

State	Jigawa
Local Government	Gwaram
Year	2026

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

Revenue by Economic	2026 Budget
Opening Balance	63,702,750.00
Statutory Allocation	3,340,000,000.00
VAT	4,362,640,000.00
Other FAAC	4,625,000,000.00
LG IGR	62,050,000.00
Share of State IGR	171,974,030.00
Other (Capital Receipts)	-
Total Revenue	12,625,366,780.00

Expenditure by Economic	2026 Budget
Personnel	3,280,028,826.00
Grants / Contributions to State	-
Other Recurrent	3,536,303,880.00
Capital	5,809,034,074.00
Total Expenditure	12,625,366,780.00

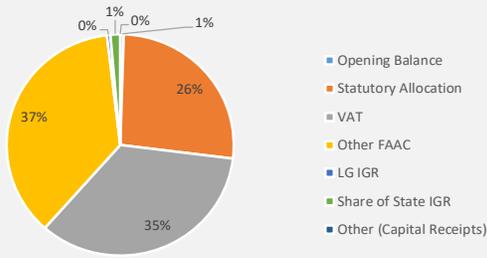
Expenditure by Sector	2026 Budget
Education	2,631,204,768.00
Health	1,088,907,494.00
Other Social	3,179,584,479.00
Agriculture	410,145,489.75
Other Economic	4,284,351,332.25
Administration	1,031,173,217.00
Law and Justice	-
Total Expenditure	12,625,366,780.00

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Contribution to State and Local Government Joint Project and Programme	450,000,000.00
Construction of 11No Juma'at Mosque Type A with Fencing 1no at each wards	210,000,000.00
Construction of 11No One Blocks of Two Classroom Islamiyya 1No at each wards	200,000,000.00
2% Contribution to Jigawa State University	200,000,000.00
Provision of 11No Complete Solar Water Scheme 1No at each wards of the Local Gov	180,000,000.00
Construction of Five (5) Blocks of 2 bedroom prototype houses at LG headquarter	150,000,000.00
Construction of 11No Health Post Clinics 1No at Each Wards	150,000,000.00
Contribution to Community Development Project (COVID 19 Response)	150,000,000.00
Construction of 30 Kilometre Feeder road from Gwani to Martaba	140,000,000.00
Construction of Feeder Road from Fagam- Woso Zaka- Mana (10km) Phase I	130,000,000.00
Other Capital Projects	3,849,034,074.00
Total	5,809,034,074.00

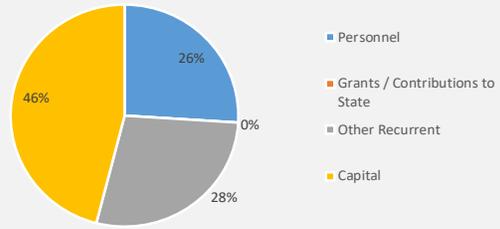
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
Basirka	90,000,000.00	90,000,000.00
Dingaya	10,000,000.00	10,000,000.00
Fagam	467,000,000.00	467,000,000.00
Farin Dutse	30,000,000.00	30,000,000.00
Gwaram Tsohuwa	604,834,074.00	604,834,074.00
Kila	80,857,142.86	80,857,142.86
Kwandiko	65,714,285.71	65,714,285.71
Maruta	125,714,285.71	125,714,285.71
Sara	2,857,142.86	2,857,142.86
Tsangarwa	25,000,000.00	25,000,000.00
Zandan Nagogo	132,857,142.86	132,857,142.86
LG Wide (GWARAM)	10,990,532,706.00	4,174,200,000.00
Total	12,625,366,780.00	5,809,034,074.00

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

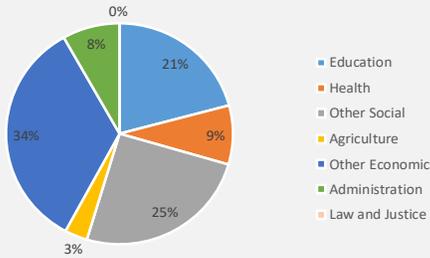
Where is the Money coming from?



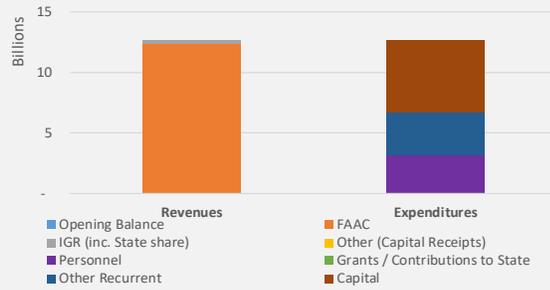
What is the Money being spent On?



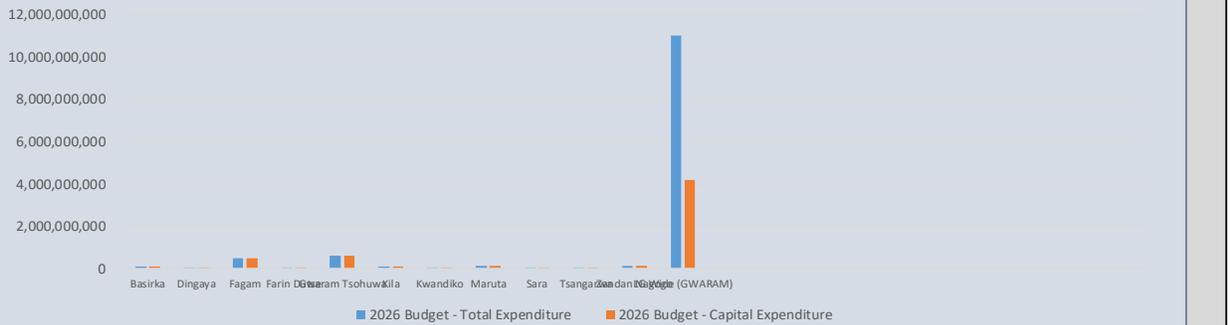
Who is Spending the Money?



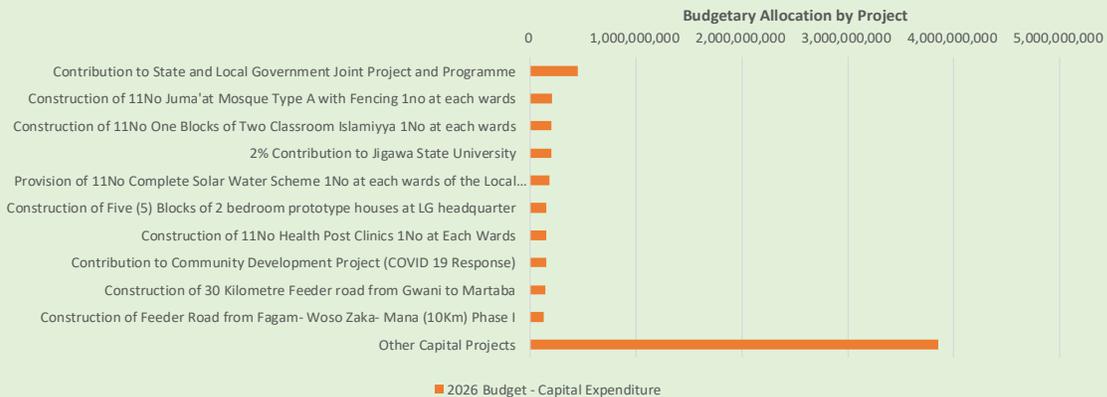
Inflows and Outflows



Where is the Money being Spent?



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



317311 - GWARAM 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	64,523,081.00		63,702,750.00	
Recurrent Revenue	8,396,458,878.88	4,669,627,778.76	12,561,664,030.00	-
11 - LOCAL GOVT. SHARE OF FAAC	8,353,408,878.88	4,663,156,349.76	12,327,640,000.00	-
12 - Independent Revenue	43,050,000.00	6,471,429.00	234,024,030.00	-
Recurrent Expenditure	5,112,695,754.88	2,761,609,605.00	6,816,332,706.00	27,558,990.00
21 - Personnel Cost	2,806,137,874.88	1,988,643,873.00	3,280,028,826.00	17,058,990.00
22 - Other Recurrent Costs	2,306,557,880.00	772,965,732.00	3,536,303,880.00	10,500,000.00
Transfer to Capital Account	3,348,286,205.00	1,908,018,173.76	5,809,034,074.00	- 27,558,990.00
Capital Receipts	-	-	-	-
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-
23 - Capital Expenditure	3,311,286,205.00	1,251,504,488.00	5,809,034,074.00	20,000,000.00
Total Revenue (including OB)	8,460,981,959.88	4,669,627,778.76	12,625,366,780.00	-
Total Expenditure	8,423,981,959.88	4,013,114,093.00	12,625,366,780.00	47,558,990.00
Closing Balance	37,000,000.00	656,513,685.76	-	- 47,558,990.00

317311 - GWARAM Local Government, Jigawa State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	3,280,028,826.00	3,536,303,880.00	6,816,332,706.00	5,809,034,074.00	12,625,366,780.00
010000000000	Administrative	225,173,217.00	521,000,000.00	746,173,217.00	285,000,000.00	1,031,173,217.00
011100000000	OFFICE OF THE LG CHAIRMAN	52,856,367.00	170,000,000.00	222,856,367.00	-	222,856,367.00
011100100100	Chairman	50,821,527.00	164,000,000.00	214,821,527.00	-	214,821,527.00
011108000100	Internal Audit Office	2,034,840.00	6,000,000.00	8,034,840.00	-	8,034,840.00
011200000000	LOCAL GOVT LEGISLATIVES COUNCIL	30,255,864.00	100,000,000.00	130,255,864.00	-	130,255,864.00
011200100100	Legislative Council	30,255,864.00	100,000,000.00	130,255,864.00	-	130,255,864.00
012500000000	ADMIN AND GENERAL SERVICES	142,060,986.00	251,000,000.00	393,060,986.00	285,000,000.00	678,060,986.00
012500100100	Office of the Director Admin and General Services	142,060,986.00	251,000,000.00	393,060,986.00	285,000,000.00	678,060,986.00
020000000000	Economic	323,862,748.00	1,354,800,000.00	1,678,662,748.00	3,015,834,074.00	4,694,496,822.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	65,395,721.00	31,500,000.00	96,895,721.00	313,249,768.75	410,145,489.75
021500100100	Agriculture Section	19,535,328.00	10,500,000.00	30,035,328.00	302,000,000.00	332,035,328.00
021500200100	Forestry Section	20,263,739.00	10,500,000.00	30,763,739.00	11,249,768.75	42,013,507.75
021500300100	Livestock Section (Veterinary)	25,596,654.00	10,500,000.00	36,096,654.00	-	36,096,654.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	152,851,825.00	997,000,000.00	1,149,851,825.00	-	1,149,851,825.00
022001000100	Account section	134,425,776.00	976,000,000.00	1,110,425,776.00	-	1,110,425,776.00
022002000100	Revenue Section	18,426,049.00	21,000,000.00	39,426,049.00	-	39,426,049.00
023400000000	DEPARTMENT OF WORKS & HOUSING	59,885,032.00	299,100,000.00	358,985,032.00	2,702,584,305.25	3,061,569,337.25
023400100100	Road & Communication Section	27,274,038.00	15,500,000.00	42,774,038.00	-	42,774,038.00
023400200100	Mechanical Section	18,495,095.00	40,600,000.00	59,095,095.00	-	59,095,095.00
023400300100	Electrical Section	3,093,320.00	225,300,000.00	228,393,320.00	336,623,381.25	565,016,701.25
023400400100	Land & Survey Section	2,253,678.00	2,200,000.00	4,453,678.00	348,000,000.00	352,453,678.00
023400500100	Building Section	8,768,901.00	15,500,000.00	24,268,901.00	2,017,960,924.00	2,042,229,825.00
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	45,730,170.00	27,200,000.00	72,930,170.00	-	72,930,170.00
023800100100	Planning	-	22,000,000.00	22,000,000.00	-	22,000,000.00
023800200100	Research and Statistics	45,730,170.00	5,200,000.00	50,930,170.00	-	50,930,170.00
050000000000	Social	2,730,992,861.00	1,660,503,880.00	4,391,496,741.00	2,508,200,000.00	6,899,696,741.00
051700000000	LOCAL EDUCATION AUTHORITY	1,776,046,888.00	52,157,880.00	1,828,204,768.00	803,000,000.00	2,631,204,768.00
051700100100	Education (Non-Teaching Staff)	167,635,953.00	45,000,000.00	212,635,953.00	447,000,000.00	659,635,953.00
051700200100	Education (Teaching Staff)	1,608,410,935.00	-	1,608,410,935.00	356,000,000.00	1,964,410,935.00
051700300100	Adult Education	-	7,157,880.00	7,157,880.00	-	7,157,880.00
052100000000	PRIMARY HEALTH CARE	709,207,494.00	58,500,000.00	767,707,494.00	321,200,000.00	1,088,907,494.00
052100100100	Primary Health Care Manager	-	-	-	221,200,000.00	221,200,000.00
052100200100	Curative	709,207,494.00	58,500,000.00	767,707,494.00	100,000,000.00	867,707,494.00
053500000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	98,991,927.00	151,000,000.00	249,991,927.00	630,000,000.00	879,991,927.00
053500100100	Preventive (Water, Sanitation and Hygiene)	82,299,538.00	79,500,000.00	161,799,538.00	-	161,799,538.00
053500300100	Rural Water Supply	16,692,389.00	71,500,000.00	88,192,389.00	630,000,000.00	718,192,389.00
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	146,746,552.00	1,398,846,000.00	1,545,592,552.00	754,000,000.00	2,299,592,552.00
055100100100	Community Development Section	58,899,760.00	623,140,000.00	682,039,760.00	-	682,039,760.00
055100200100	Information, Youth, Sport & Culture	22,887,925.00	13,080,000.00	35,967,925.00	122,000,000.00	157,967,925.00
055100300100	Social Welfare Section	63,391,002.00	296,126,000.00	359,517,002.00	502,000,000.00	861,517,002.00
055100400100	Trade Section and Cooperatives	1,567,865.00	16,500,000.00	18,067,865.00	130,000,000.00	148,067,865.00
055100500100	Traditional/Religious Affairs	-	450,000,000.00	450,000,000.00	-	450,000,000.00

317311 - GWARAM Local Government, Jigawa State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to August	2026 Proposed Budget
	<i>Total Revenue</i>	<i>8,396,458,878.88</i>	<i>4,669,627,778.76</i>	<i>12,561,664,030.00</i>
020000000000	Economic	8,396,458,878.88	4,669,627,778.76	12,561,664,030.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	8,396,458,878.88	4,669,627,778.76	12,561,664,030.00
022001000100	Account section	8,355,968,878.88	4,663,156,349.76	12,329,140,000.00
022002000100	Revenue Section	40,490,000.00	6,471,429.00	232,524,030.00

317311 - GWARAM 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
1	Revenue	8,396,458,878.88	4,669,627,778.76	12,561,664,030.00
11	LOCAL GOVT. SHARE OF FAAC	8,353,408,878.88	4,663,156,349.76	12,327,640,000.00
1101	LOCAL GOVT. SHARE OF FAAC	8,353,408,878.88	4,663,156,349.76	12,327,640,000.00
110101	LOCAL GOVT. SHARE OF STATUTORY REVENUES	1,621,230,998.00	1,856,095,275.00	3,340,000,000.00
11010101	Statutory Allocation	1,621,230,998.00	1,856,095,275.00	3,340,000,000.00
110102	LOCAL GOVT. SHARE OF VAT	3,584,177,892.00	2,282,834,210.00	4,362,640,000.00
11010201	Share of VAT	3,584,177,892.00	2,282,834,210.00	4,362,640,000.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	3,147,999,988.88	524,226,864.76	4,625,000,000.00
11010301	Excess Crude Oil Revenue	49,323,470.00	8,213,690.00	215,000,000.00
11010303	Exchange Gain	310,033,240.00	51,628,890.00	440,000,000.00
11010305	Electronic Money Transfer Levy (EMTL)	331,171,868.88	55,149,044.76	470,000,000.00
11010307	FOREX Equalization Non-Mineral	1,823,312,520.00	303,630,690.00	2,600,000,000.00
11010308	Solid Mineral	70,462,100.00	11,733,840.00	100,000,000.00
11010312	Stabilization Funds	563,696,790.00	93,870,710.00	800,000,000.00
12	Independent Revenue	43,050,000.00	6,471,429.00	234,024,030.00
1202	NON-TAX REVENUE	43,050,000.00	6,471,429.00	234,024,030.00
120201	Licenses - General	11,290,000.00	2,362,725.00	19,600,000.00
12020105	Radio / Television Station Licenses	30,000.00	-	100,000.00
12020111	Bake House Licenses	40,000.00	30,000.00	100,000.00
12020113	Brick-making, etc, Licenses	50,000.00	-	50,000.00
12020114	Cart Licenses	100,000.00	-	100,000.00
12020116	Cattle Dealler Licenses	1,700,000.00	170,725.00	2,200,000.00
12020119	Fishing Permits	-	-	5,000,000.00
12020120	Hawker's Permits	200,000.00	-	1,000,000.00
12020122	Produce Buying Licenses	4,000,000.00	517,000.00	5,000,000.00
12020126	Tractor Hiring Services	4,000,000.00	1,595,000.00	5,000,000.00
12020128	Borehole Drilling Licenses	500,000.00	-	200,000.00
12020130	Cinematograph Licenses	50,000.00	-	100,000.00
12020135	Private School Licenses	20,000.00	-	100,000.00
12020137	Trade Permit Licenses	150,000.00	50,000.00	200,000.00
12020148	Food and Water Processing Licence	100,000.00	-	100,000.00
12020149	Communication Equipment Installation Permit	-	-	100,000.00
12020151	Cattle Traders Certificate	100,000.00	-	100,000.00
12020162	Welding Machine License	150,000.00	-	50,000.00
12020164	Building Materials / Block Making Licence Fees	50,000.00	-	50,000.00
12020165	Sewing / Tailoring Services	30,000.00	-	30,000.00
12020166	Barbing Salon / Boutque Services Fees	20,000.00	-	20,000.00
120204	Fees - General	17,300,000.00	780,500.00	23,850,000.00
12020417	Contractor Registration Fees	2,000,000.00	-	2,000,000.00
12020427	Tender Fees	10,000,000.00	-	15,000,000.00
12020438	Survey / Planning / Building Fees	100,000.00	-	100,000.00
12020447	Land Use Fees	1,500,000.00	-	1,000,000.00
12020449	Business/Trade Operating Fees	-	-	100,000.00
12020451	Timber & Forest Fees	50,000.00	-	50,000.00
12020454	Parking Fees	1,700,000.00	189,500.00	3,000,000.00
12020459	Right Of Occupancy Fees	200,000.00	-	200,000.00
12020460	Building Plan Approval Fees	50,000.00	-	100,000.00
12020461	Title Transfer Fees	50,000.00	-	100,000.00

317311 - GWARAM 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
12020466	Indigenship Registration Fees	1,500,000.00	591,000.00	2,000,000.00
12020478	Workshop Fees	50,000.00	-	50,000.00
12020479	Motor Vehicles, Taxi and Motor Cycle Registration Fees	50,000.00	-	50,000.00
12020493	Auto Mechanic Registration Fees	50,000.00	-	100,000.00
120206	Sales - General	200,000.00	-	1,000,000.00
12020604	Sales of Stores / Scraps / Unserviceable Items	200,000.00	-	1,000,000.00
120207	Earnings - General	9,000,000.00	2,003,200.00	8,500,000.00
12020711	Earnings from Commercial Activities	7,500,000.00	2,003,200.00	7,000,000.00
12020714	Earnings From ICT Services	1,500,000.00	-	1,000,000.00
12020733	Earnings from Hall Hire	-	-	500,000.00
120208	Rent on Government Buildings - General	200,000.00	-	5,100,000.00
12020803	Rent on Government Buildings	100,000.00	-	5,000,000.00
12020805	Rent on Building at Aerodromes	100,000.00	-	100,000.00
120209	Rent on Land & Others - General	-	-	2,000,000.00
12020901	Rent on Government Land	-	-	2,000,000.00
120210	REPAYMENTS - GENERAL	1,500,000.00	-	1,500,000.00
12021012	Refund of Overpayment	1,000,000.00	-	1,000,000.00
12021021	Unclaimed Deposits	500,000.00	-	500,000.00
120211	Investment Income	1,060,000.00	-	-
12021102	Dividend on Investment	1,060,000.00	-	-
120213	Reimbursement - General	2,500,000.00	1,325,004.00	172,474,030.00
12021301	Receipt of Local Government Share of State IGR	2,000,000.00	1,325,004.00	171,974,030.00
12021317	Reimbursement of Cost of Collections of PAYE	500,000.00	-	500,000.00

317311 - GWARAM 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>	<i>12,561,664,030.00</i>
01	FEDERATION ACCOUNT	12,327,640,000.00
011	FAAC DIRECT ALLOCATION	12,327,640,000.00
01101	FAAC DIRECT ALLOCATION	12,327,640,000.00
02	CONSOLIDATED REVENUE FUND	234,024,030.00
021	MAIN ENVELOP	234,024,030.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	234,024,030.00

317311 - GWARAM 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	8,423,981,959.88	4,013,114,093.00	12,625,366,780.00	47,558,990.00
01000000000	Administrative	716,123,733.00	473,440,411.00	1,031,173,217.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	69,959,727.00	56,607,217.00	222,856,367.00	-
011100100100	Chairman	66,003,925.00	55,394,248.00	214,821,527.00	-
011108000100	Internal Audit Office	3,955,802.00	1,212,969.00	8,034,840.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	77,365,630.00	38,756,088.00	130,255,864.00	-
011200100100	Legislative Council	77,365,630.00	38,756,088.00	130,255,864.00	-
01250000000	ADMIN AND GENERAL SERVICES	568,798,376.00	378,077,106.00	678,060,986.00	-
012500100100	Office of the Director Admin and General Services	568,798,376.00	378,077,106.00	678,060,986.00	-
02000000000	Economic	3,399,851,222.00	1,204,954,092.00	4,694,496,822.00	47,558,990.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	163,945,449.00	35,160,535.00	410,145,489.75	47,558,990.00
021500100100	Agriculture Section	119,282,225.00	17,274,126.00	332,035,328.00	20,000,000.00
021500200100	Forestry Section	23,335,369.00	8,845,120.00	42,013,507.75	27,558,990.00
021500300100	Livestock Section (Veterinary)	21,327,855.00	9,041,289.00	36,096,654.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	1,354,360,922.00	346,435,395.00	1,149,851,825.00	-
022001000100	Account section	622,199,140.00	332,655,628.00	1,110,425,776.00	-
022002000100	Revenue Section	732,161,782.00	13,779,767.00	39,426,049.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	1,831,664,766.00	793,177,825.00	3,061,569,337.25	-
023400100100	Road & Communication Section	32,401,720.00	14,651,354.00	42,774,038.00	-
023400200100	Mechanical Section	43,368,029.00	50,153,257.00	59,095,095.00	-
023400300100	Electrical Section	587,325,415.00	167,184,065.00	565,016,701.25	-
023400400100	Land & Survey Section	137,296,156.00	51,916,141.00	352,453,678.00	-
023400500100	Building Section	1,031,273,446.00	509,273,008.00	2,042,229,825.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	49,880,085.00	30,180,337.00	72,930,170.00	-
023800100100	Planning	8,400,000.00	1,350,000.00	22,000,000.00	-
023800200100	Research and Statistics	41,480,085.00	28,830,337.00	50,930,170.00	-
05000000000	Social	4,308,007,004.88	2,334,719,590.00	6,899,696,741.00	-
05170000000	LOCAL EDUCATION AUTHORITY	1,933,421,073.00	1,486,406,958.00	2,631,204,768.00	-
051700100100	Education (Non-Teaching Staff)	328,426,034.00	186,332,873.00	659,635,953.00	-
051700200100	Education (Teaching Staff)	1,597,837,159.00	1,300,074,085.00	1,964,410,935.00	-
051700300100	Adult Education	7,157,880.00	-	7,157,880.00	-
05210000000	PRIMARY HEALTH CARE	853,780,490.88	400,199,298.00	1,088,907,494.00	-
052100100100	Primary Health Care Manager	188,700,000.00	2,500,000.00	221,200,000.00	-
052100200100	Curative	665,080,490.88	397,699,298.00	867,707,494.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	660,725,803.00	270,223,768.00	879,991,927.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	168,379,481.00	117,411,652.00	161,799,538.00	-
053500300100	Rural Water Supply	492,346,322.00	152,812,116.00	718,192,389.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	860,079,638.00	177,889,566.00	2,299,592,552.00	-
055100100100	Community Development Section	87,085,386.00	44,732,729.00	682,039,760.00	-
055100200100	Information, Youth, Sport & Culture	107,079,670.00	17,653,736.00	157,967,925.00	-
055100300100	Social Welfare Section	370,053,693.00	114,615,283.00	861,517,002.00	-
055100400100	Trade Section and Cooperatives	95,860,889.00	887,818.00	148,067,865.00	-
055100500100	Traditional/Religious Affairs	200,000,000.00	-	450,000,000.00	-

317311 - GWARAM Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	2,806,137,874.88	1,988,643,873.00	3,280,028,826.00	17,058,990.00
01000000000	Administrative	210,741,478.00	103,988,937.00	225,173,217.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	22,359,727.00	2,387,217.00	52,856,367.00	-
011100100100	Chairman	19,003,925.00	1,174,248.00	50,821,527.00	-
011108000100	Internal Audit Office	3,355,802.00	1,212,969.00	2,034,860.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	29,365,630.00	14,456,088.00	30,255,864.00	-
011200100100	Legislative Council	29,365,630.00	14,456,088.00	30,255,864.00	-
01250000000	ADMIN AND GENERAL SERVICES	159,016,121.00	87,145,632.00	142,060,986.00	-
012500100100	Office of the Director Admin and General Services	159,016,121.00	87,145,632.00	142,060,986.00	-
02000000000	Economic	235,454,472.00	144,626,401.00	323,862,748.00	17,058,990.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	42,945,449.00	25,474,368.00	65,395,721.00	17,058,990.00
021500100100	Agriculture Section	18,082,225.00	10,177,959.00	19,535,328.00	-
021500200100	Forestry Section	9,035,369.00	7,755,120.00	20,263,739.00	17,058,990.00
021500300100	Livestock Section (Veterinary)	15,827,855.00	7,541,289.00	25,596,654.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	85,260,922.00	54,909,728.00	152,851,825.00	-
022001000100	Account section	58,099,140.00	41,629,961.00	134,425,776.00	-
022002000100	Revenue Section	27,161,782.00	13,279,767.00	18,426,049.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	71,968,016.00	39,261,968.00	59,885,032.00	-
023400100100	Road & Communication Section	26,901,720.00	14,651,354.00	27,274,038.00	-
023400200100	Mechanical Section	27,068,029.00	15,229,357.00	18,495,095.00	-
023400300100	Electrical Section	4,668,665.00	2,196,615.00	3,093,320.00	-
023400400100	Land & Survey Section	6,156,156.00	2,989,104.00	2,253,678.00	-
023400500100	Building Section	7,173,446.00	4,195,538.00	8,768,901.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	35,280,085.00	24,980,337.00	45,730,170.00	-
023800200100	Research and Statistics	35,280,085.00	24,980,337.00	45,730,170.00	-
05000000000	Social	2,359,941,924.88	1,740,028,535.00	2,730,992,861.00	-
05170000000	LOCAL EDUCATION AUTHORITY	1,484,963,193.00	1,209,602,112.00	1,776,046,888.00	-
051700100100	Education (Non-Teaching Staff)	160,926,034.00	109,284,020.00	167,635,953.00	-
051700200100	Education (Teaching Staff)	1,324,037,159.00	1,100,318,092.00	1,608,410,935.00	-
05210000000	PRIMARY HEALTH CARE	575,080,490.88	375,188,062.00	709,207,494.00	-
052100200100	Curative	575,080,490.88	375,188,062.00	709,207,494.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	134,318,603.00	89,567,733.00	98,991,927.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	113,879,481.00	75,941,652.00	82,299,538.00	-
053500300100	Rural Water Supply	20,439,122.00	13,626,081.00	16,692,389.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	165,579,638.00	65,670,628.00	146,746,552.00	-
055100100100	Community Development Section	70,585,386.00	36,265,729.00	58,899,760.00	-
055100200100	Information, Youth, Sport & Culture	22,079,670.00	14,365,736.00	22,887,925.00	-
055100300100	Social Welfare Section	70,053,693.00	14,151,345.00	63,391,002.00	-
055100400100	Trade Section and Cooperatives	2,860,889.00	887,818.00	1,567,865.00	-

317311 - GWARAM 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	2,306,557,880.00	772,965,732.00	3,536,303,880.00	10,500,000.00
01000000000	Administrative	235,300,000.00	204,931,287.00	521,000,000.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	47,600,000.00	54,220,000.00	170,000,000.00	-
011100100100	Chairman	47,000,000.00	54,220,000.00	164,000,000.00	-
011108000100	Internal Audit Office	600,000.00	-	6,000,000.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	48,000,000.00	24,300,000.00	100,000,000.00	-
011200100100	Legislative Council	48,000,000.00	24,300,000.00	100,000,000.00	-
01250000000	ADMIN AND GENERAL SERVICES	139,700,000.00	126,411,287.00	251,000,000.00	-
012500100100	Office of the Director Admin and General Services	139,700,000.00	126,411,287.00	251,000,000.00	-
02000000000	Economic	1,637,600,000.00	428,369,517.00	1,354,800,000.00	10,500,000.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	15,100,000.00	3,267,000.00	31,500,000.00	10,500,000.00
021500100100	Agriculture Section	5,300,000.00	1,557,000.00	10,500,000.00	10,000,000.00
021500200100	Forestry Section	4,300,000.00	210,000.00	10,500,000.00	500,000.00
021500300100	Livestock Section (Veterinary)	5,500,000.00	1,500,000.00	10,500,000.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	1,269,100,000.00	291,525,667.00	997,000,000.00	-
022001000100	Account section	564,100,000.00	291,025,667.00	976,000,000.00	-
022002000100	Revenue Section	705,000,000.00	500,000.00	21,000,000.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	338,800,000.00	128,376,850.00	299,100,000.00	-
023400100100	Road & Communication Section	5,500,000.00	-	15,500,000.00	-
023400200100	Mechanical Section	16,300,000.00	34,923,900.00	40,600,000.00	-
023400300100	Electrical Section	305,800,000.00	92,854,950.00	225,300,000.00	-
023400400100	Land & Survey Section	700,000.00	-	2,200,000.00	-
023400500100	Building Section	10,500,000.00	598,000.00	15,500,000.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	14,600,000.00	5,200,000.00	27,200,000.00	-
023800100100	Planning	8,400,000.00	1,350,000.00	22,000,000.00	-
023800200100	Research and Statistics	6,200,000.00	3,850,000.00	5,200,000.00	-
05000000000	Social	433,657,880.00	139,664,928.00	1,660,503,880.00	-
05170000000	LOCAL EDUCATION AUTHORITY	7,157,880.00	-	52,157,880.00	-
051700100100	Education (Non-Teaching Staff)	-	-	45,000,000.00	-
051700300100	Adult Education	7,157,880.00	-	7,157,880.00	-
05210000000	PRIMARY HEALTH CARE	60,000,000.00	19,511,236.00	58,500,000.00	-
052100200100	Curative	60,000,000.00	19,511,236.00	58,500,000.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	73,500,000.00	93,335,915.00	151,000,000.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	54,500,000.00	41,470,000.00	79,500,000.00	-
053500300100	Rural Water Supply	19,000,000.00	51,865,915.00	71,500,000.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	293,000,000.00	26,817,777.00	1,398,846,000.00	-
055100100100	Community Development Section	16,500,000.00	8,467,000.00	623,140,000.00	-
055100200100	Information, Youth, Sport & Culture	13,000,000.00	3,288,000.00	13,080,000.00	-
055100300100	Social Welfare Section	52,000,000.00	15,062,777.00	296,126,000.00	-
055100400100	Trade Section and Cooperatives	11,500,000.00	-	16,500,000.00	-
055100500100	Traditional/Religious Affairs	200,000,000.00	-	450,000,000.00	-

317311 - GWARAM Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Capital Expenditure	3,311,286,205.00	1,251,504,488.00	5,809,034,074.00	20,000,000.00
01000000000	Administrative	270,082,255.00	164,520,187.00	285,000,000.00	-
01250000000	ADMIN AND GENERAL SERVICES	270,082,255.00	164,520,187.00	285,000,000.00	-
012500100100	Office of the Director Admin and General Services	270,082,255.00	164,520,187.00	285,000,000.00	-
02000000000	Economic	1,526,796,750.00	631,958,174.00	3,015,834,074.00	20,000,000.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	105,900,000.00	6,419,167.00	313,249,768.75	20,000,000.00
021500100100	Agriculture Section	95,900,000.00	5,539,167.00	302,000,000.00	10,000,000.00
021500200100	Forestry Section	10,000,000.00	880,000.00	11,249,768.75	10,000,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	1,420,896,750.00	625,539,007.00	2,702,584,305.25	-
023400300100	Electrical Section	276,856,750.00	72,132,500.00	336,623,381.25	-
023400400100	Land & Survey Section	130,440,000.00	48,927,037.00	348,000,000.00	-
023400500100	Building Section	1,013,600,000.00	504,479,470.00	2,017,960,924.00	-
05000000000	Social	1,514,407,200.00	455,026,127.00	2,508,200,000.00	-
05170000000	LOCAL EDUCATION AUTHORITY	441,300,000.00	276,804,846.00	803,000,000.00	-
051700100100	Education (Non-Teaching Staff)	167,500,000.00	77,048,853.00	447,000,000.00	-
051700200100	Education (Teaching Staff)	273,800,000.00	199,755,993.00	356,000,000.00	-
05210000000	PRIMARY HEALTH CARE	218,700,000.00	5,500,000.00	321,200,000.00	-
052100100100	Primary Health Care Manager	188,700,000.00	2,500,000.00	221,200,000.00	-
052100200100	Curative	30,000,000.00	3,000,000.00	100,000,000.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	452,907,200.00	87,320,120.00	630,000,000.00	-
053500300100	Rural Water Supply	452,907,200.00	87,320,120.00	630,000,000.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	401,500,000.00	85,401,161.00	754,000,000.00	-
055100200100	Information, Youth, Sport & Culture	72,000,000.00	-	122,000,000.00	-
055100300100	Social Welfare Section	248,000,000.00	85,401,161.00	502,000,000.00	-
055100400100	Trade Section and Cooperatives	81,500,000.00	-	130,000,000.00	-

3171311 - GWARAM 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	8,423,981,959.88	4,013,114,093.00	12,625,366,780.00	47,558,990.00
21	Personnel Cost	2,806,137,874.88	1,988,643,873.00	3,280,028,826.00	17,058,990.00
2101	SALARY	913,866,105.00	789,306,454.00	1,281,381,203.00	9,383,009.00
210101	Salaries and Wages	913,866,105.00	789,306,454.00	1,281,381,203.00	9,383,009.00
21010101	Salary	889,127,157.00	782,158,814.00	1,256,642,255.00	9,383,009.00
21010103	Consolidated Revenue Fund Charges - Salaries	24,738,948.00	7,147,640.00	24,738,948.00	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,844,271,769.88	1,196,081,419.00	1,950,647,623.00	7,675,981.00
210201	ALLOWANCES	1,684,271,769.88	1,077,876,819.00	1,680,647,623.00	7,675,981.00
21020103	Transport Allowance	140,488,654.00	86,948,372.00	286,274,303.00	2,520,310.00
21020104	Rent Supplement	224,773,252.00	141,773,127.00	252,717,752.00	1,876,600.00
21020105	Meal Subsidy	105,172,897.00	65,764,908.00	89,960,985.00	1,068,797.00
21020106	Utility Allowance	60,428,592.00	43,472,439.00	88,746,376.00	1,225,058.00
21020107	Entertainment	10,170,595.00	6,764,535.00	2,612,490.00	-
21020109	Leave Transport Grant	104,975,459.00	61,570,888.00	137,613,631.00	985,216.00
21020112	Inducement Allowance	20,163,261.00	10,125,380.00	12,521,281.00	-
21020113	Hazard / Hardship Allowance	39,617,908.00	25,441,471.00	20,526,000.00	-
21020117	Domestic Staff Allowance	17,778,947.00	10,380,942.00	18,756,986.00	-
21020122	Motor Vehicle Maintenance Allowance	34,876,682.00	24,198,006.00	10,293,760.00	-
21020123	Constituency Allowance	1,780,471.00	1,194,672.00	2,132,743.00	-
21020136	Responsibility Allowance	168,236,852.00	112,157,901.00	135,893,297.00	-
21020137	Medical Allowance	268,467,941.00	170,476,365.00	246,543,181.00	-
21020149	Consolidated Allowance	260,403,456.88	174,125,629.00	180,379,205.00	-
21020156	Professional Teaching Allowance	215,223,277.00	143,482,184.00	171,871,811.00	-
21020173	Once-in-4-Years Furniture Allowance	8,000,000.00	-	20,500,000.00	-
21020181	Leave Bonus	3,713,525.00	-	3,303,822.00	-
210202	Social Contributions	160,000,000.00	118,204,600.00	270,000,000.00	-
21020202	17% Government Contributory Pension	160,000,000.00	118,204,600.00	270,000,000.00	-
2103	SOCIAL BENEFITS	48,000,000.00	3,256,000.00	48,000,000.00	-
210301	Social Benefits	48,000,000.00	3,256,000.00	48,000,000.00	-
21030108	Social Security Benefits	48,000,000.00	3,256,000.00	48,000,000.00	-
22	Other Recurrent Costs	2,306,557,880.00	772,965,732.00	3,536,303,880.00	10,500,000.00
2202	OVERHEAD COST	2,017,400,000.00	482,299,265.00	2,137,506,000.00	10,500,000.00
220201	Transport & Travelling - General	740,800,000.00	36,252,000.00	87,300,000.00	500,000.00
22020101	Local Travel & Transport - Training	714,300,000.00	15,295,000.00	4,000,000.00	500,000.00
22020102	Local Travel & Transport - Others	16,500,000.00	10,957,000.00	63,300,000.00	-
22020103	International Travel & Transport - Training	10,000,000.00	10,000,000.00	-	-
22020104	International Travel & Transport - Others	-	-	20,000,000.00	-
220202	Utilities General	4,000,000.00	70,000.00	6,000,000.00	-
22020201	Electricity Charges	1,500,000.00	70,000.00	5,000,000.00	-
22020202	Telephone Charges	2,000,000.00	-	-	-
22020205	Water rates & Charges	500,000.00	-	1,000,000.00	-
220203	Materials and Supplies - General	81,000,000.00	24,701,200.00	220,000,000.00	-
22020301	Office Materials and Consumables	19,000,000.00	18,339,200.00	115,000,000.00	-
22020305	Printing of Non-security Documents	2,000,000.00	-	20,000,000.00	-
22020307	Drugs, Vaccines & Medical Supplies	40,000,000.00	5,422,000.00	20,000,000.00	-
22020310	Teaching Aids, Laboratory and Instructional Materials	-	-	45,000,000.00	-
22020318	Disaster Relief Materials	20,000,000.00	940,000.00	20,000,000.00	-
220204	Maintenance Services - General	615,100,000.00	201,636,301.00	848,500,000.00	-
22020401	Maintenance of Motor Vehicles / Transport Equipment	16,116,666.67	26,974,766.67	57,000,000.00	-
22020402	Maintenance of Office Furniture	8,500,000.00	150,000.00	2,300,000.00	-
22020403	Maintenance of Office Building / Residential Quarters	210,175,000.00	1,738,000.00	463,000,000.00	-
22020404	Maintenance of Office / IT Equipment	1,000,000.00	500,000.00	4,200,000.00	-
22020405	Maintenance of Plants / Generators	300,000.00	81,420.00	300,000.00	-
22020410	Maintenance of Street Lightings	302,000,000.00	90,714,950.00	205,000,000.00	-

317311 - GWARAM 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
22020412	Maintenance of Markets / Public Places	5,000,000.00	2,500,000.00	10,000,000.00	-
22020413	Minor Road Maintenance	5,000,000.00	-	10,000,000.00	-
22020415	Maintenance of Water Facilities	28,116,666.67	54,292,581.67	16,000,000.00	-
22020417	Maintenance of Other Infrastructure	3,575,000.00	1,240,000.00	10,500,000.00	-
22020420	Maintenance of Medical Equipments	16,000,000.00	10,389,236.00	17,000,000.00	-
22020421	Maintenance of Health Institution Buildings	4,000,000.00	600,000.00	16,000,000.00	-
22020422	Maintenance of NYSC Orientation Camp & Sport Center	10,000,000.00	2,878,000.00	10,000,000.00	-
22020425	Maintenance of Lab/Workshop Tools and Instrument	3,200,000.00	6,750,680.00	11,200,000.00	-
22020427	Maintenance of Electricity/Solar Power	2,116,666.67	2,826,666.67	16,000,000.00	-
220205	Training - General	35,000,000.00	43,725,250.00	145,000,000.00	-
22020501	Local Training	31,000,000.00	43,725,250.00	95,000,000.00	-
22020502	International Training	4,000,000.00	-	50,000,000.00	-
220206	Other Services - General	136,000,000.00	94,661,037.00	159,000,000.00	10,000,000.00
22020603	Residential Rent	-	-	5,000,000.00	-
22020604	Security Vote (Including Operations)	136,000,000.00	94,661,037.00	154,000,000.00	-
22020610	Environmental Services	-	-	-	10,000,000.00
220207	Consulting and Professional Services	28,000,000.00	27,850,000.00	10,000,000.00	-
22020701	Financial Consulting	28,000,000.00	27,850,000.00	10,000,000.00	-
220208	Fuel and Lubricant - General	500,000.00	135,700.00	60,500,000.00	-
22020802	Other Transport Equipment Fuel Cost	-	-	60,000,000.00	-
22020807	Lubricants and Other Oils	500,000.00	135,700.00	500,000.00	-
220209	Financial Charges - General	500,000.00	-	5,000,000.00	-
22020901	Bank Charges (Other than Interest)	500,000.00	-	5,000,000.00	-
220210	Miscellaneous Expenses - General	376,500,000.00	53,267,777.00	596,206,000.00	-
22021001	Refreshment and Meals (Entertainment & Hospitality)	20,000,000.00	13,560,000.00	50,000,000.00	-
22021002	Honorarium and Sitting Allowance Payments	-	-	5,000,000.00	-
22021003	Publicity and Advertisements	2,000,000.00	60,000.00	2,080,000.00	-
22021007	Welfare Packages	20,000,000.00	27,200,000.00	40,000,000.00	-
22021014	Annual Planning/Budget Processes Expenses and Administration	1,000,000.00	500,000.00	2,000,000.00	-
22021041	Contingency Reserve - Recurrent	300,000,000.00	-	300,000,000.00	-
22021044	Committees and Commissions	7,000,000.00	650,000.00	38,000,000.00	-
22021045	Institutional Feeding (Ramadan Feeding)	-	-	100,000,000.00	-
22021049	Special Health Programmes & Initiatives	500,000.00	-	1,000,000.00	-
22021059	Council of Ulama, Hisba & Other Religious Groups Activities	24,000,000.00	7,297,777.00	48,126,000.00	-
22021060	Nutrition Activities	2,000,000.00	4,000,000.00	10,000,000.00	-
2203	LOANS AND ADVANCES	-	-	10,000,000.00	-
220301	Staff Loans and Advances	-	-	10,000,000.00	-
22030107	Furnishing Advances	-	-	10,000,000.00	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL	139,157,880.00	96,131,513.00	938,797,880.00	-
220401	Local Grants and Contributions	139,157,880.00	96,131,513.00	938,797,880.00	-
22040103	Grants to State Governments – Recurrent Security Support	-	-	112,000,000.00	-
22040105	Grants to State Governments – Contribution to LGSC Training (1%)	110,000,000.00	90,461,513.00	200,000,000.00	-
22040107	Grants to State Governments – Other Recurrent	-	-	87,000,000.00	-
22040111	Grants to Communities and NGOs	22,000,000.00	5,670,000.00	532,640,000.00	-
22040112	Grant to Academic Institutions	7,157,880.00	-	7,157,880.00	-
2207	Transfers - Payments	150,000,000.00	194,534,954.00	450,000,000.00	-
220701	Transfer to Fund Recurrent Expenditure - Payments	150,000,000.00	194,534,954.00	450,000,000.00	-
22070105	Stabilization Funds	150,000,000.00	194,534,954.00	450,000,000.00	-
23	Capital Expenditure	3,311,286,205.00	1,251,504,488.00	5,809,034,074.00	20,000,000.00
2301	FIXED ASSETS PURCHASED	454,500,000.00	221,241,354.00	684,000,000.00	-
230101	Purchase of Fixed Assets - General	454,500,000.00	221,241,354.00	684,000,000.00	-
23010101	Purchase/Acquisition Of Land	15,000,000.00	1,850,000.00	72,000,000.00	-
23010104	Purchase of Motor Cycles	12,000,000.00	-	52,000,000.00	-
23010105	Purchase Of Motor Vehicles	165,000,000.00	145,604,375.00	120,000,000.00	-

317311 - GWARAM 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
23010107	Purchase Of Trucks	20,000,000.00	5,539,167.00	-	-
23010108	Purchase Of Buses	15,000,000.00	15,455,812.00	-	-
23010121	Purchase Of Residential Furniture	20,000,000.00	-	-	-
23010122	Purchase Of Health / Medical Equipment	30,000,000.00	3,000,000.00	30,000,000.00	-
23010124	Purchase Of Teaching / Learning Aid Equipment	27,500,000.00	-	30,000,000.00	-
23010126	Purchase Of Sporting / Gaming Equipment	15,000,000.00	-	20,000,000.00	-
23010127	Purchase Of Agricultural Equipment and Improved Inputs	-	-	60,000,000.00	-
23010128	Purchase Of Security Equipment	10,000,000.00	-	50,000,000.00	-
23010129	Purchase Of Industrial Equipment	20,000,000.00	-	50,000,000.00	-
23010141	Purchase of School Furniture	-	-	50,000,000.00	-
23010155	Purchase of Water Supply Equipment	105,000,000.00	49,792,000.00	150,000,000.00	-
2302	CONSTRUCTION / PROVISION	2,273,203,950.00	968,660,741.00	3,800,873,150.00	-
230201	Construction/Provision of Fixed Assets - General	2,273,203,950.00	968,660,741.00	3,800,873,150.00	-
23020101	Construction/Provision Of Office Buildings	50,000,000.00	-	170,000,000.00	-
23020102	Construction/Provision Of Residential Buildings	35,000,000.00	10,000,000.00	170,000,000.00	-
23020103	Construction/Provision Of Electricity / Solar Power	73,000,000.00	-	183,623,381.25	-
23020104	Construction/Provision Of Housing	200,000,000.00	439,479,470.00	600,000,000.00	-
23020105	Construction/Provision Of Water Facilities	347,907,200.00	37,528,120.00	460,000,000.00	-
23020106	Construction/Provision Of Hospitals/Health Centres	195,200,000.00	50,000,000.00	150,000,000.00	-
23020107	Construction/Provision Of Public Schools	110,000,000.00	77,048,853.00	260,000,000.00	-
23020113	Construction / Provision Of Agricultural Facilities	25,000,000.00	2,500,000.00	30,000,000.00	-
23020114	Construction / Provision Of Roads	-	-	370,000,000.00	-
23020118	Construction / Provision Of Infrastructure	103,000,000.00	64,295,805.00	240,000,000.00	-
23020123	Construction Of Traffic /Street Lights	153,856,750.00	72,132,500.00	83,000,000.00	-
23020124	Construction Of Markets/Parks	96,500,000.00	-	60,000,000.00	-
23020126	Construction/Provision Of Cemeteries	11,428,571.43	-	14,285,714.29	-
23020127	Construction Of ICT Infrastructures	50,000,000.00	-	30,000,000.00	-
23020131	Construction/Provision Of Religious Structures	635,971,428.57	199,755,993.00	740,714,285.71	-
23020133	Construction/Provision Of Public Convenience	55,000,000.00	5,000,000.00	50,000,000.00	-
23020134	Grazing Reserves Development	5,000,000.00	880,000.00	1,249,768.75	-
23020139	Construction of Bridges and Culverts	60,440,000.00	10,040,000.00	78,000,000.00	-
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	5,000,000.00	-	10,000,000.00	-
23020144	Construction of Agricultural Facilities	-	-	30,000,000.00	-
23020145	Construction of Vetenary Clinics	40,900,000.00	-	50,000,000.00	-
23020147	Construction/Provision of Workshops/Laboratories	20,000,000.00	-	20,000,000.00	-
2303	REHABILITATION / REPAIRS	213,000,000.00	-	712,960,924.00	-
230301	Rehabilitation/Repairs of Fixed Assets - General	213,000,000.00	-	712,960,924.00	-
23030101	Rehabilitation/Repairs Of Residential Buildings	107,000,000.00	-	120,000,000.00	-
23030102	Rehabilitation/Repairs - Electricity	50,000,000.00	-	100,000,000.00	-
23030104	Rehabilitation/Repairs - Water Facilities	-	-	50,000,000.00	-
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	-	-	150,000,000.00	-
23030106	Rehabilitation/Repairs - Public Schools	-	-	70,000,000.00	-
23030111	Rehabilitation / Repairs - Sporting Facilities	-	-	20,000,000.00	-
23030113	Rehabilitation / Repairs - Roads	-	-	50,000,000.00	-
23030121	Rehabilitation / Repairs Of Office Buildings	40,000,000.00	-	127,960,924.00	-
23030133	Rehabilitation/Repairs of Other facilities	16,000,000.00	-	-	-
23030139	Rehabilitation/Repairs of Religious Structures	-	-	25,000,000.00	-
2304	PRESERVATION OF THE ENVIRONMENT	60,000,000.00	37,037,037.00	70,000,000.00	20,000,000.00
230401	Preservation of the Environment - General	60,000,000.00	37,037,037.00	70,000,000.00	20,000,000.00
23040101	Tree Planting	5,000,000.00	-	10,000,000.00	10,000,000.00
23040102	Erosion & Flood Control	50,000,000.00	37,037,037.00	50,000,000.00	-
23040106	Nurseries and Seedlings	5,000,000.00	-	10,000,000.00	10,000,000.00
2305	OTHER CAPITAL PROJECTS	310,582,255.00	24,565,356.00	541,200,000.00	-
230501	Acquisition of Non-Tangible Asset	310,582,255.00	24,565,356.00	541,200,000.00	-

317311 - GWARAM 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
23050108	Special Intervention Programmes and Projects	300,500,000.00	21,105,356.00	526,200,000.00	-
23050137	Capital Project Historical Liabilities	10,082,255.00	3,460,000.00	15,000,000.00	-

317311 - GWARAM 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	8,423,981,959.88	4,013,114,093.00	12,625,366,780.00	47,558,990.00
701	GENERAL PUBLIC SERVICES	2,429,864,740.00	1,179,874,576.00	2,806,116,136.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	1,639,686,279.00	481,397,374.00	1,328,964,056.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	391,369,555.00	224,210,523.00	471,077,391.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	1,248,316,724.00	257,186,851.00	857,886,665.00	-
7013	GENERAL SERVICES	411,678,461.00	168,536,219.00	558,952,080.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	49,880,085.00	30,180,337.00	72,930,170.00	-
70133	OTHER GENERAL SERVICES	361,798,376.00	138,355,882.00	486,021,910.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	378,500,000.00	529,940,983.00	918,200,000.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	378,500,000.00	529,940,983.00	918,200,000.00	-
703	PUBLIC ORDER AND SAFETY	161,000,000.00	109,661,037.00	276,000,000.00	-
7031	POLICE SERVICES	15,000,000.00	15,000,000.00	-	-
70311	POLICE SERVICES	15,000,000.00	15,000,000.00	-	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	146,000,000.00	94,661,037.00	276,000,000.00	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	146,000,000.00	94,661,037.00	276,000,000.00	-
704	ECONOMIC AFFAIRS	499,016,087.00	115,392,964.00	1,273,082,487.75	27,558,990.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	135,860,889.00	887,818.00	218,067,865.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	135,860,889.00	887,818.00	218,067,865.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	133,945,449.00	37,660,535.00	350,145,489.75	27,558,990.00
70421	AGRICULTURE	115,610,080.00	29,695,415.00	309,381,750.75	-
70422	FORESTRY	18,335,369.00	7,965,120.00	40,763,739.00	27,558,990.00
7043	FUEL AND ENERGY	55,000,000.00	2,000,000.00	165,000,000.00	-
70435	ELECTRICITY	55,000,000.00	2,000,000.00	165,000,000.00	-
7045	TRANSPORT	159,209,749.00	74,844,611.00	539,869,133.00	-
70451	ROAD TRANSPORT	159,209,749.00	74,844,611.00	539,869,133.00	-
7047	OTHER INDUSTRIES	15,000,000.00	-	-	-
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	15,000,000.00	-	-	-
705	ENVIRONMENTAL PROTECTION	125,000,000.00	42,037,037.00	160,000,000.00	20,000,000.00
7053	POLLUTION ABATEMENT	65,000,000.00	5,000,000.00	100,000,000.00	-
70531	POLLUTION ABATEMENT	65,000,000.00	5,000,000.00	100,000,000.00	-
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	60,000,000.00	37,037,037.00	60,000,000.00	20,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	60,000,000.00	37,037,037.00	60,000,000.00	20,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	1,203,715,296.43	446,657,357.00	2,236,633,762.29	-
7061	HOUSING DEVELOPMENT	59,529,602.00	19,632,642.00	320,722,579.00	-
70611	HOUSING DEVELOPMENT	59,529,602.00	19,632,642.00	320,722,579.00	-
7062	COMMUNITY DEVELOPMENT	178,085,386.00	109,028,534.00	857,039,760.00	-
70621	COMMUNITY DEVELOPMENT	178,085,386.00	109,028,534.00	857,039,760.00	-
7063	WATER SUPPLY	492,346,322.00	152,812,116.00	748,192,389.00	-
70631	WATER SUPPLY	492,346,322.00	152,812,116.00	748,192,389.00	-
7064	STREET LIGHTING	462,325,415.00	165,184,065.00	296,393,320.00	-
70641	STREET LIGHTING	462,325,415.00	165,184,065.00	296,393,320.00	-
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	11,428,571.43	-	14,285,714.29	-
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	11,428,571.43	-	14,285,714.29	-
707	HEALTH	1,028,659,971.88	565,110,950.00	1,391,130,413.25	-
7072	OUTPATIENT SERVICES	30,000,000.00	3,000,000.00	30,000,000.00	-
70722	SPECIALIZED MEDICAL SERVICES	30,000,000.00	3,000,000.00	30,000,000.00	-
7073	HOSPITAL SERVICES	50,000,000.00	50,000,000.00	-	-
70733	MEDICAL AND MATERNITY CENTRE SERVICES	50,000,000.00	50,000,000.00	-	-
7074	PUBLIC HEALTH SERVICES	948,659,971.88	512,110,950.00	1,361,130,413.25	-
70741	PUBLIC HEALTH SERVICES	948,659,971.88	512,110,950.00	1,361,130,413.25	-
708	RECREATION, CULTURE AND RELIGION	967,051,098.57	224,707,506.00	1,611,808,210.71	-
7081	RECREATIONAL AND SPORTING SERVICES	50,079,670.00	17,653,736.00	75,967,925.00	-
70811	RECREATIONAL AND SPORTING SERVICES	50,079,670.00	17,653,736.00	75,967,925.00	-
7082	CULTURAL SERVICES	245,000,000.00	-	600,000,000.00	-

317311 - GWARAM 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
70821	CULTURAL SERVICES	245,000,000.00	-	600,000,000.00	-
7083	BROADCASTING AND PUBLISHING SERVICES	2,000,000.00	-	2,000,000.00	-
70831	BROADCASTING AND PUBLISHING SERVICES	2,000,000.00	-	2,000,000.00	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	664,971,428.57	207,053,770.00	913,840,285.71	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	664,971,428.57	207,053,770.00	913,840,285.71	-
7085	R & D RECREATION, CULTURE AND RELIGION	5,000,000.00	-	20,000,000.00	-
70851	R & D RECREATION, CULTURE AND RELIGION	5,000,000.00	-	20,000,000.00	-
709	EDUCATION	1,596,621,073.00	1,199,632,055.00	2,341,204,768.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,539,463,193.00	1,122,583,202.00	2,134,046,888.00	-
70912	PRIMARY EDUCATION	1,539,463,193.00	1,122,583,202.00	2,134,046,888.00	-
7092	SECONDARY EDUCATION	7,157,880.00	-	7,157,880.00	-
70922	UPPER-SECONDARY EDUCATION	7,157,880.00	-	7,157,880.00	-
7094	TERTIARY EDUCATION	50,000,000.00	77,048,853.00	200,000,000.00	-
70941	FIRST STAGE OF TERTIARY EDUCATION	50,000,000.00	77,048,853.00	200,000,000.00	-
710	SOCIAL PROTECTION	413,053,693.00	130,040,611.00	529,391,002.00	-
7101	SICKNESS AND DISABILITY	20,000,000.00	-	30,000,000.00	-
71012	DISABILITY	20,000,000.00	-	30,000,000.00	-
7102	OLD AGE	100,000,000.00	87,018,910.00	210,000,000.00	-
71021	OLD AGE	100,000,000.00	87,018,910.00	210,000,000.00	-
7103	SURVIVORS	60,000,000.00	15,045,356.00	70,000,000.00	-
71031	SURVIVORS	60,000,000.00	15,045,356.00	70,000,000.00	-
7104	FAMILY AND CHILDREN	130,053,693.00	17,720,345.00	111,391,002.00	-
71041	FAMILY AND CHILDREN	130,053,693.00	17,720,345.00	111,391,002.00	-
7105	UNEMPLOYMENT	55,000,000.00	7,000,000.00	60,000,000.00	-
71051	UNEMPLOYMENT	55,000,000.00	7,000,000.00	60,000,000.00	-
7109	SOCIAL PROTECTION N.E.C.	48,000,000.00	3,256,000.00	48,000,000.00	-
71091	SOCIAL PROTECTION N.E.C.	48,000,000.00	3,256,000.00	48,000,000.00	-

317311 - GWARAM Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	2,806,137,874.88	1,988,643,873.00	3,280,028,826.00	17,058,990.00
701	GENERAL PUBLIC SERVICES	331,282,485.00	183,879,002.00	323,755,212.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	136,986,279.00	71,753,033.00	135,964,056.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	48,369,555.00	15,630,336.00	81,077,391.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	88,616,724.00	56,122,697.00	54,886,665.00	-
7013	GENERAL SERVICES	194,296,206.00	112,125,969.00	187,791,156.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	35,280,085.00	24,980,337.00	45,730,170.00	-
70133	OTHER GENERAL SERVICES	159,016,121.00	87,145,632.00	142,060,986.00	-
704	ECONOMIC AFFAIRS	99,776,087.00	56,242,897.00	112,732,719.00	17,058,990.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	2,860,889.00	887,818.00	1,567,865.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	2,860,889.00	887,818.00	1,567,865.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	42,945,449.00	25,474,368.00	65,395,721.00	17,058,990.00
70421	AGRICULTURE	33,910,080.00	17,719,248.00	45,131,982.00	-
70422	FORESTRY	9,035,369.00	7,755,120.00	20,263,739.00	17,058,990.00
7045	TRANSPORT	53,969,749.00	29,880,711.00	45,769,133.00	-
70451	ROAD TRANSPORT	53,969,749.00	29,880,711.00	45,769,133.00	-
706	HOUSING AND COMMUNITY AMMENITIES	109,022,775.00	59,273,067.00	89,708,048.00	-
7061	HOUSING DEVELOPMENT	13,329,602.00	7,184,642.00	11,022,579.00	-
70611	HOUSING DEVELOPMENT	13,329,602.00	7,184,642.00	11,022,579.00	-
7062	COMMUNITY DEVELOPMENT	70,585,386.00	36,265,729.00	58,899,760.00	-
70621	COMMUNITY DEVELOPMENT	70,585,386.00	36,265,729.00	58,899,760.00	-
7063	WATER SUPPLY	20,439,122.00	13,626,081.00	16,692,389.00	-
70631	WATER SUPPLY	20,439,122.00	13,626,081.00	16,692,389.00	-
7064	STREET LIGHTING	4,668,665.00	2,196,615.00	3,093,320.00	-
70641	STREET LIGHTING	4,668,665.00	2,196,615.00	3,093,320.00	-
707	HEALTH	688,959,971.88	451,129,714.00	791,507,032.00	-
7074	PUBLIC HEALTH SERVICES	688,959,971.88	451,129,714.00	791,507,032.00	-
70741	PUBLIC HEALTH SERVICES	688,959,971.88	451,129,714.00	791,507,032.00	-
708	RECREATION, CULTURE AND RELIGION	22,079,670.00	14,365,736.00	22,887,925.00	-
7081	RECREATIONAL AND SPORTING SERVICES	22,079,670.00	14,365,736.00	22,887,925.00	-
70811	RECREATIONAL AND SPORTING SERVICES	22,079,670.00	14,365,736.00	22,887,925.00	-
709	EDUCATION	1,384,963,193.00	1,122,583,202.00	1,666,046,888.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,384,963,193.00	1,122,583,202.00	1,666,046,888.00	-
70912	PRIMARY EDUCATION	1,384,963,193.00	1,122,583,202.00	1,666,046,888.00	-
710	SOCIAL PROTECTION	170,053,693.00	101,170,255.00	273,391,002.00	-
7102	OLD AGE	100,000,000.00	87,018,910.00	210,000,000.00	-
71021	OLD AGE	100,000,000.00	87,018,910.00	210,000,000.00	-
7104	FAMILY AND CHILDREN	22,053,693.00	10,895,345.00	15,391,002.00	-
71041	FAMILY AND CHILDREN	22,053,693.00	10,895,345.00	15,391,002.00	-
7109	SOCIAL PROTECTION N.E.C.	48,000,000.00	3,256,000.00	48,000,000.00	-
71091	SOCIAL PROTECTION N.E.C.	48,000,000.00	3,256,000.00	48,000,000.00	-

317311 - GWARAM 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	2,306,557,880.00	772,965,732.00	3,536,303,880.00	10,500,000.00
701	GENERAL PUBLIC SERVICES	1,383,000,000.00	406,995,917.00	1,478,200,000.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	1,230,700,000.00	263,584,154.00	1,043,000,000.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	71,000,000.00	62,520,000.00	240,000,000.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	1,159,700,000.00	201,064,154.00	803,000,000.00	-
7013	GENERAL SERVICES	42,300,000.00	52,950,250.00	148,200,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	14,600,000.00	5,200,000.00	27,200,000.00	-
70133	OTHER GENERAL SERVICES	27,700,000.00	47,750,250.00	121,000,000.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	110,000,000.00	90,461,513.00	287,000,000.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	110,000,000.00	90,461,513.00	287,000,000.00	-
703	PUBLIC ORDER AND SAFETY	136,000,000.00	94,661,037.00	266,000,000.00	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	136,000,000.00	94,661,037.00	266,000,000.00	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	136,000,000.00	94,661,037.00	266,000,000.00	-
704	ECONOMIC AFFAIRS	50,400,000.00	40,190,900.00	119,100,000.00	500,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	11,500,000.00	-	16,500,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	11,500,000.00	-	16,500,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	15,100,000.00	3,267,000.00	31,500,000.00	500,000.00
70421	AGRICULTURE	10,800,000.00	3,057,000.00	21,000,000.00	-
70422	FORESTRY	4,300,000.00	210,000.00	10,500,000.00	500,000.00
7043	FUEL AND ENERGY	2,000,000.00	2,000,000.00	15,000,000.00	-
70435	ELECTRICITY	2,000,000.00	2,000,000.00	15,000,000.00	-
7045	TRANSPORT	21,800,000.00	34,923,900.00	56,100,000.00	-
70451	ROAD TRANSPORT	21,800,000.00	34,923,900.00	56,100,000.00	-
705	ENVIRONMENTAL PROTECTION	-	-	-	10,000,000.00
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	-	-	-	10,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	-	-	-	10,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	350,500,000.00	151,785,865.00	835,640,000.00	-
7061	HOUSING DEVELOPMENT	11,200,000.00	598,000.00	17,700,000.00	-
70611	HOUSING DEVELOPMENT	11,200,000.00	598,000.00	17,700,000.00	-
7062	COMMUNITY DEVELOPMENT	16,500,000.00	8,467,000.00	536,140,000.00	-
70621	COMMUNITY DEVELOPMENT	16,500,000.00	8,467,000.00	536,140,000.00	-
7063	WATER SUPPLY	19,000,000.00	51,865,915.00	71,500,000.00	-
70631	WATER SUPPLY	19,000,000.00	51,865,915.00	71,500,000.00	-
7064	STREET LIGHTING	303,800,000.00	90,854,950.00	210,300,000.00	-
70641	STREET LIGHTING	303,800,000.00	90,854,950.00	210,300,000.00	-
707	HEALTH	114,500,000.00	60,981,236.00	138,000,000.00	-
7074	PUBLIC HEALTH SERVICES	114,500,000.00	60,981,236.00	138,000,000.00	-
70741	PUBLIC HEALTH SERVICES	114,500,000.00	60,981,236.00	138,000,000.00	-
708	RECREATION, CULTURE AND RELIGION	237,000,000.00	10,585,777.00	611,206,000.00	-
7081	RECREATIONAL AND SPORTING SERVICES	13,000,000.00	3,288,000.00	13,080,000.00	-
70811	RECREATIONAL AND SPORTING SERVICES	13,000,000.00	3,288,000.00	13,080,000.00	-
7082	CULTURAL SERVICES	200,000,000.00	-	450,000,000.00	-
70821	CULTURAL SERVICES	200,000,000.00	-	450,000,000.00	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	24,000,000.00	7,297,777.00	148,126,000.00	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	24,000,000.00	7,297,777.00	148,126,000.00	-
709	EDUCATION	7,157,880.00	-	52,157,880.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	-	-	45,000,000.00	-
70912	PRIMARY EDUCATION	-	-	45,000,000.00	-
7092	SECONDARY EDUCATION	7,157,880.00	-	7,157,880.00	-
70922	UPPER-SECONDARY EDUCATION	7,157,880.00	-	7,157,880.00	-
710	SOCIAL PROTECTION	28,000,000.00	7,765,000.00	36,000,000.00	-
7103	SURVIVORS	20,000,000.00	940,000.00	20,000,000.00	-
71031	SURVIVORS	20,000,000.00	940,000.00	20,000,000.00	-
7104	FAMILY AND CHILDREN	8,000,000.00	6,825,000.00	16,000,000.00	-

317311 - GWARAM 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
71041	FAMILY AND CHILDREN	8,000,000.00	6,825,000.00	16,000,000.00	-

710 SOCIAL PROTECTION

317311 - GWARAM Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Capital Expenditure	3,311,286,205.00	1,251,504,488.00	5,809,034,074.00	20,000,000.00
701	GENERAL PUBLIC SERVICES	715,582,255.00	588,999,657.00	1,004,160,924.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	272,000,000.00	146,060,187.00	150,000,000.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	272,000,000.00	146,060,187.00	150,000,000.00	-
7013	GENERAL SERVICES	175,082,255.00	3,460,000.00	222,960,924.00	-
70133	OTHER GENERAL SERVICES	175,082,255.00	3,460,000.00	222,960,924.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	268,500,000.00	439,479,470.00	631,200,000.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	268,500,000.00	439,479,470.00	631,200,000.00	-
703	PUBLIC ORDER AND SAFETY	25,000,000.00	15,000,000.00	10,000,000.00	-
7031	POLICE SERVICES	15,000,000.00	15,000,000.00	-	-
70311	POLICE SERVICES	15,000,000.00	15,000,000.00	-	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	10,000,000.00	-	10,000,000.00	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	10,000,000.00	-	10,000,000.00	-
704	ECONOMIC AFFAIRS	348,840,000.00	18,959,167.00	1,041,249,768.75	10,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	121,500,000.00	-	200,000,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	121,500,000.00	-	200,000,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	75,900,000.00	8,919,167.00	253,249,768.75	10,000,000.00
70421	AGRICULTURE	70,900,000.00	8,919,167.00	243,249,768.75	-
70422	FORESTRY	5,000,000.00	-	10,000,000.00	10,000,000.00
7043	FUEL AND ENERGY	53,000,000.00	-	150,000,000.00	-
70435	ELECTRICITY	53,000,000.00	-	150,000,000.00	-
7045	TRANSPORT	83,440,000.00	10,040,000.00	438,000,000.00	-
70451	ROAD TRANSPORT	83,440,000.00	10,040,000.00	438,000,000.00	-
7047	OTHER INDUSTRIES	15,000,000.00	-	-	-
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	15,000,000.00	-	-	-
705	ENVIRONMENTAL PROTECTION	125,000,000.00	42,037,037.00	160,000,000.00	10,000,000.00
7053	POLLUTION ABATEMENT	65,000,000.00	5,000,000.00	100,000,000.00	-
70531	POLLUTION ABATEMENT	65,000,000.00	5,000,000.00	100,000,000.00	-
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	60,000,000.00	37,037,037.00	60,000,000.00	10,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	60,000,000.00	37,037,037.00	60,000,000.00	10,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	744,192,521.43	235,598,425.00	1,311,285,714.29	-
7061	HOUSING DEVELOPMENT	35,000,000.00	11,850,000.00	292,000,000.00	-
70611	HOUSING DEVELOPMENT	35,000,000.00	11,850,000.00	292,000,000.00	-
7062	COMMUNITY DEVELOPMENT	91,000,000.00	64,295,805.00	262,000,000.00	-
70621	COMMUNITY DEVELOPMENT	91,000,000.00	64,295,805.00	262,000,000.00	-
7063	WATER SUPPLY	452,907,200.00	87,320,120.00	660,000,000.00	-
70631	WATER SUPPLY	452,907,200.00	87,320,120.00	660,000,000.00	-
7064	STREET LIGHTING	153,856,750.00	72,132,500.00	83,000,000.00	-
70641	STREET LIGHTING	153,856,750.00	72,132,500.00	83,000,000.00	-
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	11,428,571.43	-	14,285,714.29	-
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	11,428,571.43	-	14,285,714.29	-
707	HEALTH	225,200,000.00	53,000,000.00	461,623,381.25	-
7072	OUTPATIENT SERVICES	30,000,000.00	3,000,000.00	30,000,000.00	-
70722	SPECIALIZED MEDICAL SERVICES	30,000,000.00	3,000,000.00	30,000,000.00	-
7073	HOSPITAL SERVICES	50,000,000.00	50,000,000.00	-	-
70733	MEDICAL AND MATERNITY CENTRE SERVICES	50,000,000.00	50,000,000.00	-	-
7074	PUBLIC HEALTH SERVICES	145,200,000.00	-	431,623,381.25	-
70741	PUBLIC HEALTH SERVICES	145,200,000.00	-	431,623,381.25	-
708	RECREATION, CULTURE AND RELIGION	707,971,428.57	199,755,993.00	977,714,285.71	-
7081	RECREATIONAL AND SPORTING SERVICES	15,000,000.00	-	40,000,000.00	-
70811	RECREATIONAL AND SPORTING SERVICES	15,000,000.00	-	40,000,000.00	-
7082	CULTURAL SERVICES	45,000,000.00	-	150,000,000.00	-
70821	CULTURAL SERVICES	45,000,000.00	-	150,000,000.00	-
7083	BROADCASTING AND PUBLISHING SERVICES	2,000,000.00	-	2,000,000.00	-

317311 - GWARAM 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
70831	BROADCASTING AND PUBLISHING SERVICES	2,000,000.00	-	2,000,000.00	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	640,971,428.57	199,755,993.00	765,714,285.71	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	640,971,428.57	199,755,993.00	765,714,285.71	-
7085	R & D RECREATION, CULTURE AND RELIGION	5,000,000.00	-	20,000,000.00	-
70851	R & D RECREATION, CULTURE AND RELIGION	5,000,000.00	-	20,000,000.00	-
709	EDUCATION	204,500,000.00	77,048,853.00	623,000,000.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	154,500,000.00	-	423,000,000.00	-
70912	PRIMARY EDUCATION	154,500,000.00	-	423,000,000.00	-
7094	TERTIARY EDUCATION	50,000,000.00	77,048,853.00	200,000,000.00	-
70941	FIRST STAGE OF TERTIARY EDUCATION	50,000,000.00	77,048,853.00	200,000,000.00	-
710	SOCIAL PROTECTION	215,000,000.00	21,105,356.00	220,000,000.00	-
7101	SICKNESS AND DISABILITY	20,000,000.00	-	30,000,000.00	-
71012	DISABILITY	20,000,000.00	-	30,000,000.00	-
7103	SURVIVORS	40,000,000.00	14,105,356.00	50,000,000.00	-
71031	SURVIVORS	40,000,000.00	14,105,356.00	50,000,000.00	-
7104	FAMILY AND CHILDREN	100,000,000.00	-	80,000,000.00	-
71041	FAMILY AND CHILDREN	100,000,000.00	-	80,000,000.00	-
7105	UNEMPLOYMENT	55,000,000.00	7,000,000.00	60,000,000.00	-
71051	UNEMPLOYMENT	55,000,000.00	7,000,000.00	60,000,000.00	-

317311 - GWARAM 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	8,423,981,959.88	4,013,114,093.00	12,625,366,780.00	47,558,990.00
3173	Jigawa State South West	8,423,981,959.88	4,013,114,093.00	12,625,366,780.00	47,558,990.00
317311	GWARAM	8,423,981,959.88	4,013,114,093.00	12,625,366,780.00	47,558,990.00
31731101	Basirka	66,666,666.67	65,000,000.00	90,000,000.00	-
31731102	Dingaya	5,000,000.00	-	10,000,000.00	-
31731103	Fagam	78,900,000.00	-	467,000,000.00	-
31731104	Farin Dutse	26,666,666.67	10,000,000.00	30,000,000.00	-
31731105	Gwaram Tsohuwa	507,000,000.00	146,940,187.00	604,834,074.00	10,000,000.00
31731106	Kila	13,952,380.95	-	80,857,142.86	-
31731107	Kwandiko	71,238,095.24	-	65,714,285.71	-
31731108	Maruta	71,238,095.24	5,000,000.00	125,714,285.71	-
31731109	Sara	3,952,380.95	-	2,857,142.86	-
31731110	Tsangarwa	1,666,666.67	-	25,000,000.00	-
31731111	Zandan Nagogo	63,619,047.62	-	132,857,142.86	-
31731197	LG Wide (GWARAM)	7,514,081,959.88	3,786,173,906.00	10,990,532,706.00	37,558,990.00

317311 - GWARAM Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Location

Code	Location	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	2,806,137,874.88	1,988,643,873.00	3,280,028,826.00	17,058,990.00
3173	Jigawa State South West	2,806,137,874.88	1,988,643,873.00	3,280,028,826.00	17,058,990.00
317311	GWARAM	2,806,137,874.88	1,988,643,873.00	3,280,028,826.00	17,058,990.00
31731197	LG Wide (GWARAM)	2,806,137,874.88	1,988,643,873.00	3,280,028,826.00	17,058,990.00

317311 - GWARAM 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	2,306,557,880.00	772,965,732.00	3,536,303,880.00	10,500,000.00
3173	Jigawa State South West	2,306,557,880.00	772,965,732.00	3,536,303,880.00	10,500,000.00
317311	GWARAM	2,306,557,880.00	772,965,732.00	3,536,303,880.00	10,500,000.00
31731197	LG Wide (GWARAM)	2,306,557,880.00	772,965,732.00	3,536,303,880.00	10,500,000.00

317311 - GWARAM Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Location

Code	Location	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	3,311,286,205.00	1,251,504,488.00	5,809,034,074.00	20,000,000.00
3173	Jigawa State South West	3,311,286,205.00	1,251,504,488.00	5,809,034,074.00	20,000,000.00
317311	GWARAM	3,311,286,205.00	1,251,504,488.00	5,809,034,074.00	20,000,000.00
31731101	Basirka	66,666,666.67	65,000,000.00	90,000,000.00	-
31731102	Dingaya	5,000,000.00	-	10,000,000.00	-
31731103	Fagam	78,900,000.00	-	467,000,000.00	-
31731104	Farin Dutse	26,666,666.67	10,000,000.00	30,000,000.00	-
31731105	Gwaram Tsohuwa	507,000,000.00	146,940,187.00	604,834,074.00	10,000,000.00
31731106	Kila	13,952,380.95	-	80,857,142.86	-
31731107	Kwandiko	71,238,095.24	-	65,714,285.71	-
31731108	Maruta	71,238,095.24	5,000,000.00	125,714,285.71	-
31731109	Sara	3,952,380.95	-	2,857,142.86	-
31731110	Tsangarwa	1,666,666.67	-	25,000,000.00	-
31731111	Zandan Nagogo	63,619,047.62	-	132,857,142.86	-
31731197	LG Wide (GWARAM)	2,401,386,205.00	1,024,564,301.00	4,174,200,000.00	10,000,000.00

317311 - GWARAM 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	8,423,981,959.88	4,013,114,093.00	12,625,366,780.00	47,558,990.00
01	Agriculture	133,945,449.00	37,660,535.00	350,145,489.75	37,558,990.00
0101	Effective governance of the Agriculture Sector	58,045,449.00	28,741,368.00	96,895,721.00	17,558,990.00
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	58,045,449.00	28,741,368.00	96,895,721.00	17,558,990.00
0102	Development of the livestock value chain	70,900,000.00	3,380,000.00	81,249,768.75	-
010202	Meat processing and marketing	25,000,000.00	2,500,000.00	30,000,000.00	-
010205	Animal health and livestock diseases management	40,900,000.00	-	50,000,000.00	-
010206	Livestock feeds development	5,000,000.00	880,000.00	1,249,768.75	-
0103	Enhancement of food production and productivity	-	-	132,000,000.00	-
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	-	-	132,000,000.00	-
0106	Promotion of forest resource conservation and preservation of biodiversity	5,000,000.00	-	10,000,000.00	20,000,000.00
010601	Forest regeneration and conservation	5,000,000.00	-	10,000,000.00	20,000,000.00
0107	Promotion of enabling environment for increased agricultural development	-	5,539,167.00	30,000,000.00	-
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	-	5,539,167.00	-	-
010704	Adaptive research, unified and all-inclusive extension services delivery	-	-	30,000,000.00	-
02	Societal Re-orientation	869,971,428.57	207,053,770.00	1,283,840,285.71	-
0210	Societal Re-orientation - General	869,971,428.57	207,053,770.00	1,283,840,285.71	-
021001	Societal Re-orientation - General	869,971,428.57	207,053,770.00	1,283,840,285.71	-
03	Poverty Alleviation	208,053,693.00	43,021,701.00	309,391,002.00	-
0310	Poverty Alleviation - General	208,053,693.00	43,021,701.00	309,391,002.00	-
031001	Poverty Alleviation - General	208,053,693.00	43,021,701.00	309,391,002.00	-
04	Health	1,047,159,971.88	565,110,950.00	1,432,330,413.25	-
0401	Effective governance of the health system	803,459,971.88	512,110,950.00	929,507,032.00	-
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	803,459,971.88	512,110,950.00	929,507,032.00	-
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	80,000,000.00	53,000,000.00	30,000,000.00	-
040301	Reproductive, maternal and neonatal health	50,000,000.00	50,000,000.00	-	-
040305	Non-communicable diseases	30,000,000.00	3,000,000.00	30,000,000.00	-
0405	Provision of adequate and modern health infrastructure for health services delivery	145,200,000.00	-	373,623,381.25	-
040501	Functional health facilities	145,200,000.00	-	300,000,000.00	-
040503	Facility electrification, water and sanitation	-	-	73,623,381.25	-
0409	Provision of universal health coverage and financial risk protection for citizens	18,500,000.00	-	99,200,000.00	-
040901	Mobilising equity contributions and vulnerable group funds	18,500,000.00	-	99,200,000.00	-
05	Education	1,696,621,073.00	1,286,650,965.00	2,451,204,768.00	-
0501	Effective governance of the education system	1,484,963,193.00	1,209,602,112.00	1,776,046,888.00	-
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	1,484,963,193.00	1,209,602,112.00	1,776,046,888.00	-
0502	Increase in access, retention, and completion rate at all levels	67,000,000.00	-	67,000,000.00	-
050203	School feeding	67,000,000.00	-	67,000,000.00	-
0503	Equity and inclusiveness in the provision of educational services	7,157,880.00	-	7,157,880.00	-
050302	Special education	7,157,880.00	-	7,157,880.00	-
0504	Improved quality of teaching and learning outcomes	27,500,000.00	-	171,000,000.00	-
050402	Instructional and learning materials	27,500,000.00	-	75,000,000.00	-
050405	Teachers' recruitment and deployment	-	-	96,000,000.00	-
0505	Adequate infrastructure at all levels	110,000,000.00	77,048,853.00	430,000,000.00	-
050501	Schools' infrastructure construction and rehabilitation	110,000,000.00	77,048,853.00	380,000,000.00	-
050502	Furnishing	-	-	50,000,000.00	-
06	Housing and Urban Development	1,050,368,974.43	735,324,711.00	2,071,441,373.29	-
0610	Housing and Urban Development - General	1,050,368,974.43	735,324,711.00	2,071,441,373.29	-
061001	Housing and Urban Development - General	1,050,368,974.43	735,324,711.00	2,071,441,373.29	-
07	Gender	31,000,000.00	-	30,000,000.00	-
0710	Gender - General	31,000,000.00	-	30,000,000.00	-
071001	Gender - General	31,000,000.00	-	30,000,000.00	-
08	Youth	85,079,670.00	17,653,736.00	125,967,925.00	-
0810	Youth - General	85,079,670.00	17,653,736.00	125,967,925.00	-
081001	Youth - General	85,079,670.00	17,653,736.00	125,967,925.00	-

317311 - GWARAM 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
09	Environmental Improvement	115,000,000.00	42,037,037.00	110,000,000.00	10,000,000.00
0910	Environmental Improvement - General	115,000,000.00	42,037,037.00	110,000,000.00	10,000,000.00
091001	Environmental Improvement - General	115,000,000.00	42,037,037.00	110,000,000.00	10,000,000.00
10	Water Resources and Rural Development	492,346,322.00	152,812,116.00	748,192,389.00	-
1010	Water Resources and Rural Deve - General	492,346,322.00	152,812,116.00	748,192,389.00	-
101001	Water Resources and Rural Deve - General	492,346,322.00	152,812,116.00	748,192,389.00	-
11	Information Communication and Technology	50,000,000.00	-	30,000,000.00	-
1110	Information Communication and Technology - General	50,000,000.00	-	30,000,000.00	-
111001	Information Communication and Technology - General	50,000,000.00	-	30,000,000.00	-
12	Growing the Private Sector	150,860,889.00	887,818.00	218,067,865.00	-
1210	Growing the Private Sector - General	150,860,889.00	887,818.00	218,067,865.00	-
121001	Growing the Private Sector - General	150,860,889.00	887,818.00	218,067,865.00	-
13	Reform of Government and Governance	2,234,364,740.00	850,056,143.00	2,644,916,136.00	-
1310	Reform of Government and Governance - General	2,234,364,740.00	850,056,143.00	2,644,916,136.00	-
131001	Reform of Government and Governance - General	2,234,364,740.00	850,056,143.00	2,644,916,136.00	-
14	Power	123,000,000.00	-	210,000,000.00	-
1410	Power - General	123,000,000.00	-	210,000,000.00	-
141001	Power - General	123,000,000.00	-	210,000,000.00	-
17	Road	136,209,749.00	74,844,611.00	609,869,133.00	-
1710	Road - General	136,209,749.00	74,844,611.00	609,869,133.00	-
171001	Road - General	136,209,749.00	74,844,611.00	609,869,133.00	-

317311 - GWARAM Local Government, Jigawa State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Approved Budget	2025 Performance January to August	2026 Proposed Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	2,806,137,874.88	1,988,643,873.00	3,280,028,826.00	17,058,990.00
01	Agriculture	42,945,449.00	25,474,368.00	65,395,721.00	17,058,990.00
0101	Effective governance of the Agriculture Sector	42,945,449.00	25,474,368.00	65,395,721.00	17,058,990.00
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	42,945,449.00	25,474,368.00	65,395,721.00	17,058,990.00
03	Poverty Alleviation	70,053,693.00	14,151,345.00	63,391,002.00	-
0310	Poverty Alleviation - General	70,053,693.00	14,151,345.00	63,391,002.00	-
031001	Poverty Alleviation - General	70,053,693.00	14,151,345.00	63,391,002.00	-
04	Health	688,959,971.88	451,129,714.00	791,507,032.00	-
0401	Effective governance of the health system	688,959,971.88	451,129,714.00	791,507,032.00	-
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	688,959,971.88	451,129,714.00	791,507,032.00	-
05	Education	1,484,963,193.00	1,209,602,112.00	1,776,046,888.00	-
0501	Effective governance of the education system	1,484,963,193.00	1,209,602,112.00	1,776,046,888.00	-
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	1,484,963,193.00	1,209,602,112.00	1,776,046,888.00	-
06	Housing and Urban Development	88,583,653.00	45,646,986.00	73,015,659.00	-
0610	Housing and Urban Development - General	88,583,653.00	45,646,986.00	73,015,659.00	-
061001	Housing and Urban Development - General	88,583,653.00	45,646,986.00	73,015,659.00	-
08	Youth	22,079,670.00	14,365,736.00	22,887,925.00	-
0810	Youth - General	22,079,670.00	14,365,736.00	22,887,925.00	-
081001	Youth - General	22,079,670.00	14,365,736.00	22,887,925.00	-
10	Water Resources and Rural Development	20,439,122.00	13,626,081.00	16,692,389.00	-
1010	Water Resources and Rural Deve - General	20,439,122.00	13,626,081.00	16,692,389.00	-
101001	Water Resources and Rural Deve - General	20,439,122.00	13,626,081.00	16,692,389.00	-
12	Growing the Private Sector	2,860,889.00	887,818.00	1,567,865.00	-
1210	Growing the Private Sector - General	2,860,889.00	887,818.00	1,567,865.00	-
121001	Growing the Private Sector - General	2,860,889.00	887,818.00	1,567,865.00	-
13	Reform of Government and Governance	331,282,485.00	183,879,002.00	423,755,212.00	-
1310	Reform of Government and Governance - General	331,282,485.00	183,879,002.00	423,755,212.00	-
131001	Reform of Government and Governance - General	331,282,485.00	183,879,002.00	423,755,212.00	-
17	Road	53,969,749.00	29,880,711.00	45,769,133.00	-
1710	Road - General	53,969,749.00	29,880,711.00	45,769,133.00	-
171001	Road - General	53,969,749.00	29,880,711.00	45,769,133.00	-

317311 - GWARAM 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	2,306,557,880.00	772,965,732.00	3,536,303,880.00	10,500,000.00
01	Agriculture	15,100,000.00	3,267,000.00	31,500,000.00	10,500,000.00
0101	Effective governance of the Agriculture Sector	15,100,000.00	3,267,000.00	31,500,000.00	500,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	15,100,000.00	3,267,000.00	31,500,000.00	500,000.00
0106	Promotion of forest resource conservation and preservation of biodiversity	-	-	-	10,000,000.00
010601	Forest regeneration and conservation	-	-	-	10,000,000.00
02	Societal Re-orientation	224,000,000.00	7,297,777.00	498,126,000.00	-
0210	Societal Re-orientation - General	224,000,000.00	7,297,777.00	498,126,000.00	-
021001	Societal Re-orientation - General	224,000,000.00	7,297,777.00	498,126,000.00	-
03	Poverty Alleviation	28,000,000.00	7,765,000.00	136,000,000.00	-
0310	Poverty Alleviation - General	28,000,000.00	7,765,000.00	136,000,000.00	-
031001	Poverty Alleviation - General	28,000,000.00	7,765,000.00	136,000,000.00	-
04	Health	114,500,000.00	60,981,236.00	138,000,000.00	-
0401	Effective governance of the health system	114,500,000.00	60,981,236.00	138,000,000.00	-
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	114,500,000.00	60,981,236.00	138,000,000.00	-
05	Education	7,157,880.00	-	52,157,880.00	-
0503	Equity and inclusiveness in the provision of educational services	7,157,880.00	-	7,157,880.00	-
050302	Special education	7,157,880.00	-	7,157,880.00	-
0504	Improved quality of teaching and learning outcomes	-	-	45,000,000.00	-
050402	Instructional and learning materials	-	-	45,000,000.00	-
06	Housing and Urban Development	333,500,000.00	101,919,950.00	779,140,000.00	-
0610	Housing and Urban Development - General	333,500,000.00	101,919,950.00	779,140,000.00	-
061001	Housing and Urban Development - General	333,500,000.00	101,919,950.00	779,140,000.00	-
08	Youth	13,000,000.00	3,288,000.00	13,080,000.00	-
0810	Youth - General	13,000,000.00	3,288,000.00	13,080,000.00	-
081001	Youth - General	13,000,000.00	3,288,000.00	13,080,000.00	-
10	Water Resources and Rural Development	19,000,000.00	51,865,915.00	71,500,000.00	-
1010	Water Resources and Rural Deve - General	19,000,000.00	51,865,915.00	71,500,000.00	-
101001	Water Resources and Rural Deve - General	19,000,000.00	51,865,915.00	71,500,000.00	-
12	Growing the Private Sector	11,500,000.00	-	16,500,000.00	-
1210	Growing the Private Sector - General	11,500,000.00	-	16,500,000.00	-
121001	Growing the Private Sector - General	11,500,000.00	-	16,500,000.00	-
13	Reform of Government and Governance	1,519,000,000.00	501,656,954.00	1,744,200,000.00	-
1310	Reform of Government and Governance - General	1,519,000,000.00	501,656,954.00	1,744,200,000.00	-
131001	Reform of Government and Governance - General	1,519,000,000.00	501,656,954.00	1,744,200,000.00	-
17	Road	21,800,000.00	34,923,900.00	56,100,000.00	-
1710	Road - General	21,800,000.00	34,923,900.00	56,100,000.00	-
171001	Road - General	21,800,000.00	34,923,900.00	56,100,000.00	-

317311 - GWARAM Local Government, Jigawa State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Capital Expenditure	3,311,286,205.00	1,251,504,488.00	5,809,034,074.00	20,000,000.00
01	Agriculture	75,900,000.00	8,919,167.00	253,249,768.75	10,000,000.00
0102	Development of the livestock value chain	70,900,000.00	3,380,000.00	81,249,768.75	-
010202	Meat processing and marketing	25,000,000.00	2,500,000.00	30,000,000.00	-
010205	Animal health and livestock diseases management	40,900,000.00	-	50,000,000.00	-
010206	Livestock feeds development	5,000,000.00	880,000.00	1,249,768.75	-
0103	Enhancement of food production and productivity	-	-	132,000,000.00	-
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	-	-	132,000,000.00	-
0106	Promotion of forest resource conservation and preservation of biodiversity	5,000,000.00	-	10,000,000.00	10,000,000.00
010601	Forest regeneration and conservation	5,000,000.00	-	10,000,000.00	10,000,000.00
0107	Promotion of enabling environment for increased agricultural development	-	5,539,167.00	30,000,000.00	-
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	-	5,539,167.00	-	-
010704	Adaptive research, unified and all-inclusive extension services delivery	-	-	30,000,000.00	-
02	Societal Re-orientation	645,971,428.57	199,755,993.00	785,714,285.71	-
0210	Societal Re-orientation - General	645,971,428.57	199,755,993.00	785,714,285.71	-
021001	Societal Re-orientation - General	645,971,428.57	199,755,993.00	785,714,285.71	-
03	Poverty Alleviation	110,000,000.00	21,105,356.00	110,000,000.00	-
0310	Poverty Alleviation - General	110,000,000.00	21,105,356.00	110,000,000.00	-
031001	Poverty Alleviation - General	110,000,000.00	21,105,356.00	110,000,000.00	-
04	Health	243,700,000.00	53,000,000.00	502,823,381.25	-
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	80,000,000.00	53,000,000.00	30,000,000.00	-
040301	Reproductive, maternal and neonatal health	50,000,000.00	50,000,000.00	-	-
040305	Non-communicable diseases	30,000,000.00	3,000,000.00	30,000,000.00	-
0405	Provision of adequate and modern health infrastructure for health services delivery	145,200,000.00	-	373,623,381.25	-
040501	Functional health facilities	145,200,000.00	-	300,000,000.00	-
040503	Facility electrification, water and sanitation	-	-	73,623,381.25	-
0409	Provision of universal health coverage and financial risk protection for citizens	18,500,000.00	-	99,200,000.00	-
040901	Mobilising equity contributions and vulnerable group funds	18,500,000.00	-	99,200,000.00	-
05	Education	204,500,000.00	77,048,853.00	623,000,000.00	-
0502	Increase in access, retention, and completion rate at all levels	67,000,000.00	-	67,000,000.00	-
050203	School feeding	67,000,000.00	-	67,000,000.00	-
0504	Improved quality of teaching and learning outcomes	27,500,000.00	-	126,000,000.00	-
050402	Instructional and learning materials	27,500,000.00	-	30,000,000.00	-
050405	Teachers' recruitment and deployment	-	-	96,000,000.00	-
0505	Adequate infrastructure at all levels	110,000,000.00	77,048,853.00	430,000,000.00	-
050501	Schools' infrastructure construction and rehabilitation	110,000,000.00	77,048,853.00	380,000,000.00	-
050502	Furnishing	-	-	50,000,000.00	-
06	Housing and Urban Development	628,285,321.43	587,757,775.00	1,219,285,714.29	-
0610	Housing and Urban Development - General	628,285,321.43	587,757,775.00	1,219,285,714.29	-
061001	Housing and Urban Development - General	628,285,321.43	587,757,775.00	1,219,285,714.29	-
07	Gender	31,000,000.00	-	30,000,000.00	-
0710	Gender - General	31,000,000.00	-	30,000,000.00	-
071001	Gender - General	31,000,000.00	-	30,000,000.00	-
08	Youth	50,000,000.00	-	90,000,000.00	-
0810	Youth - General	50,000,000.00	-	90,000,000.00	-
081001	Youth - General	50,000,000.00	-	90,000,000.00	-
09	Environmental Improvement	115,000,000.00	42,037,037.00	110,000,000.00	10,000,000.00
0910	Environmental Improvement - General	115,000,000.00	42,037,037.00	110,000,000.00	10,000,000.00
091001	Environmental Improvement - General	115,000,000.00	42,037,037.00	110,000,000.00	10,000,000.00
10	Water Resources and Rural Development	452,907,200.00	87,320,120.00	660,000,000.00	-
1010	Water Resources and Rural Deve - General	452,907,200.00	87,320,120.00	660,000,000.00	-
101001	Water Resources and Rural Deve - General	452,907,200.00	87,320,120.00	660,000,000.00	-
11	Information Communication and Technology	50,000,000.00	-	30,000,000.00	-
1110	Information Communication and Technology - General	50,000,000.00	-	30,000,000.00	-

317311 - GWARAM 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
111001	Information Communication and Technology - General	50,000,000.00	-	30,000,000.00	-
12	Growing the Private Sector	136,500,000.00	-	200,000,000.00	-
1210	Growing the Private Sector - General	136,500,000.00	-	200,000,000.00	-
121001	Growing the Private Sector - General	136,500,000.00	-	200,000,000.00	-
13	Reform of Government and Governance	384,082,255.00	164,520,187.00	476,960,924.00	-
1310	Reform of Government and Governance - General	384,082,255.00	164,520,187.00	476,960,924.00	-
131001	Reform of Government and Governance - General	384,082,255.00	164,520,187.00	476,960,924.00	-
14	Power	123,000,000.00	-	210,000,000.00	-
1410	Power - General	123,000,000.00	-	210,000,000.00	-
141001	Power - General	123,000,000.00	-	210,000,000.00	-
17	Road	60,440,000.00	10,040,000.00	508,000,000.00	-
1710	Road - General	60,440,000.00	10,040,000.00	508,000,000.00	-
171001	Road - General	60,440,000.00	10,040,000.00	508,000,000.00	-

317311 - GWARAM 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 Targets
Total Capital Expenditure						3,311,286,205.00	1,251,504,488.00	5,809,034,074.00	20,000,000.00
Settlement of Outstanding Liabilities	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23050137 - Capital Project Historical Liabilities	70133 - OTHER GENERAL SERVICES	31731197 - LG Wide (GWARAM)	10,082,255.00	3,460,000.00	15,000,000.00	-
Purchase of 20No Motorcycle for ODF Sustainability/Supervisory councillors	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70531 - POLLUTION ABATEMENT	31731197 - LG Wide (GWARAM)	10,000,000.00	-	50,000,000.00	-
Purchase of 2No HILUX	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010107 - Purchase Of Trucks	70133 - OTHER GENERAL SERVICES	31731105 - Gwaram Tsohuwa	5,000,000.00	-	-	-
Purchase of 3No Utility Vehicles for Vice chairman, Speaker & Secretary Contribution for the Purchase of 1No. HILUX to Local Government Zonal Inspector (Ongoing)	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70133 - OTHER GENERAL SERVICES	31731105 - Gwaram Tsohuwa	-	-	60,000,000.00	-
Purchase of 1No Sharon vehicle to NPF Basirka	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010107 - Purchase Of Trucks	70133 - OTHER GENERAL SERVICES	31731105 - Gwaram Tsohuwa	15,000,000.00	-	-	-
Procure of Official Vehicle of Vice Chairman & Secretary	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31731197 - LG Wide (GWARAM)	-	-	60,000,000.00	-
Purchase of 1No Executive Council Bus	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010108 - Purchase Of Buses	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31731105 - Gwaram Tsohuwa	15,000,000.00	15,455,812.00	-	-
Procurement of 4No. Official Vehicles for Hon Chairman Vice Chairman, Secretary and Hon Speaker	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31731105 - Gwaram Tsohuwa	150,000,000.00	130,604,375.00	-	-
Contribution for Training and Refresher Course for Political Office Holder	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23050108 - Special Intervention Programmes and Projects	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31731197 - LG Wide (GWARAM)	50,000,000.00	-	-	-
Unified Project and programmes	17 - Road	012500100100 - Office of the Director Admin and General Services	23020114 - Construction / Provision Of Roads	70119 - LG Wide (GWARAM)	31731197 - LG Wide (GWARAM)	-	-	100,000,000.00	-
Construction of 2No Veterinary Clinics 1No at Each Constituency	01 - Agriculture	23020145 - Agriculture Section	23020145 - Construction of Veterinary Clinics	70421 - AGRICULTURE	31731103 - Fagam	40,900,000.00	-	500,000,000.00	-
Planting of 5000 Trees (Road Side)	09 - Environmental Improvement	021500100100 - Agriculture Section	23040101 - Tree Planting	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31731105 - Gwaram Tsohuwa	5,000,000.00	-	10,000,000.00	10,000,000.00
Tractor Liability Settlement	01 - Agriculture	021500100100 - Agriculture Section	23010107 - Purchase Of Trucks	70421 - AGRICULTURE	31731197 - LG Wide (GWARAM)	-	5,539,167.00	-	-
Purchase of 60 tons (1200 bags) of assorted fertilizer as farm support to 110 youth farmers	01 - Agriculture	021500100100 - Agriculture Section	23050108 - Special Intervention Programmes and Projects	70421 - AGRICULTURE	31731197 - LG Wide (GWARAM)	-	-	72,000,000.00	-
Purchase of 400bags of improved seed variety for support to local farmers purchase and distribution of 2000L of sprayer, insecticide and herbicides for distribution to farmers local govt wide	01 - Agriculture	021500100100 - Agriculture Section	23010107 - Purchase Of Trucks	70421 - AGRICULTURE	31731197 - LG Wide (GWARAM)	-	-	40,000,000.00	-
Purchase of Grains (COVID 19 Response)/Relief Material	03 - Poverty Alleviation	021500100100 - Agriculture Section	23050108 - Special Intervention Programmes and Projects	70421 - AGRICULTURE	31731197 - LG Wide (GWARAM)	-	-	20,000,000.00	-
Construction of Green House to Promote Agricultural Project	01 - Agriculture	021500100100 - Agriculture Section	23020144 - Construction of Agricultural Facilities	71041 - FAMILY AND CHILDREN	31731197 - LG Wide (GWARAM)	50,000,000.00	-	50,000,000.00	-
Construction of Industrial Borehole for Irrigation Project	10 - Water Resources and Rural Development	021500100100 - Agriculture Section	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31731197 - LG Wide (GWARAM)	-	-	30,000,000.00	-
Demarcation of Kayayagans - Zandam ta Gabas Cattle Routes	01 - Agriculture	021500200100 - Forestry Section	23020134 - Grazing Reserves Development	70421 - AGRICULTURE	31731105 - Gwaram Tsohuwa	2,500,000.00	440,000.00	625,000.00	-
Demarcation of cattle Routes, Gwaram Tsohuwa	01 - Agriculture	021500200100 - Forestry Section	23020134 - Grazing Reserves Development	70421 - AGRICULTURE	31731105 - Gwaram Tsohuwa	2,500,000.00	440,000.00	624,768.75	-
Raising of Nursery Seedling	01 - Agriculture	021500200100 - Forestry Section	23040106 - Nurseries and Seedlings	70422 - FORESTRY	31731197 - LG Wide (GWARAM)	5,000,000.00	-	10,000,000.00	10,000,000.00
Supply and Installation of solar power system at GOPD and Maternity in Fagam General Hospital Phase I	04 - Health	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70741 - PUBLIC HEALTH SERVICES	31731105 - Gwaram Tsohuwa	-	-	45,855,075.00	-
Supply and Installation of solar power system to X ray, theatre, Male and Female Ward in Fagam General Hospital Phase II	04 - Health	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70741 - PUBLIC HEALTH SERVICES	31731105 - Gwaram Tsohuwa	-	-	27,768,306.25	-
Provision of 60No of Solar Street Light Phase II at Kalasu Jikas Musari Dingaya Gwam and basara	06 - Housing and Urban Development	023400300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70641 - STREET LIGHTING	31731197 - LG Wide (GWARAM)	153,856,750.00	72,132,500.00	83,000,000.00	-
Provision of Solar Lighting to 6No District Head Palace of the Local Government	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70821 - CULTURAL SERVICES	31731197 - LG Wide (GWARAM)	30,000,000.00	-	50,000,000.00	-
Provision of Solar Lighting to Local Government Secretariat	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70133 - OTHER GENERAL SERVICES	31731105 - Gwaram Tsohuwa	40,000,000.00	-	10,000,000.00	-
Re-activation of Collapsed Power Lines across the Local Government	14 - Power	023400300100 - Electrical Section	23030102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31731197 - LG Wide (GWARAM)	50,000,000.00	-	70,000,000.00	-
Installation of 20no. Solar Panel at Fagam	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31731103 - Fagam	3,000,000.00	-	-	-
Provision of Solarization of Local Govt. Secretariat	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31731105 - Gwaram Tsohuwa	-	-	50,000,000.00	-
Land Compensation (20 Hectares) LG-wide	06 - Housing and Urban Development	023400400100 - Land & Survey Section	23010101 - Purchase/Acquisition Of Land	70511 - HOUSING DEVELOPMENT	31731197 - LG Wide (GWARAM)	15,000,000.00	1,850,000.00	72,000,000.00	-
Erosion Control to all Affected Area within the Local Government	09 - Environmental Improvement	023400400100 - Land & Survey Section	23040102 - Erosion & Flood Control	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31731197 - LG Wide (GWARAM)	50,000,000.00	37,037,037.00	50,000,000.00	-
Construction of Drainage from Galambi to Sabon Layi at Gwaram (Ongoing)	09 - Environmental Improvement	023400400100 - Land & Survey Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31731102 - Dingaya	5,000,000.00	-	-	-
Construction of Culvert and Earth Filling from Zaganmandiri to Ganji Road	17 - Road	023400400100 - Land & Survey Section	23020139 - Construction of Bridges and Culverts	70451 - ROAD TRANSPORT	31731104 - Farin Dute	5,000,000.00	-	-	-
Construction 22No of 750mm Square Culvert 2No at each wards	17 - Road	023400400100 - Land & Survey Section	23020139 - Construction of Bridges and Culverts	70451 - ROAD TRANSPORT	31731197 - LG Wide (GWARAM)	55,440,000.00	10,040,000.00	78,000,000.00	-
Construction of LG JICHAMA Office	04 - Health	023400400100 - Land & Survey Section	23020101 - Construction/Provision Of Office Buildings	70741 - PUBLIC HEALTH SERVICES	31731106 - Kila	-	-	58,000,000.00	-
Earth Filling and Drainage at Jikas and Dingaya	17 - Road	023400400100 - Land & Survey Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70451 - ROAD TRANSPORT	31731102 - Dingaya	-	-	10,000,000.00	-
Rehabilitation of vandalised electricity installations LG-wide	14 - Power	023400400100 - Land & Survey Section	23030102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31731105 - Gwaram Tsohuwa	-	-	30,000,000.00	-
Rehabilitation of Existing Feeder road from Simiyau -Jingino	17 - Road	023400400100 - Land & Survey Section	23030113 - Rehabilitation / Repairs - Roads	70451 - ROAD TRANSPORT	31731105 - Gwaram Tsohuwa	-	-	50,000,000.00	-
Construction of Friday Mosque at Zandam ta Gabas	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731111 - Zandam Nagogo	15,000,000.00	-	-	-
Renovation of Friday Mosque at Gadama	02 - Societal Re-orientation	023400500100 - Building Section	23030133 - Rehabilitation/Repairs Of Other facilities	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731107 - Kwandiko	5,000,000.00	-	-	-
General Renovation of Women center, Zandam Nagogo	07 - Gender	023400500100 - Building Section	23030133 - Rehabilitation/Repairs Of Other facilities	70621 - COMMUNITY DEVELOPMENT	31731111 - Zandam Nagogo	11,000,000.00	-	-	-
General Renovation of Local Government Secretariat (Ongoing)	13 - Reform of Government and Governance	023400500100 - Building Section	23030121 - Rehabilitation / Repairs Of Office Buildings	70133 - OTHER GENERAL SERVICES	31731105 - Gwaram Tsohuwa	35,000,000.00	-	107,960,924.00	-
Construction of District Head House at Fagam Phase II (4-bed)	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70821 - CULTURAL SERVICES	31731103 - Fagam	15,000,000.00	-	100,000,000.00	-
Fencing of Second Guest House at Dute around 69 quarters	06 - Housing and Urban Development	023400500100 - Building Section	23020144 - Construction/Provision Of Workshops/Laboratories	70611 - HOUSING DEVELOPMENT	31731104 - Farin Dute	20,000,000.00	10,000,000.00	30,000,000.00	-
Construction of Mechanic Village at Tsohuwar Gwaram	12 - Growing the Private Sector	023400500100 - Building Section	23020144 - Construction/Provision Of Workshops/Laboratories	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	31731105 - Gwaram Tsohuwa	10,000,000.00	-	10,000,000.00	-
Construction of Mechanic Village at Sabuwar Gwaram	12 - Growing the Private Sector	023400500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	31731111 - Zandam Nagogo	10,000,000.00	-	10,000,000.00	-
Renovation of Hon Chairman 8-bedroom Duplex House	06 - Housing and Urban Development	023400500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31731105 - Gwaram Tsohuwa	70,000,000.00	-	70,000,000.00	-
Construction of New Market at Tsohuwar Gwaram	12 - Growing the Private Sector	023400500100 - Building Section	23020124 - Construction Of Markets/Parks	70119 - LG Wide (GWARAM)	31731105 - Gwaram Tsohuwa	15,000,000.00	-	-	-
Renovation of Local Government Staff Quarters at Gwaram	06 - Housing and Urban Development	023400500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70133 - OTHER GENERAL SERVICES	31731105 - Gwaram Tsohuwa	20,000,000.00	-	30,000,000.00	-
Furnishing of Hon Chairman 8-bedroom Duplex House Gwaram	06 - Housing and Urban Development	023400500100 - Building Section	23010121 - Purchase Of Residential Furniture	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31731105 - Gwaram Tsohuwa	20,000,000.00	-	20,000,000.00	-
Construction of Conference Hall with office and toilet at Local Government Head Quarters	13 - Reform of Government and Governance	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70133 - OTHER GENERAL SERVICES	31731105 - Gwaram Tsohuwa	50,000,000.00	-	-	-
Construction of 11No Juma'at Mosque Type A with Fencing 1no at each wards	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731197 - LG Wide (GWARAM)	272,600,000.00	-	210,000,000.00	-
Construction of 33No Five Daily Prayer Mosque 1No at each wards	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731197 - LG Wide (GWARAM)	77,000,000.00	-	100,000,000.00	-
Construction of 11No Public Convenience across the Local Government	09 - Environmental Improvement	023400500100 - Building Section	23020106 - Construction/Provision Of Public Convenience	70531 - POLLUTION ABATEMENT	31731197 - LG Wide (GWARAM)	55,000,000.00	5,000,000.00	50,000,000.00	-
Construction of 2No Additional Mobility House with Fencing and solar lighting at Kadde	04 - Health	023400500100 - Building Section	23020106 - Construction/Provision Of Hospitals/Health Centres	70733 - MEDICAL AND MATERNITY CENTRE SERVICES	31731101 - Basirka	50,000,000.00	50,000,000.00	-	-
General Renovation of Councilors Quarters	13 - Reform of Government and Governance	023400500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31731111 - Zandam Nagogo	17,000,000.00	-	20,000,000.00	-
Construction of Five (5) Blocks of 2 bedroom prototype houses at LG headquarter	06 - Housing and Urban Development	023400500100 - Building Section	23020104 - Construction/Provision Of Housing	70611 - HOUSING DEVELOPMENT	31731197 - LG Wide (GWARAM)	-	-	150,000,000.00	-
Construction of Steel Shade (KURMFA) with Stand alone Solar Lightening System at Tsangaya Schools in each ward	05 - Education	023400500100 - Building Section	23020118 - Construction / Provision Of Infrastructure	70912 - PRIMARY EDUCATION	31731197 - LG Wide (GWARAM)	-	-	50,000,000.00	-
General Renovation of Fagam Juma at mosque	02 - Societal Re-orientation	023400500100 - Building Section	23030139 - Rehabilitation/Repairs Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731103 - Fagam	-	-	25,000,000.00	-
Purchase of Furnitures to Local Government Secretariat	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731108 - Maruta	15,000,000.00	-	50,000,000.00	-
Construction of Village Head House 2No	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731101 - Basirka	-	-	30,000,000.00	-
Extension and Fencing of Cemetery at S/Gwaram	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731109 - Sara	2,285,714.29	-	2,857,142.86	-

317311 - GWARAM 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 Target
Extension and Fencing of Cemetery at Fagam	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731108 - Maruta	2,285,714.29	-	2,857,142.86	-
Construction of Friday Mosque at Kalsau and Kwarko	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731101 - Basirka	-	-	20,000,000.00	-
Construction of Friday Mosque at Bagiya	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731110 - Tsangarwa	-	-	25,000,000.00	-
Extension and Fencing of Cemetery at Isawa	06 - Housing and Urban Development	023400500100 - Building Section	23020126 - Construction/Provision Of Cemeteries	70661 - HOUSING AND COMMUNITY APPOINTIES N.E.C.	31731108 - Maruta	2,285,714.29	-	2,857,142.86	-
Extension and Fencing of Cemetery at Zandam to Gabas	06 - Housing and Urban Development	023400500100 - Building Section	23020126 - Construction/Provision Of Cemeteries	70661 - HOUSING AND COMMUNITY APPOINTIES N.E.C.	31731111 - Zandan Nagogo	2,285,714.29	-	2,857,142.86	-
General Renovation of Daily Prayer Mosque at Garwa	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731106 - Kila	1,666,666.67	-	-	-
General Renovation of Daily Prayer Mosque at Jata	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731109 - Sara	1,666,666.67	-	-	-
General Renovation of Daily Prayer Mosque at Kuka Mai Nono	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731111 - Zandan Nagogo	1,666,666.67	-	-	-
General Renovation of Daily Prayer Mosque at Falat	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731111 - Zandan Nagogo	1,666,666.67	-	-	-
General Renovation of Five Daily Prayer Mosque at Kondiko	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731107 - Kwandiko	1,666,666.67	-	-	-
General Renovation of Five Daily Prayer Mosque Gwarand	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731108 - Maruta	1,666,666.67	-	-	-
General Renovation of Five Daily Prayer Mosque at S/Garin Rabadi	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731101 - Basirka	1,666,666.67	-	-	-
General Renovation of Five Daily Prayer Mosque at Kwaral	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731104 - Farin Dutse	1,666,666.67	-	-	-
General Renovation of Five Daily Prayer Mosque at Tsangarwa	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731110 - Tsangarwa	1,666,666.67	-	-	-
Extension and Fencing of Cemetery at Kondiko	06 - Housing and Urban Development	023400500100 - Building Section	23020126 - Construction/Provision Of Cemeteries	70661 - HOUSING AND COMMUNITY APPOINTIES N.E.C.	31731107 - Kwandiko	2,285,714.29	-	2,857,142.86	-
Extension and Fencing of Cemetery at Jingino	06 - Housing and Urban Development	023400500100 - Building Section	23020126 - Construction/Provision Of Cemeteries	70661 - HOUSING AND COMMUNITY APPOINTIES N.E.C.	31731107 - Kwandiko	2,285,714.29	-	2,857,142.86	-
Extension and Fencing of Cemetery at Kila	06 - Housing and Urban Development	023400500100 - Building Section	23020126 - Construction/Provision Of Cemeteries	70661 - HOUSING AND COMMUNITY APPOINTIES N.E.C.	31731106 - Kila	2,285,714.29	-	2,857,142.86	-
Construction of NYSC lodge at Fagam & Basirka	08 - Youth	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31731101 - Basirka	-	-	40,000,000.00	-
Construction of Feeder Road from Fagam- Woso Zaka- Mana (10km) Phase I	17 - Road	023400500100 - Building Section	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31731103 - Fagam	-	-	130,000,000.00	-
Renovation of 22 Schools with structure in need of major repair across the LG	05 - Education	023400500100 - Building Section	23030106 - Rehabilitation/Repairs - Public Schools	70912 - PRIMARY EDUCATION	31731197 - LG Wide (GWARAM)	-	-	70,000,000.00	-
Renovation of 20 dilapidated health facilities across the LG	04 - Health	023400500100 - Building Section	23030105 - Rehabilitation/Repairs-Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31731197 - LG Wide (GWARAM)	-	-	80,000,000.00	-
Construction of 30 Kilometer Feeder road from Gwani to Martaba	17 - Road	023400500100 - Building Section	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31731197 - LG Wide (GWARAM)	-	-	140,000,000.00	-
Contribution to State and Local Government Joint Project and Programme Construction of Islamiyya School at Tingisa, Gyalaman Martaba, K/Pulani, Kawari, Basirka Z/Nagogo and Bungo (Ongoing)	06 - Housing and Urban Development	023400500100 - Building Section	23020104 - Construction/Provision Of Housing Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731197 - LG Wide (GWARAM)	200,000,000.00	439,479,470.00	450,000,000.00	-
Construction of One Block of Two Classroom Islamiyya School at Dabara, Dikwana and Rahama	02 - Societal Re-orientation	051700100100 - Education (Non-Teaching Staff)	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731197 - LG Wide (GWARAM)	8,000,000.00	-	50,000,000.00	-
Purchase of School Furnitures across the Local Govt.	05 - Education	051700100100 - Education (Non-Teaching Staff)	23010141 - Purchase of School Furniture	70912 - PRIMARY EDUCATION	31731197 - LG Wide (GWARAM)	-	-	50,000,000.00	-
21% contribution to Jigawa State University	05 - Education	051700100100 - Education (Non-Teaching Staff)	23030107 - Construction/Provision Of Public Schools	70941 - FIRST STAGE OF TERTIARY EDUCATION	31731197 - LG Wide (GWARAM)	50,000,000.00	77,048,853.00	200,000,000.00	-
Contribution for the Supply of Primary School Uniform, Note Books and other Learning Materials to Vulnerable across the Local Government	05 - Education	051700100100 - Education (Non-Teaching Staff)	23010124 - Purchase of Teaching / Learning Aid Equipment	70912 - PRIMARY EDUCATION	31731197 - LG Wide (GWARAM)	27,500,000.00	-	30,000,000.00	-
Contribution to Student Care Program	05 - Education	051700100100 - Education (Non-Teaching Staff)	23030108 - Special Intervention Programmes and Projects	70912 - PRIMARY EDUCATION	31731197 - LG Wide (GWARAM)	67,000,000.00	-	67,000,000.00	-
Construction of 11No One Blocks of Two Classroom Islamiyya 1No at each wards	02 - Societal Re-orientation	051700200100 - Education (Teaching Staff)	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731197 - LG Wide (GWARAM)	213,800,000.00	199,755,993.00	200,000,000.00	-
Construction of 4No Nomadic Primary School at Kaungana	05 - Education	051700200100 - Education (Teaching Staff)	23030101 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31731107 - Kwandiko	60,000,000.00	-	60,000,000.00	-
Recruitment of additional qualified teachers for deployment to Primary & Junior secondary schools	05 - Education	051700200100 - Education (Teaching Staff)	23030108 - Special Intervention Programmes and Projects	70912 - PRIMARY EDUCATION	31731197 - LG Wide (GWARAM)	-	-	96,000,000.00	-
Construction of 11No Health Post Clinics 1No at Each Wards	04 - Health	052100100100 - Primary Health Care Manager	23030108 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31731197 - LG Wide (GWARAM)	145,200,000.00	-	150,000,000.00	-
Renovation of Abattoir and Slaughter Slab across the Local Government (Ongoing)	01 - Agriculture	052100100100 - Primary Health Care Manager	23020113 - Construction / Provision Of Agricultural Facilities	70421 - AGRICULTURE	31731197 - LG Wide (GWARAM)	25,000,000.00	2,500,000.00	30,000,000.00	-
Equity contribution to Jigawa Contribution for Health Management Agency (JICHMA)	04 - Health	052100100100 - Primary Health Care Manager	23030108 - Special Intervention Programmes and Projects	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31731197 - LG Wide (GWARAM)	18,500,000.00	-	41,200,000.00	-
Upgrade of 1 additional Health facility in each ward of 11 electoral ward	04 - Health	052100200100 - Curative	23030105 - Rehabilitation/Repairs-Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31731197 - LG Wide (GWARAM)	-	-	70,000,000.00	-
Special Support to People with Chronic Health Problems across the Local Government	04 - Health	052100200100 - Curative	23010122 - Purchase of Health / Medical Equipment	70722 - SPECIALIZED MEDICAL SERVICES	31731197 - LG Wide (GWARAM)	30,000,000.00	3,000,000.00	30,000,000.00	-
Purchase of 60No Hand Pumps Materials	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31731197 - LG Wide (GWARAM)	50,000,000.00	36,000,000.00	60,000,000.00	-
Construction of 1No Solar Power water scheme at Salaka, Matsangbo, Bagiya, T/Gadala, Kila, Gwani, Gwarani, Zandan ta Gabas, and Dalha (Ongoing)	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31731103 - Fagam	5,000,000.00	-	-	-
Procurement of Equipment For Water Rehabilitation and Repairs across Local Government Area	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31731197 - LG Wide (GWARAM)	5,000,000.00	8,792,000.00	20,000,000.00	-
Purchase of 120No. Submersible and Accessories (Solar Motorized)	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31731108 - Maruta	50,000,000.00	5,000,000.00	70,000,000.00	-
Sinking of 8No. solar Power Borehole (ongoing)	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31731111 - Zandan Nagogo	-	-	80,000,000.00	-
Provision of 11No Complete Solar Water Scheme 1No at each wards of the Local Government	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31731197 - LG Wide (GWARAM)	182,107,200.00	-	180,000,000.00	-
Drilling 55No Hand Pumps (5No) at each 11 Wards of the Local Government	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31731197 - LG Wide (GWARAM)	126,500,000.00	15,200,000.00	120,000,000.00	-
Conversion of 40No Motorized Water Pump Station to Solar System across the Local Government	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31731197 - LG Wide (GWARAM)	34,300,000.00	22,328,120.00	50,000,000.00	-
Maintenance of Solar Water Schemes across the Local Government	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23030104 - Rehabilitation/Repairs - Water Facilities	70631 - WATER SUPPLY	31731197 - LG Wide (GWARAM)	-	-	50,000,000.00	-
Purchase of 20No. Sport Equipment	08 - Youth	055100200100 - Information, Youth, Sport & Culture	23010126 - Purchase Of Sporting / Gaming Equipment	70811 - RECREATIONAL AND SPORTING SERVICES	31731197 - LG Wide (GWARAM)	15,000,000.00	-	20,000,000.00	-
Procurement of 200 Youth Empowerment Toolkits for Self Reliance	08 - Youth	055100200100 - Information, Youth, Sport & Culture	23030108 - Special Intervention Programmes and Projects	71051 - UNEMPLOYMENT	31731197 - LG Wide (GWARAM)	35,000,000.00	-	50,000,000.00	-
Procurement of 1No. Motorcycle to Local Govt Information Officer	13 - Reform of Government and Governance	055100200100 - Information, Youth, Sport & Culture	23010104 - Purchase of Motor Cycles	70831 - BROADCASTING AND PUBLISHING SERVICES	31731105 - Gwarani Tsohuwa	2,000,000.00	-	2,000,000.00	-
Renovation of Sport Centre at Kila	08 - Youth	055100200100 - Information, Youth, Sport & Culture	23030111 - Rehabilitation / Repairs - Sporting Facilities	70811 - RECREATIONAL AND SPORTING SERVICES	31731106 - Kila	-	-	20,000,000.00	-
Youth Empowerment Programme (Grant for Women and Physically Challenge)	07 - Gender	055100200100 - Information, Youth, Sport & Culture	23030108 - Special Intervention Programmes and Projects	71012 - DISABILITY	31731197 - LG Wide (GWARAM)	20,000,000.00	-	30,000,000.00	-
Construction of town hall at fagam	13 - Reform of Government and Governance	055100300100 - Social Welfare Section	23020101 - Construction/Provision Of Office Buildings	70621 - COMMUNITY DEVELOPMENT	31731103 - Fagam	-	-	112,000,000.00	-
Conversion of 1No Secretariat to ICT Centre at Gwarani	11 - Information Communication and Technology	055100300100 - Social Welfare Section	23020127 - Construction Of ICT Infrastructures	71041 - FAMILY AND CHILDREN	31731105 - Gwarani Tsohuwa	50,000,000.00	-	30,000,000.00	-
Purchase of 100No. of work tools and equipment to empower Women and Youth in Small Scale Business across Local Government	12 - Growing the Private Sector	055100300100 - Social Welfare Section	23010129 - Purchase Of Industrial Equipment	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31731197 - LG Wide (GWARAM)	20,000,000.00	-	50,000,000.00	-
Renovation and Conversion of Women Centre to Institute for Islamic Research and Development at Sabwa Gwarani	02 - Societal Re-orientation	055100300100 - Social Welfare Section	23030121 - Rehabilitation / Repairs Of Office Buildings	70851 - R & D RECREATION, CULTURE AND RELIGION	31731111 - Zandan Nagogo	5,000,000.00	-	20,000,000.00	-
Construction of walking Sheds across the Local Government	06 - Housing and Urban Development	055100300100 - Social Welfare Section	23020118 - Construction / Provision Of Infrastructure	70451 - ROAD TRANSPORT	31731197 - LG Wide (GWARAM)	23,000,000.00	-	30,000,000.00	-
Procurement of 50No. Security Equipment to Vigilante	13 - Reform of Government and Governance	055100300100 - Social Welfare Section	23010128 - Purchase Of Security Equipment	70361 - PUBLIC ORDER AND SAFETY N.E.C.	31731197 - LG Wide (GWARAM)	10,000,000.00	-	10,000,000.00	-
Purchase of Emergency Relief Materials	03 - Poverty Alleviation	055100300100 - Social Welfare Section	23030108 - Special Intervention Programmes and Projects	71031 - SURVIVORS	31731197 - LG Wide (GWARAM)	40,000,000.00	-	50,000,000.00	-
Contribution to Community Development Project (COVID 19 Response)	06 - Housing and Urban Development	055100300100 - Social Welfare Section	23020118 - Construction / Provision Of Infrastructure	70621 - COMMUNITY DEVELOPMENT	31731197 - LG Wide (GWARAM)	80,000,000.00	-	150,000,000.00	-
Contribution to HHSB&D board capital project across the LG	13 - Reform of Government and Governance	055100300100 - Social Welfare Section	23010128 - Purchase Of Security Equipment	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31731197 - LG Wide (GWARAM)	-	-	40,000,000.00	-
Social Intervention Program (SIP)	03 - Poverty Alleviation	055100300100 - Social Welfare Section	23030108 - Special Intervention Programmes and Projects	71051 - UNEMPLOYMENT	31731197 - LG Wide (GWARAM)	20,000,000.00	7,000,000.00	10,000,000.00	-
Construction of (Agro Chemical) Mango Market at Kila	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31731106 - Kila	10,000,000.00	-	-	-
Construction of 11No Market Stall with Ten Columns 1No at each wards	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31731197 - LG Wide (GWARAM)	71,500,000.00	-	60,000,000.00	-
Business Support to 200 Micro business holders at the rate of 300,000 per business	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23030108 - Special Intervention Programmes and Projects	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31731105 - Gwarani Tsohuwa	-	-	60,000,000.00	-

317311 - GWARAM 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 Target
Development of infrastructure in 6 existing market to support growth of business	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23020118 - Construction / Provision Of Infrastructure	70511 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31731105 - Gwaram Tsohuwa	-	-	10,000,000.00	-

011100100100		Chairman				
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	66,003,925.00	55,394,248.00	0.00	214,821,527.00	0.00
21	Personnel Cost	19,003,925.00	1,174,248.00	0.00	50,821,527.00	0.00
2101	SALARY	15,836,604.00	1,174,248.00	0.00	15,836,604.00	0.00
210101	Salaries and Wages	15,836,604.00	1,174,248.00	0.00	15,836,604.00	0.00
21010103	Consolidated Revenue Fund Charges - Salaries	15,836,604.00	1,174,248.00	0.00	15,836,604.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,167,321.00	0.00	0.00	34,984,923.00	0.00
210201	ALLOWANCES	3,167,321.00	0.00	0.00	34,984,923.00	0.00
21020103	Transport Allowance	3,167,321.00	0.00	0.00	3,167,321.00	0.00
21020106	Utility Allowance	0.00	0.00	0.00	1,583,660.00	0.00
21020107	Entertainment	0.00	0.00	0.00	1,583,660.00	0.00
21020109	Leave Transport Grant	0.00	0.00	0.00	3,128,726.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	0.00	6,334,642.00	0.00
21020122	Motor Vehicle Maintenance Allowance	0.00	0.00	0.00	6,334,642.00	0.00
21020123	Constituency Allowance	0.00	0.00	0.00	352,272.00	0.00
21020173	Once-in-4-Years Furniture Allowance	0.00	0.00	0.00	12,500,000.00	0.00
22	Other Recurrent Costs	47,000,000.00	54,220,000.00	0.00	164,000,000.00	0.00
2202	OVERHEAD COST	47,000,000.00	54,220,000.00	0.00	154,000,000.00	0.00
220201	Transport & Travelling - General	15,000,000.00	23,725,000.00	0.00	40,000,000.00	0.00
22020101	Local Travel & Transport - Training	5,000,000.00	13,725,000.00	0.00	0.00	0.00
22020102	Local Travel & Transport - Others	0.00	0.00	0.00	20,000,000.00	0.00
22020103	International Travel & Transport - Training	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22020104	International Travel & Transport - Others	0.00	0.00	0.00	20,000,000.00	0.00
220204	Maintenance Services - General	0.00	0.00	0.00	5,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	0.00	0.00	0.00	5,000,000.00	0.00
220205	Training - General	5,000,000.00	9,650,000.00	0.00	70,000,000.00	0.00
22020501	Local Training	1,000,000.00	9,650,000.00	0.00	20,000,000.00	0.00
22020502	International Training	4,000,000.00	0.00	0.00	50,000,000.00	0.00
220206	Other Services - General	24,000,000.00	16,000,000.00	0.00	24,000,000.00	0.00
22020604	Security Vote (Including Operations)	24,000,000.00	16,000,000.00	0.00	24,000,000.00	0.00
220210	Miscellaneous Expenses - General	3,000,000.00	4,845,000.00	0.00	15,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	3,000,000.00	4,845,000.00	0.00	10,000,000.00	0.00
22021002	Honorarium and Sitting Allowance Payments	0.00	0.00	0.00	5,000,000.00	0.00
2203	LOANS AND ADVANCES	0.00	0.00	0.00	10,000,000.00	0.00
220301	Staff Loans and Advances	0.00	0.00	0.00	10,000,000.00	0.00
22030107	Furnishing Advances	0.00	0.00	0.00	10,000,000.00	0.00

011108000100		Internal Audit Office				
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	3,955,802.00	1,212,969.00	0.00	8,034,840.00	0.00
21	Personnel Cost	3,355,802.00	1,212,969.00	0.00	2,034,840.00	0.00
2101	SALARY	1,898,677.00	727,736.00	0.00	1,171,406.00	0.00
210101	Salaries and Wages	1,898,677.00	727,736.00	0.00	1,171,406.00	0.00
21010101	Salary	1,898,677.00	727,736.00	0.00	1,171,406.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,457,125.00	485,233.00	0.00	863,434.00	0.00
210201	ALLOWANCES	1,457,125.00	485,233.00	0.00	863,434.00	0.00
21020103	Transport Allowance	305,325.00	20,692.00	0.00	145,489.00	0.00
21020104	Rent Supplement	479,934.00	195,331.00	0.00	234,281.00	0.00
21020105	Meal Subsidy	81,770.00	44,312.00	0.00	60,030.00	0.00
21020106	Utility Allowance	61,696.00	33,432.00	0.00	69,883.00	0.00
21020109	Leave Transport Grant	189,867.00	72,774.00	0.00	175,710.00	0.00
21020137	Medical Allowance	338,533.00	118,692.00	0.00	178,041.00	0.00
22	Other Recurrent Costs	600,000.00	0.00	0.00	6,000,000.00	0.00
2202	OVERHEAD COST	600,000.00	0.00	0.00	6,000,000.00	0.00
220201	Transport & Travelling - General	200,000.00	0.00	0.00	1,000,000.00	0.00
22020101	Local Travel & Transport - Training	200,000.00	0.00	0.00	0.00	0.00
22020102	Local Travel & Transport - Others	0.00	0.00	0.00	1,000,000.00	0.00
220204	Maintenance Services - General	400,000.00	0.00	0.00	5,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	400,000.00	0.00	0.00	1,000,000.00	0.00
22020402	Maintenance of Office Furniture	0.00	0.00	0.00	1,300,000.00	0.00
22020403	Maintenance of Office Building / Residential Quarters	0.00	0.00	0.00	1,500,000.00	0.00
22020404	Maintenance of Office / IT Equipment	0.00	0.00	0.00	1,200,000.00	0.00

011200100100		Legislative Council				
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	77,365,630.00	38,756,088.00	0.00	130,255,864.00	0.00

21	Personnel Cost	29,365,630.00	14,456,088.00	0.00	30,255,864.00	0.00
2101	SALARY	8,902,344.00	5,973,392.00	0.00	8,902,344.00	0.00
210101	Salaries and Wages	8,902,344.00	5,973,392.00	0.00	8,902,344.00	0.00
21010103	Consolidated Revenue Fund Charges - Salaries	8,902,344.00	5,973,392.00	0.00	8,902,344.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	20,463,286.00	8,482,696.00	0.00	21,353,520.00	0.00
210201	ALLOWANCES	20,463,286.00	8,482,696.00	0.00	21,353,520.00	0.00
21020103	Transport Allowance	1,780,471.00	1,314,648.00	0.00	1,780,471.00	0.00
21020106	Utility Allowance	890,230.00	597,336.00	0.00	890,230.00	0.00
21020107	Entertainment	890,230.00	597,336.00	0.00	890,230.00	0.00
21020109	Leave Transport Grant	1,353,520.00	0.00	0.00	2,243,754.00	0.00
21020117	Domestic Staff Allowance	2,914,182.00	2,389,352.00	0.00	2,914,182.00	0.00
21020122	Motor Vehicle Maintenance Allowance	2,854,182.00	2,389,352.00	0.00	2,854,182.00	0.00
21020123	Constituency Allowance	1,780,471.00	1,194,672.00	0.00	1,780,471.00	0.00
21020173	Once-in-4-Years Furniture Allowance	8,000,000.00	0.00	0.00	8,000,000.00	0.00
22	Other Recurrent Costs	48,000,000.00	24,300,000.00	0.00	100,000,000.00	0.00
2202	OVERHEAD COST	48,000,000.00	24,300,000.00	0.00	100,000,000.00	0.00
220201	Transport & Travelling - General	6,000,000.00	300,000.00	0.00	10,000,000.00	0.00
22020101	Local Travel & Transport - Training	6,000,000.00	300,000.00	0.00	0.00	0.00
22020102	Local Travel & Transport - Others	0.00	0.00	0.00	10,000,000.00	0.00
220202	Utilities General	2,000,000.00	0.00	0.00	0.00	0.00
22020202	Telephone Charges	2,000,000.00	0.00	0.00	0.00	0.00
220203	Materials and Supplies - General	2,000,000.00	0.00	0.00	40,000,000.00	0.00
22020301	Office Materials and Consumables	2,000,000.00	0.00	0.00	40,000,000.00	0.00
220204	Maintenance Services - General	8,000,000.00	0.00	0.00	15,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	0.00	0.00	0.00	15,000,000.00	0.00
22020402	Maintenance of Office Furniture	8,000,000.00	0.00	0.00	0.00	0.00
220205	Training - General	0.00	0.00	0.00	10,000,000.00	0.00
22020501	Local Training	0.00	0.00	0.00	10,000,000.00	0.00
220207	Consulting and Professional Services	20,000,000.00	24,000,000.00	0.00	0.00	0.00
22020701	Financial Consulting	20,000,000.00	24,000,000.00	0.00	0.00	0.00
220210	Miscellaneous Expenses - General	10,000,000.00	0.00	0.00	25,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	10,000,000.00	0.00	0.00	10,000,000.00	0.00
22021044	Committees and Commissions	0.00	0.00	0.00	15,000,000.00	0.00

012500100100	Office of the Director Admin and General Services					
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	568,798,376.00	378,077,106.00	0.00	678,060,986.00	0.00
21	Personnel Cost	159,016,121.00	87,145,632.00	0.00	142,060,986.00	0.00
2101	SALARY	74,270,507.00	41,561,758.00	0.00	64,836,462.00	0.00
210101	Salaries and Wages	74,270,507.00	41,561,758.00	0.00	64,836,462.00	0.00
21010101	Salary	74,270,507.00	41,561,758.00	0.00	64,836,462.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	84,745,614.00	45,583,874.00	0.00	77,224,524.00	0.00
210201	ALLOWANCES	84,745,614.00	45,583,874.00	0.00	77,224,524.00	0.00
21020103	Transport Allowance	15,456,353.00	10,020,453.00	0.00	16,165,880.00	0.00
21020104	Rent Supplement	12,665,062.00	8,224,269.00	0.00	13,255,271.00	0.00
21020105	Meal Subsidy	13,425,696.00	4,520,569.00	0.00	7,842,662.00	0.00
21020106	Utility Allowance	8,726,014.00	4,830,749.00	0.00	7,856,662.00	0.00
21020107	Entertainment	50,877.00	22,050.00	0.00	37,800.00	0.00
21020109	Leave Transport Grant	7,427,050.00	4,156,175.00	0.00	6,607,644.00	0.00
21020117	Domestic Staff Allowance	2,828,400.00	1,119,999.00	0.00	1,679,999.00	0.00
21020122	Motor Vehicle Maintenance Allowance	0.00	438,321.00	0.00	0.00	0.00
21020137	Medical Allowance	20,452,637.00	12,251,289.00	0.00	20,474,784.00	0.00
21020181	Leave Bonus	3,713,525.00	0.00	0.00	3,303,822.00	0.00
22	Other Recurrent Costs	139,700,000.00	126,411,287.00	0.00	251,000,000.00	0.00
2202	OVERHEAD COST	139,700,000.00	126,411,287.00	0.00	251,000,000.00	0.00
220201	Transport & Travelling - General	0.00	0.00	0.00	5,000,000.00	0.00
22020102	Local Travel & Transport - Others	0.00	0.00	0.00	5,000,000.00	0.00
220203	Materials and Supplies - General	0.00	0.00	0.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	0.00	10,000,000.00	0.00
220204	Maintenance Services - General	700,000.00	4,960,000.00	0.00	6,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	116,666.67	826,666.67	0.00	1,000,000.00	0.00
22020403	Maintenance of Office Building / Residential Quarters	175,000.00	1,240,000.00	0.00	1,500,000.00	0.00
22020415	Maintenance of Water Facilities	116,666.67	826,666.67	0.00	1,000,000.00	0.00
22020417	Maintenance of Other Infrastructure	175,000.00	1,240,000.00	0.00	1,500,000.00	0.00
22020427	Maintenance of Electricity/Solar Power	116,666.67	826,666.67	0.00	1,000,000.00	0.00
220205	Training - General	20,000,000.00	34,075,250.00	0.00	60,000,000.00	0.00
22020501	Local Training	20,000,000.00	34,075,250.00	0.00	60,000,000.00	0.00

220206	Other Services - General	112,000,000.00	78,661,037.00	0.00	130,000,000.00	0.00
22020604	Security Vote (Including Operations)	112,000,000.00	78,661,037.00	0.00	130,000,000.00	0.00
220210	Miscellaneous Expenses - General	7,000,000.00	8,715,000.00	0.00	40,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	7,000,000.00	8,715,000.00	0.00	30,000,000.00	0.00
22021044	Committees and Commissions	0.00	0.00	0.00	10,000,000.00	0.00
23	Capital Expenditure	270,082,255.00	164,520,187.00	0.00	285,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	210,000,000.00	161,060,187.00	0.00	170,000,000.00	0.00
230101	Purchase of Fixed Assets - General	210,000,000.00	161,060,187.00	0.00	170,000,000.00	0.00
23010104	Purchase of Motor Cycles	10,000,000.00	0.00	0.00	50,000,000.00	0.00
23010105	Purchase Of Motor Vehicles	165,000,000.00	145,604,375.00	0.00	120,000,000.00	0.00
23010107	Purchase Of Trucks	20,000,000.00	0.00	0.00	0.00	0.00
23010108	Purchase Of Buses	15,000,000.00	15,455,812.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	100,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	0.00	0.00	0.00	100,000,000.00	0.00
23020114	Construction / Provision Of Roads	0.00	0.00	0.00	100,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	60,082,255.00	3,460,000.00	0.00	15,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	60,082,255.00	3,460,000.00	0.00	15,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	50,000,000.00	0.00	0.00	0.00	0.00
23050137	Capital Project Historical Liabilities	10,082,255.00	3,460,000.00	0.00	15,000,000.00	0.00

021500100100	Agriculture Section					
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	119,282,225.00	17,274,126.00	0.00	332,035,328.00	20,000,000.00
21	Personnel Cost	18,082,225.00	10,177,959.00	0.00	19,535,328.00	0.00
2101	SALARY	9,369,370.00	5,006,629.00	0.00	9,152,183.00	0.00
210101	Salaries and Wages	9,369,370.00	5,006,629.00	0.00	9,152,183.00	0.00
21010101	Salary	9,369,370.00	5,006,629.00	0.00	9,152,183.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	8,712,855.00	5,171,330.00	0.00	10,383,145.00	0.00
210201	ALLOWANCES	8,712,855.00	5,171,330.00	0.00	10,383,145.00	0.00
21020103	Transport Allowance	1,843,703.00	1,314,681.00	0.00	2,392,218.00	0.00
21020104	Rent Supplement	1,727,786.00	1,001,325.00	0.00	1,830,456.00	0.00
21020105	Meal Subsidy	712,465.00	556,851.00	0.00	1,013,455.00	0.00
21020106	Utility Allowance	491,198.00	636,752.00	0.00	1,159,332.00	0.00
21020107	Entertainment	19,911.00	0.00	0.00	0.00	0.00
21020109	Leave Transport Grant	0.00	0.00	0.00	960,977.00	0.00
21020113	Hazard / Hardship Allowance	295,200.00	0.00	0.00	0.00	0.00
21020117	Domestic Staff Allowance	442,800.00	0.00	0.00	0.00	0.00
21020137	Medical Allowance	3,179,792.00	1,661,721.00	0.00	3,026,707.00	0.00
22	Other Recurrent Costs	5,300,000.00	1,557,000.00	0.00	10,500,000.00	10,000,000.00
2202	OVERHEAD COST	5,300,000.00	1,557,000.00	0.00	10,500,000.00	10,000,000.00
220201	Transport & Travelling - General	300,000.00	200,000.00	0.00	500,000.00	0.00
22020101	Local Travel & Transport - Training	300,000.00	200,000.00	0.00	500,000.00	0.00
220203	Materials and Supplies - General	0.00	0.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	0.00	5,000,000.00	0.00
220204	Maintenance Services - General	4,500,000.00	1,221,300.00	0.00	4,500,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,000,000.00	814,200.00	0.00	3,000,000.00	0.00
22020405	Maintenance of Plants / Generators	300,000.00	81,420.00	0.00	300,000.00	0.00
22020425	Maintenance of Lab/Workshop Tools and Instrument	1,200,000.00	325,680.00	0.00	1,200,000.00	0.00
220206	Other Services - General	0.00	0.00	0.00	0.00	10,000,000.00
22020610	Environmental Services	0.00	0.00	0.00	0.00	10,000,000.00
220208	Fuel and Lubricant - General	500,000.00	135,700.00	0.00	500,000.00	0.00
22020807	Lubricants and Other Oils	500,000.00	135,700.00	0.00	500,000.00	0.00
23	Capital Expenditure	95,900,000.00	5,539,167.00	0.00	302,000,000.00	10,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	5,539,167.00	0.00	60,000,000.00	0.00
230101	Purchase of Fixed Assets - General	0.00	5,539,167.00	0.00	60,000,000.00	0.00
23010107	Purchase Of Trucks	0.00	5,539,167.00	0.00	0.00	0.00
23010127	Purchase Of Agricultural Equipment and Improved Inputs	0.00	0.00	0.00	60,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	40,900,000.00	0.00	0.00	110,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	40,900,000.00	0.00	0.00	110,000,000.00	0.00
23020105	Construction/Provision Of Water Facilities	0.00	0.00	0.00	30,000,000.00	0.00
23020144	Construction of Agricultural Facilities	0.00	0.00	0.00	30,000,000.00	0.00
23020145	Construction of Vetenary Clinics	40,900,000.00	0.00	0.00	50,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	5,000,000.00	0.00	0.00	10,000,000.00	10,000,000.00
230401	Preservation of the Environment - General	5,000,000.00	0.00	0.00	10,000,000.00	10,000,000.00
23040101	Tree Planting	5,000,000.00	0.00	0.00	10,000,000.00	10,000,000.00
2305	OTHER CAPITAL PROJECTS	50,000,000.00	0.00	0.00	122,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	50,000,000.00	0.00	0.00	122,000,000.00	0.00

23050108	Special Intervention Programmes and Projects	50,000,000.00	0.00	0.00	122,000,000.00	0.00
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021500200100 Forestry Section						
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	23,335,369.00	8,845,120.00	0.00	42,013,507.75	27,558,990.00
21	Personnel Cost	9,035,369.00	7,755,120.00	0.00	20,263,739.00	17,058,990.00
2101	SALARY	0.00	0.00	0.00	9,383,009.00	9,383,009.00
210101	Salaries and Wages	0.00	0.00	0.00	9,383,009.00	9,383,009.00
21010101	Salary	0.00	0.00	0.00	9,383,009.00	9,383,009.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	9,035,369.00	7,755,120.00	0.00	10,880,730.00	7,675,981.00
210201	ALLOWANCES	9,035,369.00	7,755,120.00	0.00	10,880,730.00	7,675,981.00
21020103	Transport Allowance	2,131,547.00	1,799,406.00	0.00	2,520,310.00	2,520,310.00
21020104	Rent Supplement	1,706,443.00	1,356,026.00	0.00	1,876,600.00	1,876,600.00
21020105	Meal Subsidy	690,945.00	762,501.00	0.00	1,068,797.00	1,068,797.00
21020106	Utility Allowance	458,740.00	874,307.00	0.00	1,225,058.00	1,225,058.00
21020109	Leave Transport Grant	978,391.00	678,013.00	0.00	985,216.00	985,216.00
21020137	Medical Allowance	3,069,303.00	2,284,867.00	0.00	3,204,749.00	0.00
22	Other Recurrent Costs	4,300,000.00	210,000.00	0.00	10,500,000.00	500,000.00
2202	OVERHEAD COST	4,300,000.00	210,000.00	0.00	10,500,000.00	500,000.00
220201	Transport & Travelling - General	300,000.00	210,000.00	0.00	500,000.00	500,000.00
22020101	Local Travel & Transport - Training	300,000.00	210,000.00	0.00	500,000.00	500,000.00
220204	Maintenance Services - General	4,000,000.00	0.00	0.00	10,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	600,000.00	0.00	0.00	1,000,000.00	0.00
22020417	Maintenance of Other Infrastructure	3,400,000.00	0.00	0.00	9,000,000.00	0.00
23	Capital Expenditure	10,000,000.00	880,000.00	0.00	11,249,768.75	10,000,000.00
2302	CONSTRUCTION / PROVISION	5,000,000.00	880,000.00	0.00	1,249,768.75	0.00
230201	Construction/Provision of Fixed Assets - General	5,000,000.00	880,000.00	0.00	1,249,768.75	0.00
23020134	Grazing Reserves Development	5,000,000.00	880,000.00	0.00	1,249,768.75	0.00
2304	PRESERVATION OF THE ENVIRONMENT	5,000,000.00	0.00	0.00	10,000,000.00	10,000,000.00
230401	Preservation of the Environment - General	5,000,000.00	0.00	0.00	10,000,000.00	10,000,000.00
23040106	Nurseries and Seedlings	5,000,000.00	0.00	0.00	10,000,000.00	10,000,000.00

021500300100 Livestock Section (Veterinary)						
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	21,327,855.00	9,041,289.00	0.00	36,096,654.00	0.00
21	Personnel Cost	15,827,855.00	7,541,289.00	0.00	25,596,654.00	0.00
2101	SALARY	11,981,010.00	6,649,860.00	0.00	12,619,874.00	0.00
210101	Salaries and Wages	11,981,010.00	6,649,860.00	0.00	12,619,874.00	0.00
21010101	Salary	11,981,010.00	6,649,860.00	0.00	12,619,874.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,846,845.00	891,429.00	0.00	12,976,780.00	0.00
210201	ALLOWANCES	3,846,845.00	891,429.00	0.00	12,976,780.00	0.00
21020103	Transport Allowance	0.00	0.00	0.00	3,659,763.00	0.00
21020104	Rent Supplement	0.00	0.00	0.00	2,523,974.00	0.00
21020113	Hazard / Hardship Allowance	1,738,000.00	385,000.00	0.00	660,000.00	0.00
21020117	Domestic Staff Allowance	1,970,765.00	506,429.00	0.00	268,164.00	0.00
21020149	Consolidated Allowance	138,080.00	0.00	0.00	5,864,879.00	0.00
22	Other Recurrent Costs	5,500,000.00	1,500,000.00	0.00	10,500,000.00	0.00
2202	OVERHEAD COST	5,500,000.00	1,500,000.00	0.00	10,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	0.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	0.00	500,000.00	0.00
220204	Maintenance Services - General	5,000,000.00	1,500,000.00	0.00	10,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,500,000.00	450,000.00	0.00	3,000,000.00	0.00
22020402	Maintenance of Office Furniture	500,000.00	150,000.00	0.00	1,000,000.00	0.00
22020420	Maintenance of Medical Equipments	1,000,000.00	300,000.00	0.00	2,000,000.00	0.00
22020421	Maintenance of Health Institution Buildings	2,000,000.00	600,000.00	0.00	4,000,000.00	0.00

022001000100 Account section						
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	622,199,140.00	332,655,628.00	0.00	1,110,425,776.00	0.00
21	Personnel Cost	58,099,140.00	41,629,961.00	0.00	134,425,776.00	0.00
2101	SALARY	22,359,828.00	23,631,334.00	0.00	18,314,455.00	0.00
210101	Salaries and Wages	22,359,828.00	23,631,334.00	0.00	18,314,455.00	0.00
21010101	Salary	22,359,828.00	23,631,334.00	0.00	18,314,455.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	35,739,312.00	17,998,627.00	0.00	116,111,321.00	0.00
210201	ALLOWANCES	35,739,312.00	17,998,627.00	0.00	16,111,321.00	0.00
21020103	Transport Allowance	6,137,688.00	3,214,513.00	0.00	2,751,164.00	0.00
21020104	Rent Supplement	9,153,329.00	4,843,419.00	0.00	3,657,873.00	0.00

21020105	Meal Subsidy	2,659,331.00	1,626,663.00	0.00	1,197,082.00	0.00
21020106	Utility Allowance	870,482.00	1,110,472.00	0.00	1,357,203.00	0.00
21020107	Entertainment	50,869.00	39,344.00	0.00	0.00	0.00
21020109	Leave Transport Grant	3,235,982.00	2,363,133.00	0.00	2,747,168.00	0.00
21020112	Inducement Allowance	1,627,991.00	0.00	0.00	0.00	0.00
21020117	Domestic Staff Allowance	3,928,400.00	2,568,896.00	0.00	839,999.00	0.00
21020137	Medical Allowance	8,075,240.00	2,232,187.00	0.00	3,560,832.00	0.00
210202	Social Contributions	0.00	0.00	0.00	100,000,000.00	0.00
21020202	17% Government Contributory Pension	0.00	0.00	0.00	100,000,000.00	0.00
22	Other Recurrent Costs	564,100,000.00	291,025,667.00	0.00	976,000,000.00	0.00
2202	OVERHEAD COST	304,100,000.00	6,029,200.00	0.00	326,000,000.00	0.00
220201	Transport & Travelling - General	600,000.00	390,000.00	0.00	1,000,000.00	0.00
22020101	Local Travel & Transport - Training	600,000.00	390,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	3,000,000.00	5,639,200.00	0.00	20,000,000.00	0.00
22020301	Office Materials and Consumables	3,000,000.00	5,639,200.00	0.00	10,000,000.00	0.00
22020305	Printing of Non-security Documents	0.00	0.00	0.00	10,000,000.00	0.00
220209	Financial Charges - General	500,000.00	0.00	0.00	5,000,000.00	0.00
22020901	Bank Charges (Other than Interest)	500,000.00	0.00	0.00	5,000,000.00	0.00
220210	Miscellaneous Expenses - General	300,000,000.00	0.00	0.00	300,000,000.00	0.00
22021041	Contingency Reserve - Recurrent	300,000,000.00	0.00	0.00	300,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	110,000,000.00	90,461,513.00	0.00	200,000,000.00	0.00
220401	Local Grants and Contributions	110,000,000.00	90,461,513.00	0.00	200,000,000.00	0.00
22040105	Grants to State Governments – Contribution to LGSC Training (1%)	110,000,000.00	90,461,513.00	0.00	200,000,000.00	0.00
2207	Transfers - Payments	150,000,000.00	194,534,954.00	0.00	450,000,000.00	0.00
220701	Transfer to Fund Recurrent Expenditure - Payments	150,000,000.00	194,534,954.00	0.00	450,000,000.00	0.00
22070105	Stabilization Funds	150,000,000.00	194,534,954.00	0.00	450,000,000.00	0.00

022002000100 Revenue Section						
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	732,161,782.00	13,779,767.00	0.00	39,426,049.00	0.00
21	Personnel Cost	27,161,782.00	13,279,767.00	0.00	18,426,049.00	0.00
2101	SALARY	15,468,624.00	5,987,163.00	0.00	7,749,891.00	0.00
210101	Salaries and Wages	15,468,624.00	5,987,163.00	0.00	7,749,891.00	0.00
21010101	Salary	15,468,624.00	5,987,163.00	0.00	7,749,891.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	11,693,158.00	7,292,604.00	0.00	10,676,158.00	0.00
210201	ALLOWANCES	11,693,158.00	7,292,604.00	0.00	10,676,158.00	0.00
21020103	Transport Allowance	1,977,006.00	1,771,568.00	0.00	2,928,157.00	0.00
21020104	Rent Supplement	1,712,802.00	1,251,648.00	0.00	1,549,978.00	0.00
21020105	Meal Subsidy	581,455.00	1,124,208.00	0.00	1,002,862.00	0.00
21020106	Utility Allowance	384,498.00	410,080.00	0.00	1,005,971.00	0.00
21020109	Leave Transport Grant	946,862.00	598,716.00	0.00	1,162,483.00	0.00
21020137	Medical Allowance	6,090,535.00	2,136,384.00	0.00	3,026,707.00	0.00
22	Other Recurrent Costs	705,000,000.00	500,000.00	0.00	21,000,000.00	0.00
2202	OVERHEAD COST	705,000,000.00	500,000.00	0.00	21,000,000.00	0.00
220201	Transport & Travelling - General	700,000,000.00	0.00	0.00	1,000,000.00	0.00
22020101	Local Travel & Transport - Training	700,000,000.00	0.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	2,000,000.00	0.00	0.00	10,000,000.00	0.00
22020305	Printing of Non-security Documents	2,000,000.00	0.00	0.00	10,000,000.00	0.00
220207	Consulting and Professional Services	0.00	0.00	0.00	5,000,000.00	0.00
22020701	Financial Consulting	0.00	0.00	0.00	5,000,000.00	0.00
220210	Miscellaneous Expenses - General	3,000,000.00	500,000.00	0.00	5,000,000.00	0.00
22021044	Committees and Commissions	3,000,000.00	500,000.00	0.00	5,000,000.00	0.00

023400100100 Road & Communication Section						
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	32,401,720.00	14,651,354.00	0.00	42,774,038.00	0.00
21	Personnel Cost	26,901,720.00	14,651,354.00	0.00	27,274,038.00	0.00
2101	SALARY	11,889,091.00	8,641,325.00	0.00	12,131,917.00	0.00
210101	Salaries and Wages	11,889,091.00	8,641,325.00	0.00	12,131,917.00	0.00
21010101	Salary	11,889,091.00	8,641,325.00	0.00	12,131,917.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	15,012,629.00	6,010,029.00	0.00	15,142,121.00	0.00
210201	ALLOWANCES	15,012,629.00	6,010,029.00	0.00	15,142,121.00	0.00
21020103	Transport Allowance	3,596,383.00	1,084,285.00	0.00	3,254,211.00	0.00
21020104	Rent Supplement	3,380,860.00	859,285.00	0.00	3,442,667.00	0.00
21020105	Meal Subsidy	1,144,595.00	745,698.00	0.00	1,377,169.00	0.00
21020106	Utility Allowance	752,096.00	684,354.00	0.00	1,571,976.00	0.00
21020109	Leave Transport Grant	1,188,909.00	864,132.00	0.00	1,819,787.00	0.00

21020137	Medical Allowance	4,949,786.00	1,772,275.00	0.00	3,676,311.00	0.00
22	Other Recurrent Costs	5,500,000.00	0.00	0.00	15,500,000.00	0.00
2202	OVERHEAD COST	5,500,000.00	0.00	0.00	15,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	0.00	500,000.00	0.00
22020101	Local Travel & Transport - Training	500,000.00	0.00	0.00	500,000.00	0.00
220203	Materials and Supplies - General	0.00	0.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	0.00	5,000,000.00	0.00
220204	Maintenance Services - General	5,000,000.00	0.00	0.00	10,000,000.00	0.00
22020413	Minor Road Maintenance	5,000,000.00	0.00	0.00	10,000,000.00	0.00

023400200100	Mechanical Section					
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	43,368,029.00	50,153,257.00	0.00	59,095,095.00	0.00
21	Personnel Cost	27,068,029.00	15,229,357.00	0.00	18,495,095.00	0.00
2101	SALARY	12,493,676.00	8,236,900.00	0.00	9,013,296.00	0.00
210101	Salaries and Wages	12,493,676.00	8,236,900.00	0.00	9,013,296.00	0.00
21010101	Salary	12,493,676.00	8,236,900.00	0.00	9,013,296.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	14,574,353.00	6,992,457.00	0.00	9,481,799.00	0.00
210201	ALLOWANCES	14,574,353.00	6,992,457.00	0.00	9,481,799.00	0.00
21020103	Transport Allowance	3,479,193.00	1,714,605.00	0.00	2,264,215.00	0.00
21020104	Rent Supplement	3,452,394.00	1,614,500.00	0.00	1,030,443.00	0.00
21020105	Meal Subsidy	1,548,267.00	504,000.00	0.00	1,034,538.00	0.00
21020106	Utility Allowance	993,204.00	763,209.00	0.00	957,566.00	0.00
21020109	Leave Transport Grant	1,029,367.00	823,690.00	0.00	1,351,975.00	0.00
21020137	Medical Allowance	4,071,928.00	1,572,453.00	0.00	2,843,062.00	0.00
22	Other Recurrent Costs	16,300,000.00	34,923,900.00	0.00	40,600,000.00	0.00
2202	OVERHEAD COST	16,300,000.00	34,923,900.00	0.00	40,600,000.00	0.00
220201	Transport & Travelling - General	6,300,000.00	10,040,000.00	0.00	15,600,000.00	0.00
22020101	Local Travel & Transport - Training	300,000.00	200,000.00	0.00	0.00	0.00
22020102	Local Travel & Transport - Others	6,000,000.00	9,840,000.00	0.00	15,600,000.00	0.00
220204	Maintenance Services - General	10,000,000.00	24,883,900.00	0.00	25,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	10,000,000.00	24,883,900.00	0.00	25,000,000.00	0.00

023400300100	Electrical Section					
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	587,325,415.00	167,184,065.00	0.00	565,016,701.25	0.00
21	Personnel Cost	4,668,665.00	2,196,615.00	0.00	3,093,320.00	0.00
2101	SALARY	2,950,576.00	1,232,500.00	0.00	1,623,339.00	0.00
210101	Salaries and Wages	2,950,576.00	1,232,500.00	0.00	1,623,339.00	0.00
21010101	Salary	2,950,576.00	1,232,500.00	0.00	1,623,339.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,718,089.00	964,115.00	0.00	1,469,981.00	0.00
210201	ALLOWANCES	1,718,089.00	964,115.00	0.00	1,469,981.00	0.00
21020103	Transport Allowance	332,671.00	181,453.00	0.00	287,429.00	0.00
21020104	Rent Supplement	492,336.00	250,771.00	0.00	324,669.00	0.00
21020105	Meal Subsidy	119,364.00	112,522.00	0.00	120,060.00	0.00
21020106	Utility Allowance	87,969.00	60,501.00	0.00	138,239.00	0.00
21020109	Leave Transport Grant	295,057.00	123,260.00	0.00	243,501.00	0.00
21020137	Medical Allowance	390,692.00	235,608.00	0.00	356,083.00	0.00
22	Other Recurrent Costs	305,800,000.00	92,854,950.00	0.00	225,300,000.00	0.00
2202	OVERHEAD COST	305,800,000.00	92,854,950.00	0.00	225,300,000.00	0.00
220201	Transport & Travelling - General	300,000.00	70,000.00	0.00	300,000.00	0.00
22020102	Local Travel & Transport - Others	300,000.00	70,000.00	0.00	300,000.00	0.00
220202	Utilities General	1,500,000.00	70,000.00	0.00	5,000,000.00	0.00
22020201	Electricity Charges	1,500,000.00	70,000.00	0.00	5,000,000.00	0.00
220204	Maintenance Services - General	304,000,000.00	92,714,950.00	0.00	220,000,000.00	0.00
22020410	Maintenance of Street Lightings	302,000,000.00	90,714,950.00	0.00	205,000,000.00	0.00
22020427	Maintenance of Electricity/Solar Power	2,000,000.00	2,000,000.00	0.00	15,000,000.00	0.00
23	Capital Expenditure	276,856,750.00	72,132,500.00	0.00	336,623,381.25	0.00
2302	CONSTRUCTION / PROVISION	226,856,750.00	72,132,500.00	0.00	266,623,381.25	0.00
230201	Construction/Provision of Fixed Assets - General	226,856,750.00	72,132,500.00	0.00	266,623,381.25	0.00
23020103	Construction/Provision Of Electricity / Solar Power	73,000,000.00	0.00	0.00	183,623,381.25	0.00
23020123	Construction Of Traffic /Street Lights	153,856,750.00	72,132,500.00	0.00	83,000,000.00	0.00
2303	REHABILITATION / REPAIRS	50,000,000.00	0.00	0.00	70,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	50,000,000.00	0.00	0.00	70,000,000.00	0.00
23030102	Rehabilitation/Repairs - Electricity	50,000,000.00	0.00	0.00	70,000,000.00	0.00

023400400100	Land & Survey Section					
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Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	137,296,156.00	51,916,141.00	0.00	352,453,678.00	0.00
21	Personnel Cost	6,156,156.00	2,989,104.00	0.00	2,253,678.00	0.00
2101	SALARY	3,036,973.00	1,570,750.00	0.00	1,014,130.00	0.00
210101	Salaries and Wages	3,036,973.00	1,570,750.00	0.00	1,014,130.00	0.00
21010101	Salary	3,036,973.00	1,570,750.00	0.00	1,014,130.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,119,183.00	1,418,354.00	0.00	1,239,548.00	0.00
210201	ALLOWANCES	3,119,183.00	1,418,354.00	0.00	1,239,548.00	0.00
21020103	Transport Allowance	768,704.00	460,653.00	0.00	280,449.00	0.00
21020104	Rent Supplement	749,060.00	171,500.00	0.00	195,820.00	0.00
21020105	Meal Subsidy	243,806.00	146,560.00	0.00	118,884.00	0.00
21020106	Utility Allowance	98,892.00	74,236.00	0.00	136,193.00	0.00
21020109	Leave Transport Grant	303,697.00	157,075.00	0.00	152,119.00	0.00
21020137	Medical Allowance	955,024.00	408,330.00	0.00	356,083.00	0.00
22	Other Recurrent Costs	700,000.00	0.00	0.00	2,200,000.00	0.00
2202	OVERHEAD COST	700,000.00	0.00	0.00	2,200,000.00	0.00
220201	Transport & Travelling - General	200,000.00	0.00	0.00	200,000.00	0.00
22020102	Local Travel & Transport - Others	200,000.00	0.00	0.00	200,000.00	0.00
220204	Maintenance Services - General	500,000.00	0.00	0.00	2,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	500,000.00	0.00	0.00	2,000,000.00	0.00
23	Capital Expenditure	130,440,000.00	48,927,037.00	0.00	348,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	15,000,000.00	1,850,000.00	0.00	72,000,000.00	0.00
230101	Purchase of Fixed Assets - General	15,000,000.00	1,850,000.00	0.00	72,000,000.00	0.00
23010101	Purchase/Acquisition Of Land	15,000,000.00	1,850,000.00	0.00	72,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	65,440,000.00	10,040,000.00	0.00	146,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	65,440,000.00	10,040,000.00	0.00	146,000,000.00	0.00
23020101	Construction/Provision Of Office Buildings	0.00	0.00	0.00	58,000,000.00	0.00
23020139	Construction of Bridges and Culverts	60,440,000.00	10,040,000.00	0.00	78,000,000.00	0.00
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	5,000,000.00	0.00	0.00	10,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	80,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	0.00	0.00	0.00	80,000,000.00	0.00
23030102	Rehabilitation/Repairs - Electricity	0.00	0.00	0.00	30,000,000.00	0.00
23030113	Rehabilitation / Repairs - Roads	0.00	0.00	0.00	50,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	50,000,000.00	37,037,037.00	0.00	50,000,000.00	0.00
230401	Preservation of the Environment - General	50,000,000.00	37,037,037.00	0.00	50,000,000.00	0.00
23040102	Erosion & Flood Control	50,000,000.00	37,037,037.00	0.00	50,000,000.00	0.00

Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	1,031,273,446.00	509,273,008.00	0.00	2,042,229,825.00	0.00
21	Personnel Cost	7,173,446.00	4,195,538.00	0.00	8,768,901.00	0.00
2101	SALARY	4,119,937.00	2,226,120.00	0.00	4,208,742.00	0.00
210101	Salaries and Wages	4,119,937.00	2,226,120.00	0.00	4,208,742.00	0.00
21010101	Salary	4,119,937.00	2,226,120.00	0.00	4,208,742.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,053,509.00	1,969,418.00	0.00	4,560,159.00	0.00
210201	ALLOWANCES	3,053,509.00	1,969,418.00	0.00	4,560,159.00	0.00
21020103	Transport Allowance	1,217,943.00	875,607.00	0.00	839,351.00	0.00
21020104	Rent Supplement	1,272,767.00	726,506.00	0.00	1,000,680.00	0.00
21020105	Meal Subsidy	369,739.00	243,625.00	0.00	420,213.00	0.00
21020106	Utility Allowance	193,060.00	123,680.00	0.00	481,883.00	0.00
21020109	Leave Transport Grant	0.00	0.00	0.00	631,311.00	0.00
21020137	Medical Allowance	0.00	0.00	0.00	1,186,721.00	0.00
22	Other Recurrent Costs	10,500,000.00	598,000.00	0.00	15,500,000.00	0.00
2202	OVERHEAD COST	10,500,000.00	598,000.00	0.00	15,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	100,000.00	0.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	100,000.00	0.00	500,000.00	0.00
220204	Maintenance Services - General	10,000,000.00	498,000.00	0.00	10,000,000.00	0.00
22020403	Maintenance of Office Building / Residential Quarters	10,000,000.00	498,000.00	0.00	10,000,000.00	0.00
220206	Other Services - General	0.00	0.00	0.00	5,000,000.00	0.00
22020603	Residential Rent	0.00	0.00	0.00	5,000,000.00	0.00
23	Capital Expenditure	1,013,600,000.00	504,479,470.00	0.00	2,017,960,924.00	0.00
2301	FIXED ASSETS PURCHASED	20,000,000.00	0.00	0.00	0.00	0.00
230101	Purchase of Fixed Assets - General	20,000,000.00	0.00	0.00	0.00	0.00
23010121	Purchase Of Residential Furniture	20,000,000.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	835,600,000.00	504,479,470.00	0.00	1,615,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	835,600,000.00	504,479,470.00	0.00	1,615,000,000.00	0.00
23020101	Construction/Provision Of Office Buildings	50,000,000.00	0.00	0.00	0.00	0.00

23020102	Construction/Provision Of Residential Buildings	35,000,000.00	10,000,000.00	0.00	170,000,000.00	0.00
23020104	Construction/Provision Of Housing	200,000,000.00	439,479,470.00	0.00	600,000,000.00	0.00
23020106	Construction/Provision Of Hospitals/Health Centres	50,000,000.00	50,000,000.00	0.00	0.00	0.00
23020114	Construction / Provision Of Roads	0.00	0.00	0.00	270,000,000.00	0.00
23020118	Construction / Provision Of Infrastructure	0.00	0.00	0.00	50,000,000.00	0.00
23020124	Construction Of Markets/Parks	15,000,000.00	0.00	0.00	0.00	0.00
23020126	Construction/Provision Of Cemeteries	11,428,571.43	0.00	0.00	14,285,714.29	0.00
23020131	Construction/Provision Of Religious Structures	399,171,428.57	0.00	0.00	440,714,285.71	0.00
23020133	Construction/Provision Of Public Convenience	55,000,000.00	5,000,000.00	0.00	50,000,000.00	0.00
23020147	Construction/Provision of Workshops/Laboratories	20,000,000.00	0.00	0.00	20,000,000.00	0.00
2303	REHABILITATION / REPAIRS	158,000,000.00	0.00	0.00	402,960,924.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	158,000,000.00	0.00	0.00	402,960,924.00	0.00
23030101	Rehabilitation/Repairs Of Residential Buildings	107,000,000.00	0.00	0.00	120,000,000.00	0.00
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	0.00	0.00	0.00	80,000,000.00	0.00
23030106	Rehabilitation/Repairs - Public Schools	0.00	0.00	0.00	70,000,000.00	0.00
23030121	Rehabilitation / Repairs Of Office Buildings	35,000,000.00	0.00	0.00	107,960,924.00	0.00
23030133	Rehabilitation/Repairs of Other facilities	16,000,000.00	0.00	0.00	0.00	0.00
23030139	Rehabilitation/Repairs of Religious Structures	0.00	0.00	0.00	25,000,000.00	0.00

023800100100	Planning					
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	8,400,000.00	1,350,000.00	0.00	22,000,000.00	0.00
22	Other Recurrent Costs	8,400,000.00	1,350,000.00	0.00	22,000,000.00	0.00
2202	OVERHEAD COST	8,400,000.00	1,350,000.00	0.00	22,000,000.00	0.00
220201	Transport & Travelling - General	400,000.00	200,000.00	0.00	1,000,000.00	0.00
22020101	Local Travel & Transport - Training	400,000.00	200,000.00	0.00	0.00	0.00
22020102	Local Travel & Transport - Others	0.00	0.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	0.00	0.00	0.00	8,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	0.00	8,000,000.00	0.00
220204	Maintenance Services - General	1,000,000.00	500,000.00	0.00	3,000,000.00	0.00
22020404	Maintenance of Office / IT Equipment	1,000,000.00	500,000.00	0.00	3,000,000.00	0.00
220207	Consulting and Professional Services	3,000,000.00	0.00	0.00	5,000,000.00	0.00
22020701	Financial Consulting	3,000,000.00	0.00	0.00	5,000,000.00	0.00
220210	Miscellaneous Expenses - General	4,000,000.00	650,000.00	0.00	5,000,000.00	0.00
22021014	Annual Planning/Budget Processes Expenses and Administration	1,000,000.00	500,000.00	0.00	2,000,000.00	0.00
22021044	Committees and Commissions	3,000,000.00	150,000.00	0.00	3,000,000.00	0.00

023800200100	Research and Statistics					
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	41,480,085.00	28,830,337.00	0.00	50,930,170.00	0.00
21	Personnel Cost	35,280,085.00	24,980,337.00	0.00	45,730,170.00	0.00
2101	SALARY	15,515,884.00	11,264,647.00	0.00	20,956,150.00	0.00
210101	Salaries and Wages	15,515,884.00	11,264,647.00	0.00	20,956,150.00	0.00
21010101	Salary	15,515,884.00	11,264,647.00	0.00	20,956,150.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	19,764,201.00	13,715,690.00	0.00	24,774,020.00	0.00
210201	ALLOWANCES	19,764,201.00	13,715,690.00	0.00	24,774,020.00	0.00
21020103	Transport Allowance	4,732,991.00	3,296,050.00	0.00	5,653,532.00	0.00
21020104	Rent Supplement	4,110,820.00	2,366,320.00	0.00	4,187,230.00	0.00
21020105	Meal Subsidy	2,417,883.00	1,344,865.00	0.00	2,436,593.00	0.00
21020106	Utility Allowance	940,802.00	1,531,699.00	0.00	2,587,663.00	0.00
21020109	Leave Transport Grant	1,551,588.00	1,126,465.00	0.00	3,143,422.00	0.00
21020137	Medical Allowance	6,010,117.00	4,050,291.00	0.00	6,765,580.00	0.00
22	Other Recurrent Costs	6,200,000.00	3,850,000.00	0.00	5,200,000.00	0.00
2202	OVERHEAD COST	6,200,000.00	3,850,000.00	0.00	5,200,000.00	0.00
220201	Transport & Travelling - General	200,000.00	0.00	0.00	200,000.00	0.00
22020101	Local Travel & Transport - Training	200,000.00	0.00	0.00	0.00	0.00
22020102	Local Travel & Transport - Others	0.00	0.00	0.00	200,000.00	0.00
220207	Consulting and Professional Services	5,000,000.00	3,850,000.00	0.00	0.00	0.00
22020701	Financial Consulting	5,000,000.00	3,850,000.00	0.00	0.00	0.00
220210	Miscellaneous Expenses - General	1,000,000.00	0.00	0.00	5,000,000.00	0.00
22021044	Committees and Commissions	1,000,000.00	0.00	0.00	5,000,000.00	0.00

051700100100	Education (Non-Teaching Staff)					
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	328,426,034.00	186,332,873.00	0.00	659,635,953.00	0.00
21	Personnel Cost	160,926,034.00	109,284,020.00	0.00	167,635,953.00	0.00
2101	SALARY	65,509,695.00	43,673,130.00	0.00	70,057,714.00	0.00

210101	Salaries and Wages	65,509,695.00	43,673,130.00	0.00	70,057,714.00	0.00
21010101	Salary	65,509,695.00	43,673,130.00	0.00	70,057,714.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	95,416,339.00	65,610,890.00	0.00	97,578,239.00	0.00
210201	ALLOWANCES	95,416,339.00	65,610,890.00	0.00	97,578,239.00	0.00
21020103	Transport Allowance	11,597,886.00	7,731,924.00	0.00	13,246,349.00	0.00
21020104	Rent Supplement	14,601,939.00	9,734,626.00	0.00	14,015,546.00	0.00
21020105	Meal Subsidy	5,180,431.00	3,453,620.00	0.00	6,527,580.00	0.00
21020106	Utility Allowance	4,019,842.00	2,679,894.00	0.00	6,399,120.00	0.00
21020109	Leave Transport Grant	6,550,969.00	4,367,313.00	0.00	10,508,655.00	0.00
21020112	Inducement Allowance	15,188,070.00	10,125,380.00	0.00	12,521,281.00	0.00
21020113	Hazard / Hardship Allowance	427,408.00	284,938.00	0.00	186,000.00	0.00
21020117	Domestic Staff Allowance	5,694,400.00	3,796,266.00	0.00	6,720,000.00	0.00
21020136	Responsibility Allowance	16,967,324.00	11,311,549.00	0.00	10,895,616.00	0.00
21020137	Medical Allowance	15,188,070.00	12,125,380.00	0.00	16,558,092.00	0.00
22	Other Recurrent Costs	0.00	0.00	0.00	45,000,000.00	0.00
2202	OVERHEAD COST	0.00	0.00	0.00	45,000,000.00	0.00
220203	Materials and Supplies - General	0.00	0.00	0.00	45,000,000.00	0.00
22020310	Teaching Aids, Laboratory and Instructional Materials	0.00	0.00	0.00	45,000,000.00	0.00
23	Capital Expenditure	167,500,000.00	77,048,853.00	0.00	447,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	27,500,000.00	0.00	0.00	80,000,000.00	0.00
230101	Purchase of Fixed Assets - General	27,500,000.00	0.00	0.00	80,000,000.00	0.00
23010124	Purchase Of Teaching / Learning Aid Equipment	27,500,000.00	0.00	0.00	30,000,000.00	0.00
23010141	Purchase of School Furniture	0.00	0.00	0.00	50,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	73,000,000.00	77,048,853.00	0.00	300,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	73,000,000.00	77,048,853.00	0.00	300,000,000.00	0.00
23020107	Construction/Provision Of Public Schools	50,000,000.00	77,048,853.00	0.00	200,000,000.00	0.00
23020131	Construction/Provision Of Religious Structures	23,000,000.00	0.00	0.00	100,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	67,000,000.00	0.00	0.00	67,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	67,000,000.00	0.00	0.00	67,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	67,000,000.00	0.00	0.00	67,000,000.00	0.00

051700200100	Education (Teaching Staff)					
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	1,597,837,159.00	1,300,074,085.00	0.00	1,964,410,935.00	0.00
21	Personnel Cost	1,324,037,159.00	1,100,318,092.00	0.00	1,608,410,935.00	0.00
2101	SALARY	332,663,125.00	427,386,822.00	0.00	624,988,405.00	0.00
210101	Salaries and Wages	332,663,125.00	427,386,822.00	0.00	624,988,405.00	0.00
21010101	Salary	332,663,125.00	427,386,822.00	0.00	624,988,405.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	991,374,034.00	672,931,270.00	0.00	983,422,530.00	0.00
210201	ALLOWANCES	891,374,034.00	585,912,360.00	0.00	873,422,530.00	0.00
21020103	Transport Allowance	63,299,548.00	42,199,698.00	0.00	112,891,494.00	0.00
21020104	Rent Supplement	151,269,528.00	100,846,352.00	0.00	124,997,681.00	0.00
21020105	Meal Subsidy	52,197,139.00	34,798,092.00	0.00	48,608,568.00	0.00
21020106	Utility Allowance	37,691,572.00	25,127,714.00	0.00	54,839,298.00	0.00
21020107	Entertainment	0.00	0.00	0.00	100,800.00	0.00
21020109	Leave Transport Grant	73,266,312.00	42,738,682.00	0.00	93,748,261.00	0.00
21020112	Inducement Allowance	3,347,200.00	0.00	0.00	0.00	0.00
21020136	Responsibility Allowance	151,269,528.00	100,846,352.00	0.00	124,997,681.00	0.00
21020137	Medical Allowance	143,809,930.00	95,873,286.00	0.00	141,366,936.00	0.00
21020156	Professional Teaching Allowance	215,223,277.00	143,482,184.00	0.00	171,871,811.00	0.00
210202	Social Contributions	100,000,000.00	87,018,910.00	0.00	110,000,000.00	0.00
21020202	17% Government Contributory Pension	100,000,000.00	87,018,910.00	0.00	110,000,000.00	0.00
23	Capital Expenditure	273,800,000.00	199,755,993.00	0.00	356,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	273,800,000.00	199,755,993.00	0.00	260,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	273,800,000.00	199,755,993.00	0.00	260,000,000.00	0.00
23020107	Construction/Provision Of Public Schools	60,000,000.00	0.00	0.00	60,000,000.00	0.00
23020131	Construction/Provision Of Religious Structures	213,800,000.00	199,755,993.00	0.00	200,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	96,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	0.00	0.00	0.00	96,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	0.00	0.00	0.00	96,000,000.00	0.00

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

22040112	Grant to Academic Institutions	7,157,880.00	0.00	0.00	7,157,880.00	0.00
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052100100100	Primary Health Care Manager					
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	188,700,000.00	2,500,000.00	0.00	221,200,000.00	0.00
23	Capital Expenditure	188,700,000.00	2,500,000.00	0.00	221,200,000.00	0.00
2302	CONSTRUCTION / PROVISION	170,200,000.00	2,500,000.00	0.00	180,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	170,200,000.00	2,500,000.00	0.00	180,000,000.00	0.00
23020106	Construction/Provision Of Hospitals/Health Centres	145,200,000.00	0.00	0.00	150,000,000.00	0.00
23020113	Construction / Provision Of Agricultural Facilities	25,000,000.00	2,500,000.00	0.00	30,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	18,500,000.00	0.00	0.00	41,200,000.00	0.00
230501	Acquisition of Non-Tangible Asset	18,500,000.00	0.00	0.00	41,200,000.00	0.00
23050108	Special Intervention Programmes and Projects	18,500,000.00	0.00	0.00	41,200,000.00	0.00

052100200100	Curative					
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	665,080,490.88	397,699,298.00	0.00	867,707,494.00	0.00
21	Personnel Cost	575,080,490.88	375,188,062.00	0.00	709,207,494.00	0.00
2101	SALARY	206,026,577.00	137,351,051.00	0.00	296,338,732.00	0.00
210101	Salaries and Wages	206,026,577.00	137,351,051.00	0.00	296,338,732.00	0.00
21010101	Salary	206,026,577.00	137,351,051.00	0.00	296,338,732.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	369,053,913.88	237,837,011.00	0.00	412,868,762.00	0.00
210201	ALLOWANCES	309,053,913.88	206,651,321.00	0.00	352,868,762.00	0.00
21020103	Transport Allowance	0.00	0.00	0.00	86,170,246.00	0.00
21020104	Rent Supplement	0.00	0.00	0.00	59,605,610.00	0.00
21020105	Meal Subsidy	18,287,178.00	12,191,452.00	0.00	11,298,853.00	0.00
21020113	Hazard / Hardship Allowance	29,230,000.00	19,486,667.00	0.00	17,040,000.00	0.00
21020137	Medical Allowance	33,047,630.00	22,031,753.00	0.00	22,414,416.00	0.00
21020149	Consolidated Allowance	228,489,105.88	152,941,449.00	0.00	156,339,637.00	0.00
210202	Social Contributions	60,000,000.00	31,185,690.00	0.00	60,000,000.00	0.00
21020202	17% Government Contributory Pension	60,000,000.00	31,185,690.00	0.00	60,000,000.00	0.00
22	Other Recurrent Costs	60,000,000.00	19,511,236.00	0.00	58,500,000.00	0.00
2202	OVERHEAD COST	60,000,000.00	19,511,236.00	0.00	58,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	0.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	0.00	500,000.00	0.00
220203	Materials and Supplies - General	40,000,000.00	5,422,000.00	0.00	20,000,000.00	0.00
22020307	Drugs, Vaccines & Medical Supplies	40,000,000.00	5,422,000.00	0.00	20,000,000.00	0.00
220204	Maintenance Services - General	17,000,000.00	10,089,236.00	0.00	27,000,000.00	0.00
22020420	Maintenance of Medical Equipments	15,000,000.00	10,089,236.00	0.00	15,000,000.00	0.00
22020421	Maintenance of Health Institution Buildings	2,000,000.00	0.00	0.00	12,000,000.00	0.00
220210	Miscellaneous Expenses - General	2,500,000.00	4,000,000.00	0.00	11,000,000.00	0.00
22021049	Special Health Programmes & Initiatives	500,000.00	0.00	0.00	1,000,000.00	0.00
22021060	Nutrition Activities	2,000,000.00	4,000,000.00	0.00	10,000,000.00	0.00
23	Capital Expenditure	30,000,000.00	3,000,000.00	0.00	100,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	30,000,000.00	3,000,000.00	0.00	30,000,000.00	0.00
230101	Purchase of Fixed Assets - General	30,000,000.00	3,000,000.00	0.00	30,000,000.00	0.00
23010122	Purchase Of Health / Medical Equipment	30,000,000.00	3,000,000.00	0.00	30,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	70,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	0.00	0.00	0.00	70,000,000.00	0.00
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	0.00	0.00	0.00	70,000,000.00	0.00

053500100100	Preventive (Water, Sanitation and Hygiene)					
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	168,379,481.00	117,411,652.00	0.00	161,799,538.00	0.00
21	Personnel Cost	113,879,481.00	75,941,652.00	0.00	82,299,538.00	0.00
2101	SALARY	32,994,702.00	21,996,468.00	0.00	39,729,717.00	0.00
210101	Salaries and Wages	32,994,702.00	21,996,468.00	0.00	39,729,717.00	0.00
21010101	Salary	32,994,702.00	21,996,468.00	0.00	39,729,717.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	80,884,779.00	53,945,184.00	0.00	42,569,821.00	0.00
210201	ALLOWANCES	80,884,779.00	53,945,184.00	0.00	42,569,821.00	0.00
21020103	Transport Allowance	0.00	0.00	0.00	12,221,543.00	0.00
21020104	Rent Supplement	0.00	0.00	0.00	8,428,653.00	0.00
21020107	Entertainment	9,158,708.00	6,105,805.00	0.00	0.00	0.00
21020113	Hazard / Hardship Allowance	7,927,300.00	5,284,866.00	0.00	2,640,000.00	0.00
21020122	Motor Vehicle Maintenance Allowance	32,022,500.00	21,370,333.00	0.00	1,104,936.00	0.00
21020149	Consolidated Allowance	31,776,271.00	21,184,180.00	0.00	18,174,689.00	0.00
22	Other Recurrent Costs	54,500,000.00	41,470,000.00	0.00	79,500,000.00	0.00

2202	OVERHEAD COST	42,500,000.00	41,470,000.00	0.00	67,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	70,000.00	0.00	500,000.00	0.00
22020101	Local Travel & Transport - Training	500,000.00	70,000.00	0.00	500,000.00	0.00
220203	Materials and Supplies - General	12,000,000.00	12,600,000.00	0.00	22,000,000.00	0.00
22020301	Office Materials and Consumables	12,000,000.00	12,600,000.00	0.00	22,000,000.00	0.00
220204	Maintenance Services - General	10,000,000.00	1,600,000.00	0.00	5,000,000.00	0.00
22020415	Maintenance of Water Facilities	10,000,000.00	1,600,000.00	0.00	5,000,000.00	0.00
220210	Miscellaneous Expenses - General	20,000,000.00	27,200,000.00	0.00	40,000,000.00	0.00
22021007	Welfare Packages	20,000,000.00	27,200,000.00	0.00	40,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	12,000,000.00	0.00	0.00	12,000,000.00	0.00
220401	Local Grants and Contributions	12,000,000.00	0.00	0.00	12,000,000.00	0.00
22040111	Grants to Communities and NGOs	12,000,000.00	0.00	0.00	12,000,000.00	0.00

053500300100	Rural Water Supply					
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	492,346,322.00	152,812,116.00	0.00	718,192,389.00	0.00
21	Personnel Cost	20,439,122.00	13,626,081.00	0.00	16,692,389.00	0.00
2101	SALARY	7,893,825.00	5,262,550.00	0.00	7,814,888.00	0.00
210101	Salaries and Wages	7,893,825.00	5,262,550.00	0.00	7,814,888.00	0.00
21010101	Salary	7,893,825.00	5,262,550.00	0.00	7,814,888.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,545,297.00	8,363,531.00	0.00	8,877,501.00	0.00
210201	ALLOWANCES	12,545,297.00	8,363,531.00	0.00	8,877,501.00	0.00
21020103	Transport Allowance	3,705,962.00	2,470,641.00	0.00	1,852,182.00	0.00
21020104	Rent Supplement	3,571,256.00	2,380,837.00	0.00	1,467,544.00	0.00
21020105	Meal Subsidy	637,565.00	425,043.00	0.00	836,892.00	0.00
21020106	Utility Allowance	457,176.00	304,784.00	0.00	956,069.00	0.00
21020109	Leave Transport Grant	789,382.00	526,255.00	0.00	1,172,232.00	0.00
21020137	Medical Allowance	3,383,956.00	2,255,971.00	0.00	2,592,582.00	0.00
22	Other Recurrent Costs	19,000,000.00	51,865,915.00	0.00	71,500,000.00	0.00
2202	OVERHEAD COST	19,000,000.00	51,865,915.00	0.00	71,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	0.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	0.00	500,000.00	0.00
220202	Utilities General	500,000.00	0.00	0.00	1,000,000.00	0.00
22020205	Water rates & Charges	500,000.00	0.00	0.00	1,000,000.00	0.00
220204	Maintenance Services - General	18,000,000.00	51,865,915.00	0.00	10,000,000.00	0.00
22020415	Maintenance of Water Facilities	18,000,000.00	51,865,915.00	0.00	10,000,000.00	0.00
220208	Fuel and Lubricant - General	0.00	0.00	0.00	60,000,000.00	0.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	0.00	60,000,000.00	0.00
23	Capital Expenditure	452,907,200.00	87,320,120.00	0.00	630,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	105,000,000.00	49,792,000.00	0.00	150,000,000.00	0.00
230101	Purchase of Fixed Assets - General	105,000,000.00	49,792,000.00	0.00	150,000,000.00	0.00
23010155	Purchase of Water Supply Equipment	105,000,000.00	49,792,000.00	0.00	150,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	347,907,200.00	37,528,120.00	0.00	430,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	347,907,200.00	37,528,120.00	0.00	430,000,000.00	0.00
23020105	Construction/Provision Of Water Facilities	347,907,200.00	37,528,120.00	0.00	430,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	50,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	0.00	0.00	0.00	50,000,000.00	0.00
23030104	Rehabilitation/Repairs - Water Facilities	0.00	0.00	0.00	50,000,000.00	0.00

055100100100	Community Development Section					
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	87,085,386.00	44,732,729.00	0.00	682,039,760.00	0.00
21	Personnel Cost	70,585,386.00	36,265,729.00	0.00	58,899,760.00	0.00
2101	SALARY	39,335,376.00	17,220,679.00	0.00	27,108,674.00	0.00
210101	Salaries and Wages	39,335,376.00	17,220,679.00	0.00	27,108,674.00	0.00
21010101	Salary	39,335,376.00	17,220,679.00	0.00	27,108,674.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	31,250,010.00	19,045,050.00	0.00	31,791,086.00	0.00
210201	ALLOWANCES	31,250,010.00	19,045,050.00	0.00	31,791,086.00	0.00
21020103	Transport Allowance	7,243,529.00	4,372,490.00	0.00	7,028,221.00	0.00
21020104	Rent Supplement	7,060,571.00	3,444,135.00	0.00	5,407,723.00	0.00
21020105	Meal Subsidy	2,792,641.00	1,850,296.00	0.00	2,975,098.00	0.00
21020106	Utility Allowance	2,233,936.00	2,121,936.00	0.00	3,411,664.00	0.00
21020109	Leave Transport Grant	3,933,537.00	1,722,067.00	0.00	4,066,300.00	0.00
21020137	Medical Allowance	7,985,796.00	5,534,126.00	0.00	8,902,080.00	0.00
22	Other Recurrent Costs	16,500,000.00	8,467,000.00	0.00	623,140,000.00	0.00
2202	OVERHEAD COST	6,500,000.00	2,797,000.00	0.00	15,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	197,000.00	0.00	500,000.00	0.00

22020102	Local Travel & Transport - Others	500,000.00	197,000.00	0.00	500,000.00	0.00
220203	Materials and Supplies - General	1,000,000.00	100,000.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	1,000,000.00	100,000.00	0.00	5,000,000.00	0.00
220204	Maintenance Services - General	5,000,000.00	2,500,000.00	0.00	10,000,000.00	0.00
22020412	Maintenance of Markets / Public Places	5,000,000.00	2,500,000.00	0.00	10,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	10,000,000.00	5,670,000.00	0.00	607,640,000.00	0.00
220401	Local Grants and Contributions	10,000,000.00	5,670,000.00	0.00	607,640,000.00	0.00
22040107	Grants to State Governments – Other Recurrent	0.00	0.00	0.00	87,000,000.00	0.00
22040111	Grants to Communities and NGOs	10,000,000.00	5,670,000.00	0.00	520,640,000.00	0.00

055100200100 Information, Youth, Sport & Culture						
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	107,079,670.00	17,653,736.00	0.00	157,967,925.00	0.00
21	Personnel Cost	22,079,670.00	14,365,736.00	0.00	22,887,925.00	0.00
2101	SALARY	9,095,476.00	6,789,289.00	0.00	10,349,582.00	0.00
210101	Salaries and Wages	9,095,476.00	6,789,289.00	0.00	10,349,582.00	0.00
21010101	Salary	9,095,476.00	6,789,289.00	0.00	10,349,582.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,984,194.00	7,576,447.00	0.00	12,538,343.00	0.00
210201	ALLOWANCES	12,984,194.00	7,576,447.00	0.00	12,538,343.00	0.00
21020103	Transport Allowance	3,340,268.00	1,743,777.00	0.00	2,804,277.00	0.00
21020104	Rent Supplement	3,088,846.00	1,357,857.00	0.00	2,069,916.00	0.00
21020105	Meal Subsidy	1,223,800.00	738,329.00	0.00	1,188,262.00	0.00
21020106	Utility Allowance	492,688.00	846,873.00	0.00	1,362,619.00	0.00
21020109	Leave Transport Grant	909,547.00	678,928.00	0.00	1,552,437.00	0.00
21020137	Medical Allowance	3,929,045.00	2,210,683.00	0.00	3,560,832.00	0.00
22	Other Recurrent Costs	13,000,000.00	3,288,000.00	0.00	13,080,000.00	0.00
2202	OVERHEAD COST	13,000,000.00	3,288,000.00	0.00	13,080,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	350,000.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	1,000,000.00	350,000.00	0.00	1,000,000.00	0.00
220204	Maintenance Services - General	10,000,000.00	2,878,000.00	0.00	10,000,000.00	0.00
22020422	Maintenance of NYSC Orientation Camp & Sport Center	10,000,000.00	2,878,000.00	0.00	10,000,000.00	0.00
220210	Miscellaneous Expenses - General	2,000,000.00	60,000.00	0.00	2,080,000.00	0.00
22021003	Publicity and Advertisements	2,000,000.00	60,000.00	0.00	2,080,000.00	0.00
23	Capital Expenditure	72,000,000.00	0.00	0.00	122,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	17,000,000.00	0.00	0.00	22,000,000.00	0.00
230101	Purchase of Fixed Assets - General	17,000,000.00	0.00	0.00	22,000,000.00	0.00
23010104	Purchase of Motor Cycles	2,000,000.00	0.00	0.00	2,000,000.00	0.00
23010126	Purchase Of Sporting / Gaming Equipment	15,000,000.00	0.00	0.00	20,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	20,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	0.00	0.00	0.00	20,000,000.00	0.00
23030111	Rehabilitation / Repairs - Sporting Facilities	0.00	0.00	0.00	20,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	55,000,000.00	0.00	0.00	80,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	55,000,000.00	0.00	0.00	80,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	55,000,000.00	0.00	0.00	80,000,000.00	0.00

055100300100 Social Welfare Section						
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	370,053,693.00	114,615,283.00	0.00	861,517,002.00	0.00
21	Personnel Cost	70,053,693.00	14,151,345.00	0.00	63,391,002.00	0.00
2101	SALARY	8,835,663.00	5,260,392.00	0.00	7,249,898.00	0.00
210101	Salaries and Wages	8,835,663.00	5,260,392.00	0.00	7,249,898.00	0.00
21010101	Salary	8,835,663.00	5,260,392.00	0.00	7,249,898.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	13,218,030.00	5,634,953.00	0.00	8,141,104.00	0.00
210201	ALLOWANCES	13,218,030.00	5,634,953.00	0.00	8,141,104.00	0.00
21020103	Transport Allowance	3,849,443.00	1,278,430.00	0.00	1,828,090.00	0.00
21020104	Rent Supplement	3,815,165.00	1,052,078.00	0.00	1,449,979.00	0.00
21020105	Meal Subsidy	821,234.00	540,684.00	0.00	773,357.00	0.00
21020106	Utility Allowance	558,225.00	620,511.00	0.00	687,652.00	0.00
21020109	Leave Transport Grant	883,566.00	526,039.00	0.00	1,087,485.00	0.00
21020137	Medical Allowance	3,290,397.00	1,617,211.00	0.00	2,314,541.00	0.00
2103	SOCIAL BENEFITS	48,000,000.00	3,256,000.00	0.00	48,000,000.00	0.00
210301	Social Benefits	48,000,000.00	3,256,000.00	0.00	48,000,000.00	0.00
21030108	Social Security Benefits	48,000,000.00	3,256,000.00	0.00	48,000,000.00	0.00
22	Other Recurrent Costs	52,000,000.00	15,062,777.00	0.00	296,126,000.00	0.00
2202	OVERHEAD COST	52,000,000.00	15,062,777.00	0.00	184,126,000.00	0.00
220201	Transport & Travelling - General	6,000,000.00	400,000.00	0.00	6,000,000.00	0.00
22020102	Local Travel & Transport - Others	6,000,000.00	400,000.00	0.00	6,000,000.00	0.00

220203	Materials and Supplies - General	20,000,000.00	940,000.00	0.00	20,000,000.00	0.00
22020318	Disaster Relief Materials	20,000,000.00	940,000.00	0.00	20,000,000.00	0.00
220204	Maintenance Services - General	2,000,000.00	6,425,000.00	0.00	10,000,000.00	0.00
22020425	Maintenance of Lab/Workshop Tools and Instrument	2,000,000.00	6,425,000.00	0.00	10,000,000.00	0.00
220210	Miscellaneous Expenses - General	24,000,000.00	7,297,777.00	0.00	148,126,000.00	0.00
22021045	Institutional Feeding (Ramadan Feeding)	0.00	0.00	0.00	100,000,000.00	0.00
22021059	Council of Ulama, Hisba & Other Religious Groups Activities	24,000,000.00	7,297,777.00	0.00	48,126,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	0.00	0.00	0.00	112,000,000.00	0.00
220401	Local Grants and Contributions	0.00	0.00	0.00	112,000,000.00	0.00
22040103	Grants to State Governments – Recurrent Security Support	0.00	0.00	0.00	112,000,000.00	0.00
23	Capital Expenditure	248,000,000.00	85,401,161.00	0.00	502,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	30,000,000.00	0.00	0.00	100,000,000.00	0.00
230101	Purchase of Fixed Assets - General	30,000,000.00	0.00	0.00	100,000,000.00	0.00
23010128	Purchase Of Security Equipment	10,000,000.00	0.00	0.00	50,000,000.00	0.00
23010129	Purchase Of Industrial Equipment	20,000,000.00	0.00	0.00	50,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	153,000,000.00	64,295,805.00	0.00	322,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	153,000,000.00	64,295,805.00	0.00	322,000,000.00	0.00
23020101	Construction/Provision Of Office Buildings	0.00	0.00	0.00	112,000,000.00	0.00
23020118	Construction / Provision Of Infrastructure	103,000,000.00	64,295,805.00	0.00	180,000,000.00	0.00
23020127	Construction Of ICT Infrastructures	50,000,000.00	0.00	0.00	30,000,000.00	0.00
2303	REHABILITATION / REPAIRS	5,000,000.00	0.00	0.00	20,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	5,000,000.00	0.00	0.00	20,000,000.00	0.00
23030121	Rehabilitation / Repairs Of Office Buildings	5,000,000.00	0.00	0.00	20,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	60,000,000.00	21,105,356.00	0.00	60,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	60,000,000.00	21,105,356.00	0.00	60,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	60,000,000.00	21,105,356.00	0.00	60,000,000.00	0.00

055100400100	Trade Section and Cooperatives					
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	95,860,889.00	887,818.00	0.00	148,067,865.00	0.00
21	Personnel Cost	2,860,889.00	887,818.00	0.00	1,567,865.00	0.00
2101	SALARY	1,418,565.00	481,711.00	0.00	829,791.00	0.00
210101	Salaries and Wages	1,418,565.00	481,711.00	0.00	829,791.00	0.00
21010101	Salary	1,418,565.00	481,711.00	0.00	829,791.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,442,324.00	406,107.00	0.00	738,074.00	0.00
210201	ALLOWANCES	1,442,324.00	406,107.00	0.00	738,074.00	0.00
21020103	Transport Allowance	524,719.00	82,798.00	0.00	141,941.00	0.00
21020104	Rent Supplement	462,354.00	96,342.00	0.00	165,158.00	0.00
21020105	Meal Subsidy	37,593.00	35,018.00	0.00	60,030.00	0.00
21020106	Utility Allowance	26,272.00	39,920.00	0.00	68,435.00	0.00
21020109	Leave Transport Grant	141,856.00	48,171.00	0.00	124,468.00	0.00
21020137	Medical Allowance	249,530.00	103,858.00	0.00	178,042.00	0.00
22	Other Recurrent Costs	11,500,000.00	0.00	0.00	16,500,000.00	0.00
2202	OVERHEAD COST	11,500,000.00	0.00	0.00	16,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	0.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	0.00	500,000.00	0.00
220203	Materials and Supplies - General	1,000,000.00	0.00	0.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	1,000,000.00	0.00	0.00	10,000,000.00	0.00
220204	Maintenance Services - General	0.00	0.00	0.00	1,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	0.00	0.00	0.00	1,000,000.00	0.00
220205	Training - General	10,000,000.00	0.00	0.00	5,000,000.00	0.00
22020501	Local Training	10,000,000.00	0.00	0.00	5,000,000.00	0.00
23	Capital Expenditure	81,500,000.00	0.00	0.00	130,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	81,500,000.00	0.00	0.00	70,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	81,500,000.00	0.00	0.00	70,000,000.00	0.00
23020118	Construction / Provision Of Infrastructure	0.00	0.00	0.00	10,000,000.00	0.00
23020124	Construction Of Markets/Parks	81,500,000.00	0.00	0.00	60,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	60,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	0.00	0.00	0.00	60,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	0.00	0.00	0.00	60,000,000.00	0.00

055100500100	Traditional/Religious Affairs					
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	200,000,000.00	0.00	0.00	450,000,000.00	0.00
22	Other Recurrent Costs	200,000,000.00	0.00	0.00	450,000,000.00	0.00
2202	OVERHEAD COST	200,000,000.00	0.00	0.00	450,000,000.00	0.00
220204	Maintenance Services - General	200,000,000.00	0.00	0.00	450,000,000.00	0.00

22020403	Maintenance of Office Building / Residential Quarters	200,000,000.00	0.00	0.00	450,000,000.00	0.00
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