

State	Jigawa
Local Government	Gagarawa
Year	2026

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

Revenue by Economic	2026 Budget
Opening Balance	153,900,732.00
Statutory Allocation	3,083,656,390.00
VAT	3,859,173,350.00
Other FAAC	4,286,622,955.00
LG IGR	201,988,523.00
Share of State IGR	-
Other (Capital Receipts)	-
Total Revenue	11,585,341,950.00

Expenditure by Economic	2026 Budget
Personnel	2,145,940,040.00
Grants / Contributions to State	-
Other Recurrent	2,686,283,880.00
Capital	6,753,118,030.00
Total Expenditure	11,585,341,950.00

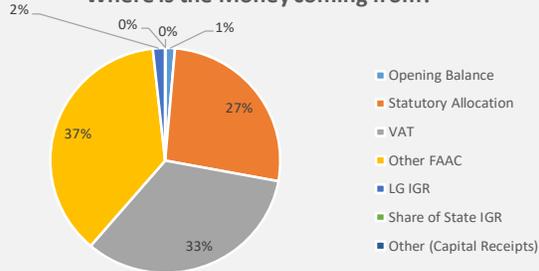
Expenditure by Sector	2026 Budget
Education	1,701,699,359.00
Health	566,321,664.00
Other Social	2,242,929,991.00
Agriculture	394,959,969.00
Other Economic	5,000,878,779.00
Administration	1,678,552,188.00
Law and Justice	-
Total Expenditure	11,585,341,950.00

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Youth Empowerment programme and Palliative measures	470,000,000.00
Contribution for Local Government Council Unified Projects and Programmes	400,000,000.00
Construction of Feeder Road from Garin Ciroma to Yalawa 7km, Malam Baki to Zarada	300,000,000.00
Purchase of Electric Poles and Cables for Electrification Project at Yalawa , Jagindi Kore	217,615,114.00
Construction of Stone-Pitching Walls for Erosion Control across the Local Government	200,000,000.00
Rehabilitation of Feeder Road from Main Road to Gagarawa Gari	200,000,000.00
Drilling of Hand Pumps across the 10 Political Wards	200,000,000.00
Construction of 18 No Blocks of Two Classroom of Islamiyya Schools, 1No at each of U	164,055,906.00
Construction of 5 Blocks of 2 Bedrooms Prorated Houses at the Local Government He	150,000,000.00
Construction of Shopping Plaza at Gagarawa Tasha	150,000,000.00
<i>Other Capital Projects</i>	4,301,447,010.00
Total	6,753,118,030.00

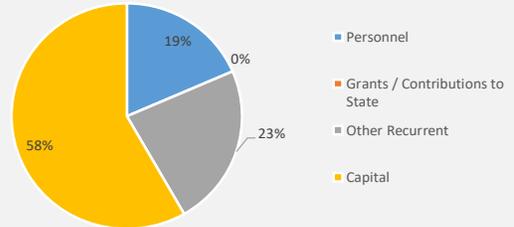
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
Gagarawa Gari	345,000,000.00	345,000,000.00
Gagarawa Tasha	767,599,606.00	767,599,606.00
Garin Chiroma	-	-
Kore Balatu	-	-
Madaka	190,000,000.00	190,000,000.00
Maikilili	-	-
Medu	110,000,000.00	110,000,000.00
Yalawa	-	-
Zarada	-	-
Mai'aduwa	-	-
LG Wide (GAGARAWA)	10,172,742,344.00	5,340,518,424.00
Total	11,585,341,950.00	6,753,118,030.00

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

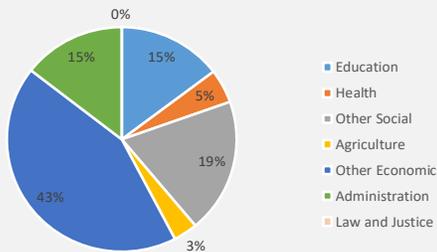
Where is the Money coming from?



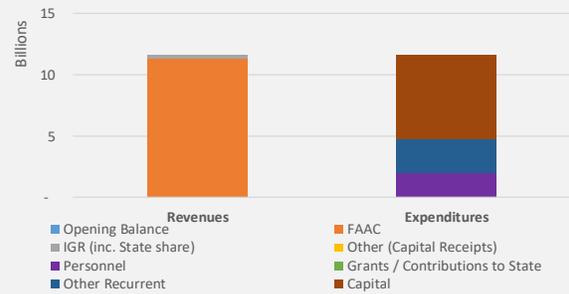
What is the Money being spent On?



Who is Spending the Money?



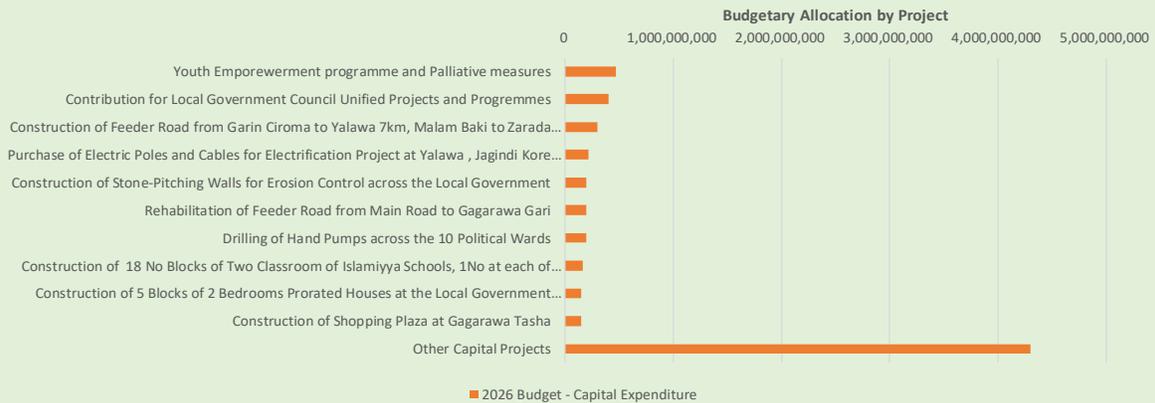
Inflows and Outflows



Where is the Money being Spent?



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



317105 - GAGARAWA Local Government, Jigawa State - 2026 Budget: Summary

Item	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
Opening Balance			153,900,732.00	
Recurrent Revenue	6,063,668,787.08	4,266,460,461.49	11,431,441,218.00	538,000,000.00
11 - LOCAL GOVT. SHARE OF FAAC	6,037,558,787.08	4,245,133,342.87	11,229,452,695.00	538,000,000.00
12 - Independent Revenue	26,110,000.00	21,327,118.62	201,988,523.00	-
Recurrent Expenditure	2,581,709,058.08	-	4,832,223,920.00	-
21 - Personnel Cost	1,312,985,178.08	-	2,145,940,040.00	-
22 - Other Recurrent Costs	1,268,723,880.00	-	2,686,283,880.00	-
Transfer to Capital Account	3,481,959,729.00	4,266,460,461.49	6,753,118,030.00	538,000,000.00
Capital Receipts	-	-	-	-
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-
23 - Capital Expenditure	2,363,544,283.00	1,440,904,819.05	6,753,118,030.00	538,000,000.00
Total Revenue (including OB)	6,063,668,787.08	4,266,460,461.49	11,585,341,950.00	538,000,000.00
Total Expenditure	4,945,253,341.08	1,440,904,819.05	11,585,341,950.00	538,000,000.00
Closing Balance	1,118,415,446.00	2,825,555,642.44	-	-

317105 - GAGARAWA Local Government, Jigawa State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	2,145,940,040.00	2,686,283,880.00	4,832,223,920.00	6,753,118,030.00	11,585,341,950.00
010000000000	Administrative	166,552,188.00	493,000,000.00	659,552,188.00	1,019,000,000.00	1,678,552,188.00
011100000000	OFFICE OF THE LG CHAIRMAN	65,085,374.00	190,000,000.00	255,085,374.00	-	255,085,374.00
011100100100	Chairman	62,587,630.00	184,000,000.00	246,587,630.00	-	246,587,630.00
011108000100	Internal Audit Office	2,497,744.00	6,000,000.00	8,497,744.00	-	8,497,744.00
011200000000	LOCAL GOVT LEGISLATIVES COUNCIL	34,536,912.00	103,000,000.00	137,536,912.00	-	137,536,912.00
011200100100	Legislative Council	34,536,912.00	103,000,000.00	137,536,912.00	-	137,536,912.00
012500000000	ADMIN AND GENERAL SERVICES	66,929,902.00	200,000,000.00	266,929,902.00	1,019,000,000.00	1,285,929,902.00
012500100100	Office of the Director Admin and General Services	66,929,902.00	200,000,000.00	266,929,902.00	1,019,000,000.00	1,285,929,902.00
020000000000	Economic	251,682,570.00	1,027,900,000.00	1,279,582,570.00	4,116,256,178.00	5,395,838,748.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	59,759,969.00	60,200,000.00	119,959,969.00	275,000,000.00	394,959,969.00
021500100100	Agriculture Section	10,584,651.00	26,500,000.00	37,084,651.00	275,000,000.00	312,084,651.00
021500200100	Forestry Section	17,969,986.00	6,700,000.00	24,669,986.00	-	24,669,986.00
021500300100	Livestock Section (Veterinary)	31,205,332.00	27,000,000.00	58,205,332.00	-	58,205,332.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	126,737,658.00	737,500,000.00	864,237,658.00	-	864,237,658.00
022001000100	Account section	113,916,554.00	724,000,000.00	837,916,554.00	-	837,916,554.00
022002000100	Revenue Section	12,821,104.00	13,500,000.00	26,321,104.00	-	26,321,104.00
023400000000	DEPARTMENT OF WORKS & HOUSING	40,164,016.00	183,200,000.00	223,364,016.00	3,841,256,178.00	4,064,620,194.00
023400100100	Road & Communication Section	13,437,652.00	16,000,000.00	29,437,652.00	-	29,437,652.00
023400200100	Mechanical Section	10,467,536.00	48,000,000.00	58,467,536.00	-	58,467,536.00
023400300100	Electrical Section	6,987,632.00	64,500,000.00	71,487,632.00	659,615,114.00	731,102,746.00
023400400100	Land & Survey Section	3,527,124.00	12,700,000.00	16,227,124.00	755,000,000.00	771,227,124.00
023400500100	Building Section	5,744,072.00	42,000,000.00	47,744,072.00	2,426,641,064.00	2,474,385,136.00
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	25,020,927.00	47,000,000.00	72,020,927.00	-	72,020,927.00
023800100100	Planning	-	17,000,000.00	17,000,000.00	-	17,000,000.00
023800300100	Monitoring & Evaluation	25,020,927.00	30,000,000.00	55,020,927.00	-	55,020,927.00
050000000000	Social	1,727,705,282.00	1,165,383,880.00	2,893,089,162.00	1,617,861,852.00	4,510,951,014.00
051700000000	LOCAL EDUCATION AUTHORITY	1,299,541,479.00	32,157,880.00	1,331,699,359.00	370,000,000.00	1,701,699,359.00
051700100100	Education (Non-Teaching Staff)	428,249,476.00	25,000,000.00	453,249,476.00	-	453,249,476.00
051700200100	Education (Teaching Staff)	871,292,003.00	-	871,292,003.00	-	871,292,003.00
051700300100	Adult Education	-	7,157,880.00	7,157,880.00	-	7,157,880.00
051700400100	Other Education	-	-	-	370,000,000.00	370,000,000.00
052100000000	PRIMARY HEALTH CARE	298,959,812.00	49,500,000.00	348,459,812.00	217,861,852.00	566,321,664.00
052100100100	Primary Health Care Manager	-	-	-	217,861,852.00	217,861,852.00
052100200100	Curative	298,959,812.00	49,500,000.00	348,459,812.00	-	348,459,812.00
053500000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	61,316,313.00	121,000,000.00	182,316,313.00	400,000,000.00	582,316,313.00
053500100100	Preventive (Water, Sanitation and Hygiene)	56,645,385.00	43,000,000.00	99,645,385.00	-	99,645,385.00
053500300100	Rural Water Supply	4,670,928.00	78,000,000.00	82,670,928.00	400,000,000.00	482,670,928.00
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	67,887,678.00	962,726,000.00	1,030,613,678.00	630,000,000.00	1,660,613,678.00
055100100100	Community Development Section	21,040,313.00	287,520,000.00	308,560,313.00	-	308,560,313.00
055100200100	Information, Youth, Sport & Culture	8,672,165.00	21,080,000.00	29,752,165.00	470,000,000.00	499,752,165.00
055100300100	Social Welfare Section	31,972,338.00	329,126,000.00	361,098,338.00	160,000,000.00	521,098,338.00
055100400100	Trade Section and Cooperatives	6,202,862.00	25,000,000.00	31,202,862.00	-	31,202,862.00
055100500100	Traditional/Religious Affairs	-	300,000,000.00	300,000,000.00	-	300,000,000.00

317105 - GAGARAWA Local Government, Jigawa State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Revenue	6,063,668,787.08	4,266,460,461.49	11,431,441,218.00	538,000,000.00
01000000000	Administrative	-	-	2,000,000.00	-
01250000000	ADMIN AND GENERAL SERVICES	-	-	2,000,000.00	-
012500100100	Office of the Director Admin and General Services	-	-	2,000,000.00	-
02000000000	Economic	6,063,328,787.08	4,266,345,461.49	11,428,986,218.00	538,000,000.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	2,010,000.00	2,805,000.00	5,005,000.00	-
021500100100	Agriculture Section	2,010,000.00	2,805,000.00	5,005,000.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	6,041,088,787.08	4,247,203,422.87	11,390,251,218.00	538,000,000.00
022001000100	Account section	6,040,908,787.08	4,247,153,422.87	11,389,986,218.00	538,000,000.00
022002000100	Revenue Section	180,000.00	50,000.00	265,000.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	5,230,000.00	3,140,000.00	11,730,000.00	-
023400200100	Mechanical Section	2,500,000.00	925,000.00	4,000,000.00	-
023400400100	Land & Survey Section	2,000,000.00	1,800,000.00	5,500,000.00	-
023400500100	Building Section	730,000.00	415,000.00	2,230,000.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	15,000,000.00	13,197,038.62	22,000,000.00	-
023800100100	Planning	15,000,000.00	13,197,038.62	22,000,000.00	-
05000000000	Social	340,000.00	115,000.00	455,000.00	-
05210000000	PRIMARY HEALTH CARE	100,000.00	60,000.00	200,000.00	-
052100200100	Curative	100,000.00	60,000.00	200,000.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	80,000.00	25,000.00	90,000.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	80,000.00	25,000.00	90,000.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	160,000.00	30,000.00	165,000.00	-
055100100100	Community Development Section	10,000.00	-	5,000.00	-
055100200100	Information, Youth, Sport & Culture	30,000.00	30,000.00	50,000.00	-
055100400100	Trade Section and Cooperatives	120,000.00	-	110,000.00	-

317105 - GAGARAWA Local Government, Jigawa State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
1	Revenue	6,063,668,787.08	4,266,460,461.49	11,431,441,218.00	538,000,000.00
11	LOCAL GOVT. SHARE OF FAAC	6,037,558,787.08	4,245,133,342.87	11,229,452,695.00	538,000,000.00
1101	LOCAL GOVT. SHARE OF FAAC	6,037,558,787.08	4,245,133,342.87	11,229,452,695.00	538,000,000.00
110101	LOCAL GOVT. SHARE OF STATUTORY REVENUES	1,430,000,000.00	1,491,265,042.36	3,083,656,390.00	538,000,000.00
11010101	Statutory Allocation	1,430,000,000.00	1,491,265,042.36	3,083,656,390.00	538,000,000.00
110102	LOCAL GOVT. SHARE OF VAT	2,559,000,000.00	1,758,540,267.45	3,859,173,350.00	-
11010201	Share of VAT	2,559,000,000.00	1,758,540,267.45	3,859,173,350.00	-
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	2,048,558,787.08	995,328,033.06	4,286,622,955.00	-
11010301	Excess Crude Oil Revenue	500,000,000.00	758,149,045.54	145,000,000.00	-
11010302	Excess Non-Oil	-	-	71,622,955.00	-
11010303	Exchange Gain	100,000,000.00	5,021,932.83	900,000,000.00	-
11010305	Electronic Money Transfer Levy (EMTL)	-	-	800,000,000.00	-
11010306	FOREX Equalization Mineral	400,000,000.00	130,088,555.41	2,100,000,000.00	-
11010308	Solid Mineral	-	81,612,870.99	70,000,000.00	-
11010312	Stabilization Funds	1,048,558,787.08	20,455,628.29	200,000,000.00	-
12	Independent Revenue	26,110,000.00	21,327,118.62	201,988,523.00	-
1202	NON-TAX REVENUE	26,110,000.00	21,327,118.62	201,988,523.00	-
120201	Licenses - General	2,290,000.00	2,920,000.00	5,355,000.00	-
12020111	Bake House Licenses	50,000.00	10,000.00	30,000.00	-
12020113	Brick-making, etc, Licenses	20,000.00	10,000.00	10,000.00	-
12020115	Dane Gun Licenses	10,000.00	-	5,000.00	-
12020117	Dried Fish & Meat Licenses	10,000.00	-	5,000.00	-
12020120	Hawker's Permits	10,000.00	-	5,000.00	-
12020122	Produce Buying Licenses	20,000.00	-	10,000.00	-
12020126	Tractor Hiring Services	2,000,000.00	2,805,000.00	5,000,000.00	-
12020130	Cinematograph Licenses	30,000.00	30,000.00	50,000.00	-
12020134	Patent Medicine & Drug Stores Licenses	100,000.00	60,000.00	200,000.00	-
12020159	Public Conveniences Permit	10,000.00	-	10,000.00	-
12020164	Building Materials / Block Making Licence Fees	10,000.00	5,000.00	20,000.00	-
12020165	Sewing / Tailoring Services	10,000.00	-	5,000.00	-
12020166	Barbing Salon / Boutque Services Fees	10,000.00	-	5,000.00	-
120204	Fees - General	17,150,000.00	14,997,038.62	29,150,000.00	-
12020417	Contractor Registration Fees	-	-	2,000,000.00	-
12020427	Tender Fees	15,000,000.00	13,197,038.62	20,000,000.00	-
12020443	Birth & Death Registration Fees	-	-	2,000,000.00	-
12020447	Land Use Fees	2,000,000.00	1,800,000.00	5,000,000.00	-
12020449	Business/Trade Operating Fees	100,000.00	-	100,000.00	-
12020458	Unity/Staff/Other School Fees/Levies	50,000.00	-	50,000.00	-
120206	Sales - General	520,000.00	180,000.00	2,050,000.00	-
12020604	Sales of Stores / Scraps / Unserviceable Items	520,000.00	180,000.00	2,050,000.00	-
120207	Earnings - General	2,100,000.00	810,000.00	2,200,000.00	-
12020704	Earnings From The Use Of Govt. Vehicles	2,000,000.00	760,000.00	2,000,000.00	-
12020711	Earnings from Commercial Activities	100,000.00	50,000.00	200,000.00	-
120208	Rent on Government Buildings - General	700,000.00	400,000.00	2,200,000.00	-
12020803	Rent on Government Buildings	500,000.00	300,000.00	2,000,000.00	-
12020804	Rent on Conference Centres	200,000.00	100,000.00	200,000.00	-
120209	Rent on Land & Others - General	-	-	500,000.00	-
12020901	Rent on Government Land	-	-	500,000.00	-
120210	REPAYMENTS - GENERAL	1,200,000.00	680,956.00	1,200,000.00	-
12021012	Refund of Overpayment	1,000,000.00	600,000.00	1,000,000.00	-
12021021	Unclaimed Deposits	200,000.00	80,956.00	200,000.00	-
120212	Interest Earned	50,000.00	25,000.00	50,000.00	-
12021202	Bicycle Advances (Interest)	50,000.00	25,000.00	50,000.00	-
120213	Reimbursement - General	2,100,000.00	1,314,124.00	159,283,523.00	-

317105 - GAGARAWA Local Government, Jigawa State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
12021301	Receipt of Local Government of State IGR Tax Revenues	2,000,000.00	1,314,124.00	159,183,523.00	-
12021317	Reimbursement of Cost of Collections of PAYE	100,000.00	-	100,000.00	-

317105 - GAGARAWA Local Government, Jigawa State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<u>11,431,441,218.00</u>
01	FEDERATION ACCOUNT	11,229,452,695.00
011	FAAC DIRECT ALLOCATION	11,229,452,695.00
01101	FAAC DIRECT ALLOCATION	11,229,452,695.00
02	CONSOLIDATED REVENUE FUND	201,988,523.00
021	MAIN ENVELOP	201,988,523.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	201,988,523.00

317105 - GAGARAWA Local Government, Jigawa State - 2026 Budget: Capital Receipts

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

317105 - GAGARAWA Local Government, Jigawa State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Expenditure	4,945,253,341.08	1,440,904,819.05	11,585,341,950.00	538,000,000.00
01000000000	Administrative	1,007,383,218.00	466,450,000.00	1,678,552,188.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	110,751,904.00	-	255,085,374.00	-
011100100100	Chairman	106,087,300.00	-	246,587,630.00	-
011108000100	Internal Audit Office	4,664,604.00	-	8,497,744.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	75,069,245.00	-	137,536,912.00	-
011200100100	Legislative Council	75,069,245.00	-	137,536,912.00	-
01250000000	ADMIN AND GENERAL SERVICES	821,562,069.00	466,450,000.00	1,285,929,902.00	-
012500100100	Office of the Director Admin and General Services	821,562,069.00	466,450,000.00	1,285,929,902.00	-
02000000000	Economic	1,980,744,125.00	655,069,424.66	5,395,838,748.00	328,000,000.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	167,825,977.00	118,384,470.00	394,959,969.00	75,000,000.00
021500100100	Agriculture Section	105,144,192.00	118,384,470.00	312,084,651.00	75,000,000.00
021500200100	Forestry Section	20,037,275.00	-	24,669,986.00	-
021500300100	Livestock Section (Veterinary)	42,644,510.00	-	58,205,332.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	493,049,397.00	-	864,237,658.00	-
022001000100	Account section	472,189,937.00	-	837,916,554.00	-
022002000100	Revenue Section	20,859,460.00	-	26,321,104.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	1,252,250,064.00	536,684,954.66	4,064,620,194.00	253,000,000.00
023400100100	Road & Communication Section	9,677,509.00	-	29,437,652.00	-
023400200100	Mechanical Section	39,049,277.00	-	58,467,536.00	-
023400300100	Electrical Section	426,962,558.00	74,345,412.50	731,102,746.00	253,000,000.00
023400400100	Land & Survey Section	100,941,095.00	29,877,466.90	771,227,124.00	-
023400500100	Building Section	675,619,625.00	432,462,075.26	2,474,385,136.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	67,618,687.00	-	72,020,927.00	-
023800100100	Planning	36,000,000.00	-	17,000,000.00	-
023800300100	Monitoring & Evaluation	31,618,687.00	-	55,020,927.00	-
05000000000	Social	1,957,125,998.08	319,385,394.39	4,510,951,014.00	210,000,000.00
05170000000	LOCAL EDUCATION AUTHORITY	770,921,225.08	116,246,146.39	1,701,699,359.00	40,000,000.00
051700100100	Education (Non-Teaching Staff)	119,967,152.00	-	453,249,476.00	-
051700200100	Education (Teaching Staff)	411,796,193.08	-	871,292,003.00	-
051700300100	Adult Education	7,157,880.00	-	7,157,880.00	-
051700400100	Other Education	232,000,000.00	116,246,146.39	370,000,000.00	40,000,000.00
05210000000	PRIMARY HEALTH CARE	534,211,561.00	21,525,772.00	566,321,664.00	-
052100100100	Primary Health Care Manager	203,500,000.00	21,525,772.00	217,861,852.00	-
052100200100	Curative	330,711,561.00	-	348,459,812.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	240,643,101.00	-	582,316,313.00	170,000,000.00
053500100100	Preventive (Water, Sanitation and Hygiene)	133,785,409.00	-	99,645,385.00	-
053500300100	Rural Water Supply	106,857,692.00	-	482,670,928.00	170,000,000.00
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	411,350,111.00	181,613,476.00	1,660,613,678.00	-
055100100100	Community Development Section	53,813,226.00	-	308,560,313.00	-
055100200100	Information, Youth, Sport & Culture	63,585,194.00	144,000,000.00	499,752,165.00	-
055100300100	Social Welfare Section	138,121,258.00	37,613,476.00	521,098,338.00	-
055100400100	Trade Section and Cooperatives	25,830,433.00	-	31,202,862.00	-
055100500100	Traditional/Religious Affairs	130,000,000.00	-	300,000,000.00	-

317105 - GAGARAWA Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	1,312,985,178.08	-	2,145,940,040.00	-
01000000000	Administrative	140,683,218.00	-	166,552,188.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	55,751,904.00	-	65,085,374.00	-
011100100100	Chairman	52,087,300.00	-	62,587,630.00	-
011108000100	Internal Audit Office	3,664,604.00	-	2,497,744.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	39,569,245.00	-	34,536,912.00	-
011200100100	Legislative Council	39,569,245.00	-	34,536,912.00	-
01250000000	ADMIN AND GENERAL SERVICES	45,362,069.00	-	66,929,902.00	-
012500100100	Office of the Director Admin and General Services	45,362,069.00	-	66,929,902.00	-
02000000000	Economic	197,549,842.00	-	251,682,570.00	-
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	46,447,643.00	-	59,759,969.00	-
021500100100	Agriculture Section	9,065,858.00	-	10,584,651.00	-
021500200100	Forestry Section	14,737,275.00	-	17,969,986.00	-
021500300100	Livestock Section (Veterinary)	22,644,510.00	-	31,205,332.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	91,499,397.00	-	126,737,658.00	-
022001000100	Account section	82,189,937.00	-	113,916,554.00	-
022002000100	Revenue Section	9,309,460.00	-	12,821,104.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	27,984,115.00	-	40,164,016.00	-
023400100100	Road & Communication Section	4,177,509.00	-	13,437,652.00	-
023400200100	Mechanical Section	9,049,277.00	-	10,467,536.00	-
023400300100	Electrical Section	4,662,558.00	-	6,987,632.00	-
023400400100	Land & Survey Section	5,441,095.00	-	3,527,124.00	-
023400500100	Building Section	4,653,676.00	-	5,744,072.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	31,618,687.00	-	25,020,927.00	-
023800300100	Monitoring & Evaluation	31,618,687.00	-	25,020,927.00	-
05000000000	Social	974,752,118.08	-	1,727,705,282.00	-
05170000000	LOCAL EDUCATION AUTHORITY	516,763,345.08	-	1,299,541,479.00	-
051700100100	Education (Non-Teaching Staff)	104,967,152.00	-	428,249,476.00	-
051700200100	Education (Teaching Staff)	411,796,193.08	-	871,292,003.00	-
05210000000	PRIMARY HEALTH CARE	289,111,561.00	-	298,959,812.00	-
052100200100	Curative	289,111,561.00	-	298,959,812.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	107,743,101.00	-	61,316,313.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	101,785,409.00	-	56,645,385.00	-
053500300100	Rural Water Supply	5,957,692.00	-	4,670,928.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	61,134,111.00	-	67,887,678.00	-
055100100100	Community Development Section	18,313,226.00	-	21,040,313.00	-
055100200100	Information, Youth, Sport & Culture	6,505,194.00	-	8,672,165.00	-
055100300100	Social Welfare Section	32,635,258.00	-	31,972,338.00	-
055100400100	Trade Section and Cooperatives	3,680,433.00	-	6,202,862.00	-

317105 - GAGARAWA Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Other Recurrent Expenditure	1,268,723,880.00	-	2,686,283,880.00	-
01000000000	Administrative	185,200,000.00	-	493,000,000.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	55,000,000.00	-	190,000,000.00	-
011100100100	Chairman	54,000,000.00	-	184,000,000.00	-
011108000100	Internal Audit Office	1,000,000.00	-	6,000,000.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	35,500,000.00	-	103,000,000.00	-
011200100100	Legislative Council	35,500,000.00	-	103,000,000.00	-
01250000000	ADMIN AND GENERAL SERVICES	94,700,000.00	-	200,000,000.00	-
012500100100	Office of the Director Admin and General Services	94,700,000.00	-	200,000,000.00	-
02000000000	Economic	646,650,000.00	-	1,027,900,000.00	-
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	35,300,000.00	-	60,200,000.00	-
021500100100	Agriculture Section	10,000,000.00	-	26,500,000.00	-
021500200100	Forestry Section	5,300,000.00	-	6,700,000.00	-
021500300100	Livestock Section (Veterinary)	20,000,000.00	-	27,000,000.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	401,550,000.00	-	737,500,000.00	-
022001000100	Account section	390,000,000.00	-	724,000,000.00	-
022002000100	Revenue Section	11,550,000.00	-	13,500,000.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	173,800,000.00	-	183,200,000.00	-
023400100100	Road & Communication Section	5,500,000.00	-	16,000,000.00	-
023400200100	Mechanical Section	30,000,000.00	-	48,000,000.00	-
023400300100	Electrical Section	112,300,000.00	-	64,500,000.00	-
023400400100	Land & Survey Section	5,500,000.00	-	12,700,000.00	-
023400500100	Building Section	20,500,000.00	-	42,000,000.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	36,000,000.00	-	47,000,000.00	-
023800100100	Planning	36,000,000.00	-	17,000,000.00	-
023800300100	Monitoring & Evaluation	-	-	30,000,000.00	-
05000000000	Social	436,873,880.00	-	1,165,383,880.00	-
05170000000	LOCAL EDUCATION AUTHORITY	22,157,880.00	-	32,157,880.00	-
051700100100	Education (Non-Teaching Staff)	15,000,000.00	-	25,000,000.00	-
051700300100	Adult Education	7,157,880.00	-	7,157,880.00	-
05210000000	PRIMARY HEALTH CARE	41,600,000.00	-	49,500,000.00	-
052100200100	Curative	41,600,000.00	-	49,500,000.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	132,900,000.00	-	121,000,000.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	32,000,000.00	-	43,000,000.00	-
053500300100	Rural Water Supply	100,900,000.00	-	78,000,000.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	240,216,000.00	-	962,726,000.00	-
055100100100	Community Development Section	35,500,000.00	-	287,520,000.00	-
055100200100	Information, Youth, Sport & Culture	7,080,000.00	-	21,080,000.00	-
055100300100	Social Welfare Section	45,486,000.00	-	329,126,000.00	-
055100400100	Trade Section and Cooperatives	22,150,000.00	-	25,000,000.00	-
055100500100	Traditional/Religious Affairs	130,000,000.00	-	300,000,000.00	-

317105 - GAGARAWA Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Capital Expenditure	2,363,544,283.00	1,440,904,819.05	6,753,118,030.00	538,000,000.00
01000000000	Administrative	681,500,000.00	466,450,000.00	1,019,000,000.00	-
01250000000	ADMIN AND GENERAL SERVICES	681,500,000.00	466,450,000.00	1,019,000,000.00	-
012500100100	Office of the Director Admin and General Services	681,500,000.00	466,450,000.00	1,019,000,000.00	-
02000000000	Economic	1,136,544,283.00	655,069,424.66	4,116,256,178.00	328,000,000.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	86,078,334.00	118,384,470.00	275,000,000.00	75,000,000.00
021500100100	Agriculture Section	86,078,334.00	118,384,470.00	275,000,000.00	75,000,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	1,050,465,949.00	536,684,954.66	3,841,256,178.00	253,000,000.00
023400300100	Electrical Section	310,000,000.00	74,345,412.50	659,615,114.00	253,000,000.00
023400400100	Land & Survey Section	90,000,000.00	29,877,466.90	755,000,000.00	-
023400500100	Building Section	650,465,949.00	432,462,075.26	2,426,641,064.00	-
05000000000	Social	545,500,000.00	319,385,394.39	1,617,861,852.00	210,000,000.00
05170000000	LOCAL EDUCATION AUTHORITY	232,000,000.00	116,246,146.39	370,000,000.00	40,000,000.00
051700400100	Other Education	232,000,000.00	116,246,146.39	370,000,000.00	40,000,000.00
05210000000	PRIMARY HEALTH CARE	203,500,000.00	21,525,772.00	217,861,852.00	-
052100100100	Primary Health Care Manager	203,500,000.00	21,525,772.00	217,861,852.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	-	-	400,000,000.00	170,000,000.00
053500300100	Rural Water Supply	-	-	400,000,000.00	170,000,000.00
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	110,000,000.00	181,613,476.00	630,000,000.00	-
055100200100	Information, Youth, Sport & Culture	50,000,000.00	144,000,000.00	470,000,000.00	-
055100300100	Social Welfare Section	60,000,000.00	37,613,476.00	160,000,000.00	-

317105 - GAGARAWA Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	4,945,253,341.08	1,440,904,819.05	11,585,341,950.00	538,000,000.00
21	Personnel Cost	1,312,985,178.08	-	2,145,940,040.00	-
2101	SALARY	554,032,839.00	-	823,976,397.00	-
210101	Salaries and Wages	554,032,839.00	-	823,976,397.00	-
21010101	Salary	554,032,839.00	-	823,976,397.00	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	758,952,339.08	-	1,321,963,643.00	-
210201	ALLOWANCES	698,952,339.08	-	1,231,963,643.00	-
21020103	Transport Allowance	104,786,765.00	-	264,476,706.00	-
21020104	Rent Supplement	51,250,065.08	-	178,355,264.00	-
21020105	Meal Subsidy	34,555,372.00	-	66,034,015.00	-
21020106	Utility Allowance	54,698,246.00	-	48,486,959.00	-
21020107	Entertainment	7,314,952.00	-	3,759,045.00	-
21020109	Leave Transport Grant	14,480,944.00	-	50,578,176.00	-
21020110	Overtime	-	-	6,352,168.00	-
21020112	Inducement Allowance	-	-	23,545,652.00	-
21020113	Hazard / Hardship Allowance	41,381,435.00	-	12,665,276.00	-
21020117	Domestic Staff Allowance	14,478,935.00	-	11,473,813.00	-
21020118	Personal Assistant Allowance	-	-	6,352,160.00	-
21020120	Shift Duty Allowance	15,220,000.00	-	4,980,000.00	-
21020122	Motor Vehicle Maintenance Allowance	9,594,957.00	-	3,783,197.00	-
21020123	Constituency Allowance	1,982,468.00	-	1,630,142.00	-
21020136	Responsibility Allowance	4,380,184.00	-	29,636,720.00	-
21020137	Medical Allowance	98,571,614.00	-	143,488,888.00	-
21020146	Arrears of Allowances	113,000,000.00	-	111,464,903.00	-
21020147	Administrative Allowances	24,000,000.00	-	23,821,968.00	-
21020149	Consolidated Allowance	9,875,240.00	-	7,360,684.00	-
21020155	Specialist Allowance (Medical Consultant)	7,099,647.00	-	69,287,117.00	-
21020156	Professional Teaching Allowance	77,818,471.00	-	123,970,038.00	-
21020164	Consequential Increase Allowance	463,044.00	-	2,460,752.00	-
21020173	Once-in-4-Years Furniture Allowance	14,000,000.00	-	38,000,000.00	-
210202	Social Contributions	60,000,000.00	-	90,000,000.00	-
21020202	17% Government Contributory Pension	60,000,000.00	-	90,000,000.00	-
22	Other Recurrent Costs	1,268,723,880.00	-	2,686,283,880.00	-
2202	OVERHEAD COST	958,723,880.00	-	1,751,763,880.00	-
220201	Transport & Travelling - General	78,350,000.00	-	111,700,000.00	-
22020101	Local Travel & Transport - Training	25,000,000.00	-	18,200,000.00	-
22020102	Local Travel & Transport - Others	46,350,000.00	-	73,500,000.00	-
22020103	International Travel & Transport - Training	7,000,000.00	-	20,000,000.00	-
220202	Utilities General	10,500,000.00	-	15,500,000.00	-
22020201	Electricity Charges	10,000,000.00	-	15,000,000.00	-
22020205	Water rates & Charges	500,000.00	-	500,000.00	-
220203	Materials and Supplies - General	178,550,000.00	-	311,000,000.00	-
22020301	Office Materials and Consumables	116,500,000.00	-	229,000,000.00	-
22020305	Printing of Non-security Documents	17,050,000.00	-	27,000,000.00	-
22020307	Drugs, Vaccines & Medical Supplies	30,000,000.00	-	30,000,000.00	-
22020310	Teaching Aids, Laboratory and Instructional Materials	15,000,000.00	-	25,000,000.00	-
220204	Maintenance Services - General	166,900,000.00	-	179,200,000.00	-
22020401	Maintenance of Motor Vehicles / Transport Equipment	16,000,000.00	-	45,000,000.00	-
22020402	Maintenance of Office Furniture	-	-	5,200,000.00	-
22020403	Maintenance of Office Building / Residential Quarters	20,000,000.00	-	35,000,000.00	-
22020404	Maintenance of Office / IT Equipment	10,000,000.00	-	17,000,000.00	-
22020410	Maintenance of Street Lightings	100,000,000.00	-	40,000,000.00	-
22020412	Maintenance of Markets / Public Places	11,300,000.00	-	12,000,000.00	-
22020413	Minor Road Maintenance	5,000,000.00	-	10,000,000.00	-

317105 - GAGARAWA Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
22020415	Maintenance of Water Facilities	-	-	5,000,000.00	-
22020421	Maintenance of Health Institution Buildings	4,600,000.00	-	5,000,000.00	-
22020427	Maintenance of Electricity/Solar Power	-	-	5,000,000.00	-
220205	Training - General	31,857,880.00	-	157,157,880.00	-
22020501	Local Training	31,857,880.00	-	107,157,880.00	-
22020503	Manpower Planning and Other Staff Development Expenses	-	-	50,000,000.00	-
220206	Other Services - General	102,000,000.00	-	142,000,000.00	-
22020602	Office/Store Rent	-	-	8,000,000.00	-
22020604	Security Vote (Including Operations)	94,000,000.00	-	124,000,000.00	-
22020616	Casual Workers Services	8,000,000.00	-	10,000,000.00	-
220207	Consulting and Professional Services	25,000,000.00	-	30,000,000.00	-
22020701	Financial Consulting	25,000,000.00	-	30,000,000.00	-
220208	Fuel and Lubricant - General	100,000,000.00	-	80,000,000.00	-
22020801	Motor Vehicle Fuel Cost	5,000,000.00	-	15,000,000.00	-
22020807	Lubricants and Other Oils	95,000,000.00	-	65,000,000.00	-
220209	Financial Charges - General	-	-	5,000,000.00	-
22020901	Bank Charges (Other than Interest)	-	-	5,000,000.00	-
220210	Miscellaneous Expenses - General	265,566,000.00	-	720,206,000.00	-
22021001	Refreshment and Meals (Entertainment & Hospitality)	15,000,000.00	-	20,000,000.00	-
22021002	Honorarium and Sitting Allowance Payments	-	-	50,000,000.00	-
22021003	Publicity and Advertisements	1,080,000.00	-	1,080,000.00	-
22021041	Contingency Reserve - Recurrent	200,000,000.00	-	300,000,000.00	-
22021044	Committees and Commissions	15,000,000.00	-	161,000,000.00	-
22021049	Special Health Programmes & Initiatives	1,000,000.00	-	1,000,000.00	-
22021059	Council of Ulama, Hisba & Other Religious Groups Activities	23,486,000.00	-	48,126,000.00	-
22021060	Nutrition Activities	5,000,000.00	-	7,000,000.00	-
22021064	Emergency Preparedness and Response	5,000,000.00	-	132,000,000.00	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL	190,000,000.00	-	656,520,000.00	-
220401	Local Grants and Contributions	190,000,000.00	-	656,520,000.00	-
22040103	Grants to State Governments – Recurrent Security Support	-	-	87,000,000.00	-
22040104	Grants to State Governments – Contribution to LG Audit (0.5%)	60,000,000.00	-	120,000,000.00	-
22040107	Grants to State Governments – Other Recurrent	-	-	149,520,000.00	-
22040113	Contribution to Traditional Councils	130,000,000.00	-	300,000,000.00	-
2207	Transfers - Payments	120,000,000.00	-	278,000,000.00	-
220701	Transfer to Fund Recurrent Expenditure - Payments	120,000,000.00	-	278,000,000.00	-
22070105	Stabilization Funds	120,000,000.00	-	278,000,000.00	-
23	Capital Expenditure	2,363,544,283.00	1,440,904,819.05	6,753,118,030.00	538,000,000.00
2301	FIXED ASSETS PURCHASED	673,500,000.00	475,058,000.00	1,271,000,000.00	40,000,000.00
230101	Purchase of Fixed Assets - General	673,500,000.00	475,058,000.00	1,271,000,000.00	40,000,000.00
23010101	Purchase/Acquisition Of Land	10,000,000.00	6,350,000.00	25,000,000.00	-
23010104	Purchase of Motor Cycles	464,000,000.00	460,100,000.00	784,000,000.00	-
23010105	Purchase Of Motor Vehicles	112,500,000.00	-	160,000,000.00	-
23010122	Purchase Of Health / Medical Equipment	67,000,000.00	8,608,000.00	100,000,000.00	-
23010123	Purchase Of Fire Fighting Equipment	-	-	2,000,000.00	-
23010124	Purchase Of Teaching / Learning Aid Equipment	10,000,000.00	-	-	40,000,000.00
23010128	Purchase Of Security Equipment	10,000,000.00	-	-	-
23010155	Purchase of Water Supply Equipment	-	-	200,000,000.00	-
2302	CONSTRUCTION / PROVISION	955,000,000.00	488,343,467.32	3,496,302,916.00	170,000,000.00
230201	Construction/Provision of Fixed Assets - General	955,000,000.00	488,343,467.32	3,496,302,916.00	170,000,000.00
23020101	Construction/Provision Of Office Buildings	145,000,000.00	58,632,142.97	385,000,000.00	-
23020104	Construction/Provision Of Housing	30,000,000.00	-	60,000,000.00	-
23020105	Construction/Provision Of Water Facilities	-	-	200,000,000.00	170,000,000.00
23020106	Construction/Provision Of Hospitals/Health Centres	75,000,000.00	32,288,658.04	339,661,852.00	-
23020107	Construction/Provision Of Public Schools	160,000,000.00	176,991,712.92	317,599,606.00	-

317105 - GAGARAWA Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
23020114	Construction / Provision Of Roads	30,000,000.00	9,392,373.90	500,000,000.00	-
23020119	Construction / Provision Of Recreational Facilities	50,000,000.00	8,575,000.00	80,000,000.00	-
23020124	Construction Of Markets/Parks	35,000,000.00	-	320,000,000.00	-
23020126	Construction/Provision Of Cemeteries	-	-	164,055,906.00	-
23020130	Construction / Provision of Wall Fence/Boundary Pillars	195,000,000.00	52,357,455.49	255,000,000.00	-
23020131	Construction/Provision Of Religious Structures	110,000,000.00	115,881,124.00	739,985,552.00	-
23020146	Construction of Lecture Hall/Theatre/Class Rooms	125,000,000.00	34,225,000.00	135,000,000.00	-
2303	REHABILITATION / REPAIRS	361,967,525.00	113,480,618.34	709,615,114.00	253,000,000.00
230301	Rehabilitation/Repairs of Fixed Assets - General	361,967,525.00	113,480,618.34	709,615,114.00	253,000,000.00
23030101	Rehabilitation/Repairs Of Residential Buildings	51,967,525.00	39,135,205.84	50,000,000.00	-
23030102	Rehabilitation/Repairs - Electricity	310,000,000.00	74,345,412.50	659,615,114.00	253,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	106,078,334.00	118,384,470.00	275,000,000.00	75,000,000.00
230401	Preservation of the Environment - General	106,078,334.00	118,384,470.00	275,000,000.00	75,000,000.00
23040101	Tree Planting	10,000,000.00	2,405,000.00	30,000,000.00	30,000,000.00
23040102	Erosion & Flood Control	30,000,000.00	108,979,470.00	50,000,000.00	-
23040103	Wildlife & Nature Conservation	10,000,000.00	-	40,000,000.00	-
23040105	Water and Environmental Pollution Prevention & Control	10,000,000.00	-	30,000,000.00	30,000,000.00
23040106	Nurseries and Seedlings	10,000,000.00	-	35,000,000.00	15,000,000.00
23040107	Forests and Shelterbelts	26,078,334.00	7,000,000.00	90,000,000.00	-
23040109	Alternative Energy Development	10,000,000.00	-	-	-
2305	OTHER CAPITAL PROJECTS	193,500,000.00	176,038,476.00	871,200,000.00	-
230501	Acquisition of Non-Tangible Asset	193,500,000.00	176,038,476.00	871,200,000.00	-
23050103	Monitoring And Evaluation	10,000,000.00	-	20,000,000.00	-
23050108	Special Intervention Programmes and Projects	183,500,000.00	176,038,476.00	851,200,000.00	-
2306	DEPRECIATION CHARGES FOR THE YEAR	73,498,424.00	69,599,787.39	130,000,000.00	-
230601	Depreciation Charge for the Year - General	73,498,424.00	69,599,787.39	130,000,000.00	-
23060101	Depreciation Charge - Land And Buildings	73,498,424.00	69,599,787.39	130,000,000.00	-

317105 - GAGARAWA Local Government, Jigawa State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Expenditure	4,945,253,341.08	1,440,904,819.05	11,585,341,950.00	538,000,000.00
701	GENERAL PUBLIC SERVICES	2,396,095,585.00	1,153,514,329.55	6,559,171,837.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	571,370,546.00	-	1,076,859,944.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	193,656,545.00	-	414,124,542.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	377,714,001.00	-	662,735,402.00	-
7013	GENERAL SERVICES	1,231,648,281.00	565,839,542.16	3,904,591,893.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	67,618,687.00	-	72,020,927.00	-
70133	OTHER GENERAL SERVICES	1,164,029,594.00	565,839,542.16	3,832,570,966.00	-
7017	PUBLIC DEBT TRANSACTIONS	44,576,758.00	8,500,000.00	30,000,000.00	-
70171	PUBLIC DEBT TRANSACTIONS	44,576,758.00	8,500,000.00	30,000,000.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	548,500,000.00	579,174,787.39	1,547,720,000.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	548,500,000.00	579,174,787.39	1,547,720,000.00	-
704	ECONOMIC AFFAIRS	648,267,420.00	192,729,882.50	1,225,170,765.00	328,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	25,830,433.00	-	31,202,862.00	-
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	25,830,433.00	-	31,202,862.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	146,747,643.00	118,384,470.00	374,959,969.00	75,000,000.00
70421	AGRICULTURE	91,710,368.00	108,979,470.00	275,289,983.00	60,000,000.00
70422	FORESTRY	55,037,275.00	9,405,000.00	99,669,986.00	15,000,000.00
7043	FUEL AND ENERGY	426,962,558.00	74,345,412.50	731,102,746.00	253,000,000.00
70435	ELECTRICITY	426,962,558.00	74,345,412.50	731,102,746.00	253,000,000.00
7045	TRANSPORT	48,726,786.00	-	87,905,188.00	-
70451	ROAD TRANSPORT	48,726,786.00	-	87,905,188.00	-
705	ENVIRONMENTAL PROTECTION	133,785,409.00	-	99,645,385.00	-
7051	WASTE MANAGEMENT	133,785,409.00	-	99,645,385.00	-
70511	WASTE MANAGEMENT	133,785,409.00	-	99,645,385.00	-
706	HOUSING AND COMMUNITY AMMENITIES	236,765,689.00	12,988,476.00	703,682,437.00	170,000,000.00
7061	HOUSING DEVELOPMENT	46,094,771.00	6,350,000.00	88,971,196.00	-
70611	HOUSING DEVELOPMENT	46,094,771.00	6,350,000.00	88,971,196.00	-
7062	COMMUNITY DEVELOPMENT	83,813,226.00	6,638,476.00	132,040,313.00	-
70621	COMMUNITY DEVELOPMENT	83,813,226.00	6,638,476.00	132,040,313.00	-
7063	WATER SUPPLY	106,857,692.00	-	482,670,928.00	170,000,000.00
70631	WATER SUPPLY	106,857,692.00	-	482,670,928.00	170,000,000.00
707	HEALTH	515,711,561.00	21,525,772.00	525,121,664.00	-
7074	PUBLIC HEALTH SERVICES	515,711,561.00	21,525,772.00	525,121,664.00	-
70741	PUBLIC HEALTH SERVICES	515,711,561.00	21,525,772.00	525,121,664.00	-
708	RECREATION, CULTURE AND RELIGION	145,585,194.00	2,600,000.00	329,752,165.00	-
7081	RECREATIONAL AND SPORTING SERVICES	13,585,194.00	-	29,752,165.00	-
70811	RECREATIONAL AND SPORTING SERVICES	13,585,194.00	-	29,752,165.00	-
7082	CULTURAL SERVICES	130,000,000.00	-	300,000,000.00	-
70821	CULTURAL SERVICES	130,000,000.00	-	300,000,000.00	-
7086	RECREATION, CULTURE AND RELIGION N.E.C.	2,000,000.00	2,600,000.00	-	-
70861	RECREATION, CULTURE AND RELIGION N.E.C.	2,000,000.00	2,600,000.00	-	-
709	EDUCATION	680,921,225.08	35,146,359.00	1,601,699,359.00	40,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	601,763,345.08	23,538,359.00	1,484,541,479.00	40,000,000.00
70912	PRIMARY EDUCATION	601,763,345.08	23,538,359.00	1,484,541,479.00	40,000,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	79,157,880.00	11,608,000.00	117,157,880.00	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	79,157,880.00	11,608,000.00	117,157,880.00	-
710	SOCIAL PROTECTION	188,121,258.00	22,400,000.00	541,098,338.00	-
7102	OLD AGE	60,000,000.00	-	90,000,000.00	-
71021	OLD AGE	60,000,000.00	-	90,000,000.00	-
7104	FAMILY AND CHILDREN	98,121,258.00	22,400,000.00	421,098,338.00	-
71041	FAMILY AND CHILDREN	98,121,258.00	22,400,000.00	421,098,338.00	-
7109	SOCIAL PROTECTION N.E.C.	30,000,000.00	-	30,000,000.00	-
71091	SOCIAL PROTECTION N.E.C.	30,000,000.00	-	30,000,000.00	-

317105 - GAGARAWA Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	1,312,985,178.08	-	2,145,940,040.00	-
701	GENERAL PUBLIC SERVICES	203,801,302.00	-	228,310,773.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	126,820,546.00	-	136,359,944.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	91,656,545.00	-	97,124,542.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	35,164,001.00	-	39,235,402.00	-
7013	GENERAL SERVICES	76,980,756.00	-	91,950,829.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	31,618,687.00	-	25,020,927.00	-
70133	OTHER GENERAL SERVICES	45,362,069.00	-	66,929,902.00	-
704	ECONOMIC AFFAIRS	68,017,420.00	-	96,855,651.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	3,680,433.00	-	6,202,862.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	3,680,433.00	-	6,202,862.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	46,447,643.00	-	59,759,969.00	-
70421	AGRICULTURE	31,710,368.00	-	41,789,983.00	-
70422	FORESTRY	14,737,275.00	-	17,969,986.00	-
7043	FUEL AND ENERGY	4,662,558.00	-	6,987,632.00	-
70435	ELECTRICITY	4,662,558.00	-	6,987,632.00	-
7045	TRANSPORT	13,226,786.00	-	23,905,188.00	-
70451	ROAD TRANSPORT	13,226,786.00	-	23,905,188.00	-
705	ENVIRONMENTAL PROTECTION	101,785,409.00	-	56,645,385.00	-
7051	WASTE MANAGEMENT	101,785,409.00	-	56,645,385.00	-
70511	WASTE MANAGEMENT	101,785,409.00	-	56,645,385.00	-
706	HOUSING AND COMMUNITY AMMENITIES	34,365,689.00	-	34,982,437.00	-
7061	HOUSING DEVELOPMENT	10,094,771.00	-	9,271,196.00	-
70611	HOUSING DEVELOPMENT	10,094,771.00	-	9,271,196.00	-
7062	COMMUNITY DEVELOPMENT	18,313,226.00	-	21,040,313.00	-
70621	COMMUNITY DEVELOPMENT	18,313,226.00	-	21,040,313.00	-
7063	WATER SUPPLY	5,957,692.00	-	4,670,928.00	-
70631	WATER SUPPLY	5,957,692.00	-	4,670,928.00	-
707	HEALTH	289,111,561.00	-	298,959,812.00	-
7074	PUBLIC HEALTH SERVICES	289,111,561.00	-	298,959,812.00	-
70741	PUBLIC HEALTH SERVICES	289,111,561.00	-	298,959,812.00	-
708	RECREATION, CULTURE AND RELIGION	6,505,194.00	-	8,672,165.00	-
7081	RECREATIONAL AND SPORTING SERVICES	6,505,194.00	-	8,672,165.00	-
70811	RECREATIONAL AND SPORTING SERVICES	6,505,194.00	-	8,672,165.00	-
709	EDUCATION	516,763,345.08	-	1,299,541,479.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	516,763,345.08	-	1,299,541,479.00	-
70912	PRIMARY EDUCATION	516,763,345.08	-	1,299,541,479.00	-
710	SOCIAL PROTECTION	92,635,258.00	-	121,972,338.00	-
7102	OLD AGE	60,000,000.00	-	90,000,000.00	-
71021	OLD AGE	60,000,000.00	-	90,000,000.00	-
7104	FAMILY AND CHILDREN	32,635,258.00	-	31,972,338.00	-
71041	FAMILY AND CHILDREN	32,635,258.00	-	31,972,338.00	-

317105 - GAGARAWA Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Other Recurrent Expenditure	1,268,723,880.00	-	2,686,283,880.00	-
701	GENERAL PUBLIC SERVICES	622,750,000.00	-	1,514,020,000.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	432,050,000.00	-	910,500,000.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	89,500,000.00	-	287,000,000.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	342,550,000.00	-	623,500,000.00	-
7013	GENERAL SERVICES	130,700,000.00	-	247,000,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	36,000,000.00	-	47,000,000.00	-
70133	OTHER GENERAL SERVICES	94,700,000.00	-	200,000,000.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	60,000,000.00	-	356,520,000.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	60,000,000.00	-	356,520,000.00	-
704	ECONOMIC AFFAIRS	205,250,000.00	-	213,700,000.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	22,150,000.00	-	25,000,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	22,150,000.00	-	25,000,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	35,300,000.00	-	60,200,000.00	-
70421	AGRICULTURE	30,000,000.00	-	53,500,000.00	-
70422	FORESTRY	5,300,000.00	-	6,700,000.00	-
7043	FUEL AND ENERGY	112,300,000.00	-	64,500,000.00	-
70435	ELECTRICITY	112,300,000.00	-	64,500,000.00	-
7045	TRANSPORT	35,500,000.00	-	64,000,000.00	-
70451	ROAD TRANSPORT	35,500,000.00	-	64,000,000.00	-
705	ENVIRONMENTAL PROTECTION	32,000,000.00	-	43,000,000.00	-
7051	WASTE MANAGEMENT	32,000,000.00	-	43,000,000.00	-
70511	WASTE MANAGEMENT	32,000,000.00	-	43,000,000.00	-
706	HOUSING AND COMMUNITY AMMENITIES	162,400,000.00	-	183,700,000.00	-
7061	HOUSING DEVELOPMENT	26,000,000.00	-	54,700,000.00	-
70611	HOUSING DEVELOPMENT	26,000,000.00	-	54,700,000.00	-
7062	COMMUNITY DEVELOPMENT	35,500,000.00	-	51,000,000.00	-
70621	COMMUNITY DEVELOPMENT	35,500,000.00	-	51,000,000.00	-
7063	WATER SUPPLY	100,900,000.00	-	78,000,000.00	-
70631	WATER SUPPLY	100,900,000.00	-	78,000,000.00	-
707	HEALTH	41,600,000.00	-	49,500,000.00	-
7074	PUBLIC HEALTH SERVICES	41,600,000.00	-	49,500,000.00	-
70741	PUBLIC HEALTH SERVICES	41,600,000.00	-	49,500,000.00	-
708	RECREATION, CULTURE AND RELIGION	137,080,000.00	-	321,080,000.00	-
7081	RECREATIONAL AND SPORTING SERVICES	7,080,000.00	-	21,080,000.00	-
70811	RECREATIONAL AND SPORTING SERVICES	7,080,000.00	-	21,080,000.00	-
7082	CULTURAL SERVICES	130,000,000.00	-	300,000,000.00	-
70821	CULTURAL SERVICES	130,000,000.00	-	300,000,000.00	-
709	EDUCATION	22,157,880.00	-	32,157,880.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	15,000,000.00	-	25,000,000.00	-
70912	PRIMARY EDUCATION	15,000,000.00	-	25,000,000.00	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	7,157,880.00	-	7,157,880.00	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	7,157,880.00	-	7,157,880.00	-
710	SOCIAL PROTECTION	45,486,000.00	-	329,126,000.00	-
7104	FAMILY AND CHILDREN	45,486,000.00	-	329,126,000.00	-
71041	FAMILY AND CHILDREN	45,486,000.00	-	329,126,000.00	-

317105 - GAGARAWA Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Capital Expenditure	2,363,544,283.00	1,440,904,819.05	6,753,118,030.00	538,000,000.00
701	GENERAL PUBLIC SERVICES	1,569,544,283.00	1,153,514,329.55	4,816,841,064.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	12,500,000.00	-	30,000,000.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	12,500,000.00	-	30,000,000.00	-
7013	GENERAL SERVICES	1,023,967,525.00	565,839,542.16	3,565,641,064.00	-
70133	OTHER GENERAL SERVICES	1,023,967,525.00	565,839,542.16	3,565,641,064.00	-
7017	PUBLIC DEBT TRANSACTIONS	44,576,758.00	8,500,000.00	30,000,000.00	-
70171	PUBLIC DEBT TRANSACTIONS	44,576,758.00	8,500,000.00	30,000,000.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	488,500,000.00	579,174,787.39	1,191,200,000.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	488,500,000.00	579,174,787.39	1,191,200,000.00	-
704	ECONOMIC AFFAIRS	375,000,000.00	192,729,882.50	914,615,114.00	328,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	65,000,000.00	118,384,470.00	255,000,000.00	75,000,000.00
70421	AGRICULTURE	30,000,000.00	108,979,470.00	180,000,000.00	60,000,000.00
70422	FORESTRY	35,000,000.00	9,405,000.00	75,000,000.00	15,000,000.00
7043	FUEL AND ENERGY	310,000,000.00	74,345,412.50	659,615,114.00	253,000,000.00
70435	ELECTRICITY	310,000,000.00	74,345,412.50	659,615,114.00	253,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	40,000,000.00	12,988,476.00	485,000,000.00	170,000,000.00
7061	HOUSING DEVELOPMENT	10,000,000.00	6,350,000.00	25,000,000.00	-
70611	HOUSING DEVELOPMENT	10,000,000.00	6,350,000.00	25,000,000.00	-
7062	COMMUNITY DEVELOPMENT	30,000,000.00	6,638,476.00	60,000,000.00	-
70621	COMMUNITY DEVELOPMENT	30,000,000.00	6,638,476.00	60,000,000.00	-
7063	WATER SUPPLY	-	-	400,000,000.00	170,000,000.00
70631	WATER SUPPLY	-	-	400,000,000.00	170,000,000.00
707	HEALTH	185,000,000.00	21,525,772.00	176,661,852.00	-
7074	PUBLIC HEALTH SERVICES	185,000,000.00	21,525,772.00	176,661,852.00	-
70741	PUBLIC HEALTH SERVICES	185,000,000.00	21,525,772.00	176,661,852.00	-
708	RECREATION, CULTURE AND RELIGION	2,000,000.00	2,600,000.00	-	-
7086	RECREATION, CULTURE AND RELIGION N.E.C.	2,000,000.00	2,600,000.00	-	-
70861	RECREATION, CULTURE AND RELIGION N.E.C.	2,000,000.00	2,600,000.00	-	-
709	EDUCATION	142,000,000.00	35,146,359.00	270,000,000.00	40,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	70,000,000.00	23,538,359.00	160,000,000.00	40,000,000.00
70912	PRIMARY EDUCATION	70,000,000.00	23,538,359.00	160,000,000.00	40,000,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	72,000,000.00	11,608,000.00	110,000,000.00	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	72,000,000.00	11,608,000.00	110,000,000.00	-
710	SOCIAL PROTECTION	50,000,000.00	22,400,000.00	90,000,000.00	-
7104	FAMILY AND CHILDREN	20,000,000.00	22,400,000.00	60,000,000.00	-
71041	FAMILY AND CHILDREN	20,000,000.00	22,400,000.00	60,000,000.00	-
7109	SOCIAL PROTECTION N.E.C.	30,000,000.00	-	30,000,000.00	-
71091	SOCIAL PROTECTION N.E.C.	30,000,000.00	-	30,000,000.00	-

317105 - GAGARAWA Local Government, Jigawa State - 2026 Budget: Total Expenditure by Location

Code	Location	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	4,945,253,341.08	1,440,904,819.05	11,585,341,950.00	538,000,000.00
3171	Jigawa State North West	4,945,253,341.08	1,440,904,819.05	11,585,341,950.00	538,000,000.00
317105	GAGARAWA	4,945,253,341.08	1,440,904,819.05	11,585,341,950.00	538,000,000.00
31710501	Gagarawa Gari	63,000,000.00	110,978,930.82	345,000,000.00	-
31710502	Gagarawa Tasha	275,000,000.00	171,018,784.26	767,599,606.00	5,000,000.00
31710504	Kore Balatu	20,000,000.00	16,152,412.50	-	-
31710505	Madaka	135,000,000.00	10,762,886.04	190,000,000.00	-
31710507	Medu	10,000,000.00	-	110,000,000.00	10,000,000.00
31710597	LG Wide (GAGARAWA)	4,442,253,341.08	1,131,991,805.43	10,172,742,344.00	523,000,000.00

317105 - GAGARAWA Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Location

Code	Location	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	1,312,985,178.08	0.00	2,145,940,040.00	0.00
3171	Jigawa State North West	1,312,985,178.08	0.00	2,145,940,040.00	0.00
317105	GAGARAWA	1,312,985,178.08	0.00	2,145,940,040.00	0.00
31710597	LG Wide (GAGARAWA)	1,312,985,178.08	-	2,145,940,040.00	-

317105 - GAGARAWA Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Location	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	1,268,723,880.00	0.00	2,686,283,880.00	0.00
3171	Jigawa State North West	1,268,723,880.00	0.00	2,686,283,880.00	0.00
317105	GAGARAWA	1,268,723,880.00	-	2,686,283,880.00	-
31710597	LG Wide (GAGARAWA)	1,268,723,880.00	-	2,686,283,880.00	-

317105 - GAGARAWA Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Location

Code	Location	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	2,363,544,283.00	1,440,904,819.05	6,753,118,030.00	538,000,000.00
3171	Jigawa State North West	2,363,544,283.00	1,440,904,819.05	6,753,118,030.00	538,000,000.00
317105	GAGARAWA	2,363,544,283.00	1,440,904,819.05	6,753,118,030.00	538,000,000.00
31710501	Gagarawa Gari	63,000,000.00	110,978,930.82	345,000,000.00	-
31710502	Gagarawa Tasha	275,000,000.00	171,018,784.26	767,599,606.00	5,000,000.00
31710504	Kore Balatu	20,000,000.00	16,152,412.50	-	-
31710505	Madaka	135,000,000.00	10,762,886.04	190,000,000.00	-
31710507	Medu	10,000,000.00	-	110,000,000.00	10,000,000.00
31710597	LG Wide (GAGARAWA)	1,860,544,283.00	1,131,991,805.43	5,340,518,424.00	523,000,000.00

317105 - GAGARAWA Local Government, Jigawa State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Expenditure	4,945,253,341.08	1,440,904,819.05	11,585,341,950.00	538,000,000.00
01	Agriculture	167,825,977.00	118,384,470.00	394,959,969.00	75,000,000.00
0101	Effective governance of the Agriculture Sector	10,000,000.00	-	26,500,000.00	-
010102	Agriculture sector coordination mechanisms	10,000,000.00	-	26,500,000.00	-
0102	Development of the livestock value chain	42,644,510.00	-	58,205,332.00	-
010201	Ruminant (cattle, sheep & goats) production and marketing	42,644,510.00	-	58,205,332.00	-
0103	Enhancement of food production and productivity	9,065,858.00	-	10,584,651.00	-
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	9,065,858.00	-	10,584,651.00	-
0106	Promotion of forest resource conservation and preservation of biodiversity	20,037,275.00	-	24,669,986.00	-
010601	Forest regeneration and conservation	20,037,275.00	-	24,669,986.00	-
0110	Agriculture Sector Expenditures Not Elsewhere Classified	86,078,334.00	118,384,470.00	275,000,000.00	75,000,000.00
011001	Agriculture Programme Not Elsewhere Classified	86,078,334.00	118,384,470.00	275,000,000.00	75,000,000.00
02	Societal Re-orientation	239,998,424.00	192,713,476.00	1,069,000,000.00	-
0210	Societal Re-orientation - General	239,998,424.00	192,713,476.00	1,069,000,000.00	-
021001	Societal Re-orientation - General	239,998,424.00	192,713,476.00	1,069,000,000.00	-
03	Poverty Alleviation	78,121,258.00	-	361,098,338.00	-
0310	Poverty Alleviation - General	78,121,258.00	-	361,098,338.00	-
031001	Poverty Alleviation - General	78,121,258.00	-	361,098,338.00	-
04	Health	597,211,561.00	51,856,260.96	751,321,664.00	-
0401	Effective governance of the health system	330,711,561.00	-	348,459,812.00	-
040103	Health sector coordination mechanisms	330,711,561.00	-	348,459,812.00	-
0407	Evidence generation and utilisation	10,000,000.00	-	-	-
040704	Monitoring and Evaluation (M&E)	10,000,000.00	-	-	-
0410	Health Sector Expenditures Not Elsewhere Classified	256,500,000.00	51,856,260.96	402,861,852.00	-
041001	Health Not Elsewhere Classified	256,500,000.00	51,856,260.96	402,861,852.00	-
05	Education	905,921,225.08	254,699,500.31	2,103,354,871.00	40,000,000.00
0501	Effective governance of the education system	119,967,152.00	-	453,249,476.00	-
050103	Education sector coordination mechanisms	119,967,152.00	-	453,249,476.00	-
0504	Improved quality of teaching and learning outcomes	418,954,073.08	-	878,449,883.00	-
050403	Teaching and non-teaching staff capacity building	418,954,073.08	-	878,449,883.00	-
0505	Adequate infrastructure at all levels	185,000,000.00	158,453,353.92	401,655,512.00	-
050501	Schools' infrastructure construction and rehabilitation	185,000,000.00	158,453,353.92	401,655,512.00	-
0510	Education Sector Expenditures Not Elsewhere Classified	182,000,000.00	96,246,146.39	370,000,000.00	40,000,000.00
051001	Education Not Elsewhere Classified	182,000,000.00	96,246,146.39	370,000,000.00	40,000,000.00
06	Housing and Urban Development	425,062,296.00	235,178,232.38	1,656,956,748.00	-
0610	Housing and Urban Development - General	425,062,296.00	235,178,232.38	1,656,956,748.00	-
061001	Housing and Urban Development - General	425,062,296.00	235,178,232.38	1,656,956,748.00	-
08	Youth	13,585,194.00	-	29,752,165.00	-
0810	Youth - General	13,585,194.00	-	29,752,165.00	-
081001	Youth - General	13,585,194.00	-	29,752,165.00	-
09	Environmental Improvement	133,785,409.00	-	101,645,385.00	-
0910	Environmental Improvement - General	133,785,409.00	-	101,645,385.00	-
091001	Environmental Improvement - General	133,785,409.00	-	101,645,385.00	-
10	Water Resources and Rural Development	160,670,918.00	-	791,231,241.00	170,000,000.00
1010	Water Resources and Rural Deve - General	160,670,918.00	-	791,231,241.00	170,000,000.00
101001	Water Resources and Rural Deve - General	160,670,918.00	-	791,231,241.00	170,000,000.00
12	Growing the Private Sector	25,830,433.00	-	31,202,862.00	-
1210	Growing the Private Sector - General	25,830,433.00	-	31,202,862.00	-
121001	Growing the Private Sector - General	25,830,433.00	-	31,202,862.00	-
13	Reform of Government and Governance	1,611,551,302.00	477,500,000.00	2,645,810,773.00	-
1310	Reform of Government and Governance - General	1,611,551,302.00	477,500,000.00	2,645,810,773.00	-
131001	Reform of Government and Governance - General	1,611,551,302.00	477,500,000.00	2,645,810,773.00	-
14	Power	426,962,558.00	74,345,412.50	781,102,746.00	253,000,000.00
1410	Power - General	426,962,558.00	74,345,412.50	781,102,746.00	253,000,000.00

317105 - GAGARAWA Local Government, Jigawa State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
141001	Power - General	426,962,558.00	74,345,412.50	781,102,746.00	253,000,000.00
17	Road	148,726,786.00	36,227,466.90	867,905,188.00	-
1710	Road - General	148,726,786.00	36,227,466.90	867,905,188.00	-
171001	Road - General	148,726,786.00	36,227,466.90	867,905,188.00	-
20	CLIMATE CHANGE	10,000,000.00	-	-	-
2010	CLIMATE CHANGE - General	10,000,000.00	-	-	-
201001	CLIMATE CHANGE - General	10,000,000.00	-	-	-

317105 - GAGARAWA Local Government, Jigawa State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	1,312,985,178.08	-	2,145,940,040.00	-
01	Agriculture	46,447,643.00	-	59,759,969.00	-
0102	Development of the livestock value chain	22,644,510.00	-	31,205,332.00	-
010201	Ruminant (cattle, sheep & goats) production and marketing	22,644,510.00	-	31,205,332.00	-
0103	Enhancement of food production and productivity	9,065,858.00	-	10,584,651.00	-
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	9,065,858.00	-	10,584,651.00	-
0106	Promotion of forest resource conservation and preservation of biodiversity	14,737,275.00	-	17,969,986.00	-
010601	Forest regeneration and conservation	14,737,275.00	-	17,969,986.00	-
03	Poverty Alleviation	32,635,258.00	-	31,972,338.00	-
0310	Poverty Alleviation - General	32,635,258.00	-	31,972,338.00	-
031001	Poverty Alleviation - General	32,635,258.00	-	31,972,338.00	-
04	Health	289,111,561.00	-	298,959,812.00	-
0401	Effective governance of the health system	289,111,561.00	-	298,959,812.00	-
040103	Health sector coordination mechanisms	289,111,561.00	-	298,959,812.00	-
05	Education	516,763,345.08	-	1,299,541,479.00	-
0501	Effective governance of the education system	104,967,152.00	-	428,249,476.00	-
050103	Education sector coordination mechanisms	104,967,152.00	-	428,249,476.00	-
0504	Improved quality of teaching and learning outcomes	411,796,193.08	-	871,292,003.00	-
050403	Teaching and non-teaching staff capacity building	411,796,193.08	-	871,292,003.00	-
06	Housing and Urban Development	10,094,771.00	-	9,271,196.00	-
0610	Housing and Urban Development - General	10,094,771.00	-	9,271,196.00	-
061001	Housing and Urban Development - General	10,094,771.00	-	9,271,196.00	-
08	Youth	6,505,194.00	-	8,672,165.00	-
0810	Youth - General	6,505,194.00	-	8,672,165.00	-
081001	Youth - General	6,505,194.00	-	8,672,165.00	-
09	Environmental Improvement	101,785,409.00	-	56,645,385.00	-
0910	Environmental Improvement - General	101,785,409.00	-	56,645,385.00	-
091001	Environmental Improvement - General	101,785,409.00	-	56,645,385.00	-
10	Water Resources and Rural Development	24,270,918.00	-	25,711,241.00	-
1010	Water Resources and Rural Deve - General	24,270,918.00	-	25,711,241.00	-
101001	Water Resources and Rural Deve - General	24,270,918.00	-	25,711,241.00	-
12	Growing the Private Sector	3,680,433.00	-	6,202,862.00	-
1210	Growing the Private Sector - General	3,680,433.00	-	6,202,862.00	-
121001	Growing the Private Sector - General	3,680,433.00	-	6,202,862.00	-
13	Reform of Government and Governance	263,801,302.00	-	318,310,773.00	-
1310	Reform of Government and Governance - General	263,801,302.00	-	318,310,773.00	-
131001	Reform of Government and Governance - General	263,801,302.00	-	318,310,773.00	-
14	Power	4,662,558.00	-	6,987,632.00	-
1410	Power - General	4,662,558.00	-	6,987,632.00	-
141001	Power - General	4,662,558.00	-	6,987,632.00	-
17	Road	13,226,786.00	-	23,905,188.00	-
1710	Road - General	13,226,786.00	-	23,905,188.00	-
171001	Road - General	13,226,786.00	-	23,905,188.00	-

317105 - GAGARAWA Local Government, Jigawa State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Other Recurrent Expenditure	1,268,723,880.00	-	2,686,283,880.00	-
01	Agriculture	35,300,000.00	-	60,200,000.00	-
0101	Effective governance of the Agriculture Sector	10,000,000.00	-	26,500,000.00	-
010102	Agriculture sector coordination mechanisms	10,000,000.00	-	26,500,000.00	-
0102	Development of the livestock value chain	20,000,000.00	-	27,000,000.00	-
010201	Ruminant (cattle, sheep & goats) production and marketing	20,000,000.00	-	27,000,000.00	-
0106	Promotion of forest resource conservation and preservation of biodiversity	5,300,000.00	-	6,700,000.00	-
010601	Forest regeneration and conservation	5,300,000.00	-	6,700,000.00	-
03	Poverty Alleviation	45,486,000.00	-	329,126,000.00	-
0310	Poverty Alleviation - General	45,486,000.00	-	329,126,000.00	-
031001	Poverty Alleviation - General	45,486,000.00	-	329,126,000.00	-
04	Health	41,600,000.00	-	49,500,000.00	-
0401	Effective governance of the health system	41,600,000.00	-	49,500,000.00	-
040103	Health sector coordination mechanisms	41,600,000.00	-	49,500,000.00	-
05	Education	22,157,880.00	-	32,157,880.00	-
0501	Effective governance of the education system	15,000,000.00	-	25,000,000.00	-
050103	Education sector coordination mechanisms	15,000,000.00	-	25,000,000.00	-
0504	Improved quality of teaching and learning outcomes	7,157,880.00	-	7,157,880.00	-
050403	Teaching and non-teaching staff capacity building	7,157,880.00	-	7,157,880.00	-
06	Housing and Urban Development	26,000,000.00	-	54,700,000.00	-
0610	Housing and Urban Development - General	26,000,000.00	-	54,700,000.00	-
061001	Housing and Urban Development - General	26,000,000.00	-	54,700,000.00	-
08	Youth	7,080,000.00	-	21,080,000.00	-
0810	Youth - General	7,080,000.00	-	21,080,000.00	-
081001	Youth - General	7,080,000.00	-	21,080,000.00	-
09	Environmental Improvement	32,000,000.00	-	43,000,000.00	-
0910	Environmental Improvement - General	32,000,000.00	-	43,000,000.00	-
091001	Environmental Improvement - General	32,000,000.00	-	43,000,000.00	-
10	Water Resources and Rural Development	136,400,000.00	-	365,520,000.00	-
1010	Water Resources and Rural Deve - General	136,400,000.00	-	365,520,000.00	-
101001	Water Resources and Rural Deve - General	136,400,000.00	-	365,520,000.00	-
12	Growing the Private Sector	22,150,000.00	-	25,000,000.00	-
1210	Growing the Private Sector - General	22,150,000.00	-	25,000,000.00	-
121001	Growing the Private Sector - General	22,150,000.00	-	25,000,000.00	-
13	Reform of Government and Governance	752,750,000.00	-	1,577,500,000.00	-
1310	Reform of Government and Governance - General	752,750,000.00	-	1,577,500,000.00	-
131001	Reform of Government and Governance - General	752,750,000.00	-	1,577,500,000.00	-
14	Power	112,300,000.00	-	64,500,000.00	-
1410	Power - General	112,300,000.00	-	64,500,000.00	-
141001	Power - General	112,300,000.00	-	64,500,000.00	-
17	Road	35,500,000.00	-	64,000,000.00	-
1710	Road - General	35,500,000.00	-	64,000,000.00	-
171001	Road - General	35,500,000.00	-	64,000,000.00	-

317105 - GAGARAWA Local Government, Jigawa State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Capital Expenditure	2,363,544,283.00	1,440,904,819.05	6,753,118,030.00	538,000,000.00
01	Agriculture	86,078,334.00	118,384,470.00	275,000,000.00	75,000,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	86,078,334.00	118,384,470.00	275,000,000.00	75,000,000.00
011001	Agriculture Programme Not Elsewhere Classified	86,078,334.00	118,384,470.00	275,000,000.00	75,000,000.00
02	Societal Re-orientation	239,998,424.00	192,713,476.00	1,069,000,000.00	-
0210	Societal Re-orientation - General	239,998,424.00	192,713,476.00	1,069,000,000.00	-
021001	Societal Re-orientation - General	239,998,424.00	192,713,476.00	1,069,000,000.00	-
04	Health	266,500,000.00	51,856,260.96	402,861,852.00	-
0407	Evidence generation and utilisation	10,000,000.00	-	-	-
040704	Monitoring and Evaluation (M&E)	10,000,000.00	-	-	-
0410	Health Sector Expenditures Not Elsewhere Classified	256,500,000.00	51,856,260.96	402,861,852.00	-
041001	Health Not Elsewhere Classified	256,500,000.00	51,856,260.96	402,861,852.00	-
05	Education	367,000,000.00	254,699,500.31	771,655,512.00	40,000,000.00
0505	Adequate infrastructure at all levels	185,000,000.00	158,453,353.92	401,655,512.00	-
050501	Schools' infrastructure construction and rehabilitation	185,000,000.00	158,453,353.92	401,655,512.00	-
0510	Education Sector Expenditures Not Elsewhere Classified	182,000,000.00	96,246,146.39	370,000,000.00	40,000,000.00
051001	Education Not Elsewhere Classified	182,000,000.00	96,246,146.39	370,000,000.00	40,000,000.00
06	Housing and Urban Development	388,967,525.00	235,178,232.38	1,592,985,552.00	-
0610	Housing and Urban Development - General	388,967,525.00	235,178,232.38	1,592,985,552.00	-
061001	Housing and Urban Development - General	388,967,525.00	235,178,232.38	1,592,985,552.00	-
09	Environmental Improvement	-	-	2,000,000.00	-
0910	Environmental Improvement - General	-	-	2,000,000.00	-
091001	Environmental Improvement - General	-	-	2,000,000.00	-
10	Water Resources and Rural Development	-	-	400,000,000.00	170,000,000.00
1010	Water Resources and Rural Deve - General	-	-	400,000,000.00	170,000,000.00
101001	Water Resources and Rural Deve - General	-	-	400,000,000.00	170,000,000.00
13	Reform of Government and Governance	595,000,000.00	477,500,000.00	750,000,000.00	-
1310	Reform of Government and Governance - General	595,000,000.00	477,500,000.00	750,000,000.00	-
131001	Reform of Government and Governance - General	595,000,000.00	477,500,000.00	750,000,000.00	-
14	Power	310,000,000.00	74,345,412.50	709,615,114.00	253,000,000.00
1410	Power - General	310,000,000.00	74,345,412.50	709,615,114.00	253,000,000.00
141001	Power - General	310,000,000.00	74,345,412.50	709,615,114.00	253,000,000.00
17	Road	100,000,000.00	36,227,466.90	780,000,000.00	-
1710	Road - General	100,000,000.00	36,227,466.90	780,000,000.00	-
171001	Road - General	100,000,000.00	36,227,466.90	780,000,000.00	-
20	CLIMATE CHANGE	10,000,000.00	-	-	-
2010	CLIMATE CHANGE - General	10,000,000.00	-	-	-
201001	CLIMATE CHANGE - General	10,000,000.00	-	-	-

317105 - GAGARAWA Local Government, Jigawa State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Approved Budget	2025 Performance Tansuru To August	2026 Approved Budget	2026 Climate Change Tansuru
Total Capital Expenditure						2,363,544,283.00	1,440,904,819.05	6,753,118,030.00	538,000,000.00
Procurement of 1 No Toyota Hilux as Patrol Vehicle for Security Agents	02 - Societal Re-orientation	01.2500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31710597 - LG Wide (GAGARAWA)	12,500,000.00	-	30,000,000.00	-
Procurement of 1 No Toyota Hummer Bus for Legislative Council	13 - Reform of Government and Governance	01.2500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	71091 - SOCIAL PROTECTION N.E.C.	31710597 - LG Wide (GAGARAWA)	30,000,000.00	-	30,000,000.00	-
Purchase of 1 No.Boxer Motorcycle for the DSS Office	02 - Societal Re-orientation	01.2500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70861 - RECREATION, CULTURE AND RELIGION N.E.C	31710597 - LG Wide (GAGARAWA)	2,000,000.00	-	2,600,000.00	-
Acquisition of 10km of Land for Road Project	17 - Road	01.2500100100 - Office of the Director Admin and General Services	706011 - Purchase/Acquisition Of Land	71011 - HOUSING DEVELOPMENT	31710597 - LG Wide (GAGARAWA)	10,000,000.00	6,350,000.00	25,000,000.00	-
Purchase of 2Nos Toyota Corolla LE (2013 Model) for LGC Secretary and DAGS	13 - Reform of Government and Governance	01.2500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	15,000,000.00	-	50,000,000.00	-
Procurement of Golf Wagon (operational Vehicle) for Patrol Operators of Gagarawa Divisional Police Station	13 - Reform of Government and Governance	01.2500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	10,000,000.00	-	10,000,000.00	-
Construction of Town Hall at Gagarawa Tasha	06 - Housing and Urban Development	01.2500100100 - Office of the Director Admin and General Services	23020101 - Construction/Provision Of Office Buildings	70133 - OTHER GENERAL SERVICES	31710502 - Gagarawa Tasha	10,000,000.00	-	-	-
Establishment of Ice-Block Making Production Centre at Gagarawa Tasha	06 - Housing and Urban Development	01.2500100100 - Office of the Director Admin and General Services	23020101 - Construction/Provision Of Office Buildings	70133 - OTHER GENERAL SERVICES	31710502 - Gagarawa Tasha	25,000,000.00	-	30,000,000.00	-
Purchase of 2Nos Toyota for Veterinary Clinics	04 - Health	01.2500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	10,000,000.00	-	-	-
Purchase of 06 Sets of Sofas and Tables/Chairs for the Newly Constructed Midwives Quarters	13 - Reform of Government and Governance	01.2500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	-	-	25,000,000.00	-
Purchase of Fire Proof Combined Drawers and Safes for the LGC Treasury Unit	13 - Reform of Government and Governance	01.2500100100 - Office of the Director Admin and General Services	23040109 - Alternative Energy Development	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	10,000,000.00	-	-	-
Purchase of Fairly Used Golf Wagon for Education Secretary Office	13 - Reform of Government and Governance	01.2500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	15,000,000.00	-	15,000,000.00	-
Purchase of 6 Sets of Sofas and Tables/Chairs for the Newly Constructed Midwives Quarters	04 - Health	01.2500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	20,000,000.00	-	-	-
Purchase of 2No Volkswagen Sharan for Hibah/Vigilante in the LGA	02 - Societal Re-orientation	01.2500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	15,000,000.00	-	-	-
Purchase of 10 Nos. Motorcycles for the Open Defecation-Free (ODF) Campaign Programme	04 - Health	01.2500100100 - Office of the Director Admin and General Services	23010128 - Purchase Of Security Equipment	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	10,000,000.00	-	-	-
Procurement of Arms and Torchlights for Vigilante Groups	02 - Societal Re-orientation	01.2500100100 - Office of the Director Admin and General Services	23050103 - Monitoring And Evaluation	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	10,000,000.00	-	20,000,000.00	-
Procurement of 4No Toyota Corolla LE (2013 Model) as Official Vehicles for the Chairman, Vice Chairman, Secretary, and Speaker	13 - Reform of Government and Governance	01.2500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	150,000,000.00	112,000,000.00	100,000,000.00	-
Purchase of 6 No Motorcycles (Bower Bajaj) 1 No each for Civil Defence Corps Offices , Local Government Project and Monitoring Unit, Planning Department, Immigration Office, Hiba Office and Vigilante Group	02 - Societal Re-orientation	01.2500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	-	-	20,000,000.00	-
Purchase of 26 No Motorcycles (Bower Bajaj) 1 No each to 26 Friday Prayer Mosque Chief Imam Groups	02 - Societal Re-orientation	01.2500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	-	-	56,000,000.00	-
Purchase of 49 No Motorcycles (Bower Bajaj) 1 No each to 49 Village Heads	02 - Societal Re-orientation	01.2500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	-	-	86,000,000.00	-
Procurement of 1No Motorcycle (Bower Bajaj) for the Local Government Information Officer	02 - Societal Re-orientation	01.2500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	2,000,000.00	-	2,000,000.00	-
Purchase of Toyota Hilux for LG Inspectors Office	13 - Reform of Government and Governance	01.2500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	15,000,000.00	-	-	-
Contribution for Local Government Council Unified Projects and Programmes	13 - Reform of Government and Governance	01.2500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31710597 - LG Wide (GAGARAWA)	200,000,000.00	345,500,000.00	400,000,000.00	-
Contribution for Local Government Council Unified Projects and Programmes	13 - Reform of Government and Governance	01.2500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31710597 - LG Wide (GAGARAWA)	100,000,000.00	-	120,000,000.00	-
Contribution for the Capacity Sensitization of Climate Change Mitigation	20 - CLIMATE CHANGE	01.2500100100 - Office of the Director Admin and General Services	23040105 - Water and Environmental Pollution Prevention & Control	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31710597 - LG Wide (GAGARAWA)	10,000,000.00	-	-	-
Planting of Roadside Trees at the LGC Headquarters	01 - Agriculture	02.1500100100 - Agriculture Section	23040101 - Tree Planting	70422 - FORESTRY	31710597 - LG Wide (GAGARAWA)	10,000,000.00	2,405,000.00	-	-
Establishment of Nursery Bed and Tree Planting Development at Gagarawa Tasha	01 - Agriculture	02.1500100100 - Agriculture Section	23040106 - Nurseries and Seedlings	70422 - FORESTRY	31710502 - Gagarawa Tasha	-	-	5,000,000.00	5,000,000.00
Construction of Demarcation Fence for Grazing Reserves and Cattle Routes	01 - Agriculture	02.1500100100 - Agriculture Section	23040107 - Forests and Shelterbelts	70422 - FORESTRY	31710597 - LG Wide (GAGARAWA)	5,000,000.00	7,000,000.00	-	-
Establishment of Forest Tree Nursery Centres at Meda and Gagarawa Tasha	01 - Agriculture	02.1500100100 - Agriculture Section	23040106 - Nurseries and Seedlings	70422 - FORESTRY	31710507 - Medu	10,000,000.00	-	10,000,000.00	10,000,000.00
Construction of Veterinary Clinic at Gagarawa Tasha	01 - Agriculture	02.1500100100 - Agriculture Section	23040107 - Forests and Shelterbelts	70422 - FORESTRY	31710502 - Gagarawa Tasha	10,000,000.00	-	60,000,000.00	-
Construction of Green Houses for Improved Agricultural Production	01 - Agriculture	02.1500100100 - Agriculture Section	23040101 - Tree Planting	70421 - AGRICULTURE	31710597 - LG Wide (GAGARAWA)	-	-	30,000,000.00	30,000,000.00
Drilling of Industrial Borehole for Irrigation Project	01 - Agriculture	02.1500100100 - Agriculture Section	23040105 - Water and Environmental Pollution Prevention & Control	70421 - AGRICULTURE	31710597 - LG Wide (GAGARAWA)	-	-	30,000,000.00	30,000,000.00
Purchase of Grains for Palliative Measures	01 - Agriculture	02.1500100100 - Agriculture Section	23040102 - Erosion & Flood Control	70421 - AGRICULTURE	31710597 - LG Wide (GAGARAWA)	30,000,000.00	108,979,470.00	50,000,000.00	-
Widow Empowerment Programme (Goat Breeding)	01 - Agriculture	02.1500100100 - Agriculture Section	23040103 - Wildlife & Nature Conservation	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31710597 - LG Wide (GAGARAWA)	10,000,000.00	-	20,000,000.00	-
Tractors Loan Repayment	01 - Agriculture	02.1500100100 - Agriculture Section	23040107 - Forests and Shelterbelts	70171 - PUBLIC DEBT TRANSACTIONS	31710597 - LG Wide (GAGARAWA)	11,078,334.00	-	-	-
Procurement and Distribution of Fertilizer 10 Wards gagarawa gar, gagarawa Tasha, Garin Chroma, Medu, Zarada, Madaka, Kore Balatu,Yalawa, Makilli and Maladawa	01 - Agriculture	02.1500100100 - Agriculture Section	23040107 - Forests and Shelterbelts	70421 - AGRICULTURE	31710597 - LG Wide (GAGARAWA)	-	-	30,000,000.00	-
Procurement and Distribution of Fertilizer 10 Wards gagarawa gar, gagarawa Tasha, Garin Chroma, Medu, Zarada, Madaka, Kore Balatu,Yalawa, Makilli and Maladawa	01 - Agriculture	02.1500100100 - Agriculture Section	23040106 - Nurseries and Seedlings	70421 - AGRICULTURE	31710597 - LG Wide (GAGARAWA)	-	-	20,000,000.00	-
Procurement for small kumbarik (Goat) for Farming to 100 Farmers Women and Youth at the 10 Political Wards Gagarawa Gar, Gagarawa Tasha, Garin Chroma, Medu, Zarada, Madaka, Kore Balatu, Yalawa, Makilli and Maladawa	01 - Agriculture	02.1500100100 - Agriculture Section	23040103 - Wildlife & Nature Conservation	70421 - AGRICULTURE	31710597 - LG Wide (GAGARAWA)	-	-	20,000,000.00	-
Procurement of electric poles and cables for electrification project at Yalawa , Agaba, Kore Balatu High Tension Damani, Zaru - Medu, Damaki, Makerabu, Damadai-Kanyu, Mekilli to Bulu, Gagarawa Tasha Plantation Quarters, Garin Mado, Zarada and Danamara, Habasai, Gurfel and Damani	14 - Power	02.3400300100 - Electrical Section	23030102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31710597 - LG Wide (GAGARAWA)	60,000,000.00	-	217,615,114.00	-
Purchase of Electric Poles and Cables for Electrification Project (High Tension and Low Tension) at Gagarawa tasha, Malhadu, Mallam Ada and Gurfel	14 - Power	02.3400300100 - Electrical Section	23030102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31710597 - LG Wide (GAGARAWA)	15,000,000.00	-	109,000,000.00	-
Purchase and installation of solar lights, tables and seats in the newly constructed Midwifery Quarters	14 - Power	02.3400300100 - Electrical Section	23030102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31710597 - LG Wide (GAGARAWA)	20,000,000.00	-	20,000,000.00	20,000,000.00
Purchase of Electric Poles and Cables for High Tension Electrification Project from Gagarawa Tasha to Madaka	14 - Power	02.3400300100 - Electrical Section	23030102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31710505 - Madaka	60,000,000.00	-	-	-
Procure the installation of solar street light 1 per town across the 10 electoral Wards in the LGA (Zarada, Damnade, Dan amanya, Yalawa, U/Liman, Medu Laban, Zingarar, Makerabu, Mallakodi & Gagarawa Tasha)	14 - Power	02.3400300100 - Electrical Section	23030102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31710597 - LG Wide (GAGARAWA)	50,000,000.00	34,858,000.00	100,000,000.00	100,000,000.00
Purchase of New Transformers Across the Local Government	14 - Power	02.3400300100 - Electrical Section	23030102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31710597 - LG Wide (GAGARAWA)	25,000,000.00	17,435,000.00	30,000,000.00	-
Purchase and Installation of Solar Energy System in the Local Government Secretariat	14 - Power	02.3400300100 - Electrical Section	23030102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31710597 - LG Wide (GAGARAWA)	50,000,000.00	-	50,000,000.00	-
Purchase and Installation of Electric Poles and Cables for New Electrification Project at Gods Village (Low Tension Line)	14 - Power	02.3400300100 - Electrical Section	23030102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31710504 - Kore Balatu	20,000,000.00	16,152,412.50	-	-
Repairs of Electric Projects at Gagarawa Local Government Villages	14 - Power	02.3400300100 - Electrical Section	23030102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31710597 - LG Wide (GAGARAWA)	10,000,000.00	5,900,000.00	50,000,000.00	-
Purchase and installation of 80No Solar Street Lights (Phase II) in Gagarawa Tasha Ward	14 - Power	02.3400300100 - Electrical Section	23030102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31710597 - LG Wide (GAGARAWA)	-	-	83,000,000.00	83,000,000.00
Construction of Stone-Pitching Walls for Erosion Control across the Local Government	17 - Road	02.3400400100 - Land & Survey Section	23020130 - Construction / Provision of Wall Fence/Boundary Pillars	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	60,000,000.00	20,485,059.00	200,000,000.00	-
Construction of Drainage at garin Chroma, Yalawa, gagarawa gar, BULU Kudu Makilli Ward, Damadai Kore Balatu Ward, Malam Ada Village Maladawa Ward ,Malkodi and Gayawar Malam, Garin Chroma Ward	17 - Road	02.3400400100 - Land & Survey Section	23020130 - Construction / Provision of Wall Fence/Boundary Pillars	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	-	-	55,000,000.00	-
Rehabilitation of Feeder Road from Main Road to Gagarawa Gar	17 - Road	02.3400400100 - Land & Survey Section	23020114 - Construction / Provision Of Roads	70133 - OTHER GENERAL SERVICES	31710501 - Gagarawa Gar	10,000,000.00	9,392,373.90	200,000,000.00	-
Construction of Feeder Road from garin Chroma to Yalawa 'zin, Malam Baki to Zarada 3km and Kwana Habasai to Sarkin Dare	17 - Road	02.3400400100 - Land & Survey Section	23020114 - Construction / Provision Of Roads	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	20,000,000.00	-	300,000,000.00	-
Construction of 1 school or 2 classrooms or 10 primary schools in each of the 10 Wards in the LGA (Gagarawa Gar, Majiwa, Zarada Sabuwa, Yalawa Arewa, Kore Sabuwa, Sarkin Gabas Kagadama, Wutsada, Gurfel Dangawa,Medu Laban, Malam Baki & Ungwar Liman)	05 - Education	02.3400500100 - Building Section	23020107 - Construction/Provision Of Public Schools	70133 - OTHER GENERAL SERVICES	31710501 - Gagarawa Gar	50,000,000.00	82,018,954.00	50,000,000.00	-
Construction of One Block of Three Class Room and Office at Gagarawa Special Primary School	05 - Education	02.3400500100 - Building Section	23020107 - Construction/Provision Of Public Schools	70133 - OTHER GENERAL SERVICES	31710501 - Gagarawa Gar	-	-	60,000,000.00	-
Purchase of Tables/Desks/Seats for Schools across the LGA	06 - Housing and Urban Development	02.3400500100 - Building Section	23020106 - Construction of Lecture Hall/Theatre/Class Rooms	70133 - OTHER GENERAL SERVICES	31710502 - Gagarawa Tasha	-	-	40,000,000.00	-
Renovation of Duplex House at Gagarawa Tasha	06 - Housing and Urban Development	02.3400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	-	-	40,000,000.00	-
Construction of One Block of Three Class Rooms at Hajiya Maryam Namadi Usaniya Gagarawa Tasha	05 - Education	02.3400500100 - Building Section	23020131 - Construction/Provision Of Public Schools	70133 - OTHER GENERAL SERVICES	31710501 - Gagarawa Gar	-	-	35,000,000.00	-
Construction of 20 no or five daily prayer mosques across 10 Wards of the LGA (Zarada, Yalawa, medu,Korebalatu, Madaka,Gagarawa Tasha, Gagarawa gar, G/Chroma, Maladaku, Makilli)	06 - Housing and Urban Development	02.3400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	30,000,000.00	59,995,589.00	-	-

317105 - GAGARAWA Local Government, Jigawa State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Approved Budget	2025 Performance Tansuru In August	2026 Approved Budget	2026 Climate Change Tansuru
Renovation of Juma'at Mosques Across the Local Government	06 - Housing and Urban Development	02340500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	60,000,000.00	23,777,256.00	60,000,000.00	-
Construction of Women Centres at Madaka, Gagarawa Gari and Gagarawa Tasha	02 - Societal Re-orientation	02340500100 - Building Section	23020119 - Construction / Provision Of Recreational Facilities	70133 - OTHER GENERAL SERVICES	31710505 - Madaka	40,000,000.00	-	40,000,000.00	-
Construction of Wall fence around the NYSJ Lodge at Gagarawa Tasha	06 - Housing and Urban Development	02340500100 - Building Section	23020146 - Construction Of Lecture Hall/Theatre/Class Rooms	70133 - OTHER GENERAL SERVICES	31710502 - Gagarawa Tasha	15,000,000.00	-	20,000,000.00	-
Construction of NYSJ Lodge at Medu Town	06 - Housing and Urban Development	02340500100 - Building Section	23020146 - Construction Of Lecture Hall/Theatre/Class Rooms	70133 - OTHER GENERAL SERVICES	31710502 - Gagarawa Tasha	-	-	25,000,000.00	-
Construction of District Head House at Gagarawa Tasha	06 - Housing and Urban Development	02340500100 - Building Section	23020101 - Construction/Provision Of Housing Buildings	70133 - OTHER GENERAL SERVICES	31710502 - Gagarawa Tasha	30,000,000.00	-	60,000,000.00	-
Purchase of Hospital Beds and Tables/Seats for Gagarawa PHC	04 - Health	02340500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70133 - OTHER GENERAL SERVICES	31710501 - Gagarawa Gari	3,000,000.00	19,567,602.92	-	-
Renovation of Local Government Staff Quarters	06 - Housing and Urban Development	02340500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	15,500,000.00	19,567,602.92	50,000,000.00	-
Renovation of District Head Houses at Medu, Yalawa and Madaka	06 - Housing and Urban Development	02340500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	13,467,525.00	-	-	-
Construction of District Head Offices at Yalawa, Madaka and Medu	06 - Housing and Urban Development	02340500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70133 - OTHER GENERAL SERVICES	31710505 - Madaka	-	-	50,000,000.00	-
General Renovation of Hon. Ojo Hall with Wall Fences	06 - Housing and Urban Development	02340500100 - Building Section	23020130 - Construction / Provision of Wall Fence/Boundary Pillars	70133 - OTHER GENERAL SERVICES	31710502 - Gagarawa Tasha	35,000,000.00	31,872,362.49	-	-
Purchase of Sofas and Tables/Seats for LG Staff Quarters and Ojo Hall	06 - Housing and Urban Development	02340500100 - Building Section	23020146 - Construction Of Lecture Hall/Theatre/Class Rooms	70133 - OTHER GENERAL SERVICES	31710502 - Gagarawa Tasha	10,000,000.00	-	20,000,000.00	-
Construction of Health Post at Mallam Baki	04 - Health	02340500100 - Building Section	23020106 - Construction/Provision Of Hospitals/Health Centres	70133 - OTHER GENERAL SERVICES	31710505 - Madaka	20,000,000.00	10,762,886.04	-	-
Construction of 10 Market Stalls each at Zangaran, Medu and Gagarawa Gari	02 - Societal Re-orientation	23020124 - Construction Of Markets/Parks	23020124 - Construction Of Markets/Parks	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	15,000,000.00	-	20,000,000.00	-
Construction of Model Primary School at Gagarawa Tasha	05 - Education	02340500100 - Building Section	23020107 - Construction/Provision Of Public Schools	70133 - OTHER GENERAL SERVICES	31710502 - Gagarawa Tasha	25,000,000.00	-	70,000,000.00	-
Construction of 1 Block of Two Classrooms of Islamiyya Schools in each Political Ward	05 - Education	02340500100 - Building Section	23020107 - Construction/Provision Of Public Schools	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	30,000,000.00	36,452,868.00	-	-
Construction of 2No Public Conveniences at Gagarawa Tasha Ward	04 - Health	02340500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	55,000,000.00	5,000,000.00	-	-
Construction of 1No Block of 5 Seater Toilet at Tahziq Qur'an Gagarawa Tasha	05 - Education	02340500100 - Building Section	23020107 - Construction/Provision Of Public Schools	70133 - OTHER GENERAL SERVICES	31710502 - Gagarawa Tasha	-	-	22,599,606.00	-
Construction of Tahziq Qur'an Islamiyyah School at Gagarawa Tasha	05 - Education	02340500100 - Building Section	23020107 - Construction/Provision Of Public Schools	70133 - OTHER GENERAL SERVICES	31710502 - Gagarawa Tasha	25,000,000.00	34,981,531.92	-	-
Construction of 7 no blocks of two classrooms for islamiyya schools, near a road of Uuwar Liman, Medu Cikin Gari, Jaftar, Gagarawa Tasha, Cikin Gari, Kanya Kaho, Kore Balatu Cikin, Kanu, Magaji, Fulani Gagarawa Tasha, Akwal Allah, Dandadi, Yalawa Cikin Gari, Malli Cikin Gari, Kargara, Mallam Baki Fulani Madaka, Damsaki and Maltisintya	05 - Education	02340500100 - Building Section	23020126 - Construction/Provision Of Cemeteries	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	-	-	164,055,906.00	-
Wall fencing of 3 No Grave Yards at Gagarawa Tasha	06 - Housing and Urban Development	02340500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70133 - OTHER GENERAL SERVICES	31710502 - Gagarawa Tasha	-	-	55,000,000.00	-
General Reconstruction of District Head House at Medu	06 - Housing and Urban Development	02340500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70133 - OTHER GENERAL SERVICES	31710507 - Medu	-	-	30,000,000.00	-
Construction of District Head Houses at Yalawa, Madaka and Medu	06 - Housing and Urban Development	02340500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70133 - OTHER GENERAL SERVICES	31710505 - Madaka	-	-	70,000,000.00	-
Reconstruction Friday Prayer Mosque at Gagarawa Tasha (Zala Mosque)	06 - Housing and Urban Development	02340500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70133 - OTHER GENERAL SERVICES	31710502 - Gagarawa Tasha	-	-	80,000,000.00	-
Reconstruction Friday Prayer Mosque at Medu and Gurfil (Zala Mosque)	06 - Housing and Urban Development	02340500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70133 - OTHER GENERAL SERVICES	31710502 - Gagarawa Tasha	-	-	60,000,000.00	-
Construction of Friday Prayer Mosque at Ugonn Dama, Mutaman and Sarkin Dare Village	06 - Housing and Urban Development	02340500100 - Building Section	23020124 - Construction Of Markets/Parks	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	-	-	90,000,000.00	-
Renovation of Jum'at Mosques Gagarawa Gari, Gagarawa Tasha, Malsiki, Yalawa Gari, Chinoma Medu, Zarada Kore Balatu and Shiadaka	06 - Housing and Urban Development	02340500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	-	-	40,000,000.00	-
Renovation of Daily Prayer Mosques across the 1st Political Ward of the Local Government Area	06 - Housing and Urban Development	02340500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	-	-	40,000,000.00	-
Construction of 1 Block of 5 No Lockup Shops across the Wards	02 - Societal Re-orientation	02340500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	-	-	70,000,000.00	-
Construction of 3 No 5 Daily Prayer Mosques at Gagarawa Tasha, Gariin Gada and Fulani Gagarawa Tasha	06 - Housing and Urban Development	02340500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	-	-	14,998,796.00	-
Construction of 3 No 5 Daily Prayer Mosques at Fulani Jankawa, zarada tsuwauna Gariin Baushe Kadafata and Sarkin Dare	06 - Housing and Urban Development	02340500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	-	-	14,998,796.00	-
Construction of 3 No 5 Daily Prayer Mosques at gagarawa gari, gari Goto and Fulani Gagarawa Gari	06 - Housing and Urban Development	02340500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	-	-	14,998,796.00	-
Construction of 3 No 5 Daily Prayer Mosques at Gariin Chinoma, Gari, Gayawar Malam, and Fulani Gariin Chinoma Gari	06 - Housing and Urban Development	02340500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	-	-	14,998,796.00	-
Construction of 3 No 5 Daily Prayer Mosques at Bula, Gariin Mado, and Fulani Yalawa	06 - Housing and Urban Development	02340500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	-	-	14,998,796.00	-
Construction of 3 No 5 Daily Prayer Mosques at Gariin Chinoma, Gari, Gayawar Malam and Fulani Gariin Chinoma Gari	06 - Housing and Urban Development	02340500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	-	-	14,998,796.00	-
Construction of 3 No 5 Daily Prayer Mosques at Gariin Dain Mada, Kadafama, and Fulani Kore Balatu	06 - Housing and Urban Development	02340500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	-	-	14,998,796.00	-
Construction of 3 No 5 Daily Prayer Mosques at Habalsai, Medu Gari, and Fulani Medu	06 - Housing and Urban Development	02340500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	-	-	14,998,796.00	-
Construction of 3 No 5 Daily Prayer Mosques at Dandadi, Yalwa Cikin Gari, and Fulani Yalwa	06 - Housing and Urban Development	02340500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	-	-	14,998,796.00	-
Construction of 3 No 5 Daily Prayer Mosques at busa, Medu Gari, Mado, and Fulani Yalawa	06 - Housing and Urban Development	02340500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	-	-	14,998,796.00	-
Construction of 3 No 5 Daily Prayer Mosques at Baraje, Madaka Cikin Gari, Fulani Madaka	06 - Housing and Urban Development	02340500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	-	-	14,998,796.00	-
Construction of 3 No 5 Daily Prayer Mosques at Dangawa, Maadua cikin Gari, Fulani Fulani Madaka	06 - Housing and Urban Development	02340500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	-	-	14,998,796.00	-
Construction of 5 Blocks of 2 Bedrooms Prorated Houses at the Local Government Headquarters	06 - Housing and Urban Development	02340500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	-	-	50,000,000.00	-
Construction Steel Shed (Bumta) with Stand Alone Solar Light System 1 No at Tsangaya Qur'anic Recitation Schools in each Ward	14 - Power	02340500100 - Building Section	23020107 - Construction/Provision Of Public Schools	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	-	-	150,000,000.00	-
Construction of Haba Board Office at the Local Government Areas Headquarters	02 - Societal Re-orientation	02340500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	-	-	40,000,000.00	-
General Renovation of Local Government Secretariat	06 - Housing and Urban Development	02340500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	15,000,000.00	9,338,891.12	50,000,000.00	-
Purchase of Fire Fighting Truck and Hose for the Local Government Secretariat	09 - Environmental Improvement	02340500100 - Building Section	23010123 - Purchase Of Fire Fighting Equipment	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	-	-	2,000,000.00	-
Construction of Conference Hall, Offices, Toilets and Supply of conference tables & seats	06 - Housing and Urban Development	02340500100 - Building Section	23020146 - Construction Of Lecture Hall/Theatre/Class Rooms	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	50,000,000.00	-	-	-
General renovation of Gagarawa Local Government Guest House at Dutse	06 - Housing and Urban Development	02340500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	20,000,000.00	10,000,000.00	-	-
Renovation of Gagarawa Tasha Jumaat Mosque	06 - Housing and Urban Development	02340500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70133 - OTHER GENERAL SERVICES	31710502 - Gagarawa Tasha	20,000,000.00	32,108,279.00	-	-
Construction of Basic Health Centres at Habalsai and Dandadi	04 - Health	02340500100 - Building Section	23020106 - Construction/Provision Of Hospitals/Health Centres	70133 - OTHER GENERAL SERVICES	31710507 - Medu	-	-	70,000,000.00	-
Construction of Primary Health Centres at Damnadai, Sarkin Dare and Zangaran	04 - Health	02340500100 - Building Section	23020106 - Construction/Provision Of Hospitals/Health Centres	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	-	-	115,000,000.00	-
Construction of NYSJ Lodge at the Existing PHC at Madaka	06 - Housing and Urban Development	02340500100 - Building Section	23020146 - Construction Of Lecture Hall/Theatre/Class Rooms	70133 - OTHER GENERAL SERVICES	31710502 - Gagarawa Tasha	-	-	30,000,000.00	-
Reconstruction of Local Government Lock up Shops at Gamel	06 - Housing and Urban Development	02340500100 - Building Section	23020124 - Construction Of Markets/Parks	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	-	-	50,000,000.00	-
Construction of Civil Defence Office at Gagarawa Tasha	02 - Societal Re-orientation	02340500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	-	-	25,000,000.00	-
Construction of 3Hos Town Gates at Gagarawa Tasha	06 - Housing and Urban Development	02340500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70133 - OTHER GENERAL SERVICES	31710502 - Gagarawa Tasha	20,000,000.00	34,293,251.85	-	-
Construction of Shopping Plaza at Gagarawa Tasha	06 - Housing and Urban Development	02340500100 - Building Section	23020124 - Construction Of Markets/Parks	70133 - OTHER GENERAL SERVICES	31710502 - Gagarawa Tasha	10,000,000.00	-	150,000,000.00	-
Construction of 3No blocks of lock-up shops at gagarawa tasha Dain vandara opposite Secretariat and New Layout	06 - Housing and Urban Development	02340500100 - Building Section	23020124 - Construction Of Markets/Parks	70133 - OTHER GENERAL SERVICES	31710502 - Gagarawa Tasha	10,000,000.00	-	10,000,000.00	-
Construction of LG JIC/CHA Office	06 - Housing and Urban Development	02340500100 - Building Section	23020106 - Construction/Provision Of Hospitals/Health Centres	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	-	-	58,000,000.00	-
Construction of 5 Daily Prayer Mosques at Gagarawa General Hospital	06 - Housing and Urban Development	02340500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70133 - OTHER GENERAL SERVICES	31710597 - LG Wide (GAGARAWA)	-	-	25,000,000.00	-
Settlement of Outstanding Liabilities	02 - Societal Re-orientation	02340500100 - Building Section	23060101 - Depreciation Charge - Land And Buildings	70171 - PUBLIC DEBT TRANSACTIONS	31710597 - LG Wide (GAGARAWA)	33,498,424.00	8,500,000.00	30,000,000.00	-
Purchase and School Desks, Tables and Seats in all the 10 Wards of the LGA	05 - Education	051700400100 - Other Education	23010124 - Purchase Of Teaching / Learning Aid Equipment	70912 - PRIMARY EDUCATION	31710597 - LG Wide (GAGARAWA)	10,000,000.00	-	-	40,000,000.00
Renovation of LEA Office at Gagarawa Tasha	05 - Education	051700400100 - Other Education	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31710502 - Gagarawa Tasha	30,000,000.00	23,538,359.00	30,000,000.00	-
Construction of 10 classrooms for non-acadmic schools at Yawam Fulani and ai'oyi Fulani Settlements	05 - Education	051700400100 - Other Education	23050108 - Special Intervention Programmes and Projects	70912 - PRIMARY EDUCATION	31710597 - LG Wide (GAGARAWA)	30,000,000.00	-	130,000,000.00	-
2% Contribution to Jigawa State University,Kafin Hausa	05 - Education	051700400100 - Other Education	23060101 - Depreciation Charge - Land And Buildings	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31710597 - LG Wide (GAGARAWA)	40,000,000.00	61,099,787.39	100,000,000.00	-
Provision of School Uniforms to Primary School Pupils	05 - Education	051700400100 - Other Education	23050108 - Special Intervention Programmes and Projects	70951 - EDUCATION NOT DEFINABLE BY LEVEL	31710597 - LG Wide (GAGARAWA)	5,000,000.00	3,000,000.00	10,000,000.00	-
Training and Retraining for LG Political Office Holders	13 - Reform of Government and Governance	051700400100 - Other Education	23020146 - Construction Of Lecture Hall/Theatre/Class Rooms	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31710597 - LG Wide (GAGARAWA)	50,000,000.00	20,000,000.00	-	-

317105 - GAGARAWA Local Government, Jigawa State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tanning
Students Cares Programme and Educational Support	05 - Education	051700400100 - Other Education	23010122 - Purchase Of Health / Medical Equipment	70951 - EDUCATION NOT DEFINABLE BY LEVEL	31710597 - LG Wide (GAGARAWA)	67,000,000.00	6,608,000.00	100,000,000.00	-
Purchase of Hospital Beds for PHCs at Gagarawa Tasha and Madaka	04 - Health	052100100100 - Primary Health Care Manager	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31710597 - LG Wide (GAGARAWA)	15,000,000.00	-	15,000,000.00	-
Construction of Health Posts at each of Motumbi, Kariyu, Gajigami, Hakerabu, Masu Laban, Gagarawa Goto, Baraye	04 - Health	052100100100 - Primary Health Care Manager	23020108 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31710597 - LG Wide (GAGARAWA)	25,000,000.00	21,525,772.00	51,661,852.00	-
Construction of 2 No Midwife Quarters at Mai'Addua and Gagarawa Gari	04 - Health	052100100100 - Primary Health Care Manager	23020130 - Construction / Provision of Wall Fence/Boundary Pillars	70741 - PUBLIC HEALTH SERVICES	31710597 - LG Wide (GAGARAWA)	100,000,000.00	-	-	-
Renovation and Wall Fencing of Old Madaka PHC	04 - Health	052100100100 - Primary Health Care Manager	23020108 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31710505 - Madaka	15,000,000.00	-	-	-
Renovation of BHC/PHCs across the Local Government Area	04 - Health	052100100100 - Primary Health Care Manager	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31710505 - Madaka	-	-	30,000,000.00	-
Medical Support to the Less Privileges Persons	04 - Health	052100100100 - Primary Health Care Manager	23050108 - Special Intervention Programmes and Projects	70741 - PUBLIC HEALTH SERVICES	31710597 - LG Wide (GAGARAWA)	-	-	50,000,000.00	-
Equity Contribution to JCHCM	04 - Health	052100100100 - Primary Health Care Manager	23050108 - Special Intervention Programmes and Projects	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31710597 - LG Wide (GAGARAWA)	18,500,000.00	-	41,200,000.00	-
Purchase of Drugs and Equipments For Hospitals	04 - Health	052100100100 - Primary Health Care Manager	23050108 - Special Intervention Programmes and Projects	70741 - PUBLIC HEALTH SERVICES	31710597 - LG Wide (GAGARAWA)	30,000,000.00	-	30,000,000.00	-
Drilling of Hand Pumps across the 10 Political Wards	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31710597 - LG Wide (GAGARAWA)	-	-	200,000,000.00	-
Conversion of Ten Motorised water schemes to solar powered water Schemes across the Ten Wards (One per Ward) Zarada, Yalawa, Heki, Kore Bileta, Madaka, Gagarawa Tasha, Gagarawa Gari, Gagarawa Chroma, Meadua, Mekilli	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31710597 - LG Wide (GAGARAWA)	-	-	120,000,000.00	120,000,000.00
Purchase of Motorised Submersible Pumps and Other Accessories for Rehabilitation of Water Schemes in Communities across the Local Government	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70531 - WATER SUPPLY	31710597 - LG Wide (GAGARAWA)	-	-	80,000,000.00	50,000,000.00
Youth Empowerment programme and Palliative measures	02 - Societal Re-orientation	055100200100 - Information, Youth, Sport & Culture	23050108 - Special Intervention Programmes and Projects	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31710597 - LG Wide (GAGARAWA)	50,000,000.00	144,000,000.00	470,000,000.00	-
Contribution to the community Development projects	02 - Societal Re-orientation	055100300100 - Social Welfare Section	23050108 - Special Intervention Programmes and Projects	70621 - COMMUNITY DEVELOPMENT	31710597 - LG Wide (GAGARAWA)	30,000,000.00	6,638,476.00	60,000,000.00	-
Purchase of Relief Materials	02 - Societal Re-orientation	055100300100 - Social Welfare Section	23050108 - Special Intervention Programmes and Projects	71041 - FAMILY AND CHILDREN	31710597 - LG Wide (GAGARAWA)	20,000,000.00	22,400,000.00	60,000,000.00	-
Social Protection Programme	02 - Societal Re-orientation	055100300100 - Social Welfare Section	23020119 - Construction / Provision Of Recreational Facilities	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31710597 - LG Wide (GAGARAWA)	10,000,000.00	8,575,000.00	40,000,000.00	-

011100100100					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	106,087,300.00	0.00	246,587,630.00	0.00
21	Personnel Cost	52,087,300.00	0.00	62,587,630.00	0.00
2101	SALARY	24,731,104.00	0.00	15,880,356.00	0.00
210101	Salaries and Wages	24,731,104.00	0.00	15,880,356.00	0.00
21010101	Salary	24,731,104.00	0.00	15,880,356.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	27,356,196.00	0.00	46,707,274.00	0.00
210201	ALLOWANCES	27,356,196.00	0.00	46,707,274.00	0.00
21020104	Rent Supplement	1,583,658.00	0.00	3,985,380.00	0.00
21020105	Meal Subsidy	0.00	0.00	2,045,196.00	0.00
21020106	Utility Allowance	1,583,658.00	0.00	1,830,824.00	0.00
21020107	Entertainment	1,583,658.00	0.00	1,618,666.00	0.00
21020109	Leave Transport Grant	1,583,660.00	0.00	0.00	0.00
21020110	Overtime	0.00	0.00	6,352,168.00	0.00
21020117	Domestic Staff Allowance	6,334,644.00	0.00	0.00	0.00
21020118	Personal Assistant Allowance	0.00	0.00	6,352,160.00	0.00
21020122	Motor Vehicle Maintenance Allowance	6,334,644.00	0.00	522,880.00	0.00
21020123	Constituency Allowance	352,274.00	0.00	0.00	0.00
21020146	Arrears of Allowances	8,000,000.00	0.00	0.00	0.00
21020173	Once-in-4-Years Furniture Allowance	0.00	0.00	24,000,000.00	0.00
22	Other Recurrent Costs	54,000,000.00	0.00	184,000,000.00	0.00
2202	OVERHEAD COST	54,000,000.00	0.00	184,000,000.00	0.00
220201	Transport & Travelling - General	15,000,000.00	0.00	30,000,000.00	0.00
22020101	Local Travel & Transport - Training	8,000,000.00	0.00	10,000,000.00	0.00
22020103	International Travel & Transport - Training	7,000,000.00	0.00	20,000,000.00	0.00
220203	Materials and Supplies - General	0.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	5,000,000.00	0.00
220205	Training - General	0.00	0.00	80,000,000.00	0.00
22020501	Local Training	0.00	0.00	30,000,000.00	0.00
22020503	Manpower Planning and Other Staff Development Expenses	0.00	0.00	50,000,000.00	0.00
220206	Other Services - General	24,000,000.00	0.00	24,000,000.00	0.00
22020604	Security Vote (Including Operations)	24,000,000.00	0.00	24,000,000.00	0.00
220210	Miscellaneous Expenses - General	15,000,000.00	0.00	45,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	15,000,000.00	0.00	20,000,000.00	0.00
22021002	Honorarium and Sitting Allowance Payments	0.00	0.00	25,000,000.00	0.00

011108000100					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	4,664,604.00	0.00	8,497,744.00	0.00
21	Personnel Cost	3,664,604.00	0.00	2,497,744.00	0.00
2101	SALARY	1,209,765.00	0.00	1,105,212.00	0.00
210101	Salaries and Wages	1,209,765.00	0.00	1,105,212.00	0.00
21010101	Salary	1,209,765.00	0.00	1,105,212.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,454,839.00	0.00	1,392,532.00	0.00
210201	ALLOWANCES	2,454,839.00	0.00	1,392,532.00	0.00
21020103	Transport Allowance	275,516.00	0.00	142,488.00	0.00
21020104	Rent Supplement	436,496.00	0.00	221,040.00	0.00
21020105	Meal Subsidy	133,240.00	0.00	60,636.00	0.00
21020106	Utility Allowance	64,080.00	0.00	69,804.00	0.00
21020107	Entertainment	102,675.00	0.00	118,520.00	0.00
21020109	Leave Transport Grant	76,608.00	0.00	0.00	0.00
21020113	Hazard / Hardship Allowance	209,016.00	0.00	780,044.00	0.00
21020137	Medical Allowance	1,157,208.00	0.00	0.00	0.00
22	Other Recurrent Costs	1,000,000.00	0.00	6,000,000.00	0.00
2202	OVERHEAD COST	1,000,000.00	0.00	6,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	1,000,000.00	0.00

22020101	Local Travel & Transport - Training	500,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	500,000.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	500,000.00	0.00	5,000,000.00	0.00

011200100100					
Legislative Council					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	75,069,245.00	0.00	137,536,912.00	0.00
21	Personnel Cost	39,569,245.00	0.00	34,536,912.00	0.00
2101	SALARY	13,343,033.00	0.00	8,150,784.00	0.00
210101	Salaries and Wages	13,343,033.00	0.00	8,150,784.00	0.00
21010101	Salary	13,343,033.00	0.00	8,150,784.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	26,226,212.00	0.00	26,386,128.00	0.00
210201	ALLOWANCES	26,226,212.00	0.00	26,386,128.00	0.00
21020104	Rent Supplement	1,630,158.00	0.00	1,790,127.00	0.00
21020105	Meal Subsidy	815,078.00	0.00	815,075.00	0.00
21020106	Utility Allowance	815,078.00	0.00	815,075.00	0.00
21020107	Entertainment	815,078.00	0.00	815,075.00	0.00
21020117	Domestic Staff Allowance	3,260,313.00	0.00	3,260,317.00	0.00
21020122	Motor Vehicle Maintenance Allowance	3,260,313.00	0.00	3,260,317.00	0.00
21020123	Constituency Allowance	1,630,194.00	0.00	1,630,142.00	0.00
21020173	Once-in-4-Years Furniture Allowance	14,000,000.00	0.00	14,000,000.00	0.00
22	Other Recurrent Costs	35,500,000.00	0.00	103,000,000.00	0.00
2202	OVERHEAD COST	35,500,000.00	0.00	103,000,000.00	0.00
220201	Transport & Travelling - General	5,500,000.00	0.00	10,000,000.00	0.00
22020102	Local Travel & Transport - Others	5,500,000.00	0.00	10,000,000.00	0.00
220203	Materials and Supplies - General	19,000,000.00	0.00	45,000,000.00	0.00
22020301	Office Materials and Consumables	15,000,000.00	0.00	40,000,000.00	0.00
22020305	Printing of Non-security Documents	4,000,000.00	0.00	5,000,000.00	0.00
220204	Maintenance Services - General	6,000,000.00	0.00	15,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	6,000,000.00	0.00	15,000,000.00	0.00
220205	Training - General	5,000,000.00	0.00	20,000,000.00	0.00
22020501	Local Training	5,000,000.00	0.00	20,000,000.00	0.00
220210	Miscellaneous Expenses - General	0.00	0.00	13,000,000.00	0.00
22021002	Honorarium and Sitting Allowance Payments	0.00	0.00	5,000,000.00	0.00
22021044	Committees and Commissions	0.00	0.00	8,000,000.00	0.00

012500100100					
Office of the Director Admin and General Services					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	821,562,069.00	466,450,000.00	1,285,929,902.00	0.00
21	Personnel Cost	45,362,069.00	0.00	66,929,902.00	0.00
2101	SALARY	31,856,479.00	0.00	35,288,406.00	0.00
210101	Salaries and Wages	31,856,479.00	0.00	35,288,406.00	0.00
21010101	Salary	31,856,479.00	0.00	35,288,406.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	13,505,590.00	0.00	31,641,496.00	0.00
210201	ALLOWANCES	13,505,590.00	0.00	31,641,496.00	0.00
21020103	Transport Allowance	2,672,124.00	0.00	5,746,078.00	0.00
21020104	Rent Supplement	3,574,606.00	0.00	7,047,082.00	0.00
21020105	Meal Subsidy	1,165,404.00	0.00	2,405,965.00	0.00
21020106	Utility Allowance	829,440.00	0.00	2,767,270.00	0.00
21020107	Entertainment	1,792,392.00	0.00	54,600.00	0.00
21020109	Leave Transport Grant	0.00	0.00	3,523,325.00	0.00
21020113	Hazard / Hardship Allowance	0.00	0.00	240,000.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	2,735,496.00	0.00
21020137	Medical Allowance	3,471,624.00	0.00	7,121,680.00	0.00
22	Other Recurrent Costs	94,700,000.00	0.00	200,000,000.00	0.00
2202	OVERHEAD COST	94,700,000.00	0.00	200,000,000.00	0.00
220201	Transport & Travelling - General	5,000,000.00	0.00	10,000,000.00	0.00

22020102	Local Travel & Transport - Others	5,000,000.00	0.00	10,000,000.00	0.00
220203	Materials and Supplies - General	0.00	0.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	10,000,000.00	0.00
220204	Maintenance Services - General	0.00	0.00	5,000,000.00	0.00
22020404	Maintenance of Office / IT Equipment	0.00	0.00	5,000,000.00	0.00
220205	Training - General	19,700,000.00	0.00	50,000,000.00	0.00
22020501	Local Training	19,700,000.00	0.00	50,000,000.00	0.00
220206	Other Services - General	70,000,000.00	0.00	100,000,000.00	0.00
22020604	Security Vote (Including Operations)	70,000,000.00	0.00	100,000,000.00	0.00
220208	Fuel and Lubricant - General	0.00	0.00	5,000,000.00	0.00
22020801	Motor Vehicle Fuel Cost	0.00	0.00	5,000,000.00	0.00
220210	Miscellaneous Expenses - General	0.00	0.00	20,000,000.00	0.00
22021002	Honorarium and Sitting Allowance Payments	0.00	0.00	20,000,000.00	0.00
23	Capital Expenditure	681,500,000.00	466,450,000.00	1,019,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	596,500,000.00	466,450,000.00	969,000,000.00	0.00
230101	Purchase of Fixed Assets - General	596,500,000.00	466,450,000.00	969,000,000.00	0.00
23010101	Purchase/Acquisition Of Land	10,000,000.00	6,350,000.00	25,000,000.00	0.00
23010104	Purchase of Motor Cycles	464,000,000.00	460,100,000.00	784,000,000.00	0.00
23010105	Purchase Of Motor Vehicles	112,500,000.00	0.00	160,000,000.00	0.00
23010128	Purchase Of Security Equipment	10,000,000.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	35,000,000.00	0.00	30,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	35,000,000.00	0.00	30,000,000.00	0.00
23020101	Construction/Provision Of Office Buildings	35,000,000.00	0.00	30,000,000.00	0.00
2303	REHABILITATION / REPAIRS	20,000,000.00	0.00	0.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	20,000,000.00	0.00	0.00	0.00
23030101	Rehabilitation/Repairs Of Residential Buildings	20,000,000.00	0.00	0.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	20,000,000.00	0.00	0.00	0.00
230401	Preservation of the Environment - General	20,000,000.00	0.00	0.00	0.00
23040105	Water and Environmental Pollution Prevention & Control	10,000,000.00	0.00	0.00	0.00
23040109	Alternative Energy Development	10,000,000.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	10,000,000.00	0.00	20,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	10,000,000.00	0.00	20,000,000.00	0.00
23050103	Monitoring And Evaluation	10,000,000.00	0.00	20,000,000.00	0.00

021500100100	Agriculture Section				
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	105,144,192.00	118,384,470.00	312,084,651.00	75,000,000.00
21	Personnel Cost	9,065,858.00	0.00	10,584,651.00	0.00
2101	SALARY	5,983,898.00	0.00	5,382,329.00	0.00
210101	Salaries and Wages	5,983,898.00	0.00	5,382,329.00	0.00
21010101	Salary	5,983,898.00	0.00	5,382,329.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,081,960.00	0.00	5,202,322.00	0.00
210201	ALLOWANCES	3,081,960.00	0.00	5,202,322.00	0.00
21020103	Transport Allowance	666,600.00	0.00	1,144,494.00	0.00
21020104	Rent Supplement	661,670.00	0.00	1,076,443.00	0.00
21020105	Meal Subsidy	280,548.00	0.00	470,664.00	0.00
21020106	Utility Allowance	202,200.00	0.00	548,172.00	0.00
21020107	Entertainment	380,782.00	0.00	0.00	0.00
21020109	Leave Transport Grant	0.00	0.00	538,221.00	0.00
21020137	Medical Allowance	890,160.00	0.00	1,424,328.00	0.00
22	Other Recurrent Costs	10,000,000.00	0.00	26,500,000.00	0.00
2202	OVERHEAD COST	10,000,000.00	0.00	26,500,000.00	0.00
220201	Transport & Travelling - General	0.00	0.00	1,500,000.00	0.00
22020102	Local Travel & Transport - Others	0.00	0.00	1,500,000.00	0.00
220203	Materials and Supplies - General	10,000,000.00	0.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	10,000,000.00	0.00	10,000,000.00	0.00
220204	Maintenance Services - General	0.00	0.00	15,000,000.00	0.00

22020401	Maintenance of Motor Vehicles / Transport Equipment	0.00	0.00	15,000,000.00	0.00
23	Capital Expenditure	86,078,334.00	118,384,470.00	275,000,000.00	75,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	86,078,334.00	118,384,470.00	275,000,000.00	75,000,000.00
230401	Preservation of the Environment - General	86,078,334.00	118,384,470.00	275,000,000.00	75,000,000.00
23040101	Tree Planting	10,000,000.00	2,405,000.00	30,000,000.00	30,000,000.00
23040102	Erosion & Flood Control	30,000,000.00	108,979,470.00	50,000,000.00	0.00
23040103	Wildlife & Nature Conservation	10,000,000.00	0.00	40,000,000.00	0.00
23040105	Water and Environmental Pollution Prevention & Control	0.00	0.00	30,000,000.00	30,000,000.00
23040106	Nurseries and Seedlings	10,000,000.00	0.00	35,000,000.00	15,000,000.00
23040107	Forests and Shelterbelts	26,078,334.00	7,000,000.00	90,000,000.00	0.00

021500200100		Forestry Section			
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	20,037,275.00	0.00	24,669,986.00	0.00
21	Personnel Cost	14,737,275.00	0.00	17,969,986.00	0.00
2101	SALARY	8,958,717.00	0.00	8,003,737.00	0.00
210101	Salaries and Wages	8,958,717.00	0.00	8,003,737.00	0.00
21010101	Salary	8,958,717.00	0.00	8,003,737.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,778,558.00	0.00	9,966,249.00	0.00
210201	ALLOWANCES	5,778,558.00	0.00	9,966,249.00	0.00
21020103	Transport Allowance	1,393,332.00	0.00	2,374,915.00	0.00
21020104	Rent Supplement	959,159.00	0.00	1,600,747.00	0.00
21020105	Meal Subsidy	304,400.00	0.00	1,007,563.00	0.00
21020106	Utility Allowance	596,172.00	0.00	1,155,938.00	0.00
21020107	Entertainment	478,127.00	0.00	0.00	0.00
21020109	Leave Transport Grant	0.00	0.00	800,372.00	0.00
21020137	Medical Allowance	2,047,368.00	0.00	3,026,714.00	0.00
22	Other Recurrent Costs	5,300,000.00	0.00	6,700,000.00	0.00
2202	OVERHEAD COST	5,300,000.00	0.00	6,700,000.00	0.00
220201	Transport & Travelling - General	300,000.00	0.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	300,000.00	0.00	500,000.00	0.00
220204	Maintenance Services - General	5,000,000.00	0.00	6,200,000.00	0.00
22020402	Maintenance of Office Furniture	0.00	0.00	200,000.00	0.00
22020404	Maintenance of Office / IT Equipment	5,000,000.00	0.00	6,000,000.00	0.00

021500300100		Livestock Section (Veterinary)			
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	42,644,510.00	0.00	58,205,332.00	0.00
21	Personnel Cost	22,644,510.00	0.00	31,205,332.00	0.00
2101	SALARY	11,964,051.00	0.00	13,985,458.00	0.00
210101	Salaries and Wages	11,964,051.00	0.00	13,985,458.00	0.00
21010101	Salary	11,964,051.00	0.00	13,985,458.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	10,680,459.00	0.00	17,219,874.00	0.00
210201	ALLOWANCES	10,680,459.00	0.00	17,219,874.00	0.00
21020103	Transport Allowance	4,330,176.00	0.00	4,056,994.00	0.00
21020104	Rent Supplement	420,000.00	0.00	2,797,089.00	0.00
21020113	Hazard / Hardship Allowance	5,467,239.00	0.00	947,088.00	0.00
21020137	Medical Allowance	0.00	0.00	8,698,703.00	0.00
21020164	Consequential Increase Allowance	463,044.00	0.00	720,000.00	0.00
22	Other Recurrent Costs	20,000,000.00	0.00	27,000,000.00	0.00
2202	OVERHEAD COST	20,000,000.00	0.00	27,000,000.00	0.00
220201	Transport & Travelling - General	5,000,000.00	0.00	6,000,000.00	0.00
22020102	Local Travel & Transport - Others	5,000,000.00	0.00	6,000,000.00	0.00
220203	Materials and Supplies - General	10,000,000.00	0.00	15,000,000.00	0.00
22020301	Office Materials and Consumables	10,000,000.00	0.00	15,000,000.00	0.00
220204	Maintenance Services - General	5,000,000.00	0.00	6,000,000.00	0.00
22020404	Maintenance of Office / IT Equipment	5,000,000.00	0.00	6,000,000.00	0.00

022001000100	Account section				
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	472,189,937.00	0.00	837,916,554.00	0.00
21	Personnel Cost	82,189,937.00	0.00	113,916,554.00	0.00
2101	SALARY	15,445,844.00	0.00	13,195,616.00	0.00
210101	Salaries and Wages	15,445,844.00	0.00	13,195,616.00	0.00
21010101	Salary	15,445,844.00	0.00	13,195,616.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	66,744,093.00	0.00	100,720,938.00	0.00
210201	ALLOWANCES	6,744,093.00	0.00	10,720,938.00	0.00
21020103	Transport Allowance	1,271,916.00	0.00	2,150,646.00	0.00
21020104	Rent Supplement	1,944,608.00	0.00	2,641,344.00	0.00
21020105	Meal Subsidy	548,204.00	0.00	902,412.00	0.00
21020106	Utility Allowance	404,588.00	0.00	1,036,836.00	0.00
21020109	Leave Transport Grant	972,489.00	0.00	1,319,040.00	0.00
21020137	Medical Allowance	1,602,288.00	0.00	2,670,660.00	0.00
210202	Social Contributions	60,000,000.00	0.00	90,000,000.00	0.00
21020202	17% Government Contributory Pension	60,000,000.00	0.00	90,000,000.00	0.00
22	Other Recurrent Costs	390,000,000.00	0.00	724,000,000.00	0.00
2202	OVERHEAD COST	210,000,000.00	0.00	326,000,000.00	0.00
220201	Transport & Travelling - General	5,000,000.00	0.00	6,000,000.00	0.00
22020102	Local Travel & Transport - Others	5,000,000.00	0.00	6,000,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	0.00	15,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	5,000,000.00	0.00
22020305	Printing of Non-security Documents	5,000,000.00	0.00	10,000,000.00	0.00
220209	Financial Charges - General	0.00	0.00	5,000,000.00	0.00
22020901	Bank Charges (Other than Interest)	0.00	0.00	5,000,000.00	0.00
220210	Miscellaneous Expenses - General	200,000,000.00	0.00	300,000,000.00	0.00
22021041	Contingency Reserve - Recurrent	200,000,000.00	0.00	300,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	60,000,000.00	0.00	120,000,000.00	0.00
220401	Local Grants and Contributions	60,000,000.00	0.00	120,000,000.00	0.00
22040104	Grants to State Governments – Contribution to LG Audit (0.5%)	60,000,000.00	0.00	120,000,000.00	0.00
2207	Transfers - Payments	120,000,000.00	0.00	278,000,000.00	0.00
220701	Transfer to Fund Recurrent Expenditure - Payments	120,000,000.00	0.00	278,000,000.00	0.00
22070105	Stabilization Funds	120,000,000.00	0.00	278,000,000.00	0.00

022002000100	Revenue Section				
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	20,859,460.00	0.00	26,321,104.00	0.00
21	Personnel Cost	9,309,460.00	0.00	12,821,104.00	0.00
2101	SALARY	5,352,020.00	0.00	6,373,104.00	0.00
210101	Salaries and Wages	5,352,020.00	0.00	6,373,104.00	0.00
21010101	Salary	5,352,020.00	0.00	6,373,104.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,957,440.00	0.00	6,448,000.00	0.00
210201	ALLOWANCES	3,957,440.00	0.00	6,448,000.00	0.00
21020103	Transport Allowance	845,916.00	0.00	1,399,824.00	0.00
21020104	Rent Supplement	890,932.00	0.00	1,326,144.00	0.00
21020105	Meal Subsidy	365,820.00	0.00	578,856.00	0.00
21020106	Utility Allowance	252,240.00	0.00	683,700.00	0.00
21020109	Leave Transport Grant	445,324.00	0.00	679,036.00	0.00
21020137	Medical Allowance	1,157,208.00	0.00	1,780,440.00	0.00
22	Other Recurrent Costs	11,550,000.00	0.00	13,500,000.00	0.00
2202	OVERHEAD COST	11,550,000.00	0.00	13,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	500,000.00	0.00
220203	Materials and Supplies - General	6,050,000.00	0.00	8,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	1,000,000.00	0.00

22020305	Printing of Non-security Documents	6,050,000.00	0.00	7,000,000.00	0.00
220207	Consulting and Professional Services	5,000,000.00	0.00	5,000,000.00	0.00
22020701	Financial Consulting	5,000,000.00	0.00	5,000,000.00	0.00

023400100100 Road & Communication Section					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	9,677,509.00	0.00	29,437,652.00	0.00
21	Personnel Cost	4,177,509.00	0.00	13,437,652.00	0.00
2101	SALARY	2,490,528.00	0.00	6,227,048.00	0.00
210101	Salaries and Wages	2,490,528.00	0.00	6,227,048.00	0.00
21010101	Salary	2,490,528.00	0.00	6,227,048.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,686,981.00	0.00	7,210,604.00	0.00
210201	ALLOWANCES	1,686,981.00	0.00	7,210,604.00	0.00
21020103	Transport Allowance	352,266.00	0.00	1,674,924.00	0.00
21020104	Rent Supplement	373,216.00	0.00	1,245,476.00	0.00
21020105	Meal Subsidy	159,360.00	0.00	706,404.00	0.00
21020106	Utility Allowance	106,670.00	0.00	816,408.00	0.00
21020109	Leave Transport Grant	161,373.00	0.00	631,008.00	0.00
21020137	Medical Allowance	534,096.00	0.00	2,136,384.00	0.00
22	Other Recurrent Costs	5,500,000.00	0.00	16,000,000.00	0.00
2202	OVERHEAD COST	5,500,000.00	0.00	16,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	0.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	5,000,000.00	0.00
220204	Maintenance Services - General	5,000,000.00	0.00	10,000,000.00	0.00
22020413	Minor Road Maintenance	5,000,000.00	0.00	10,000,000.00	0.00

023400200100 Mechanical Section					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	39,049,277.00	0.00	58,467,536.00	0.00
21	Personnel Cost	9,049,277.00	0.00	10,467,536.00	0.00
2101	SALARY	5,704,405.00	0.00	4,876,664.00	0.00
210101	Salaries and Wages	5,704,405.00	0.00	4,876,664.00	0.00
21010101	Salary	5,704,405.00	0.00	4,876,664.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,344,872.00	0.00	5,590,872.00	0.00
210201	ALLOWANCES	3,344,872.00	0.00	5,590,872.00	0.00
21020103	Transport Allowance	713,604.00	0.00	1,262,544.00	0.00
21020104	Rent Supplement	753,273.00	0.00	975,368.00	0.00
21020105	Meal Subsidy	310,020.00	0.00	529,860.00	0.00
21020106	Utility Allowance	212,160.00	0.00	613,128.00	0.00
21020109	Leave Transport Grant	376,693.00	0.00	607,684.00	0.00
21020137	Medical Allowance	979,122.00	0.00	1,602,288.00	0.00
22	Other Recurrent Costs	30,000,000.00	0.00	48,000,000.00	0.00
2202	OVERHEAD COST	30,000,000.00	0.00	48,000,000.00	0.00
220201	Transport & Travelling - General	10,000,000.00	0.00	15,000,000.00	0.00
22020102	Local Travel & Transport - Others	10,000,000.00	0.00	15,000,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	0.00	8,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	0.00	8,000,000.00	0.00
220204	Maintenance Services - General	10,000,000.00	0.00	15,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	10,000,000.00	0.00	15,000,000.00	0.00
220208	Fuel and Lubricant - General	5,000,000.00	0.00	10,000,000.00	0.00
22020801	Motor Vehicle Fuel Cost	5,000,000.00	0.00	10,000,000.00	0.00

023400300100 Electrical Section					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	426,962,558.00	74,345,412.50	731,102,746.00	253,000,000.00

21	Personnel Cost	4,662,558.00	0.00	6,987,632.00	0.00
2101	SALARY	2,331,137.00	0.00	3,296,136.00	0.00
210101	Salaries and Wages	2,331,137.00	0.00	3,296,136.00	0.00
21010101	Salary	2,331,137.00	0.00	3,296,136.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,331,421.00	0.00	3,691,496.00	0.00
210201	ALLOWANCES	2,331,421.00	0.00	3,691,496.00	0.00
21020103	Transport Allowance	220,764.00	0.00	844,848.00	0.00
21020104	Rent Supplement	523,129.00	0.00	659,184.00	0.00
21020105	Meal Subsidy	324,252.00	0.00	353,088.00	0.00
21020106	Utility Allowance	429,396.00	0.00	406,592.00	0.00
21020109	Leave Transport Grant	277,816.00	0.00	359,592.00	0.00
21020137	Medical Allowance	556,064.00	0.00	1,068,192.00	0.00
22	Other Recurrent Costs	112,300,000.00	0.00	64,500,000.00	0.00
2202	OVERHEAD COST	112,300,000.00	0.00	64,500,000.00	0.00
220201	Transport & Travelling - General	300,000.00	0.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	300,000.00	0.00	500,000.00	0.00
220202	Utilities General	10,000,000.00	0.00	15,000,000.00	0.00
22020201	Electricity Charges	10,000,000.00	0.00	15,000,000.00	0.00
220203	Materials and Supplies - General	2,000,000.00	0.00	4,000,000.00	0.00
22020301	Office Materials and Consumables	2,000,000.00	0.00	4,000,000.00	0.00
220204	Maintenance Services - General	100,000,000.00	0.00	45,000,000.00	0.00
22020410	Maintenance of Street Lightings	100,000,000.00	0.00	40,000,000.00	0.00
22020427	Maintenance of Electricity/Solar Power	0.00	0.00	5,000,000.00	0.00
23	Capital Expenditure	310,000,000.00	74,345,412.50	659,615,114.00	253,000,000.00
2303	REHABILITATION / REPAIRS	310,000,000.00	74,345,412.50	659,615,114.00	253,000,000.00
230301	Rehabilitation/Repairs of Fixed Assets - General	310,000,000.00	74,345,412.50	659,615,114.00	253,000,000.00
23030102	Rehabilitation/Repairs - Electricity	310,000,000.00	74,345,412.50	659,615,114.00	253,000,000.00

023400400100	Land & Survey Section				
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	100,941,095.00	29,877,466.90	771,227,124.00	0.00
21	Personnel Cost	5,441,095.00	0.00	3,527,124.00	0.00
2101	SALARY	2,589,854.00	0.00	1,997,184.00	0.00
210101	Salaries and Wages	2,589,854.00	0.00	1,997,184.00	0.00
21010101	Salary	2,589,854.00	0.00	1,997,184.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,851,241.00	0.00	1,529,940.00	0.00
210201	ALLOWANCES	2,851,241.00	0.00	1,529,940.00	0.00
21020103	Transport Allowance	572,216.00	0.00	287,424.00	0.00
21020104	Rent Supplement	456,637.00	0.00	399,432.00	0.00
21020105	Meal Subsidy	359,360.00	0.00	149,100.00	0.00
21020106	Utility Allowance	266,680.00	0.00	138,216.00	0.00
21020109	Leave Transport Grant	321,981.00	0.00	199,704.00	0.00
21020137	Medical Allowance	874,367.00	0.00	356,064.00	0.00
22	Other Recurrent Costs	5,500,000.00	0.00	12,700,000.00	0.00
2202	OVERHEAD COST	5,500,000.00	0.00	12,700,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	700,000.00	0.00
22020101	Local Travel & Transport - Training	500,000.00	0.00	700,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	0.00	7,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	0.00	7,000,000.00	0.00
220204	Maintenance Services - General	0.00	0.00	5,000,000.00	0.00
22020403	Maintenance of Office Building / Residential Quarters	0.00	0.00	5,000,000.00	0.00
23	Capital Expenditure	90,000,000.00	29,877,466.90	755,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	90,000,000.00	29,877,466.90	755,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	90,000,000.00	29,877,466.90	755,000,000.00	0.00
23020114	Construction / Provision Of Roads	30,000,000.00	9,392,373.90	500,000,000.00	0.00
23020130	Construction / Provision of Wall Fence/Boundary Pillars	60,000,000.00	20,485,093.00	255,000,000.00	0.00

023400500100 Building Section					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	675,619,625.00	432,462,075.26	2,474,385,136.00	0.00
21	Personnel Cost	4,653,676.00	0.00	5,744,072.00	0.00
2101	SALARY	2,855,609.00	0.00	2,692,372.00	0.00
210101	Salaries and Wages	2,855,609.00	0.00	2,692,372.00	0.00
21010101	Salary	2,855,609.00	0.00	2,692,372.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,798,067.00	0.00	3,051,700.00	0.00
210201	ALLOWANCES	1,798,067.00	0.00	3,051,700.00	0.00
21020103	Transport Allowance	394,056.00	0.00	699,272.00	0.00
21020104	Rent Supplement	325,180.00	0.00	538,460.00	0.00
21020105	Meal Subsidy	172,704.00	0.00	294,468.00	0.00
21020106	Utility Allowance	118,080.00	0.00	340,104.00	0.00
21020109	Leave Transport Grant	162,590.00	0.00	289,236.00	0.00
21020137	Medical Allowance	625,457.00	0.00	890,160.00	0.00
22	Other Recurrent Costs	20,500,000.00	0.00	42,000,000.00	0.00
2202	OVERHEAD COST	20,500,000.00	0.00	42,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	0.00	0.00	3,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	3,000,000.00	0.00
220204	Maintenance Services - General	20,000,000.00	0.00	30,000,000.00	0.00
22020403	Maintenance of Office Building / Residential Quarters	20,000,000.00	0.00	30,000,000.00	0.00
220206	Other Services - General	0.00	0.00	8,000,000.00	0.00
22020602	Office/Store Rent	0.00	0.00	8,000,000.00	0.00
23	Capital Expenditure	650,465,949.00	432,462,075.26	2,426,641,064.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	2,000,000.00	0.00
230101	Purchase of Fixed Assets - General	0.00	0.00	2,000,000.00	0.00
23010123	Purchase Of Fire Fighting Equipment	0.00	0.00	2,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	585,000,000.00	384,826,869.42	2,344,641,064.00	0.00
230201	Construction/Provision of Fixed Assets - General	585,000,000.00	384,826,869.42	2,344,641,064.00	0.00
23020101	Construction/Provision Of Office Buildings	110,000,000.00	58,632,142.97	355,000,000.00	0.00
23020104	Construction/Provision Of Housing	30,000,000.00	0.00	60,000,000.00	0.00
23020106	Construction/Provision Of Hospitals/Health Centres	20,000,000.00	10,762,886.04	243,000,000.00	0.00
23020107	Construction/Provision Of Public Schools	130,000,000.00	153,453,353.92	287,599,606.00	0.00
23020119	Construction / Provision Of Recreational Facilities	40,000,000.00	0.00	40,000,000.00	0.00
23020124	Construction Of Markets/Parks	35,000,000.00	0.00	320,000,000.00	0.00
23020126	Construction/Provision Of Cemeteries	0.00	0.00	164,055,906.00	0.00
23020130	Construction / Provision of Wall Fence/Boundary Pillars	35,000,000.00	31,872,362.49	0.00	0.00
23020131	Construction/Provision Of Religious Structures	110,000,000.00	115,881,124.00	739,985,552.00	0.00
23020146	Construction of Lecture Hall/Theatre/Class Rooms	75,000,000.00	14,225,000.00	135,000,000.00	0.00
2303	REHABILITATION / REPAIRS	31,967,525.00	39,135,205.84	50,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	31,967,525.00	39,135,205.84	50,000,000.00	0.00
23030101	Rehabilitation/Repairs Of Residential Buildings	31,967,525.00	39,135,205.84	50,000,000.00	0.00
2306	DEPRECIATION CHARGES FOR THE YEAR	33,498,424.00	8,500,000.00	30,000,000.00	0.00
230601	Depreciation Charge for the Year - General	33,498,424.00	8,500,000.00	30,000,000.00	0.00
23060101	Depreciation Charge - Land And Buildings	33,498,424.00	8,500,000.00	30,000,000.00	0.00

023800100100 Planning					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	36,000,000.00	0.00	17,000,000.00	0.00
22	Other Recurrent Costs	36,000,000.00	0.00	17,000,000.00	0.00
2202	OVERHEAD COST	36,000,000.00	0.00	17,000,000.00	0.00
220201	Transport & Travelling - General	16,000,000.00	0.00	7,000,000.00	0.00
22020101	Local Travel & Transport - Training	15,000,000.00	0.00	5,000,000.00	0.00
22020102	Local Travel & Transport - Others	1,000,000.00	0.00	2,000,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	0.00	10,000,000.00	0.00

22020301	Office Materials and Consumables	3,000,000.00	0.00	5,000,000.00	0.00
22020305	Printing of Non-security Documents	2,000,000.00	0.00	5,000,000.00	0.00
220210	Miscellaneous Expenses - General	15,000,000.00	0.00	0.00	0.00
22021044	Committees and Commissions	15,000,000.00	0.00	0.00	0.00

023800300100 Monitoring & Evaluation					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	31,618,687.00	0.00	55,020,927.00	0.00
21	Personnel Cost	31,618,687.00	0.00	25,020,927.00	0.00
2101	SALARY	14,612,449.00	0.00	11,194,415.00	0.00
210101	Salaries and Wages	14,612,449.00	0.00	11,194,415.00	0.00
21010101	Salary	14,612,449.00	0.00	11,194,415.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	17,006,238.00	0.00	13,826,512.00	0.00
210201	ALLOWANCES	17,006,238.00	0.00	13,826,512.00	0.00
21020103	Transport Allowance	4,825,112.00	0.00	3,230,016.00	0.00
21020104	Rent Supplement	2,066,136.00	0.00	2,378,796.00	0.00
21020105	Meal Subsidy	1,220,916.00	0.00	1,365,264.00	0.00
21020106	Utility Allowance	861,120.00	0.00	1,568,424.00	0.00
21020109	Leave Transport Grant	1,938,216.00	0.00	1,189,276.00	0.00
21020137	Medical Allowance	6,094,738.00	0.00	4,094,736.00	0.00
22	Other Recurrent Costs	0.00	0.00	30,000,000.00	0.00
2202	OVERHEAD COST	0.00	0.00	30,000,000.00	0.00
220203	Materials and Supplies - General	0.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	5,000,000.00	0.00
220210	Miscellaneous Expenses - General	0.00	0.00	25,000,000.00	0.00
22021044	Committees and Commissions	0.00	0.00	25,000,000.00	0.00

051700100100 Education (Non-Teaching Staff)					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	119,967,152.00	0.00	453,249,476.00	0.00
21	Personnel Cost	104,967,152.00	0.00	428,249,476.00	0.00
2101	SALARY	55,368,091.00	0.00	215,411,952.00	0.00
210101	Salaries and Wages	55,368,091.00	0.00	215,411,952.00	0.00
21010101	Salary	55,368,091.00	0.00	215,411,952.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	49,599,061.00	0.00	212,837,524.00	0.00
210201	ALLOWANCES	49,599,061.00	0.00	212,837,524.00	0.00
21020103	Transport Allowance	7,950,192.00	0.00	14,965,604.00	0.00
21020104	Rent Supplement	5,380,184.00	0.00	38,392,784.00	0.00
21020105	Meal Subsidy	3,362,028.00	0.00	23,377,912.00	0.00
21020106	Utility Allowance	2,336,044.00	0.00	10,130,220.00	0.00
21020107	Entertainment	2,162,240.00	0.00	50,400.00	0.00
21020109	Leave Transport Grant	2,648,304.00	0.00	9,108,648.00	0.00
21020117	Domestic Staff Allowance	4,680,000.00	0.00	2,520,000.00	0.00
21020136	Responsibility Allowance	4,380,184.00	0.00	29,384,720.00	0.00
21020137	Medical Allowance	8,320,136.00	0.00	38,738,832.00	0.00
21020156	Professional Teaching Allowance	8,379,749.00	0.00	46,168,404.00	0.00
22	Other Recurrent Costs	15,000,000.00	0.00	25,000,000.00	0.00
2202	OVERHEAD COST	15,000,000.00	0.00	25,000,000.00	0.00
220203	Materials and Supplies - General	15,000,000.00	0.00	25,000,000.00	0.00
22020310	Teaching Aids, Laboratory and Instructional Materials	15,000,000.00	0.00	25,000,000.00	0.00

051700200100 Education (Teaching Staff)					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	411,796,193.08	0.00	871,292,003.00	0.00
21	Personnel Cost	411,796,193.08	0.00	871,292,003.00	0.00
2101	SALARY	49,359,312.00	0.00	419,872,376.00	0.00
210101	Salaries and Wages	49,359,312.00	0.00	419,872,376.00	0.00

21010101	Salary	49,359,312.00	0.00	419,872,376.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	362,436,881.08	0.00	451,419,627.00	0.00
210201	ALLOWANCES	362,436,881.08	0.00	451,419,627.00	0.00
21020103	Transport Allowance	50,477,263.00	0.00	62,775,108.00	0.00
21020104	Rent Supplement	25,727,121.08	0.00	67,974,475.00	0.00
21020105	Meal Subsidy	23,456,554.00	0.00	26,350,788.00	0.00
21020106	Utility Allowance	44,123,532.00	0.00	23,520,048.00	0.00
21020109	Leave Transport Grant	3,670,005.00	0.00	30,046,196.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	1,260,000.00	0.00
21020136	Responsibility Allowance	0.00	0.00	252,000.00	0.00
21020137	Medical Allowance	65,543,684.00	0.00	67,974,475.00	0.00
21020146	Arrears of Allowances	80,000,000.00	0.00	93,464,903.00	0.00
21020156	Professional Teaching Allowance	69,438,722.00	0.00	77,801,634.00	0.00

051700300100	Adult Education				
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	7,157,880.00	0.00	7,157,880.00	0.00
22	Other Recurrent Costs	7,157,880.00	0.00	7,157,880.00	0.00
2202	OVERHEAD COST	7,157,880.00	0.00	7,157,880.00	0.00
220205	Training - General	7,157,880.00	0.00	7,157,880.00	0.00
22020501	Local Training	7,157,880.00	0.00	7,157,880.00	0.00

051700400100	Other Education				
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	232,000,000.00	116,246,146.39	370,000,000.00	40,000,000.00
23	Capital Expenditure	232,000,000.00	116,246,146.39	370,000,000.00	40,000,000.00
2301	FIXED ASSETS PURCHASED	77,000,000.00	8,608,000.00	100,000,000.00	40,000,000.00
230101	Purchase of Fixed Assets - General	77,000,000.00	8,608,000.00	100,000,000.00	40,000,000.00
23010122	Purchase Of Health / Medical Equipment	67,000,000.00	8,608,000.00	100,000,000.00	0.00
23010124	Purchase Of Teaching / Learning Aid Equipment	10,000,000.00	0.00	0.00	40,000,000.00
2302	CONSTRUCTION / PROVISION	80,000,000.00	43,538,359.00	30,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	80,000,000.00	43,538,359.00	30,000,000.00	0.00
23020107	Construction/Provision Of Public Schools	30,000,000.00	23,538,359.00	30,000,000.00	0.00
23020146	Construction of Lecture Hall/Theatre/Class Rooms	50,000,000.00	20,000,000.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	35,000,000.00	3,000,000.00	140,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	35,000,000.00	3,000,000.00	140,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	35,000,000.00	3,000,000.00	140,000,000.00	0.00
2306	DEPRECIATION CHARGES FOR THE YEAR	40,000,000.00	61,099,787.39	100,000,000.00	0.00
230601	Depreciation Charge for the Year - General	40,000,000.00	61,099,787.39	100,000,000.00	0.00
23060101	Depreciation Charge - Land And Buildings	40,000,000.00	61,099,787.39	100,000,000.00	0.00

052100100100	Primary Health Care Manager				
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	203,500,000.00	21,525,772.00	217,861,852.00	0.00
23	Capital Expenditure	203,500,000.00	21,525,772.00	217,861,852.00	0.00
2302	CONSTRUCTION / PROVISION	155,000,000.00	21,525,772.00	96,661,852.00	0.00
230201	Construction/Provision of Fixed Assets - General	155,000,000.00	21,525,772.00	96,661,852.00	0.00
23020106	Construction/Provision Of Hospitals/Health Centres	55,000,000.00	21,525,772.00	96,661,852.00	0.00
23020130	Construction / Provision of Wall Fence/Boundary Pillars	100,000,000.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	48,500,000.00	0.00	121,200,000.00	0.00
230501	Acquisition of Non-Tangible Asset	48,500,000.00	0.00	121,200,000.00	0.00
23050108	Special Intervention Programmes and Projects	48,500,000.00	0.00	121,200,000.00	0.00

052100200100	Curative				
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	330,711,561.00	0.00	348,459,812.00	0.00
21	Personnel Cost	289,111,561.00	0.00	298,959,812.00	0.00

2101	SALARY	213,506,734.00	0.00	15,000,000.00	0.00
210101	Salaries and Wages	213,506,734.00	0.00	15,000,000.00	0.00
21010101	Salary	213,506,734.00	0.00	15,000,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	75,604,827.00	0.00	283,959,812.00	0.00
210201	ALLOWANCES	75,604,827.00	0.00	283,959,812.00	0.00
21020103	Transport Allowance	0.00	0.00	121,398,099.00	0.00
21020104	Rent Supplement	0.00	0.00	34,163,460.00	0.00
21020112	Inducement Allowance	0.00	0.00	23,545,652.00	0.00
21020113	Hazard / Hardship Allowance	28,285,180.00	0.00	7,024,236.00	0.00
21020120	Shift Duty Allowance	15,220,000.00	0.00	4,980,000.00	0.00
21020146	Arrears of Allowances	25,000,000.00	0.00	18,000,000.00	0.00
21020149	Consolidated Allowance	0.00	0.00	5,040,496.00	0.00
21020155	Specialist Allowance (Medical Consultant)	7,099,647.00	0.00	69,287,117.00	0.00
21020164	Consequential Increase Allowance	0.00	0.00	520,752.00	0.00
22	Other Recurrent Costs	41,600,000.00	0.00	49,500,000.00	0.00
2202	OVERHEAD COST	41,600,000.00	0.00	49,500,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	0.00	1,500,000.00	0.00
22020101	Local Travel & Transport - Training	1,000,000.00	0.00	1,500,000.00	0.00
220203	Materials and Supplies - General	30,000,000.00	0.00	30,000,000.00	0.00
22020307	Drugs, Vaccines & Medical Supplies	30,000,000.00	0.00	30,000,000.00	0.00
220204	Maintenance Services - General	4,600,000.00	0.00	10,000,000.00	0.00
22020402	Maintenance of Office Furniture	0.00	0.00	5,000,000.00	0.00
22020421	Maintenance of Health Institution Buildings	4,600,000.00	0.00	5,000,000.00	0.00
220210	Miscellaneous Expenses - General	6,000,000.00	0.00	8,000,000.00	0.00
22021049	Special Health Programmes & Initiatives	1,000,000.00	0.00	1,000,000.00	0.00
22021060	Nutrition Activities	5,000,000.00	0.00	7,000,000.00	0.00

053500100100	Preventive (Water, Sanitation and Hygiene)				
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	133,785,409.00	0.00	99,645,385.00	0.00
21	Personnel Cost	101,785,409.00	0.00	56,645,385.00	0.00
2101	SALARY	60,035,661.00	0.00	26,100,000.00	0.00
210101	Salaries and Wages	60,035,661.00	0.00	26,100,000.00	0.00
21010101	Salary	60,035,661.00	0.00	26,100,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	41,749,748.00	0.00	30,545,385.00	0.00
210201	ALLOWANCES	41,749,748.00	0.00	30,545,385.00	0.00
21020103	Transport Allowance	24,454,508.00	0.00	18,939,360.00	0.00
21020104	Rent Supplement	0.00	0.00	4,391,929.00	0.00
21020113	Hazard / Hardship Allowance	7,420,000.00	0.00	3,673,908.00	0.00
21020149	Consolidated Allowance	9,875,240.00	0.00	2,320,188.00	0.00
21020164	Consequential Increase Allowance	0.00	0.00	1,220,000.00	0.00
22	Other Recurrent Costs	32,000,000.00	0.00	43,000,000.00	0.00
2202	OVERHEAD COST	32,000,000.00	0.00	43,000,000.00	0.00
220201	Transport & Travelling - General	4,000,000.00	0.00	5,000,000.00	0.00
22020102	Local Travel & Transport - Others	4,000,000.00	0.00	5,000,000.00	0.00
220203	Materials and Supplies - General	20,000,000.00	0.00	20,000,000.00	0.00
22020301	Office Materials and Consumables	20,000,000.00	0.00	20,000,000.00	0.00
220206	Other Services - General	8,000,000.00	0.00	10,000,000.00	0.00
22020616	Casual Workers Services	8,000,000.00	0.00	10,000,000.00	0.00
220210	Miscellaneous Expenses - General	0.00	0.00	8,000,000.00	0.00
22021044	Committees and Commissions	0.00	0.00	8,000,000.00	0.00

053500300100	Rural Water Supply				
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	106,857,692.00	0.00	482,670,928.00	170,000,000.00
21	Personnel Cost	5,957,692.00	0.00	4,670,928.00	0.00
2101	SALARY	2,234,000.00	0.00	3,000,000.00	0.00

210101	Salaries and Wages	2,234,000.00	0.00	3,000,000.00	0.00
21010101	Salary	2,234,000.00	0.00	3,000,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,723,692.00	0.00	1,670,928.00	0.00
210201	ALLOWANCES	3,723,692.00	0.00	1,670,928.00	0.00
21020103	Transport Allowance	704,884.00	0.00	916,900.00	0.00
21020104	Rent Supplement	601,692.00	0.00	214,200.00	0.00
21020105	Meal Subsidy	421,908.00	0.00	206,000.00	0.00
21020106	Utility Allowance	551,280.00	0.00	138,920.00	0.00
21020109	Leave Transport Grant	375,490.00	0.00	173,016.00	0.00
21020137	Medical Allowance	1,068,438.00	0.00	21,892.00	0.00
22	Other Recurrent Costs	100,900,000.00	0.00	78,000,000.00	0.00
2202	OVERHEAD COST	100,900,000.00	0.00	78,000,000.00	0.00
220201	Transport & Travelling - General	400,000.00	0.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	400,000.00	0.00	500,000.00	0.00
220202	Utilities General	500,000.00	0.00	500,000.00	0.00
22020205	Water rates & Charges	500,000.00	0.00	500,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	0.00	7,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	0.00	7,000,000.00	0.00
220204	Maintenance Services - General	0.00	0.00	5,000,000.00	0.00
22020415	Maintenance of Water Facilities	0.00	0.00	5,000,000.00	0.00
220208	Fuel and Lubricant - General	95,000,000.00	0.00	65,000,000.00	0.00
22020807	Lubricants and Other Oils	95,000,000.00	0.00	65,000,000.00	0.00
23	Capital Expenditure	0.00	0.00	400,000,000.00	170,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	200,000,000.00	0.00
230101	Purchase of Fixed Assets - General	0.00	0.00	200,000,000.00	0.00
23010155	Purchase of Water Supply Equipment	0.00	0.00	200,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	200,000,000.00	170,000,000.00
230201	Construction/Provision of Fixed Assets - General	0.00	0.00	200,000,000.00	170,000,000.00
23020105	Construction/Provision Of Water Facilities	0.00	0.00	200,000,000.00	170,000,000.00

055100100100	Community Development Section				
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	53,813,226.00	0.00	308,560,313.00	0.00
21	Personnel Cost	18,313,226.00	0.00	21,040,313.00	0.00
2101	SALARY	11,897,148.00	0.00	712,128.00	0.00
210101	Salaries and Wages	11,897,148.00	0.00	712,128.00	0.00
21010101	Salary	11,897,148.00	0.00	712,128.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,416,078.00	0.00	20,328,185.00	0.00
210201	ALLOWANCES	6,416,078.00	0.00	20,328,185.00	0.00
21020103	Transport Allowance	1,322,332.00	0.00	11,639,721.00	0.00
21020104	Rent Supplement	1,493,084.00	0.00	2,282,416.00	0.00
21020105	Meal Subsidy	573,924.00	0.00	2,327,892.00	0.00
21020106	Utility Allowance	499,992.00	0.00	955,680.00	0.00
21020107	Entertainment	0.00	0.00	1,101,784.00	0.00
21020109	Leave Transport Grant	746,426.00	0.00	16,800.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	1,163,904.00	0.00
21020137	Medical Allowance	1,780,320.00	0.00	839,988.00	0.00
22	Other Recurrent Costs	35,500,000.00	0.00	287,520,000.00	0.00
2202	OVERHEAD COST	35,500,000.00	0.00	51,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	15,000,000.00	0.00	25,000,000.00	0.00
22020301	Office Materials and Consumables	15,000,000.00	0.00	25,000,000.00	0.00
220207	Consulting and Professional Services	20,000,000.00	0.00	25,000,000.00	0.00
22020701	Financial Consulting	20,000,000.00	0.00	25,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	0.00	0.00	236,520,000.00	0.00
220401	Local Grants and Contributions	0.00	0.00	236,520,000.00	0.00

22040103	Grants to State Governments – Recurrent Security Support	0.00	0.00	87,000,000.00	0.00
22040107	Grants to State Governments – Other Recurrent	0.00	0.00	149,520,000.00	0.00

055100200100 Information, Youth, Sport & Culture					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	63,585,194.00	144,000,000.00	499,752,165.00	0.00
21	Personnel Cost	6,505,194.00	0.00	8,672,165.00	0.00
2101	SALARY	4,039,496.00	0.00	2,848,512.00	0.00
210101	Salaries and Wages	4,039,496.00	0.00	2,848,512.00	0.00
21010101	Salary	4,039,496.00	0.00	2,848,512.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,465,698.00	0.00	5,823,653.00	0.00
210201	ALLOWANCES	2,465,698.00	0.00	5,823,653.00	0.00
21020103	Transport Allowance	553,668.00	0.00	2,668,623.00	0.00
21020104	Rent Supplement	476,700.00	0.00	979,764.00	0.00
21020105	Meal Subsidy	238,896.00	0.00	854,160.00	0.00
21020106	Utility Allowance	156,960.00	0.00	413,712.00	0.00
21020109	Leave Transport Grant	238,330.00	0.00	480,346.00	0.00
21020137	Medical Allowance	801,144.00	0.00	427,048.00	0.00
22	Other Recurrent Costs	7,080,000.00	0.00	21,080,000.00	0.00
2202	OVERHEAD COST	7,080,000.00	0.00	21,080,000.00	0.00
220201	Transport & Travelling - General	5,000,000.00	0.00	8,000,000.00	0.00
22020102	Local Travel & Transport - Others	5,000,000.00	0.00	8,000,000.00	0.00
220203	Materials and Supplies - General	1,000,000.00	0.00	12,000,000.00	0.00
22020301	Office Materials and Consumables	1,000,000.00	0.00	12,000,000.00	0.00
220210	Miscellaneous Expenses - General	1,080,000.00	0.00	1,080,000.00	0.00
22021003	Publicity and Advertisements	1,080,000.00	0.00	1,080,000.00	0.00
23	Capital Expenditure	50,000,000.00	144,000,000.00	470,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	50,000,000.00	144,000,000.00	470,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	50,000,000.00	144,000,000.00	470,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	50,000,000.00	144,000,000.00	470,000,000.00	0.00

055100300100 Social Welfare Section					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	138,121,258.00	37,613,476.00	521,098,338.00	0.00
21	Personnel Cost	32,635,258.00	0.00	31,972,338.00	0.00
2101	SALARY	5,629,036.00	0.00	1,246,224.00	0.00
210101	Salaries and Wages	5,629,036.00	0.00	1,246,224.00	0.00
21010101	Salary	5,629,036.00	0.00	1,246,224.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	27,006,222.00	0.00	30,726,114.00	0.00
210201	ALLOWANCES	27,006,222.00	0.00	30,726,114.00	0.00
21020103	Transport Allowance	596,124.00	0.00	4,065,700.00	0.00
21020104	Rent Supplement	745,848.00	0.00	848,232.00	0.00
21020105	Meal Subsidy	259,068.00	0.00	814,104.00	0.00
21020106	Utility Allowance	231,156.00	0.00	358,392.00	0.00
21020109	Leave Transport Grant	372,882.00	0.00	410,698.00	0.00
21020137	Medical Allowance	801,144.00	0.00	407,020.00	0.00
21020147	Administrative Allowances	24,000,000.00	0.00	23,821,968.00	0.00
22	Other Recurrent Costs	45,486,000.00	0.00	329,126,000.00	0.00
2202	OVERHEAD COST	45,486,000.00	0.00	329,126,000.00	0.00
220201	Transport & Travelling - General	2,000,000.00	0.00	4,000,000.00	0.00
22020102	Local Travel & Transport - Others	2,000,000.00	0.00	4,000,000.00	0.00
220203	Materials and Supplies - General	15,000,000.00	0.00	25,000,000.00	0.00
22020301	Office Materials and Consumables	15,000,000.00	0.00	25,000,000.00	0.00
220210	Miscellaneous Expenses - General	28,486,000.00	0.00	300,126,000.00	0.00
22021044	Committees and Commissions	0.00	0.00	120,000,000.00	0.00
22021059	Council of Ulama, Hisba & Other Religious Groups Activities	23,486,000.00	0.00	48,126,000.00	0.00
22021064	Emergency Preparedness and Response	5,000,000.00	0.00	132,000,000.00	0.00

23	Capital Expenditure	60,000,000.00	37,613,476.00	160,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	10,000,000.00	8,575,000.00	40,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	10,000,000.00	8,575,000.00	40,000,000.00	0.00
23020119	Construction / Provision Of Recreational Facilities	10,000,000.00	8,575,000.00	40,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	50,000,000.00	29,038,476.00	120,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	50,000,000.00	29,038,476.00	120,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	50,000,000.00	29,038,476.00	120,000,000.00	0.00

055100400100 Trade Section and Cooperatives					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
<u>2</u>	EXPENDITURES	25,830,433.00	0.00	31,202,862.00	0.00
21	Personnel Cost	3,680,433.00	0.00	6,202,862.00	0.00
2101	SALARY	2,534,468.00	0.00	2,136,384.00	0.00
210101	Salaries and Wages	2,534,468.00	0.00	2,136,384.00	0.00
21010101	Salary	2,534,468.00	0.00	2,136,384.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,145,965.00	0.00	4,066,478.00	0.00
210201	ALLOWANCES	1,145,965.00	0.00	4,066,478.00	0.00
21020103	Transport Allowance	194,196.00	0.00	2,093,124.00	0.00
21020104	Rent Supplement	226,578.00	0.00	425,892.00	0.00
21020105	Meal Subsidy	83,688.00	0.00	418,608.00	0.00
21020106	Utility Allowance	57,720.00	0.00	179,496.00	0.00
21020109	Leave Transport Grant	112,757.00	0.00	205,978.00	0.00
21020117	Domestic Staff Allowance	203,978.00	0.00	534,096.00	0.00
21020137	Medical Allowance	267,048.00	0.00	209,284.00	0.00
22	Other Recurrent Costs	22,150,000.00	0.00	25,000,000.00	0.00
2202	OVERHEAD COST	22,150,000.00	0.00	25,000,000.00	0.00
220201	Transport & Travelling - General	850,000.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	850,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	10,000,000.00	0.00	12,000,000.00	0.00
22020301	Office Materials and Consumables	10,000,000.00	0.00	12,000,000.00	0.00
220204	Maintenance Services - General	11,300,000.00	0.00	12,000,000.00	0.00
22020412	Maintenance of Markets / Public Places	11,300,000.00	0.00	12,000,000.00	0.00

055100500100 Traditional/Religious Affairs					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
<u>2</u>	EXPENDITURES	130,000,000.00	0.00	300,000,000.00	0.00
22	Other Recurrent Costs	130,000,000.00	0.00	300,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	130,000,000.00	0.00	300,000,000.00	0.00
220401	Local Grants and Contributions	130,000,000.00	0.00	300,000,000.00	0.00
22040113	Contribution to Traditional Councils	130,000,000.00	0.00	300,000,000.00	0.00