

State	JIGAWA
Local Government	GWIWA
Year	2026

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

Revenue by Economic	2026 Budget
Opening Balance	137,742,000.00
Statutory Allocation	2,464,000,000.00
VAT	3,202,160,000.00
Other FAAC	3,407,000,000.00
LG IGR	45,302,000.00
Share of State IGR	127,151,329.00
Other (Capital Receipts)	-
<b>Total Revenue</b>	<b>9,383,355,329.00</b>

Expenditure by Economic	2026 Budget
Personnel	1,721,259,524.00
Grants / Contributions to State	-
Other Recurrent	2,168,923,880.00
Capital	5,493,171,925.00
<b>Total Expenditure</b>	<b>9,383,355,329.00</b>

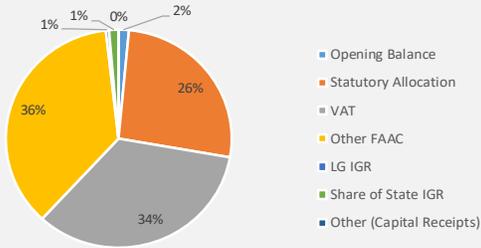
Expenditure by Sector	2026 Budget
Education	884,903,605.00
Health	337,205,149.00
Other Social	1,918,579,390.00
Agriculture	246,541,722.00
Other Economic	4,859,618,285.00
Administration	1,136,507,178.00
Law and Justice	-
<b>Total Expenditure</b>	<b>9,383,355,329.00</b>

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Construction of Gwiwa-Daragi-Zauma 14.5KM Tires Road Phase II	625,000,000.00
Construction and Rehabilitations of Feeder Roads across the LGA	580,000,000.00
contribution to Construction of Infrastructure under the State and LG Joint Projects	450,000,000.00
Purchase of Hand Pump Materials	218,641,860.00
Construction of BHC at Dodal and Gasakoli B	200,000,000.00
Construction of Five Daily Prayers Mosque Across the Local Government Area	200,000,000.00
Construction of Town Hall at Gwiwa	150,000,000.00
Construction of five blocks of 2 bedroom prototype houses at Gwiwa	150,000,000.00
Construction of HT Line across the Local Govt. (Santar Hayyo, Fadi Gurje and Maragant)	100,000,000.00
Construction of Lock-Up Shops at various places in the LGA	100,000,000.00
<i>Other Capital Projects</i>	2,719,530,065.00
<b>Total</b>	<b>5,493,171,925.00</b>

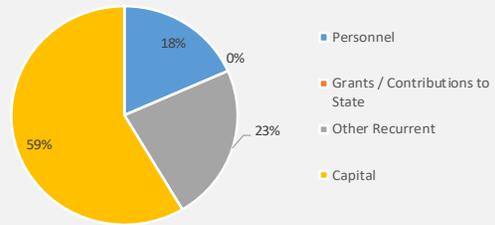
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
Buntusu	44,545,454.55	44,545,454.55
Daabi	4,545,454.55	4,545,454.55
Darina	4,545,454.55	4,545,454.55
Firjin Yamma	19,545,454.55	19,545,454.55
Guntai	5,875,519.55	5,875,519.55
Gwiwa Ward	1,303,545,454.55	1,303,545,454.55
Korayel	144,545,454.55	144,545,454.55
Rorau	64,545,454.55	64,545,454.55
Shafe	14,545,454.55	14,545,454.55
Yola	44,545,454.55	44,545,454.55
Zauma	4,545,454.55	4,545,454.55
LG Wide (GWIWA)	7,728,025,264.00	3,837,841,860.00
<b>Total</b>	<b>9,383,355,329.00</b>	<b>5,493,171,925.00</b>

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

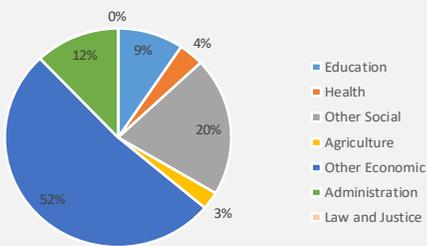
### Where is the Money coming from?



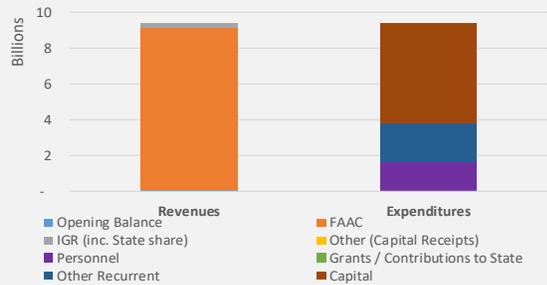
### What is the Money being spent On?



### Who is Spending the Money?



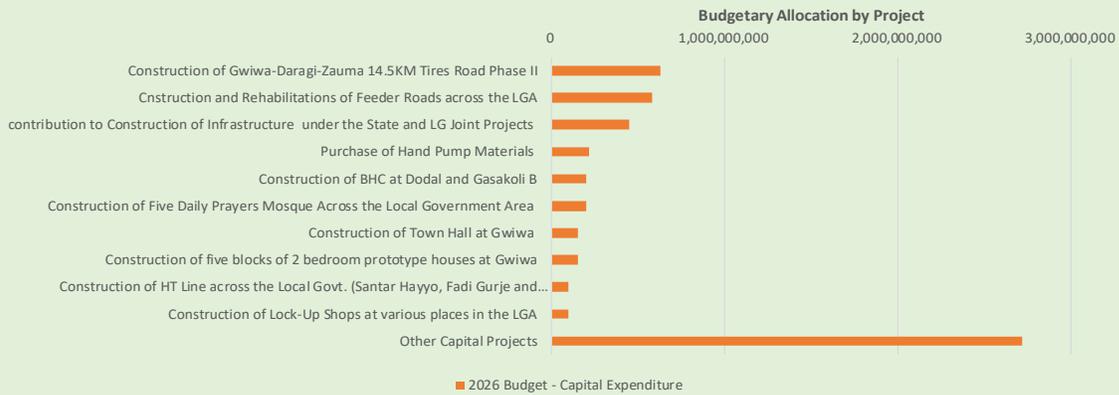
### Inflows and Outflows



### Where is the Money being Spent?



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



**317112 - GWIWA Local Government, Jigawa State - 2026 Budget: Summary**

<b>Item</b>	<b>2025 Original Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>Opening Balance</b>	<b>70,484,575.00</b>		<b>137,742,000.00</b>	
<b>Recurrent Revenue</b>	<b>6,242,725,010.00</b>	<b>4,536,618,367.00</b>	<b>9,245,613,329.00</b>	-
11 - LOCAL GOVT. SHARE OF FAAC	6,200,000,000.00	4,524,274,204.00	9,073,160,000.00	-
12 - Independent Revenue	42,725,010.00	12,344,163.00	172,453,329.00	-
<b>Recurrent Expenditure</b>	<b>3,209,955,268.00</b>	<b>2,833,581,429.00</b>	<b>3,890,183,404.00</b>	-
21 - Personnel Cost	1,143,999,103.00	1,083,496,743.00	1,721,259,524.00	-
22 - Other Recurrent Costs	2,065,956,165.00	1,750,084,686.00	2,168,923,880.00	-
<b>Transfer to Capital Account</b>	<b>3,103,254,317.00</b>	<b>1,703,036,938.00</b>	<b>5,493,171,925.00</b>	-
<b>Capital Receipts</b>	-	-	-	-
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-
<b>23 - Capital Expenditure</b>	<b>3,103,254,317.00</b>	<b>964,953,877.00</b>	<b>5,493,171,925.00</b>	<b>60,000,000.00</b>
<b>Total Revenue (including OB)</b>	<b>6,313,209,585.00</b>	<b>4,536,618,367.00</b>	<b>9,383,355,329.00</b>	-
<b>Total Expenditure</b>	<b>6,313,209,585.00</b>	<b>3,798,535,306.00</b>	<b>9,383,355,329.00</b>	<b>60,000,000.00</b>
<b>Closing Balance</b>	-	<b>738,083,061.00</b>	-	- <b>60,000,000.00</b>

317112 - GWIWA Local Government, Jigawa State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<b>Total Expenditure</b>	<b>1,721,259,524.00</b>	<b>2,168,923,880.00</b>	<b>3,890,183,404.00</b>	<b>5,493,171,925.00</b>	<b>9,383,355,329.00</b>
<b>010000000000</b>	<b>Administrative</b>	<b>191,786,298.00</b>	<b>419,720,880.00</b>	<b>611,507,178.00</b>	<b>525,000,000.00</b>	<b>1,136,507,178.00</b>
<b>011100000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>51,647,367.00</b>	<b>68,500,000.00</b>	<b>120,147,367.00</b>	-	<b>120,147,367.00</b>
011100100100	Chairman	47,692,782.00	68,000,000.00	115,692,782.00	-	115,692,782.00
011108000100	Internal Audit Office	3,954,585.00	500,000.00	4,454,585.00	-	4,454,585.00
<b>011200000000</b>	<b>LOCAL GOVT LEGISLATIVES COUNCIL</b>	<b>39,504,126.00</b>	<b>59,200,000.00</b>	<b>98,704,126.00</b>	-	<b>98,704,126.00</b>
011200100100	Legislative Council	39,504,126.00	59,200,000.00	98,704,126.00	-	98,704,126.00
<b>012500000000</b>	<b>ADMIN AND GENERAL SERVICES</b>	<b>100,634,805.00</b>	<b>292,020,880.00</b>	<b>392,655,685.00</b>	<b>525,000,000.00</b>	<b>917,655,685.00</b>
012500100100	Office of the Director Admin and General Services	100,634,805.00	292,020,880.00	392,655,685.00	525,000,000.00	917,655,685.00
<b>020000000000</b>	<b>Economic</b>	<b>370,060,007.00</b>	<b>787,900,000.00</b>	<b>1,157,960,007.00</b>	<b>3,948,200,000.00</b>	<b>5,106,160,007.00</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>57,141,722.00</b>	<b>29,400,000.00</b>	<b>86,541,722.00</b>	<b>160,000,000.00</b>	<b>246,541,722.00</b>
021500100100	Agriculture Section	18,242,032.00	5,700,000.00	23,942,032.00	125,000,000.00	148,942,032.00
021500200100	Forestry Section	16,670,857.00	3,700,000.00	20,370,857.00	35,000,000.00	55,370,857.00
021500300100	Livestock Section (Veterinary)	22,228,833.00	20,000,000.00	42,228,833.00	-	42,228,833.00
<b>022000000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>174,078,757.00</b>	<b>603,000,000.00</b>	<b>777,078,757.00</b>	-	<b>777,078,757.00</b>
022001000100	Account section	163,837,040.00	597,500,000.00	761,337,040.00	-	761,337,040.00
022002000100	Revenue Section	10,241,717.00	5,500,000.00	15,741,717.00	-	15,741,717.00
<b>023400000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>82,729,428.00</b>	<b>122,500,000.00</b>	<b>205,229,428.00</b>	<b>3,788,200,000.00</b>	<b>3,993,429,428.00</b>
023400100100	Road & Communication Section	16,364,626.00	8,500,000.00	24,864,626.00	-	24,864,626.00
023400200100	Mechanical Section	21,095,516.00	18,000,000.00	39,095,516.00	-	39,095,516.00
023400300100	Electrical Section	13,338,152.00	67,000,000.00	80,338,152.00	494,200,000.00	574,538,152.00
023400400100	Land & Survey Section	10,432,828.00	2,500,000.00	12,932,828.00	15,000,000.00	27,932,828.00
023400500100	Building Section	21,498,306.00	26,500,000.00	47,998,306.00	3,279,000,000.00	3,326,998,306.00
<b>023800000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>56,110,100.00</b>	<b>33,000,000.00</b>	<b>89,110,100.00</b>	-	<b>89,110,100.00</b>
023800100100	Planning	18,764,351.00	18,000,000.00	36,764,351.00	-	36,764,351.00
023800200100	Research and Statistics	-	15,000,000.00	15,000,000.00	-	15,000,000.00
023800300100	Monitoring & Evaluation	37,345,749.00	-	37,345,749.00	-	37,345,749.00
<b>050000000000</b>	<b>Social</b>	<b>1,159,413,219.00</b>	<b>961,303,000.00</b>	<b>2,120,716,219.00</b>	<b>1,019,971,925.00</b>	<b>3,140,688,144.00</b>
<b>051700000000</b>	<b>LOCAL EDUCATION AUTHORITY</b>	<b>704,416,540.00</b>	<b>7,157,000.00</b>	<b>711,573,540.00</b>	<b>173,330,065.00</b>	<b>884,903,605.00</b>
051700100100	Education (Non-Teaching Staff)	156,682,205.00	-	156,682,205.00	173,330,065.00	330,012,270.00
051700200100	Education (Teaching Staff)	547,734,335.00	-	547,734,335.00	-	547,734,335.00
051700300100	Adult Education	-	7,157,000.00	7,157,000.00	-	7,157,000.00
<b>052100000000</b>	<b>PRIMARY HEALTH CARE</b>	<b>268,205,149.00</b>	<b>34,000,000.00</b>	<b>302,205,149.00</b>	<b>35,000,000.00</b>	<b>337,205,149.00</b>
052100100100	Primary Health Care Manager	-	-	-	35,000,000.00	35,000,000.00
052100200100	Curative	268,205,149.00	34,000,000.00	302,205,149.00	-	302,205,149.00
<b>053500000000</b>	<b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b>	<b>97,115,541.00</b>	<b>324,200,000.00</b>	<b>421,315,541.00</b>	<b>404,641,860.00</b>	<b>825,957,401.00</b>
053500100100	Preventive (Water, Sanitation and Hygiene)	85,775,665.00	118,000,000.00	203,775,665.00	-	203,775,665.00
053500300100	Rural Water Supply	11,339,876.00	206,200,000.00	217,539,876.00	404,641,860.00	622,181,736.00
<b>055100000000</b>	<b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>	<b>89,675,989.00</b>	<b>595,946,000.00</b>	<b>685,621,989.00</b>	<b>407,000,000.00</b>	<b>1,092,621,989.00</b>
055100100100	Community Development Section	40,450,383.00	311,160,000.00	351,610,383.00	-	351,610,383.00
055100200100	Information, Youth, Sport & Culture	7,445,301.00	22,160,000.00	29,605,301.00	127,000,000.00	156,605,301.00
055100300100	Social Welfare Section	38,259,515.00	95,126,000.00	133,385,515.00	220,000,000.00	353,385,515.00
055100400100	Trade Section and Cooperatives	3,520,790.00	7,500,000.00	11,020,790.00	60,000,000.00	71,020,790.00
055100500100	Traditional/Religious Affairs	-	160,000,000.00	160,000,000.00	-	160,000,000.00

317112 - GWIWA Local Government, Jigawa State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Revenue</b>	<b>6,242,725,010.00</b>	<b>4,536,618,367.00</b>	<b>9,245,613,329.00</b>	<b>-</b>
<b>01000000000</b>	<b>Administrative</b>	<b>1,300,000.00</b>	<b>676,200.00</b>	<b>1,700,000.00</b>	<b>-</b>
<b>01250000000</b>	<b>ADMIN AND GENERAL SERVICES</b>	<b>1,300,000.00</b>	<b>676,200.00</b>	<b>1,700,000.00</b>	<b>-</b>
012500100100	Office of the Director Admin and General Services	1,300,000.00	676,200.00	1,700,000.00	-
<b>02000000000</b>	<b>Economic</b>	<b>6,238,615,010.00</b>	<b>4,535,630,467.00</b>	<b>9,240,673,329.00</b>	<b>-</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>4,200,000.00</b>	<b>1,171,870.00</b>	<b>5,200,000.00</b>	<b>-</b>
021500100100	Agriculture Section	3,550,000.00	1,091,870.00	4,550,000.00	-
021500200100	Forestry Section	150,000.00	80,000.00	150,000.00	-
021500300100	Livestock Section (Veterinary)	500,000.00	-	500,000.00	-
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>6,220,605,010.00</b>	<b>4,525,777,408.00</b>	<b>9,204,481,329.00</b>	<b>-</b>
022002000100	Revenue Section	6,220,605,010.00	4,525,777,408.00	9,204,481,329.00	-
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>2,810,000.00</b>	<b>265,500.00</b>	<b>3,580,000.00</b>	<b>-</b>
023400200100	Mechanical Section	480,000.00	-	760,000.00	-
023400300100	Electrical Section	20,000.00	-	500,000.00	-
023400400100	Land & Survey Section	1,240,000.00	43,000.00	1,250,000.00	-
023400500100	Building Section	1,070,000.00	222,500.00	1,070,000.00	-
<b>02380000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>11,000,000.00</b>	<b>8,415,689.00</b>	<b>27,412,000.00</b>	<b>-</b>
023800200100	Research and Statistics	10,000,000.00	5,826,263.00	24,412,000.00	-
023800300100	Monitoring & Evaluation	1,000,000.00	2,589,426.00	3,000,000.00	-
<b>05000000000</b>	<b>Social</b>	<b>2,810,000.00</b>	<b>311,700.00</b>	<b>3,240,000.00</b>	<b>-</b>
<b>05350000000</b>	<b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b>	<b>550,000.00</b>	<b>150,000.00</b>	<b>480,000.00</b>	<b>-</b>
053500100100	Preventive (Water, Sanitation and Hygiene)	550,000.00	150,000.00	480,000.00	-
<b>05510000000</b>	<b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>	<b>2,260,000.00</b>	<b>161,700.00</b>	<b>2,760,000.00</b>	<b>-</b>
055100100100	Community Development Section	70,000.00	-	120,000.00	-
055100200100	Information, Youth, Sport & Culture	90,000.00	-	40,000.00	-
055100400100	Trade Section and Cooperatives	2,100,000.00	161,700.00	2,600,000.00	-

317112 - GWIWA Local Government, Jigawa State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
<b>1</b>	<b>Revenue</b>	<b>6,242,725,010.00</b>	<b>4,536,618,367.00</b>	<b>9,245,613,329.00</b>	-
<b>11</b>	<b>LOCAL GOVT. SHARE OF FAAC</b>	<b>6,200,000,000.00</b>	<b>4,524,274,204.00</b>	<b>9,073,160,000.00</b>	-
<b>1101</b>	<b>LOCAL GOVT. SHARE OF FAAC</b>	<b>6,200,000,000.00</b>	<b>4,524,274,204.00</b>	<b>9,073,160,000.00</b>	-
<b>110101</b>	<b>LOCAL GOVT. SHARE OF STATUTORY REVENUES</b>	<b>2,164,000,000.00</b>	-	<b>2,464,000,000.00</b>	-
11010101	Statutory Allocation	2,164,000,000.00	-	2,464,000,000.00	-
<b>110102</b>	<b>LOCAL GOVT. SHARE OF VAT</b>	<b>1,686,000,000.00</b>	<b>2,262,137,102.00</b>	<b>3,202,160,000.00</b>	-
11010201	Share of VAT	1,686,000,000.00	2,262,137,102.00	3,202,160,000.00	-
<b>110103</b>	<b>LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES</b>	<b>2,350,000,000.00</b>	<b>2,262,137,102.00</b>	<b>3,407,000,000.00</b>	-
11010303	Exchange Gain	850,000,000.00	821,537,102.00	910,500,000.00	-
11010305	Electronic Money Transfer Levy (EMTL)	-	-	835,866,203.00	-
11010306	FOREX Equalization Mineral	800,000,000.00	751,100,000.00	704,000,000.00	-
11010312	Stabilization Funds	700,000,000.00	689,500,000.00	956,633,797.00	-
<b>12</b>	<b>Independent Revenue</b>	<b>42,725,010.00</b>	<b>12,344,163.00</b>	<b>172,453,329.00</b>	-
<b>1201</b>	<b>TAX REVENUE</b>	<b>200,000.00</b>	-	<b>200,000.00</b>	-
<b>120103</b>	<b>Other Taxes</b>	<b>200,000.00</b>	-	<b>200,000.00</b>	-
12010324	Reimbursement of Cost of Collections of PAYE	200,000.00	-	200,000.00	-
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>42,525,010.00</b>	<b>12,344,163.00</b>	<b>172,253,329.00</b>	-
<b>120201</b>	<b>Licenses - General</b>	<b>4,250,000.00</b>	<b>800,000.00</b>	<b>5,130,000.00</b>	-
12020111	Bake House Licenses	100,000.00	100,000.00	-	-
12020114	Cart Licenses	20,000.00	-	20,000.00	-
12020115	Dane Gun Licenses	30,000.00	-	30,000.00	-
12020116	Cattle Dealer Licenses	500,000.00	-	500,000.00	-
12020117	Dried Fish & Meat Licenses	30,000.00	-	30,000.00	-
12020120	Hawker's Permits	40,000.00	-	40,000.00	-
12020122	Produce Buying Licenses	50,000.00	-	50,000.00	-
12020126	Tractor Hiring Services	1,500,000.00	700,000.00	2,000,000.00	-
12020130	Cinematograph Licenses	40,000.00	-	40,000.00	-
12020137	Trade Permit Licenses	300,000.00	-	300,000.00	-
12020148	Food and Water Processing Licence	100,000.00	-	100,000.00	-
12020149	Communication Equipment Installation Permit	1,000,000.00	-	1,000,000.00	-
12020159	Public Conveniences Permit	50,000.00	-	100,000.00	-
12020161	Minor Industrial Licence Fees	300,000.00	-	300,000.00	-
12020162	Welding Machine License	20,000.00	-	500,000.00	-
12020163	Auto Spare Parts	50,000.00	-	50,000.00	-
12020164	Building Materials / Block Making Licence Fees	50,000.00	-	50,000.00	-
12020165	Sewing / Tailoring Services	20,000.00	-	20,000.00	-
12020166	Barbing Salon / Boutque Services Fees	50,000.00	-	-	-
<b>120204</b>	<b>Fees - General</b>	<b>13,840,000.00</b>	<b>9,214,889.00</b>	<b>30,772,000.00</b>	-
12020417	Contractor Registration Fees	1,000,000.00	2,589,426.00	3,000,000.00	-
12020427	Tender Fees	10,000,000.00	5,826,263.00	24,412,000.00	-
12020438	Survey / Planning / Building Fees	40,000.00	-	100,000.00	-
12020443	Birth & Death Registration Fees	1,000,000.00	106,200.00	500,000.00	-
12020447	Land Use Fees	1,000,000.00	43,000.00	1,000,000.00	-
12020451	Timber & Forest Fees	100,000.00	80,000.00	100,000.00	-
12020460	Building Plan Approval Fees	20,000.00	-	20,000.00	-
12020466	Indigenship Registration Fees	300,000.00	570,000.00	1,200,000.00	-
12020478	Workshop Fees	20,000.00	-	20,000.00	-
12020479	Motor Vehicles, Taxi and Motor Cycle Registration Fees	20,000.00	-	100,000.00	-
12020483	Certificate of Occupancy	200,000.00	-	150,000.00	-
12020493	Auto Mechanic Registration Fees	90,000.00	-	90,000.00	-
12020498	Meat Inspection Fees	30,000.00	-	30,000.00	-
12020499	Slaughter Stock Fees	20,000.00	-	50,000.00	-
<b>120206</b>	<b>Sales - General</b>	<b>350,000.00</b>	-	<b>550,000.00</b>	-
12020604	Sales of Stores / Scraps / Unserviceable Items	300,000.00	-	500,000.00	-

317112 - GWIWA Local Government, Jigawa State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
12020609	Proceeds from Sales of Farm Produce	50,000.00	-	50,000.00	-
<b>120207</b>	<b>Earnings - General</b>	<b>5,800,000.00</b>	<b>789,770.00</b>	<b>6,800,000.00</b>	-
12020708	Earnings from Agricultural Produce	2,000,000.00	391,870.00	2,500,000.00	-
12020710	Earnings from Guest Houses	1,000,000.00	-	1,000,000.00	-
12020711	Earnings from Commercial Activities	1,500,000.00	161,700.00	2,000,000.00	-
12020729	Earning from Parks and Gardens	1,000,000.00	186,200.00	1,000,000.00	-
12020736	Earnings from Environmental Sanitation Services	300,000.00	50,000.00	300,000.00	-
<b>120208</b>	<b>Rent on Government Buildings - General</b>	<b>1,000,000.00</b>	<b>222,500.00</b>	<b>1,000,000.00</b>	-
12020803	Rent on Government Buildings	1,000,000.00	222,500.00	1,000,000.00	-
<b>120210</b>	<b>REPAYMENTS - GENERAL</b>	<b>750,000.00</b>	-	<b>750,000.00</b>	-
12021003	Repayment of Bicycle Advances (Principal)	50,000.00	-	50,000.00	-
12021012	Refund of Overpayment	500,000.00	-	500,000.00	-
12021013	Refund Sunderies	200,000.00	-	200,000.00	-
<b>120211</b>	<b>Investment Income</b>	<b>50,000.00</b>	-	<b>50,000.00</b>	-
12021102	Dividend on Investment	50,000.00	-	50,000.00	-
<b>120212</b>	<b>Interest Earned</b>	<b>50,000.00</b>	-	<b>50,000.00</b>	-
12021201	Motor Vehicle Advances (Interest)	50,000.00	-	50,000.00	-
<b>120213</b>	<b>Reimbursement - General</b>	<b>16,435,010.00</b>	<b>1,317,004.00</b>	<b>127,151,329.00</b>	-
12021301	Receipt of Local Government of State IGR Tax Revenues	16,435,010.00	1,317,004.00	127,151,329.00	-

**317112 - GWIWA Local Government, Jigawa State - 2026 Budget: Total Revenue by Fund**

<b>Code</b>	<b>Fund</b>	<b>2026 Approved Budget</b>
	<i><b>Total Revenue (including Capital Receipts, excluding Open Balance)</b></i>	<u><b>9,245,613,329.00</b></u>
<b>01</b>	<b>FEDERATION ACCOUNT</b>	<b>9,073,160,000.00</b>
<b>011</b>	<b>FAAC DIRECT ALLOCATION</b>	<b>9,073,160,000.00</b>
01101	FAAC DIRECT ALLOCATION	9,073,160,000.00
<b>02</b>	<b>CONSOLIDATED REVENUE FUND</b>	<b>172,453,329.00</b>
<b>021</b>	<b>MAIN ENVELOP</b>	<b>172,453,329.00</b>
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	172,453,329.00

317112 - GWIWA Local Government, Jigawa State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Expenditure</b>	<b>6,313,209,585.00</b>	<b>3,798,535,306.00</b>	<b>9,383,355,329.00</b>	<b>60,000,000.00</b>
<b>01000000000</b>	<b>Administrative</b>	<b>1,033,801,170.00</b>	<b>329,732,346.00</b>	<b>1,136,507,178.00</b>	-
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>90,474,380.00</b>	<b>75,546,977.00</b>	<b>120,147,367.00</b>	-
011100100100	Chairman	86,192,782.00	72,333,879.00	115,692,782.00	-
011108000100	Internal Audit Office	4,281,598.00	3,213,098.00	4,454,585.00	-
<b>01120000000</b>	<b>LOCAL GOVT LEGISLATIVES COUNCIL</b>	<b>77,405,126.00</b>	<b>48,723,162.00</b>	<b>98,704,126.00</b>	-
011200100100	Legislative Council	77,405,126.00	48,723,162.00	98,704,126.00	-
<b>01250000000</b>	<b>ADMIN AND GENERAL SERVICES</b>	<b>865,921,664.00</b>	<b>205,462,207.00</b>	<b>917,655,685.00</b>	-
012500100100	Office of the Director Admin and General Services	865,921,664.00	205,462,207.00	917,655,685.00	-
<b>02000000000</b>	<b>Economic</b>	<b>3,038,685,790.00</b>	<b>1,457,257,964.00</b>	<b>5,106,160,007.00</b>	<b>60,000,000.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>175,859,796.00</b>	<b>88,662,178.00</b>	<b>246,541,722.00</b>	<b>60,000,000.00</b>
021500100100	Agriculture Section	56,599,082.00	18,502,311.00	148,942,032.00	60,000,000.00
021500200100	Forestry Section	74,384,822.00	28,792,948.00	55,370,857.00	-
021500300100	Livestock Section (Veterinary)	44,875,892.00	41,366,919.00	42,228,833.00	-
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>969,088,460.00</b>	<b>804,417,251.00</b>	<b>777,078,757.00</b>	-
022001000100	Account section	954,146,067.00	793,079,206.00	761,337,040.00	-
022002000100	Revenue Section	14,942,393.00	11,338,045.00	15,741,717.00	-
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>1,832,228,033.00</b>	<b>520,717,370.00</b>	<b>3,993,429,428.00</b>	-
023400100100	Road & Communication Section	20,504,993.00	14,698,752.00	24,864,626.00	-
023400200100	Mechanical Section	24,975,927.00	31,790,719.00	39,095,516.00	-
023400300100	Electrical Section	156,866,546.00	88,510,008.00	574,538,152.00	-
023400400100	Land & Survey Section	27,185,297.00	14,063,347.00	27,932,828.00	-
023400500100	Building Section	1,602,695,270.00	371,654,544.00	3,326,998,306.00	-
<b>02380000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>61,509,501.00</b>	<b>43,461,165.00</b>	<b>89,110,100.00</b>	-
023800100100	Planning	34,789,180.00	24,383,807.00	36,764,351.00	-
023800200100	Research and Statistics	13,400,000.00	9,580,000.00	15,000,000.00	-
023800300100	Monitoring & Evaluation	13,320,321.00	9,497,358.00	37,345,749.00	-
<b>05000000000</b>	<b>Social</b>	<b>2,240,722,625.00</b>	<b>2,011,544,996.00</b>	<b>3,140,688,144.00</b>	-
<b>05170000000</b>	<b>LOCAL EDUCATION AUTHORITY</b>	<b>744,611,571.00</b>	<b>673,558,022.00</b>	<b>884,903,605.00</b>	-
051700100100	Education (Non-Teaching Staff)	388,160,205.00	315,968,884.00	330,012,270.00	-
051700200100	Education (Teaching Staff)	349,294,366.00	357,589,138.00	547,734,335.00	-
051700300100	Adult Education	7,157,000.00	-	7,157,000.00	-
<b>05210000000</b>	<b>PRIMARY HEALTH CARE</b>	<b>269,130,787.00</b>	<b>273,099,865.00</b>	<b>337,205,149.00</b>	-
052100100100	Primary Health Care Manager	5,000,000.00	-	35,000,000.00	-
052100200100	Curative	264,130,787.00	273,099,865.00	302,205,149.00	-
<b>05350000000</b>	<b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b>	<b>509,169,109.00</b>	<b>440,074,083.00</b>	<b>825,957,401.00</b>	-
053500100100	Preventive (Water, Sanitation and Hygiene)	139,460,748.00	147,076,540.00	203,775,665.00	-
053500300100	Rural Water Supply	369,708,361.00	292,997,543.00	622,181,736.00	-
<b>05510000000</b>	<b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>	<b>717,811,158.00</b>	<b>624,813,026.00</b>	<b>1,092,621,989.00</b>	-
055100100100	Community Development Section	101,344,309.00	86,787,240.00	351,610,383.00	-
055100200100	Information, Youth, Sport & Culture	92,487,310.00	84,364,486.00	156,605,301.00	-
055100300100	Social Welfare Section	353,967,631.00	313,366,176.00	353,385,515.00	-
055100400100	Trade Section and Cooperatives	10,011,908.00	10,045,006.00	71,020,790.00	-
055100500100	Traditional/Religious Affairs	160,000,000.00	130,250,118.00	160,000,000.00	-

317112 - GWIWA Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Personnel Expenditure</b>	<b>1,143,999,103.00</b>	<b>1,083,496,743.00</b>	<b>1,721,259,524.00</b>	-
<b>01000000000</b>	<b>Administrative</b>	<b>179,101,170.00</b>	<b>82,440,128.00</b>	<b>191,786,298.00</b>	-
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>51,374,380.00</b>	<b>15,671,977.00</b>	<b>51,647,367.00</b>	-
011100100100	Chairman	47,692,782.00	12,898,879.00	47,692,782.00	-
011108000100	Internal Audit Office	3,681,598.00	2,773,098.00	3,954,585.00	-
<b>01120000000</b>	<b>LOCAL GOVT LEGISLATIVES COUNCIL</b>	<b>32,405,126.00</b>	<b>16,028,162.00</b>	<b>39,504,126.00</b>	-
011200100100	Legislative Council	32,405,126.00	16,028,162.00	39,504,126.00	-
<b>01250000000</b>	<b>ADMIN AND GENERAL SERVICES</b>	<b>95,321,664.00</b>	<b>50,739,989.00</b>	<b>100,634,805.00</b>	-
012500100100	Office of the Director Admin and General Services	95,321,664.00	50,739,989.00	100,634,805.00	-
<b>02000000000</b>	<b>Economic</b>	<b>196,331,701.00</b>	<b>166,945,886.00</b>	<b>370,060,007.00</b>	-
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>57,524,794.00</b>	<b>48,570,344.00</b>	<b>57,141,722.00</b>	-
021500100100	Agriculture Section	15,199,082.00	12,569,311.00	18,242,032.00	-
021500200100	Forestry Section	16,449,820.00	11,344,114.00	16,670,857.00	-
021500300100	Livestock Section (Veterinary)	25,875,892.00	24,656,919.00	22,228,833.00	-
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>38,695,295.00</b>	<b>38,225,171.00</b>	<b>174,078,757.00</b>	-
022001000100	Account section	28,302,902.00	30,957,126.00	163,837,040.00	-
022002000100	Revenue Section	10,392,393.00	7,268,045.00	10,241,717.00	-
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>68,002,111.00</b>	<b>61,658,206.00</b>	<b>82,729,428.00</b>	-
023400100100	Road & Communication Section	13,704,993.00	9,938,752.00	16,364,626.00	-
023400200100	Mechanical Section	12,975,927.00	14,790,719.00	21,095,516.00	-
023400300100	Electrical Section	6,640,624.00	8,838,934.00	13,338,152.00	-
023400400100	Land & Survey Section	16,485,297.00	12,943,347.00	10,432,828.00	-
023400500100	Building Section	18,195,270.00	15,146,454.00	21,498,306.00	-
<b>02380000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>32,109,501.00</b>	<b>18,492,165.00</b>	<b>56,110,100.00</b>	-
023800100100	Planning	18,789,180.00	8,994,807.00	18,764,351.00	-
023800300100	Monitoring & Evaluation	13,320,321.00	9,497,358.00	37,345,749.00	-
<b>05000000000</b>	<b>Social</b>	<b>768,566,232.00</b>	<b>834,110,729.00</b>	<b>1,159,413,219.00</b>	-
<b>05170000000</b>	<b>LOCAL EDUCATION AUTHORITY</b>	<b>403,454,571.00</b>	<b>427,157,125.00</b>	<b>704,416,540.00</b>	-
051700100100	Education (Non-Teaching Staff)	54,160,205.00	69,567,987.00	156,682,205.00	-
051700200100	Education (Teaching Staff)	349,294,366.00	357,589,138.00	547,734,335.00	-
<b>05210000000</b>	<b>PRIMARY HEALTH CARE</b>	<b>237,130,787.00</b>	<b>245,835,555.00</b>	<b>268,205,149.00</b>	-
052100200100	Curative	237,130,787.00	245,835,555.00	268,205,149.00	-
<b>05350000000</b>	<b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b>	<b>77,775,716.00</b>	<b>105,050,391.00</b>	<b>97,115,541.00</b>	-
053500100100	Preventive (Water, Sanitation and Hygiene)	66,960,748.00	96,939,165.00	85,775,665.00	-
053500300100	Rural Water Supply	10,814,968.00	8,111,226.00	11,339,876.00	-
<b>05510000000</b>	<b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>	<b>50,205,158.00</b>	<b>56,067,658.00</b>	<b>89,675,989.00</b>	-
055100100100	Community Development Section	27,544,309.00	37,158,240.00	40,450,383.00	-
055100200100	Information, Youth, Sport & Culture	3,907,310.00	3,680,483.00	7,445,301.00	-
055100300100	Social Welfare Section	15,841,631.00	12,663,929.00	38,259,515.00	-
055100400100	Trade Section and Cooperatives	2,911,908.00	2,565,006.00	3,520,790.00	-

317112 - GWIWA Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Other Recurrent Expenditure</b>	<b>2,065,956,165.00</b>	<b>1,750,084,686.00</b>	<b>2,168,923,880.00</b>	<b>-</b>
<b>01000000000</b>	<b>Administrative</b>	<b>262,700,000.00</b>	<b>232,292,218.00</b>	<b>419,720,880.00</b>	<b>-</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>39,100,000.00</b>	<b>59,875,000.00</b>	<b>68,500,000.00</b>	<b>-</b>
011100100100	Chairman	38,500,000.00	59,435,000.00	68,000,000.00	-
011108000100	Internal Audit Office	600,000.00	440,000.00	500,000.00	-
<b>01120000000</b>	<b>LOCAL GOVT LEGISLATIVES COUNCIL</b>	<b>45,000,000.00</b>	<b>32,695,000.00</b>	<b>59,200,000.00</b>	<b>-</b>
011200100100	Legislative Council	45,000,000.00	32,695,000.00	59,200,000.00	-
<b>01250000000</b>	<b>ADMIN AND GENERAL SERVICES</b>	<b>178,600,000.00</b>	<b>139,722,218.00</b>	<b>292,020,880.00</b>	<b>-</b>
012500100100	Office of the Director Admin and General Services	178,600,000.00	139,722,218.00	292,020,880.00	-
<b>02000000000</b>	<b>Economic</b>	<b>1,067,493,165.00</b>	<b>902,894,343.00</b>	<b>787,900,000.00</b>	<b>-</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>31,100,000.00</b>	<b>27,763,500.00</b>	<b>29,400,000.00</b>	<b>-</b>
021500100100	Agriculture Section	4,400,000.00	4,683,000.00	5,700,000.00	-
021500200100	Forestry Section	7,700,000.00	6,370,500.00	3,700,000.00	-
021500300100	Livestock Section (Veterinary)	19,000,000.00	16,710,000.00	20,000,000.00	-
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>930,393,165.00</b>	<b>766,192,080.00</b>	<b>603,000,000.00</b>	<b>-</b>
022001000100	Account section	925,843,165.00	762,122,080.00	597,500,000.00	-
022002000100	Revenue Section	4,550,000.00	4,070,000.00	5,500,000.00	-
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>76,600,000.00</b>	<b>83,969,763.00</b>	<b>122,500,000.00</b>	<b>-</b>
023400100100	Road & Communication Section	6,800,000.00	4,760,000.00	8,500,000.00	-
023400200100	Mechanical Section	12,000,000.00	17,000,000.00	18,000,000.00	-
023400300100	Electrical Section	33,600,000.00	43,621,074.00	67,000,000.00	-
023400400100	Land & Survey Section	1,700,000.00	1,120,000.00	2,500,000.00	-
023400500100	Building Section	22,500,000.00	17,468,689.00	26,500,000.00	-
<b>02380000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>29,400,000.00</b>	<b>24,969,000.00</b>	<b>33,000,000.00</b>	<b>-</b>
023800100100	Planning	16,000,000.00	15,389,000.00	18,000,000.00	-
023800200100	Research and Statistics	13,400,000.00	9,580,000.00	15,000,000.00	-
<b>05000000000</b>	<b>Social</b>	<b>735,763,000.00</b>	<b>614,898,125.00</b>	<b>961,303,000.00</b>	<b>-</b>
<b>05170000000</b>	<b>LOCAL EDUCATION AUTHORITY</b>	<b>171,157,000.00</b>	<b>140,084,650.00</b>	<b>7,157,000.00</b>	<b>-</b>
051700100100	Education (Non-Teaching Staff)	164,000,000.00	140,084,650.00	-	-
051700300100	Adult Education	7,157,000.00	-	7,157,000.00	-
<b>05210000000</b>	<b>PRIMARY HEALTH CARE</b>	<b>27,000,000.00</b>	<b>27,264,310.00</b>	<b>34,000,000.00</b>	<b>-</b>
052100200100	Curative	27,000,000.00	27,264,310.00	34,000,000.00	-
<b>05350000000</b>	<b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b>	<b>216,000,000.00</b>	<b>154,200,267.00</b>	<b>324,200,000.00</b>	<b>-</b>
053500100100	Preventive (Water, Sanitation and Hygiene)	72,500,000.00	50,137,375.00	118,000,000.00	-
053500300100	Rural Water Supply	143,500,000.00	104,062,892.00	206,200,000.00	-
<b>05510000000</b>	<b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>	<b>321,606,000.00</b>	<b>293,348,898.00</b>	<b>595,946,000.00</b>	<b>-</b>
055100100100	Community Development Section	73,800,000.00	49,629,000.00	311,160,000.00	-
055100200100	Information, Youth, Sport & Culture	17,580,000.00	14,484,003.00	22,160,000.00	-
055100300100	Social Welfare Section	63,126,000.00	91,505,777.00	95,126,000.00	-
055100400100	Trade Section and Cooperatives	7,100,000.00	7,480,000.00	7,500,000.00	-
055100500100	Traditional/Religious Affairs	160,000,000.00	130,250,118.00	160,000,000.00	-

317112 - GWIWA Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Capital Expenditure</b>	<b>3,103,254,317.00</b>	<b>964,953,877.00</b>	<b>5,493,171,925.00</b>	<b>60,000,000.00</b>
<b>01000000000</b>	<b>Administrative</b>	<b>592,000,000.00</b>	<b>15,000,000.00</b>	<b>525,000,000.00</b>	<b>-</b>
<b>01250000000</b>	<b>ADMIN AND GENERAL SERVICES</b>	<b>592,000,000.00</b>	<b>15,000,000.00</b>	<b>525,000,000.00</b>	<b>-</b>
012500100100	Office of the Director Admin and General Services	592,000,000.00	15,000,000.00	525,000,000.00	-
<b>02000000000</b>	<b>Economic</b>	<b>1,774,860,924.00</b>	<b>387,417,735.00</b>	<b>3,948,200,000.00</b>	<b>60,000,000.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>87,235,002.00</b>	<b>12,328,334.00</b>	<b>160,000,000.00</b>	<b>60,000,000.00</b>
021500100100	Agriculture Section	37,000,000.00	1,250,000.00	125,000,000.00	60,000,000.00
021500200100	Forestry Section	50,235,002.00	11,078,334.00	35,000,000.00	-
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>1,687,625,922.00</b>	<b>375,089,401.00</b>	<b>3,788,200,000.00</b>	<b>-</b>
023400300100	Electrical Section	116,625,922.00	36,050,000.00	494,200,000.00	-
023400400100	Land & Survey Section	9,000,000.00	-	15,000,000.00	-
023400500100	Building Section	1,562,000,000.00	339,039,401.00	3,279,000,000.00	-
<b>05000000000</b>	<b>Social</b>	<b>736,393,393.00</b>	<b>562,536,142.00</b>	<b>1,019,971,925.00</b>	<b>-</b>
<b>05170000000</b>	<b>LOCAL EDUCATION AUTHORITY</b>	<b>170,000,000.00</b>	<b>106,316,247.00</b>	<b>173,330,065.00</b>	<b>-</b>
051700100100	Education (Non-Teaching Staff)	170,000,000.00	106,316,247.00	173,330,065.00	-
<b>05210000000</b>	<b>PRIMARY HEALTH CARE</b>	<b>5,000,000.00</b>	<b>-</b>	<b>35,000,000.00</b>	<b>-</b>
052100100100	Primary Health Care Manager	5,000,000.00	-	35,000,000.00	-
<b>05350000000</b>	<b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b>	<b>215,393,393.00</b>	<b>180,823,425.00</b>	<b>404,641,860.00</b>	<b>-</b>
053500300100	Rural Water Supply	215,393,393.00	180,823,425.00	404,641,860.00	-
<b>05510000000</b>	<b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>	<b>346,000,000.00</b>	<b>275,396,470.00</b>	<b>407,000,000.00</b>	<b>-</b>
055100200100	Information, Youth, Sport & Culture	71,000,000.00	66,200,000.00	127,000,000.00	-
055100300100	Social Welfare Section	275,000,000.00	209,196,470.00	220,000,000.00	-
055100400100	Trade Section and Cooperatives	-	-	60,000,000.00	-

317112 - GWIWA Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>6,313,209,585.00</b>	<b>3,798,535,306.00</b>	<b>9,383,355,329.00</b>	<b>60,000,000.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>1,143,999,103.00</b>	<b>1,083,496,743.00</b>	<b>1,721,259,524.00</b>	-
<b>2101</b>	<b>SALARY</b>	<b>465,294,770.00</b>	<b>510,179,280.00</b>	<b>806,090,418.00</b>	-
<b>210101</b>	<b>Salaries and Wages</b>	<b>465,294,770.00</b>	<b>510,179,280.00</b>	<b>806,090,418.00</b>	-
21010101	Salary	440,498,166.00	497,716,209.00	781,293,814.00	-
21010103	Consolidated Revenue Fund Charges - Salaries	24,796,604.00	12,463,071.00	24,796,604.00	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>671,144,333.00</b>	<b>570,032,463.00</b>	<b>891,169,106.00</b>	-
<b>210201</b>	<b>ALLOWANCES</b>	<b>644,144,333.00</b>	<b>559,906,885.00</b>	<b>737,169,106.00</b>	-
21020103	Transport Allowance	135,429,434.00	100,420,183.00	103,091,818.00	-
21020104	Rent Supplement	81,006,321.00	57,334,430.00	101,547,692.00	-
21020105	Meal Subsidy	35,456,239.00	26,535,206.00	40,819,007.00	-
21020106	Utility Allowance	38,795,171.00	25,963,559.00	37,869,660.00	-
21020107	Entertainment	17,070,500.00	9,690,269.00	10,948,971.00	-
21020109	Leave Transport Grant	44,596,553.00	34,931,877.00	39,361,503.00	-
21020113	Hazard / Hardship Allowance	43,367,982.00	63,232,708.00	35,803,856.00	-
21020117	Domestic Staff Allowance	35,188,346.00	14,561,705.00	36,193,259.00	-
21020120	Shift Duty Allowance	7,172,000.00	5,378,000.00	4,386,860.00	-
21020122	Motor Vehicle Maintenance Allowance	21,982,793.00	5,483,340.00	22,764,570.00	-
21020123	Constituency Allowance	2,144,296.00	1,608,221.00	2,144,296.00	-
21020136	Responsibility Allowance	13,005,959.00	379,469.00	12,620,000.00	-
21020137	Medical Allowance	28,813,534.00	23,051,516.00	40,036,536.00	-
21020138	Furniture Allowance	12,000,000.00	-	18,000,000.00	-
21020149	Consolidated Allowance	71,829,578.00	119,122,183.00	112,270,915.00	-
21020156	Professional Teaching Allowance	48,275,162.00	66,206,371.00	84,020,287.00	-
21020163	Medical Staff Teaching Allowance	8,010,465.00	6,007,848.00	35,289,876.00	-
<b>210202</b>	<b>Social Contributions</b>	<b>27,000,000.00</b>	<b>10,125,578.00</b>	<b>154,000,000.00</b>	-
21020201	NHIS Contribution	12,000,000.00	-	-	-
21020202	17% Government Contributory Pension	15,000,000.00	10,125,578.00	154,000,000.00	-
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>7,560,000.00</b>	<b>3,285,000.00</b>	<b>24,000,000.00</b>	-
<b>210301</b>	<b>Social Benefits</b>	<b>7,560,000.00</b>	<b>3,285,000.00</b>	<b>24,000,000.00</b>	-
21030108	Social Security Benefits	7,560,000.00	3,285,000.00	24,000,000.00	-
<b>22</b>	<b>Other Recurrent Costs</b>	<b>2,065,956,165.00</b>	<b>1,750,084,686.00</b>	<b>2,168,923,880.00</b>	-
<b>2202</b>	<b>OVERHEAD COST</b>	<b>1,614,719,165.00</b>	<b>1,411,868,475.00</b>	<b>1,420,526,880.00</b>	-
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>64,300,000.00</b>	<b>66,428,200.00</b>	<b>129,100,000.00</b>	-
22020101	Local Travel & Transport - Training	35,400,000.00	43,153,200.00	56,600,000.00	-
22020102	Local Travel & Transport - Others	28,900,000.00	23,275,000.00	72,500,000.00	-
<b>220202</b>	<b>Utilities General</b>	<b>300,000.00</b>	<b>100,000.00</b>	<b>6,700,000.00</b>	-
22020201	Electricity Charges	-	-	6,000,000.00	-
22020202	Telephone Charges	100,000.00	100,000.00	500,000.00	-
22020205	Water rates & Charges	200,000.00	-	200,000.00	-
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>281,950,000.00</b>	<b>263,248,518.00</b>	<b>188,300,000.00</b>	-
22020301	Office Materials and Consumables	168,950,000.00	159,117,503.00	142,300,000.00	-
22020305	Printing of Non-security Documents	13,500,000.00	15,698,800.00	20,000,000.00	-
22020307	Drugs, Vaccines & Medical Supplies	2,500,000.00	8,919,890.00	6,000,000.00	-
22020310	Teaching Aids, Laboratory and Instructional Materials	82,000,000.00	70,042,325.00	-	-
22020318	Disaster Relief Materials	15,000,000.00	9,470,000.00	20,000,000.00	-
<b>220204</b>	<b>Maintenance Services - General</b>	<b>236,600,000.00</b>	<b>185,003,909.00</b>	<b>187,000,000.00</b>	-
22020401	Maintenance of Motor Vehicles / Transport Equipment	7,000,000.00	6,532,000.00	7,000,000.00	-
22020402	Maintenance of Office Furniture	6,800,000.00	5,380,000.00	19,000,000.00	-
22020403	Maintenance of Office Building / Residential Quarters	21,000,000.00	16,633,689.00	23,000,000.00	-
22020404	Maintenance of Office / IT Equipment	5,000,000.00	3,500,000.00	10,000,000.00	-
22020412	Maintenance of Markets / Public Places	800,000.00	-	1,000,000.00	-
22020413	Minor Road Maintenance	9,000,000.00	7,480,000.00	11,000,000.00	-
22020415	Maintenance of Water Facilities	40,000,000.00	15,000,000.00	50,000,000.00	-

**317112 - GWIWA Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification**

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
22020419	Maintenance of Educational Buildings	82,000,000.00	70,042,325.00	-	-
22020421	Maintenance of Health Institution Buildings	33,000,000.00	20,990,795.00	14,000,000.00	-
22020427	Maintenance of Electricity/Solar Power	32,000,000.00	39,445,100.00	52,000,000.00	-
<b>220205</b>	<b>Training - General</b>	<b>57,000,000.00</b>	<b>63,819,000.00</b>	<b>70,000,000.00</b>	-
22020501	Local Training	55,000,000.00	53,819,000.00	60,000,000.00	-
22020502	International Training	2,000,000.00	10,000,000.00	10,000,000.00	-
<b>220206</b>	<b>Other Services - General</b>	<b>140,100,000.00</b>	<b>105,526,992.00</b>	<b>249,020,880.00</b>	-
22020603	Residential Rent	-	-	1,000,000.00	-
22020604	Security Vote (Including Operations)	140,000,000.00	103,568,018.00	243,020,880.00	-
22020616	Casual Workers Services	100,000.00	1,958,974.00	5,000,000.00	-
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>3,000,000.00</b>	<b>2,950,000.00</b>	<b>3,000,000.00</b>	-
22020701	Financial Consulting	3,000,000.00	2,950,000.00	3,000,000.00	-
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>108,000,000.00</b>	<b>92,202,892.00</b>	<b>163,200,000.00</b>	-
22020802	Other Transport Equipment Fuel Cost	8,000,000.00	6,000,000.00	13,200,000.00	-
22020807	Lubricants and Other Oils	100,000,000.00	86,202,892.00	150,000,000.00	-
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>723,469,165.00</b>	<b>632,588,964.00</b>	<b>424,206,000.00</b>	-
22021001	Refreshment and Meals (Entertainment & Hospitality)	27,000,000.00	25,054,000.00	32,000,000.00	-
22021003	Publicity and Advertisements	-	-	1,080,000.00	-
22021007	Welfare Packages	20,000,000.00	22,835,000.00	25,000,000.00	-
22021041	Contingency Reserve - Recurrent	642,343,165.00	568,969,187.00	300,000,000.00	-
22021044	Committees and Commissions	11,000,000.00	7,900,000.00	18,000,000.00	-
22021059	Council of Ulama, Hisba & Other Religious Groups Activities	23,126,000.00	7,830,777.00	48,126,000.00	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>251,237,000.00</b>	<b>223,418,224.00</b>	<b>548,397,000.00</b>	-
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>251,237,000.00</b>	<b>223,418,224.00</b>	<b>548,397,000.00</b>	-
22040104	Grants to State Governments – Contribution to LG Audit (0.5%)	70,000,000.00	63,436,106.00	80,000,000.00	-
22040107	Grants to State Governments – Other Recurrent	7,157,000.00	-	94,157,000.00	-
22040111	Grants to Communities and NGOs	13,000,000.00	29,582,000.00	213,160,000.00	-
22040113	Contribution to Traditional Councils	160,000,000.00	130,250,118.00	160,000,000.00	-
22040115	Assistance and Donations to Individual	1,080,000.00	150,000.00	1,080,000.00	-
<b>2207</b>	<b>Transfers - Payments</b>	<b>200,000,000.00</b>	<b>114,797,987.00</b>	<b>200,000,000.00</b>	-
<b>220701</b>	<b>Transfer to Fund Recurrent Expenditure - Payments</b>	<b>200,000,000.00</b>	<b>114,797,987.00</b>	<b>200,000,000.00</b>	-
22070105	Stabilization Funds	200,000,000.00	114,797,987.00	200,000,000.00	-
<b>23</b>	<b>Capital Expenditure</b>	<b>3,103,254,317.00</b>	<b>964,953,877.00</b>	<b>5,493,171,925.00</b>	<b>60,000,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>570,393,393.00</b>	<b>284,670,800.00</b>	<b>895,971,925.00</b>	<b>30,000,000.00</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>570,393,393.00</b>	<b>284,670,800.00</b>	<b>895,971,925.00</b>	<b>30,000,000.00</b>
23010101	Purchase/Acquisition Of Land	22,000,000.00	15,000,000.00	10,000,000.00	-
23010104	Purchase of Motor Cycles	7,000,000.00	-	12,000,000.00	-
23010105	Purchase Of Motor Vehicles	230,000,000.00	55,000,000.00	85,000,000.00	-
23010112	Purchase Of Office Furniture and Fittings	5,000,000.00	-	16,000,000.00	-
23010119	Purchase Of Power Generating Set	50,000,000.00	27,550,000.00	88,000,000.00	-
23010122	Purchase Of Health / Medical Equipment	5,000,000.00	-	35,000,000.00	-
23010124	Purchase Of Teaching / Learning Aid Equipment	3,000,000.00	-	6,330,065.00	-
23010126	Purchase Of Sporting / Gaming Equipment	5,000,000.00	5,200,000.00	10,000,000.00	-
23010127	Purchase Of Agricultural Equipment and Improved Inputs	28,000,000.00	-	60,000,000.00	30,000,000.00
23010129	Purchase Of Industrial Equipment	20,000,000.00	-	160,000,000.00	-
23010143	Purchase of Workshop Tools / Equipment	109,000,000.00	111,389,000.00	150,000,000.00	-
23010144	Purchase of Heavy Plants and Equipment	2,000,000.00	-	5,000,000.00	-
23010155	Purchase of Water Supply Equipment	84,393,393.00	70,531,800.00	258,641,860.00	-
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>1,725,000,000.00</b>	<b>511,948,034.00</b>	<b>3,377,200,000.00</b>	-
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>1,725,000,000.00</b>	<b>511,948,034.00</b>	<b>3,377,200,000.00</b>	-
23020101	Construction/Provision Of Office Buildings	13,000,000.00	-	83,000,000.00	-
23020103	Construction/Provision Of Electricity / Solar Power	119,000,000.00	93,856,020.00	350,000,000.00	-
23020105	Construction/Provision Of Water Facilities	31,000,000.00	24,654,105.00	46,000,000.00	-
23020106	Construction/Provision Of Hospitals/Health Centres	320,000,000.00	156,414,330.00	366,200,000.00	-

**317112 - GWIWA Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification**

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
23020107	Construction/Provision Of Public Schools	104,000,000.00	68,586,201.00	220,000,000.00	-
23020113	Construction / Provision Of Agricultural Facilities	-	-	30,000,000.00	-
23020114	Construction / Provision Of Roads	147,000,000.00	-	677,000,000.00	-
23020118	Construction / Provision Of Infrastructure	560,000,000.00	103,807,470.00	700,000,000.00	-
23020124	Construction Of Markets/Parks	45,000,000.00	-	120,000,000.00	-
23020127	Construction Of ICT Infrastructures	100,000,000.00	38,000,000.00	100,000,000.00	-
23020129	Construction Of Irrigation Facilities	-	-	30,000,000.00	-
23020130	Construction / Provision of Wall Fence/Boundary Pillars	30,000,000.00	-	80,000,000.00	-
23020131	Construction/Provision Of Religious Structures	100,000,000.00	25,379,908.00	345,000,000.00	-
23020132	Construction/Provision Of Other Institutional Structures	100,000,000.00	-	150,000,000.00	-
23020133	Construction/Provision Of Public Convenience	47,000,000.00	-	60,000,000.00	-
23020144	Construction of Agricultural Facilities	9,000,000.00	1,250,000.00	20,000,000.00	-
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>535,625,922.00</b>	<b>50,940,462.00</b>	<b>948,000,000.00</b>	<b>-</b>
<b>230301</b>	<b>Rehabilitation/Repairs of Fixed Assets - General</b>	<b>535,625,922.00</b>	<b>50,940,462.00</b>	<b>948,000,000.00</b>	<b>-</b>
23030101	Rehabilitation/Repairs Of Residential Buildings	40,000,000.00	-	45,000,000.00	-
23030102	Rehabilitation/Repairs - Electricity	40,625,922.00	8,500,000.00	60,000,000.00	-
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	-	-	70,000,000.00	-
23030113	Rehabilitation / Repairs - Roads	326,000,000.00	-	615,000,000.00	-
23030121	Rehabilitation / Repairs Of Office Buildings	47,000,000.00	37,450,462.00	53,000,000.00	-
23030124	Rehabilitation/Repairs- Markets/Parks	22,000,000.00	4,990,000.00	25,000,000.00	-
23030133	Rehabilitation/Repairs of Other facilities	60,000,000.00	-	80,000,000.00	-
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>20,000,000.00</b>	<b>-</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>
<b>230401</b>	<b>Preservation of the Environment - General</b>	<b>20,000,000.00</b>	<b>-</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>
23040102	Erosion & Flood Control	20,000,000.00	-	30,000,000.00	30,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>252,235,002.00</b>	<b>117,394,581.00</b>	<b>242,000,000.00</b>	<b>-</b>
<b>230501</b>	<b>Acquisition of Non-Tangible Asset</b>	<b>252,235,002.00</b>	<b>117,394,581.00</b>	<b>242,000,000.00</b>	<b>-</b>
23050101	Research & Development and Census/Surveys	50,000,000.00	-	50,000,000.00	-
23050108	Special Intervention Programmes and Projects	167,000,000.00	106,316,247.00	167,000,000.00	-
23050137	Capital Project Historical Liabilities	35,235,002.00	11,078,334.00	25,000,000.00	-

317112 - GWIWA Local Government, Jigawa State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Expenditure</b>	<b>6,313,209,585.00</b>	<b>3,798,535,306.00</b>	<b>9,383,355,329.00</b>	<b>60,000,000.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>1,930,313,812.00</b>	<b>1,256,642,200.00</b>	<b>1,718,350,286.00</b>	-
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>1,593,202,968.00</b>	<b>1,032,216,186.00</b>	<b>1,263,930,250.00</b>	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	584,597,908.00	213,507,503.00	587,396,908.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	1,008,605,060.00	818,708,683.00	676,533,342.00	-
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>322,110,844.00</b>	<b>224,426,014.00</b>	<b>444,420,036.00</b>	-
70131	GENERAL PERSONNEL SERVICES	273,921,664.00	190,462,207.00	392,655,685.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	48,189,180.00	33,963,807.00	51,764,351.00	-
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>15,000,000.00</b>	-	<b>10,000,000.00</b>	-
70161	GENERAL PUBLIC SERVICES N.E.C.	15,000,000.00	-	10,000,000.00	-
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>1,000,000.00</b>	-	<b>51,000,000.00</b>	-
<b>7031</b>	<b>POLICE SERVICES</b>	<b>1,000,000.00</b>	-	<b>1,000,000.00</b>	-
70311	POLICE SERVICES	1,000,000.00	-	1,000,000.00	-
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	-	-	<b>50,000,000.00</b>	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	-	-	50,000,000.00	-
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>1,524,304,489.00</b>	<b>345,971,707.00</b>	<b>2,954,206,555.00</b>	<b>30,000,000.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>99,011,908.00</b>	<b>30,035,006.00</b>	<b>266,020,790.00</b>	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	99,011,908.00	30,035,006.00	266,020,790.00	-
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>125,624,794.00</b>	<b>77,583,844.00</b>	<b>166,541,722.00</b>	<b>30,000,000.00</b>
70421	AGRICULTURE	101,474,974.00	59,869,230.00	146,170,865.00	30,000,000.00
70422	FORESTRY	24,149,820.00	17,714,614.00	20,370,857.00	-
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>271,866,546.00</b>	<b>182,366,028.00</b>	<b>683,338,152.00</b>	-
70435	ELECTRICITY	271,866,546.00	182,366,028.00	683,338,152.00	-
<b>7045</b>	<b>TRANSPORT</b>	<b>1,014,480,920.00</b>	<b>46,489,471.00</b>	<b>1,800,960,142.00</b>	-
70451	ROAD TRANSPORT	1,014,480,920.00	46,489,471.00	1,800,960,142.00	-
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>13,320,321.00</b>	<b>9,497,358.00</b>	<b>37,345,749.00</b>	-
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	13,320,321.00	9,497,358.00	37,345,749.00	-
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>20,000,000.00</b>	-	<b>60,000,000.00</b>	<b>30,000,000.00</b>
<b>7054</b>	<b>PROTECTION OF BIODIVERSITYAND LANDSCAPE</b>	<b>20,000,000.00</b>	-	<b>60,000,000.00</b>	<b>30,000,000.00</b>
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	20,000,000.00	-	60,000,000.00	30,000,000.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>429,933,237.00</b>	<b>340,825,753.00</b>	<b>1,114,723,253.00</b>	-
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>58,880,567.00</b>	<b>46,678,490.00</b>	<b>210,931,134.00</b>	-
70611	HOUSING DEVELOPMENT	58,880,567.00	46,678,490.00	210,931,134.00	-
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>101,344,309.00</b>	<b>86,787,240.00</b>	<b>351,610,383.00</b>	-
70621	COMMUNITY DEVELOPMENT	101,344,309.00	86,787,240.00	351,610,383.00	-
<b>7063</b>	<b>WATER SUPPLY</b>	<b>269,708,361.00</b>	<b>207,360,023.00</b>	<b>552,181,736.00</b>	-
70631	WATER SUPPLY	269,708,361.00	207,360,023.00	552,181,736.00	-
<b>707</b>	<b>HEALTH</b>	<b>755,591,535.00</b>	<b>566,465,157.00</b>	<b>1,013,180,814.00</b>	-
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>755,591,535.00</b>	<b>566,465,157.00</b>	<b>1,013,180,814.00</b>	-
70741	PUBLIC HEALTH SERVICES	755,591,535.00	566,465,157.00	1,013,180,814.00	-
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>490,407,310.00</b>	<b>205,344,512.00</b>	<b>813,525,301.00</b>	-
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>60,407,310.00</b>	<b>49,714,486.00</b>	<b>83,525,301.00</b>	-
70811	RECREATIONAL AND SPORTING SERVICES	60,407,310.00	49,714,486.00	83,525,301.00	-
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>310,000,000.00</b>	<b>130,250,118.00</b>	<b>365,000,000.00</b>	-
70821	CULTURAL SERVICES	310,000,000.00	130,250,118.00	365,000,000.00	-
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>120,000,000.00</b>	<b>25,379,908.00</b>	<b>365,000,000.00</b>	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	120,000,000.00	25,379,908.00	365,000,000.00	-
<b>709</b>	<b>EDUCATION</b>	<b>954,611,571.00</b>	<b>780,144,223.00</b>	<b>1,069,903,605.00</b>	-
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>754,611,571.00</b>	<b>682,327,976.00</b>	<b>869,903,605.00</b>	-
70912	PRIMARY EDUCATION	754,611,571.00	682,327,976.00	869,903,605.00	-
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>200,000,000.00</b>	<b>97,816,247.00</b>	<b>200,000,000.00</b>	-
70981	EDUCATION N.E.C	200,000,000.00	97,816,247.00	200,000,000.00	-
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>207,047,631.00</b>	<b>303,141,754.00</b>	<b>588,465,515.00</b>	-
<b>7102</b>	<b>OLD AGE</b>	<b>27,000,000.00</b>	<b>10,125,578.00</b>	<b>154,000,000.00</b>	-

317112 - GWIWA Local Government, Jigawa State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
71021	OLD AGE	27,000,000.00	10,125,578.00	154,000,000.00	-
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>175,967,631.00</b>	<b>292,866,176.00</b>	<b>423,385,515.00</b>	-
71041	FAMILY AND CHILDREN	175,967,631.00	292,866,176.00	423,385,515.00	-
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>1,080,000.00</b>	<b>150,000.00</b>	<b>1,080,000.00</b>	-
71051	UNEMPLOYMENT	1,080,000.00	150,000.00	1,080,000.00	-
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>3,000,000.00</b>	-	<b>10,000,000.00</b>	-
71091	SOCIAL PROTECTION N.E.C.	3,000,000.00	-	10,000,000.00	-

317112 - GWIWA Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Personnel Expenditure</b>	<b>1,143,999,103.00</b>	<b>1,083,496,743.00</b>	<b>1,721,259,524.00</b>	-
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>236,585,645.00</b>	<b>129,660,106.00</b>	<b>254,629,406.00</b>	-
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>122,474,801.00</b>	<b>69,925,310.00</b>	<b>135,230,250.00</b>	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	80,097,908.00	28,927,041.00	87,196,908.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	42,376,893.00	40,998,269.00	48,033,342.00	-
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>114,110,844.00</b>	<b>59,734,796.00</b>	<b>119,399,156.00</b>	-
70131	GENERAL PERSONNEL SERVICES	95,321,664.00	50,739,989.00	100,634,805.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	18,789,180.00	8,994,807.00	18,764,351.00	-
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>107,078,567.00</b>	<b>94,201,113.00</b>	<b>148,806,555.00</b>	-
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>2,911,908.00</b>	<b>2,565,006.00</b>	<b>3,520,790.00</b>	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	2,911,908.00	2,565,006.00	3,520,790.00	-
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>57,524,794.00</b>	<b>48,570,344.00</b>	<b>57,141,722.00</b>	-
70421	AGRICULTURE	41,074,974.00	37,226,230.00	40,470,865.00	-
70422	FORESTRY	16,449,820.00	11,344,114.00	16,670,857.00	-
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>6,640,624.00</b>	<b>8,838,934.00</b>	<b>13,338,152.00</b>	-
70435	ELECTRICITY	6,640,624.00	8,838,934.00	13,338,152.00	-
<b>7045</b>	<b>TRANSPORT</b>	<b>26,680,920.00</b>	<b>24,729,471.00</b>	<b>37,460,142.00</b>	-
70451	ROAD TRANSPORT	26,680,920.00	24,729,471.00	37,460,142.00	-
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>13,320,321.00</b>	<b>9,497,358.00</b>	<b>37,345,749.00</b>	-
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	13,320,321.00	9,497,358.00	37,345,749.00	-
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>73,039,844.00</b>	<b>73,359,267.00</b>	<b>83,721,393.00</b>	-
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>34,680,567.00</b>	<b>28,089,801.00</b>	<b>31,931,134.00</b>	-
70611	HOUSING DEVELOPMENT	34,680,567.00	28,089,801.00	31,931,134.00	-
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>27,544,309.00</b>	<b>37,158,240.00</b>	<b>40,450,383.00</b>	-
70621	COMMUNITY DEVELOPMENT	27,544,309.00	37,158,240.00	40,450,383.00	-
<b>7063</b>	<b>WATER SUPPLY</b>	<b>10,814,968.00</b>	<b>8,111,226.00</b>	<b>11,339,876.00</b>	-
70631	WATER SUPPLY	10,814,968.00	8,111,226.00	11,339,876.00	-
<b>707</b>	<b>HEALTH</b>	<b>277,091,535.00</b>	<b>332,649,142.00</b>	<b>329,980,814.00</b>	-
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>277,091,535.00</b>	<b>332,649,142.00</b>	<b>329,980,814.00</b>	-
70741	PUBLIC HEALTH SERVICES	277,091,535.00	332,649,142.00	329,980,814.00	-
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>3,907,310.00</b>	<b>3,680,483.00</b>	<b>7,445,301.00</b>	-
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>3,907,310.00</b>	<b>3,680,483.00</b>	<b>7,445,301.00</b>	-
70811	RECREATIONAL AND SPORTING SERVICES	3,907,310.00	3,680,483.00	7,445,301.00	-
<b>709</b>	<b>EDUCATION</b>	<b>403,454,571.00</b>	<b>427,157,125.00</b>	<b>704,416,540.00</b>	-
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>403,454,571.00</b>	<b>427,157,125.00</b>	<b>704,416,540.00</b>	-
70912	PRIMARY EDUCATION	403,454,571.00	427,157,125.00	704,416,540.00	-
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>27,000,000.00</b>	<b>10,125,578.00</b>	<b>154,000,000.00</b>	-
<b>7102</b>	<b>OLD AGE</b>	<b>27,000,000.00</b>	<b>10,125,578.00</b>	<b>154,000,000.00</b>	-
71021	OLD AGE	27,000,000.00	10,125,578.00	154,000,000.00	-
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>15,841,631.00</b>	<b>12,663,929.00</b>	<b>38,259,515.00</b>	-
71041	FAMILY AND CHILDREN	15,841,631.00	12,663,929.00	38,259,515.00	-

317112 - GWIWA Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Other Recurrent Expenditure</b>	<b>2,065,956,165.00</b>	<b>1,750,084,686.00</b>	<b>2,168,923,880.00</b>	-
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>1,222,493,165.00</b>	<b>1,023,453,298.00</b>	<b>1,055,720,880.00</b>	-
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>1,014,493,165.00</b>	<b>858,762,080.00</b>	<b>730,700,000.00</b>	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	83,500,000.00	92,130,000.00	127,200,000.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	930,993,165.00	766,632,080.00	603,500,000.00	-
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>208,000,000.00</b>	<b>164,691,218.00</b>	<b>325,020,880.00</b>	-
70131	GENERAL PERSONNEL SERVICES	178,600,000.00	139,722,218.00	292,020,880.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	29,400,000.00	24,969,000.00	33,000,000.00	-
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>90,600,000.00</b>	<b>100,624,574.00</b>	<b>130,400,000.00</b>	-
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>7,100,000.00</b>	<b>7,480,000.00</b>	<b>7,500,000.00</b>	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	7,100,000.00	7,480,000.00	7,500,000.00	-
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>31,100,000.00</b>	<b>27,763,500.00</b>	<b>29,400,000.00</b>	-
70421	AGRICULTURE	23,400,000.00	21,393,000.00	25,700,000.00	-
70422	FORESTRY	7,700,000.00	6,370,500.00	3,700,000.00	-
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>33,600,000.00</b>	<b>43,621,074.00</b>	<b>67,000,000.00</b>	-
70435	ELECTRICITY	33,600,000.00	43,621,074.00	67,000,000.00	-
<b>7045</b>	<b>TRANSPORT</b>	<b>18,800,000.00</b>	<b>21,760,000.00</b>	<b>26,500,000.00</b>	-
70451	ROAD TRANSPORT	18,800,000.00	21,760,000.00	26,500,000.00	-
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>241,500,000.00</b>	<b>172,280,581.00</b>	<b>546,360,000.00</b>	-
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>24,200,000.00</b>	<b>18,588,689.00</b>	<b>29,000,000.00</b>	-
70611	HOUSING DEVELOPMENT	24,200,000.00	18,588,689.00	29,000,000.00	-
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>73,800,000.00</b>	<b>49,629,000.00</b>	<b>311,160,000.00</b>	-
70621	COMMUNITY DEVELOPMENT	73,800,000.00	49,629,000.00	311,160,000.00	-
<b>7063</b>	<b>WATER SUPPLY</b>	<b>143,500,000.00</b>	<b>104,062,892.00</b>	<b>206,200,000.00</b>	-
70631	WATER SUPPLY	143,500,000.00	104,062,892.00	206,200,000.00	-
<b>707</b>	<b>HEALTH</b>	<b>99,500,000.00</b>	<b>77,401,685.00</b>	<b>152,000,000.00</b>	-
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>99,500,000.00</b>	<b>77,401,685.00</b>	<b>152,000,000.00</b>	-
70741	PUBLIC HEALTH SERVICES	99,500,000.00	77,401,685.00	152,000,000.00	-
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>176,500,000.00</b>	<b>144,584,121.00</b>	<b>181,080,000.00</b>	-
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>16,500,000.00</b>	<b>14,334,003.00</b>	<b>21,080,000.00</b>	-
70811	RECREATIONAL AND SPORTING SERVICES	16,500,000.00	14,334,003.00	21,080,000.00	-
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>160,000,000.00</b>	<b>130,250,118.00</b>	<b>160,000,000.00</b>	-
70821	CULTURAL SERVICES	160,000,000.00	130,250,118.00	160,000,000.00	-
<b>709</b>	<b>EDUCATION</b>	<b>171,157,000.00</b>	<b>140,084,650.00</b>	<b>7,157,000.00</b>	-
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>171,157,000.00</b>	<b>140,084,650.00</b>	<b>7,157,000.00</b>	-
70912	PRIMARY EDUCATION	171,157,000.00	140,084,650.00	7,157,000.00	-
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>64,206,000.00</b>	<b>91,655,777.00</b>	<b>96,206,000.00</b>	-
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>63,126,000.00</b>	<b>91,505,777.00</b>	<b>95,126,000.00</b>	-
71041	FAMILY AND CHILDREN	63,126,000.00	91,505,777.00	95,126,000.00	-
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>1,080,000.00</b>	<b>150,000.00</b>	<b>1,080,000.00</b>	-
71051	UNEMPLOYMENT	1,080,000.00	150,000.00	1,080,000.00	-

317112 - GWIWA Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Capital Expenditure</b>	<b>3,103,254,317.00</b>	<b>964,953,877.00</b>	<b>5,493,171,925.00</b>	<b>60,000,000.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>471,235,002.00</b>	<b>103,528,796.00</b>	<b>408,000,000.00</b>	-
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>456,235,002.00</b>	<b>103,528,796.00</b>	<b>398,000,000.00</b>	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	421,000,000.00	92,450,462.00	373,000,000.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	35,235,002.00	11,078,334.00	25,000,000.00	-
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>15,000,000.00</b>	-	<b>10,000,000.00</b>	-
70161	GENERAL PUBLIC SERVICES N.E.C.	15,000,000.00	-	10,000,000.00	-
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>1,000,000.00</b>	-	<b>51,000,000.00</b>	-
<b>7031</b>	<b>POLICE SERVICES</b>	<b>1,000,000.00</b>	-	<b>1,000,000.00</b>	-
70311	POLICE SERVICES	1,000,000.00	-	1,000,000.00	-
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	-	-	<b>50,000,000.00</b>	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	-	-	50,000,000.00	-
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>1,326,625,922.00</b>	<b>151,146,020.00</b>	<b>2,675,000,000.00</b>	<b>30,000,000.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>89,000,000.00</b>	<b>19,990,000.00</b>	<b>255,000,000.00</b>	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	89,000,000.00	19,990,000.00	255,000,000.00	-
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>37,000,000.00</b>	<b>1,250,000.00</b>	<b>80,000,000.00</b>	<b>30,000,000.00</b>
70421	AGRICULTURE	37,000,000.00	1,250,000.00	80,000,000.00	30,000,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>231,625,922.00</b>	<b>129,906,020.00</b>	<b>603,000,000.00</b>	-
70435	ELECTRICITY	231,625,922.00	129,906,020.00	603,000,000.00	-
<b>7045</b>	<b>TRANSPORT</b>	<b>969,000,000.00</b>	-	<b>1,737,000,000.00</b>	-
70451	ROAD TRANSPORT	969,000,000.00	-	1,737,000,000.00	-
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>20,000,000.00</b>	-	<b>60,000,000.00</b>	<b>30,000,000.00</b>
<b>7054</b>	<b>PROTECTION OF BIODIVERSITYAND LANDSCAPE</b>	<b>20,000,000.00</b>	-	<b>60,000,000.00</b>	<b>30,000,000.00</b>
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	20,000,000.00	-	60,000,000.00	30,000,000.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>115,393,393.00</b>	<b>95,185,905.00</b>	<b>484,641,860.00</b>	-
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	-	-	<b>150,000,000.00</b>	-
70611	HOUSING DEVELOPMENT	-	-	150,000,000.00	-
<b>7063</b>	<b>WATER SUPPLY</b>	<b>115,393,393.00</b>	<b>95,185,905.00</b>	<b>334,641,860.00</b>	-
70631	WATER SUPPLY	115,393,393.00	95,185,905.00	334,641,860.00	-
<b>707</b>	<b>HEALTH</b>	<b>379,000,000.00</b>	<b>156,414,330.00</b>	<b>531,200,000.00</b>	-
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>379,000,000.00</b>	<b>156,414,330.00</b>	<b>531,200,000.00</b>	-
70741	PUBLIC HEALTH SERVICES	379,000,000.00	156,414,330.00	531,200,000.00	-
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>310,000,000.00</b>	<b>57,079,908.00</b>	<b>625,000,000.00</b>	-
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>40,000,000.00</b>	<b>31,700,000.00</b>	<b>55,000,000.00</b>	-
70811	RECREATIONAL AND SPORTING SERVICES	40,000,000.00	31,700,000.00	55,000,000.00	-
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>150,000,000.00</b>	-	<b>205,000,000.00</b>	-
70821	CULTURAL SERVICES	150,000,000.00	-	205,000,000.00	-
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>120,000,000.00</b>	<b>25,379,908.00</b>	<b>365,000,000.00</b>	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	120,000,000.00	25,379,908.00	365,000,000.00	-
<b>709</b>	<b>EDUCATION</b>	<b>380,000,000.00</b>	<b>212,902,448.00</b>	<b>358,330,065.00</b>	-
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>180,000,000.00</b>	<b>115,086,201.00</b>	<b>158,330,065.00</b>	-
70912	PRIMARY EDUCATION	180,000,000.00	115,086,201.00	158,330,065.00	-
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>200,000,000.00</b>	<b>97,816,247.00</b>	<b>200,000,000.00</b>	-
70981	EDUCATION N.E.C	200,000,000.00	97,816,247.00	200,000,000.00	-
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>100,000,000.00</b>	<b>188,696,470.00</b>	<b>300,000,000.00</b>	-
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>97,000,000.00</b>	<b>188,696,470.00</b>	<b>290,000,000.00</b>	-
71041	FAMILY AND CHILDREN	97,000,000.00	188,696,470.00	290,000,000.00	-
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>3,000,000.00</b>	-	<b>10,000,000.00</b>	-
71091	SOCIAL PROTECTION N.E.C.	3,000,000.00	-	10,000,000.00	-

**317112 - GWIWA Local Government, Jigawa State - 2026 Budget: Total Expenditure by Location**

Code	Location	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
<b>317</b>	<b>JIGAWA STATE</b>	<b>6,313,209,585.00</b>	<b>3,798,535,306.00</b>	<b>9,383,355,329.00</b>	<b>60,000,000.00</b>
<b>3171</b>	<b>Jigawa State North West</b>	<b>6,313,209,585.00</b>	<b>3,798,535,306.00</b>	<b>9,383,355,329.00</b>	<b>60,000,000.00</b>
<b>317112</b>	<b>GWIWA</b>	<b>6,313,209,585.00</b>	<b>3,798,535,306.00</b>	<b>9,383,355,329.00</b>	<b>60,000,000.00</b>
31711201	Buntusu	40,000,000.00	8,227,768.00	44,545,454.55	-
31711202	Daabi	-	-	4,545,454.55	-
31711203	Darina	7,000,000.00	-	4,545,454.55	-
31711204	Firjin Yamma	12,000,000.00	4,990,000.00	19,545,454.55	-
31711205	Guntai	15,000,000.00	-	5,875,519.55	-
31711206	Gwiwa	637,000,000.00	231,864,792.00	1,303,545,454.55	-
31711207	Korayel	20,000,000.00	-	144,545,454.55	-
31711208	Rorau	50,000,000.00	-	64,545,454.55	-
31711209	Shafe	10,000,000.00	-	14,545,454.55	-
31711210	Yola	20,000,000.00	-	44,545,454.55	-
31711211	Zauma	-	-	4,545,454.55	-
31711297	LG Wide (GWIWA)	5,502,209,585.00	3,553,452,746.00	7,728,025,264.00	60,000,000.00

**317112 - GWIWA Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Location**

Code	Location	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
<b>317</b>	<b>JIGAWA STATE</b>	<b>1,143,999,103.00</b>	<b>1,083,496,743.00</b>	<b>1,721,259,524.00</b>	<b>0.00</b>
<b>3171</b>	<b>Jigawa State North West</b>	<b>1,143,999,103.00</b>	<b>1,083,496,743.00</b>	<b>1,721,259,524.00</b>	<b>0.00</b>
<b>317112</b>	<b>GWIWA</b>	<b>1,143,999,103.00</b>	<b>1,083,496,743.00</b>	<b>1,721,259,524.00</b>	<b>0.00</b>
31711297	LG Wide (GWIWA)	1,143,999,103.00	1,083,496,743.00	1,721,259,524.00	-

**317112 - GWIWA Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Location**

Code	Location	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
<b>317</b>	<b>JIGAWA STATE</b>	<b>2,065,956,165.00</b>	<b>1,750,084,686.00</b>	<b>2,168,923,880.00</b>	<b>0.00</b>
<b>3171</b>	<b>Jigawa State North West</b>	<b>2,065,956,165.00</b>	<b>1,750,084,686.00</b>	<b>2,168,923,880.00</b>	<b>0.00</b>
<b>317112</b>	<b>GWIWA</b>	<b>2,065,956,165.00</b>	<b>1,750,084,686.00</b>	<b>2,168,923,880.00</b>	<b>-</b>
31711297	LG Wide (GWIWA)	2,065,956,165.00	1,750,084,686.00	2,168,923,880.00	-

**317112 - GWIWA Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Location**

Code	Location	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
<b>317</b>	<b>JIGAWA STATE</b>	<b>3,103,254,317.00</b>	<b>964,953,877.00</b>	<b>5,493,171,925.00</b>	<b>60,000,000.00</b>
<b>3171</b>	<b>Jigawa State North West</b>	<b>3,103,254,317.00</b>	<b>964,953,877.00</b>	<b>5,493,171,925.00</b>	<b>60,000,000.00</b>
<b>317112</b>	<b>GWIWA</b>	<b>3,103,254,317.00</b>	<b>964,953,877.00</b>	<b>5,493,171,925.00</b>	<b>60,000,000.00</b>
31711201	Buntusu	40,000,000.00	8,227,768.00	44,545,454.55	-
31711202	Daabi	-	-	4,545,454.55	-
31711203	Darina	7,000,000.00	-	4,545,454.55	-
31711204	Firjin Yamma	12,000,000.00	4,990,000.00	19,545,454.55	-
31711205	Guntai	15,000,000.00	-	5,875,519.55	-
31711206	Gwiwa	637,000,000.00	231,864,792.00	1,303,545,454.55	-
31711207	Korayel	20,000,000.00	-	144,545,454.55	-
31711208	Rorau	50,000,000.00	-	64,545,454.55	-
31711209	Shafe	10,000,000.00	-	14,545,454.55	-
31711210	Yola	20,000,000.00	-	44,545,454.55	-
31711211	Zauma	-	-	4,545,454.55	-
31711297	LG Wide (GWIWA)	2,292,254,317.00	719,871,317.00	3,837,841,860.00	60,000,000.00

317112 - GWIWA Local Government, Jigawa State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Expenditure</b>	<b>6,313,209,585.00</b>	<b>3,798,535,306.00</b>	<b>9,383,355,329.00</b>	<b>60,000,000.00</b>
<b>01</b>	<b>Agriculture</b>	<b>155,859,796.00</b>	<b>88,662,178.00</b>	<b>216,541,722.00</b>	<b>30,000,000.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>19,599,082.00</b>	<b>17,252,311.00</b>	<b>23,942,032.00</b>	-
010102	Agriculture sector coordination mechanisms	19,599,082.00	17,252,311.00	23,942,032.00	-
<b>0102</b>	<b>Development of the livestock value chain</b>	<b>53,875,892.00</b>	<b>42,616,919.00</b>	<b>62,228,833.00</b>	-
010203	Poultry, pig, and micro livestock production	44,875,892.00	41,366,919.00	42,228,833.00	-
010205	Animal health and livestock diseases management	9,000,000.00	1,250,000.00	20,000,000.00	-
<b>0103</b>	<b>Enhancement of food production and productivity</b>	<b>58,235,002.00</b>	<b>11,078,334.00</b>	<b>80,000,000.00</b>	<b>30,000,000.00</b>
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	5,000,000.00	-	20,000,000.00	30,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	3,000,000.00	-	25,000,000.00	-
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	50,235,002.00	11,078,334.00	35,000,000.00	-
<b>0104</b>	<b>Reduction of post-harvest losses</b>	-	-	<b>30,000,000.00</b>	-
010404	Agricultural produce and quality control	-	-	30,000,000.00	-
<b>0106</b>	<b>Promotion of forest resource conservation and preservation of biodiversity</b>	<b>24,149,820.00</b>	<b>17,714,614.00</b>	<b>20,370,857.00</b>	-
010601	Forest regeneration and conservation	24,149,820.00	17,714,614.00	20,370,857.00	-
<b>02</b>	<b>Societal Re-orientation</b>	<b>441,000,000.00</b>	<b>155,630,026.00</b>	<b>806,000,000.00</b>	-
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>441,000,000.00</b>	<b>155,630,026.00</b>	<b>806,000,000.00</b>	-
021001	Societal Re-orientation - General	441,000,000.00	155,630,026.00	806,000,000.00	-
<b>03</b>	<b>Poverty Alleviation</b>	-	-	<b>190,000,000.00</b>	-
<b>0310</b>	<b>Poverty Alleviation - General</b>	-	-	<b>190,000,000.00</b>	-
031001	Poverty Alleviation - General	-	-	190,000,000.00	-
<b>04</b>	<b>Health</b>	<b>745,591,535.00</b>	<b>576,590,735.00</b>	<b>1,003,980,814.00</b>	-
<b>0401</b>	<b>Effective governance of the health system</b>	<b>403,591,535.00</b>	<b>420,176,405.00</b>	<b>505,980,814.00</b>	-
040103	Health sector coordination mechanisms	403,591,535.00	420,176,405.00	505,980,814.00	-
<b>0403</b>	<b>Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens</b>	-	-	<b>15,000,000.00</b>	-
040304	Communicable diseases	-	-	15,000,000.00	-
<b>0405</b>	<b>Provision of adequate and modern health infrastructure for health services delivery</b>	<b>332,000,000.00</b>	<b>156,414,330.00</b>	<b>473,000,000.00</b>	-
040501	Functional health facilities	332,000,000.00	156,414,330.00	473,000,000.00	-
<b>0410</b>	<b>Health Sector Expenditures Not Elsewhere Classified</b>	<b>10,000,000.00</b>	-	<b>10,000,000.00</b>	-
041001	Health Not Elsewhere Classified	10,000,000.00	-	10,000,000.00	-
<b>05</b>	<b>Education</b>	<b>902,611,571.00</b>	<b>742,144,223.00</b>	<b>1,009,903,605.00</b>	-
<b>0501</b>	<b>Effective governance of the education system</b>	<b>624,611,571.00</b>	<b>567,241,775.00</b>	<b>761,573,540.00</b>	-
050102	Human and institutional capacity performance management	50,000,000.00	-	50,000,000.00	-
050103	Education sector coordination mechanisms	574,611,571.00	567,241,775.00	711,573,540.00	-
<b>0503</b>	<b>Equity and inclusiveness in the provision of educational services</b>	<b>169,000,000.00</b>	<b>106,316,247.00</b>	<b>222,000,000.00</b>	-
050301	Inclusive Education	169,000,000.00	106,316,247.00	222,000,000.00	-
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	<b>109,000,000.00</b>	<b>68,586,201.00</b>	<b>26,330,065.00</b>	-
050501	Schools' infrastructure construction and rehabilitation	108,000,000.00	68,586,201.00	25,000,000.00	-
050502	Furnishing	1,000,000.00	-	1,330,065.00	-
<b>06</b>	<b>Housing and Urban Development</b>	<b>160,224,876.00</b>	<b>133,465,730.00</b>	<b>562,541,517.00</b>	-
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>160,224,876.00</b>	<b>133,465,730.00</b>	<b>562,541,517.00</b>	-
061001	Housing and Urban Development - General	160,224,876.00	133,465,730.00	562,541,517.00	-
<b>07</b>	<b>Gender</b>	<b>165,967,631.00</b>	<b>189,058,706.00</b>	<b>263,385,515.00</b>	-
<b>0710</b>	<b>Gender - General</b>	<b>165,967,631.00</b>	<b>189,058,706.00</b>	<b>263,385,515.00</b>	-
071001	Gender - General	165,967,631.00	189,058,706.00	263,385,515.00	-
<b>08</b>	<b>Youth</b>	<b>61,487,310.00</b>	<b>49,864,486.00</b>	<b>84,605,301.00</b>	-
<b>0810</b>	<b>Youth - General</b>	<b>61,487,310.00</b>	<b>49,864,486.00</b>	<b>84,605,301.00</b>	-
081001	Youth - General	61,487,310.00	49,864,486.00	84,605,301.00	-
<b>09</b>	<b>Environmental Improvement</b>	<b>60,000,000.00</b>	-	<b>90,000,000.00</b>	<b>30,000,000.00</b>
<b>0910</b>	<b>Environmental Improvement - General</b>	<b>60,000,000.00</b>	-	<b>90,000,000.00</b>	<b>30,000,000.00</b>
091001	Environmental Improvement - General	60,000,000.00	-	90,000,000.00	30,000,000.00
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>369,708,361.00</b>	<b>292,997,543.00</b>	<b>652,181,736.00</b>	-
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>369,708,361.00</b>	<b>292,997,543.00</b>	<b>652,181,736.00</b>	-
101001	Water Resources and Rural Deve - General	369,708,361.00	292,997,543.00	652,181,736.00	-

317112 - GWIWA Local Government, Jigawa State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
<b>11</b>	<b>Information Communication and Technology</b>	<b>100,000,000.00</b>	<b>38,000,000.00</b>	<b>100,000,000.00</b>	-
<b>1110</b>	<b>Information Communication and Technology - General</b>	<b>100,000,000.00</b>	<b>38,000,000.00</b>	<b>100,000,000.00</b>	-
111001	Information Communication and Technology - General	100,000,000.00	38,000,000.00	100,000,000.00	-
<b>12</b>	<b>Growing the Private Sector</b>	<b>79,011,908.00</b>	<b>15,035,006.00</b>	<b>161,020,790.00</b>	-
<b>1210</b>	<b>Growing the Private Sector - General</b>	<b>79,011,908.00</b>	<b>15,035,006.00</b>	<b>161,020,790.00</b>	-
121001	Growing the Private Sector - General	79,011,908.00	15,035,006.00	161,020,790.00	-
<b>13</b>	<b>Reform of Government and Governance</b>	<b>1,875,399,131.00</b>	<b>1,270,061,224.00</b>	<b>1,617,696,035.00</b>	-
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>1,875,399,131.00</b>	<b>1,270,061,224.00</b>	<b>1,617,696,035.00</b>	-
131001	Reform of Government and Governance - General	1,875,399,131.00	1,270,061,224.00	1,617,696,035.00	-
<b>14</b>	<b>Power</b>	<b>171,866,546.00</b>	<b>96,728,508.00</b>	<b>724,538,152.00</b>	-
<b>1410</b>	<b>Power - General</b>	<b>171,866,546.00</b>	<b>96,728,508.00</b>	<b>724,538,152.00</b>	-
141001	Power - General	171,866,546.00	96,728,508.00	724,538,152.00	-
<b>17</b>	<b>Road</b>	<b>1,024,480,920.00</b>	<b>150,296,941.00</b>	<b>1,900,960,142.00</b>	-
<b>1710</b>	<b>Road - General</b>	<b>1,024,480,920.00</b>	<b>150,296,941.00</b>	<b>1,900,960,142.00</b>	-
171001	Road - General	1,024,480,920.00	150,296,941.00	1,900,960,142.00	-

317112 - GWIWA Local Government, Jigawa State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Personnel Expenditure</b>	<b>1,143,999,103.00</b>	<b>1,083,496,743.00</b>	<b>1,721,259,524.00</b>	-
<b>01</b>	<b>Agriculture</b>	<b>57,524,794.00</b>	<b>48,570,344.00</b>	<b>57,141,722.00</b>	-
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>15,199,082.00</b>	<b>12,569,311.00</b>	<b>18,242,032.00</b>	-
010102	Agriculture sector coordination mechanisms	15,199,082.00	12,569,311.00	18,242,032.00	-
<b>0102</b>	<b>Development of the livestock value chain</b>	<b>25,875,892.00</b>	<b>24,656,919.00</b>	<b>22,228,833.00</b>	-
010203	Poultry, pig, and micro livestock production	25,875,892.00	24,656,919.00	22,228,833.00	-
<b>0106</b>	<b>Promotion of forest resource conservation and preservation of biodiversity</b>	<b>16,449,820.00</b>	<b>11,344,114.00</b>	<b>16,670,857.00</b>	-
010601	Forest regeneration and conservation	16,449,820.00	11,344,114.00	16,670,857.00	-
<b>03</b>	<b>Poverty Alleviation</b>	-	-	<b>130,000,000.00</b>	-
<b>0310</b>	<b>Poverty Alleviation - General</b>	-	-	<b>130,000,000.00</b>	-
031001	Poverty Alleviation - General	-	-	130,000,000.00	-
<b>04</b>	<b>Health</b>	<b>304,091,535.00</b>	<b>342,774,720.00</b>	<b>353,980,814.00</b>	-
<b>0401</b>	<b>Effective governance of the health system</b>	<b>304,091,535.00</b>	<b>342,774,720.00</b>	<b>353,980,814.00</b>	-
040103	Health sector coordination mechanisms	304,091,535.00	342,774,720.00	353,980,814.00	-
<b>05</b>	<b>Education</b>	<b>403,454,571.00</b>	<b>427,157,125.00</b>	<b>704,416,540.00</b>	-
<b>0501</b>	<b>Effective governance of the education system</b>	<b>403,454,571.00</b>	<b>427,157,125.00</b>	<b>704,416,540.00</b>	-
050103	Education sector coordination mechanisms	403,454,571.00	427,157,125.00	704,416,540.00	-
<b>06</b>	<b>Housing and Urban Development</b>	<b>62,224,876.00</b>	<b>65,248,041.00</b>	<b>72,381,517.00</b>	-
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>62,224,876.00</b>	<b>65,248,041.00</b>	<b>72,381,517.00</b>	-
061001	Housing and Urban Development - General	62,224,876.00	65,248,041.00	72,381,517.00	-
<b>07</b>	<b>Gender</b>	<b>15,841,631.00</b>	<b>12,663,929.00</b>	<b>38,259,515.00</b>	-
<b>0710</b>	<b>Gender - General</b>	<b>15,841,631.00</b>	<b>12,663,929.00</b>	<b>38,259,515.00</b>	-
071001	Gender - General	15,841,631.00	12,663,929.00	38,259,515.00	-
<b>08</b>	<b>Youth</b>	<b>3,907,310.00</b>	<b>3,680,483.00</b>	<b>7,445,301.00</b>	-
<b>0810</b>	<b>Youth - General</b>	<b>3,907,310.00</b>	<b>3,680,483.00</b>	<b>7,445,301.00</b>	-
081001	Youth - General	3,907,310.00	3,680,483.00	7,445,301.00	-
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>10,814,968.00</b>	<b>8,111,226.00</b>	<b>11,339,876.00</b>	-
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>10,814,968.00</b>	<b>8,111,226.00</b>	<b>11,339,876.00</b>	-
101001	Water Resources and Rural Deve - General	10,814,968.00	8,111,226.00	11,339,876.00	-
<b>12</b>	<b>Growing the Private Sector</b>	<b>2,911,908.00</b>	<b>2,565,006.00</b>	<b>3,520,790.00</b>	-
<b>1210</b>	<b>Growing the Private Sector - General</b>	<b>2,911,908.00</b>	<b>2,565,006.00</b>	<b>3,520,790.00</b>	-
121001	Growing the Private Sector - General	2,911,908.00	2,565,006.00	3,520,790.00	-
<b>13</b>	<b>Reform of Government and Governance</b>	<b>249,905,966.00</b>	<b>139,157,464.00</b>	<b>291,975,155.00</b>	-
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>249,905,966.00</b>	<b>139,157,464.00</b>	<b>291,975,155.00</b>	-
131001	Reform of Government and Governance - General	249,905,966.00	139,157,464.00	291,975,155.00	-
<b>14</b>	<b>Power</b>	<b>6,640,624.00</b>	<b>8,838,934.00</b>	<b>13,338,152.00</b>	-
<b>1410</b>	<b>Power - General</b>	<b>6,640,624.00</b>	<b>8,838,934.00</b>	<b>13,338,152.00</b>	-
141001	Power - General	6,640,624.00	8,838,934.00	13,338,152.00	-
<b>17</b>	<b>Road</b>	<b>26,680,920.00</b>	<b>24,729,471.00</b>	<b>37,460,142.00</b>	-
<b>1710</b>	<b>Road - General</b>	<b>26,680,920.00</b>	<b>24,729,471.00</b>	<b>37,460,142.00</b>	-
171001	Road - General	26,680,920.00	24,729,471.00	37,460,142.00	-

317112 - GWIWA Local Government, Jigawa State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Other Recurrent Expenditure</b>	<b>2,065,956,165.00</b>	<b>1,750,084,686.00</b>	<b>2,168,923,880.00</b>	<b>-</b>
<b>01</b>	<b>Agriculture</b>	<b>31,100,000.00</b>	<b>27,763,500.00</b>	<b>29,400,000.00</b>	<b>-</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>4,400,000.00</b>	<b>4,683,000.00</b>	<b>5,700,000.00</b>	<b>-</b>
010102	Agriculture sector coordination mechanisms	4,400,000.00	4,683,000.00	5,700,000.00	-
<b>0102</b>	<b>Development of the livestock value chain</b>	<b>19,000,000.00</b>	<b>16,710,000.00</b>	<b>20,000,000.00</b>	<b>-</b>
010203	Poultry, pig, and micro livestock production	19,000,000.00	16,710,000.00	20,000,000.00	-
<b>0106</b>	<b>Promotion of forest resource conservation and preservation of biodiversity</b>	<b>7,700,000.00</b>	<b>6,370,500.00</b>	<b>3,700,000.00</b>	<b>-</b>
010601	Forest regeneration and conservation	7,700,000.00	6,370,500.00	3,700,000.00	-
<b>02</b>	<b>Societal Re-orientation</b>	<b>160,000,000.00</b>	<b>130,250,118.00</b>	<b>160,000,000.00</b>	<b>-</b>
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>160,000,000.00</b>	<b>130,250,118.00</b>	<b>160,000,000.00</b>	<b>-</b>
021001	Societal Re-orientation - General	160,000,000.00	130,250,118.00	160,000,000.00	-
<b>04</b>	<b>Health</b>	<b>99,500,000.00</b>	<b>77,401,685.00</b>	<b>152,000,000.00</b>	<b>-</b>
<b>0401</b>	<b>Effective governance of the health system</b>	<b>99,500,000.00</b>	<b>77,401,685.00</b>	<b>152,000,000.00</b>	<b>-</b>
040103	Health sector coordination mechanisms	99,500,000.00	77,401,685.00	152,000,000.00	-
<b>05</b>	<b>Education</b>	<b>171,157,000.00</b>	<b>140,084,650.00</b>	<b>7,157,000.00</b>	<b>-</b>
<b>0501</b>	<b>Effective governance of the education system</b>	<b>171,157,000.00</b>	<b>140,084,650.00</b>	<b>7,157,000.00</b>	<b>-</b>
050103	Education sector coordination mechanisms	171,157,000.00	140,084,650.00	7,157,000.00	-
<b>06</b>	<b>Housing and Urban Development</b>	<b>98,000,000.00</b>	<b>68,217,689.00</b>	<b>340,160,000.00</b>	<b>-</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>98,000,000.00</b>	<b>68,217,689.00</b>	<b>340,160,000.00</b>	<b>-</b>
061001	Housing and Urban Development - General	98,000,000.00	68,217,689.00	340,160,000.00	-
<b>07</b>	<b>Gender</b>	<b>63,126,000.00</b>	<b>91,505,777.00</b>	<b>95,126,000.00</b>	<b>-</b>
<b>0710</b>	<b>Gender - General</b>	<b>63,126,000.00</b>	<b>91,505,777.00</b>	<b>95,126,000.00</b>	<b>-</b>
071001	Gender - General	63,126,000.00	91,505,777.00	95,126,000.00	-
<b>08</b>	<b>Youth</b>	<b>17,580,000.00</b>	<b>14,484,003.00</b>	<b>22,160,000.00</b>	<b>-</b>
<b>0810</b>	<b>Youth - General</b>	<b>17,580,000.00</b>	<b>14,484,003.00</b>	<b>22,160,000.00</b>	<b>-</b>
081001	Youth - General	17,580,000.00	14,484,003.00	22,160,000.00	-
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>143,500,000.00</b>	<b>104,062,892.00</b>	<b>206,200,000.00</b>	<b>-</b>
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>143,500,000.00</b>	<b>104,062,892.00</b>	<b>206,200,000.00</b>	<b>-</b>
101001	Water Resources and Rural Deve - General	143,500,000.00	104,062,892.00	206,200,000.00	-
<b>12</b>	<b>Growing the Private Sector</b>	<b>7,100,000.00</b>	<b>7,480,000.00</b>	<b>7,500,000.00</b>	<b>-</b>
<b>1210</b>	<b>Growing the Private Sector - General</b>	<b>7,100,000.00</b>	<b>7,480,000.00</b>	<b>7,500,000.00</b>	<b>-</b>
121001	Growing the Private Sector - General	7,100,000.00	7,480,000.00	7,500,000.00	-
<b>13</b>	<b>Reform of Government and Governance</b>	<b>1,222,493,165.00</b>	<b>1,023,453,298.00</b>	<b>1,055,720,880.00</b>	<b>-</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>1,222,493,165.00</b>	<b>1,023,453,298.00</b>	<b>1,055,720,880.00</b>	<b>-</b>
131001	Reform of Government and Governance - General	1,222,493,165.00	1,023,453,298.00	1,055,720,880.00	-
<b>14</b>	<b>Power</b>	<b>33,600,000.00</b>	<b>43,621,074.00</b>	<b>67,000,000.00</b>	<b>-</b>
<b>1410</b>	<b>Power - General</b>	<b>33,600,000.00</b>	<b>43,621,074.00</b>	<b>67,000,000.00</b>	<b>-</b>
141001	Power - General	33,600,000.00	43,621,074.00	67,000,000.00	-
<b>17</b>	<b>Road</b>	<b>18,800,000.00</b>	<b>21,760,000.00</b>	<b>26,500,000.00</b>	<b>-</b>
<b>1710</b>	<b>Road - General</b>	<b>18,800,000.00</b>	<b>21,760,000.00</b>	<b>26,500,000.00</b>	<b>-</b>
171001	Road - General	18,800,000.00	21,760,000.00	26,500,000.00	-

317112 - GWIWA Local Government, Jigawa State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Capital Expenditure</b>	<b>3,103,254,317.00</b>	<b>964,953,877.00</b>	<b>5,493,171,925.00</b>	<b>60,000,000.00</b>
<b>01</b>	<b>Agriculture</b>	<b>67,235,002.00</b>	<b>12,328,334.00</b>	<b>130,000,000.00</b>	<b>30,000,000.00</b>
<b>0102</b>	<b>Development of the livestock value chain</b>	<b>9,000,000.00</b>	<b>1,250,000.00</b>	<b>20,000,000.00</b>	-
010205	Animal health and livestock diseases management	9,000,000.00	1,250,000.00	20,000,000.00	-
<b>0103</b>	<b>Enhancement of food production and productivity</b>	<b>58,235,002.00</b>	<b>11,078,334.00</b>	<b>80,000,000.00</b>	<b>30,000,000.00</b>
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	5,000,000.00	-	20,000,000.00	30,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	3,000,000.00	-	25,000,000.00	-
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	50,235,002.00	11,078,334.00	35,000,000.00	-
<b>0104</b>	<b>Reduction of post-harvest losses</b>	-	-	<b>30,000,000.00</b>	-
010404	Agricultural produce and quality control	-	-	30,000,000.00	-
<b>02</b>	<b>Societal Re-orientation</b>	<b>281,000,000.00</b>	<b>25,379,908.00</b>	<b>646,000,000.00</b>	-
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>281,000,000.00</b>	<b>25,379,908.00</b>	<b>646,000,000.00</b>	-
021001	Societal Re-orientation - General	281,000,000.00	25,379,908.00	646,000,000.00	-
<b>03</b>	<b>Poverty Alleviation</b>	-	-	<b>60,000,000.00</b>	-
<b>0310</b>	<b>Poverty Alleviation - General</b>	-	-	<b>60,000,000.00</b>	-
031001	Poverty Alleviation - General	-	-	60,000,000.00	-
<b>04</b>	<b>Health</b>	<b>342,000,000.00</b>	<b>156,414,330.00</b>	<b>498,000,000.00</b>	-
<b>0403</b>	<b>Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens</b>	-	-	<b>15,000,000.00</b>	-
040304	Communicable diseases	-	-	15,000,000.00	-
<b>0405</b>	<b>Provision of adequate and modern health infrastructure for health services delivery</b>	<b>332,000,000.00</b>	<b>156,414,330.00</b>	<b>473,000,000.00</b>	-
040501	Functional health facilities	332,000,000.00	156,414,330.00	473,000,000.00	-
<b>0410</b>	<b>Health Sector Expenditures Not Elsewhere Classified</b>	<b>10,000,000.00</b>	-	<b>10,000,000.00</b>	-
041001	Health Not Elsewhere Classified	10,000,000.00	-	10,000,000.00	-
<b>05</b>	<b>Education</b>	<b>328,000,000.00</b>	<b>174,902,448.00</b>	<b>298,330,065.00</b>	-
<b>0501</b>	<b>Effective governance of the education system</b>	<b>50,000,000.00</b>	-	<b>50,000,000.00</b>	-
050102	Human and institutional capacity performance management	50,000,000.00	-	50,000,000.00	-
<b>0503</b>	<b>Equity and inclusiveness in the provision of educational services</b>	<b>169,000,000.00</b>	<b>106,316,247.00</b>	<b>222,000,000.00</b>	-
050301	Inclusive Education	169,000,000.00	106,316,247.00	222,000,000.00	-
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	<b>109,000,000.00</b>	<b>68,586,201.00</b>	<b>26,330,065.00</b>	-
050501	Schools' infrastructure construction and rehabilitation	108,000,000.00	68,586,201.00	25,000,000.00	-
050502	Furnishing	1,000,000.00	-	1,330,065.00	-
<b>06</b>	<b>Housing and Urban Development</b>	-	-	<b>150,000,000.00</b>	-
<b>0610</b>	<b>Housing and Urban Development - General</b>	-	-	<b>150,000,000.00</b>	-
061001	Housing and Urban Development - General	-	-	150,000,000.00	-
<b>07</b>	<b>Gender</b>	<b>87,000,000.00</b>	<b>84,889,000.00</b>	<b>130,000,000.00</b>	-
<b>0710</b>	<b>Gender - General</b>	<b>87,000,000.00</b>	<b>84,889,000.00</b>	<b>130,000,000.00</b>	-
071001	Gender - General	87,000,000.00	84,889,000.00	130,000,000.00	-
<b>08</b>	<b>Youth</b>	<b>40,000,000.00</b>	<b>31,700,000.00</b>	<b>55,000,000.00</b>	-
<b>0810</b>	<b>Youth - General</b>	<b>40,000,000.00</b>	<b>31,700,000.00</b>	<b>55,000,000.00</b>	-
081001	Youth - General	40,000,000.00	31,700,000.00	55,000,000.00	-
<b>09</b>	<b>Environmental Improvement</b>	<b>60,000,000.00</b>	-	<b>90,000,000.00</b>	<b>30,000,000.00</b>
<b>0910</b>	<b>Environmental Improvement - General</b>	<b>60,000,000.00</b>	-	<b>90,000,000.00</b>	<b>30,000,000.00</b>
091001	Environmental Improvement - General	60,000,000.00	-	90,000,000.00	30,000,000.00
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>215,393,393.00</b>	<b>180,823,425.00</b>	<b>434,641,860.00</b>	-
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>215,393,393.00</b>	<b>180,823,425.00</b>	<b>434,641,860.00</b>	-
101001	Water Resources and Rural Deve - General	215,393,393.00	180,823,425.00	434,641,860.00	-
<b>11</b>	<b>Information Communication and Technology</b>	<b>100,000,000.00</b>	<b>38,000,000.00</b>	<b>100,000,000.00</b>	-
<b>1110</b>	<b>Information Communication and Technology - General</b>	<b>100,000,000.00</b>	<b>38,000,000.00</b>	<b>100,000,000.00</b>	-
111001	Information Communication and Technology - General	100,000,000.00	38,000,000.00	100,000,000.00	-
<b>12</b>	<b>Growing the Private Sector</b>	<b>69,000,000.00</b>	<b>4,990,000.00</b>	<b>150,000,000.00</b>	-
<b>1210</b>	<b>Growing the Private Sector - General</b>	<b>69,000,000.00</b>	<b>4,990,000.00</b>	<b>150,000,000.00</b>	-
121001	Growing the Private Sector - General	69,000,000.00	4,990,000.00	150,000,000.00	-
<b>13</b>	<b>Reform of Government and Governance</b>	<b>403,000,000.00</b>	<b>107,450,462.00</b>	<b>270,000,000.00</b>	-
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>403,000,000.00</b>	<b>107,450,462.00</b>	<b>270,000,000.00</b>	-

317112 - GWIWA Local Government, Jigawa State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
131001	Reform of Government and Governance - General	403,000,000.00	107,450,462.00	270,000,000.00	-
<b>14</b>	<b>Power</b>	<b>131,625,922.00</b>	<b>44,268,500.00</b>	<b>644,200,000.00</b>	-
<b>1410</b>	<b>Power - General</b>	<b>131,625,922.00</b>	<b>44,268,500.00</b>	<b>644,200,000.00</b>	-
141001	Power - General	131,625,922.00	44,268,500.00	644,200,000.00	-
<b>17</b>	<b>Road</b>	<b>979,000,000.00</b>	<b>103,807,470.00</b>	<b>1,837,000,000.00</b>	-
<b>1710</b>	<b>Road - General</b>	<b>979,000,000.00</b>	<b>103,807,470.00</b>	<b>1,837,000,000.00</b>	-
171001	Road - General	979,000,000.00	103,807,470.00	1,837,000,000.00	-

317112 - GWIWA Local Government, Jigawa State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Targets
<b>Total Capital Expenditure</b>						<b>3,103,254,317.00</b>	<b>964,953,877.00</b>	<b>5,493,171,925.00</b>	<b>60,000,000.00</b>
Training/Intra for LG Political Office Holders	05 - Education	012500100100 - Office of the Director Admin and General Services	22050101 - Research & Development and Census/Surveys	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31711297 - LG Wide (GWIWA)	50,000,000.00	-	50,000,000.00	-
contribution to Construction of Infrastructure under the State and LG Joint Projects	17 - Road	012500100100 - Office of the Director Admin and General Services	23020118 - Construction / Provision Of Infrastructure	70451 - ROAD TRANSPORT	31711297 - LG Wide (GWIWA)	500,000,000.00	-	450,000,000.00	-
Settlement for Outstanding Liabilities	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23050137 - Capital Project Historical Liabilities	70112 - FINANCIAL AND FISCAL AFFAIRS	31711297 - LG Wide (GWIWA)	5,000,000.00	-	5,000,000.00	-
Payment of Land Compensation	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010101 - Purchase/Acquisition Of Land	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31711297 - LG Wide (GWIWA)	20,000,000.00	15,000,000.00	5,000,000.00	-
Purchase of Additional Furnitures to Local Govt Secretariat and Staff LG Quarters	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010112 - Purchase Of Office Furniture and Fittings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31711297 - LG Wide (GWIWA)	2,000,000.00	-	5,000,000.00	-
Contribution for the Purchase of HlLux to Zonal Local Govt. Insp.	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70161 - GENERAL PUBLIC SERVICES N.E.C.	31711297 - LG Wide (GWIWA)	15,000,000.00	-	10,000,000.00	-
Construction of Industrial boreholes for irrigation	10 - Water Resources and Rural Development	021500100100 - Agriculture Section	23020129 - Construction Of Irrigation Facilities	70631 - WATER SUPPLY	31711297 - LG Wide (GWIWA)	-	-	30,000,000.00	-
Control of Erosion with the 11 Wards of the LGA	09 - Environmental Improvement	021500100100 - Agriculture Section	23040102 - Erosion & Flood Control	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31711297 - LG Wide (GWIWA)	20,000,000.00	-	30,000,000.00	30,000,000.00
Purchase of Grains	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31711297 - LG Wide (GWIWA)	5,000,000.00	-	20,000,000.00	30,000,000.00
Purchase of Irrigation Pump to Farmers	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31711297 - LG Wide (GWIWA)	-	-	20,000,000.00	-
Developing of Grazing Reserves and Nurseries across the Lga	01 - Agriculture	021500100100 - Agriculture Section	23020144 - Construction of Agricultural Facilities	70421 - AGRICULTURE	31711297 - LG Wide (GWIWA)	6,000,000.00	-	15,000,000.00	-
Purchase of Seedlings and Baskets	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31711297 - LG Wide (GWIWA)	3,000,000.00	-	5,000,000.00	-
Demarcation of Grazing Reserves and Cattle Routes	01 - Agriculture	021500100100 - Agriculture Section	23020144 - Construction of Agricultural Facilities	70421 - AGRICULTURE	31711297 - LG Wide (GWIWA)	3,000,000.00	1,250,000.00	5,000,000.00	-
Tractor Loan Repayments	01 - Agriculture	021500200100 - Forestry Section	23050137 - Capital Project Historical Liabilities	70112 - FINANCIAL AND FISCAL AFFAIRS	31711297 - LG Wide (GWIWA)	30,235,002.00	11,078,334.00	20,000,000.00	-
Purchase of Fertilizer	01 - Agriculture	021500200100 - Forestry Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31711297 - LG Wide (GWIWA)	20,000,000.00	-	15,000,000.00	-
Electrification projects across the LGA	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31711297 - LG Wide (GWIWA)	4,000,000.00	-	100,000,000.00	-
Maintenance of Electricity Equipments across the LGA	14 - Power	023400300100 - Electrical Section	23030103 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31711297 - LG Wide (GWIWA)	15,825,322.00	8,500,000.00	25,000,000.00	-
Solar Powered Street Light at Gwina	14 - Power	023400300100 - Electrical Section	23010119 - Purchase Of Power Generating Set	70435 - ELECTRICITY	31711297 - LG Wide (GWIWA)	10,000,000.00	-	83,000,000.00	-
Rehabilitation of HT Lines across the LGA	14 - Power	023400300100 - Electrical Section	23030102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31711297 - LG Wide (GWIWA)	5,000,000.00	-	15,000,000.00	-
Provision of Solar Lightening System at PHC Gwiwa	14 - Power	023400300100 - Electrical Section	23010144 - Purchase of Heavy Plants and Equipment	70435 - ELECTRICITY	31711297 - LG Wide (GWIWA)	2,000,000.00	-	5,000,000.00	-
Contribution to Construction of Infrastructure in the LG Unfield Project	14 - Power	023400300100 - Electrical Section	23020118 - Construction / Provision Of Infrastructure	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31711297 - LG Wide (GWIWA)	-	-	100,000,000.00	-
Contribution Construction of JCHA facilities	14 - Power	023400300100 - Electrical Section	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31711297 - LG Wide (GWIWA)	-	-	41,200,000.00	-
Provision of Solar Lightening at various Communities	14 - Power	023400300100 - Electrical Section	23010129 - Purchase Of Industrial Equipment	70435 - ELECTRICITY	31711297 - LG Wide (GWIWA)	20,000,000.00	-	100,000,000.00	-
Rehabilitation of Street Light to Solar at Gwina Town	14 - Power	023400300100 - Electrical Section	23030102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31711297 - LG Wide (GWIWA)	20,000,000.00	-	20,000,000.00	-
Provision of Solar Energy at Local Govt. Secretariat	14 - Power	023400300100 - Electrical Section	23010119 - Purchase Of Power Generating Set	70435 - ELECTRICITY	31711297 - LG Wide (GWIWA)	40,000,000.00	27,550,000.00	5,000,000.00	-
Extension of Firji Kara Market	12 - Growing the Private Sector	023400400100 - Land & Survey Section	23030124 - Rehabilitation/Repairs - Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31711204 - Firjin Yamma	7,000,000.00	-	10,000,000.00	-
Land compensation at Firji, Maragata and Korayel Markets	12 - Growing the Private Sector	023400400100 - Land & Survey Section	23010101 - Purchase/Acquisition Of Land	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31711297 - LG Wide (GWIWA)	2,000,000.00	-	5,000,000.00	-
Construction of HT Line across the Local Govt. (Santiar Hayo, Falli Gurje and Maragata (ongoing)	14 - Power	023400500100 - Building Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31711297 - LG Wide (GWIWA)	15,000,000.00	8,218,500.00	100,000,000.00	-
Construction of BHC at Dodal and Gasakoli B	04 - Health	023400500100 - Building Section	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31711297 - LG Wide (GWIWA)	20,000,000.00	-	200,000,000.00	-
Construction of Five Daily Prayers Mosque Across the Local Government Area	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31711297 - LG Wide (GWIWA)	25,000,000.00	7,152,140.00	200,000,000.00	-
Construction of Juma'at Mosque at Dinya and Korayel	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31711297 - Korayel	20,000,000.00	-	70,000,000.00	-
Renovation of Jumaat mosques at Kwarare, Burtusu, Gimi and Jgawar Fulani.	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31711201 - Burtusu	10,000,000.00	8,227,768.00	-	-
Construction of 2no Public Convinient AT Shafe	04 - Health	023400500100 - Building Section	23020133 - Construction/Provision Of Public Convenience	70741 - PUBLIC HEALTH SERVICES	31711209 - Shafe	10,000,000.00	-	10,000,000.00	-
Renovation and Upgrading of PHC at Gwina	04 - Health	023400500100 - Building Section	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31711206 - Gwina	160,000,000.00	156,414,330.00	-	-
Purchase of Additional Furnitures to Local Govt Secretariat and Staff LG Quarters	13 - Reform of Government and Governance	023400500100 - Building Section	23010112 - Purchase Of Office Furniture and Fittings	70912 - PRIMARY EDUCATION	31711297 - LG Wide (GWIWA)	2,000,000.00	-	10,000,000.00	-
Rehabilitation of Firji Cattle Market	12 - Growing the Private Sector	023400500100 - Building Section	23030124 - Rehabilitation/Repairs - Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31711204 - Firjin Yamma	5,000,000.00	4,990,000.00	5,000,000.00	-
Rehabilitation of Lock-Up Shops across the LGA	12 - Growing the Private Sector	023400500100 - Building Section	23030124 - Rehabilitation/Repairs - Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31711297 - LG Wide (GWIWA)	10,000,000.00	-	10,000,000.00	-
Construction of Lock-Up Shops at various places in the LGA	12 - Growing the Private Sector	023400500100 - Building Section	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31711297 - LG Wide (GWIWA)	30,000,000.00	-	100,000,000.00	-
Construction of Market Stalls at all Local Govt. Markets in the LGA	12 - Growing the Private Sector	023400500100 - Building Section	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31711297 - LG Wide (GWIWA)	15,000,000.00	-	20,000,000.00	-
Construction and Rehabilitations of Feeder Roads across the LGA	17 - Road	023400500100 - Building Section	23030113 - Rehabilitation / Repairs - Roads	70451 - ROAD TRANSPORT	31711297 - LG Wide (GWIWA)	300,000,000.00	-	580,000,000.00	-
Construction of Gwina-Daragi-Zauma 14.5KM Tires Road Phase II	17 - Road	023400500100 - Building Section	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31711206 - Gwina	135,000,000.00	-	625,000,000.00	-
Construction of Gwina-Duwigi-Zauma 14.5KM Tared Road Phase II	17 - Road	023400500100 - Building Section	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31711206 - Gwina	12,000,000.00	-	12,000,000.00	-
Renovation of Primary Schools at Gwina LEA	05 - Education	023400500100 - Building Section	23030113 - Rehabilitation / Repairs - Roads	70512 - PRIMARY EDUCATION	31711297 - LG Wide (GWIWA)	4,000,000.00	-	5,000,000.00	-
Construction of Staff Quarters at Rorau Malamai Health Clinic (ongoing)	04 - Health	023400500100 - Building Section	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31711208 - Rorau	-	-	5,000,000.00	-
Renovation of Primary Health Facilities across the LGA	04 - Health	023400500100 - Building Section	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31711297 - LG Wide (GWIWA)	10,000,000.00	-	20,000,000.00	-
Wall Fencing of Maraganta PHC	04 - Health	023400500100 - Building Section	23020130 - Construction / Provision of Wall Fence/Boundary Pillars	70741 - PUBLIC HEALTH SERVICES	31711203 - Darina	7,000,000.00	-	-	-
Construction of Women Centre at Gwina Town	07 - Gender	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	71041 - FAMILY AND CHILDREN	31711206 - Gwina	13,000,000.00	-	25,000,000.00	-
Construction of Walling Shed across the Communities of the LGA	09 - Environmental Improvement	023400500100 - Building Section	23020130 - Construction / Provision of Wall Fence/Boundary Pillars	71091 - SOCIAL PROTECTION N.E.C.	31711297 - LG Wide (GWIWA)	3,000,000.00	-	10,000,000.00	-
Construction of Toilets, Fencing and Interlocking of Ung, Gamji, Burtusun Dutsu, Kudiga Santar Mayaki Juma'at Mosque	09 - Environmental Improvement	023400500100 - Building Section	23020133 - Construction/Provision Of Public Convenience	70741 - PUBLIC HEALTH SERVICES	31711201 - Burtusu	30,000,000.00	-	40,000,000.00	-
Construction of Five Daily Prayers Mosque Across the Local Government Area	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31711297 - LG Wide (GWIWA)	25,000,000.00	10,000,000.00	35,000,000.00	-
Construction of Juma'at Mosque at Yola and Bazara Communities	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31711210 - Yola	20,000,000.00	-	40,000,000.00	-
Renovation of Local Government Secretariat	13 - Reform of Government and Governance	023400500100 - Building Section	23030121 - Rehabilitation / Repairs Of Office Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31711206 - Gwina	45,000,000.00	37,450,462.00	50,000,000.00	-
Renovation of Charman's Duplex House and LG Staff Quarters at Kasaura and Gwina Town	13 - Reform of Government and Governance	023400500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31711297 - LG Wide (GWIWA)	20,000,000.00	-	30,000,000.00	-
Construction of Toilets and Interlocking of BIBWIS Mosque at Gwina	09 - Environmental Improvement	023400500100 - Building Section	23020133 - Construction/Provision Of Public Convenience	70741 - PUBLIC HEALTH SERVICES	31711206 - Gwina	7,000,000.00	-	10,000,000.00	-
Fencing of Eid-Prayer Ground at Gwina	02 - Societal Re-orientation	023400500100 - Building Section	23020130 - Construction / Provision of Wall Fence/Boundary Pillars	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31711206 - Gwina	20,000,000.00	-	20,000,000.00	-
Renovation of Existing Structure at LG Guest House Dutsu (Opposite Old State Secretariat)	13 - Reform of Government and Governance	023400500100 - Building Section	23030121 - Rehabilitation / Repairs Of Office Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31711206 - Gwina	2,000,000.00	-	3,000,000.00	-
Renovation and Wall Fencing of Juma'at Mosques across the LGA	02 - Societal Re-orientation	023400500100 - Building Section	23030133 - Rehabilitation/Repairs Of Other facilities	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31711297 - LG Wide (GWIWA)	10,000,000.00	-	25,000,000.00	-
General Renovation of LG Guest House at Dutsu (27 LG Quarters)	13 - Reform of Government and Governance	023400500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31711206 - Gwina	20,000,000.00	-	15,000,000.00	-
Construction of Midflewly Quarters across the LGA	04 - Health	023400500100 - Building Section	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31711297 - LG Wide (GWIWA)	130,000,000.00	-	100,000,000.00	-
Construction of Conference Hall, Offices, Tpollet and Conference Hall at Local Government	13 - Reform of Government and Governance	023400500100 - Building Section	23020118 - Construction / Provision Of Infrastructure	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31711297 - LG Wide (GWIWA)	50,000,000.00	-	50,000,000.00	-
Construction and renovation of Primary School at Galah	05 - Education	023400500100 - Building Section	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31711205 - Guntal	14,000,000.00	-	-	-
Rehabilitation of Gwina-Daurawa Feeder Road (9KM)	17 - Road	023400500100 - Building Section	23030113 - Rehabilitation / Repairs - Roads	70451 - ROAD TRANSPORT	31711206 - Gwina	22,000,000.00	-	30,000,000.00	-
Furnishing of Newly DSS Office at Gwina	02 - Societal Re-orientation	023400500100 - Building Section	23010112 - Purchase Of Office Furniture and Fittings	70311 - POLICE SERVICES	31711206 - Gwina	1,000,000.00	-	1,000,000.00	-

317112 - GWIWA Local Government, Jigawa State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
Construction of LEA Office at Gwiwa and Furnishing	05 - Education	023400500100 - Building Section	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31711297 - LG Wide (GWIWA)	90,000,000.00	68,586,201.00	20,000,000.00	-
Renovation of Gwiwa and Rorau District Heads Houses	02 - Societal Re-orientation	023400500100 - Building Section	23030133 - Rehabilitation/Repairs Of Other Facilities	70821 - CULTURAL SERVICES	31711208 - Rorau	50,000,000.00	-	55,000,000.00	-
Construction of Town Hall at Gwiwa	02 - Societal Re-orientation	023400500100 - Building Section	23020132 - Construction/Provision Of Other Institutional Structures	70821 - CULTURAL SERVICES	31711206 - Gwiwa	100,000,000.00	-	150,000,000.00	-
Construction of Nomadic Primary School at Bandawa and Garin Biki	05 - Education	023400500100 - Building Section	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31711297 - LG Wide (GWIWA)	-	-	50,000,000.00	-
Construction of ICT centre equipments at Gwiwa	11 - Information Communication and Technology	023400500100 - Building Section	23020127 - Building Section	70981 - EDUCATION N.E.C	31711206 - Gwiwa	100,000,000.00	38,000,000.00	100,000,000.00	-
Construction of LG JICHMA Office	04 - Health	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31711206 - Gwiwa	-	-	58,000,000.00	-
Construction of City Gate at Gwiwa LGA	02 - Societal Re-orientation	023400500100 - Building Section	23020130 - Construction / Provision of Wall Fence/Boundary Pillars	70361 - PUBLIC ORDER AND SAFETY N.E.C.	31711206 - Gwiwa	-	-	50,000,000.00	-
Renovation of Upgrading of Korayel PHC	04 - Health	023400500100 - Building Section	23030108 - Rehabilitation/Repairs-Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31711207 - Korayel	-	-	70,000,000.00	-
Construction of five blocks of 2 bedroom prototype houses at Gwiwa	06 - Housing and Urban Development	023400500100 - Building Section	23020107 - Construction/Provision Of Public Schools	70611 - HOUSING DEVELOPMENT	31711206 - Gwiwa	-	-	150,000,000.00	-
Construction of Green house to promote Agric production	01 - Agriculture	023400500100 - Building Section	23020113 - Construction / Provision Of Agricultural Facilities	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31711297 - LG Wide (GWIWA)	-	-	30,000,000.00	-
Contribution to HESBA Board capital project across the LGA - Roads	17 - Road	023400500100 - Building Section	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31711297 - LG Wide (GWIWA)	-	-	40,000,000.00	-
Construction of steel shade (Rumfa) with stand alone solar lightening system for 1 No. Quranic school Buntusu	14 - Power	023400500100 - Building Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31711201 - Buntusu	-	-	4,545,454.55	-
Construction of steel shade (Rumfa) with stand alone solar lightening system for 1 No. Quranic school Daabi	14 - Power	023400500100 - Building Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31711202 - Daabi	-	-	4,545,454.55	-
Construction of steel shade (Rumfa) with stand alone solar lightening system for 1 No. Quranic school in Darina	14 - Power	023400500100 - Building Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31711203 - Darina	-	-	4,545,454.55	-
Construction of steel shade (Rumfa) with stand alone solar lightening system for 1 No. Quranic school in Firjin Yamma	14 - Power	023400500100 - Building Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31711204 - Firjin Yamma	-	-	4,545,454.55	-
Construction of steel shade (Rumfa) with stand alone solar lightening system for 1 No. Quranic school in Guntal	14 - Power	023400500100 - Building Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31711205 - Guntal	-	-	4,545,454.55	-
Construction of steel shade (Rumfa) with stand alone solar lightening system for 1 No. Quranic school in Gwiwa	14 - Power	023400500100 - Building Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31711206 - Gwiwa	-	-	4,545,454.55	-
Construction of steel shade (Rumfa) with stand alone solar lightening system for 1 No. Quranic school in Korayel	14 - Power	023400500100 - Building Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31711207 - Korayel	-	-	4,545,454.55	-
Construction of steel shade (Rumfa) with stand alone solar lightening system for 1 No. Quranic school in Rorau	14 - Power	023400500100 - Building Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31711208 - Rorau	-	-	4,545,454.55	-
Construction of steel shade (Rumfa) with stand alone solar lightening system for 1 No. Quranic school in Shafe	14 - Power	023400500100 - Building Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31711209 - Shafe	-	-	4,545,454.55	-
Construction of steel shade (Rumfa) with stand alone solar lightening system for 1 No. Quranic school in Yola	14 - Power	023400500100 - Building Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31711210 - Yola	-	-	4,545,454.55	-
Construction of steel shade (Rumfa) with stand alone solar lightening system for 1 No. Quranic school in Zauna	14 - Power	023400500100 - Building Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31711211 - Zauna	-	-	4,545,454.55	-
Purchase of Primary School Uniforms to Less Privileges across the LGA	05 - Education	051700100100 - Education (Non-Teaching Staff)	23010124 - Purchase Of Teaching / Learning Aid Equipment	70912 - PRIMARY EDUCATION	31711297 - LG Wide (GWIWA)	2,000,000.00	-	5,000,000.00	-
Students Care Programme	05 - Education	051700100100 - Education (Non-Teaching Staff)	23030108 - Special Intervention Programmes and Projects	70912 - PRIMARY EDUCATION	31711297 - LG Wide (GWIWA)	67,000,000.00	46,500,000.00	67,000,000.00	-
2% Contribution to Jigawa State University	05 - Education	051700100100 - Education (Non-Teaching Staff)	23030108 - Special Intervention Programmes and Projects	70981 - EDUCATION N.E.C	31711297 - LG Wide (GWIWA)	100,000,000.00	59,816,247.00	100,000,000.00	-
Purchase of School Furniture at Gallah	05 - Education	051700100100 - Education (Non-Teaching Staff)	23010124 - Purchase Of Teaching / Learning Aid Equipment	70912 - PRIMARY EDUCATION	31711205 - Guntal	1,000,000.00	-	1,330,065.00	-
Purchase of PHC Equipments (Beds & Others)	04 - Health	052100100100 - Primary Health Care Manager	23010122 - Purchase Of Health / Medical Equipment	70741 - PUBLIC HEALTH SERVICES	31711297 - LG Wide (GWIWA)	5,000,000.00	-	20,000,000.00	-
provision of Sanitation Materials to Communities and Primary Schools	04 - Health	052100100100 - Primary Health Care Manager	23010122 - Purchase Of Health / Medical Equipment	70741 - PUBLIC HEALTH SERVICES	31711297 - LG Wide (GWIWA)	-	-	15,000,000.00	-
Drilling of Tube Wells	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23010105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31711297 - LG Wide (GWIWA)	10,000,000.00	7,500,000.00	10,000,000.00	-
Drilling of Hand Pump Materials	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31711297 - LG Wide (GWIWA)	50,000,000.00	42,341,860.00	218,641,860.00	-
Drilling of Hand Pumps across the LGA	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31711297 - LG Wide (GWIWA)	10,000,000.00	9,593,500.00	15,000,000.00	-
Construction of Solar Water Scheme across the LGA	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31711297 - LG Wide (GWIWA)	100,000,000.00	85,637,520.00	100,000,000.00	-
Reticulation of Water System at Gwiwa, Korayel, Maraganta, Rorau, Firji, Zauna and 2 other Communities	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31711297 - LG Wide (GWIWA)	10,000,000.00	7,560,605.00	20,000,000.00	-
Purchase of Submersible Pumps of Solar and Motorized at various Communities	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31711297 - LG Wide (GWIWA)	34,393,393.00	28,290,000.00	40,000,000.00	-
Drilling of Hand Pumps PHC, Tsubawa, Jammaja, Maraganta, Korayel and Datsa	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31711297 - LG Wide (GWIWA)	1,000,000.00	-	1,000,000.00	-
Provision of Sports Equipments for Developing of Athletics	08 - Youth	055100200100 - Information, Youth, Sport & Culture	23010126 - Purchase Of Sporting / Gaming Equipment	70811 - RECREATIONAL AND SPORTING SERVICES	31711297 - LG Wide (GWIWA)	5,000,000.00	5,200,000.00	5,000,000.00	-
Purchase of Sports Equipment -Footballs, Goalposts & nets (portable or fixed), Training cones & markers, Pinnies/Training bibs, Agility ladders and Whistles for referees	08 - Youth	055100200100 - Information, Youth, Sport & Culture	23010126 - Purchase Of Sporting / Gaming Equipment	70811 - RECREATIONAL AND SPORTING SERVICES	31711297 - LG Wide (GWIWA)	-	-	5,000,000.00	-
Provision of Start Kits for Youth Economic Empowerment (Small Scales Business)	08 - Youth	055100200100 - Information, Youth, Sport & Culture	23010143 - Purchase of Workshop Tools / Equipment	70811 - RECREATIONAL AND SPORTING SERVICES	31711297 - LG Wide (GWIWA)	35,000,000.00	26,500,000.00	45,000,000.00	-
Provision of Start up kits for Women Empowerment Programme	07 - Gender	055100200100 - Information, Youth, Sport & Culture	23010143 - Purchase of Workshop Tools / Equipment	71041 - FAMILY AND CHILDREN	31711297 - LG Wide (GWIWA)	24,000,000.00	34,500,000.00	60,000,000.00	-
Purchase of Motorcycles to Information Officer	13 - Reform of Government and Governance	055100200100 - Information, Youth, Sport & Culture	23010104 - Purchase of Motor Cycles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31711297 - LG Wide (GWIWA)	2,000,000.00	-	2,000,000.00	-
Purchase of Motorcycles to Village Heads across the LGA	13 - Reform of Government and Governance	055100200100 - Information, Youth, Sport & Culture	23010104 - Purchase of Motor Cycles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31711297 - LG Wide (GWIWA)	5,000,000.00	-	10,000,000.00	-
Construction of Infrastructure under the Community Development Projects	17 - Road	055100300100 - Social Welfare Section	23020118 - Construction / Provision Of Infrastructure	71041 - FAMILY AND CHILDREN	31711297 - LG Wide (GWIWA)	10,000,000.00	103,807,470.00	100,000,000.00	-
Procurement of Utility Vehicle for LGA Officials	13 - Reform of Government and Governance	055100300100 - Social Welfare Section	23010105 - Purchase of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31711297 - LG Wide (GWIWA)	200,000,000.00	55,000,000.00	60,000,000.00	-
Purchase of 2no Utility Vehicle to Gwiwa and Rorau District Heads	13 - Reform of Government and Governance	055100300100 - Social Welfare Section	23010105 - Purchase of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31711297 - LG Wide (GWIWA)	15,000,000.00	-	15,000,000.00	-
Social Protection Intervention program (Provision of Relief Matrxial)	07 - Gender	055100300100 - Social Welfare Section	23010143 - Purchase of Workshop Tools / Equipment	71041 - FAMILY AND CHILDREN	31711297 - LG Wide (GWIWA)	50,000,000.00	50,389,000.00	45,000,000.00	-
Provision of Working Materials to Women centre and Skills Acquisition	03 - Poverty Alleviation	055100400100 - Trade Section and Cooperatives	23010129 - Purchase Of Industrial Equipment	71041 - FAMILY AND CHILDREN	31711297 - LG Wide (GWIWA)	-	-	30,000,000.00	-
Provision of Sewing Machines for Distribution to Rural Women	03 - Poverty Alleviation	055100400100 - Trade Section and Cooperatives	23010129 - Purchase Of Industrial Equipment	71041 - FAMILY AND CHILDREN	31711297 - LG Wide (GWIWA)	-	-	20,000,000.00	-
Provision of Working Materials to Self-Help Groups	03 - Poverty Alleviation	055100400100 - Trade Section and Cooperatives	23010129 - Purchase Of Industrial Equipment	71041 - FAMILY AND CHILDREN	31711297 - LG Wide (GWIWA)	-	-	10,000,000.00	-

011100100100 Chairman					
Code	Description	2025 Original Budget	Actuals January to September	2026 Approved Budget	26 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>86,192,782.00</b>	<b>72,333,879.00</b>	<b>115,692,782.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>47,692,782.00</b>	<b>12,898,879.00</b>	<b>47,692,782.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>15,836,604.00</b>	<b>5,743,005.00</b>	<b>15,836,604.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>15,836,604.00</b>	<b>5,743,005.00</b>	<b>15,836,604.00</b>	<b>0.00</b>
21010103	Consolidated Revenue Fund Charges - Salaries	15,836,604.00	5,743,005.00	15,836,604.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>31,856,178.00</b>	<b>7,155,874.00</b>	<b>31,856,178.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>31,856,178.00</b>	<b>7,155,874.00</b>	<b>31,856,178.00</b>	<b>0.00</b>
21020104	Rent Supplement	3,167,325.00	1,148,605.00	3,167,325.00	0.00
21020106	Utility Allowance	1,583,644.00	574,303.00	1,583,644.00	0.00
21020107	Entertainment	1,583,644.00	574,303.00	1,583,644.00	0.00
21020117	Domestic Staff Allowance	6,334,644.00	2,297,228.00	6,334,644.00	0.00
21020122	Motor Vehicle Maintenance Allowance	6,334,644.00	2,297,228.00	6,334,644.00	0.00
21020123	Constituency Allowance	352,277.00	264,207.00	352,277.00	0.00
21020136	Responsibility Allowance	12,500,000.00	0.00	12,500,000.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>38,500,000.00</b>	<b>59,435,000.00</b>	<b>68,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>38,500,000.00</b>	<b>59,435,000.00</b>	<b>68,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,500,000.00</b>	<b>13,350,000.00</b>	<b>14,000,000.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training	1,500,000.00	13,350,000.00	14,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>5,000,000.00</b>	<b>3,500,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020404	Maintenance of Office / IT Equipment	5,000,000.00	3,500,000.00	10,000,000.00	0.00
<b>220205</b>	<b>Training - General</b>	<b>7,000,000.00</b>	<b>19,900,000.00</b>	<b>15,000,000.00</b>	<b>0.00</b>
22020501	Local Training	5,000,000.00	9,900,000.00	5,000,000.00	0.00
22020502	International Training	2,000,000.00	10,000,000.00	10,000,000.00	0.00
<b>220206</b>	<b>Other Services - General</b>	<b>20,000,000.00</b>	<b>16,000,000.00</b>	<b>24,000,000.00</b>	<b>0.00</b>
22020604	Security Vote (Including Operations)	20,000,000.00	16,000,000.00	24,000,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>5,000,000.00</b>	<b>6,685,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)	5,000,000.00	6,685,000.00	5,000,000.00	0.00

011108000100 Internal Audit Office					
Code	Description	2025 Original Budget	Actuals January to September	2026 Approved Budget	26 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>4,281,598.00</b>	<b>3,213,098.00</b>	<b>4,454,585.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>3,681,598.00</b>	<b>2,773,098.00</b>	<b>3,954,585.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>2,290,124.00</b>	<b>1,790,943.00</b>	<b>2,343,812.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>2,290,124.00</b>	<b>1,790,943.00</b>	<b>2,343,812.00</b>	<b>0.00</b>
21010101	Salary	2,290,124.00	1,790,943.00	2,343,812.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>1,391,474.00</b>	<b>982,155.00</b>	<b>1,610,773.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>1,391,474.00</b>	<b>982,155.00</b>	<b>1,610,773.00</b>	<b>0.00</b>
21020103	Transport Allowance	246,182.00	184,636.00	290,978.00	0.00
21020104	Rent Supplement	477,585.00	258,189.00	468,562.00	0.00
21020105	Meal Subsidy	108,362.00	81,271.00	121,261.00	0.00
21020106	Utility Allowance	81,761.00	61,321.00	139,608.00	0.00
21020109	Leave Transport Grant	238,792.00	179,094.00	234,281.00	0.00
21020137	Medical Allowance	238,792.00	217,644.00	356,083.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>600,000.00</b>	<b>440,000.00</b>	<b>500,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>600,000.00</b>	<b>440,000.00</b>	<b>500,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>100,000.00</b>	<b>90,000.00</b>	<b>100,000.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training	100,000.00	90,000.00	100,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>500,000.00</b>	<b>350,000.00</b>	<b>400,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	500,000.00	350,000.00	400,000.00	0.00

011200100100 Legislative Council					
Code	Description	2025 Original Budget	Actuals January to September	2026 Approved Budget	26 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>77,405,126.00</b>	<b>48,723,162.00</b>	<b>98,704,126.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>32,405,126.00</b>	<b>16,028,162.00</b>	<b>39,504,126.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>8,960,000.00</b>	<b>6,720,066.00</b>	<b>8,960,000.00</b>	<b>0.00</b>

210101	Salaries and Wages	8,960,000.00	6,720,066.00	8,960,000.00	0.00
21010103	Consolidated Revenue Fund Charges - Salaries	8,960,000.00	6,720,066.00	8,960,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	23,445,126.00	9,308,096.00	30,544,126.00	0.00
210201	ALLOWANCES	23,445,126.00	9,308,096.00	30,544,126.00	0.00
21020104	Rent Supplement	1,792,019.00	1,334,014.00	1,792,019.00	0.00
21020106	Utility Allowance	896,006.00	627,005.00	896,006.00	0.00
21020107	Entertainment	896,006.00	627,005.00	896,006.00	0.00
21020117	Domestic Staff Allowance	3,585,038.00	2,688,029.00	3,584,038.00	0.00
21020122	Motor Vehicle Maintenance Allowance	2,484,038.00	2,688,029.00	3,584,038.00	0.00
21020123	Constituency Allowance	1,792,019.00	1,344,014.00	1,792,019.00	0.00
21020138	Furniture Allowance	12,000,000.00	0.00	18,000,000.00	0.00
22	Other Recurrent Costs	45,000,000.00	32,695,000.00	59,200,000.00	0.00
2202	OVERHEAD COST	45,000,000.00	32,695,000.00	59,200,000.00	0.00
220201	Transport & Travelling - General	15,000,000.00	10,500,000.00	15,000,000.00	0.00
22020101	Local Travel & Transport - Training	15,000,000.00	10,500,000.00	15,000,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	3,270,000.00	7,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	3,270,000.00	7,000,000.00	0.00
220205	Training - General	10,000,000.00	8,125,000.00	10,000,000.00	0.00
22020501	Local Training	10,000,000.00	8,125,000.00	10,000,000.00	0.00
220208	Fuel and Lubricant - General	8,000,000.00	6,000,000.00	13,200,000.00	0.00
22020802	Other Transport Equipment Fuel Cost	8,000,000.00	6,000,000.00	13,200,000.00	0.00
220210	Miscellaneous Expenses - General	7,000,000.00	4,800,000.00	14,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	7,000,000.00	4,800,000.00	7,000,000.00	0.00
22021044	Committees and Commissions	0.00	0.00	7,000,000.00	0.00

012500100100	Office of the Director Admin and General Services				
Code	Description	2025 Original Budget	2025 Actual January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	865,921,664.00	205,462,207.00	917,655,685.00	0.00
21	Personnel Cost	95,321,664.00	50,739,989.00	100,634,805.00	0.00
2101	SALARY	50,965,486.00	43,224,115.00	75,634,805.00	0.00
210101	Salaries and Wages	50,965,486.00	43,224,115.00	75,634,805.00	0.00
21010101	Salary	50,965,486.00	43,224,115.00	75,634,805.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	44,356,178.00	7,515,874.00	25,000,000.00	0.00
210201	ALLOWANCES	44,356,178.00	7,515,874.00	25,000,000.00	0.00
21020103	Transport Allowance	3,167,325.00	1,148,605.00	0.00	0.00
21020104	Rent Supplement	1,583,644.00	574,303.00	0.00	0.00
21020105	Meal Subsidy	1,583,644.00	574,303.00	0.00	0.00
21020106	Utility Allowance	6,334,644.00	2,297,228.00	0.00	0.00
21020107	Entertainment	6,334,644.00	2,297,228.00	0.00	0.00
21020109	Leave Transport Grant	352,277.00	624,207.00	0.00	0.00
21020117	Domestic Staff Allowance	12,500,000.00	0.00	12,500,000.00	0.00
21020122	Motor Vehicle Maintenance Allowance	12,500,000.00	0.00	12,500,000.00	0.00
22	Other Recurrent Costs	178,600,000.00	139,722,218.00	292,020,880.00	0.00
2202	OVERHEAD COST	178,600,000.00	139,722,218.00	292,020,880.00	0.00
220201	Transport & Travelling - General	1,500,000.00	1,461,200.00	2,500,000.00	0.00
22020101	Local Travel & Transport - Training	1,500,000.00	1,461,200.00	2,500,000.00	0.00
220202	Utilities General	100,000.00	100,000.00	500,000.00	0.00
22020202	Telephone Charges	100,000.00	100,000.00	500,000.00	0.00
220203	Materials and Supplies - General	2,000,000.00	1,230,000.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	2,000,000.00	1,230,000.00	5,000,000.00	0.00
220205	Training - General	40,000,000.00	35,794,000.00	45,000,000.00	0.00
22020501	Local Training	40,000,000.00	35,794,000.00	45,000,000.00	0.00
220206	Other Services - General	120,000,000.00	87,568,018.00	219,020,880.00	0.00
22020604	Security Vote (Including Operations)	120,000,000.00	87,568,018.00	219,020,880.00	0.00
220210	Miscellaneous Expenses - General	15,000,000.00	13,569,000.00	20,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	15,000,000.00	13,569,000.00	20,000,000.00	0.00
23	Capital Expenditure	592,000,000.00	15,000,000.00	525,000,000.00	0.00

<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>37,000,000.00</b>	<b>15,000,000.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>37,000,000.00</b>	<b>15,000,000.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
23010101	Purchase/Acquisition Of Land	20,000,000.00	15,000,000.00	5,000,000.00	0.00
23010105	Purchase Of Motor Vehicles	15,000,000.00	0.00	10,000,000.00	0.00
23010112	Purchase Of Office Furniture and Fittings	2,000,000.00	0.00	5,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>500,000,000.00</b>	<b>0.00</b>	<b>450,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>500,000,000.00</b>	<b>0.00</b>	<b>450,000,000.00</b>	<b>0.00</b>
23020118	Construction / Provision Of Infrastructure	500,000,000.00	0.00	450,000,000.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>55,000,000.00</b>	<b>0.00</b>	<b>55,000,000.00</b>	<b>0.00</b>
<b>230501</b>	<b>Acquisition of Non-Tangible Asset</b>	<b>55,000,000.00</b>	<b>0.00</b>	<b>55,000,000.00</b>	<b>0.00</b>
23050101	Research & Development and Census/Surveys	50,000,000.00	0.00	50,000,000.00	0.00
23050137	Capital Project Historical Liabilities	5,000,000.00	0.00	5,000,000.00	0.00

021500100100 Agriculture Section					
Code	Description	2025 Original Budget	2025 Actual January to September	2026 Approved Budget	2026 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>56,599,082.00</b>	<b>18,502,311.00</b>	<b>148,942,032.00</b>	<b>60,000,000.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>15,199,082.00</b>	<b>12,569,311.00</b>	<b>18,242,032.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>6,703,002.00</b>	<b>5,777,251.00</b>	<b>9,506,527.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>6,703,002.00</b>	<b>5,777,251.00</b>	<b>9,506,527.00</b>	<b>0.00</b>
21010101	Salary	6,703,002.00	5,777,251.00	9,506,527.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>8,496,080.00</b>	<b>6,792,060.00</b>	<b>8,735,505.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>8,496,080.00</b>	<b>6,792,060.00</b>	<b>8,735,505.00</b>	<b>0.00</b>
21020103	Transport Allowance	1,845,228.00	1,383,921.00	1,710,721.00	0.00
21020104	Rent Supplement	2,338,963.00	1,754,222.00	1,901,281.00	0.00
21020105	Meal Subsidy	733,076.00	594,807.00	719,819.00	0.00
21020106	Utility Allowance	585,353.00	439,015.00	826,924.00	0.00
21020109	Leave Transport Grant	671,923.00	878,942.00	1,440,261.00	0.00
21020137	Medical Allowance	2,321,537.00	1,741,153.00	2,136,499.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>4,400,000.00</b>	<b>4,683,000.00</b>	<b>5,700,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>4,400,000.00</b>	<b>4,683,000.00</b>	<b>5,700,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>700,000.00</b>	<b>650,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training	700,000.00	650,000.00	1,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>700,000.00</b>	<b>653,000.00</b>	<b>700,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	700,000.00	653,000.00	700,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>3,000,000.00</b>	<b>3,380,000.00</b>	<b>4,000,000.00</b>	<b>0.00</b>
22020413	Minor Road Maintenance	3,000,000.00	3,380,000.00	4,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>37,000,000.00</b>	<b>1,250,000.00</b>	<b>125,000,000.00</b>	<b>60,000,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>8,000,000.00</b>	<b>0.00</b>	<b>45,000,000.00</b>	<b>30,000,000.00</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>8,000,000.00</b>	<b>0.00</b>	<b>45,000,000.00</b>	<b>30,000,000.00</b>
23010127	Purchase Of Agricultural Equipment and Improved Inputs	8,000,000.00	0.00	45,000,000.00	30,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>9,000,000.00</b>	<b>1,250,000.00</b>	<b>50,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>9,000,000.00</b>	<b>1,250,000.00</b>	<b>50,000,000.00</b>	<b>0.00</b>
23020129	Construction Of Irrigation Facilities	0.00	0.00	30,000,000.00	0.00
23020144	Construction of Agricultural Facilities	9,000,000.00	1,250,000.00	20,000,000.00	0.00
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>
<b>230401</b>	<b>Preservation of the Environment - General</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>
23040102	Erosion & Flood Control	20,000,000.00	0.00	30,000,000.00	30,000,000.00

021500200100 Forestry Section					
Code	Description	2025 Original Budget	2025 Actual January to September	2026 Approved Budget	2026 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>74,384,822.00</b>	<b>28,792,948.00</b>	<b>55,370,857.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>16,449,820.00</b>	<b>11,344,114.00</b>	<b>16,670,857.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>7,961,960.00</b>	<b>4,978,217.00</b>	<b>7,729,463.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>7,961,960.00</b>	<b>4,978,217.00</b>	<b>7,729,463.00</b>	<b>0.00</b>
21010101	Salary	7,961,960.00	4,978,217.00	7,729,463.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>8,487,860.00</b>	<b>6,365,897.00</b>	<b>8,941,394.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>8,487,860.00</b>	<b>6,365,897.00</b>	<b>8,941,394.00</b>	<b>0.00</b>

21020103	Transport Allowance	1,803,279.00	1,352,459.00	1,962,874.00	0.00
21020104	Rent Supplement	1,591,974.00	1,193,981.00	1,540,958.00	0.00
21020105	Meal Subsidy	774,889.00	581,168.00	831,011.00	0.00
21020106	Utility Allowance	511,807.00	383,855.00	953,350.00	0.00
21020109	Leave Transport Grant	1,194,279.00	895,710.00	1,160,516.00	0.00
21020137	Medical Allowance	2,611,632.00	1,958,724.00	2,492,685.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>7,700,000.00</b>	<b>6,370,500.00</b>	<b>3,700,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>7,700,000.00</b>	<b>6,370,500.00</b>	<b>3,700,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>700,000.00</b>	<b>350,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training	700,000.00	350,000.00	1,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>5,000,000.00</b>	<b>4,220,500.00</b>	<b>700,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	5,000,000.00	4,220,500.00	700,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>2,000,000.00</b>	<b>1,800,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
22020427	Maintenance of Electricity/Solar Power	2,000,000.00	1,800,000.00	2,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>50,235,002.00</b>	<b>11,078,334.00</b>	<b>35,000,000.00</b>	<b>0.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>0.00</b>
23010127	Purchase Of Agricultural Equipment and Improved Inputs	20,000,000.00	0.00	15,000,000.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>30,235,002.00</b>	<b>11,078,334.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
<b>230501</b>	<b>Acquisition of Non-Tangible Asset</b>	<b>30,235,002.00</b>	<b>11,078,334.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
23050137	Capital Project Historical Liabilities	30,235,002.00	11,078,334.00	20,000,000.00	0.00

<b>021500300100 Livestock Section (Veterinary)</b>					
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>Actuals January to September</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>44,875,892.00</b>	<b>41,366,919.00</b>	<b>42,228,833.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>25,875,892.00</b>	<b>24,656,919.00</b>	<b>22,228,833.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>15,883,053.00</b>	<b>11,912,290.00</b>	<b>14,917,923.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>15,883,053.00</b>	<b>11,912,290.00</b>	<b>14,917,923.00</b>	<b>0.00</b>
21010101	Salary	15,883,053.00	11,912,290.00	14,917,923.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>9,992,839.00</b>	<b>12,744,629.00</b>	<b>7,310,910.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>9,992,839.00</b>	<b>12,744,629.00</b>	<b>7,310,910.00</b>	<b>0.00</b>
21020106	Utility Allowance	1,882,513.00	1,411,885.00	947,088.00	0.00
21020113	Hazard / Hardship Allowance	1,467,000.00	1,100,250.00	720,000.00	0.00
21020149	Consolidated Allowance	6,643,326.00	10,232,494.00	5,643,822.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>19,000,000.00</b>	<b>16,710,000.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>19,000,000.00</b>	<b>16,710,000.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,000,000.00</b>	<b>750,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training	1,000,000.00	750,000.00	1,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>18,000,000.00</b>	<b>15,960,000.00</b>	<b>19,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	18,000,000.00	15,960,000.00	19,000,000.00	0.00

<b>022001000100 Account section</b>					
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>Actuals January to September</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>954,146,067.00</b>	<b>793,079,206.00</b>	<b>761,337,040.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>28,302,902.00</b>	<b>30,957,126.00</b>	<b>163,837,040.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>10,084,810.00</b>	<b>17,313,607.00</b>	<b>17,752,809.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>10,084,810.00</b>	<b>17,313,607.00</b>	<b>17,752,809.00</b>	<b>0.00</b>
21010101	Salary	10,084,810.00	17,313,607.00	17,752,809.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>18,218,092.00</b>	<b>13,643,519.00</b>	<b>146,084,231.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>18,218,092.00</b>	<b>13,643,519.00</b>	<b>16,084,231.00</b>	<b>0.00</b>
21020103	Transport Allowance	2,809,853.00	2,107,390.00	2,828,700.00	0.00
21020104	Rent Supplement	4,539,590.00	3,404,692.00	3,574,443.00	0.00
21020105	Meal Subsidy	1,224,319.00	918,239.00	1,205,465.00	0.00
21020106	Utility Allowance	923,741.00	672,806.00	1,349,136.00	0.00
21020107	Entertainment	823,437.00	617,578.00	33,600.00	0.00
21020109	Leave Transport Grant	2,277,942.00	1,708,457.00	1,852,055.00	0.00
21020117	Domestic Staff Allowance	2,282,000.00	1,711,450.00	1,680,000.00	0.00

21020137	Medical Allowance	3,337,210.00	2,502,907.00	3,560,832.00	0.00
<b>210202</b>	<b>Social Contributions</b>	<b>0.00</b>	<b>0.00</b>	<b>130,000,000.00</b>	<b>0.00</b>
21020202	17% Government Contributory Pension	0.00	0.00	130,000,000.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>925,843,165.00</b>	<b>762,122,080.00</b>	<b>597,500,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>655,843,165.00</b>	<b>583,887,987.00</b>	<b>317,500,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,500,000.00</b>	<b>1,470,000.00</b>	<b>1,500,000.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training	1,500,000.00	1,470,000.00	1,500,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>12,000,000.00</b>	<b>13,448,800.00</b>	<b>16,000,000.00</b>	<b>0.00</b>
22020305	Printing of Non-security Documents	12,000,000.00	13,448,800.00	16,000,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>642,343,165.00</b>	<b>568,969,187.00</b>	<b>300,000,000.00</b>	<b>0.00</b>
22021041	Contingency Reserve - Recurrent	642,343,165.00	568,969,187.00	300,000,000.00	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>70,000,000.00</b>	<b>63,436,106.00</b>	<b>80,000,000.00</b>	<b>0.00</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>70,000,000.00</b>	<b>63,436,106.00</b>	<b>80,000,000.00</b>	<b>0.00</b>
22040104	Grants to State Governments – Contribution to LG Audit (0.5%)	70,000,000.00	63,436,106.00	80,000,000.00	0.00
<b>2207</b>	<b>Transfers - Payments</b>	<b>200,000,000.00</b>	<b>114,797,987.00</b>	<b>200,000,000.00</b>	<b>0.00</b>
<b>220701</b>	<b>Transfer to Fund Recurrent Expenditure - Payments</b>	<b>200,000,000.00</b>	<b>114,797,987.00</b>	<b>200,000,000.00</b>	<b>0.00</b>
22070105	Stabilization Funds	200,000,000.00	114,797,987.00	200,000,000.00	0.00

<b>022002000100</b>	<b>Revenue Section</b>				
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>Actuals January to September</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>14,942,393.00</b>	<b>11,338,045.00</b>	<b>15,741,717.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>10,392,393.00</b>	<b>7,268,045.00</b>	<b>10,241,717.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>4,007,651.00</b>	<b>3,404,489.00</b>	<b>6,662,263.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>4,007,651.00</b>	<b>3,404,489.00</b>	<b>6,662,263.00</b>	<b>0.00</b>
21010101	Salary	4,007,651.00	3,404,489.00	6,662,263.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>6,384,742.00</b>	<b>3,863,556.00</b>	<b>3,579,454.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>6,384,742.00</b>	<b>3,863,556.00</b>	<b>3,579,454.00</b>	<b>0.00</b>
21020103	Transport Allowance	1,267,655.00	1,025,741.00	834,333.00	0.00
21020104	Rent Supplement	1,489,744.00	1,117,308.00	607,070.00	0.00
21020105	Meal Subsidy	405,088.00	303,816.00	407,223.00	0.00
21020106	Utility Allowance	591,103.00	443,327.00	354,297.00	0.00
21020109	Leave Transport Grant	744,903.00	558,677.00	308,281.00	0.00
21020137	Medical Allowance	1,886,249.00	414,687.00	1,068,250.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>4,550,000.00</b>	<b>4,070,000.00</b>	<b>5,500,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>4,550,000.00</b>	<b>4,070,000.00</b>	<b>5,500,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>300,000.00</b>	<b>200,000.00</b>	<b>500,000.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training	300,000.00	200,000.00	500,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,250,000.00</b>	<b>920,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	250,000.00	170,000.00	0.00	0.00
22020305	Printing of Non-security Documents	1,000,000.00	750,000.00	2,000,000.00	0.00
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>3,000,000.00</b>	<b>2,950,000.00</b>	<b>3,000,000.00</b>	<b>0.00</b>
22020701	Financial Consulting	3,000,000.00	2,950,000.00	3,000,000.00	0.00

<b>023400100100</b>	<b>Road &amp; Communication Section</b>				
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>Actuals January to September</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>20,504,993.00</b>	<b>14,698,752.00</b>	<b>24,864,626.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>13,704,993.00</b>	<b>9,938,752.00</b>	<b>16,364,626.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>6,800,000.00</b>	<b>4,760,000.00</b>	<b>8,135,043.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>6,800,000.00</b>	<b>4,760,000.00</b>	<b>8,135,043.00</b>	<b>0.00</b>
21010101	Salary	6,800,000.00	4,760,000.00	8,135,043.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>6,904,993.00</b>	<b>5,178,752.00</b>	<b>8,229,583.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>6,904,993.00</b>	<b>5,178,752.00</b>	<b>8,229,583.00</b>	<b>0.00</b>
21020103	Transport Allowance	1,223,009.00	917,256.00	1,561,689.00	0.00
21020104	Rent Supplement	1,450,003.00	1,087,502.00	1,627,002.00	0.00
21020105	Meal Subsidy	534,966.00	401,225.00	658,302.00	0.00
21020106	Utility Allowance	376,510.00	282,382.00	753,836.00	0.00
21020107	Entertainment	26,386.00	19,798.00	16,800.00	0.00

21020109	Leave Transport Grant	724,952.00	543,714.00	813,504.00	0.00
21020117	Domestic Staff Allowance	586,800.00	440,100.00	839,999.00	0.00
21020136	Responsibility Allowance	391,200.00	293,400.00	0.00	0.00
21020137	Medical Allowance	1,591,167.00	1,193,375.00	1,958,451.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>6,800,000.00</b>	<b>4,760,000.00</b>	<b>8,500,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>6,800,000.00</b>	<b>4,760,000.00</b>	<b>8,500,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>300,000.00</b>	<b>220,000.00</b>	<b>500,000.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training	300,000.00	220,000.00	500,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>500,000.00</b>	<b>440,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	500,000.00	440,000.00	1,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>6,000,000.00</b>	<b>4,100,000.00</b>	<b>7,000,000.00</b>	<b>0.00</b>
22020413	Minor Road Maintenance	6,000,000.00	4,100,000.00	7,000,000.00	0.00

023400200100					
Code	Description	2025 Original Budget	2025 Actual to September	2026 Approved Budget	2026 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>24,975,927.00</b>	<b>31,790,719.00</b>	<b>39,095,516.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>12,975,927.00</b>	<b>14,790,719.00</b>	<b>21,095,516.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>5,095,516.00</b>	<b>8,880,411.00</b>	<b>11,035,824.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>5,095,516.00</b>	<b>8,880,411.00</b>	<b>11,035,824.00</b>	<b>0.00</b>
21010101	Salary	5,095,516.00	8,880,411.00	11,035,824.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>7,880,411.00</b>	<b>5,910,308.00</b>	<b>10,059,692.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>7,880,411.00</b>	<b>5,910,308.00</b>	<b>10,059,692.00</b>	<b>0.00</b>
21020103	Transport Allowance	1,689,515.00	1,267,136.00	2,143,383.00	0.00
21020104	Rent Supplement	1,841,867.00	1,381,400.00	2,207,157.00	0.00
21020105	Meal Subsidy	725,539.00	544,154.00	902,273.00	0.00
21020106	Utility Allowance	526,164.00	394,623.00	1,032,687.00	0.00
21020109	Leave Transport Grant	920,885.00	690,664.00	1,103,577.00	0.00
21020137	Medical Allowance	2,176,441.00	1,632,331.00	2,670,615.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>12,000,000.00</b>	<b>17,000,000.00</b>	<b>18,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>12,000,000.00</b>	<b>17,000,000.00</b>	<b>18,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>10,000,000.00</b>	<b>12,000,000.00</b>	<b>15,000,000.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training	10,000,000.00	12,000,000.00	15,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>2,000,000.00</b>	<b>5,000,000.00</b>	<b>3,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	2,000,000.00	5,000,000.00	3,000,000.00	0.00

023400300100					
Code	Description	2025 Original Budget	2025 Actual to September	2026 Approved Budget	2026 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>156,866,546.00</b>	<b>88,510,008.00</b>	<b>574,538,152.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>6,640,624.00</b>	<b>8,838,934.00</b>	<b>13,338,152.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>1,357,312.00</b>	<b>4,876,987.00</b>	<b>6,833,392.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>1,357,312.00</b>	<b>4,876,987.00</b>	<b>6,833,392.00</b>	<b>0.00</b>
21010101	Salary	1,357,312.00	4,876,987.00	6,833,392.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>5,283,312.00</b>	<b>3,961,947.00</b>	<b>6,504,760.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>5,283,312.00</b>	<b>3,961,947.00</b>	<b>6,504,760.00</b>	<b>0.00</b>
21020103	Transport Allowance	1,071,145.00	803,359.00	1,419,574.00	0.00
21020104	Rent Supplement	988,171.00	741,128.00	1,366,602.00	0.00
21020105	Meal Subsidy	467,738.00	350,803.00	599,146.00	0.00
21020106	Utility Allowance	321,371.00	241,028.00	685,730.00	0.00
21020109	Leave Transport Grant	489,821.00	366,829.00	683,298.00	0.00
21020117	Domestic Staff Allowance	494,105.00	370,579.00	0.00	0.00
21020137	Medical Allowance	1,450,961.00	1,088,221.00	1,750,410.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>33,600,000.00</b>	<b>43,621,074.00</b>	<b>67,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>33,600,000.00</b>	<b>43,621,074.00</b>	<b>67,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000.00</b>	<b>350,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training	500,000.00	350,000.00	1,000,000.00	0.00
<b>220202</b>	<b>Utilities General</b>	<b>0.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>0.00</b>
22020201	Electricity Charges	0.00	0.00	6,000,000.00	0.00

220203	Materials and Supplies - General	3,000,000.00	3,667,000.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	3,000,000.00	3,667,000.00	5,000,000.00	0.00
220204	Maintenance Services - General	30,000,000.00	37,645,100.00	50,000,000.00	0.00
22020427	Maintenance of Electricity/Solar Power	30,000,000.00	37,645,100.00	50,000,000.00	0.00
220206	Other Services - General	100,000.00	1,958,974.00	5,000,000.00	0.00
22020616	Casual Workers Services	100,000.00	1,958,974.00	5,000,000.00	0.00
23	Capital Expenditure	116,625,922.00	36,050,000.00	494,200,000.00	0.00
2301	FIXED ASSETS PURCHASED	72,000,000.00	27,550,000.00	193,000,000.00	0.00
230101	Purchase of Fixed Assets - General	72,000,000.00	27,550,000.00	193,000,000.00	0.00
23010119	Purchase Of Power Generating Set	50,000,000.00	27,550,000.00	88,000,000.00	0.00
23010129	Purchase Of Industrial Equipment	20,000,000.00	0.00	100,000,000.00	0.00
23010144	Purchase of Heavy Plants and Equipment	2,000,000.00	0.00	5,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	4,000,000.00	0.00	241,200,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	4,000,000.00	0.00	241,200,000.00	0.00
23020103	Construction/Provision Of Electricity / Solar Power	4,000,000.00	0.00	100,000,000.00	0.00
23020106	Construction/Provision Of Hospitals/Health Centres	0.00	0.00	41,200,000.00	0.00
23020118	Construction / Provision Of Infrastructure	0.00	0.00	100,000,000.00	0.00
2303	REHABILITATION / REPAIRS	40,625,922.00	8,500,000.00	60,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	40,625,922.00	8,500,000.00	60,000,000.00	0.00
23030102	Rehabilitation/Repairs - Electricity	40,625,922.00	8,500,000.00	60,000,000.00	0.00

023400400100	Land & Survey Section				
Code	Description	2025 Original Budget	2025 Actuals January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	27,185,297.00	14,063,347.00	27,932,828.00	0.00
21	Personnel Cost	16,485,297.00	12,943,347.00	10,432,828.00	0.00
2101	SALARY	8,810,606.00	6,607,954.00	10,432,828.00	0.00
210101	Salaries and Wages	8,810,606.00	6,607,954.00	10,432,828.00	0.00
21010101	Salary	8,810,606.00	6,607,954.00	10,432,828.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,674,691.00	6,335,393.00	0.00	0.00
210201	ALLOWANCES	7,674,691.00	6,335,393.00	0.00	0.00
21020103	Transport Allowance	1,728,967.00	1,296,725.00	0.00	0.00
21020104	Rent Supplement	1,490,100.00	1,117,575.00	0.00	0.00
21020105	Meal Subsidy	75,950.00	568,463.00	0.00	0.00
21020106	Utility Allowance	522,056.00	391,917.00	0.00	0.00
21020107	Entertainment	745,099.00	558,824.00	0.00	0.00
21020109	Leave Transport Grant	880,982.00	660,736.00	0.00	0.00
21020137	Medical Allowance	2,231,537.00	1,741,153.00	0.00	0.00
22	Other Recurrent Costs	1,700,000.00	1,120,000.00	2,500,000.00	0.00
2202	OVERHEAD COST	1,700,000.00	1,120,000.00	2,500,000.00	0.00
220201	Transport & Travelling - General	200,000.00	120,000.00	500,000.00	0.00
22020101	Local Travel & Transport - Training	200,000.00	120,000.00	500,000.00	0.00
220203	Materials and Supplies - General	500,000.00	300,000.00	1,000,000.00	0.00
22020301	Office Materials and Consumables	500,000.00	300,000.00	1,000,000.00	0.00
220204	Maintenance Services - General	1,000,000.00	700,000.00	1,000,000.00	0.00
22020403	Maintenance of Office Building / Residential Quarters	1,000,000.00	700,000.00	1,000,000.00	0.00
23	Capital Expenditure	9,000,000.00	0.00	15,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	2,000,000.00	0.00	5,000,000.00	0.00
230101	Purchase of Fixed Assets - General	2,000,000.00	0.00	5,000,000.00	0.00
23010101	Purchase/Acquisition Of Land	2,000,000.00	0.00	5,000,000.00	0.00
2303	REHABILITATION / REPAIRS	7,000,000.00	0.00	10,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	7,000,000.00	0.00	10,000,000.00	0.00
23030124	Rehabilitation/Repairs- Markets/Parks	7,000,000.00	0.00	10,000,000.00	0.00

023400500100	Building Section				
Code	Description	2025 Original Budget	2025 Actuals January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	1,602,695,270.00	371,654,544.00	3,326,998,306.00	0.00
21	Personnel Cost	18,195,270.00	15,146,454.00	21,498,306.00	0.00

2101	SALARY	8,097,635.00	7,573,227.00	11,010,274.00	0.00
210101	Salaries and Wages	8,097,635.00	7,573,227.00	11,010,274.00	0.00
21010101	Salary	8,097,635.00	7,573,227.00	11,010,274.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	10,097,635.00	7,573,227.00	10,488,032.00	0.00
210201	ALLOWANCES	10,097,635.00	7,573,227.00	10,488,032.00	0.00
21020103	Transport Allowance	2,113,712.00	1,585,284.00	2,278,138.00	0.00
21020104	Rent Supplement	2,429,997.00	1,822,498.00	2,202,046.00	0.00
21020105	Meal Subsidy	929,198.00	696,898.00	960,480.00	0.00
21020106	Utility Allowance	652,913.00	489,685.00	1,097,696.00	0.00
21020109	Leave Transport Grant	1,214,989.00	911,242.00	1,101,016.00	0.00
21020137	Medical Allowance	2,756,826.00	2,067,620.00	2,848,656.00	0.00
22	Other Recurrent Costs	22,500,000.00	17,468,689.00	26,500,000.00	0.00
2202	OVERHEAD COST	22,500,000.00	17,468,689.00	26,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	235,000.00	1,000,000.00	0.00
22020101	Local Travel & Transport - Training	500,000.00	235,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	2,000,000.00	1,300,000.00	2,500,000.00	0.00
22020301	Office Materials and Consumables	2,000,000.00	1,300,000.00	2,500,000.00	0.00
220204	Maintenance Services - General	20,000,000.00	15,933,689.00	22,000,000.00	0.00
22020403	Maintenance of Office Building / Residential Quarters	20,000,000.00	15,933,689.00	22,000,000.00	0.00
220206	Other Services - General	0.00	0.00	1,000,000.00	0.00
22020603	Residential Rent	0.00	0.00	1,000,000.00	0.00
23	Capital Expenditure	1,562,000,000.00	339,039,401.00	3,279,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	3,000,000.00	0.00	11,000,000.00	0.00
230101	Purchase of Fixed Assets - General	3,000,000.00	0.00	11,000,000.00	0.00
23010112	Purchase Of Office Furniture and Fittings	3,000,000.00	0.00	11,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	1,071,000,000.00	296,598,939.00	2,390,000,000.00	0.00
230201	Contruction/Provision of Fixed Assets - General	1,071,000,000.00	296,598,939.00	2,390,000,000.00	0.00
23020101	Construction/Provision Of Office Buildings	13,000,000.00	0.00	83,000,000.00	0.00
23020103	Construction/Provision Of Electricity / Solar Power	15,000,000.00	8,218,500.00	150,000,000.00	0.00
23020106	Construction/Provision Of Hospitals/Health Centres	320,000,000.00	156,414,330.00	325,000,000.00	0.00
23020107	Construction/Provision Of Public Schools	104,000,000.00	68,586,201.00	220,000,000.00	0.00
23020113	Construction / Provision Of Agricultural Facilities	0.00	0.00	30,000,000.00	0.00
23020114	Construction / Provision Of Roads	147,000,000.00	0.00	677,000,000.00	0.00
23020118	Construction / Provision Of Infrastructure	50,000,000.00	0.00	50,000,000.00	0.00
23020124	Construction Of Markets/Parks	45,000,000.00	0.00	120,000,000.00	0.00
23020127	Construction Of ICT Infrastructures	100,000,000.00	38,000,000.00	100,000,000.00	0.00
23020130	Construction / Provision of Wall Fence/Boundary Pillars	30,000,000.00	0.00	80,000,000.00	0.00
23020131	Construction/Provision Of Religious Structures	100,000,000.00	25,379,908.00	345,000,000.00	0.00
23020132	Construction/Provision Of Other Institutional Structures	100,000,000.00	0.00	150,000,000.00	0.00
23020133	Construction/Provision Of Public Convenience	47,000,000.00	0.00	60,000,000.00	0.00
2303	REHABILITATION / REPAIRS	488,000,000.00	42,440,462.00	878,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	488,000,000.00	42,440,462.00	878,000,000.00	0.00
23030101	Rehabilitation/Repairs Of Residential Buildings	40,000,000.00	0.00	45,000,000.00	0.00
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	0.00	0.00	70,000,000.00	0.00
23030113	Rehabilitation / Repairs - Roads	326,000,000.00	0.00	615,000,000.00	0.00
23030121	Rehabilitation / Repairs Of Office Buildings	47,000,000.00	37,450,462.00	53,000,000.00	0.00
23030124	Rehabilitation/Repairs- Markets/Parks	15,000,000.00	4,990,000.00	15,000,000.00	0.00
23030133	Rehabilitation/Repairs of Other facilities	60,000,000.00	0.00	80,000,000.00	0.00

023800100100	Planning				
Code	Description	2025 Original Budget	2025 Actual January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	34,789,180.00	24,383,807.00	36,764,351.00	0.00
21	Personnel Cost	18,789,180.00	8,994,807.00	18,764,351.00	0.00
2101	SALARY	10,868,944.00	5,939,747.00	10,638,331.00	0.00
210101	Salaries and Wages	10,868,944.00	5,939,747.00	10,638,331.00	0.00
21010101	Salary	10,868,944.00	5,939,747.00	10,638,331.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,920,236.00	3,055,060.00	8,126,020.00	0.00

<b>210201</b>	<b>ALLOWANCES</b>	<b>7,920,236.00</b>	<b>3,055,060.00</b>	<b>8,126,020.00</b>	<b>0.00</b>
21020103	Transport Allowance	1,499,391.00	1,124,543.00	1,713,992.00	0.00
21020104	Rent Supplement	2,173,703.00	160,277.00	1,738,614.00	0.00
21020105	Meal Subsidy	656,434.00	492,325.00	721,583.00	0.00
21020106	Utility Allowance	476,482.00	357,361.00	826,019.00	0.00
21020107	Entertainment	26,386.00	19,361.00	0.00	0.00
21020109	Leave Transport Grant	1,086,832.00	815,124.00	869,308.00	0.00
21020136	Responsibility Allowance	114,759.00	86,069.00	120,000.00	0.00
21020137	Medical Allowance	1,886,249.00	0.00	2,136,504.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>16,000,000.00</b>	<b>15,389,000.00</b>	<b>18,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>16,000,000.00</b>	<b>15,389,000.00</b>	<b>18,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,000,000.00</b>	<b>957,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training	1,000,000.00	957,000.00	1,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,000,000.00</b>	<b>2,750,000.00</b>	<b>3,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	500,000.00	1,250,000.00	1,000,000.00	0.00
22020305	Printing of Non-security Documents	500,000.00	1,500,000.00	2,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>7,000,000.00</b>	<b>6,532,000.00</b>	<b>7,000,000.00</b>	<b>0.00</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	7,000,000.00	6,532,000.00	7,000,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>7,000,000.00</b>	<b>5,150,000.00</b>	<b>7,000,000.00</b>	<b>0.00</b>
22021044	Committees and Commissions	7,000,000.00	5,150,000.00	7,000,000.00	0.00

<b>023800200100</b>	<b>Research and Statistics</b>				
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>2025 Actual to September</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>13,400,000.00</b>	<b>9,580,000.00</b>	<b>15,000,000.00</b>	<b>0.00</b>
<b>22</b>	<b>Other Recurrent Costs</b>	<b>13,400,000.00</b>	<b>9,580,000.00</b>	<b>15,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>13,400,000.00</b>	<b>9,580,000.00</b>	<b>15,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>600,000.00</b>	<b>450,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training	600,000.00	450,000.00	1,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>2,000,000.00</b>	<b>1,000,000.00</b>	<b>3,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	2,000,000.00	1,000,000.00	3,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>6,800,000.00</b>	<b>5,380,000.00</b>	<b>7,000,000.00</b>	<b>0.00</b>
22020402	Maintenance of Office Furniture	6,800,000.00	5,380,000.00	7,000,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>4,000,000.00</b>	<b>2,750,000.00</b>	<b>4,000,000.00</b>	<b>0.00</b>
22021044	Committees and Commissions	4,000,000.00	2,750,000.00	4,000,000.00	0.00

<b>023800300100</b>	<b>Monitoring &amp; Evaluation</b>				
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>2025 Actual to September</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>13,320,321.00</b>	<b>9,497,358.00</b>	<b>37,345,749.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>13,320,321.00</b>	<b>9,497,358.00</b>	<b>37,345,749.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>6,988,749.00</b>	<b>4,748,679.00</b>	<b>18,704,351.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>6,988,749.00</b>	<b>4,748,679.00</b>	<b>18,704,351.00</b>	<b>0.00</b>
21010101	Salary	6,988,749.00	4,748,679.00	18,704,351.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>6,331,572.00</b>	<b>4,748,679.00</b>	<b>18,641,398.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>6,331,572.00</b>	<b>4,748,679.00</b>	<b>18,641,398.00</b>	<b>0.00</b>
21020103	Transport Allowance	1,168,084.00	876,063.00	9,350,699.00	0.00
21020104	Rent Supplement	1,397,718.00	1,048,289.00	1,866,585.00	0.00
21020105	Meal Subsidy	515,621.00	386,716.00	2,067,881.00	0.00
21020106	Utility Allowance	372,403.00	279,302.00	779,213.00	0.00
21020107	Entertainment	26,386.00	19,789.00	898,521.00	0.00
21020109	Leave Transport Grant	698,840.00	524,130.00	1,063,953.00	0.00
21020117	Domestic Staff Allowance	701,559.00	526,169.00	2,314,546.00	0.00
21020137	Medical Allowance	1,450,961.00	1,088,221.00	300,000.00	0.00

<b>051700100100</b>	<b>Education (Non-Teaching Staff)</b>				
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>2025 Actual to September</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>388,160,205.00</b>	<b>315,968,884.00</b>	<b>330,012,270.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>54,160,205.00</b>	<b>69,567,987.00</b>	<b>156,682,205.00</b>	<b>0.00</b>

2101	<b>SALARY</b>	<b>54,160,205.00</b>	<b>69,567,987.00</b>	<b>80,160,436.00</b>	<b>0.00</b>
210101	<b>Salaries and Wages</b>	<b>54,160,205.00</b>	<b>69,567,987.00</b>	<b>80,160,436.00</b>	<b>0.00</b>
21010101	Salary	54,160,205.00	69,567,987.00	80,160,436.00	0.00
2102	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>0.00</b>	<b>0.00</b>	<b>76,521,769.00</b>	<b>0.00</b>
210201	<b>ALLOWANCES</b>	<b>0.00</b>	<b>0.00</b>	<b>76,521,769.00</b>	<b>0.00</b>
21020103	Transport Allowance	0.00	0.00	10,269,110.00	0.00
21020104	Rent Supplement	0.00	0.00	12,366,090.00	0.00
21020105	Meal Subsidy	0.00	0.00	5,359,344.00	0.00
21020106	Utility Allowance	0.00	0.00	3,423,100.00	0.00
21020107	Entertainment	0.00	0.00	7,503,200.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	3,359,952.00	0.00
21020137	Medical Allowance	0.00	0.00	13,060,326.00	0.00
21020156	Professional Teaching Allowance	0.00	0.00	21,180,647.00	0.00
22	<b>Other Recurrent Costs</b>	<b>164,000,000.00</b>	<b>140,084,650.00</b>	<b>0.00</b>	<b>0.00</b>
2202	<b>OVERHEAD COST</b>	<b>164,000,000.00</b>	<b>140,084,650.00</b>	<b>0.00</b>	<b>0.00</b>
220203	<b>Materials and Supplies - General</b>	<b>82,000,000.00</b>	<b>70,042,325.00</b>	<b>0.00</b>	<b>0.00</b>
22020310	Teaching Aids, Laboratory and Instructional Materials	82,000,000.00	70,042,325.00	0.00	0.00
220204	<b>Maintenance Services - General</b>	<b>82,000,000.00</b>	<b>70,042,325.00</b>	<b>0.00</b>	<b>0.00</b>
22020419	Maintenance of Educational Buildings	82,000,000.00	70,042,325.00	0.00	0.00
23	<b>Capital Expenditure</b>	<b>170,000,000.00</b>	<b>106,316,247.00</b>	<b>173,330,065.00</b>	<b>0.00</b>
2301	<b>FIXED ASSETS PURCHASED</b>	<b>3,000,000.00</b>	<b>0.00</b>	<b>6,330,065.00</b>	<b>0.00</b>
230101	<b>Purchase of Fixed Assets - General</b>	<b>3,000,000.00</b>	<b>0.00</b>	<b>6,330,065.00</b>	<b>0.00</b>
23010124	Purchase Of Teaching / Learning Aid Equipment	3,000,000.00	0.00	6,330,065.00	0.00
2305	<b>OTHER CAPITAL PROJECTS</b>	<b>167,000,000.00</b>	<b>106,316,247.00</b>	<b>167,000,000.00</b>	<b>0.00</b>
230501	<b>Acquisition of Non-Tangible Asset</b>	<b>167,000,000.00</b>	<b>106,316,247.00</b>	<b>167,000,000.00</b>	<b>0.00</b>
23050108	Special Intervention Programmes and Projects	167,000,000.00	106,316,247.00	167,000,000.00	0.00

051700200100	<b>Education (Teaching Staff)</b>				
Code	Description	2025 Original Budget	2025 Actuals January to September	2026 Approved Budget	2026 Climate Change Tagging
2	<b>EXPENDITURES</b>	<b>349,294,366.00</b>	<b>357,589,138.00</b>	<b>547,734,335.00</b>	<b>0.00</b>
21	<b>Personnel Cost</b>	<b>349,294,366.00</b>	<b>357,589,138.00</b>	<b>547,734,335.00</b>	<b>0.00</b>
2101	<b>SALARY</b>	<b>101,478,876.00</b>	<b>141,020,846.00</b>	<b>301,376,873.00</b>	<b>0.00</b>
210101	<b>Salaries and Wages</b>	<b>101,478,876.00</b>	<b>141,020,846.00</b>	<b>301,376,873.00</b>	<b>0.00</b>
21010101	Salary	101,478,876.00	141,020,846.00	301,376,873.00	0.00
2102	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>247,815,490.00</b>	<b>216,568,292.00</b>	<b>246,357,462.00</b>	<b>0.00</b>
210201	<b>ALLOWANCES</b>	<b>247,815,490.00</b>	<b>216,568,292.00</b>	<b>246,357,462.00</b>	<b>0.00</b>
21020103	Transport Allowance	34,967,627.00	26,225,720.00	27,260,200.00	0.00
21020104	Rent Supplement	44,391,277.00	33,293,457.00	35,784,064.00	0.00
21020105	Meal Subsidy	23,532,127.00	17,649,052.00	20,100,160.00	0.00
21020106	Utility Allowance	18,611,105.00	13,958,328.00	17,981,020.00	0.00
21020107	Entertainment	6,608,512.00	4,956,383.00	17,200.00	0.00
21020109	Leave Transport Grant	25,957,512.00	19,468,134.00	17,082,002.00	0.00
21020113	Hazard / Hardship Allowance	37,461,703.00	28,802,999.00	30,003,300.00	0.00
21020156	Professional Teaching Allowance	48,275,162.00	66,206,371.00	62,839,640.00	0.00
21020163	Medical Staff Teaching Allowance	8,010,465.00	6,007,848.00	35,289,876.00	0.00

051700300100	<b>Adult Education</b>				
Code	Description	2025 Original Budget	2025 Actuals January to September	2026 Approved Budget	2026 Climate Change Tagging
2	<b>EXPENDITURES</b>	<b>7,157,000.00</b>	<b>0.00</b>	<b>7,157,000.00</b>	<b>0.00</b>
22	<b>Other Recurrent Costs</b>	<b>7,157,000.00</b>	<b>0.00</b>	<b>7,157,000.00</b>	<b>0.00</b>
2204	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>7,157,000.00</b>	<b>0.00</b>	<b>7,157,000.00</b>	<b>0.00</b>
220401	<b>Local Grants and Contributions</b>	<b>7,157,000.00</b>	<b>0.00</b>	<b>7,157,000.00</b>	<b>0.00</b>
22040107	Grants to State Governments – Other Recurrent	7,157,000.00	0.00	7,157,000.00	0.00

052100100100	<b>Primary Health Care Manager</b>				
Code	Description	2025 Original Budget	2025 Actuals January to September	2026 Approved Budget	2026 Climate Change Tagging
2	<b>EXPENDITURES</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>35,000,000.00</b>	<b>0.00</b>

23	Capital Expenditure	5,000,000.00	0.00	35,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	5,000,000.00	0.00	35,000,000.00	0.00
230101	Purchase of Fixed Assets - General	5,000,000.00	0.00	35,000,000.00	0.00
23010122	Purchase Of Health / Medical Equipment	5,000,000.00	0.00	35,000,000.00	0.00

052100200100 Curative					
Code	Description	2025 Original Budget	2025 Actual January to September	2026 Approved Budget	2026 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>264,130,787.00</b>	<b>273,099,865.00</b>	<b>302,205,149.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>237,130,787.00</b>	<b>245,835,555.00</b>	<b>268,205,149.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>92,720,845.00</b>	<b>87,653,521.00</b>	<b>106,857,720.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>92,720,845.00</b>	<b>87,653,521.00</b>	<b>106,857,720.00</b>	<b>0.00</b>
21010101	Salary	92,720,845.00	87,653,521.00	106,857,720.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>144,409,942.00</b>	<b>158,182,034.00</b>	<b>161,347,429.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>117,409,942.00</b>	<b>148,056,456.00</b>	<b>137,347,429.00</b>	<b>0.00</b>
21020103	Transport Allowance	71,518,551.00	53,638,913.00	30,988,374.00	0.00
21020104	Rent Supplement	0.00	0.00	21,279,883.00	0.00
21020109	Leave Transport Grant	3,809,310.00	2,856,982.00	7,564,388.00	0.00
21020113	Hazard / Hardship Allowance	0.00	0.00	478,968.00	0.00
21020117	Domestic Staff Allowance	8,704,200.00	6,528,150.00	5,580,080.00	0.00
21020120	Shift Duty Allowance	7,172,000.00	5,378,000.00	4,386,860.00	0.00
21020122	Motor Vehicle Maintenance Allowance	664,111.00	498,083.00	345,888.00	0.00
21020149	Consolidated Allowance	25,541,770.00	79,156,328.00	66,722,988.00	0.00
<b>210202</b>	<b>Social Contributions</b>	<b>27,000,000.00</b>	<b>10,125,578.00</b>	<b>24,000,000.00</b>	<b>0.00</b>
21020201	NHIS Contribution	12,000,000.00	0.00	0.00	0.00
21020202	17% Government Contributory Pension	15,000,000.00	10,125,578.00	24,000,000.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>27,000,000.00</b>	<b>27,264,310.00</b>	<b>34,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>27,000,000.00</b>	<b>27,264,310.00</b>	<b>34,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000.00</b>	<b>100,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	500,000.00	100,000.00	1,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>5,500,000.00</b>	<b>10,119,890.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	3,000,000.00	1,200,000.00	4,000,000.00	0.00
22020307	Drugs, Vaccines & Medical Supplies	2,500,000.00	8,919,890.00	6,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>21,000,000.00</b>	<b>17,044,420.00</b>	<b>23,000,000.00</b>	<b>0.00</b>
22020402	Maintenance of Office Furniture	0.00	0.00	12,000,000.00	0.00
22020421	Maintenance of Health Institution Buildings	21,000,000.00	17,044,420.00	11,000,000.00	0.00

053500100100 Preventive (Water, Sanitation and Hygiene)					
Code	Description	2025 Original Budget	2025 Actual January to September	2026 Approved Budget	2026 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>139,460,748.00</b>	<b>147,076,540.00</b>	<b>203,775,665.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>66,960,748.00</b>	<b>96,939,165.00</b>	<b>85,775,665.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>22,876,987.00</b>	<b>33,876,345.00</b>	<b>41,269,972.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>22,876,987.00</b>	<b>33,876,345.00</b>	<b>41,269,972.00</b>	<b>0.00</b>
21010101	Salary	22,876,987.00	33,876,345.00	41,269,972.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>44,083,761.00</b>	<b>63,062,820.00</b>	<b>44,505,693.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>44,083,761.00</b>	<b>63,062,820.00</b>	<b>44,505,693.00</b>	<b>0.00</b>
21020113	Hazard / Hardship Allowance	4,439,279.00	33,329,459.00	4,601,588.00	0.00
21020149	Consolidated Allowance	39,644,482.00	29,733,361.00	39,904,105.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>72,500,000.00</b>	<b>50,137,375.00</b>	<b>118,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>72,500,000.00</b>	<b>50,137,375.00</b>	<b>113,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>20,500,000.00</b>	<b>15,560,000.00</b>	<b>60,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	20,500,000.00	15,560,000.00	60,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>20,000,000.00</b>	<b>7,796,000.00</b>	<b>25,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	20,000,000.00	7,796,000.00	25,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>12,000,000.00</b>	<b>3,946,375.00</b>	<b>3,000,000.00</b>	<b>0.00</b>
22020421	Maintenance of Health Institution Buildings	12,000,000.00	3,946,375.00	3,000,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>20,000,000.00</b>	<b>22,835,000.00</b>	<b>25,000,000.00</b>	<b>0.00</b>
22021007	Welfare Packages	20,000,000.00	22,835,000.00	25,000,000.00	0.00

2204	GRANTS AND CONTRIBUTIONS - GENERAL	0.00	0.00	5,000,000.00	0.00
220401	Local Grants and Contributions	0.00	0.00	5,000,000.00	0.00
22040111	Grants to Communities and NGOs	0.00	0.00	5,000,000.00	0.00

053500300100 Rural Water Supply					
Code	Description	2025 Original Budget	Actuals January to September	2026 Approved Budget	26 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>369,708,361.00</b>	<b>292,997,543.00</b>	<b>622,181,736.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>10,814,968.00</b>	<b>8,111,226.00</b>	<b>11,339,876.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>5,407,484.00</b>	<b>4,055,613.00</b>	<b>5,924,484.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>5,407,484.00</b>	<b>4,055,613.00</b>	<b>5,924,484.00</b>	<b>0.00</b>
21010101	Salary	5,407,484.00	4,055,613.00	5,924,484.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>5,407,484.00</b>	<b>4,055,613.00</b>	<b>5,415,392.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>5,407,484.00</b>	<b>4,055,613.00</b>	<b>5,415,392.00</b>	<b>0.00</b>
21020103	Transport Allowance	825,375.00	619,031.00	1,132,188.00	0.00
21020104	Rent Supplement	886,361.00	664,771.00	1,184,856.00	0.00
21020105	Meal Subsidy	352,364.00	264,273.00	477,584.00	0.00
21020106	Utility Allowance	1,582,748.00	1,187,061.00	548,112.00	0.00
21020109	Leave Transport Grant	592,428.00	444,321.00	648,396.00	0.00
21020137	Medical Allowance	1,168,208.00	876,156.00	1,424,256.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>143,500,000.00</b>	<b>104,062,892.00</b>	<b>206,200,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>143,500,000.00</b>	<b>104,062,892.00</b>	<b>206,200,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>300,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	300,000.00	0.00	1,000,000.00	0.00
<b>220202</b>	<b>Utilities General</b>	<b>200,000.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>0.00</b>
22020205	Water rates & Charges	200,000.00	0.00	200,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>3,000,000.00</b>	<b>2,860,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	3,000,000.00	2,860,000.00	5,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>40,000,000.00</b>	<b>15,000,000.00</b>	<b>50,000,000.00</b>	<b>0.00</b>
22020415	Maintenance of Water Facilities	40,000,000.00	15,000,000.00	50,000,000.00	0.00
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>100,000,000.00</b>	<b>86,202,892.00</b>	<b>150,000,000.00</b>	<b>0.00</b>
22020807	Lubricants and Other Oils	100,000,000.00	86,202,892.00	150,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>215,393,393.00</b>	<b>180,823,425.00</b>	<b>404,641,860.00</b>	<b>0.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>84,393,393.00</b>	<b>70,531,800.00</b>	<b>258,641,860.00</b>	<b>0.00</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>84,393,393.00</b>	<b>70,531,800.00</b>	<b>258,641,860.00</b>	<b>0.00</b>
23010155	Purchase of Water Supply Equipment	84,393,393.00	70,531,800.00	258,641,860.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>131,000,000.00</b>	<b>110,291,625.00</b>	<b>146,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>131,000,000.00</b>	<b>110,291,625.00</b>	<b>146,000,000.00</b>	<b>0.00</b>
23020103	Construction/Provision Of Electricity / Solar Power	100,000,000.00	85,637,520.00	100,000,000.00	0.00
23020105	Construction/Provision Of Water Facilities	31,000,000.00	24,654,105.00	46,000,000.00	0.00

055100100100 Community Development Section					
Code	Description	2025 Original Budget	Actuals January to September	2026 Approved Budget	26 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>101,344,309.00</b>	<b>86,787,240.00</b>	<b>351,610,383.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>27,544,309.00</b>	<b>37,158,240.00</b>	<b>40,450,383.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>12,842,651.00</b>	<b>21,631,988.00</b>	<b>22,833,966.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>12,842,651.00</b>	<b>21,631,988.00</b>	<b>22,833,966.00</b>	<b>0.00</b>
21010101	Salary	12,842,651.00	21,631,988.00	22,833,966.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>14,701,658.00</b>	<b>15,526,252.00</b>	<b>17,616,417.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>14,701,658.00</b>	<b>15,526,252.00</b>	<b>17,616,417.00</b>	<b>0.00</b>
21020103	Transport Allowance	4,351,342.00	3,263,506.00	5,085,886.00	0.00
21020104	Rent Supplement	4,706,788.00	3,530,100.00	4,566,792.00	0.00
21020105	Meal Subsidy	1,910,132.00	1,432,599.00	2,151,127.00	0.00
21020106	Utility Allowance	1,324,408.00	993,306.00	2,460,997.00	0.00
21020109	Leave Transport Grant	1,605,145.00	1,953,859.00	2,283,395.00	0.00
21020137	Medical Allowance	803,843.00	4,352,882.00	1,068,220.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>73,800,000.00</b>	<b>49,629,000.00</b>	<b>311,160,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>60,800,000.00</b>	<b>20,047,000.00</b>	<b>16,000,000.00</b>	<b>0.00</b>

220201	Transport & Travelling - General	800,000.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	800,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	60,000,000.00	20,047,000.00	15,000,000.00	0.00
22020301	Office Materials and Consumables	60,000,000.00	20,047,000.00	15,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	13,000,000.00	29,582,000.00	295,160,000.00	0.00
220401	Local Grants and Contributions	13,000,000.00	29,582,000.00	295,160,000.00	0.00
22040107	Grants to State Governments – Other Recurrent	0.00	0.00	87,000,000.00	0.00
22040111	Grants to Communities and NGOs	13,000,000.00	29,582,000.00	208,160,000.00	0.00

055100200100 Information, Youth, Sport & Culture					
Code	Description	2025 Original Budget	2025 Actuals to September	2026 Approved Budget	2026 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>92,487,310.00</b>	<b>84,364,486.00</b>	<b>156,605,301.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>3,907,310.00</b>	<b>3,680,483.00</b>	<b>7,445,301.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>1,731,163.00</b>	<b>2,048,372.00</b>	<b>2,904,431.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>1,731,163.00</b>	<b>2,048,372.00</b>	<b>2,904,431.00</b>	<b>0.00</b>
21010101	Salary	1,731,163.00	2,048,372.00	2,904,431.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>2,176,147.00</b>	<b>1,632,111.00</b>	<b>4,540,870.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>2,176,147.00</b>	<b>1,632,111.00</b>	<b>4,540,870.00</b>	<b>0.00</b>
21020103	Transport Allowance	444,364.00	333,273.00	287,486.00	0.00
21020104	Rent Supplement	546,233.00	409,675.00	580,886.00	0.00
21020105	Meal Subsidy	194,935.00	146,201.00	2,395,456.00	0.00
21020106	Utility Allowance	137,116.00	102,837.00	274,432.00	0.00
21020109	Leave Transport Grant	273,115.00	204,836.00	290,444.00	0.00
21020137	Medical Allowance	580,384.00	435,289.00	712,166.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>17,580,000.00</b>	<b>14,484,003.00</b>	<b>22,160,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>16,500,000.00</b>	<b>14,334,003.00</b>	<b>21,080,000.00</b>	<b>0.00</b>
220201	Transport & Travelling - General	1,500,000.00	678,000.00	2,000,000.00	0.00
22020102	Local Travel & Transport - Others	1,500,000.00	678,000.00	2,000,000.00	0.00
220203	Materials and Supplies - General	15,000,000.00	13,656,003.00	18,000,000.00	0.00
22020301	Office Materials and Consumables	15,000,000.00	13,656,003.00	18,000,000.00	0.00
220210	Miscellaneous Expenses - General	0.00	0.00	1,080,000.00	0.00
22021003	Publicity and Advertisements	0.00	0.00	1,080,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	1,080,000.00	150,000.00	1,080,000.00	0.00
220401	Local Grants and Contributions	1,080,000.00	150,000.00	1,080,000.00	0.00
22040115	Assistance and Donations to Individual	1,080,000.00	150,000.00	1,080,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>71,000,000.00</b>	<b>66,200,000.00</b>	<b>127,000,000.00</b>	<b>0.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>71,000,000.00</b>	<b>66,200,000.00</b>	<b>127,000,000.00</b>	<b>0.00</b>
230101	Purchase of Fixed Assets - General	71,000,000.00	66,200,000.00	127,000,000.00	0.00
23010104	Purchase of Motor Cycles	7,000,000.00	0.00	12,000,000.00	0.00
23010126	Purchase Of Sporting / Gaming Equipment	5,000,000.00	5,200,000.00	10,000,000.00	0.00
23010143	Purchase of Workshop Tools / Equipment	59,000,000.00	61,000,000.00	105,000,000.00	0.00

055100300100 Social Welfare Section					
Code	Description	2025 Original Budget	2025 Actuals to September	2026 Approved Budget	2026 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>353,967,631.00</b>	<b>313,366,176.00</b>	<b>353,385,515.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>15,841,631.00</b>	<b>12,663,929.00</b>	<b>38,259,515.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>2,278,564.00</b>	<b>4,876,637.00</b>	<b>6,950,623.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>2,278,564.00</b>	<b>4,876,637.00</b>	<b>6,950,623.00</b>	<b>0.00</b>
21010101	Salary	2,278,564.00	4,876,637.00	6,950,623.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>6,003,067.00</b>	<b>4,502,292.00</b>	<b>7,308,892.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>6,003,067.00</b>	<b>4,502,292.00</b>	<b>7,308,892.00</b>	<b>0.00</b>
21020103	Transport Allowance	1,270,911.00	953,183.00	1,551,133.00	0.00
21020104	Rent Supplement	1,375,021.00	1,031,266.00	1,390,124.00	0.00
21020105	Meal Subsidy	549,988.00	412,491.00	961,978.00	0.00
21020106	Utility Allowance	378,486.00	283,856.00	752,137.00	0.00
21020109	Leave Transport Grant	687,508.00	515,631.00	695,062.00	0.00
21020137	Medical Allowance	1,741,153.00	1,305,865.00	1,958,458.00	0.00

2103	<b>SOCIAL BENEFITS</b>	7,560,000.00	3,285,000.00	24,000,000.00	0.00
210301	<b>Social Benefits</b>	7,560,000.00	3,285,000.00	24,000,000.00	0.00
21030108	Social Security Benefits	7,560,000.00	3,285,000.00	24,000,000.00	0.00
22	<b>Other Recurrent Costs</b>	63,126,000.00	91,505,777.00	95,126,000.00	0.00
2202	<b>OVERHEAD COST</b>	63,126,000.00	91,505,777.00	95,126,000.00	0.00
220201	<b>Transport &amp; Travelling - General</b>	5,000,000.00	6,937,000.00	7,000,000.00	0.00
22020102	Local Travel & Transport - Others	5,000,000.00	6,937,000.00	7,000,000.00	0.00
220203	<b>Materials and Supplies - General</b>	35,000,000.00	76,738,000.00	40,000,000.00	0.00
22020301	Office Materials and Consumables	20,000,000.00	67,268,000.00	20,000,000.00	0.00
22020318	Disaster Relief Materials	15,000,000.00	9,470,000.00	20,000,000.00	0.00
220210	<b>Miscellaneous Expenses - General</b>	23,126,000.00	7,830,777.00	48,126,000.00	0.00
22021059	Council of Ulama, Hisba & Other Religious Groups Activities	23,126,000.00	7,830,777.00	48,126,000.00	0.00
23	<b>Capital Expenditure</b>	275,000,000.00	209,196,470.00	220,000,000.00	0.00
2301	<b>FIXED ASSETS PURCHASED</b>	265,000,000.00	105,389,000.00	120,000,000.00	0.00
230101	<b>Purchase of Fixed Assets - General</b>	265,000,000.00	105,389,000.00	120,000,000.00	0.00
23010105	Purchase Of Motor Vehicles	215,000,000.00	55,000,000.00	75,000,000.00	0.00
23010143	Purchase of Workshop Tools / Equipment	50,000,000.00	50,389,000.00	45,000,000.00	0.00
2302	<b>CONSTRUCTION / PROVISION</b>	10,000,000.00	103,807,470.00	100,000,000.00	0.00
230201	<b>Contruction/Provision of Fixed Assets - General</b>	10,000,000.00	103,807,470.00	100,000,000.00	0.00
23020118	Construction / Provision Of Infrastructure	10,000,000.00	103,807,470.00	100,000,000.00	0.00

055100400100	Trade Section and Cooperatives				
Code	Description	2025 Original Budget	Balance January to September	2026 Approved Budget	26 Climate Change Tagging
2	<b>EXPENDITURES</b>	10,011,908.00	10,045,006.00	71,020,790.00	0.00
21	<b>Personnel Cost</b>	2,911,908.00	2,565,006.00	3,520,790.00	0.00
2101	<b>SALARY</b>	1,086,543.00	1,196,983.00	1,677,664.00	0.00
210101	<b>Salaries and Wages</b>	1,086,543.00	1,196,983.00	1,677,664.00	0.00
21010101	Salary	1,086,543.00	1,196,983.00	1,677,664.00	0.00
2102	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	1,825,365.00	1,368,023.00	1,843,126.00	0.00
210201	<b>ALLOWANCES</b>	1,825,365.00	1,368,023.00	1,843,126.00	0.00
21020103	Transport Allowance	417,919.00	313,439.00	422,360.00	0.00
21020104	Rent Supplement	348,238.00	261,178.00	335,333.00	0.00
21020105	Meal Subsidy	181,869.00	136,402.00	178,914.00	0.00
21020106	Utility Allowance	122,837.00	91,128.00	204,628.00	0.00
21020109	Leave Transport Grant	174,118.00	130,588.00	167,766.00	0.00
21020137	Medical Allowance	580,384.00	435,288.00	534,125.00	0.00
22	<b>Other Recurrent Costs</b>	7,100,000.00	7,480,000.00	7,500,000.00	0.00
2202	<b>OVERHEAD COST</b>	7,100,000.00	7,480,000.00	7,500,000.00	0.00
220201	<b>Transport &amp; Travelling - General</b>	300,000.00	0.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	300,000.00	0.00	500,000.00	0.00
220203	<b>Materials and Supplies - General</b>	6,000,000.00	7,480,000.00	6,000,000.00	0.00
22020301	Office Materials and Consumables	6,000,000.00	7,480,000.00	6,000,000.00	0.00
220204	<b>Maintenance Services - General</b>	800,000.00	0.00	1,000,000.00	0.00
22020412	Maintenance of Markets / Public Places	800,000.00	0.00	1,000,000.00	0.00
23	<b>Capital Expenditure</b>	0.00	0.00	60,000,000.00	0.00
2301	<b>FIXED ASSETS PURCHASED</b>	0.00	0.00	60,000,000.00	0.00
230101	<b>Purchase of Fixed Assets - General</b>	0.00	0.00	60,000,000.00	0.00
23010129	Purchase Of Industrial Equipment	0.00	0.00	60,000,000.00	0.00

055100500100	Traditional/Religious Affairs				
Code	Description	2025 Original Budget	Balance January to September	2026 Approved Budget	26 Climate Change Tagging
2	<b>EXPENDITURES</b>	160,000,000.00	130,250,118.00	160,000,000.00	0.00
22	<b>Other Recurrent Costs</b>	160,000,000.00	130,250,118.00	160,000,000.00	0.00
2204	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	160,000,000.00	130,250,118.00	160,000,000.00	0.00
220401	<b>Local Grants and Contributions</b>	160,000,000.00	130,250,118.00	160,000,000.00	0.00
22040113	Contribution to Traditional Councils	160,000,000.00	130,250,118.00	160,000,000.00	0.00