------------|---|----------------------|-------------------------------|----------------------|-----------------------------|
| Code                          | Description   |                      |                               |                      |                             |
| <b>2</b>                      | <b>EXPENDITURES</b>                                     | <b>32,969,360.00</b> | <b>20,989,756.00</b>          | <b>32,037,091.00</b> | <b>22,037,091.00</b>        |
| 21                            | Personnel Cost  | 6,969,360.00         | 7,959,756.00                  | 8,037,091.00         | 8,037,091.00                |
| 2101                          | SALARY  | 3,779,172.00         | 5,567,113.00                  | 4,765,170.00         | 4,765,170.00                |
| 210101                        | Salaries and Wages                                      | 3,779,172.00         | 5,567,113.00                  | 4,765,170.00         | 4,765,170.00                |
| 21010101                      | Salary  | 3,779,172.00         | 5,567,113.00                  | 4,765,170.00         | 4,765,170.00                |
| 2102                          | ALLOWANCES AND SOCIAL CONTRIBUTION                      | 3,190,188.00         | 2,392,643.00                  | 3,271,921.00         | 3,271,921.00                |
| 210201                        | ALLOWANCES  | 3,190,188.00         | 2,392,643.00                  | 3,271,921.00         | 3,271,921.00                |
| 21020103                      | Transport Allowance                                     | 557,124.00           | 417,843.00                    | 567,849.00           | 567,849.00                  |
| 21020104                      | Rent Supplement   | 755,856.00           | 566,892.00                    | 597,435.00           | 597,435.00                  |
| 21020105                      | Meal Subsidy  | 240,240.00           | 180,180.00                    | 839,999.00           | 839,999.00                  |
| 21020106                      | Utility Allowance                                       | 174,348.00           | 130,761.00                    | 16,811.00            | 16,811.00                   |
| 21020107                      | Entertainment   | 12,588.00            | 9,441.00                      | 238,945.00           | 238,945.00                  |
| 21020109                      | Leave Transport Grant                                   | 377,904.00           | 283,430.00                    | 298,718.00           | 298,718.00                  |
| 21020117                      | Domestic Staff Allowance                                | 360,000.00           | 270,000.00                    | 0.00                 | 0.00                        |
| 21020137                      | Medical Allowance                                       | 712,128.00           | 534,096.00                    | 712,164.00           | 712,164.00                  |
| 22                            | Other Recurrent Costs                                   | 6,000,000.00         | 2,580,000.00                  | 9,000,000.00         | 9,000,000.00                |
| 2202                          | OVERHEAD COST   | 6,000,000.00         | 2,580,000.00                  | 9,000,000.00         | 9,000,000.00                |
| 220201                        | Transport & Travelling - General                        | 1,000,000.00         | 360,000.00                    | 1,000,000.00         | 1,000,000.00                |
| 22020102                      | Local Travel & Transport - Others                       | 1,000,000.00         | 360,000.00                    | 1,000,000.00         | 1,000,000.00                |
| 220203                        | Materials and Supplies - General                        | 5,000,000.00         | 2,220,000.00                  | 5,000,000.00         | 5,000,000.00                |
| 22020301                      | Office Materials and Consumables                        | 5,000,000.00         | 2,220,000.00                  | 5,000,000.00         | 5,000,000.00                |
| 220204                        | Maintenance Services - General                          | 0.00                 | 0.00                          | 3,000,000.00         | 3,000,000.00                |
| 22020401                      | Maintenance of Motor Vehicles / Transport Equipment     | 0.00                 | 0.00                          | 3,000,000.00         | 3,000,000.00                |
| 23                            | Capital Expenditure                                     | 20,000,000.00        | 10,450,000.00                 | 15,000,000.00        | 5,000,000.00                |
| 2302                          | CONSTRUCTION / PROVISION                                | 10,000,000.00        | 4,500,000.00                  | 10,000,000.00        | 0.00                        |
| 230201                        | Construction/Provision of Fixed Assets - General        | 10,000,000.00        | 4,500,000.00                  | 10,000,000.00        | 0.00                        |
| 23020130                      | Construction / Provision of Wall Fence/Boundary Pillars | 10,000,000.00        | 4,500,000.00                  | 10,000,000.00        | 0.00                        |
| 2304                          | PRESERVATION OF THE ENVIRONMENT                         | 10,000,000.00        | 5,950,000.00                  | 5,000,000.00         | 5,000,000.00                |
| 230401                        | Preservation of the Environment - General               | 10,000,000.00        | 5,950,000.00                  | 5,000,000.00         | 5,000,000.00                |
| 23040101                      | Tree Planting   | 10,000,000.00        | 5,950,000.00                  | 5,000,000.00         | 5,000,000.00                |

| 021500300100 Livestock Section (Veterinary) |                                    | 2025 Original Budget  | Performance January to August | 2026 Approved Budget  | 2026 Climate Change Tagging |
|---|------------------------------------|-----------------------|-------------------------------|-----------------------|-----------------------------|
| Code  | Description                        |                       |                               |                       |                             |
| <b>2</b>                                    | <b>EXPENDITURES</b>                | <b>130,664,288.00</b> | <b>83,128,778.00</b>          | <b>134,632,773.00</b> | <b>0.00</b>                 |
| 21  | Personnel Cost                     | 19,664,288.00         | 29,748,778.00                 | 23,632,773.00         | 0.00                        |
| 2101  | SALARY                             | 8,191,068.00          | 21,143,863.00                 | 9,246,685.00          | 0.00                        |
| 210101                                      | Salaries and Wages                 | 8,191,068.00          | 21,143,863.00                 | 9,246,685.00          | 0.00                        |
| 21010101                                    | Salary                             | 8,191,068.00          | 21,143,863.00                 | 9,246,685.00          | 0.00                        |
| 2102  | ALLOWANCES AND SOCIAL CONTRIBUTION | 11,473,220.00         | 8,604,915.00                  | 14,386,088.00         | 0.00                        |
| 210201                                      | ALLOWANCES                         | 11,473,220.00         | 8,604,915.00                  | 14,386,088.00         | 0.00                        |
| 21020103                                    | Transport Allowance                | 0.00                  | 0.00                          | 3,865,725.00          | 0.00                        |
| 21020104                                    | Rent Supplement                    | 0.00                  | 0.00                          | 2,658,018.00          | 0.00                        |
| 21020113                                    | Hazard / Hardship Allowance        | 660,000.00            | 495,000.00                    | 700,001.00            | 0.00                        |
| 21020117                                    | Domestic Staff Allowance           | 9,939,752.00          | 7,454,814.00                  | 795,164.00            | 0.00                        |
| 21020149                                    | Consolidated Allowance             | 873,468.00            | 655,101.00                    | 6,367,180.00          | 0.00                        |
| 22  | Other Recurrent Costs              | 21,000,000.00         | 14,050,000.00                 | 26,000,000.00         | 0.00                        |

|          |  |               |               |               |      |
|----------|--|---------------|---------------|---------------|------|
| 2202     | <b>OVERHEAD COST</b>                                   | 21,000,000.00 | 14,050,000.00 | 26,000,000.00 | 0.00 |
| 220201   | <b>Transport &amp; Travelling - General</b>            | 1,000,000.00  | 450,000.00    | 1,000,000.00  | 0.00 |
| 22020102 | Local Travel & Transport - Others                      | 1,000,000.00  | 450,000.00    | 1,000,000.00  | 0.00 |
| 220203   | <b>Materials and Supplies - General</b>                | 10,000,000.00 | 9,100,000.00  | 15,000,000.00 | 0.00 |
| 22020301 | Office Materials and Consumables                       | 10,000,000.00 | 9,100,000.00  | 15,000,000.00 | 0.00 |
| 220204   | <b>Maintenance Services - General</b>                  | 10,000,000.00 | 4,500,000.00  | 10,000,000.00 | 0.00 |
| 22020404 | Maintenance of Office / IT Equipment                   | 10,000,000.00 | 4,500,000.00  | 10,000,000.00 | 0.00 |
| 23       | <b>Capital Expenditure</b>                             | 90,000,000.00 | 39,330,000.00 | 85,000,000.00 | 0.00 |
| 2301     | <b>FIXED ASSETS PURCHASED</b>                          | 80,000,000.00 | 37,330,000.00 | 75,000,000.00 | 0.00 |
| 230101   | <b>Purchase of Fixed Assets - General</b>              | 80,000,000.00 | 37,330,000.00 | 75,000,000.00 | 0.00 |
| 23010127 | Purchase Of Agricultural Equipment and Improved Inputs | 40,000,000.00 | 24,680,000.00 | 30,000,000.00 | 0.00 |
| 23010150 | Purchase of Livestocks                                 | 20,000,000.00 | 10,850,000.00 | 30,000,000.00 | 0.00 |
| 23010151 | Purchase of veterinary Clinic Equipments               | 20,000,000.00 | 1,800,000.00  | 15,000,000.00 | 0.00 |
| 2304     | <b>PRESERVATION OF THE ENVIRONMENT</b>                 | 10,000,000.00 | 2,000,000.00  | 10,000,000.00 | 0.00 |
| 230401   | <b>Preservation of the Environment - General</b>       | 10,000,000.00 | 2,000,000.00  | 10,000,000.00 | 0.00 |
| 23040105 | Water and Environmental Pollution Prevention & Control | 10,000,000.00 | 2,000,000.00  | 10,000,000.00 | 0.00 |

| 022001000100 | Account section  |                      |                               |                      |                             |
|--------------|--|----------------------|-------------------------------|----------------------|-----------------------------|
| Code         | Description  | 2025 Original Budget | Performance January to August | 2026 Approved Budget | 2026 Climate Change Tagging |
| 2            | <b>EXPENDITURES</b>                                      | 725,845,621.00       | 474,366,312.74                | 813,944,855.00       | 0.00                        |
| 21           | <b>Personnel Cost</b>                                    | 101,019,621.00       | 72,393,196.00                 | 103,944,855.00       | 0.00                        |
| 2101         | <b>SALARY</b>  | 10,312,092.00        | 18,103,801.00                 | 14,875,208.00        | 0.00                        |
| 210101       | <b>Salaries and Wages</b>                                | 10,312,092.00        | 18,103,801.00                 | 14,875,208.00        | 0.00                        |
| 21010101     | Salary   | 10,312,092.00        | 18,103,801.00                 | 14,875,208.00        | 0.00                        |
| 2102         | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>                | 90,707,529.00        | 54,289,395.00                 | 89,069,647.00        | 0.00                        |
| 210201       | <b>ALLOWANCES</b>  | 7,707,529.00         | 5,780,647.00                  | 19,943,647.00        | 0.00                        |
| 21020103     | Transport Allowance                                      | 1,219,500.00         | 914,625.00                    | 2,051,973.00         | 0.00                        |
| 21020104     | Rent Supplement  | 2,052,565.00         | 1,539,424.00                  | 2,469,140.00         | 0.00                        |
| 21020105     | Meal Subsidy   | 499,488.00           | 374,616.00                    | 5,195,689.00         | 0.00                        |
| 21020106     | Utility Allowance  | 373,840.00           | 280,380.00                    | 776,611.00           | 0.00                        |
| 21020107     | Entertainment  | 37,764.00            | 28,323.00                     | 115,200.00           | 0.00                        |
| 21020109     | Leave Transport Grant                                    | 1,024,116.00         | 768,087.00                    | 1,075,452.00         | 0.00                        |
| 21020113     | Hazard / Hardship Allowance                              | 0.00                 | 0.00                          | 720,000.00           | 0.00                        |
| 21020117     | Domestic Staff Allowance                                 | 1,080,000.00         | 810,000.00                    | 5,040,000.00         | 0.00                        |
| 21020137     | Medical Allowance  | 1,420,256.00         | 1,065,192.00                  | 2,499,582.00         | 0.00                        |
| 210202       | <b>Social Contributions</b>                              | 83,000,000.00        | 48,508,748.00                 | 69,126,000.00        | 0.00                        |
| 21020202     | 17% Government Contributory Pension                      | 83,000,000.00        | 48,508,748.00                 | 69,126,000.00        | 0.00                        |
| 22           | <b>Other Recurrent Costs</b>                             | 624,826,000.00       | 401,973,116.74                | 710,000,000.00       | 0.00                        |
| 2202         | <b>OVERHEAD COST</b>                                     | 355,126,000.00       | 212,361,167.00                | 340,000,000.00       | 0.00                        |
| 220201       | <b>Transport &amp; Travelling - General</b>              | 1,000,000.00         | 1,670,000.00                  | 2,000,000.00         | 0.00                        |
| 22020102     | Local Travel & Transport - Others                        | 1,000,000.00         | 1,670,000.00                  | 2,000,000.00         | 0.00                        |
| 220203       | <b>Materials and Supplies - General</b>                  | 35,000,000.00        | 29,580,000.00                 | 38,000,000.00        | 0.00                        |
| 22020305     | Printing of Non-security Documents                       | 35,000,000.00        | 29,580,000.00                 | 38,000,000.00        | 0.00                        |
| 220210       | <b>Miscellaneous Expenses - General</b>                  | 319,126,000.00       | 181,111,167.00                | 300,000,000.00       | 0.00                        |
| 22021041     | Contingency Reserve - Recurrent                          | 250,000,000.00       | 129,266,667.00                | 300,000,000.00       | 0.00                        |
| 22021080     | Special Services & Other Security Expenses               | 69,126,000.00        | 51,844,500.00                 | 0.00                 | 0.00                        |
| 2204         | <b>GRANTS AND CONTRIBUTIONS - GENERAL</b>                | 70,000,000.00        | 51,649,426.00                 | 120,000,000.00       | 0.00                        |
| 220401       | <b>Local Grants and Contributions</b>                    | 70,000,000.00        | 51,649,426.00                 | 120,000,000.00       | 0.00                        |
| 22040103     | Grants to State Governments – Recurrent Security Support | 70,000,000.00        | 51,649,426.00                 | 120,000,000.00       | 0.00                        |
| 2207         | <b>Transfers - Payments</b>                              | 199,700,000.00       | 137,962,523.74                | 250,000,000.00       | 0.00                        |
| 220701       | <b>Transfer to Fund Recurrent Expenditure - Payments</b> | 199,700,000.00       | 137,962,523.74                | 250,000,000.00       | 0.00                        |
| 22070105     | Stabilization Funds                                      | 199,700,000.00       | 137,962,523.74                | 250,000,000.00       | 0.00                        |

| 022002000100 | Revenue Section       |                      |                               |                      |                             |
|--------------|-----------------------|----------------------|-------------------------------|----------------------|-----------------------------|
| Code         | Description           | 2025 Original Budget | Performance January to August | 2026 Approved Budget | 2026 Climate Change Tagging |
| 2            | <b>EXPENDITURES</b>   | 42,066,713.44        | 31,816,001.00                 | 47,242,498.00        | 0.00                        |
| 21           | <b>Personnel Cost</b> | 21,566,713.44        | 16,506,001.00                 | 21,742,498.00        | 0.00                        |

|               |   |  |                      |                      |                      |             |
|---------------|---|--|----------------------|----------------------|----------------------|-------------|
| <b>2101</b>   | <b>SALARY</b>                               |  | <b>12,039,259.00</b> | <b>9,360,411.00</b>  | <b>13,427,991.00</b> | <b>0.00</b> |
| <b>210101</b> | <b>Salaries and Wages</b>                   |  | <b>12,039,259.00</b> | <b>9,360,411.00</b>  | <b>13,427,991.00</b> | <b>0.00</b> |
| 21010101      | Salary                                      |  | 12,039,259.00        | 9,360,411.00         | 13,427,991.00        | 0.00        |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>   |  | <b>9,527,454.44</b>  | <b>7,145,590.00</b>  | <b>8,314,507.00</b>  | <b>0.00</b> |
| <b>210201</b> | <b>ALLOWANCES</b>                           |  | <b>9,527,454.44</b>  | <b>7,145,590.00</b>  | <b>8,314,507.00</b>  | <b>0.00</b> |
| 21020103      | Transport Allowance                         |  | 1,835,471.12         | 1,376,603.00         | 1,136,049.00         | 0.00        |
| 21020104      | Rent Supplement                             |  | 2,227,791.30         | 1,670,843.00         | 1,143,466.00         | 0.00        |
| 21020105      | Meal Subsidy                                |  | 870,276.80           | 652,708.00           | 477,342.00           | 0.00        |
| 21020106      | Utility Allowance                           |  | 1,007,658.90         | 755,744.00           | 1,810,206.00         | 0.00        |
| 21020107      | Entertainment                               |  | 0.00                 | 0.00                 | 33,600.00            | 0.00        |
| 21020109      | Leave Transport Grant                       |  | 1,213,675.20         | 910,256.00           | 609,511.00           | 0.00        |
| 21020117      | Domestic Staff Allowance                    |  | 0.00                 | 0.00                 | 1,680,000.00         | 0.00        |
| 21020137      | Medical Allowance                           |  | 2,372,581.12         | 1,779,436.00         | 1,424,333.00         | 0.00        |
| <b>22</b>     | <b>Other Recurrent Costs</b>                |  | <b>20,500,000.00</b> | <b>15,310,000.00</b> | <b>25,500,000.00</b> | <b>0.00</b> |
| <b>2202</b>   | <b>OVERHEAD COST</b>                        |  | <b>20,500,000.00</b> | <b>15,310,000.00</b> | <b>25,500,000.00</b> | <b>0.00</b> |
| <b>220201</b> | <b>Transport &amp; Travelling - General</b> |  | <b>500,000.00</b>    | <b>200,000.00</b>    | <b>500,000.00</b>    | <b>0.00</b> |
| 22020102      | Local Travel & Transport - Others           |  | 500,000.00           | 200,000.00           | 500,000.00           | 0.00        |
| <b>220203</b> | <b>Materials and Supplies - General</b>     |  | <b>15,000,000.00</b> | <b>12,360,000.00</b> | <b>15,000,000.00</b> | <b>0.00</b> |
| 22020305      | Printing of Non-security Documents          |  | 15,000,000.00        | 12,360,000.00        | 15,000,000.00        | 0.00        |
| <b>220207</b> | <b>Consulting and Professional Services</b> |  | <b>5,000,000.00</b>  | <b>2,750,000.00</b>  | <b>5,000,000.00</b>  | <b>0.00</b> |
| 22020701      | Financial Consulting                        |  | 5,000,000.00         | 2,750,000.00         | 5,000,000.00         | 0.00        |
| <b>220210</b> | <b>Miscellaneous Expenses - General</b>     |  | <b>0.00</b>          | <b>0.00</b>          | <b>5,000,000.00</b>  | <b>0.00</b> |
| 22021044      | Committees and Commissions                  |  | 0.00                 | 0.00                 | 5,000,000.00         | 0.00        |

| <b>023400100100 Road &amp; Communication Section</b> |   |  |                             |                                      |                             |                                  |
|--|---|--|-----------------------------|--------------------------------------|-----------------------------|----------------------------------|
| <b>Code</b>  | <b>Description</b>                                      |  | <b>2025 Original Budget</b> | <b>Performance January to August</b> | <b>2026 Approved Budget</b> | <b>26 Climate Change Tagging</b> |
| <b>2</b>   | <b>EXPENDITURES</b>                                     |  | <b>155,271,850.40</b>       | <b>60,528,919.00</b>                 | <b>213,518,447.00</b>       | <b>140,000,000.00</b>            |
| <b>21</b>  | <b>Personnel Cost</b>                                   |  | <b>9,271,850.40</b>         | <b>3,979,232.00</b>                  | <b>2,518,447.00</b>         | <b>0.00</b>                      |
| <b>2101</b>  | <b>SALARY</b>   |  | <b>7,096,164.00</b>         | <b>2,347,467.00</b>                  | <b>1,762,703.00</b>         | <b>0.00</b>                      |
| <b>210101</b>  | <b>Salaries and Wages</b>                               |  | <b>7,096,164.00</b>         | <b>2,347,467.00</b>                  | <b>1,762,703.00</b>         | <b>0.00</b>                      |
| 21010101   | Salary  |  | 7,096,164.00                | 2,347,467.00                         | 1,762,703.00                | 0.00                             |
| <b>2102</b>  | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>               |  | <b>2,175,686.40</b>         | <b>1,631,765.00</b>                  | <b>755,744.00</b>           | <b>0.00</b>                      |
| <b>210201</b>  | <b>ALLOWANCES</b>                                       |  | <b>2,175,686.40</b>         | <b>1,631,765.00</b>                  | <b>755,744.00</b>           | <b>0.00</b>                      |
| 21020103   | Transport Allowance                                     |  | 429,456.72                  | 322,093.00                           | 145,489.00                  | 0.00                             |
| 21020104   | Rent Supplement   |  | 549,749.76                  | 412,312.00                           | 201,185.00                  | 0.00                             |
| 21020105   | Meal Subsidy  |  | 180,114.84                  | 135,086.00                           | 60,631.00                   | 0.00                             |
| 21020106   | Utility Allowance                                       |  | 207,365.40                  | 155,524.00                           | 69,804.00                   | 0.00                             |
| 21020109   | Leave Transport Grant                                   |  | 274,874.88                  | 206,156.00                           | 100,593.00                  | 0.00                             |
| 21020137   | Medical Allowance                                       |  | 534,124.80                  | 400,594.00                           | 178,042.00                  | 0.00                             |
| <b>22</b>  | <b>Other Recurrent Costs</b>                            |  | <b>36,000,000.00</b>        | <b>24,478,000.00</b>                 | <b>41,000,000.00</b>        | <b>0.00</b>                      |
| <b>2202</b>  | <b>OVERHEAD COST</b>                                    |  | <b>36,000,000.00</b>        | <b>24,478,000.00</b>                 | <b>41,000,000.00</b>        | <b>0.00</b>                      |
| <b>220201</b>  | <b>Transport &amp; Travelling - General</b>             |  | <b>1,000,000.00</b>         | <b>0.00</b>                          | <b>1,000,000.00</b>         | <b>0.00</b>                      |
| 22020102   | Local Travel & Transport - Others                       |  | 1,000,000.00                | 0.00                                 | 1,000,000.00                | 0.00                             |
| <b>220203</b>  | <b>Materials and Supplies - General</b>                 |  | <b>20,000,000.00</b>        | <b>7,573,000.00</b>                  | <b>15,000,000.00</b>        | <b>0.00</b>                      |
| 22020301   | Office Materials and Consumables                        |  | 20,000,000.00               | 7,573,000.00                         | 15,000,000.00               | 0.00                             |
| <b>220204</b>  | <b>Maintenance Services - General</b>                   |  | <b>15,000,000.00</b>        | <b>16,905,000.00</b>                 | <b>25,000,000.00</b>        | <b>0.00</b>                      |
| 22020413   | Minor Road Maintenance                                  |  | 15,000,000.00               | 16,905,000.00                        | 25,000,000.00               | 0.00                             |
| <b>23</b>  | <b>Capital Expenditure</b>                              |  | <b>110,000,000.00</b>       | <b>32,071,687.00</b>                 | <b>170,000,000.00</b>       | <b>140,000,000.00</b>            |
| <b>2303</b>  | <b>REHABILITATION / REPAIRS</b>                         |  | <b>20,000,000.00</b>        | <b>0.00</b>                          | <b>30,000,000.00</b>        | <b>0.00</b>                      |
| <b>230301</b>  | <b>Rehabilitation/Repairs of Fixed Assets - General</b> |  | <b>20,000,000.00</b>        | <b>0.00</b>                          | <b>30,000,000.00</b>        | <b>0.00</b>                      |
| 23030113   | Rehabilitation / Repairs - Roads                        |  | 20,000,000.00               | 0.00                                 | 30,000,000.00               | 0.00                             |
| <b>2304</b>  | <b>PRESERVATION OF THE ENVIRONMENT</b>                  |  | <b>90,000,000.00</b>        | <b>32,071,687.00</b>                 | <b>140,000,000.00</b>       | <b>140,000,000.00</b>            |
| <b>230401</b>  | <b>Preservation of the Environment - General</b>        |  | <b>90,000,000.00</b>        | <b>32,071,687.00</b>                 | <b>140,000,000.00</b>       | <b>140,000,000.00</b>            |
| 23040102   | Erosion & Flood Control                                 |  | 90,000,000.00               | 32,071,687.00                        | 140,000,000.00              | 140,000,000.00                   |

| <b>023400200100 Mechanical Section</b> |                    |  |                             |                                      |                             |                                  |
|--|--------------------|--|-----------------------------|--------------------------------------|-----------------------------|----------------------------------|
| <b>Code</b>                            | <b>Description</b> |  | <b>2025 Original Budget</b> | <b>Performance January to August</b> | <b>2026 Approved Budget</b> | <b>26 Climate Change Tagging</b> |

|               |   |                       |                      |                      |             |
|---------------|---|-----------------------|----------------------|----------------------|-------------|
| <b>2</b>      | <b>EXPENDITURES</b>                                 | <b>104,971,908.00</b> | <b>52,234,908.00</b> | <b>85,470,182.00</b> | <b>0.00</b> |
| <b>21</b>     | <b>Personnel Cost</b>                               | <b>9,971,908.00</b>   | <b>9,971,908.00</b>  | <b>10,470,182.00</b> | <b>0.00</b> |
| <b>2101</b>   | <b>SALARY</b>                                       | <b>6,476,588.00</b>   | <b>6,476,588.00</b>  | <b>4,664,882.00</b>  | <b>0.00</b> |
| <b>210101</b> | <b>Salaries and Wages</b>                           | <b>6,476,588.00</b>   | <b>6,476,588.00</b>  | <b>4,664,882.00</b>  | <b>0.00</b> |
| 21010101      | Salary  | 6,476,588.00          | 6,476,588.00         | 4,664,882.00         | 0.00        |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>           | <b>3,495,320.00</b>   | <b>3,495,320.00</b>  | <b>5,805,300.00</b>  | <b>0.00</b> |
| <b>210201</b> | <b>ALLOWANCES</b>                                   | <b>3,495,320.00</b>   | <b>3,495,320.00</b>  | <b>5,805,300.00</b>  | <b>0.00</b> |
| 21020103      | Transport Allowance                                 | 745,318.00            | 745,318.00           | 859,091.00           | 0.00        |
| 21020104      | Rent Supplement                                     | 760,445.00            | 760,445.00           | 932,819.00           | 0.00        |
| 21020105      | Meal Subsidy  | 314,295.00            | 314,295.00           | 352,436.00           | 0.00        |
| 21020106      | Utility Allowance                                   | 360,321.00            | 360,321.00           | 412,692.00           | 0.00        |
| 21020107      | Entertainment                                       | 0.00                  | 0.00                 | 33,602.00            | 0.00        |
| 21020109      | Leave Transport Grant                               | 380,223.00            | 380,223.00           | 466,410.00           | 0.00        |
| 21020117      | Domestic Staff Allowance                            | 0.00                  | 0.00                 | 1,680,000.00         | 0.00        |
| 21020137      | Medical Allowance                                   | 934,718.00            | 934,718.00           | 1,068,250.00         | 0.00        |
| <b>22</b>     | <b>Other Recurrent Costs</b>                        | <b>95,000,000.00</b>  | <b>42,263,000.00</b> | <b>75,000,000.00</b> | <b>0.00</b> |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                | <b>95,000,000.00</b>  | <b>42,263,000.00</b> | <b>75,000,000.00</b> | <b>0.00</b> |
| <b>220201</b> | <b>Transport &amp; Travelling - General</b>         | <b>15,000,000.00</b>  | <b>0.00</b>          | <b>15,000,000.00</b> | <b>0.00</b> |
| 22020102      | Local Travel & Transport - Others                   | 15,000,000.00         | 0.00                 | 15,000,000.00        | 0.00        |
| <b>220203</b> | <b>Materials and Supplies - General</b>             | <b>20,000,000.00</b>  | <b>12,493,500.00</b> | <b>20,000,000.00</b> | <b>0.00</b> |
| 22020301      | Office Materials and Consumables                    | 20,000,000.00         | 12,493,500.00        | 20,000,000.00        | 0.00        |
| <b>220204</b> | <b>Maintenance Services - General</b>               | <b>60,000,000.00</b>  | <b>29,769,500.00</b> | <b>40,000,000.00</b> | <b>0.00</b> |
| 22020401      | Maintenance of Motor Vehicles / Transport Equipment | 60,000,000.00         | 29,769,500.00        | 40,000,000.00        | 0.00        |

| 023400300100 Electrical Section |   |                       |                               |                       |                           |
|---------------------------------|---|-----------------------|-------------------------------|-----------------------|---------------------------|
| Code                            | Description                                 | 2025 Original Budget  | Performance January to August | 2026 Approved Budget  | 26 Climate Change Tagging |
| <b>2</b>                        | <b>EXPENDITURES</b>                         | <b>513,760,743.52</b> | <b>176,587,116.00</b>         | <b>638,883,164.00</b> | <b>0.00</b>               |
| <b>21</b>                       | <b>Personnel Cost</b>                       | <b>2,430,743.52</b>   | <b>1,820,341.00</b>           | <b>1,883,164.00</b>   | <b>0.00</b>               |
| <b>2101</b>                     | <b>SALARY</b>                               | <b>1,645,214.04</b>   | <b>1,231,194.00</b>           | <b>1,105,214.00</b>   | <b>0.00</b>               |
| <b>210101</b>                   | <b>Salaries and Wages</b>                   | <b>1,645,214.04</b>   | <b>1,231,194.00</b>           | <b>1,105,214.00</b>   | <b>0.00</b>               |
| 21010101                        | Salary                                      | 1,645,214.04          | 1,231,194.00                  | 1,105,214.00          | 0.00                      |
| <b>2102</b>                     | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>   | <b>785,529.48</b>     | <b>589,147.00</b>             | <b>777,950.00</b>     | <b>0.00</b>               |
| <b>210201</b>                   | <b>ALLOWANCES</b>                           | <b>785,529.48</b>     | <b>589,147.00</b>             | <b>777,950.00</b>     | <b>0.00</b>               |
| 21020103                        | Transport Allowance                         | 145,489.08            | 109,117.00                    | 145,489.00            | 0.00                      |
| 21020104                        | Rent Supplement                             | 221,042.76            | 165,782.00                    | 221,043.00            | 0.00                      |
| 21020105                        | Meal Subsidy                                | 60,630.72             | 45,473.00                     | 60,631.00             | 0.00                      |
| 21020106                        | Utility Allowance                           | 69,803.88             | 52,353.00                     | 62,224.00             | 0.00                      |
| 21020109                        | Leave Transport Grant                       | 110,521.44            | 82,891.00                     | 110,521.00            | 0.00                      |
| 21020137                        | Medical Allowance                           | 178,041.60            | 133,531.00                    | 178,042.00            | 0.00                      |
| <b>22</b>                       | <b>Other Recurrent Costs</b>                | <b>246,000,000.00</b> | <b>89,867,730.00</b>          | <b>256,000,000.00</b> | <b>0.00</b>               |
| <b>2202</b>                     | <b>OVERHEAD COST</b>                        | <b>246,000,000.00</b> | <b>89,867,730.00</b>          | <b>256,000,000.00</b> | <b>0.00</b>               |
| <b>220201</b>                   | <b>Transport &amp; Travelling - General</b> | <b>1,000,000.00</b>   | <b>475,000.00</b>             | <b>1,000,000.00</b>   | <b>0.00</b>               |
| 22020102                        | Local Travel & Transport - Others           | 1,000,000.00          | 475,000.00                    | 1,000,000.00          | 0.00                      |
| <b>220202</b>                   | <b>Utilities General</b>                    | <b>10,000,000.00</b>  | <b>4,165,000.00</b>           | <b>10,000,000.00</b>  | <b>0.00</b>               |
| 22020201                        | Electricity Charges                         | 10,000,000.00         | 4,165,000.00                  | 10,000,000.00         | 0.00                      |
| <b>220203</b>                   | <b>Materials and Supplies - General</b>     | <b>5,000,000.00</b>   | <b>1,300,000.00</b>           | <b>5,000,000.00</b>   | <b>0.00</b>               |
| 22020301                        | Office Materials and Consumables            | 5,000,000.00          | 1,300,000.00                  | 5,000,000.00          | 0.00                      |
| <b>220204</b>                   | <b>Maintenance Services - General</b>       | <b>230,000,000.00</b> | <b>83,927,730.00</b>          | <b>235,000,000.00</b> | <b>0.00</b>               |
| 22020410                        | Maintenance of Street Lightings             | 220,000,000.00        | 75,979,730.00                 | 225,000,000.00        | 0.00                      |
| 22020427                        | Maintenance of Electricity/Solar Power      | 10,000,000.00         | 7,948,000.00                  | 10,000,000.00         | 0.00                      |
| <b>220208</b>                   | <b>Fuel and Lubricant - General</b>         | <b>0.00</b>           | <b>0.00</b>                   | <b>5,000,000.00</b>   | <b>0.00</b>               |
| 22020801                        | Motor Vehicle Fuel Cost                     | 0.00                  | 0.00                          | 5,000,000.00          | 0.00                      |
| <b>23</b>                       | <b>Capital Expenditure</b>                  | <b>265,330,000.00</b> | <b>84,899,045.00</b>          | <b>381,000,000.00</b> | <b>0.00</b>               |
| <b>2301</b>                     | <b>FIXED ASSETS PURCHASED</b>               | <b>30,000,000.00</b>  | <b>0.00</b>                   | <b>30,000,000.00</b>  | <b>0.00</b>               |
| <b>230101</b>                   | <b>Purchase of Fixed Assets - General</b>   | <b>30,000,000.00</b>  | <b>0.00</b>                   | <b>30,000,000.00</b>  | <b>0.00</b>               |
| 23010119                        | Purchase Of Power Generating Set            | 30,000,000.00         | 0.00                          | 30,000,000.00         | 0.00                      |
| <b>2302</b>                     | <b>CONSTRUCTION / PROVISION</b>             | <b>235,330,000.00</b> | <b>84,899,045.00</b>          | <b>351,000,000.00</b> | <b>0.00</b>               |

|          |   |                |               |                |      |
|----------|---|----------------|---------------|----------------|------|
| 230201   | Contruccion/Provision of Fixed Assets - General     | 235,330,000.00 | 84,899,045.00 | 351,000,000.00 | 0.00 |
| 23020103 | Construction/Provision Of Electricity / Solar Power | 235,330,000.00 | 24,899,045.00 | 268,000,000.00 | 0.00 |
| 23020123 | Construction Of Traffic /Street Lights              | 0.00           | 60,000,000.00 | 83,000,000.00  | 0.00 |

| 023400400100 Land & Survey Section |  |                      |                               |                      |                             |
|------------------------------------|--|----------------------|-------------------------------|----------------------|-----------------------------|
| Code                               | Description  | 2025 Original Budget | Performance January to August | 2026 Approved Budget | 2026 Climate Change Tagging |
| <b>2</b>                           | <b>EXPENDITURES</b>                                    | <b>35,717,881.00</b> | <b>7,199,832.00</b>           | <b>38,662,921.00</b> | <b>0.00</b>                 |
| <b>21</b>                          | <b>Personnel Cost</b>                                  | <b>5,217,881.00</b>  | <b>3,549,832.00</b>           | <b>3,162,921.00</b>  | <b>0.00</b>                 |
| <b>2101</b>                        | <b>SALARY</b>  | <b>3,146,052.96</b>  | <b>1,995,961.00</b>           | <b>1,738,853.00</b>  | <b>0.00</b>                 |
| <b>210101</b>                      | <b>Salaries and Wages</b>                              | <b>3,146,052.96</b>  | <b>1,995,961.00</b>           | <b>1,738,853.00</b>  | <b>0.00</b>                 |
| 21010101                           | Salary   | 3,146,052.96         | 1,995,961.00                  | 1,738,853.00         | 0.00                        |
| <b>2102</b>                        | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>              | <b>2,071,828.04</b>  | <b>1,553,871.00</b>           | <b>1,424,068.00</b>  | <b>0.00</b>                 |
| <b>210201</b>                      | <b>ALLOWANCES</b>                                      | <b>2,071,828.04</b>  | <b>1,553,871.00</b>           | <b>1,424,068.00</b>  | <b>0.00</b>                 |
| 21020103                           | Transport Allowance                                    | 283,967.64           | 212,976.00                    | 287,430.00           | 0.00                        |
| 21020104                           | Rent Supplement  | 1,010,126.24         | 757,595.00                    | 347,770.00           | 0.00                        |
| 21020105                           | Meal Subsidy   | 119,484.12           | 89,613.00                     | 120,661.00           | 0.00                        |
| 21020106                           | Utility Allowance                                      | 137,561.52           | 103,171.00                    | 138,239.00           | 0.00                        |
| 21020109                           | Leave Transport Grant                                  | 164,605.32           | 123,454.00                    | 173,885.00           | 0.00                        |
| 21020137                           | Medical Allowance                                      | 356,083.20           | 267,062.00                    | 356,083.00           | 0.00                        |
| <b>22</b>                          | <b>Other Recurrent Costs</b>                           | <b>5,500,000.00</b>  | <b>3,650,000.00</b>           | <b>5,500,000.00</b>  | <b>0.00</b>                 |
| <b>2202</b>                        | <b>OVERHEAD COST</b>                                   | <b>5,500,000.00</b>  | <b>3,650,000.00</b>           | <b>5,500,000.00</b>  | <b>0.00</b>                 |
| <b>220201</b>                      | <b>Transport &amp; Travelling - General</b>            | <b>500,000.00</b>    | <b>0.00</b>                   | <b>500,000.00</b>    | <b>0.00</b>                 |
| 22020102                           | Local Travel & Transport - Others                      | 500,000.00           | 0.00                          | 500,000.00           | 0.00                        |
| <b>220203</b>                      | <b>Materials and Supplies - General</b>                | <b>5,000,000.00</b>  | <b>3,650,000.00</b>           | <b>5,000,000.00</b>  | <b>0.00</b>                 |
| 22020301                           | Office Materials and Consumables                       | 5,000,000.00         | 3,650,000.00                  | 5,000,000.00         | 0.00                        |
| <b>23</b>                          | <b>Capital Expenditure</b>                             | <b>25,000,000.00</b> | <b>0.00</b>                   | <b>30,000,000.00</b> | <b>0.00</b>                 |
| <b>2302</b>                        | <b>CONSTRUCTION / PROVISION</b>                        | <b>25,000,000.00</b> | <b>0.00</b>                   | <b>30,000,000.00</b> | <b>0.00</b>                 |
| <b>230201</b>                      | <b>Contruccion/Provision of Fixed Assets - General</b> | <b>25,000,000.00</b> | <b>0.00</b>                   | <b>30,000,000.00</b> | <b>0.00</b>                 |
| 23020118                           | Construction / Provision Of Infrastructure             | 25,000,000.00        | 0.00                          | 30,000,000.00        | 0.00                        |

| 023400500100 Building Section |  |                         |                               |                         |                             |
|-------------------------------|--|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Code                          | Description  | 2025 Original Budget    | Performance January to August | 2026 Approved Budget    | 2026 Climate Change Tagging |
| <b>2</b>                      | <b>EXPENDITURES</b>                                    | <b>1,075,837,905.80</b> | <b>280,413,889.67</b>         | <b>1,715,796,924.52</b> | <b>0.00</b>                 |
| <b>21</b>                     | <b>Personnel Cost</b>                                  | <b>4,337,905.80</b>     | <b>4,281,835.00</b>           | <b>3,859,051.00</b>     | <b>0.00</b>                 |
| <b>2101</b>                   | <b>SALARY</b>  | <b>1,997,559.85</b>     | <b>2,526,575.00</b>           | <b>1,933,594.00</b>     | <b>0.00</b>                 |
| <b>210101</b>                 | <b>Salaries and Wages</b>                              | <b>1,997,559.85</b>     | <b>2,526,575.00</b>           | <b>1,933,594.00</b>     | <b>0.00</b>                 |
| 21010101                      | Salary   | 1,997,559.85            | 2,526,575.00                  | 1,933,594.00            | 0.00                        |
| <b>2102</b>                   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>              | <b>2,340,345.95</b>     | <b>1,755,260.00</b>           | <b>1,925,457.00</b>     | <b>0.00</b>                 |
| <b>210201</b>                 | <b>ALLOWANCES</b>                                      | <b>2,340,345.95</b>     | <b>1,755,260.00</b>           | <b>1,925,457.00</b>     | <b>0.00</b>                 |
| 21020103                      | Transport Allowance                                    | 426,480.88              | 319,861.00                    | 425,822.00              | 0.00                        |
| 21020104                      | Rent Supplement  | 455,461.88              | 341,596.00                    | 386,719.00              | 0.00                        |
| 21020105                      | Meal Subsidy   | 244,968.46              | 183,726.00                    | 180,127.00              | 0.00                        |
| 21020106                      | Utility Allowance                                      | 270,684.84              | 203,014.00                    | 205,305.00              | 0.00                        |
| 21020109                      | Leave Transport Grant                                  | 230,583.49              | 172,938.00                    | 193,359.00              | 0.00                        |
| 21020137                      | Medical Allowance                                      | 712,166.40              | 534,125.00                    | 534,125.00              | 0.00                        |
| <b>22</b>                     | <b>Other Recurrent Costs</b>                           | <b>50,500,000.00</b>    | <b>16,973,400.00</b>          | <b>46,000,000.00</b>    | <b>0.00</b>                 |
| <b>2202</b>                   | <b>OVERHEAD COST</b>                                   | <b>50,500,000.00</b>    | <b>16,973,400.00</b>          | <b>46,000,000.00</b>    | <b>0.00</b>                 |
| <b>220201</b>                 | <b>Transport &amp; Travelling - General</b>            | <b>500,000.00</b>       | <b>310,000.00</b>             | <b>1,000,000.00</b>     | <b>0.00</b>                 |
| 22020102                      | Local Travel & Transport - Others                      | 500,000.00              | 310,000.00                    | 1,000,000.00            | 0.00                        |
| <b>220203</b>                 | <b>Materials and Supplies - General</b>                | <b>10,000,000.00</b>    | <b>7,713,400.00</b>           | <b>10,000,000.00</b>    | <b>0.00</b>                 |
| 22020301                      | Office Materials and Consumables                       | 10,000,000.00           | 7,713,400.00                  | 10,000,000.00           | 0.00                        |
| <b>220204</b>                 | <b>Maintenance Services - General</b>                  | <b>40,000,000.00</b>    | <b>8,950,000.00</b>           | <b>35,000,000.00</b>    | <b>0.00</b>                 |
| 22020401                      | Maintenance of Motor Vehicles / Transport Equipment    | 40,000,000.00           | 8,950,000.00                  | 30,000,000.00           | 0.00                        |
| 22020403                      | Maintenance of Office Building / Residential Quarters  | 0.00                    | 0.00                          | 5,000,000.00            | 0.00                        |
| <b>23</b>                     | <b>Capital Expenditure</b>                             | <b>1,021,000,000.00</b> | <b>259,158,654.67</b>         | <b>1,665,937,873.52</b> | <b>0.00</b>                 |
| <b>2302</b>                   | <b>CONSTRUCTION / PROVISION</b>                        | <b>861,000,000.00</b>   | <b>237,018,654.67</b>         | <b>1,385,937,873.52</b> | <b>0.00</b>                 |
| <b>230201</b>                 | <b>Contruccion/Provision of Fixed Assets - General</b> | <b>861,000,000.00</b>   | <b>237,018,654.67</b>         | <b>1,385,937,873.52</b> | <b>0.00</b>                 |

|               |  |                       |                      |                       |             |
|---------------|--|-----------------------|----------------------|-----------------------|-------------|
| 23020102      | Construction/Provision Of Residential Buildings                        | 90,000,000.00         | 0.00                 | 185,000,000.00        | 0.00        |
| 23020104      | Construction/Provision Of Housing                                      | 0.00                  | 0.00                 | 150,000,000.00        | 0.00        |
| 23020106      | Construction/Provision Of Hospitals/Health Centres                     | 150,000,000.00        | 60,000,000.00        | 190,000,000.00        | 0.00        |
| 23020112      | Construction / Provision Of Sporting Facilities                        | 35,000,000.00         | 3,200,000.00         | 25,000,000.00         | 0.00        |
| 23020114      | Construction / Provision Of Roads                                      | 60,000,000.00         | 0.00                 | 130,000,000.00        | 0.00        |
| 23020118      | Construction / Provision Of Infrastructure                             | 35,000,000.00         | 0.00                 | 92,571,266.52         | 0.00        |
| 23020124      | Construction Of Markets/Parks  | 120,000,000.00        | 45,332,315.13        | 165,000,000.00        | 0.00        |
| 23020130      | Construction / Provision of Wall Fence/Boundary Pillars                | 10,000,000.00         | 0.00                 | 45,000,000.00         | 0.00        |
| 23020131      | Construction/Provision Of Religious Structures                         | 196,000,000.00        | 98,498,609.78        | 270,000,000.00        | 0.00        |
| 23020133      | Construction/Provision Of Public Convenience                           | 55,000,000.00         | 20,000,000.00        | 30,000,000.00         | 0.00        |
| 23020140      | Construction of Drainages, Barrages & other Erosion Control Structures | 110,000,000.00        | 9,987,729.76         | 103,366,607.00        | 0.00        |
| <b>2303</b>   | <b>REHABILITATION / REPAIRS</b>  | <b>160,000,000.00</b> | <b>22,140,000.00</b> | <b>280,000,000.00</b> | <b>0.00</b> |
| <b>230301</b> | <b>Rehabilitation/Repairs of Fixed Assets - General</b>                | <b>160,000,000.00</b> | <b>22,140,000.00</b> | <b>280,000,000.00</b> | <b>0.00</b> |
| 23030101      | Rehabilitation/Repairs Of Residential Buildings                        | 30,000,000.00         | 0.00                 | 30,000,000.00         | 0.00        |
| 23030103      | Rehabilitation/Repairs - Housing                                       | 60,000,000.00         | 22,140,000.00        | 105,000,000.00        | 0.00        |
| 23030106      | Rehabilitation/Repairs - Public Schools                                | 40,000,000.00         | 0.00                 | 95,000,000.00         | 0.00        |
| 23030121      | Rehabilitation / Repairs Of Office Buildings                           | 30,000,000.00         | 0.00                 | 50,000,000.00         | 0.00        |

| <b>023800100100</b> | <b>Planning</b>                             |                             |                                      |                             |                                    |
|---------------------|---|-----------------------------|--------------------------------------|-----------------------------|------------------------------------|
| <b>Code</b>         | <b>Description</b>                          | <b>2025 Original Budget</b> | <b>Performance January to August</b> | <b>2026 Approved Budget</b> | <b>2026 Climate Change Tagging</b> |
| <b>2</b>            | <b>EXPENDITURES</b>                         | <b>47,921,918.00</b>        | <b>45,372,057.00</b>                 | <b>78,102,957.00</b>        | <b>0.00</b>                        |
| <b>21</b>           | <b>Personnel Cost</b>                       | <b>5,921,918.00</b>         | <b>7,996,057.00</b>                  | <b>10,102,957.00</b>        | <b>0.00</b>                        |
| <b>2101</b>         | <b>SALARY</b>                               | <b>2,953,455.00</b>         | <b>5,769,710.00</b>                  | <b>5,682,116.00</b>         | <b>0.00</b>                        |
| <b>210101</b>       | <b>Salaries and Wages</b>                   | <b>2,953,455.00</b>         | <b>5,769,710.00</b>                  | <b>5,682,116.00</b>         | <b>0.00</b>                        |
| 21010101            | Salary                                      | 2,953,455.00                | 5,769,710.00                         | 5,682,116.00                | 0.00                               |
| <b>2102</b>         | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>   | <b>2,968,463.00</b>         | <b>2,226,347.00</b>                  | <b>4,420,841.00</b>         | <b>0.00</b>                        |
| <b>210201</b>       | <b>ALLOWANCES</b>                           | <b>2,968,463.00</b>         | <b>2,226,347.00</b>                  | <b>4,420,841.00</b>         | <b>0.00</b>                        |
| 21020103            | Transport Allowance                         | 440,100.00                  | 330,075.00                           | 443,736.00                  | 0.00                               |
| 21020104            | Rent Supplement                             | 647,900.00                  | 485,925.00                           | 741,216.00                  | 0.00                               |
| 21020105            | Meal Subsidy                                | 182,172.00                  | 136,629.00                           | 182,472.00                  | 0.00                               |
| 21020106            | Utility Allowance                           | 209,736.00                  | 157,302.00                           | 210,095.00                  | 0.00                               |
| 21020107            | Entertainment                               | 21,000.00                   | 15,750.00                            | 21,000.00                   | 0.00                               |
| 21020109            | Leave Transport Grant                       | 333,432.00                  | 250,074.00                           | 368,208.00                  | 0.00                               |
| 21020113            | Hazard / Hardship Allowance                 | 240,000.00                  | 180,000.00                           | 240,000.00                  | 0.00                               |
| 21020117            | Domestic Staff Allowance                    | 360,000.00                  | 270,000.00                           | 1,680,000.00                | 0.00                               |
| 21020137            | Medical Allowance                           | 534,123.00                  | 400,592.00                           | 534,114.00                  | 0.00                               |
| <b>22</b>           | <b>Other Recurrent Costs</b>                | <b>32,000,000.00</b>        | <b>37,376,000.00</b>                 | <b>48,000,000.00</b>        | <b>0.00</b>                        |
| <b>2202</b>         | <b>OVERHEAD COST</b>                        | <b>32,000,000.00</b>        | <b>37,376,000.00</b>                 | <b>48,000,000.00</b>        | <b>0.00</b>                        |
| <b>220201</b>       | <b>Transport &amp; Travelling - General</b> | <b>1,000,000.00</b>         | <b>750,000.00</b>                    | <b>1,000,000.00</b>         | <b>0.00</b>                        |
| 22020102            | Local Travel & Transport - Others           | 1,000,000.00                | 750,000.00                           | 1,000,000.00                | 0.00                               |
| <b>220203</b>       | <b>Materials and Supplies - General</b>     | <b>10,000,000.00</b>        | <b>21,611,000.00</b>                 | <b>22,000,000.00</b>        | <b>0.00</b>                        |
| 22020301            | Office Materials and Consumables            | 10,000,000.00               | 21,611,000.00                        | 22,000,000.00               | 0.00                               |
| <b>220204</b>       | <b>Maintenance Services - General</b>       | <b>6,000,000.00</b>         | <b>2,800,000.00</b>                  | <b>10,000,000.00</b>        | <b>0.00</b>                        |
| 22020404            | Maintenance of Office / IT Equipment        | 6,000,000.00                | 2,800,000.00                         | 10,000,000.00               | 0.00                               |
| <b>220207</b>       | <b>Consulting and Professional Services</b> | <b>5,000,000.00</b>         | <b>2,300,000.00</b>                  | <b>5,000,000.00</b>         | <b>0.00</b>                        |
| 22020701            | Financial Consulting                        | 5,000,000.00                | 2,300,000.00                         | 5,000,000.00                | 0.00                               |
| <b>220210</b>       | <b>Miscellaneous Expenses - General</b>     | <b>10,000,000.00</b>        | <b>9,915,000.00</b>                  | <b>10,000,000.00</b>        | <b>0.00</b>                        |
| 22021044            | Committees and Commissions                  | 10,000,000.00               | 9,915,000.00                         | 10,000,000.00               | 0.00                               |
| <b>23</b>           | <b>Capital Expenditure</b>                  | <b>10,000,000.00</b>        | <b>0.00</b>                          | <b>20,000,000.00</b>        | <b>0.00</b>                        |
| <b>2301</b>         | <b>FIXED ASSETS PURCHASED</b>               | <b>10,000,000.00</b>        | <b>0.00</b>                          | <b>20,000,000.00</b>        | <b>0.00</b>                        |
| <b>230101</b>       | <b>Purchase of Fixed Assets - General</b>   | <b>10,000,000.00</b>        | <b>0.00</b>                          | <b>20,000,000.00</b>        | <b>0.00</b>                        |
| 23010147            | Purchase of Office Equipment                | 10,000,000.00               | 0.00                                 | 20,000,000.00               | 0.00                               |

| <b>023800200100</b> | <b>Research and Statistics</b> |                             |                                      |                             |                                    |
|---------------------|--------------------------------|-----------------------------|--------------------------------------|-----------------------------|------------------------------------|
| <b>Code</b>         | <b>Description</b>             | <b>2025 Original Budget</b> | <b>Performance January to August</b> | <b>2026 Approved Budget</b> | <b>2026 Climate Change Tagging</b> |
| <b>2</b>            | <b>EXPENDITURES</b>            | <b>15,193,468.00</b>        | <b>16,710,370.00</b>                 | <b>21,995,340.00</b>        | <b>0.00</b>                        |
| <b>21</b>           | <b>Personnel Cost</b>          | <b>8,193,468.00</b>         | <b>14,810,370.00</b>                 | <b>14,995,340.00</b>        | <b>0.00</b>                        |

|               |   |  |                     |                      |                     |             |
|---------------|---|--|---------------------|----------------------|---------------------|-------------|
| <b>2101</b>   | <b>SALARY</b>                               |  | <b>3,858,288.00</b> | <b>11,558,985.00</b> | <b>7,402,320.00</b> | <b>0.00</b> |
| <b>210101</b> | <b>Salaries and Wages</b>                   |  | <b>3,858,288.00</b> | <b>11,558,985.00</b> | <b>7,402,320.00</b> | <b>0.00</b> |
| 21010101      | Salary                                      |  | 3,858,288.00        | 11,558,985.00        | 7,402,320.00        | 0.00        |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>   |  | <b>4,335,180.00</b> | <b>3,251,385.00</b>  | <b>7,593,020.00</b> | <b>0.00</b> |
| <b>210201</b> | <b>ALLOWANCES</b>                           |  | <b>4,335,180.00</b> | <b>3,251,385.00</b>  | <b>7,593,020.00</b> | <b>0.00</b> |
| 21020103      | Transport Allowance                         |  | 1,016,076.00        | 762,057.00           | 1,696,296.00        | 0.00        |
| 21020104      | Rent Supplement                             |  | 771,660.00          | 578,745.00           | 1,480,436.00        | 0.00        |
| 21020105      | Meal Subsidy                                |  | 440,964.00          | 330,723.00           | 717,936.00          | 0.00        |
| 21020106      | Utility Allowance                           |  | 296,400.00          | 222,300.00           | 821,784.00          | 0.00        |
| 21020109      | Leave Transport Grant                       |  | 385,824.00          | 289,368.00           | 740,184.00          | 0.00        |
| 21020137      | Medical Allowance                           |  | 1,424,256.00        | 1,068,192.00         | 2,136,384.00        | 0.00        |
| <b>22</b>     | <b>Other Recurrent Costs</b>                |  | <b>7,000,000.00</b> | <b>1,900,000.00</b>  | <b>7,000,000.00</b> | <b>0.00</b> |
| <b>2202</b>   | <b>OVERHEAD COST</b>                        |  | <b>7,000,000.00</b> | <b>1,900,000.00</b>  | <b>7,000,000.00</b> | <b>0.00</b> |
| <b>220201</b> | <b>Transport &amp; Travelling - General</b> |  | <b>2,000,000.00</b> | <b>1,600,000.00</b>  | <b>2,000,000.00</b> | <b>0.00</b> |
| 22020102      | Local Travel & Transport - Others           |  | 2,000,000.00        | 1,600,000.00         | 2,000,000.00        | 0.00        |
| <b>220203</b> | <b>Materials and Supplies - General</b>     |  | <b>5,000,000.00</b> | <b>300,000.00</b>    | <b>5,000,000.00</b> | <b>0.00</b> |
| 22020301      | Office Materials and Consumables            |  | 5,000,000.00        | 300,000.00           | 5,000,000.00        | 0.00        |

| <b>051700100100 Education (Non-Teaching Staff)</b> |   |                |                             |                                      |                             |                                    |
|--|---|----------------|-----------------------------|--------------------------------------|-----------------------------|------------------------------------|
| <b>Code</b>  | <b>Description</b>                                      |                | <b>2025 Original Budget</b> | <b>Performance January to August</b> | <b>2026 Approved Budget</b> | <b>2026 Climate Change Tagging</b> |
| <b>2</b>   | <b>EXPENDITURES</b>                                     |                | <b>331,171,294.20</b>       | <b>180,593,014.65</b>                | <b>507,533,562.00</b>       | <b>0.00</b>                        |
| <b>21</b>  | <b>Personnel Cost</b>                                   |                | <b>29,171,294.20</b>        | <b>75,530,921.00</b>                 | <b>30,533,562.00</b>        | <b>0.00</b>                        |
| <b>2101</b>  | <b>SALARY</b>   |                | <b>12,461,257.00</b>        | <b>63,001,236.00</b>                 | <b>22,913,895.00</b>        | <b>0.00</b>                        |
| <b>210101</b>                                      | <b>Salaries and Wages</b>                               |                | <b>12,461,257.00</b>        | <b>63,001,236.00</b>                 | <b>22,913,895.00</b>        | <b>0.00</b>                        |
| 21010101   | Salary  |                | 12,461,257.00               | 63,001,236.00                        | 22,913,895.00               | 0.00                               |
| <b>2102</b>  | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>               |                | <b>16,710,037.20</b>        | <b>12,529,685.00</b>                 | <b>7,619,667.00</b>         | <b>0.00</b>                        |
| <b>210201</b>                                      | <b>ALLOWANCES</b>                                       |                | <b>16,710,037.20</b>        | <b>12,529,685.00</b>                 | <b>7,619,667.00</b>         | <b>0.00</b>                        |
| 21020103   | Transport Allowance                                     |                | 3,620,472.00                | 2,715,534.00                         | 1,154,357.00                | 0.00                               |
| 21020104   | Rent Supplement   |                | 2,492,251.00                | 1,869,188.00                         | 1,540,937.00                | 0.00                               |
| 21020105   | Meal Subsidy  |                | 1,538,664.00                | 1,153,998.00                         | 765,603.00                  | 0.00                               |
| 21020106   | Utility Allowance                                       |                | 923,520.00                  | 692,640.00                           | 823,520.00                  | 0.00                               |
| 21020109   | Leave Transport Grant                                   |                | 1,246,120.00                | 934,590.00                           | 1,270,468.00                | 0.00                               |
| 21020136   | Responsibility Allowance                                |                | 616,663.00                  | 459,475.00                           | 304,646.00                  | 0.00                               |
| 21020137   | Medical Allowance                                       |                | 5,429,976.00                | 4,072,482.00                         | 1,341,248.00                | 0.00                               |
| 21020156   | Professional Teaching Allowance                         |                | 842,371.20                  | 631,778.00                           | 418,888.00                  | 0.00                               |
| <b>22</b>  | <b>Other Recurrent Costs</b>                            |                | <b>30,000,000.00</b>        | <b>25,315,000.00</b>                 | <b>50,000,000.00</b>        | <b>0.00</b>                        |
| <b>2202</b>  | <b>OVERHEAD COST</b>                                    |                | <b>30,000,000.00</b>        | <b>25,315,000.00</b>                 | <b>50,000,000.00</b>        | <b>0.00</b>                        |
| <b>220203</b>                                      | <b>Materials and Supplies - General</b>                 |                | <b>30,000,000.00</b>        | <b>25,315,000.00</b>                 | <b>50,000,000.00</b>        | <b>0.00</b>                        |
| 22020301   | Office Materials and Consumables                        | 0.00           | 0.00                        | 0.00                                 | 20,000,000.00               | 0.00                               |
| 22020310   | Teaching Aids, Laboratory and Instructional Materials   | 30,000,000.00  | 25,315,000.00               | 30,000,000.00                        | 30,000,000.00               | 0.00                               |
| <b>23</b>  | <b>Capital Expenditure</b>                              |                | <b>272,000,000.00</b>       | <b>79,747,093.65</b>                 | <b>427,000,000.00</b>       | <b>0.00</b>                        |
| <b>2301</b>  | <b>FIXED ASSETS PURCHASED</b>                           |                | <b>50,000,000.00</b>        | <b>26,476,800.00</b>                 | <b>75,000,000.00</b>        | <b>0.00</b>                        |
| <b>230101</b>                                      | <b>Purchase of Fixed Assets - General</b>               |                | <b>50,000,000.00</b>        | <b>26,476,800.00</b>                 | <b>75,000,000.00</b>        | <b>0.00</b>                        |
| 23010124   | Purchase Of Teaching / Learning Aid Equipment           | 20,000,000.00  | 0.00                        | 25,000,000.00                        | 0.00                        |                                    |
| 23010140   | Purchase of Information / Communication Equipment       | 15,000,000.00  | 26,476,800.00               | 30,000,000.00                        | 0.00                        |                                    |
| 23010141   | Purchase of School Furniture                            | 15,000,000.00  | 0.00                        | 20,000,000.00                        | 0.00                        |                                    |
| <b>2302</b>  | <b>CONSTRUCTION / PROVISION</b>                         |                | <b>135,000,000.00</b>       | <b>53,270,293.65</b>                 | <b>225,000,000.00</b>       | <b>0.00</b>                        |
| <b>230201</b>                                      | <b>Construction/Provision of Fixed Assets - General</b> |                | <b>135,000,000.00</b>       | <b>53,270,293.65</b>                 | <b>225,000,000.00</b>       | <b>0.00</b>                        |
| 23020107   | Construction/Provision Of Public Schools                | 135,000,000.00 | 53,270,293.65               | 225,000,000.00                       | 0.00                        |                                    |
| <b>2303</b>  | <b>REHABILITATION / REPAIRS</b>                         |                | <b>20,000,000.00</b>        | <b>0.00</b>                          | <b>60,000,000.00</b>        | <b>0.00</b>                        |
| <b>230301</b>                                      | <b>Rehabilitation/Repairs of Fixed Assets - General</b> |                | <b>20,000,000.00</b>        | <b>0.00</b>                          | <b>60,000,000.00</b>        | <b>0.00</b>                        |
| 23030106   | Rehabilitation/Repairs - Public Schools                 | 20,000,000.00  | 0.00                        | 60,000,000.00                        | 0.00                        |                                    |
| <b>2305</b>  | <b>OTHER CAPITAL PROJECTS</b>                           |                | <b>67,000,000.00</b>        | <b>0.00</b>                          | <b>67,000,000.00</b>        | <b>0.00</b>                        |
| <b>230501</b>                                      | <b>Acquisition of Non-Tangible Asset</b>                |                | <b>67,000,000.00</b>        | <b>0.00</b>                          | <b>67,000,000.00</b>        | <b>0.00</b>                        |
| 23050108   | Special Intervention Programmes and Projects            | 67,000,000.00  | 0.00                        | 67,000,000.00                        | 0.00                        |                                    |

|                     |                                   |  |  |  |  |  |
|---------------------|-----------------------------------|--|--|--|--|--|
| <b>051700200100</b> | <b>Education (Teaching Staff)</b> |  |  |  |  |  |
|---------------------|-----------------------------------|--|--|--|--|--|

| Code          | Description                               | 2025 Original Budget  | Performance January to August | 2026 Approved Budget  | 26 Climate Change Tagging |
|---------------|---|-----------------------|-------------------------------|-----------------------|---------------------------|
| <b>2</b>      | <b>EXPENDITURES</b>                       | <b>490,661,338.68</b> | <b>787,104,023.00</b>         | <b>898,041,953.00</b> | <b>0.00</b>               |
| <b>21</b>     | <b>Personnel Cost</b>                     | <b>490,661,338.68</b> | <b>787,104,023.00</b>         | <b>898,041,953.00</b> | <b>0.00</b>               |
| <b>2101</b>   | <b>SALARY</b>                             | <b>197,505,472.00</b> | <b>567,236,123.00</b>         | <b>634,886,086.52</b> | <b>0.00</b>               |
| <b>210101</b> | <b>Salaries and Wages</b>                 | <b>197,505,472.00</b> | <b>567,236,123.00</b>         | <b>634,886,086.52</b> | <b>0.00</b>               |
| 21010101      | Salary                                    | 197,505,472.00        | 567,236,123.00                | 634,886,086.52        | 0.00                      |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b> | <b>293,155,866.68</b> | <b>219,867,900.00</b>         | <b>263,155,866.48</b> | <b>0.00</b>               |
| <b>210201</b> | <b>ALLOWANCES</b>                         | <b>246,047,145.68</b> | <b>184,536,359.00</b>         | <b>216,047,145.48</b> | <b>0.00</b>               |
| 21020103      | Transport Allowance                       | 29,129,700.00         | 21,847,275.00                 | 19,129,700.00         | 0.00                      |
| 21020104      | Rent Supplement                           | 39,501,095.20         | 29,625,821.00                 | 19,501,095.00         | 0.00                      |
| 21020105      | Meal Subsidy                              | 12,891,948.00         | 9,668,961.00                  | 12,891,948.00         | 0.00                      |
| 21020106      | Utility Allowance                         | 9,716,808.00          | 7,287,606.00                  | 9,716,808.00          | 0.00                      |
| 21020107      | Entertainment                             | 141,268.00            | 105,951.00                    | 141,268.00            | 0.00                      |
| 21020109      | Leave Transport Grant                     | 20,216,656.00         | 15,162,492.00                 | 20,216,656.00         | 0.00                      |
| 21020117      | Domestic Staff Allowance                  | 3,960,000.00          | 2,970,000.00                  | 3,960,000.00          | 0.00                      |
| 21020136      | Responsibility Allowance                  | 39,501,094.00         | 29,625,821.00                 | 39,501,094.00         | 0.00                      |
| 21020137      | Medical Allowance                         | 36,674,592.00         | 27,506,944.00                 | 36,674,592.00         | 0.00                      |
| 21020156      | Professional Teaching Allowance           | 54,313,984.48         | 40,735,488.00                 | 54,313,984.48         | 0.00                      |
| <b>210202</b> | <b>Social Contributions</b>               | <b>47,108,721.00</b>  | <b>35,331,541.00</b>          | <b>47,108,721.00</b>  | <b>0.00</b>               |
| 21020202      | 17% Government Contributory Pension       | 47,108,721.00         | 35,331,541.00                 | 47,108,721.00         | 0.00                      |

| Code          | Description                                   | 2025 Original Budget | Performance January to August | 2026 Approved Budget | 26 Climate Change Tagging |
|---------------|---|----------------------|-------------------------------|----------------------|---------------------------|
| <b>2</b>      | <b>EXPENDITURES</b>                           | <b>0.00</b>          | <b>0.00</b>                   | <b>8,000,000.00</b>  | <b>0.00</b>               |
| <b>22</b>     | <b>Other Recurrent Costs</b>                  | <b>0.00</b>          | <b>0.00</b>                   | <b>8,000,000.00</b>  | <b>0.00</b>               |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS - GENERAL</b>     | <b>0.00</b>          | <b>0.00</b>                   | <b>8,000,000.00</b>  | <b>0.00</b>               |
| <b>220401</b> | <b>Local Grants and Contributions</b>         | <b>0.00</b>          | <b>0.00</b>                   | <b>8,000,000.00</b>  | <b>0.00</b>               |
| 22040107      | Grants to State Governments – Other Recurrent | 0.00                 | 0.00                          | 8,000,000.00         | 0.00                      |

| Code          | Description                                 | 2025 Original Budget  | Performance January to August | 2026 Approved Budget  | 26 Climate Change Tagging |
|---------------|---|-----------------------|-------------------------------|-----------------------|---------------------------|
| <b>2</b>      | <b>EXPENDITURES</b>                         | <b>427,195,093.32</b> | <b>345,254,620.00</b>         | <b>541,335,607.00</b> | <b>0.00</b>               |
| <b>21</b>     | <b>Personnel Cost</b>                       | <b>286,695,093.32</b> | <b>290,039,620.00</b>         | <b>278,135,607.00</b> | <b>0.00</b>               |
| <b>2101</b>   | <b>SALARY</b>                               | <b>97,791,373.32</b>  | <b>156,150,925.00</b>         | <b>101,670,240.00</b> | <b>0.00</b>               |
| <b>210101</b> | <b>Salaries and Wages</b>                   | <b>97,791,373.32</b>  | <b>156,150,925.00</b>         | <b>101,670,240.00</b> | <b>0.00</b>               |
| 21010101      | Salary                                      | 97,791,373.32         | 156,150,925.00                | 101,670,240.00        | 0.00                      |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>   | <b>163,903,720.00</b> | <b>115,138,695.00</b>         | <b>176,465,367.00</b> | <b>0.00</b>               |
| <b>210201</b> | <b>ALLOWANCES</b>                           | <b>138,903,720.00</b> | <b>104,177,790.00</b>         | <b>136,052,499.00</b> | <b>0.00</b>               |
| 21020103      | Transport Allowance                         | 0.00                  | 0.00                          | 29,892,830.00         | 0.00                      |
| 21020104      | Rent Supplement                             | 75,178,584.00         | 56,383,938.00                 | 21,109,649.00         | 0.00                      |
| 21020106      | Utility Allowance                           | 5,600,600.00          | 4,200,450.00                  | 53,356,084.00         | 0.00                      |
| 21020110      | Overtime                                    | 17,036,838.00         | 12,777,629.00                 | 0.00                  | 0.00                      |
| 21020112      | Inducement Allowance                        | 749,664.00            | 562,248.00                    | 0.00                  | 0.00                      |
| 21020113      | Hazard / Hardship Allowance                 | 0.00                  | 0.00                          | 6,480,000.00          | 0.00                      |
| 21020117      | Domestic Staff Allowance                    | 1,440,000.00          | 1,080,000.00                  | 8,223,792.00          | 0.00                      |
| 21020120      | Shift Duty Allowance                        | 18,774,871.00         | 14,081,153.00                 | 1,459,762.00          | 0.00                      |
| 21020136      | Responsibility Allowance                    | 20,123,163.00         | 15,092,372.00                 | 15,530,382.00         | 0.00                      |
| <b>210202</b> | <b>Social Contributions</b>                 | <b>25,000,000.00</b>  | <b>10,960,905.00</b>          | <b>40,412,868.00</b>  | <b>0.00</b>               |
| 21020202      | 17% Government Contributory Pension         | 25,000,000.00         | 10,960,905.00                 | 40,412,868.00         | 0.00                      |
| <b>2103</b>   | <b>SOCIAL BENEFITS</b>                      | <b>25,000,000.00</b>  | <b>18,750,000.00</b>          | <b>0.00</b>           | <b>0.00</b>               |
| <b>210301</b> | <b>Social Benefits</b>                      | <b>25,000,000.00</b>  | <b>18,750,000.00</b>          | <b>0.00</b>           | <b>0.00</b>               |
| 21030104      | Contract Staff Gratuity                     | 25,000,000.00         | 18,750,000.00                 | 0.00                  | 0.00                      |
| <b>22</b>     | <b>Other Recurrent Costs</b>                | <b>62,000,000.00</b>  | <b>47,215,000.00</b>          | <b>87,000,000.00</b>  | <b>0.00</b>               |
| <b>2202</b>   | <b>OVERHEAD COST</b>                        | <b>62,000,000.00</b>  | <b>47,215,000.00</b>          | <b>87,000,000.00</b>  | <b>0.00</b>               |
| <b>220201</b> | <b>Transport &amp; Travelling - General</b> | <b>1,000,000.00</b>   | <b>450,000.00</b>             | <b>1,000,000.00</b>   | <b>0.00</b>               |
| 22020102      | Local Travel & Transport - Others           | 1,000,000.00          | 450,000.00                    | 1,000,000.00          | 0.00                      |
| <b>220203</b> | <b>Materials and Supplies - General</b>     | <b>40,000,000.00</b>  | <b>29,022,500.00</b>          | <b>50,000,000.00</b>  | <b>0.00</b>               |

|               |   |                      |                      |                       |             |
|---------------|---|----------------------|----------------------|-----------------------|-------------|
| 22020307      | Drugs, Vaccines & Medical Supplies                      | 40,000,000.00        | 29,022,500.00        | 50,000,000.00         | 0.00        |
| <b>220204</b> | <b>Maintenance Services - General</b>                   | <b>5,000,000.00</b>  | <b>13,942,500.00</b> | <b>20,000,000.00</b>  | <b>0.00</b> |
| 22020421      | Maintenance of Health Institution Buildings             | 5,000,000.00         | 13,942,500.00        | 20,000,000.00         | 0.00        |
| <b>220210</b> | <b>Miscellaneous Expenses - General</b>                 | <b>16,000,000.00</b> | <b>3,800,000.00</b>  | <b>16,000,000.00</b>  | <b>0.00</b> |
| 22021049      | Special Health Programmes & Initiatives                 | 1,000,000.00         | 800,000.00           | 1,000,000.00          | 0.00        |
| 22021060      | Nutrition Activities                                    | 15,000,000.00        | 3,000,000.00         | 15,000,000.00         | 0.00        |
| <b>23</b>     | <b>Capital Expenditure</b>                              | <b>78,500,000.00</b> | <b>8,000,000.00</b>  | <b>176,200,000.00</b> | <b>0.00</b> |
| <b>2301</b>   | <b>FIXED ASSETS PURCHASED</b>                           | <b>30,000,000.00</b> | <b>0.00</b>          | <b>55,000,000.00</b>  | <b>0.00</b> |
| <b>230101</b> | <b>Purchase of Fixed Assets - General</b>               | <b>30,000,000.00</b> | <b>0.00</b>          | <b>55,000,000.00</b>  | <b>0.00</b> |
| 23010122      | Purchase Of Health / Medical Equipment                  | 30,000,000.00        | 0.00                 | 55,000,000.00         | 0.00        |
| <b>2302</b>   | <b>CONSTRUCTION / PROVISION</b>                         | <b>30,000,000.00</b> | <b>8,000,000.00</b>  | <b>80,000,000.00</b>  | <b>0.00</b> |
| <b>230201</b> | <b>Construction/Provision of Fixed Assets - General</b> | <b>30,000,000.00</b> | <b>8,000,000.00</b>  | <b>80,000,000.00</b>  | <b>0.00</b> |
| 23020101      | Construction/Provision Of Office Buildings              | 0.00                 | 0.00                 | 58,000,000.00         | 0.00        |
| 23020106      | Construction/Provision Of Hospitals/Health Centres      | 30,000,000.00        | 8,000,000.00         | 22,000,000.00         | 0.00        |
| <b>2305</b>   | <b>OTHER CAPITAL PROJECTS</b>                           | <b>18,500,000.00</b> | <b>0.00</b>          | <b>41,200,000.00</b>  | <b>0.00</b> |
| <b>230501</b> | <b>Acquisition of Non-Tangible Asset</b>                | <b>18,500,000.00</b> | <b>0.00</b>          | <b>41,200,000.00</b>  | <b>0.00</b> |
| 23050108      | Special Intervention Programmes and Projects            | 18,500,000.00        | 0.00                 | 41,200,000.00         | 0.00        |

| <b>053500100100 Preventive (Water, Sanitation and Hygiene)</b> |   |                             |                                      |                             |                                    |
|--|---|-----------------------------|--------------------------------------|-----------------------------|------------------------------------|
| <b>Code</b>  | <b>Description</b>                                    | <b>2025 Original Budget</b> | <b>Performance January to August</b> | <b>2026 Approved Budget</b> | <b>2026 Climate Change Tagging</b> |
| <b>2</b>   | <b>EXPENDITURES</b>                                   | <b>357,015,908.00</b>       | <b>113,424,933.00</b>                | <b>200,520,927.00</b>       | <b>0.00</b>                        |
| <b>21</b>  | <b>Personnel Cost</b>                                 | <b>276,015,908.00</b>       | <b>79,473,933.00</b>                 | <b>49,520,927.00</b>        | <b>0.00</b>                        |
| <b>2101</b>  | <b>SALARY</b>   | <b>10,205,452.00</b>        | <b>30,626,214.00</b>                 | <b>24,737,835.00</b>        | <b>0.00</b>                        |
| <b>210101</b>  | <b>Salaries and Wages</b>                             | <b>10,205,452.00</b>        | <b>30,626,214.00</b>                 | <b>24,737,835.00</b>        | <b>0.00</b>                        |
| 21010101   | Salary  | 10,205,452.00               | 30,626,214.00                        | 24,737,835.00               | 0.00                               |
| <b>2102</b>  | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>             | <b>123,810,456.00</b>       | <b>14,896,719.00</b>                 | <b>24,783,092.00</b>        | <b>0.00</b>                        |
| <b>210201</b>  | <b>ALLOWANCES</b>                                     | <b>123,810,456.00</b>       | <b>14,896,719.00</b>                 | <b>24,783,092.00</b>        | <b>0.00</b>                        |
| 21020103   | Transport Allowance                                   | 2,976,420.00                | 2,232,315.00                         | 7,256,824.00                | 0.00                               |
| 21020104   | Rent Supplement                                       | 3,896,076.00                | 2,922,057.00                         | 5,055,825.00                | 0.00                               |
| 21020106   | Utility Allowance                                     | 0.00                        | 0.00                                 | 9,275,191.00                | 0.00                               |
| 21020113   | Hazard / Hardship Allowance                           | 1,440,000.00                | 1,080,000.00                         | 1,380,000.00                | 0.00                               |
| 21020117   | Domestic Staff Allowance                              | 0.00                        | 0.00                                 | 1,815,252.00                | 0.00                               |
| 21020149   | Consolidated Allowance                                | 115,497,960.00              | 8,662,347.00                         | 0.00                        | 0.00                               |
| <b>2103</b>  | <b>SOCIAL BENEFITS</b>                                | <b>142,000,000.00</b>       | <b>33,951,000.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                        |
| <b>210301</b>  | <b>Social Benefits</b>                                | <b>142,000,000.00</b>       | <b>33,951,000.00</b>                 | <b>0.00</b>                 | <b>0.00</b>                        |
| 21030104   | Contract Staff Gratuity                               | 142,000,000.00              | 33,951,000.00                        | 0.00                        | 0.00                               |
| <b>22</b>  | <b>Other Recurrent Costs</b>                          | <b>71,000,000.00</b>        | <b>33,951,000.00</b>                 | <b>126,000,000.00</b>       | <b>0.00</b>                        |
| <b>2202</b>  | <b>OVERHEAD COST</b>                                  | <b>71,000,000.00</b>        | <b>33,951,000.00</b>                 | <b>86,000,000.00</b>        | <b>0.00</b>                        |
| <b>220201</b>  | <b>Transport &amp; Travelling - General</b>           | <b>1,000,000.00</b>         | <b>700,000.00</b>                    | <b>1,000,000.00</b>         | <b>0.00</b>                        |
| 22020102   | Local Travel & Transport - Others                     | 1,000,000.00                | 700,000.00                           | 1,000,000.00                | 0.00                               |
| <b>220203</b>  | <b>Materials and Supplies - General</b>               | <b>30,000,000.00</b>        | <b>20,939,000.00</b>                 | <b>40,000,000.00</b>        | <b>0.00</b>                        |
| 22020301   | Office Materials and Consumables                      | 30,000,000.00               | 20,939,000.00                        | 40,000,000.00               | 0.00                               |
| <b>220204</b>  | <b>Maintenance Services - General</b>                 | <b>10,000,000.00</b>        | <b>2,982,000.00</b>                  | <b>15,000,000.00</b>        | <b>0.00</b>                        |
| 22020403   | Maintenance of Office Building / Residential Quarters | 10,000,000.00               | 2,982,000.00                         | 15,000,000.00               | 0.00                               |
| <b>220210</b>  | <b>Miscellaneous Expenses - General</b>               | <b>30,000,000.00</b>        | <b>9,330,000.00</b>                  | <b>30,000,000.00</b>        | <b>0.00</b>                        |
| 22021007   | Welfare Packages                                      | 30,000,000.00               | 9,330,000.00                         | 30,000,000.00               | 0.00                               |
| <b>2204</b>  | <b>GRANTS AND CONTRIBUTIONS - GENERAL</b>             | <b>0.00</b>                 | <b>0.00</b>                          | <b>40,000,000.00</b>        | <b>0.00</b>                        |
| <b>220401</b>  | <b>Local Grants and Contributions</b>                 | <b>0.00</b>                 | <b>0.00</b>                          | <b>40,000,000.00</b>        | <b>0.00</b>                        |
| 22040111   | Grants to Communities and NGOs                        | 0.00                        | 0.00                                 | 40,000,000.00               | 0.00                               |
| <b>23</b>  | <b>Capital Expenditure</b>                            | <b>10,000,000.00</b>        | <b>0.00</b>                          | <b>25,000,000.00</b>        | <b>0.00</b>                        |
| <b>2301</b>  | <b>FIXED ASSETS PURCHASED</b>                         | <b>10,000,000.00</b>        | <b>0.00</b>                          | <b>25,000,000.00</b>        | <b>0.00</b>                        |
| <b>230101</b>  | <b>Purchase of Fixed Assets - General</b>             | <b>10,000,000.00</b>        | <b>0.00</b>                          | <b>25,000,000.00</b>        | <b>0.00</b>                        |
| 23010122   | Purchase Of Health / Medical Equipment                | 10,000,000.00               | 0.00                                 | 25,000,000.00               | 0.00                               |

| <b>053500300100 Rural Water Supply</b> |                     |                             |                                      |                             |                                    |
|--|---------------------|-----------------------------|--------------------------------------|-----------------------------|------------------------------------|
| <b>Code</b>                            | <b>Description</b>  | <b>2025 Original Budget</b> | <b>Performance January to August</b> | <b>2026 Approved Budget</b> | <b>2026 Climate Change Tagging</b> |
| <b>2</b>                               | <b>EXPENDITURES</b> | <b>639,796,734.00</b>       | <b>214,556,035.97</b>                | <b>836,915,443.00</b>       | <b>0.00</b>                        |

|               |   |                       |                       |                       |             |
|---------------|---|-----------------------|-----------------------|-----------------------|-------------|
| <b>21</b>     | <b>Personnel Cost</b>                                   | <b>5,826,734.00</b>   | <b>7,411,922.00</b>   | <b>6,915,443.00</b>   | <b>0.00</b> |
| <b>2101</b>   | <b>SALARY</b>   | <b>2,207,652.00</b>   | <b>4,697,610.00</b>   | <b>3,084,632.00</b>   | <b>0.00</b> |
| <b>210101</b> | <b>Salaries and Wages</b>                               | <b>2,207,652.00</b>   | <b>4,697,610.00</b>   | <b>3,084,632.00</b>   | <b>0.00</b> |
| 21010101      | Salary  | 2,207,652.00          | 4,697,610.00          | 3,084,632.00          | 0.00        |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>               | <b>3,619,082.00</b>   | <b>2,714,312.00</b>   | <b>3,830,811.00</b>   | <b>0.00</b> |
| <b>210201</b> | <b>ALLOWANCES</b>                                       | <b>3,619,082.00</b>   | <b>2,714,312.00</b>   | <b>3,830,811.00</b>   | <b>0.00</b> |
| 21020103      | Transport Allowance                                     | 624,060.00            | 468,045.00            | 969,353.00            | 0.00        |
| 21020104      | Rent Supplement   | 753,240.00            | 564,930.00            | 616,928.00            | 0.00        |
| 21020105      | Meal Subsidy  | 161,974.00            | 121,481.00            | 390,377.00            | 0.00        |
| 21020106      | Utility Allowance                                       | 107,000.00            | 80,250.00             | 0.00                  | 0.00        |
| 21020109      | Leave Transport Grant                                   | 135,612.00            | 101,709.00            | 187,859.00            | 0.00        |
| 21020110      | Overtime  | 96,000.00             | 72,000.00             | 420,000.00            | 0.00        |
| 21020137      | Medical Allowance                                       | 1,741,196.00          | 1,305,897.00          | 1,246,294.00          | 0.00        |
| <b>22</b>     | <b>Other Recurrent Costs</b>                            | <b>177,000,000.00</b> | <b>45,684,554.00</b>  | <b>187,000,000.00</b> | <b>0.00</b> |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                    | <b>177,000,000.00</b> | <b>45,684,554.00</b>  | <b>187,000,000.00</b> | <b>0.00</b> |
| <b>220201</b> | <b>Transport &amp; Travelling - General</b>             | <b>1,000,000.00</b>   | <b>0.00</b>           | <b>1,000,000.00</b>   | <b>0.00</b> |
| 22020102      | Local Travel & Transport - Others                       | 1,000,000.00          | 0.00                  | 1,000,000.00          | 0.00        |
| <b>220202</b> | <b>Utilities General</b>                                | <b>1,000,000.00</b>   | <b>960,000.00</b>     | <b>1,000,000.00</b>   | <b>0.00</b> |
| 22020205      | Water rates & Charges                                   | 1,000,000.00          | 960,000.00            | 1,000,000.00          | 0.00        |
| <b>220203</b> | <b>Materials and Supplies - General</b>                 | <b>5,000,000.00</b>   | <b>4,156,000.00</b>   | <b>10,000,000.00</b>  | <b>0.00</b> |
| 22020301      | Office Materials and Consumables                        | 5,000,000.00          | 4,156,000.00          | 10,000,000.00         | 0.00        |
| <b>220204</b> | <b>Maintenance Services - General</b>                   | <b>15,000,000.00</b>  | <b>9,936,100.00</b>   | <b>25,000,000.00</b>  | <b>0.00</b> |
| 22020415      | Maintenance of Water Facilities                         | 15,000,000.00         | 9,936,100.00          | 25,000,000.00         | 0.00        |
| <b>220208</b> | <b>Fuel and Lubricant - General</b>                     | <b>155,000,000.00</b> | <b>30,632,454.00</b>  | <b>150,000,000.00</b> | <b>0.00</b> |
| 22020802      | Other Transport Equipment Fuel Cost                     | 5,000,000.00          | 3,320,000.00          | 0.00                  | 0.00        |
| 22020803      | Plant / Generator Fuel Cost                             | 150,000,000.00        | 27,312,454.00         | 150,000,000.00        | 0.00        |
| <b>23</b>     | <b>Capital Expenditure</b>                              | <b>456,970,000.00</b> | <b>161,459,559.97</b> | <b>643,000,000.00</b> | <b>0.00</b> |
| <b>2301</b>   | <b>FIXED ASSETS PURCHASED</b>                           | <b>154,470,000.00</b> | <b>128,003,559.97</b> | <b>190,000,000.00</b> | <b>0.00</b> |
| <b>230101</b> | <b>Purchase of Fixed Assets - General</b>               | <b>154,470,000.00</b> | <b>128,003,559.97</b> | <b>190,000,000.00</b> | <b>0.00</b> |
| 23010155      | Purchase of Water Supply Equipment                      | 154,470,000.00        | 128,003,559.97        | 190,000,000.00        | 0.00        |
| <b>2302</b>   | <b>CONSTRUCTION / PROVISION</b>                         | <b>277,500,000.00</b> | <b>33,456,000.00</b>  | <b>423,000,000.00</b> | <b>0.00</b> |
| <b>230201</b> | <b>Construction/Provision of Fixed Assets - General</b> | <b>277,500,000.00</b> | <b>33,456,000.00</b>  | <b>423,000,000.00</b> | <b>0.00</b> |
| 23020105      | Construction/Provision Of Water Facilities              | 252,500,000.00        | 33,456,000.00         | 383,000,000.00        | 0.00        |
| 23020123      | Construction Of Traffic /Street Lights                  | 25,000,000.00         | 0.00                  | 40,000,000.00         | 0.00        |
| <b>2303</b>   | <b>REHABILITATION / REPAIRS</b>                         | <b>25,000,000.00</b>  | <b>0.00</b>           | <b>30,000,000.00</b>  | <b>0.00</b> |
| <b>230301</b> | <b>Rehabilitation/Repairs of Fixed Assets - General</b> | <b>25,000,000.00</b>  | <b>0.00</b>           | <b>30,000,000.00</b>  | <b>0.00</b> |
| 23030104      | Rehabilitation/Repairs - Water Facilities               | 25,000,000.00         | 0.00                  | 30,000,000.00         | 0.00        |

| <b>055100100100</b> | <b>Community Development Section</b>        |                             |                                      |                             |                                  |
|---------------------|---|-----------------------------|--------------------------------------|-----------------------------|----------------------------------|
| <b>Code</b>         | <b>Description</b>                          | <b>2025 Original Budget</b> | <b>Performance January to August</b> | <b>2026 Approved Budget</b> | <b>26 Climate Change Tagging</b> |
| <b>2</b>            | <b>EXPENDITURES</b>                         | <b>104,942,615.00</b>       | <b>107,237,929.00</b>                | <b>376,229,118.00</b>       | <b>15,000,000.00</b>             |
| <b>21</b>           | <b>Personnel Cost</b>                       | <b>6,242,615.00</b>         | <b>9,625,679.00</b>                  | <b>11,589,118.00</b>        | <b>0.00</b>                      |
| <b>2101</b>         | <b>SALARY</b>                               | <b>3,378,960.00</b>         | <b>7,477,936.00</b>                  | <b>5,975,247.00</b>         | <b>0.00</b>                      |
| <b>210101</b>       | <b>Salaries and Wages</b>                   | <b>3,378,960.00</b>         | <b>7,477,936.00</b>                  | <b>5,975,247.00</b>         | <b>0.00</b>                      |
| 21010101            | Salary                                      | 3,378,960.00                | 7,477,936.00                         | 5,975,247.00                | 0.00                             |
| <b>2102</b>         | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>   | <b>2,863,655.00</b>         | <b>2,147,743.00</b>                  | <b>5,613,871.00</b>         | <b>0.00</b>                      |
| <b>210201</b>       | <b>ALLOWANCES</b>                           | <b>2,863,655.00</b>         | <b>2,147,743.00</b>                  | <b>5,613,871.00</b>         | <b>0.00</b>                      |
| 21020103            | Transport Allowance                         | 609,588.00                  | 457,191.00                           | 1,281,100.00                | 0.00                             |
| 21020104            | Rent Supplement                             | 675,780.00                  | 506,835.00                           | 994,649.00                  | 0.00                             |
| 21020105            | Meal Subsidy                                | 269,743.00                  | 202,307.00                           | 540,295.00                  | 0.00                             |
| 21020106            | Utility Allowance                           | 169,480.00                  | 127,112.00                           | 617,977.00                  | 0.00                             |
| 21020109            | Leave Transport Grant                       | 337,920.00                  | 253,440.00                           | 577,480.00                  | 0.00                             |
| 21020137            | Medical Allowance                           | 801,144.00                  | 600,858.00                           | 1,602,370.00                | 0.00                             |
| <b>22</b>           | <b>Other Recurrent Costs</b>                | <b>26,000,000.00</b>        | <b>71,882,250.00</b>                 | <b>306,640,000.00</b>       | <b>0.00</b>                      |
| <b>2202</b>         | <b>OVERHEAD COST</b>                        | <b>26,000,000.00</b>        | <b>71,882,250.00</b>                 | <b>91,000,000.00</b>        | <b>0.00</b>                      |
| <b>220201</b>       | <b>Transport &amp; Travelling - General</b> | <b>1,000,000.00</b>         | <b>750,000.00</b>                    | <b>1,000,000.00</b>         | <b>0.00</b>                      |
| 22020102            | Local Travel & Transport - Others           | 1,000,000.00                | 750,000.00                           | 1,000,000.00                | 0.00                             |

|          |  |               |               |                |               |
|----------|--|---------------|---------------|----------------|---------------|
| 220203   | Materials and Supplies - General                       | 15,000,000.00 | 62,787,250.00 | 70,000,000.00  | 0.00          |
| 22020301 | Office Materials and Consumables                       | 15,000,000.00 | 62,787,250.00 | 70,000,000.00  | 0.00          |
| 220204   | Maintenance Services - General                         | 10,000,000.00 | 8,345,000.00  | 20,000,000.00  | 0.00          |
| 22020416 | Maintenance of Parks / Gardens                         | 10,000,000.00 | 8,345,000.00  | 20,000,000.00  | 0.00          |
| 2204     | GRANTS AND CONTRIBUTIONS - GENERAL                     | 0.00          | 0.00          | 215,640,000.00 | 0.00          |
| 220401   | Local Grants and Contributions                         | 0.00          | 0.00          | 215,640,000.00 | 0.00          |
| 22040111 | Grants to Communities and NGOs                         | 0.00          | 0.00          | 108,640,000.00 | 0.00          |
| 22040112 | Grant to Academic Institutions                         | 0.00          | 0.00          | 107,000,000.00 | 0.00          |
| 23       | Capital Expenditure                                    | 72,700,000.00 | 25,730,000.00 | 58,000,000.00  | 15,000,000.00 |
| 2304     | PRESERVATION OF THE ENVIRONMENT                        | 25,000,000.00 | 7,450,000.00  | 35,000,000.00  | 15,000,000.00 |
| 230401   | Preservation of the Environment - General              | 25,000,000.00 | 7,450,000.00  | 35,000,000.00  | 15,000,000.00 |
| 23040102 | Erosion & Flood Control                                | 10,000,000.00 | 0.00          | 15,000,000.00  | 15,000,000.00 |
| 23040105 | Water and Environmental Pollution Prevention & Control | 15,000,000.00 | 7,450,000.00  | 20,000,000.00  | 0.00          |
| 2305     | OTHER CAPITAL PROJECTS                                 | 47,700,000.00 | 18,280,000.00 | 23,000,000.00  | 0.00          |
| 230501   | Acquisition of Non-Tangible Asset                      | 47,700,000.00 | 18,280,000.00 | 23,000,000.00  | 0.00          |
| 23050108 | Special Intervention Programmes and Projects           | 47,700,000.00 | 18,280,000.00 | 23,000,000.00  | 0.00          |

| 055100200100 | Information, Youth, Sport & Culture           |                      |                               |                      |                           |
|--------------|---|----------------------|-------------------------------|----------------------|---------------------------|
| Code         | Description                                   | 2025 Original Budget | Performance January to August | 2026 Approved Budget | 26 Climate Change Tagging |
| 2            | EXPENDITURES                                  | 54,295,910.00        | 27,653,521.00                 | 63,306,245.00        | 0.00                      |
| 21           | Personnel Cost                                | 5,715,910.00         | 10,068,521.00                 | 14,726,245.00        | 0.00                      |
| 2101         | SALARY  | 3,955,972.00         | 8,748,567.00                  | 7,688,343.00         | 0.00                      |
| 210101       | Salaries and Wages                            | 3,955,972.00         | 8,748,567.00                  | 7,688,343.00         | 0.00                      |
| 21010101     | Salary  | 3,955,972.00         | 8,748,567.00                  | 7,688,343.00         | 0.00                      |
| 2102         | ALLOWANCES AND SOCIAL CONTRIBUTION            | 1,759,938.00         | 1,319,954.00                  | 7,037,902.00         | 0.00                      |
| 210201       | ALLOWANCES                                    | 1,759,938.00         | 1,319,954.00                  | 7,037,902.00         | 0.00                      |
| 21020103     | Transport Allowance                           | 577,040.00           | 432,780.00                    | 1,302,393.00         | 0.00                      |
| 21020104     | Rent Supplement                               | 673,704.00           | 505,278.00                    | 1,237,648.00         | 0.00                      |
| 21020105     | Meal Subsidy                                  | 255,216.00           | 191,412.00                    | 544,179.00           | 0.00                      |
| 21020106     | Utility Allowance                             | 185,760.00           | 139,320.00                    | 1,584,479.00         | 0.00                      |
| 21020109     | Leave Transport Grant                         | 0.00                 | 0.00                          | 766,834.00           | 0.00                      |
| 21020137     | Medical Allowance                             | 68,218.00            | 51,164.00                     | 1,602,369.00         | 0.00                      |
| 22           | Other Recurrent Costs                         | 16,580,000.00        | 11,915,000.00                 | 21,580,000.00        | 0.00                      |
| 2202         | OVERHEAD COST                                 | 16,580,000.00        | 11,915,000.00                 | 21,580,000.00        | 0.00                      |
| 220201       | Transport & Travelling - General              | 500,000.00           | 200,000.00                    | 500,000.00           | 0.00                      |
| 22020102     | Local Travel & Transport - Others             | 500,000.00           | 200,000.00                    | 500,000.00           | 0.00                      |
| 220203       | Materials and Supplies - General              | 15,000,000.00        | 11,415,000.00                 | 20,000,000.00        | 0.00                      |
| 22020301     | Office Materials and Consumables              | 15,000,000.00        | 11,415,000.00                 | 20,000,000.00        | 0.00                      |
| 220210       | Miscellaneous Expenses - General              | 1,080,000.00         | 300,000.00                    | 1,080,000.00         | 0.00                      |
| 22021003     | Publicity and Advertisements                  | 1,080,000.00         | 300,000.00                    | 1,080,000.00         | 0.00                      |
| 23           | Capital Expenditure                           | 32,000,000.00        | 5,670,000.00                  | 27,000,000.00        | 0.00                      |
| 2301         | FIXED ASSETS PURCHASED                        | 32,000,000.00        | 5,670,000.00                  | 27,000,000.00        | 0.00                      |
| 230101       | Purchase of Fixed Assets - General            | 32,000,000.00        | 5,670,000.00                  | 27,000,000.00        | 0.00                      |
| 23010104     | Purchase of Motor Cycles                      | 2,000,000.00         | 0.00                          | 2,000,000.00         | 0.00                      |
| 23010126     | Purchase Of Sporting / Gaming Equipment       | 15,000,000.00        | 5,670,000.00                  | 15,000,000.00        | 0.00                      |
| 23010149     | Purchase of Electronic Equipment and Fittings | 15,000,000.00        | 0.00                          | 10,000,000.00        | 0.00                      |

| 055100300100 | Social Welfare Section             |                      |                               |                      |                           |
|--------------|------------------------------------|----------------------|-------------------------------|----------------------|---------------------------|
| Code         | Description                        | 2025 Original Budget | Performance January to August | 2026 Approved Budget | 26 Climate Change Tagging |
| 2            | EXPENDITURES                       | 122,851,053.00       | 55,276,339.00                 | 516,002,471.00       | 0.00                      |
| 21           | Personnel Cost                     | 29,851,053.00        | 11,935,256.00                 | 36,376,471.00        | 0.00                      |
| 2101         | SALARY                             | 3,119,353.00         | 7,917,962.00                  | 5,736,378.00         | 0.00                      |
| 210101       | Salaries and Wages                 | 3,119,353.00         | 7,917,962.00                  | 5,736,378.00         | 0.00                      |
| 21010101     | Salary                             | 3,119,353.00         | 7,917,962.00                  | 5,736,378.00         | 0.00                      |
| 2102         | ALLOWANCES AND SOCIAL CONTRIBUTION | 2,731,700.00         | 2,049,294.00                  | 5,640,093.00         | 0.00                      |
| 210201       | ALLOWANCES                         | 2,731,700.00         | 2,049,294.00                  | 5,640,093.00         | 0.00                      |
| 21020103     | Transport Allowance                | 603,132.00           | 452,868.00                    | 1,267,252.00         | 0.00                      |

|               |   |                      |                      |                       |             |
|---------------|---|----------------------|----------------------|-----------------------|-------------|
| 21020104      | Rent Supplement   | 603,824.00           | 452,868.00           | 993,122.00            | 0.00        |
| 21020105      | Meal Subsidy  | 261,732.00           | 196,299.00           | 513,388.00            | 0.00        |
| 21020106      | Utility Allowance   | 123,228.00           | 92,421.00            | 615,268.00            | 0.00        |
| 21020109      | Leave Transport Grant                                       | 320,616.00           | 240,462.00           | 552,139.00            | 0.00        |
| 21020110      | Overtime  | 18,024.00            | 13,518.00            | 0.00                  | 0.00        |
| 21020137      | Medical Allowance   | 801,144.00           | 600,858.00           | 1,698,924.00          | 0.00        |
| <b>2103</b>   | <b>SOCIAL BENEFITS</b>                                      | <b>24,000,000.00</b> | <b>1,968,000.00</b>  | <b>25,000,000.00</b>  | <b>0.00</b> |
| <b>210301</b> | <b>Social Benefits</b>                                      | <b>24,000,000.00</b> | <b>1,968,000.00</b>  | <b>25,000,000.00</b>  | <b>0.00</b> |
| 21030108      | Social Security Benefits                                    | 24,000,000.00        | 1,968,000.00         | 25,000,000.00         | 0.00        |
| <b>22</b>     | <b>Other Recurrent Costs</b>                                | <b>51,000,000.00</b> | <b>19,201,333.00</b> | <b>244,626,000.00</b> | <b>0.00</b> |
| <b>2202</b>   | <b>OVERHEAD COST</b>  | <b>51,000,000.00</b> | <b>19,201,333.00</b> | <b>244,626,000.00</b> | <b>0.00</b> |
| <b>220201</b> | <b>Transport &amp; Travelling - General</b>                 | <b>1,000,000.00</b>  | <b>200,000.00</b>    | <b>1,500,000.00</b>   | <b>0.00</b> |
| 22020102      | Local Travel & Transport - Others                           | 1,000,000.00         | 200,000.00           | 1,500,000.00          | 0.00        |
| <b>220203</b> | <b>Materials and Supplies - General</b>                     | <b>0.00</b>          | <b>0.00</b>          | <b>10,000,000.00</b>  | <b>0.00</b> |
| 22020301      | Office Materials and Consumables                            | 0.00                 | 0.00                 | 10,000,000.00         | 0.00        |
| <b>220204</b> | <b>Maintenance Services - General</b>                       | <b>11,874,000.00</b> | <b>2,550,000.00</b>  | <b>5,000,000.00</b>   | <b>0.00</b> |
| 22020425      | Maintenance of Lab/Workshop Tools and Instrument            | 11,874,000.00        | 2,550,000.00         | 5,000,000.00          | 0.00        |
| <b>220210</b> | <b>Miscellaneous Expenses - General</b>                     | <b>38,126,000.00</b> | <b>16,451,333.00</b> | <b>228,126,000.00</b> | <b>0.00</b> |
| 22021045      | Institutional Feeding ( Ramadan Feeding)                    | 0.00                 | 0.00                 | 150,000,000.00        | 0.00        |
| 22021059      | Council of Ulama, Hisba & Other Religious Groups Activities | 23,126,000.00        | 414,333.00           | 48,126,000.00         | 0.00        |
| 22021064      | Emergency Preparedness and Response                         | 15,000,000.00        | 16,037,000.00        | 30,000,000.00         | 0.00        |
| <b>23</b>     | <b>Capital Expenditure</b>                                  | <b>42,000,000.00</b> | <b>24,139,750.00</b> | <b>235,000,000.00</b> | <b>0.00</b> |
| <b>2301</b>   | <b>FIXED ASSETS PURCHASED</b>                               | <b>30,000,000.00</b> | <b>21,139,750.00</b> | <b>75,000,000.00</b>  | <b>0.00</b> |
| <b>230101</b> | <b>Purchase of Fixed Assets - General</b>                   | <b>30,000,000.00</b> | <b>21,139,750.00</b> | <b>75,000,000.00</b>  | <b>0.00</b> |
| 23010128      | Purchase Of Security Equipment                              | 0.00                 | 0.00                 | 40,000,000.00         | 0.00        |
| 23010129      | Purchase Of Industrial Equipment                            | 30,000,000.00        | 21,139,750.00        | 35,000,000.00         | 0.00        |
| <b>2305</b>   | <b>OTHER CAPITAL PROJECTS</b>                               | <b>12,000,000.00</b> | <b>3,000,000.00</b>  | <b>160,000,000.00</b> | <b>0.00</b> |
| <b>230501</b> | <b>Acquisition of Non-Tangible Asset</b>                    | <b>12,000,000.00</b> | <b>3,000,000.00</b>  | <b>160,000,000.00</b> | <b>0.00</b> |
| 23050108      | Special Intervention Programmes and Projects                | 12,000,000.00        | 3,000,000.00         | 160,000,000.00        | 0.00        |

| 055100400100  | Trade Section and Cooperatives                         |                      |                               |                      |                             |
|---------------|--|----------------------|-------------------------------|----------------------|-----------------------------|
| Code          | Description  | 2025 Original Budget | Performance January to August | 2026 Approved Budget | 2026 Climate Change Tagging |
| <b>2</b>      | <b>EXPENDITURES</b>                                    | <b>54,957,584.00</b> | <b>8,239,297.00</b>           | <b>72,023,846.00</b> | <b>0.00</b>                 |
| <b>21</b>     | <b>Personnel Cost</b>                                  | <b>457,584.00</b>    | <b>839,297.00</b>             | <b>1,023,846.00</b>  | <b>0.00</b>                 |
| <b>2101</b>   | <b>SALARY</b>  | <b>208,824.00</b>    | <b>652,727.00</b>             | <b>446,683.00</b>    | <b>0.00</b>                 |
| <b>210101</b> | <b>Salaries and Wages</b>                              | <b>208,824.00</b>    | <b>652,727.00</b>             | <b>446,683.00</b>    | <b>0.00</b>                 |
| 21010101      | Salary   | 208,824.00           | 652,727.00                    | 446,683.00           | 0.00                        |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>              | <b>248,760.00</b>    | <b>186,570.00</b>             | <b>577,163.00</b>    | <b>0.00</b>                 |
| <b>210201</b> | <b>ALLOWANCES</b>                                      | <b>248,760.00</b>    | <b>186,570.00</b>             | <b>577,163.00</b>    | <b>0.00</b>                 |
| 21020103      | Transport Allowance                                    | 59,352.00            | 44,514.00                     | 138,479.00           | 0.00                        |
| 21020104      | Rent Supplement  | 40,824.00            | 30,618.00                     | 89,337.00            | 0.00                        |
| 21020105      | Meal Subsidy   | 25,224.00            | 18,918.00                     | 58,853.00            | 0.00                        |
| 21020106      | Utility Allowance                                      | 16,320.00            | 12,240.00                     | 67,785.00            | 0.00                        |
| 21020109      | Leave Transport Grant                                  | 18,024.00            | 13,518.00                     | 44,668.00            | 0.00                        |
| 21020137      | Medical Allowance                                      | 89,016.00            | 66,762.00                     | 178,041.00           | 0.00                        |
| <b>22</b>     | <b>Other Recurrent Costs</b>                           | <b>5,500,000.00</b>  | <b>7,400,000.00</b>           | <b>11,000,000.00</b> | <b>0.00</b>                 |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                   | <b>5,500,000.00</b>  | <b>7,400,000.00</b>           | <b>11,000,000.00</b> | <b>0.00</b>                 |
| <b>220201</b> | <b>Transport &amp; Travelling - General</b>            | <b>500,000.00</b>    | <b>300,000.00</b>             | <b>1,000,000.00</b>  | <b>0.00</b>                 |
| 22020102      | Local Travel & Transport - Others                      | 500,000.00           | 300,000.00                    | 1,000,000.00         | 0.00                        |
| <b>220203</b> | <b>Materials and Supplies - General</b>                | <b>5,000,000.00</b>  | <b>7,100,000.00</b>           | <b>10,000,000.00</b> | <b>0.00</b>                 |
| 22020301      | Office Materials and Consumables                       | 5,000,000.00         | 7,100,000.00                  | 10,000,000.00        | 0.00                        |
| <b>23</b>     | <b>Capital Expenditure</b>                             | <b>49,000,000.00</b> | <b>0.00</b>                   | <b>60,000,000.00</b> | <b>0.00</b>                 |
| <b>2301</b>   | <b>FIXED ASSETS PURCHASED</b>                          | <b>20,000,000.00</b> | <b>0.00</b>                   | <b>20,000,000.00</b> | <b>0.00</b>                 |
| <b>230101</b> | <b>Purchase of Fixed Assets - General</b>              | <b>20,000,000.00</b> | <b>0.00</b>                   | <b>20,000,000.00</b> | <b>0.00</b>                 |
| 23010129      | Purchase Of Industrial Equipment                       | 20,000,000.00        | 0.00                          | 20,000,000.00        | 0.00                        |
| <b>2302</b>   | <b>CONSTRUCTION / PROVISION</b>                        | <b>29,000,000.00</b> | <b>0.00</b>                   | <b>40,000,000.00</b> | <b>0.00</b>                 |
| <b>230201</b> | <b>Contruction/Provision of Fixed Assets - General</b> | <b>29,000,000.00</b> | <b>0.00</b>                   | <b>40,000,000.00</b> | <b>0.00</b>                 |

|          |                               |               |      |               |      |
|----------|-------------------------------|---------------|------|---------------|------|
| 23020124 | Construction Of Markets/Parks | 29,000,000.00 | 0.00 | 40,000,000.00 | 0.00 |
|----------|-------------------------------|---------------|------|---------------|------|

| 055100500100 | Traditional/Religious Affairs        |                       |                               |                       |                             |
|--------------|--------------------------------------|-----------------------|-------------------------------|-----------------------|-----------------------------|
| Code         | Description                          | 2025 Original Budget  | Performance January to August | 2026 Approved Budget  | 2026 Climate Change Tagging |
| 2            | <i>EXPENDITURES</i>                  | <i>150,000,000.00</i> | <i>179,045,310.00</i>         | <i>250,000,000.00</i> | <i>0.00</i>                 |
| 22           | <i>Other Recurrent Costs</i>         | <i>150,000,000.00</i> | <i>179,045,310.00</i>         | <i>250,000,000.00</i> | <i>0.00</i>                 |
| 2204         | GRANTS AND CONTRIBUTIONS - GENERAL   | 150,000,000.00        | 179,045,310.00                | 250,000,000.00        | 0.00                        |
| 220401       | Local Grants and Contributions       | 150,000,000.00        | 179,045,310.00                | 250,000,000.00        | 0.00                        |
| 22040113     | Contribution to Traditional Councils | 150,000,000.00        | 179,045,310.00                | 250,000,000.00        | 0.00                        |