

State	JIGWAW
Local Government	HADEJIA
Year	2026

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

Revenue by Economic	2026 Budget
Opening Balance	27,410,858.00
Statutory Allocation	3,236,463,727.00
VAT	3,841,763,814.00
Other FAAC	2,937,670,294.00
LG IGR	65,500,000.00
Share of State IGR	107,336,447.00
Other (Capital Receipts)	-
Total Revenue	10,216,145,140.00

Expenditure by Economic	2026 Budget
Personnel	3,006,723,218.00
Grants / Contributions to State	-
Other Recurrent	2,851,903,880.00
Capital	4,357,518,042.00
Total Expenditure	10,216,145,140.00

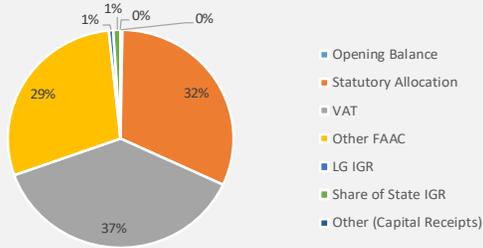
Expenditure by Sector	2026 Budget
Education	1,802,755,261.00
Health	579,653,770.00
Other Social	2,454,479,216.00
Agriculture	363,545,857.00
Other Economic	3,736,683,939.04
Administration	1,279,027,096.96
Law and Justice	-
Total Expenditure	10,216,145,140.00

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
RENOVATION AND UPGRADING OF JAN BULO MARKET	300,000,000.00
INSTALLATION OF 12NO. STAND ALONE SOLAR POWER STREET LIGHT	266,000,000.00
CONSTRUCTION OF FIVE BOCK OF 2 BEDROOM POPTYPE HOUSES AT LOCAL GOVT. H/	247,915,879.04
Purchase of 40NOs. TRICYCLE FOR ACROSS 11 POLITICAL WARDS AS EMPOWERMENT	240,000,000.00
CONVERSION OF 120NO. MOTORISED WATER PUMP STATION TO SOLAR SYSTEM LG-V	220,000,000.00
EARTH FILLING ACROSS THE 11 POLITICAL WARDS OF HADEJIA LOCAL GOVERNMENT	200,000,000.00
REHABILITATION OF 1KM ROAD AT COURT ROAD, HADEJIA	200,000,000.00
2KM INTERLUCK ROAD AT DUBANTU AND SABON GARU WARD, HADEJIA	200,000,000.00
FILLING AND UPGRADING OF 1KM ROAD AT YAN KIFI AND GIDAN MAGANI	200,000,000.00
PURCHASE OF 40NOs. OF MOTORCYCLE ACROSS 11 POLITICAL WARDS AS EMPOWERM	200,000,000.00
<i>Other Capital Projects</i>	2,083,602,162.96
Total	4,357,518,042.00

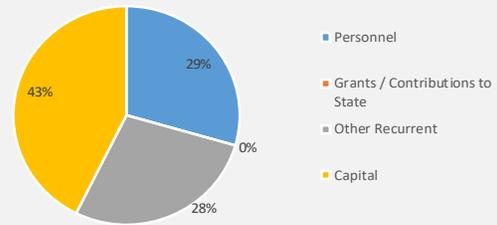
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
Atafi	37,500,000.00	37,500,000.00
Dubantu	650,000,000.00	650,000,000.00
Gagulmari	200,000,000.00	200,000,000.00
Kasuwar Kuda	7,500,000.00	7,500,000.00
Kasuwar Kofa	70,000,000.00	70,000,000.00
Majema	27,500,000.00	27,500,000.00
Matsaro	45,000,000.00	45,000,000.00
Rumfa	8,000,000.00	8,000,000.00
Sabon Garu	820,450,881.00	820,450,881.00
Yankoli	98,248,161.00	98,248,161.00
Yayari	40,000,000.00	40,000,000.00
LG Wide (HADEJIA)	8,211,946,098.00	2,353,319,000.00
Total	10,216,145,140.00	4,357,518,042.00

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

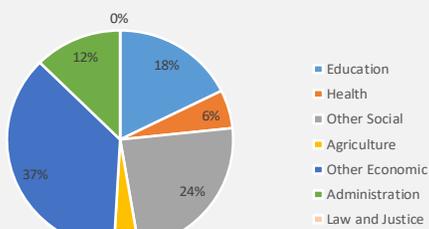
Where is the Money coming from?



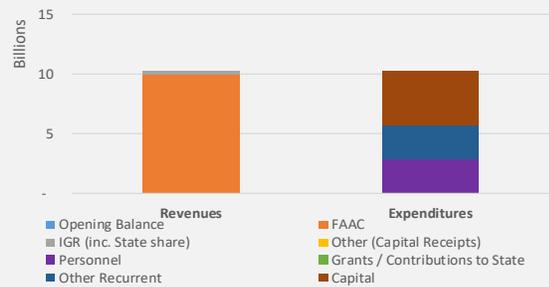
What is the Money being spent On?



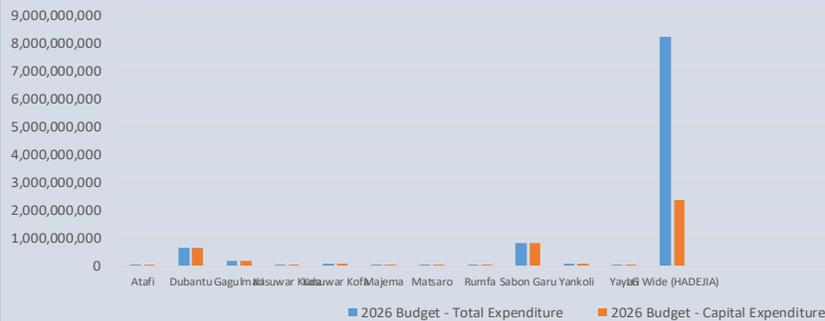
Who is Spending the Money?



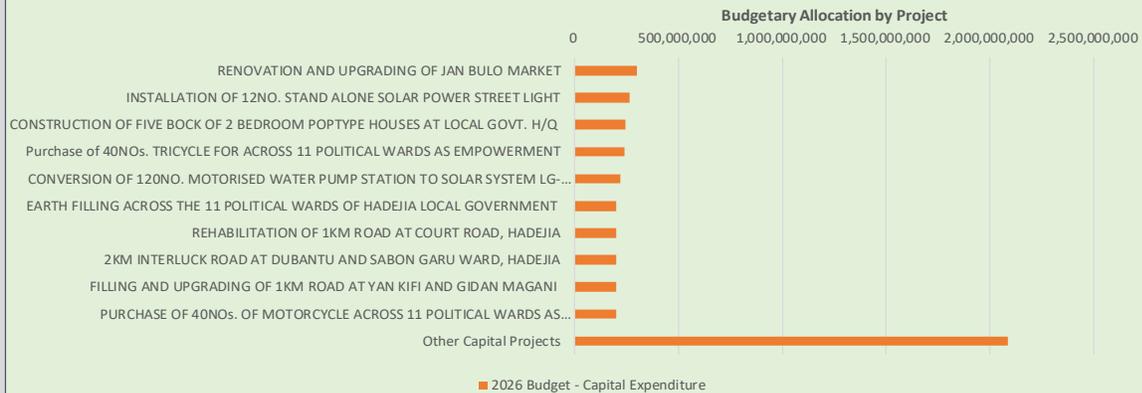
Inflows and Outflows



Where is the Money being Spent?



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



317213 - HADEJIA Local Government, Jigawa State - 2026 Budget: Summary

Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
Opening Balance	70,613,639.00		27,410,858.00	
Recurrent Revenue	7,064,770,933.81	5,214,583,032.00	10,188,734,282.00	-
11 - LOCAL GOVT. SHARE OF FAAC	6,897,764,933.81	5,083,672,134.00	10,015,897,835.00	-
12 - Independent Revenue	167,006,000.00	130,910,898.00	172,836,447.00	-
Recurrent Expenditure	5,276,575,361.62	4,044,783,605.57	5,858,627,098.00	-
21 - Personnel Cost	2,892,511,481.62	1,887,408,032.35	3,006,723,218.00	-
22 - Other Recurrent Costs	2,384,063,880.00	2,157,375,573.22	2,851,903,880.00	-
Transfer to Capital Account	1,858,809,211.19	1,169,799,426.43	4,357,518,042.00	-
Capital Receipts	-	-	-	-
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-
23 - Capital Expenditure	1,858,809,211.19	534,802,605.44	4,357,518,042.00	351,000,000.00
Total Revenue (including OB)	7,135,384,572.81	5,214,583,032.00	10,216,145,140.00	-
Total Expenditure	7,135,384,572.81	4,579,586,211.01	10,216,145,140.00	351,000,000.00

317213 - HADEJIA Local Government, Jigawa State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	3,006,723,218.00	2,851,903,880.00	5,858,627,098.00	4,357,518,042.00	10,216,145,140.00
010000000000	Administrative	274,992,095.00	673,500,000.00	948,492,095.00	330,535,001.96	1,279,027,096.96
011100000000	OFFICE OF THE LG CHAIRMAN	43,886,847.04	225,500,000.00	269,386,847.04	-	269,386,847.04
011100100100	Chairman	38,032,807.00	219,000,000.00	257,032,807.00	-	257,032,807.00
011108000100	Internal Audit Office	5,854,040.04	6,500,000.00	12,354,040.04	-	12,354,040.04
011200000000	LOCAL GOVT LEGISLATIVES COUNCIL	93,639,149.96	97,000,000.00	190,639,149.96	-	190,639,149.96
011200100100	Legislative Council	93,639,149.96	97,000,000.00	190,639,149.96	-	190,639,149.96
012500000000	ADMIN AND GENERAL SERVICES	137,466,098.00	351,000,000.00	488,466,098.00	330,535,001.96	819,001,099.96
012500100100	Office of the Director Admin and General Services	137,466,098.00	351,000,000.00	488,466,098.00	330,535,001.96	819,001,099.96
020000000000	Economic	495,865,756.00	1,053,200,000.00	1,549,065,756.00	2,551,164,040.04	4,100,229,796.04
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	158,445,857.00	92,100,000.00	250,545,857.00	113,000,000.00	363,545,857.00
021500100100	Agriculture Section	28,392,655.00	75,300,000.00	103,692,655.00	107,000,000.00	210,692,655.00
021500200100	Forestry Section	27,433,200.00	5,300,000.00	32,733,200.00	6,000,000.00	38,733,200.00
021500300100	Livestock Section (Veterinary)	102,620,002.00	11,500,000.00	114,120,002.00	-	114,120,002.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	198,992,970.00	752,500,000.00	951,492,970.00	-	951,492,970.00
022001000100	Account section	163,739,016.00	733,000,000.00	896,739,016.00	-	896,739,016.00
022002000100	Revenue Section	35,253,954.00	19,500,000.00	54,753,954.00	-	54,753,954.00
023400000000	DEPARTMENT OF WORKS & HOUSING	48,056,538.00	176,200,000.00	224,256,538.00	2,438,164,040.04	2,662,420,578.04
023400100100	Road & Communication Section	7,866,540.00	35,500,000.00	43,366,540.00	-	43,366,540.00
023400200100	Mechanical Section	2,553,444.00	40,000,000.00	42,553,444.00	-	42,553,444.00
023400300100	Electrical Section	11,348,256.00	50,500,000.00	61,848,256.00	663,000,000.00	724,848,256.00
023400400100	Land & Survey Section	7,469,160.00	19,200,000.00	26,669,160.00	-	26,669,160.00
023400500100	Building Section	18,819,138.00	31,000,000.00	49,819,138.00	1,775,164,040.04	1,824,983,178.04
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	90,370,391.00	32,400,000.00	122,770,391.00	-	122,770,391.00
023800100100	Planning	90,370,391.00	32,400,000.00	122,770,391.00	-	122,770,391.00
050000000000	Social	2,235,865,367.00	1,125,203,880.00	3,361,069,247.00	1,475,819,000.00	4,836,888,247.00
051700000000	LOCAL EDUCATION AUTHORITY	1,508,457,381.00	216,297,880.00	1,724,755,261.00	78,000,000.00	1,802,755,261.00
051700100100	Education (Non-Teaching Staff)	222,649,164.00	209,140,000.00	431,789,164.00	78,000,000.00	509,789,164.00
051700200100	Education (Teaching Staff)	1,285,808,217.00	-	1,285,808,217.00	-	1,285,808,217.00
051700300100	Adult Education	-	7,157,880.00	7,157,880.00	-	7,157,880.00
052100000000	PRIMARY HEALTH CARE	543,653,770.00	36,000,000.00	579,653,770.00	-	579,653,770.00
052100200100	Curative	543,653,770.00	36,000,000.00	579,653,770.00	-	579,653,770.00
053500000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	79,234,346.00	218,700,000.00	297,934,346.00	862,319,000.00	1,160,253,346.00
053500100100	Preventive (Water, Sanitation and Hygiene)	70,854,278.00	192,200,000.00	263,054,278.00	159,319,000.00	422,373,278.00
053500300100	Rural Water Supply	8,380,068.00	26,500,000.00	34,880,068.00	703,000,000.00	737,880,068.00
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	104,519,870.00	654,206,000.00	758,725,870.00	535,500,000.00	1,294,225,870.00
055100100100	Community Development Section	45,379,188.00	45,500,000.00	90,879,188.00	-	90,879,188.00
055100200100	Information, Youth, Sport & Culture	17,938,282.00	25,080,000.00	43,018,282.00	450,500,000.00	493,518,282.00
055100300100	Social Welfare Section	37,399,740.00	273,126,000.00	310,525,740.00	75,000,000.00	385,525,740.00
055100400100	Trade Section and Cooperatives	3,802,660.00	10,500,000.00	14,302,660.00	10,000,000.00	24,302,660.00
055100500100	Traditional/Religious Affairs	-	300,000,000.00	300,000,000.00	-	300,000,000.00

317213 - HADEJIA 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
	Total Revenue	7,064,770,933.81	5,214,583,032.00	10,188,734,282.00	-
010000000000	Administrative	4,000,000.00	3,514,100.00	5,000,000.00	-
012500000000	ADMIN AND GENERAL SERVICES	4,000,000.00	3,514,100.00	5,000,000.00	-
012500100100	Office of the Director Admin and General Services	4,000,000.00	3,514,100.00	5,000,000.00	-
020000000000	Economic	7,050,040,933.81	5,129,182,188.00	10,171,884,282.00	-
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	27,576,000.00	32,875,100.00	26,950,000.00	-
021500100100	Agriculture Section	17,800,000.00	12,793,100.00	16,700,000.00	-
021500200100	Forestry Section	150,000.00	12,000.00	150,000.00	-
021500300100	Livestock Section (Veterinary)	9,626,000.00	20,070,000.00	10,100,000.00	-
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	7,008,364,933.81	5,092,319,038.00	10,131,734,282.00	-
022001000100	Account section	7,006,764,933.81	5,092,259,038.00	10,130,234,282.00	-
022002000100	Revenue Section	1,600,000.00	60,000.00	1,500,000.00	-
023400000000	DEPARTMENT OF WORKS & HOUSING	14,100,000.00	3,988,050.00	13,200,000.00	-
023400100100	Road & Communication Section	50,000.00	-	-	-
023400200100	Mechanical Section	850,000.00	335,000.00	1,200,000.00	-
023400400100	Land & Survey Section	500,000.00	260,000.00	300,000.00	-
023400500100	Building Section	12,700,000.00	3,393,050.00	11,700,000.00	-
050000000000	Social	10,730,000.00	81,886,744.00	11,850,000.00	-
051700000000	LOCAL EDUCATION AUTHORITY	300,000.00	300,000.00	500,000.00	-
051700100100	Education (Non-Teaching Staff)	300,000.00	300,000.00	500,000.00	-
052100000000	PRIMARY HEALTH CARE	5,000,000.00	4,879,300.00	5,000,000.00	-
052100200100	Curative	5,000,000.00	4,879,300.00	5,000,000.00	-
053500000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	1,900,000.00	73,278,444.00	2,000,000.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	1,900,000.00	73,278,444.00	2,000,000.00	-
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	3,530,000.00	3,429,000.00	4,350,000.00	-
055100100100	Community Development Section	1,030,000.00	2,491,000.00	1,500,000.00	-
055100200100	Information, Youth, Sport & Culture	300,000.00	100,000.00	700,000.00	-
055100400100	Trade Section and Cooperatives	2,200,000.00	838,000.00	2,150,000.00	-

317213 - HADEJIA 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
1	Revenue	7,064,770,933.81	5,214,583,032.00	10,188,734,282.00	-
11	LOCAL GOVT. SHARE OF FAAC	6,897,764,933.81	5,083,672,134.00	10,015,897,835.00	-
1101	LOCAL GOVT. SHARE OF FAAC	6,897,764,933.81	5,083,672,134.00	10,015,897,835.00	-
110101	LOCAL GOVT. SHARE OF STATUTORY REVENUES	1,257,000,000.00	2,158,469,525.00	3,236,463,727.00	-
11010101	Statutory Allocation	1,257,000,000.00	2,158,469,525.00	3,236,463,727.00	-
110102	LOCAL GOVT. SHARE OF VAT	2,716,479,531.00	2,645,524,801.00	3,841,763,814.00	-
11010201	Share of VAT	2,716,479,531.00	2,645,524,801.00	3,841,763,814.00	-
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	2,924,285,402.81	279,677,808.00	2,937,670,294.00	-
11010301	Excess Crude Oil Revenue	174,285,402.81	18,993,341.00	162,670,294.00	-
11010303	Exchange Gain	350,000,000.00	255,821,531.00	898,333,333.00	-
11010306	FOREX Equalization Mineral	1,100,000,000.00	-	1,048,333,334.00	-
11010308	Solid Mineral	100,000,000.00	4,862,936.00	228,333,333.00	-
11010312	Stabilization Funds	1,200,000,000.00	-	600,000,000.00	-
12	Independent Revenue	167,006,000.00	130,910,898.00	172,836,447.00	-
1201	TAX REVENUE	200,000.00	-	200,000.00	-
120103	Other Taxes	200,000.00	-	200,000.00	-
12010324	Reimbursement of Cost of Collections of PAYE	200,000.00	-	200,000.00	-
1202	NON-TAX REVENUE	166,806,000.00	130,910,898.00	172,636,447.00	-
120201	Licenses - General	20,156,000.00	29,085,500.00	20,600,000.00	-
12020105	Radio / Television Station Licenses	30,000.00	30,000.00	50,000.00	-
12020107	Boats & Canoe (Small Craft) License	500,000.00	2,000,000.00	800,000.00	-
12020111	Bake House Licenses	150,000.00	300,000.00	200,000.00	-
12020117	Dried Fish & Meat Licenses	9,476,000.00	20,000,000.00	10,000,000.00	-
12020119	Fishing Permits	100,000.00	70,000.00	100,000.00	-
12020120	Hawker's Permits	400,000.00	60,000.00	300,000.00	-
12020122	Produce Buying Licenses	300,000.00	50,000.00	200,000.00	-
12020126	Tractor Hiring Services	5,000,000.00	4,500,000.00	5,000,000.00	-
12020130	Cinematograph Licenses	50,000.00	40,000.00	100,000.00	-
12020132	Motor Vehicle Licenses	50,000.00	-	-	-
12020135	Private School Licenses	300,000.00	300,000.00	500,000.00	-
12020136	Health Facilities Licenses	100,000.00	150,000.00	200,000.00	-
12020137	Trade Permit Licenses	100,000.00	35,000.00	50,000.00	-
12020138	Forestry / Timber Licence	100,000.00	-	100,000.00	-
12020142	Hide and Skin Export Health Certificate	50,000.00	-	-	-
12020147	Licence of Hotels and Restaurants	200,000.00	150,000.00	200,000.00	-
12020148	Food and Water Processing Licence	100,000.00	-	100,000.00	-
12020149	Communication Equipment Installation Permit	300,000.00	100,000.00	200,000.00	-
12020151	Cattle Traders Certificate	200,000.00	-	-	-
12020153	Product Buyers Licenses and Registration of Stores	400,000.00	250,000.00	300,000.00	-
12020156	Petroleum License Permit	200,000.00	-	-	-
12020159	Public Conveniences Permit	300,000.00	290,000.00	300,000.00	-
12020161	Minor Industrial Licence Fees	1,000,000.00	550,000.00	1,000,000.00	-
12020162	Welding Machine License	50,000.00	20,000.00	100,000.00	-
12020163	Auto Spare Parts	50,000.00	15,000.00	100,000.00	-
12020164	Building Materials / Block Making Licence Fees	500,000.00	139,500.00	500,000.00	-
12020165	Sewing / Tailoring Services	50,000.00	20,000.00	100,000.00	-
12020166	Barbing Salon / Boutque Services Fees	100,000.00	16,000.00	100,000.00	-
120204	Fees - General	11,750,000.00	7,615,000.00	12,500,000.00	-
12020417	Contractor Registration Fees	1,000,000.00	-	1,000,000.00	-
12020427	Tender Fees	5,000,000.00	4,690,000.00	5,000,000.00	-
12020431	Environmental Impact Assessment Fees	400,000.00	110,000.00	200,000.00	-
12020436	Bill Board Advertisement Fees	100,000.00	56,000.00	100,000.00	-
12020438	Survey / Planning / Building Fees	500,000.00	260,000.00	300,000.00	-
12020442	Association Fees	50,000.00	35,000.00	50,000.00	-

317213 - HADEJIA 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
12020449	Business/Trade Operating Fees	1,000,000.00	197,000.00	1,000,000.00	-
12020451	Timber & Forest Fees	50,000.00	12,000.00	50,000.00	-
12020459	Right Of Occupancy Fees	500,000.00	450,000.00	500,000.00	-
12020460	Building Plan Approval Fees	200,000.00	150,000.00	200,000.00	-
12020466	Indigenship Registration Fees	2,000,000.00	905,000.00	2,000,000.00	-
12020478	Workshop Fees	100,000.00	50,000.00	100,000.00	-
12020479	Motor Vehicles, Taxi and Motor Cycle Registration Fees	550,000.00	300,000.00	1,000,000.00	-
12020483	Certificate of Occupancy	300,000.00	300,000.00	500,000.00	-
12020494	Annual Communication Equipment Installation/ Optic Fibre Laying Fees	-	-	500,000.00	-
12020499	Slaughter Stock Fees	-	100,000.00	-	-
120206	Sales - General	5,000,000.00	4,830,200.00	5,000,000.00	-
12020609	Proceeds from Sales of Farm Produce	5,000,000.00	4,830,200.00	5,000,000.00	-
120207	Earnings - General	15,900,000.00	12,721,200.00	16,200,000.00	-
12020701	Earnings From Consultancy Services	1,200,000.00	1,859,100.00	2,000,000.00	-
12020702	Earnings From Laboratory Services	5,000,000.00	4,879,300.00	5,000,000.00	-
12020706	Earnings from Tolls of Expressway	-	849,900.00	-	-
12020707	Earnings from Medical Services	1,000,000.00	230,000.00	1,000,000.00	-
12020708	Earnings from Agricultural Produce	1,000,000.00	510,000.00	1,000,000.00	-
12020711	Earnings from Commercial Activities	2,000,000.00	1,730,000.00	2,000,000.00	-
12020729	Earning from Parks and Gardens	5,000,000.00	2,332,900.00	5,000,000.00	-
12020735	Earnings from Soil Test Fees	500,000.00	210,000.00	-	-
12020736	Earnings from Environmental Sanitation Services	200,000.00	120,000.00	200,000.00	-
120208	Rent on Government Buildings - General	12,000,000.00	3,103,550.00	11,000,000.00	-
12020802	Rent on Government Offices	1,000,000.00	600,000.00	1,000,000.00	-
12020803	Rent on Government Buildings	11,000,000.00	2,503,550.00	10,000,000.00	-
120213	Reimbursement - General	102,000,000.00	73,555,448.00	107,336,447.00	-
12021301	Receipt of Local Government of State IGR Tax Revenues	102,000,000.00	1,317,004.00	107,336,447.00	-
12021315	Basic Healthcare Provision Fund Recurrent Receipts	-	72,238,444.00	-	-

317213 - HADEJIA Local Government, Jigawa State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<u>10,188,734,282.00</u>
01	FEDERATION ACCOUNT	10,015,897,835.00
011	FAAC DIRECT ALLOCATION	10,015,897,835.00
01101	FAAC DIRECT ALLOCATION	10,015,897,835.00
02	CONSOLIDATED REVENUE FUND	172,836,447.00
021	MAIN ENVELOP	172,836,447.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	172,836,447.00

317213 - HADEJIA 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
	Total Expenditure	7,135,384,572.81	4,579,586,211.01	10,216,145,140.00	351,000,000.00
01000000000	Administrative	1,129,624,829.00	976,819,375.12	1,279,027,096.96	95,000,000.00
01110000000	OFFICE OF THE LG CHAIRMAN	137,794,388.00	184,272,717.00	269,386,847.04	-
011100100100	Chairman	127,192,972.00	179,606,806.00	257,032,807.00	-
011108000100	Internal Audit Office	10,601,416.00	4,665,911.00	12,354,040.04	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	79,604,165.00	33,163,171.00	190,639,149.96	-
011200100100	Legislative Council	79,604,165.00	33,163,171.00	190,639,149.96	-
01250000000	ADMIN AND GENERAL SERVICES	912,226,276.00	759,383,487.12	819,001,099.96	95,000,000.00
012500100100	Office of the Director Admin and General Services	912,226,276.00	759,383,487.12	819,001,099.96	95,000,000.00
02000000000	Economic	2,464,938,719.23	1,717,800,882.38	4,100,229,796.04	116,000,000.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	271,073,547.04	96,148,825.96	363,545,857.00	6,000,000.00
021500100100	Agriculture Section	176,984,451.00	27,051,260.60	210,692,655.00	-
021500200100	Forestry Section	27,062,903.20	14,290,772.36	38,733,200.00	6,000,000.00
021500300100	Livestock Section (Veterinary)	67,026,192.84	54,806,793.00	114,120,002.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	735,120,148.40	586,244,671.59	951,492,970.00	-
022001000100	Account section	690,968,430.40	561,905,007.75	896,739,016.00	-
022002000100	Revenue Section	44,151,718.00	24,339,663.84	54,753,954.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	1,371,680,519.39	913,863,814.78	2,662,420,578.04	110,000,000.00
023400100100	Road & Communication Section	36,808,997.60	13,841,043.10	43,366,540.00	-
023400200100	Mechanical Section	38,153,055.00	136,152,152.58	42,553,444.00	-
023400300100	Electrical Section	792,884,681.19	591,006,608.78	724,848,256.00	-
023400400100	Land & Survey Section	10,779,582.40	23,501,547.60	26,669,160.00	-
023400500100	Building Section	493,054,203.20	149,362,462.72	1,824,983,178.04	110,000,000.00
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	87,064,504.40	121,543,570.05	122,770,391.00	-
023800100100	Planning	87,064,504.40	121,543,570.05	122,770,391.00	-
05000000000	Social	3,540,821,024.58	1,884,965,953.51	4,836,888,247.00	140,000,000.00
05170000000	LOCAL EDUCATION AUTHORITY	1,682,454,638.92	1,050,532,259.39	1,802,755,261.00	-
051700100100	Education (Non-Teaching Staff)	335,547,712.91	198,915,962.14	509,789,164.00	-
051700200100	Education (Teaching Staff)	1,339,749,046.01	851,616,297.25	1,285,808,217.00	-
051700300100	Adult Education	7,157,880.00	-	7,157,880.00	-
05210000000	PRIMARY HEALTH CARE	582,510,262.12	378,931,693.30	579,653,770.00	-
052100200100	Curative	582,510,262.12	378,931,693.30	579,653,770.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	728,126,709.00	251,642,445.58	1,160,253,346.00	130,000,000.00
053500100100	Preventive (Water, Sanitation and Hygiene)	242,775,771.00	83,324,939.84	422,373,278.00	-
053500300100	Rural Water Supply	485,350,938.00	168,317,505.74	737,880,068.00	130,000,000.00
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	547,729,414.54	203,859,555.24	1,294,225,870.00	10,000,000.00
055100100100	Community Development Section	85,791,861.50	65,012,533.56	90,879,188.00	-
055100200100	Information, Youth, Sport & Culture	47,294,690.20	18,550,242.16	493,518,282.00	-
055100300100	Social Welfare Section	233,175,106.10	31,025,668.14	385,525,740.00	10,000,000.00
055100400100	Trade Section and Cooperatives	31,467,756.74	4,980,961.38	24,302,660.00	-
055100500100	Traditional/Religious Affairs	150,000,000.00	84,290,150.00	300,000,000.00	-

317213 - HADEJIA 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
	Total Personnel Expenditure	2,892,511,481.62	1,887,408,032.35	3,006,723,218.00	-
01000000000	Administrative	201,624,829.00	108,382,409.12	274,992,095.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	53,294,388.00	13,278,306.00	43,886,847.04	-
011100100100	Chairman	48,192,972.00	13,278,306.00	38,032,807.00	-
011108000100	Internal Audit Office	5,101,416.00	-	5,854,040.04	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	34,604,165.00	18,563,171.00	93,639,149.96	-
011200100100	Legislative Council	34,604,165.00	18,563,171.00	93,639,149.96	-
01250000000	ADMIN AND GENERAL SERVICES	113,726,276.00	76,540,932.12	137,466,098.00	-
012500100100	Office of the Director Admin and General Services	113,726,276.00	76,540,932.12	137,466,098.00	-
02000000000	Economic	429,852,390.04	358,892,386.16	495,865,756.00	-
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	94,303,547.04	80,759,658.96	158,445,857.00	-
021500100100	Agriculture Section	25,014,451.00	15,482,093.60	28,392,655.00	-
021500200100	Forestry Section	19,762,903.20	12,670,772.36	27,433,200.00	-
021500300100	Livestock Section (Veterinary)	49,526,192.84	52,606,793.00	102,620,002.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	221,620,148.40	143,754,912.59	198,992,970.00	-
022001000100	Account section	197,968,430.40	133,990,248.75	163,739,016.00	-
022002000100	Revenue Section	23,651,718.00	9,764,663.84	35,253,954.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	44,364,190.20	39,874,244.56	48,056,538.00	-
023400100100	Road & Communication Section	6,608,997.60	4,859,043.10	7,866,540.00	-
023400200100	Mechanical Section	3,153,055.00	3,582,152.58	2,553,444.00	-
023400300100	Electrical Section	11,968,352.00	8,556,043.98	11,348,256.00	-
023400400100	Land & Survey Section	5,579,582.40	7,139,047.60	7,469,160.00	-
023400500100	Building Section	17,054,203.20	15,737,957.30	18,819,138.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	69,564,504.40	94,503,570.05	90,370,391.00	-
023800100100	Planning	69,564,504.40	94,503,570.05	90,370,391.00	-
05000000000	Social	2,261,034,262.58	1,420,133,237.07	2,235,865,367.00	-
05170000000	LOCAL EDUCATION AUTHORITY	1,475,296,758.92	939,253,700.39	1,508,457,381.00	-
051700100100	Education (Non-Teaching Staff)	135,547,712.91	87,637,403.14	222,649,164.00	-
051700200100	Education (Teaching Staff)	1,339,749,046.01	851,616,297.25	1,285,808,217.00	-
05210000000	PRIMARY HEALTH CARE	547,010,262.12	369,941,493.30	543,653,770.00	-
052100200100	Curative	547,010,262.12	369,941,493.30	543,653,770.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	104,126,709.00	53,220,860.36	79,234,346.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	97,275,771.00	45,553,939.84	70,854,278.00	-
053500300100	Rural Water Supply	6,850,938.00	7,666,920.52	8,380,068.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	134,600,532.54	57,717,183.02	104,519,870.00	-
055100100100	Community Development Section	50,291,861.50	30,043,533.56	45,379,188.00	-
055100200100	Information, Youth, Sport & Culture	13,714,690.20	12,370,242.16	17,938,282.00	-
055100300100	Social Welfare Section	64,626,224.10	12,042,445.92	37,399,740.00	-
055100400100	Trade Section and Cooperatives	5,967,756.74	3,260,961.38	3,802,660.00	-

317213 - HADEJIA 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
	Total Other Recurrent Expenditure	2,384,063,880.00	2,157,375,573.22	2,851,903,880.00	-
01000000000	Administrative	551,500,000.00	688,487,041.00	673,500,000.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	84,500,000.00	170,994,411.00	225,500,000.00	-
011100100100	Chairman	79,000,000.00	166,328,500.00	219,000,000.00	-
011108000100	Internal Audit Office	5,500,000.00	4,665,911.00	6,500,000.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	45,000,000.00	14,600,000.00	97,000,000.00	-
011200100100	Legislative Council	45,000,000.00	14,600,000.00	97,000,000.00	-
01250000000	ADMIN AND GENERAL SERVICES	422,000,000.00	502,892,630.00	351,000,000.00	-
012500100100	Office of the Director Admin and General Services	422,000,000.00	502,892,630.00	351,000,000.00	-
02000000000	Economic	1,144,200,000.00	1,160,245,096.00	1,053,200,000.00	-
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	95,300,000.00	9,850,000.00	92,100,000.00	-
021500100100	Agriculture Section	70,500,000.00	6,030,000.00	75,300,000.00	-
021500200100	Forestry Section	7,300,000.00	1,620,000.00	5,300,000.00	-
021500300100	Livestock Section (Veterinary)	17,500,000.00	2,200,000.00	11,500,000.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	513,500,000.00	442,489,759.00	752,500,000.00	-
022001000100	Account section	493,000,000.00	427,914,759.00	733,000,000.00	-
022002000100	Revenue Section	20,500,000.00	14,575,000.00	19,500,000.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	517,900,000.00	680,865,337.00	176,200,000.00	-
023400100100	Road & Communication Section	30,200,000.00	8,982,000.00	35,500,000.00	-
023400200100	Mechanical Section	35,000,000.00	132,570,000.00	40,000,000.00	-
023400300100	Electrical Section	428,500,000.00	457,350,009.00	50,500,000.00	-
023400400100	Land & Survey Section	5,200,000.00	16,362,500.00	19,200,000.00	-
023400500100	Building Section	19,000,000.00	65,600,828.00	31,000,000.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	17,500,000.00	27,040,000.00	32,400,000.00	-
023800100100	Planning	17,500,000.00	27,040,000.00	32,400,000.00	-
05000000000	Social	688,363,880.00	308,643,436.22	1,125,203,880.00	-
05170000000	LOCAL EDUCATION AUTHORITY	179,157,880.00	111,278,559.00	216,297,880.00	-
051700100100	Education (Non-Teaching Staff)	172,000,000.00	111,278,559.00	209,140,000.00	-
051700300100	Adult Education	7,157,880.00	-	7,157,880.00	-
05210000000	PRIMARY HEALTH CARE	35,500,000.00	8,990,200.00	36,000,000.00	-
052100200100	Curative	35,500,000.00	8,990,200.00	36,000,000.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	142,000,000.00	42,232,305.00	218,700,000.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	124,500,000.00	37,771,000.00	192,200,000.00	-
053500300100	Rural Water Supply	17,500,000.00	4,461,305.00	26,500,000.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	331,706,000.00	146,142,372.22	654,206,000.00	-
055100100100	Community Development Section	35,500,000.00	34,969,000.00	45,500,000.00	-
055100200100	Information, Youth, Sport & Culture	24,580,000.00	6,180,000.00	25,080,000.00	-
055100300100	Social Welfare Section	101,126,000.00	18,983,222.22	273,126,000.00	-
055100400100	Trade Section and Cooperatives	20,500,000.00	1,720,000.00	10,500,000.00	-
055100500100	Traditional/Religious Affairs	150,000,000.00	84,290,150.00	300,000,000.00	-

317213 - HADEJIA 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
	Total Capital Expenditure	1,858,809,211.19	534,802,605.44	4,357,518,042.00	351,000,000.00
010000000000	Administrative	376,500,000.00	179,949,925.00	330,535,001.96	95,000,000.00
012500000000	ADMIN AND GENERAL SERVICES	376,500,000.00	179,949,925.00	330,535,001.96	95,000,000.00
012500100100	Office of the Director Admin and General Services	376,500,000.00	179,949,925.00	330,535,001.96	95,000,000.00
020000000000	Economic	890,886,329.19	198,663,400.22	2,551,164,040.04	116,000,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	81,470,000.00	5,539,167.00	113,000,000.00	6,000,000.00
021500100100	Agriculture Section	81,470,000.00	5,539,167.00	107,000,000.00	-
021500200100	Forestry Section	-	-	6,000,000.00	6,000,000.00
023400000000	DEPARTMENT OF WORKS & HOUSING	809,416,329.19	193,124,233.22	2,438,164,040.04	110,000,000.00
023400300100	Electrical Section	352,416,329.19	125,100,555.80	663,000,000.00	-
023400500100	Building Section	457,000,000.00	68,023,677.42	1,775,164,040.04	110,000,000.00
050000000000	Social	591,422,882.00	156,189,280.22	1,475,819,000.00	140,000,000.00
051700000000	LOCAL EDUCATION AUTHORITY	28,000,000.00	-	78,000,000.00	-
051700100100	Education (Non-Teaching Staff)	28,000,000.00	-	78,000,000.00	-
053500000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	482,000,000.00	156,189,280.22	862,319,000.00	130,000,000.00
053500100100	Preventive (Water, Sanitation and Hygiene)	21,000,000.00	-	159,319,000.00	-
053500300100	Rural Water Supply	461,000,000.00	156,189,280.22	703,000,000.00	130,000,000.00
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	81,422,882.00	-	535,500,000.00	10,000,000.00
055100200100	Information, Youth, Sport & Culture	9,000,000.00	-	450,500,000.00	-
055100300100	Social Welfare Section	67,422,882.00	-	75,000,000.00	10,000,000.00
055100400100	Trade Section and Cooperatives	5,000,000.00	-	10,000,000.00	-

317213 - HADEJIA 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
2	EXPENDITURES	7,135,384,572.81	4,579,586,211.01	10,216,145,140.00	351,000,000.00
21	Personnel Cost	2,892,511,481.62	1,887,408,032.35	3,006,723,218.00	-
2101	SALARY	1,335,457,276.54	935,059,090.00	1,145,972,079.72	-
210101	Salaries and Wages	1,335,457,276.54	935,059,090.00	1,145,972,079.72	-
21010101	Salary	1,310,660,584.54	927,211,450.00	1,121,175,387.72	-
21010103	Consolidated Revenue Fund Charges - Salaries	24,796,692.00	7,847,640.00	24,796,692.00	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,465,554,205.08	943,716,530.35	1,731,095,281.28	-
210201	ALLOWANCES	1,107,554,205.08	807,898,121.57	1,563,095,281.28	-
21020103	Transport Allowance	208,363,817.41	130,057,677.33	236,272,084.56	-
21020104	Rent Supplement	194,679,159.68	132,119,587.98	229,257,329.80	-
21020105	Meal Subsidy	41,994,925.12	52,919,375.73	67,242,430.92	-
21020106	Utility Allowance	51,451,149.96	57,697,962.19	94,844,827.92	-
21020107	Entertainment	3,897,083.80	37,914,271.00	3,463,063.00	-
21020109	Leave Transport Grant	105,543,441.85	69,059,015.49	101,624,529.40	-
21020110	Overtime	2,602,456.00	-	4,864,797.52	-
21020112	Inducement Allowance	-	-	163,420,991.00	-
21020113	Hazard / Hardship Allowance	31,097,782.84	5,675,000.00	12,489,000.00	-
21020117	Domestic Staff Allowance	28,238,696.00	9,891,885.05	79,582,599.00	-
21020120	Shift Duty Allowance	-	-	2,832,600.00	-
21020122	Motor Vehicle Maintenance Allowance	9,918,696.00	7,989,339.56	9,943,156.00	-
21020123	Constituency Allowance	2,144,258.00	1,446,837.00	3,375,670.00	-
21020136	Responsibility Allowance	31,782,844.00	5,821,912.00	20,070,792.00	-
21020137	Medical Allowance	127,333,259.22	133,338,754.76	163,611,878.20	-
21020149	Consolidated Allowance	121,679,866.00	67,595,131.20	187,196,978.00	-
21020156	Professional Teaching Allowance	120,826,769.20	87,371,372.28	109,047,364.00	-
21020164	Consequential Increase Allowance	-	-	2,920,188.00	-
21020173	Once-in-4-Years Furniture Allowance	26,000,000.00	9,000,000.00	71,035,001.96	-
210202	Social Contributions	358,000,000.00	135,818,408.78	168,000,000.00	-
21020202	17% Government Contributory Pension	358,000,000.00	135,818,408.78	168,000,000.00	-
2103	SOCIAL BENEFITS	91,500,000.00	8,632,412.00	129,655,857.00	-
210301	Social Benefits	91,500,000.00	8,632,412.00	129,655,857.00	-
21030102	Pension	31,500,000.00	-	95,000,000.00	-
21030108	Social Security Benefits	60,000,000.00	8,632,412.00	34,655,857.00	-
22	Other Recurrent Costs	2,384,063,880.00	2,157,375,573.22	2,851,903,880.00	-
2202	OVERHEAD COST	1,458,406,000.00	1,338,268,900.22	1,632,906,000.00	-
220201	Transport & Travelling - General	67,200,000.00	50,410,533.00	116,700,000.00	-
22020102	Local Travel & Transport - Others	47,200,000.00	20,410,533.00	76,700,000.00	-
22020104	International Travel & Transport - Others	20,000,000.00	30,000,000.00	40,000,000.00	-
220202	Utilities General	18,500,000.00	6,820,000.00	22,000,000.00	-
22020201	Electricity Charges	5,000,000.00	1,800,000.00	20,000,000.00	-
22020202	Telephone Charges	11,000,000.00	4,200,000.00	-	-
22020203	Internet Access Charges	1,000,000.00	200,000.00	1,000,000.00	-
22020205	Water rates & Charges	1,500,000.00	620,000.00	1,000,000.00	-
220203	Materials and Supplies - General	338,500,000.00	175,501,073.00	376,000,000.00	-
22020301	Office Materials and Consumables	177,500,000.00	130,757,778.00	207,000,000.00	-
22020302	Books	3,000,000.00	-	3,000,000.00	-
22020305	Printing of Non-security Documents	43,000,000.00	18,708,900.00	54,000,000.00	-
22020307	Drugs, Vaccines & Medical Supplies	10,000,000.00	3,240,000.00	20,000,000.00	-
22020309	Uniforms & Other Clothing	5,000,000.00	-	5,000,000.00	-
22020310	Teaching Aids, Laboratory and Instructional Materials	42,000,000.00	19,674,395.00	42,000,000.00	-
22020311	Foodstuff / Catering Materials Supplies	40,000,000.00	-	40,000,000.00	-
22020321	Sanitation Materials	18,000,000.00	3,120,000.00	5,000,000.00	-
220204	Maintenance Services - General	535,000,000.00	701,806,587.00	198,000,000.00	-
22020401	Maintenance of Motor Vehicles / Transport Equipment	45,000,000.00	151,570,000.00	63,000,000.00	-

317213 - HADEJIA 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
22020402	Maintenance of Office Furniture	3,000,000.00	1,500,000.00	15,000,000.00	-
22020403	Maintenance of Office Building / Residential Quarters	16,000,000.00	70,493,328.00	35,000,000.00	-
22020404	Maintenance of Office / IT Equipment	4,000,000.00	1,890,000.00	3,000,000.00	-
22020410	Maintenance of Street Lightings	420,000,000.00	450,964,259.00	30,000,000.00	-
22020413	Minor Road Maintenance	25,000,000.00	6,700,000.00	30,000,000.00	-
22020416	Maintenance of Parks / Gardens	10,000,000.00	13,860,000.00	20,000,000.00	-
22020421	Maintenance of Health Institution Buildings	12,000,000.00	4,829,000.00	2,000,000.00	-
220205	Training - General	20,000,000.00	20,505,000.00	140,000,000.00	-
22020501	Local Training	20,000,000.00	20,505,000.00	90,000,000.00	-
22020503	Manpower Planning and Other Staff Development Expenses	-	-	50,000,000.00	-
220206	Other Services - General	105,000,000.00	129,583,830.00	114,000,000.00	-
22020604	Security Vote (Including Operations)	95,000,000.00	129,583,830.00	104,000,000.00	-
22020605	Cleaning and Fumigation Services	10,000,000.00	-	10,000,000.00	-
220207	Consulting and Professional Services	15,000,000.00	12,565,000.00	15,000,000.00	-
22020701	Financial Consulting	15,000,000.00	12,565,000.00	15,000,000.00	-
220208	Fuel and Lubricant - General	12,000,000.00	3,237,855.00	22,000,000.00	-
22020801	Motor Vehicle Fuel Cost	2,000,000.00	1,200,000.00	2,000,000.00	-
22020802	Other Transport Equipment Fuel Cost	10,000,000.00	2,037,855.00	20,000,000.00	-
220210	Miscellaneous Expenses - General	347,206,000.00	237,839,022.22	629,206,000.00	-
22021001	Refreshment and Meals (Entertainment & Hospitality)	50,000,000.00	51,240,800.00	70,000,000.00	-
22021002	Honorarium and Sitting Allowance Payments	2,000,000.00	-	-	-
22021003	Publicity and Advertisements	1,080,000.00	400,000.00	1,080,000.00	-
22021007	Welfare Packages	25,000,000.00	960,000.00	20,000,000.00	-
22021041	Contingency Reserve - Recurrent	200,000,000.00	170,000,000.00	300,000,000.00	-
22021044	Committees and Commissions	17,000,000.00	2,130,000.00	5,000,000.00	-
22021045	Institutional Feeding (Ramadan Feeding)	-	-	120,000,000.00	-
22021049	Special Health Programmes & Initiatives	6,000,000.00	300,000.00	6,000,000.00	-
22021051	Special Education Programmes & Initiatives	5,000,000.00	-	7,000,000.00	-
22021059	Council of Ulama, Hisba & Other Religious Groups Activities	23,126,000.00	6,408,222.22	88,126,000.00	-
22021060	Nutrition Activities	3,000,000.00	1,200,000.00	7,000,000.00	-
22021062	Economic/Investment Promotion Activities	5,000,000.00	-	5,000,000.00	-
22021064	Emergency Preparedness and Response	10,000,000.00	5,200,000.00	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL	658,657,880.00	620,772,814.00	851,997,880.00	-
220401	Local Grants and Contributions	658,657,880.00	620,772,814.00	851,997,880.00	-
22040103	Grants to State Governments – Recurrent Security Support	77,157,880.00	52,967,000.00	127,157,880.00	-
22040107	Grants to State Governments – Other Recurrent	10,000,000.00	-	10,000,000.00	-
22040110	Grants to Private Companies - Recurrent	10,000,000.00	-	-	-
22040111	Grants to Communities and NGOs	8,000,000.00	-	18,500,000.00	-
22040113	Contribution to Traditional Councils	150,000,000.00	84,290,150.00	300,000,000.00	-
22040115	Assistance and Donations to Individual	15,000,000.00	-	20,000,000.00	-
22040119	Contribution to State and Local Government Joint Projects & Programmes.	170,000,000.00	369,000,000.00	50,000,000.00	-
22040120	Contribution for LGC's Unified project and program	100,000,000.00	22,911,500.00	100,000,000.00	-
22040121	Contribution to the training/retreat of political office holders	50,000,000.00	-	50,000,000.00	-
22040122	Equity contribution to JICHMA	18,500,000.00	-	91,200,000.00	-
22040123	2% Contribution to Jigawa State University Kafin Hausa	50,000,000.00	91,604,164.00	85,140,000.00	-
2205	SUBSIDIES GENERAL	67,000,000.00	-	67,000,000.00	-
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	67,000,000.00	-	67,000,000.00	-
22050102	Meal Subsidy To Government Schools	67,000,000.00	-	67,000,000.00	-
2207	Transfers - Payments	200,000,000.00	198,333,859.00	300,000,000.00	-
220701	Transfer to Fund Recurrent Expenditure - Payments	200,000,000.00	198,333,859.00	300,000,000.00	-
22070105	Stabilization Funds	200,000,000.00	198,333,859.00	300,000,000.00	-
23	Capital Expenditure	1,858,809,211.19	534,802,605.44	4,357,518,042.00	351,000,000.00
2301	FIXED ASSETS PURCHASED	359,500,000.00	149,654,792.00	795,535,001.96	-
230101	Purchase of Fixed Assets - General	359,500,000.00	149,654,792.00	795,535,001.96	-

317213 - HADEJIA 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
23010101	Purchase/Acquisition Of Land	20,000,000.00	-	20,000,000.00	-
23010104	Purchase of Motor Cycles	39,000,000.00	-	479,000,000.00	-
23010105	Purchase Of Motor Vehicles	135,000,000.00	107,365,625.00	69,035,001.96	-
23010107	Purchase Of Trucks	47,500,000.00	-	32,500,000.00	-
23010108	Purchase Of Buses	5,000,000.00	-	5,000,000.00	-
23010112	Purchase Of Office Furniture and Fittings	10,000,000.00	-	10,000,000.00	-
23010119	Purchase Of Power Generating Set	5,000,000.00	-	5,000,000.00	-
23010124	Purchase Of Teaching / Learning Aid Equipment	3,000,000.00	-	3,000,000.00	-
23010127	Purchase Of Agricultural Equipment and Improved Inputs	15,000,000.00	5,539,167.00	17,000,000.00	-
23010128	Purchase Of Security Equipment	5,000,000.00	-	5,000,000.00	-
23010141	Purchase of School Furniture	5,000,000.00	-	5,000,000.00	-
23010149	Purchase of Electronic Equipment and Fittings	5,000,000.00	-	5,000,000.00	-
23010155	Purchase of Water Supply Equipment	65,000,000.00	36,750,000.00	140,000,000.00	-
2302	CONSTRUCTION / PROVISION	905,416,329.19	161,351,555.80	2,229,483,040.04	10,000,000.00
230201	Construction/Provision of Fixed Assets - General	905,416,329.19	161,351,555.80	2,229,483,040.04	10,000,000.00
23020101	Construction/Provision Of Office Buildings	60,000,000.00	-	62,000,000.00	-
23020102	Construction/Provision Of Residential Buildings	-	-	247,915,879.04	-
23020103	Construction/Provision Of Electricity / Solar Power	342,416,329.19	125,100,555.80	653,000,000.00	-
23020105	Construction/Provision Of Water Facilities	221,000,000.00	-	313,000,000.00	-
23020106	Construction/Provision Of Hospitals/Health Centres	90,000,000.00	20,000,000.00	208,319,000.00	-
23020107	Construction/Provision Of Public Schools	40,000,000.00	-	150,248,161.00	-
23020113	Construction / Provision Of Agricultural Facilities	-	-	30,000,000.00	-
23020114	Construction / Provision Of Roads	30,000,000.00	-	400,000,000.00	-
23020124	Construction Of Markets/Parks	5,000,000.00	-	10,000,000.00	-
23020129	Construction Of Irrigation Facilities	-	-	30,000,000.00	-
23020130	Construction / Provision of Wall Fence/Boundary Pillars	5,000,000.00	10,000,000.00	-	-
23020132	Construction/Provision Of Other Institutional Structures	20,000,000.00	-	25,000,000.00	-
23020133	Construction/Provision Of Public Convenience	62,000,000.00	-	65,000,000.00	-
23020139	Construction of Bridges and Culverts	5,000,000.00	-	5,000,000.00	-
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	5,000,000.00	6,251,000.00	10,000,000.00	10,000,000.00
23020145	Construction of Veterinary Clinics	20,000,000.00	-	20,000,000.00	-
2303	REHABILITATION / REPAIRS	347,422,882.00	80,711,957.64	811,500,000.00	-
230301	Rehabilitation/Repairs of Fixed Assets - General	347,422,882.00	80,711,957.64	811,500,000.00	-
23030101	Rehabilitation/Repairs Of Residential Buildings	45,000,000.00	-	55,000,000.00	-
23030104	Rehabilitation/Repairs - Water Facilities	40,000,000.00	-	40,000,000.00	-
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	30,422,882.00	-	33,000,000.00	-
23030113	Rehabilitation / Repairs - Roads	20,000,000.00	-	200,000,000.00	-
23030121	Rehabilitation / Repairs Of Office Buildings	50,000,000.00	-	70,000,000.00	-
23030122	Rehabilitation/Repairs of Wall Fence/Boundary Pillars	55,000,000.00	19,395,288.47	25,000,000.00	-
23030124	Rehabilitation/Repairs- Markets/Parks	20,000,000.00	12,377,388.95	300,000,000.00	-
23030131	Rehabilitation/Repairs of Other Infrastructure	77,000,000.00	48,939,280.22	83,500,000.00	-
23030134	Rehabilitation/Repairs of Vehicles	10,000,000.00	-	5,000,000.00	-
2304	PRESERVATION OF THE ENVIRONMENT	170,000,000.00	130,474,300.00	471,000,000.00	341,000,000.00
230401	Preservation of the Environment - General	170,000,000.00	130,474,300.00	471,000,000.00	341,000,000.00
23040101	Tree Planting	-	-	6,000,000.00	6,000,000.00
23040102	Erosion & Flood Control	110,000,000.00	70,500,000.00	380,000,000.00	250,000,000.00
23040104	Industrial Pollution Prevention & Control	10,000,000.00	-	10,000,000.00	10,000,000.00
23040105	Water and Environmental Pollution Prevention & Control	50,000,000.00	59,974,300.00	75,000,000.00	75,000,000.00
2305	OTHER CAPITAL PROJECTS	76,470,000.00	12,610,000.00	50,000,000.00	-
230501	Acquisition of Non-Tangible Asset	76,470,000.00	12,610,000.00	50,000,000.00	-
23050137	Capital Project Historical Liabilities	76,470,000.00	12,610,000.00	50,000,000.00	-

317213 - HADEJIA 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
	Total Expenditure	7,135,384,572.81	4,579,586,211.01	10,216,145,140.00	351,000,000.00
701	GENERAL PUBLIC SERVICES	2,003,809,481.80	1,726,237,480.76	3,129,794,498.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	1,251,018,701.40	880,689,184.59	2,262,218,009.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	515,297,137.00	330,135,602.00	1,443,370,998.96	-
70112	FINANCIAL AND FISCAL AFFAIRS	735,721,564.40	550,553,582.59	818,847,010.04	-
7013	GENERAL SERVICES	622,790,780.40	700,977,132.17	611,236,489.00	-
70131	GENERAL PERSONNEL SERVICES	535,726,276.00	579,433,562.12	488,466,098.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	87,064,504.40	121,543,570.05	122,770,391.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	130,000,000.00	144,571,164.00	256,340,000.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	130,000,000.00	144,571,164.00	256,340,000.00	-
703	PUBLIC ORDER AND SAFETY	5,000,000.00	-	5,000,000.00	-
7031	POLICE SERVICES	5,000,000.00	-	5,000,000.00	-
70311	POLICE SERVICES	5,000,000.00	-	5,000,000.00	-
704	ECONOMIC AFFAIRS	1,039,388,037.57	854,506,980.75	1,791,616,757.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	51,467,756.74	17,358,350.33	324,302,660.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	51,467,756.74	17,358,350.33	324,302,660.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	241,073,547.04	96,148,825.96	327,545,857.00	-
70421	AGRICULTURE	196,510,643.84	79,658,053.60	283,312,657.00	-
70422	FORESTRY	44,562,903.20	16,490,772.36	44,233,200.00	-
7043	FUEL AND ENERGY	621,884,681.19	591,006,608.78	453,848,256.00	-
70435	ELECTRICITY	621,884,681.19	591,006,608.78	453,848,256.00	-
7045	TRANSPORT	124,962,052.60	149,993,195.68	685,919,984.00	-
70451	ROAD TRANSPORT	124,962,052.60	149,993,195.68	685,919,984.00	-
705	ENVIRONMENTAL PROTECTION	215,000,000.00	179,413,580.22	321,000,000.00	241,000,000.00
7051	WASTE MANAGEMENT	20,000,000.00	-	20,000,000.00	20,000,000.00
70511	WASTE MANAGEMENT	20,000,000.00	-	20,000,000.00	20,000,000.00
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	195,000,000.00	179,413,580.22	301,000,000.00	221,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	195,000,000.00	179,413,580.22	301,000,000.00	221,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	738,976,585.10	244,377,380.45	1,226,247,554.00	110,000,000.00
7061	HOUSING DEVELOPMENT	56,054,203.20	81,338,785.30	69,819,138.00	-
70611	HOUSING DEVELOPMENT	56,054,203.20	81,338,785.30	69,819,138.00	-
7062	COMMUNITY DEVELOPMENT	166,571,443.90	114,160,369.63	362,548,348.00	110,000,000.00
70621	COMMUNITY DEVELOPMENT	166,571,443.90	114,160,369.63	362,548,348.00	110,000,000.00
7063	WATER SUPPLY	516,350,938.00	48,878,225.52	793,880,068.00	-
70631	WATER SUPPLY	516,350,938.00	48,878,225.52	793,880,068.00	-
707	HEALTH	955,786,033.12	482,256,633.14	1,105,827,048.00	-
7074	PUBLIC HEALTH SERVICES	955,786,033.12	482,256,633.14	1,105,827,048.00	-
70741	PUBLIC HEALTH SERVICES	955,786,033.12	482,256,633.14	1,105,827,048.00	-
708	RECREATION, CULTURE AND RELIGION	195,294,690.20	102,840,392.16	351,518,282.00	-
7081	RECREATIONAL AND SPORTING SERVICES	38,294,690.20	18,550,242.16	43,018,282.00	-
70811	RECREATIONAL AND SPORTING SERVICES	38,294,690.20	18,550,242.16	43,018,282.00	-
7082	CULTURAL SERVICES	155,000,000.00	84,290,150.00	305,000,000.00	-
70821	CULTURAL SERVICES	155,000,000.00	84,290,150.00	305,000,000.00	-
7083	BROADCASTING AND PUBLISHING SERVICES	2,000,000.00	-	3,500,000.00	-
70831	BROADCASTING AND PUBLISHING SERVICES	2,000,000.00	-	3,500,000.00	-
709	EDUCATION	1,742,454,638.92	958,928,095.39	1,829,615,261.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,742,454,638.92	958,928,095.39	1,829,615,261.00	-
70912	PRIMARY EDUCATION	1,742,454,638.92	958,928,095.39	1,829,615,261.00	-
710	SOCIAL PROTECTION	239,675,106.10	31,025,668.14	455,525,740.00	-
7102	OLD AGE	31,500,000.00	-	95,000,000.00	-
71021	OLD AGE	31,500,000.00	-	95,000,000.00	-
7104	FAMILY AND CHILDREN	208,175,106.10	31,025,668.14	360,525,740.00	-
71041	FAMILY AND CHILDREN	208,175,106.10	31,025,668.14	360,525,740.00	-

317213 - HADEJIA 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
	Total Personnel Expenditure	2,892,511,481.62	1,887,408,032.35	3,006,723,218.00	-
701	GENERAL PUBLIC SERVICES	492,809,481.80	346,640,891.76	469,355,456.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	309,518,701.40	175,596,389.59	241,518,967.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	82,797,137.00	31,841,477.00	131,671,956.96	-
70112	FINANCIAL AND FISCAL AFFAIRS	226,721,564.40	143,754,912.59	109,847,010.04	-
7013	GENERAL SERVICES	183,290,780.40	171,044,502.17	227,836,489.00	-
70131	GENERAL PERSONNEL SERVICES	113,726,276.00	76,540,932.12	137,466,098.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	69,564,504.40	94,503,570.05	90,370,391.00	-
704	ECONOMIC AFFAIRS	122,001,708.38	101,017,860.00	184,016,757.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	5,967,756.74	3,260,961.38	3,802,660.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	5,967,756.74	3,260,961.38	3,802,660.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	94,303,547.04	80,759,658.96	158,445,857.00	-
70421	AGRICULTURE	74,540,643.84	68,088,886.60	131,012,657.00	-
70422	FORESTRY	19,762,903.20	12,670,772.36	27,433,200.00	-
7043	FUEL AND ENERGY	11,968,352.00	8,556,043.98	11,348,256.00	-
70435	ELECTRICITY	11,968,352.00	8,556,043.98	11,348,256.00	-
7045	TRANSPORT	9,762,052.60	8,441,195.68	10,419,984.00	-
70451	ROAD TRANSPORT	9,762,052.60	8,441,195.68	10,419,984.00	-
706	HOUSING AND COMMUNITY AMMENITIES	79,776,585.10	60,587,458.98	80,047,554.00	-
7061	HOUSING DEVELOPMENT	17,054,203.20	15,737,957.30	18,819,138.00	-
70611	HOUSING DEVELOPMENT	17,054,203.20	15,737,957.30	18,819,138.00	-
7062	COMMUNITY DEVELOPMENT	55,871,443.90	37,182,581.16	52,848,348.00	-
70621	COMMUNITY DEVELOPMENT	55,871,443.90	37,182,581.16	52,848,348.00	-
7063	WATER SUPPLY	6,850,938.00	7,666,920.52	8,380,068.00	-
70631	WATER SUPPLY	6,850,938.00	7,666,920.52	8,380,068.00	-
707	HEALTH	612,786,033.12	415,495,433.14	614,508,048.00	-
7074	PUBLIC HEALTH SERVICES	612,786,033.12	415,495,433.14	614,508,048.00	-
70741	PUBLIC HEALTH SERVICES	612,786,033.12	415,495,433.14	614,508,048.00	-
708	RECREATION, CULTURE AND RELIGION	13,714,690.20	12,370,242.16	17,938,282.00	-
7081	RECREATIONAL AND SPORTING SERVICES	13,714,690.20	12,370,242.16	17,938,282.00	-
70811	RECREATIONAL AND SPORTING SERVICES	13,714,690.20	12,370,242.16	17,938,282.00	-
709	EDUCATION	1,475,296,758.92	939,253,700.39	1,508,457,381.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,475,296,758.92	939,253,700.39	1,508,457,381.00	-
70912	PRIMARY EDUCATION	1,475,296,758.92	939,253,700.39	1,508,457,381.00	-
710	SOCIAL PROTECTION	96,126,224.10	12,042,445.92	132,399,740.00	-
7102	OLD AGE	31,500,000.00	-	95,000,000.00	-
71021	OLD AGE	31,500,000.00	-	95,000,000.00	-
7104	FAMILY AND CHILDREN	64,626,224.10	12,042,445.92	37,399,740.00	-
71041	FAMILY AND CHILDREN	64,626,224.10	12,042,445.92	37,399,740.00	-

317213 - HADEJIA 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
	Total Other Recurrent Expenditure	2,384,063,880.00	2,157,375,573.22	2,851,903,880.00	-
701	GENERAL PUBLIC SERVICES	1,142,500,000.00	1,249,620,964.00	1,594,740,000.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	573,000,000.00	575,117,170.00	955,000,000.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	124,000,000.00	180,928,500.00	316,000,000.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	449,000,000.00	394,188,670.00	639,000,000.00	-
7013	GENERAL SERVICES	439,500,000.00	529,932,630.00	383,400,000.00	-
70131	GENERAL PERSONNEL SERVICES	422,000,000.00	502,892,630.00	351,000,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	17,500,000.00	27,040,000.00	32,400,000.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	130,000,000.00	144,571,164.00	256,340,000.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	130,000,000.00	144,571,164.00	256,340,000.00	-
704	ECONOMIC AFFAIRS	609,500,000.00	610,472,009.00	228,600,000.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	20,500,000.00	1,720,000.00	10,500,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20,500,000.00	1,720,000.00	10,500,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	95,300,000.00	9,850,000.00	92,100,000.00	-
70421	AGRICULTURE	70,500,000.00	6,030,000.00	75,300,000.00	-
70422	FORESTRY	24,800,000.00	3,820,000.00	16,800,000.00	-
7043	FUEL AND ENERGY	428,500,000.00	457,350,009.00	50,500,000.00	-
70435	ELECTRICITY	428,500,000.00	457,350,009.00	50,500,000.00	-
7045	TRANSPORT	65,200,000.00	141,552,000.00	75,500,000.00	-
70451	ROAD TRANSPORT	65,200,000.00	141,552,000.00	75,500,000.00	-
706	HOUSING AND COMMUNITY AMMENITIES	77,200,000.00	121,393,633.00	122,200,000.00	-
7061	HOUSING DEVELOPMENT	19,000,000.00	65,600,828.00	31,000,000.00	-
70611	HOUSING DEVELOPMENT	19,000,000.00	65,600,828.00	31,000,000.00	-
7062	COMMUNITY DEVELOPMENT	40,700,000.00	51,331,500.00	64,700,000.00	-
70621	COMMUNITY DEVELOPMENT	40,700,000.00	51,331,500.00	64,700,000.00	-
7063	WATER SUPPLY	17,500,000.00	4,461,305.00	26,500,000.00	-
70631	WATER SUPPLY	17,500,000.00	4,461,305.00	26,500,000.00	-
707	HEALTH	150,000,000.00	46,761,200.00	177,000,000.00	-
7074	PUBLIC HEALTH SERVICES	150,000,000.00	46,761,200.00	177,000,000.00	-
70741	PUBLIC HEALTH SERVICES	150,000,000.00	46,761,200.00	177,000,000.00	-
708	RECREATION, CULTURE AND RELIGION	174,580,000.00	90,470,150.00	325,080,000.00	-
7081	RECREATIONAL AND SPORTING SERVICES	24,580,000.00	6,180,000.00	25,080,000.00	-
70811	RECREATIONAL AND SPORTING SERVICES	24,580,000.00	6,180,000.00	25,080,000.00	-
7082	CULTURAL SERVICES	150,000,000.00	84,290,150.00	300,000,000.00	-
70821	CULTURAL SERVICES	150,000,000.00	84,290,150.00	300,000,000.00	-
709	EDUCATION	129,157,880.00	19,674,395.00	131,157,880.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	129,157,880.00	19,674,395.00	131,157,880.00	-
70912	PRIMARY EDUCATION	129,157,880.00	19,674,395.00	131,157,880.00	-
710	SOCIAL PROTECTION	101,126,000.00	18,983,222.22	273,126,000.00	-
7104	FAMILY AND CHILDREN	101,126,000.00	18,983,222.22	273,126,000.00	-
71041	FAMILY AND CHILDREN	101,126,000.00	18,983,222.22	273,126,000.00	-

317213 - HADEJIA 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
	Total Capital Expenditure	1,858,809,211.19	534,802,605.44	4,357,518,042.00	351,000,000.00
701	GENERAL PUBLIC SERVICES	368,500,000.00	129,975,625.00	1,065,699,042.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	368,500,000.00	129,975,625.00	1,065,699,042.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	308,500,000.00	117,365,625.00	995,699,042.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	60,000,000.00	12,610,000.00	70,000,000.00	-
703	PUBLIC ORDER AND SAFETY	5,000,000.00	-	5,000,000.00	-
7031	POLICE SERVICES	5,000,000.00	-	5,000,000.00	-
70311	POLICE SERVICES	5,000,000.00	-	5,000,000.00	-
704	ECONOMIC AFFAIRS	307,886,329.19	143,017,111.75	1,379,000,000.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	25,000,000.00	12,377,388.95	310,000,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	25,000,000.00	12,377,388.95	310,000,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	51,470,000.00	5,539,167.00	77,000,000.00	-
70421	AGRICULTURE	51,470,000.00	5,539,167.00	77,000,000.00	-
7043	FUEL AND ENERGY	181,416,329.19	125,100,555.80	392,000,000.00	-
70435	ELECTRICITY	181,416,329.19	125,100,555.80	392,000,000.00	-
7045	TRANSPORT	50,000,000.00	-	600,000,000.00	-
70451	ROAD TRANSPORT	50,000,000.00	-	600,000,000.00	-
705	ENVIRONMENTAL PROTECTION	215,000,000.00	179,413,580.22	321,000,000.00	241,000,000.00
7051	WASTE MANAGEMENT	20,000,000.00	-	20,000,000.00	20,000,000.00
70511	WASTE MANAGEMENT	20,000,000.00	-	20,000,000.00	20,000,000.00
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	195,000,000.00	179,413,580.22	301,000,000.00	221,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	195,000,000.00	179,413,580.22	301,000,000.00	221,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	582,000,000.00	62,396,288.47	1,024,000,000.00	110,000,000.00
7061	HOUSING DEVELOPMENT	20,000,000.00	-	20,000,000.00	-
70611	HOUSING DEVELOPMENT	20,000,000.00	-	20,000,000.00	-
7062	COMMUNITY DEVELOPMENT	70,000,000.00	25,646,288.47	245,000,000.00	110,000,000.00
70621	COMMUNITY DEVELOPMENT	70,000,000.00	25,646,288.47	245,000,000.00	110,000,000.00
7063	WATER SUPPLY	492,000,000.00	36,750,000.00	759,000,000.00	-
70631	WATER SUPPLY	492,000,000.00	36,750,000.00	759,000,000.00	-
707	HEALTH	193,000,000.00	20,000,000.00	314,319,000.00	-
7074	PUBLIC HEALTH SERVICES	193,000,000.00	20,000,000.00	314,319,000.00	-
70741	PUBLIC HEALTH SERVICES	193,000,000.00	20,000,000.00	314,319,000.00	-
708	RECREATION, CULTURE AND RELIGION	7,000,000.00	-	8,500,000.00	-
7082	CULTURAL SERVICES	5,000,000.00	-	5,000,000.00	-
70821	CULTURAL SERVICES	5,000,000.00	-	5,000,000.00	-
7083	BROADCASTING AND PUBLISHING SERVICES	2,000,000.00	-	3,500,000.00	-
70831	BROADCASTING AND PUBLISHING SERVICES	2,000,000.00	-	3,500,000.00	-
709	EDUCATION	138,000,000.00	-	190,000,000.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	138,000,000.00	-	190,000,000.00	-
70912	PRIMARY EDUCATION	138,000,000.00	-	190,000,000.00	-
710	SOCIAL PROTECTION	42,422,882.00	-	50,000,000.00	-
7104	FAMILY AND CHILDREN	42,422,882.00	-	50,000,000.00	-
71041	FAMILY AND CHILDREN	42,422,882.00	-	50,000,000.00	-

317213 - HADEJIA 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
317	JIGAWA STATE	7,135,384,572.81	4,579,586,211.01	10,216,145,140.00	351,000,000.00
3172	Jigawa State North East	7,135,384,572.81	4,579,586,211.01	10,216,145,140.00	351,000,000.00
317213	HADEJIA	7,135,384,572.81	4,579,586,211.01	10,216,145,140.00	351,000,000.00
31721301	Atafi	-	-	37,500,000.00	-
31721302	Dubantu	174,000,000.00	30,977,944.75	650,000,000.00	50,000,000.00
31721303	Gagulmari	20,000,000.00	-	200,000,000.00	-
31721304	Kasuwar Kuda	7,500,000.00	-	7,500,000.00	-
31721305	Kasuwar Kofa	120,000,000.00	39,395,288.47	70,000,000.00	-
31721306	Majema	27,500,000.00	-	27,500,000.00	-
31721307	Matsaro	40,000,000.00	-	45,000,000.00	-
31721308	Rumfa	7,416,329.19	-	8,000,000.00	-
31721309	Sabon Garu	328,422,882.00	112,904,792.00	820,450,881.00	-
31721310	Yankoli	35,000,000.00	10,000,000.00	98,248,161.00	-
31721311	Yayari	69,000,000.00	-	40,000,000.00	-
31721397	LG Wide (HADEJIA)	6,306,545,361.62	4,386,308,185.79	8,211,946,098.00	301,000,000.00

317213 - HADEJIA 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
317	JIGAWA STATE	2,892,511,481.62	1,887,408,032.35	3,006,723,218.00	0.00
3172	Jigawa State North East	2,892,511,481.62	1,887,408,032.35	3,006,723,218.00	0.00
317213	HADEJIA	2,892,511,481.62	1,887,408,032.35	3,006,723,218.00	0.00
31721397	LG Wide (HADEJIA)	2,892,511,481.62	1,887,408,032.35	3,006,723,218.00	-

317213 - HADEJIA 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
317	JIGAWA STATE	2,384,063,880.00	2,157,375,573.22	2,851,903,880.00	0.00
3172	Jigawa State North East	2,384,063,880.00	2,157,375,573.22	2,851,903,880.00	0.00
317213	HADEJIA	2,384,063,880.00	2,157,375,573.22	2,851,903,880.00	-
31721397	LG Wide (HADEJIA)	2,384,063,880.00	2,157,375,573.22	2,851,903,880.00	-

317213 - HADEJIA 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
317	JIGAWA STATE	1,858,809,211.19	534,802,605.44	4,357,518,042.00	351,000,000.00
3172	Jigawa State North East	1,858,809,211.19	534,802,605.44	4,357,518,042.00	351,000,000.00
317213	HADEJIA	1,858,809,211.19	534,802,605.44	4,357,518,042.00	351,000,000.00
31721301	Atafi	-	-	37,500,000.00	-
31721302	Dubantu	174,000,000.00	30,977,944.75	650,000,000.00	50,000,000.00
31721303	Gagulmari	20,000,000.00	-	200,000,000.00	-
31721304	Kasuwar Kuda	7,500,000.00	-	7,500,000.00	-
31721305	Kasuwar Kofa	120,000,000.00	39,395,288.47	70,000,000.00	-
31721306	Majema	27,500,000.00	-	27,500,000.00	-
31721307	Matsaro	40,000,000.00	-	45,000,000.00	-
31721308	Rumfa	7,416,329.19	-	8,000,000.00	-
31721309	Sabon Garu	328,422,882.00	112,904,792.00	820,450,881.00	-
31721310	Yankoli	35,000,000.00	10,000,000.00	98,248,161.00	-
31721311	Yayari	69,000,000.00	-	40,000,000.00	-
31721397	LG Wide (HADEJIA)	1,029,970,000.00	341,524,580.22	2,353,319,000.00	301,000,000.00

317213 - HADEJIA 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
	Total Expenditure	7,135,384,572.81	4,579,586,211.01	10,216,145,140.00	351,000,000.00
01	Agriculture	256,073,547.04	96,148,825.96	340,545,857.00	-
0101	Effective governance of the Agriculture Sector	189,603,547.04	90,609,658.96	250,545,857.00	-
010102	Agriculture sector coordination mechanisms	189,603,547.04	90,609,658.96	250,545,857.00	-
0103	Enhancement of food production and productivity	46,470,000.00	5,539,167.00	10,000,000.00	-
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	46,470,000.00	5,539,167.00	10,000,000.00	-
0107	Promotion of enabling environment for increased agricultural development	20,000,000.00	-	50,000,000.00	-
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures)	20,000,000.00	-	50,000,000.00	-
0110	Agriculture Sector Expenditures Not Elsewhere Classified	-	-	30,000,000.00	-
011001	Agriculture Programme Not Elsewhere Classified	-	-	30,000,000.00	-
02	Societal Re-orientation	160,000,000.00	84,290,150.00	310,000,000.00	-
0210	Societal Re-orientation - General	160,000,000.00	84,290,150.00	310,000,000.00	-
021001	Societal Re-orientation - General	160,000,000.00	84,290,150.00	310,000,000.00	-
03	Poverty Alleviation	170,752,224.10	31,025,668.14	317,525,740.00	-
0310	Poverty Alleviation - General	170,752,224.10	31,025,668.14	317,525,740.00	-
031001	Poverty Alleviation - General	170,752,224.10	31,025,668.14	317,525,740.00	-
04	Health	955,208,915.12	482,256,633.14	1,149,027,048.00	-
0401	Effective governance of the health system	772,786,033.12	462,256,633.14	842,708,048.00	-
040103	Health sector coordination mechanisms	772,786,033.12	462,256,633.14	842,708,048.00	-
0405	Provision of adequate and modern health infrastructure for health services delivery	160,000,000.00	20,000,000.00	281,319,000.00	-
040501	Functional health facilities	98,000,000.00	20,000,000.00	216,319,000.00	-
040503	Facility electrification, water and sanitation	62,000,000.00	-	65,000,000.00	-
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	22,422,882.00	-	25,000,000.00	-
040601	Sustainable drug supply	22,422,882.00	-	25,000,000.00	-
05	Education	1,717,454,638.92	1,050,532,259.39	1,848,003,422.00	-
0501	Effective governance of the education system	1,654,454,638.92	1,050,532,259.39	1,724,755,261.00	-
050103	Education sector coordination mechanisms	1,654,454,638.92	1,050,532,259.39	1,724,755,261.00	-
0504	Improved quality of teaching and learning outcomes	3,000,000.00	-	3,000,000.00	-
050402	Instructional and learning materials	3,000,000.00	-	3,000,000.00	-
0505	Adequate infrastructure at all levels	60,000,000.00	-	120,248,161.00	-
050501	Schools' infrastructure construction and rehabilitation	50,000,000.00	-	110,248,161.00	-
050502	Furnishing	10,000,000.00	-	10,000,000.00	-
06	Housing and Urban Development	292,625,647.10	238,187,435.15	302,367,486.00	-
0610	Housing and Urban Development - General	292,625,647.10	238,187,435.15	302,367,486.00	-
061001	Housing and Urban Development - General	292,625,647.10	238,187,435.15	302,367,486.00	-
07	Gender	51,500,000.00	-	120,000,000.00	-
0710	Gender - General	51,500,000.00	-	120,000,000.00	-
071001	Gender - General	51,500,000.00	-	120,000,000.00	-
08	Youth	38,294,690.20	18,550,242.16	43,018,282.00	-
0810	Youth - General	38,294,690.20	18,550,242.16	43,018,282.00	-
081001	Youth - General	38,294,690.20	18,550,242.16	43,018,282.00	-
09	Environmental Improvement	145,000,000.00	136,725,300.00	451,000,000.00	351,000,000.00
0910	Environmental Improvement - General	145,000,000.00	136,725,300.00	451,000,000.00	351,000,000.00
091001	Environmental Improvement - General	145,000,000.00	136,725,300.00	451,000,000.00	351,000,000.00
10	Water Resources and Rural Development	350,350,938.00	48,878,225.52	527,880,068.00	-
1010	Water Resources and Rural Deve - General	350,350,938.00	48,878,225.52	527,880,068.00	-
101001	Water Resources and Rural Deve - General	350,350,938.00	48,878,225.52	527,880,068.00	-
11	Information Communication and Technology	2,000,000.00	-	3,500,000.00	-
1110	Information Communication and Technology - General	2,000,000.00	-	3,500,000.00	-
111001	Information Communication and Technology - General	2,000,000.00	-	3,500,000.00	-
12	Growing the Private Sector	51,467,756.74	17,358,350.33	324,302,660.00	-
1210	Growing the Private Sector - General	51,467,756.74	17,358,350.33	324,302,660.00	-
121001	Growing the Private Sector - General	51,467,756.74	17,358,350.33	324,302,660.00	-
13	Reform of Government and Governance	2,026,809,481.80	1,634,633,316.76	3,018,206,337.00	-

317213 - HADEJIA 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
1310	Reform of Government and Governance - General	2,026,809,481.80	1,634,633,316.76	3,018,206,337.00	-
131001	Reform of Government and Governance - General	2,026,809,481.80	1,634,633,316.76	3,018,206,337.00	-
14	Power	792,884,681.19	591,006,608.78	774,848,256.00	-
1410	Power - General	792,884,681.19	591,006,608.78	774,848,256.00	-
141001	Power - General	792,884,681.19	591,006,608.78	774,848,256.00	-
17	Road	124,962,052.60	149,993,195.68	685,919,984.00	-
1710	Road - General	124,962,052.60	149,993,195.68	685,919,984.00	-
171001	Road - General	124,962,052.60	149,993,195.68	685,919,984.00	-

317213 - HADEJIA 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
	Total Personnel Expenditure	2,892,511,481.62	1,887,408,032.35	3,006,723,218.00	-
01	Agriculture	94,303,547.04	80,759,658.96	158,445,857.00	-
0101	Effective governance of the Agriculture Sector	94,303,547.04	80,759,658.96	158,445,857.00	-
010102	Agriculture sector coordination mechanisms	94,303,547.04	80,759,658.96	158,445,857.00	-
03	Poverty Alleviation	64,626,224.10	12,042,445.92	37,399,740.00	-
0310	Poverty Alleviation - General	64,626,224.10	12,042,445.92	37,399,740.00	-
031001	Poverty Alleviation - General	64,626,224.10	12,042,445.92	37,399,740.00	-
04	Health	612,786,033.12	415,495,433.14	614,508,048.00	-
0401	Effective governance of the health system	612,786,033.12	415,495,433.14	614,508,048.00	-
040103	Health sector coordination mechanisms	612,786,033.12	415,495,433.14	614,508,048.00	-
05	Education	1,475,296,758.92	939,253,700.39	1,508,457,381.00	-
0501	Effective governance of the education system	1,475,296,758.92	939,253,700.39	1,508,457,381.00	-
050103	Education sector coordination mechanisms	1,475,296,758.92	939,253,700.39	1,508,457,381.00	-
06	Housing and Urban Development	72,925,647.10	52,920,538.46	71,667,486.00	-
0610	Housing and Urban Development - General	72,925,647.10	52,920,538.46	71,667,486.00	-
061001	Housing and Urban Development - General	72,925,647.10	52,920,538.46	71,667,486.00	-
07	Gender	31,500,000.00	-	95,000,000.00	-
0710	Gender - General	31,500,000.00	-	95,000,000.00	-
071001	Gender - General	31,500,000.00	-	95,000,000.00	-
08	Youth	13,714,690.20	12,370,242.16	17,938,282.00	-
0810	Youth - General	13,714,690.20	12,370,242.16	17,938,282.00	-
081001	Youth - General	13,714,690.20	12,370,242.16	17,938,282.00	-
10	Water Resources and Rural Development	6,850,938.00	7,666,920.52	8,380,068.00	-
1010	Water Resources and Rural Deve - General	6,850,938.00	7,666,920.52	8,380,068.00	-
101001	Water Resources and Rural Deve - General	6,850,938.00	7,666,920.52	8,380,068.00	-
12	Growing the Private Sector	5,967,756.74	3,260,961.38	3,802,660.00	-
1210	Growing the Private Sector - General	5,967,756.74	3,260,961.38	3,802,660.00	-
121001	Growing the Private Sector - General	5,967,756.74	3,260,961.38	3,802,660.00	-
13	Reform of Government and Governance	492,809,481.80	346,640,891.76	469,355,456.00	-
1310	Reform of Government and Governance - General	492,809,481.80	346,640,891.76	469,355,456.00	-
131001	Reform of Government and Governance - General	492,809,481.80	346,640,891.76	469,355,456.00	-
14	Power	11,968,352.00	8,556,043.98	11,348,256.00	-
1410	Power - General	11,968,352.00	8,556,043.98	11,348,256.00	-
141001	Power - General	11,968,352.00	8,556,043.98	11,348,256.00	-
17	Road	9,762,052.60	8,441,195.68	10,419,984.00	-
1710	Road - General	9,762,052.60	8,441,195.68	10,419,984.00	-
171001	Road - General	9,762,052.60	8,441,195.68	10,419,984.00	-

317213 - HADEJIA 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
	Total Other Recurrent Expenditure	2,384,063,880.00	2,157,375,573.22	2,851,903,880.00	-
01	Agriculture	95,300,000.00	9,850,000.00	92,100,000.00	-
0101	Effective governance of the Agriculture Sector	95,300,000.00	9,850,000.00	92,100,000.00	-
010102	Agriculture sector coordination mechanisms	95,300,000.00	9,850,000.00	92,100,000.00	-
02	Societal Re-orientation	150,000,000.00	84,290,150.00	300,000,000.00	-
0210	Societal Re-orientation - General	150,000,000.00	84,290,150.00	300,000,000.00	-
021001	Societal Re-orientation - General	150,000,000.00	84,290,150.00	300,000,000.00	-
03	Poverty Alleviation	101,126,000.00	18,983,222.22	273,126,000.00	-
0310	Poverty Alleviation - General	101,126,000.00	18,983,222.22	273,126,000.00	-
031001	Poverty Alleviation - General	101,126,000.00	18,983,222.22	273,126,000.00	-
04	Health	160,000,000.00	46,761,200.00	228,200,000.00	-
0401	Effective governance of the health system	160,000,000.00	46,761,200.00	228,200,000.00	-
040103	Health sector coordination mechanisms	160,000,000.00	46,761,200.00	228,200,000.00	-
05	Education	179,157,880.00	111,278,559.00	216,297,880.00	-
0501	Effective governance of the education system	179,157,880.00	111,278,559.00	216,297,880.00	-
050103	Education sector coordination mechanisms	179,157,880.00	111,278,559.00	216,297,880.00	-
06	Housing and Urban Development	59,700,000.00	116,932,328.00	95,700,000.00	-
0610	Housing and Urban Development - General	59,700,000.00	116,932,328.00	95,700,000.00	-
061001	Housing and Urban Development - General	59,700,000.00	116,932,328.00	95,700,000.00	-
08	Youth	24,580,000.00	6,180,000.00	25,080,000.00	-
0810	Youth - General	24,580,000.00	6,180,000.00	25,080,000.00	-
081001	Youth - General	24,580,000.00	6,180,000.00	25,080,000.00	-
10	Water Resources and Rural Development	17,500,000.00	4,461,305.00	26,500,000.00	-
1010	Water Resources and Rural Deve - General	17,500,000.00	4,461,305.00	26,500,000.00	-
101001	Water Resources and Rural Deve - General	17,500,000.00	4,461,305.00	26,500,000.00	-
12	Growing the Private Sector	20,500,000.00	1,720,000.00	10,500,000.00	-
1210	Growing the Private Sector - General	20,500,000.00	1,720,000.00	10,500,000.00	-
121001	Growing the Private Sector - General	20,500,000.00	1,720,000.00	10,500,000.00	-
13	Reform of Government and Governance	1,082,500,000.00	1,158,016,800.00	1,458,400,000.00	-
1310	Reform of Government and Governance - General	1,082,500,000.00	1,158,016,800.00	1,458,400,000.00	-
131001	Reform of Government and Governance - General	1,082,500,000.00	1,158,016,800.00	1,458,400,000.00	-
14	Power	428,500,000.00	457,350,009.00	50,500,000.00	-
1410	Power - General	428,500,000.00	457,350,009.00	50,500,000.00	-
141001	Power - General	428,500,000.00	457,350,009.00	50,500,000.00	-
17	Road	65,200,000.00	141,552,000.00	75,500,000.00	-
1710	Road - General	65,200,000.00	141,552,000.00	75,500,000.00	-
171001	Road - General	65,200,000.00	141,552,000.00	75,500,000.00	-

317213 - HADEJIA 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
	Total Capital Expenditure	1,858,809,211.19	534,802,605.44	4,357,518,042.00	351,000,000.00
01	Agriculture	66,470,000.00	5,539,167.00	90,000,000.00	-
0103	Enhancement of food production and productivity	46,470,000.00	5,539,167.00	10,000,000.00	-
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	46,470,000.00	5,539,167.00	10,000,000.00	-
0107	Promotion of enabling environment for increased agricultural development	20,000,000.00	-	50,000,000.00	-
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures)	20,000,000.00	-	50,000,000.00	-
0110	Agriculture Sector Expenditures Not Elsewhere Classified	-	-	30,000,000.00	-
011001	Agriculture Programme Not Elsewhere Classified	-	-	30,000,000.00	-
02	Societal Re-orientation	10,000,000.00	-	10,000,000.00	-
0210	Societal Re-orientation - General	10,000,000.00	-	10,000,000.00	-
021001	Societal Re-orientation - General	10,000,000.00	-	10,000,000.00	-
03	Poverty Alleviation	5,000,000.00	-	7,000,000.00	-
0310	Poverty Alleviation - General	5,000,000.00	-	7,000,000.00	-
031001	Poverty Alleviation - General	5,000,000.00	-	7,000,000.00	-
04	Health	182,422,882.00	20,000,000.00	306,319,000.00	-
0405	Provision of adequate and modern health infrastructure for health services delivery	160,000,000.00	20,000,000.00	281,319,000.00	-
040501	Functional health facilities	98,000,000.00	20,000,000.00	216,319,000.00	-
040503	Facility electrification, water and sanitation	62,000,000.00	-	65,000,000.00	-
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	22,422,882.00	-	25,000,000.00	-
040601	Sustainable drug supply	22,422,882.00	-	25,000,000.00	-
05	Education	63,000,000.00	-	123,248,161.00	-
0504	Improved quality of teaching and learning outcomes	3,000,000.00	-	3,000,000.00	-
050402	Instructional and learning materials	3,000,000.00	-	3,000,000.00	-
0505	Adequate infrastructure at all levels	60,000,000.00	-	120,248,161.00	-
050501	Schools' infrastructure construction and rehabilitation	50,000,000.00	-	110,248,161.00	-
050502	Furnishing	10,000,000.00	-	10,000,000.00	-
06	Housing and Urban Development	160,000,000.00	68,334,568.69	135,000,000.00	-
0610	Housing and Urban Development - General	160,000,000.00	68,334,568.69	135,000,000.00	-
061001	Housing and Urban Development - General	160,000,000.00	68,334,568.69	135,000,000.00	-
07	Gender	20,000,000.00	-	25,000,000.00	-
0710	Gender - General	20,000,000.00	-	25,000,000.00	-
071001	Gender - General	20,000,000.00	-	25,000,000.00	-
09	Environmental Improvement	145,000,000.00	136,725,300.00	451,000,000.00	351,000,000.00
0910	Environmental Improvement - General	145,000,000.00	136,725,300.00	451,000,000.00	351,000,000.00
091001	Environmental Improvement - General	145,000,000.00	136,725,300.00	451,000,000.00	351,000,000.00
10	Water Resources and Rural Development	326,000,000.00	36,750,000.00	493,000,000.00	-
1010	Water Resources and Rural Deve - General	326,000,000.00	36,750,000.00	493,000,000.00	-
101001	Water Resources and Rural Deve - General	326,000,000.00	36,750,000.00	493,000,000.00	-
11	Information Communication and Technology	2,000,000.00	-	3,500,000.00	-
1110	Information Communication and Technology - General	2,000,000.00	-	3,500,000.00	-
111001	Information Communication and Technology - General	2,000,000.00	-	3,500,000.00	-
12	Growing the Private Sector	25,000,000.00	12,377,388.95	310,000,000.00	-
1210	Growing the Private Sector - General	25,000,000.00	12,377,388.95	310,000,000.00	-
121001	Growing the Private Sector - General	25,000,000.00	12,377,388.95	310,000,000.00	-
13	Reform of Government and Governance	451,500,000.00	129,975,625.00	1,090,450,881.00	-
1310	Reform of Government and Governance - General	451,500,000.00	129,975,625.00	1,090,450,881.00	-
131001	Reform of Government and Governance - General	451,500,000.00	129,975,625.00	1,090,450,881.00	-
14	Power	352,416,329.19	125,100,555.80	713,000,000.00	-
1410	Power - General	352,416,329.19	125,100,555.80	713,000,000.00	-
141001	Power - General	352,416,329.19	125,100,555.80	713,000,000.00	-
17	Road	50,000,000.00	-	600,000,000.00	-
1710	Road - General	50,000,000.00	-	600,000,000.00	-
171001	Road - General	50,000,000.00	-	600,000,000.00	-

317213 - HADEJIA 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 Taxonomy
Total Capital Expenditure						1,858,809,211.19	534,802,605.44	4,357,518,042.00	351,000,000.00
EARTH FILLING ACROSS THE 11 POLITICAL WARDS OF HADEJIA LOCAL GOVERNMENT	09 - Environmental Improvement	012500100100 - Office of the Director Admin and General Services 012500100100 - Office of the Director Admin and General Services	23040105 - Water and Environmental Pollution Prevention & Control	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31721397 - LG Wide (HADEJIA)	50,000,000.00	59,974,300.00	75,000,000.00	75,000,000.00
PAYMENT AND SETTLEMENT OF OUTSTANDING LIABILITIES	13 - Reform of Government and Governance	23050137 - Capital Project Historical Liabilities	23050137 - Capital Project Historical Liabilities	70112 - FINANCIAL AND FISCAL AFFAIRS	31721397 - LG Wide (HADEJIA)	40,000,000.00	12,610,000.00	50,000,000.00	-
PAYMENT OF LAND COMPENSATION LG-WIDE	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010101 - Purchase/Acquisition Of Land	70112 - FINANCIAL AND FISCAL AFFAIRS	31721397 - LG Wide (HADEJIA)	20,000,000.00	-	20,000,000.00	-
PROCUREMENT OF 1NO OFFICIAL VEHICLE (TOYOTA PRADO) EACH FOR LOCAL GOVT CHAIRMAN,VICE CHAIRMAN,SECRETARY AND COUNCIL LEADER	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31721309 - Sabon Garu	130,000,000.00	107,365,625.00	64,035,001.96	-
PURCHASE OF 1NO HILUX FOR LOCAL GOVERNMENT ZONAL INSPECTOR	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010107 - Purchase Of Trucks	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31721309 - Sabon Garu	15,000,000.00	-	-	-
PURCHASE OF 1NO OPERATIONAL VEHICLE (GOLF-WAGON) FOR L.E.A	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31721309 - Sabon Garu	5,000,000.00	-	5,000,000.00	-
PURCHASE OF 2NO. HILUX TOYOTA FOR PROJECT INSPECTION AND SECURITY	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010107 - Purchase Of Trucks	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31721397 - LG Wide (HADEJIA)	32,500,000.00	-	32,500,000.00	-
PURCHASE OF 4NO. MOTORCYCLE FOR O.D.F. SUSTAINABILITY (BAJU)	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31721309 - Sabon Garu	4,000,000.00	-	4,000,000.00	-
RENOVATION OF L.G. STAFF QUARTERS (ONGOING)	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23030101 - Rehabilitation/Repairs Of Residential Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31721309 - Sabon Garu	10,000,000.00	-	15,000,000.00	-
PURCHASE OF FURNITURES FOR L.G. STAFFS AND OFFICIAL RESIDENCE	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	31721309 - Sabon Garu	5,000,000.00	-	5,000,000.00	-
GENERAL RENOVATION OF LOCAL GOVERNMENT SECRETARIAT	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23030121 - Rehabilitation / Repairs Of Office Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31721309 - Sabon Garu	20,000,000.00	-	20,000,000.00	-
PURCHASE OF 1NO. SEWAGE DISPOSAL AND EVALUATION VEHICLE	09 - Environmental Improvement	012500100100 - Office of the Director Admin and General Services	23040102 - Erosion & Flood Control	70511 - WASTE MANAGEMENT	31721397 - LG Wide (HADEJIA)	20,000,000.00	-	20,000,000.00	20,000,000.00
PURCHASE OF 1NO. TOYOTA BUS FOR EDUCATION STUDENTS	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010108 - Purchase Of Buses	70912 - PRIMARY EDUCATION	31721310 - Yankoli	5,000,000.00	-	5,000,000.00	-
PURCHASE OF 10NOs. MOTORCYCLE FOR SECURITY SERVICES (BOXERS)	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31721397 - LG Wide (HADEJIA)	10,000,000.00	-	10,000,000.00	-
REPAIRS OF 1NO. INSPECTION HILUX BUS	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23030134 - Rehabilitation/Repairs of Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31721397 - LG Wide (HADEJIA)	10,000,000.00	-	5,000,000.00	-
PURCHASE OF TRACTORS IMPLEMENTS AND REPAIRS	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31721309 - Sabon Garu	10,000,000.00	5,539,167.00	10,000,000.00	-
PURCHASE OF TRACTOR	01 - Agriculture	021500100100 - Agriculture Section	23050137 - Capital Project Historical Liabilities	70421 - AGRICULTURE	31721397 - LG Wide (HADEJIA)	36,470,000.00	-	-	-
PURCHASE OF 5NOs. MOTORCYCLE	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31721397 - LG Wide (HADEJIA)	10,000,000.00	-	10,000,000.00	-
CONSTRUCTION OF 15NO. INDUSTRIAL BOREHOLE FOR IRRIGATION PROJECT	01 - Agriculture	021500100100 - Agriculture Section	23020129 - Construction Of Irrigation Facilities	70421 - AGRICULTURE	31721397 - LG Wide (HADEJIA)	-	-	30,000,000.00	-
CONSTRUCTION OF 1NO. GREEN HOUSE TO PROMOTE AGRICULTURAL PRODUCTION	01 - Agriculture	021500100100 - Agriculture Section	23020113 - Construction / Provision Of Agricultural Facilities	70421 - AGRICULTURE	31721309 - Sabon Garu	-	-	30,000,000.00	-
PURCHASE OF 100 GOATS FOR WOMEN ECONOMIC EMPOWERMENT (GOAT-BREEDING)	03 - Poverty Alleviation	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31721397 - LG Wide (HADEJIA)	5,000,000.00	-	7,000,000.00	-
PROVISION OF VETERINARY DISPENSARY ACROSS THE 11 LOCAL GOVT. WARDS	01 - Agriculture	021500100100 - Agriculture Section	23020145 - Construction of Veterinary Clinics	70741 - PUBLIC HEALTH SERVICES	31721397 - LG Wide (HADEJIA)	20,000,000.00	-	20,000,000.00	-
2000 TREE PLANTING (ROAD SIDES)	09 - Environmental Improvement	021500200100 - Forestry Section	23040101 - Tree Planting	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31721397 - LG Wide (HADEJIA)	-	-	6,000,000.00	6,000,000.00
INSTALLATION OF 60NO. SOLAR STREET LIGHT PHASE II	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31721397 - LG Wide (HADEJIA)	-	-	83,000,000.00	-
PROVISION OF 10NO. SOLAR STREET LIGHT AT CENTRAL MARKET 'YAN-KIFI'	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31721302 - Dubantu	10,000,000.00	18,600,555.80	10,000,000.00	-
PROVISION OF 50N. SOLAR STREET LIGHT AT BELLO BAYI, UNGUWAR MAL AYI, UNITY BANK TO SHAGARI QUARTERS, KOFAR KUDU JUNCTION, MAKERA JUNCTION, BAKIN KASUWA, MAJE ROAD, MAI-BENI HOUSE, UNITY BANK TO SHAGARI JUNCTION AND ALONG EASTERN GRAVEYARD (ONGOING)	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31721397 - LG Wide (HADEJIA)	8,000,000.00	36,000,000.00	50,000,000.00	-
PROVISION OF 5NO. SOLAR STREET LIGHT FROM HUSSAINA WILLIUNJUM PARK TO KWANAR AZARE, JABO JUNCTION (ONGOING)	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31721302 - Dubantu	5,000,000.00	-	5,000,000.00	-
PROVISION OF 80NO. SOLAR STREET LIGHT ACROSS ELEVEL (11) POLITICAL WARDS	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31721397 - LG Wide (HADEJIA)	50,000,000.00	70,500,000.00	80,000,000.00	-
PROVISION FOR SOLARIZATION OF LOCAL GOVT. SECRETARIAT	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31721397 - LG Wide (HADEJIA)	15,000,000.00	-	50,000,000.00	-
PURCHASE OF 5NO. SOLAR PANEL, INVERTER, BATTERIES, CABLES AND ACCESSORIES TO HADEJIA INA MARTTA INITIATIVE PERMANENT SITE ICT CENTRE	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31721309 - Sabon Garu	5,000,000.00	-	5,000,000.00	-
PROVISION OF TRAFFIC LIGHT AT KOFAR FADA MAIN JUNCTION	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31721308 - Rumfa	7,416,329.19	-	8,000,000.00	-
PROVISION OF SOLAR LIGHTENING SYSTEM AT LOCAL GOVERNMENT SECRETARIAT	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31721397 - LG Wide (HADEJIA)	41,000,000.00	-	41,000,000.00	-
ELECTRIFICATION PROJECT EXTENSION AT JAMA'ARE TO BYEPASS, AGUYAKA, KANTIN WAJE,UNGUWAR SARKI, RAMIN ZAKI TO MAKABARTA, ABUJAN AMARE, KANDAHAR, GADAN KOGI TO SSS AMINU YUSUF (ONGOING)	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31721397 - LG Wide (HADEJIA)	5,000,000.00	-	10,000,000.00	-
EXTENSION OF ELECTRICITY AT DUBANTU, YANKOLI, MATSARO, SABON GARU, YAYARI AND KASUWAR KUDA	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31721397 - LG Wide (HADEJIA)	30,000,000.00	-	45,000,000.00	-
PURCHASE OF 14NO. OF 3000KVA SUMEC GENERATORS	14 - Power	023400300100 - Electrical Section	23010119 - Purchase Of Power Generating Set	70435 - ELECTRICITY	31721309 - Sabon Garu	5,000,000.00	-	5,000,000.00	-
PURCHASE OF 5NO. AIR CONDITION AND OTHER ULTRA VOLTAGE ELECTRONIC OF THE LOCAL GOVT. PROPERTY	14 - Power	023400300100 - Electrical Section	23010149 - Purchase of Electronic Equipment and Fittings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31721309 - Sabon Garu	5,000,000.00	-	5,000,000.00	-
INSTALLATION OF 12NO. STAND ALONE SOLAR POWER STREET LIGHT	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70631 - WATER SUPPLY	31721397 - LG Wide (HADEJIA)	166,000,000.00	-	266,000,000.00	-
RENOVATION OF TOWN GATE AT KOFAR YAMMA AND KOFAR AREWA, HADEJIA	06 - Housing and Urban Development	023400500100 - Building Section	23030122 - Rehabilitation/Repairs of Wall Fence/Boundary Pillars	70621 - COMMUNITY DEVELOPMENT	31721305 - Kasuwar Kofa	30,000,000.00	19,395,288.47	-	-
GENERAL RENOVATION AND EXTERNAL WORKS AT DUTSE GUEST HOUSE (ON-GOING)	13 - Reform of Government and Governance	023400500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31721397 - LG Wide (HADEJIA)	20,000,000.00	-	20,000,000.00	-
CONSTRUCTION OF CULVERT AT YAN RAKE TO YAN KAJI ROAD AND NEAR SAMBAZI	06 - Housing and Urban Development	023400500100 - Building Section	23020139 - Construction of Bridges and Culverts	70621 - COMMUNITY DEVELOPMENT	31721302 - Dubantu	5,000,000.00	-	5,000,000.00	-
CONSTRUCTION OF DRAINAGES AND CULVERT AT UNGUWAR DUKAWA, GARKO, LAYIN GIDAN SABO DIMUTUWA, KAKABORI, MASAKA, UNGUWAR SARKIN FAWA, BADELI, SHARIN RAJUA TO OLIVA LOKON TIDANI DODO TO RAMIN ZAKI, KILA BAKORI, LOKON MAGALIN GARI, YANKOLI TO TITIN YARI, GARKIN GUIDINCIN TO GARIN AGUYAKA, RINDE LOKON NASIRU DIMALAM, CEDIYAR KYALESU TO RAMIN ZAKI, UNGUWAR DALLAYANKOLI, YAYARI BAYAN MASALLACIN MAL, UNKAR NASARAWA, MAFICIN SAKI TO DANNOKO TALENT SCHOOL ACADEMY (ONGOING)	09 - Environmental Improvement	023400500100 - Building Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70621 - COMMUNITY DEVELOPMENT	31721397 - LG Wide (HADEJIA)	5,000,000.00	6,251,000.00	10,000,000.00	10,000,000.00
CONSTRUCTION OF PUBLIC CONVENIENCE AT MOTOR PARK AND MARKET, 3 NO. EACH (ONGOING)	04 - Health	023400500100 - Building Section	23020133 - Construction/Provision Of Public Convenience	70741 - PUBLIC HEALTH SERVICES	31721302 - Dubantu	7,000,000.00	-	10,000,000.00	-
CONSTRUCTION OF FIVE BOX OF 2 BEDROOM POPPYTE HOUSES AT LOCAL GOVT. HQ	13 - Reform of Government and Governance	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31721309 - Sabon Garu	-	-	247,915,879.04	-
RENOVATION OF LOCAL EDUCATION AUTHORITY (LGEA SECRETARIAT)	05 - Education	023400500100 - Building Section	23030121 - Rehabilitation / Repairs Of Office Buildings	70912 - PRIMARY EDUCATION	31721309 - Sabon Garu	10,000,000.00	-	10,000,000.00	-
CONSTRUCTION OF 1NO. OF ZBLCK PUBLIC CONVENIENCE IN MAIN MARKET, MAJEMA	04 - Health	023400500100 - Building Section	23020133 - Construction/Provision Of Public Convenience	70741 - PUBLIC HEALTH SERVICES	31721306 - Majema	27,500,000.00	-	27,500,000.00	-
CONSTRUCTION OF ONE BLOCK OF TWO CLASS WITH STAFF OFFICES AT NEW ESTABLISHED QUIRNIC SCHOOL AT HADEJIA	05 - Education	023400500100 - Building Section	23020107 - Construction/Provision Of Public Schools	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31721310 - Yankoli	-	-	60,248,161.00	-
CONSTRUCTION OF 1NO. OF ZBLCK PUBLIC CONVENIENCE IN MATSARO	04 - Health	023400500100 - Building Section	23020133 - Construction/Provision Of Public Convenience	70741 - PUBLIC HEALTH SERVICES	31721307 - Matsaro	27,500,000.00	-	27,500,000.00	-
WALL FENCE AT N.Y.S.C. LODGE AT HADEJIA	13 - Reform of Government and Governance	023400500100 - Building Section	23020139 - Construction / Provision Of Wall Fence/Boundary Pillars	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31721310 - Yankoli	5,000,000.00	10,000,000.00	-	-
CONSTRUCTION OF MIDWIFERY QUARTERS AT KOFAR AREWA AND FANTAL BASIC HEALTH CENTRES, HADEJIA (ONGOING)	04 - Health	023400500100 - Building Section	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31721305 - Kasuwar Kofa	90,000,000.00	20,000,000.00	70,000,000.00	-
RENOVATION OF DUPLEX HOUSE FOR L.G. CHAIRMAN AT HADEJIA	13 - Reform of Government and Governance	023400500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31721310 - Yankoli	5,000,000.00	-	10,000,000.00	-

317213 - HADEJIA 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
UPGRADING AND MODERNISING OF HADEJIA LOCAL GOVERNMENT SECRETARIAT CONFERENCE HALL	13 - Reform of Government and Governance	023400500100 - Building Section	23030121 - Rehabilitation / Repairs Of Office Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31721309 - Sabon Garu	10,000,000.00	-	30,000,000.00	-
EARTH FILLING ACROSS THE 11 POLITICAL WARDS OF HADEJIA LOCAL GOVERNMENT	09 - Environmental Improvement	023400500100 - Building Section	23040102 - Erosion & Flood Control	70621 - COMMUNITY DEVELOPMENT	31721397 - LG Wide (HADEJIA)	-	-	200,000,000.00	100,000,000.00
REHABILITATION OF IKM ROAD AT COURT ROAD, HADEJIA	17 - Road	023400500100 - Building Section	23030113 - Rehabilitation / Repairs - Roads	70451 - ROAD TRANSPORT	31721303 - Gagulmari	20,000,000.00	-	200,000,000.00	-
ZKM INTERLUCK ROAD AT DUBANTU AND SABON GARU WARD, HADEJIA	17 - Road	023400500100 - Building Section	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31721309 - Sabon Garu	-	-	200,000,000.00	-
FILLING AND UPGRADING OF IKM ROAD AT YAK KFI AND GIDAN MAGANI	17 - Road	023400500100 - Building Section	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31721302 - Dubantu	30,000,000.00	-	200,000,000.00	-
RENOVATION AND UPGRADING OF JAN BULO MARKET	12 - Growing the Private Sector	023400500100 - Building Section	23030124 - Rehabilitation/Repairs- Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31721302 - Dubantu	20,000,000.00	12,377,388.95	300,000,000.00	-
REHABILITATION AND CONSTRUCTION OF NEWLY DRAINAGE AT 11 POLITICAL WARDS	06 - Housing and Urban Development	023400500100 - Building Section	23040102 - Erosion & Flood Control	70621 - COMMUNITY DEVELOPMENT	31721397 - LG Wide (HADEJIA)	30,000,000.00	-	30,000,000.00	-
CONSTRUCTION OF 2BLOCK OF ISLAMIYYA SCHOOL FOR TALENTED CHILDREN	05 - Education	023400500100 - Building Section	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31721302 - Dubantu	25,000,000.00	-	25,000,000.00	-
CONSTRUCTION OF CONFERENCE HALL WITH OFFICE, TOILET AND SUPPLY OF FURNITURE AT L.G. GUEST HOUSE, DUTSE	13 - Reform of Government and Governance	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70912 - PRIMARY EDUCATION	31721397 - LG Wide (HADEJIA)	50,000,000.00	-	52,000,000.00	-
RENOVATION OF LOCAL GOVERNMENT GUEST HOUSE ONGOING	13 - Reform of Government and Governance	023400500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31721397 - LG Wide (HADEJIA)	10,000,000.00	-	10,000,000.00	-
RENOVATION OF OPERATION SALAMA HOUSE AT HADEJIA	13 - Reform of Government and Governance	023400500100 - Building Section	23030121 - Rehabilitation / Repairs Of Office Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31721309 - Sabon Garu	10,000,000.00	-	10,000,000.00	-
DANMODI TALENTED SCHOOL WALL FENCING	06 - Housing and Urban Development	023400500100 - Building Section	23030122 - Rehabilitation/Repairs Of Wall Fence/Boundary Pillars	70912 - PRIMARY EDUCATION	31721302 - Dubantu	20,000,000.00	-	20,000,000.00	-
PURCHASE OF SCHOOL FURNITURE TO LEA SCHOOLS ACROSS THE LG	05 - Education	051700100100 - Education (Non-Teaching Staff)	23010141 - Purchase of School Furniture	70912 - PRIMARY EDUCATION	31721397 - LG Wide (HADEJIA)	5,000,000.00	-	5,000,000.00	-
PURCHASE OF ZNOS, LENOVO (IDEA930 Chrombook 14) MODEL AND PRINTERS FOR BUDGET DESK OFFICER AND LOCAL GOVT. INTERNAL AUDIT UNIT IN COMPLYING WITH IPSAS CODE	05 - Education	051700100100 - Education (Non-Teaching Staff)	23010124 - Purchase Of Teaching / Learning Aid Equipment	70912 - PRIMARY EDUCATION	31721309 - Sabon Garu	3,000,000.00	-	3,000,000.00	-
CONSTRUCTION OF 1NO. STEEL SHADE (RUMPA) WITH STAND ALONE SOLAR LIGHTENING SYSTEM FOR ONE NUMBER TSANGAYA QUR'ANIC RECITATION SCHOOL IN EACH WARD	14 - Power	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31721397 - LG Wide (HADEJIA)	-	-	50,000,000.00	-
CONSTRUCTION OF 1BLOCK OF 2 CLASSROOM FOR NOMADIC CLASS AT HAFICIN SARKI	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31721302 - Dubantu	15,000,000.00	-	15,000,000.00	-
PURCHASE OF SCHOOL CHAIRS AND FURNITURES ACROSS LEA SCHOOLS	05 - Education	051700100100 - Education (Non-Teaching Staff)	23010112 - Purchase Of Office Furniture and Fittings	70912 - PRIMARY EDUCATION	31721397 - LG Wide (HADEJIA)	5,000,000.00	-	5,000,000.00	-
CONSTRUCTION OF LOCAL GOVT. JICHA OFFICE	04 - Health	053500100100 - Preventive (Water, Sanitation and Hygiene)	23030106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31721397 - LG Wide (HADEJIA)	-	-	58,000,000.00	-
CONSTRUCTION OF NEW BASIC HEALTH CENTRE AT KASUWAR KOFA (ONGOING)	04 - Health	053500100100 - Preventive (Water, Sanitation and Hygiene)	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31721397 - LG Wide (HADEJIA)	-	-	42,815,000.00	-
CONSTRUCTION OF BASIC HEALTH CENTRE AT ATAFI WARD, HADEJIA	04 - Health	053500100100 - Preventive (Water, Sanitation and Hygiene)	23030106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31721301 - Atafi	-	-	37,500,000.00	-
REHABILITATION OF HEALTH FACILITIES AT GABARI, BADERIN GABAS	04 - Health	053500100100 - Preventive (Water, Sanitation and Hygiene)	23030105 - Rehabilitation/Repairs-Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31721309 - Sabon Garu	5,000,000.00	-	5,000,000.00	-
REHABILITATION OF HEALTH FACILITIES AT AGUYAKA	04 - Health	053500100100 - Preventive (Water, Sanitation and Hygiene)	23030105 - Rehabilitation/Repairs-Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31721310 - Yankoli	3,000,000.00	-	3,000,000.00	-
PURCHASE OF 4NO. TRICYCLE AMBULANCE	13 - Reform of Government and Governance	053500100100 - Preventive (Water, Sanitation and Hygiene)	23010104 - Purchase of Motor Cycles	70741 - PUBLIC HEALTH SERVICES	31721309 - Sabon Garu	13,000,000.00	-	13,000,000.00	-
PURCHASE OF 38 NO. HAND PUMP MATERIALS ACROSS 11 POLITICAL WARDS	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31721397 - LG Wide (HADEJIA)	20,000,000.00	36,750,000.00	50,000,000.00	-
PURCHASE OF 17NO. SUBMERSIBLE PUMPS AT 11 POLITICAL WARDS	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31721397 - LG Wide (HADEJIA)	5,000,000.00	-	50,000,000.00	-
PROVISION OF 1NO. SOLAR WATER SUPPLY TO UPGRADED BASIC HEALTH CENTRE AT BADERIN GABAS AND GABARI	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31721309 - Sabon Garu	10,000,000.00	-	10,000,000.00	-
PROVISION OF 1NO. SOLAR WATER SUPPLY TO UPGRADED BASIC HEALTH CENTRE AT AGUYAKA	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31721310 - Yankoli	10,000,000.00	-	10,000,000.00	-
CONVERSION OF MINI MOTORIZED WATER COLLECTION TO SOLAR AT RUMFA, DUBANTU, MATSARO, MAJEMA, YANKOLI, SABON GARU, ATAFI, YAYARI, GAGULMARI, DUBANTU AND KIKUDA	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31721397 - LG Wide (HADEJIA)	20,000,000.00	-	20,000,000.00	-
RIVER EMBARKMENT AT HADEJIA RIVER SITE	09 - Environmental Improvement	053500300100 - Rural Water Supply	23040102 - Erosion & Flood Control	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31721302 - Dubantu	30,000,000.00	-	50,000,000.00	50,000,000.00
REHABILITATION OF DRAINAGES ACROSS THE LG	06 - Housing and Urban Development	053500300100 - Rural Water Supply	23030131 - Rehabilitation/Repairs Of Other Infrastructure	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31721397 - LG Wide (HADEJIA)	40,000,000.00	-	45,000,000.00	-
REHABILITATION AND CONSTRUCTION OF NEWLY DRAINAGES AT LOKON WRUJIIYA TO LOKON D/SAH, LAYIN W/LEADER (APC) TO KOFAR KANSILA, UNGUWAR SAN KIRA-RUMFA, CHADI LAYIN GIDAN BARMHA TO LATE ALH. SHAHADAH AND DAN SOKOTO HOUSE, YANKOLI, FANTAI FROM HAI UNGUWA TO I.H.H HOUSE, LOKON WURTI TO AHMADU DIKILA HOUSE, ABULAN AMARE TO HANDPUMP SITE, LOKON KORE TO GARBA BARDE HOUSE, TIJANI DODO HOUSE TO RAMIN ZAKI, LOKON MAKARANTA TO YANDAR HAL. BASHARI, LOKON AMA TO BABA JIJ, MAKWALLA TO MAGIRE, AMINU YUSUF TO GADAR KOGI (ONGOING)	06 - Housing and Urban Development	053500300100 - Rural Water Supply	23030131 - Rehabilitation/Repairs Of Other Infrastructure	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31721397 - LG Wide (HADEJIA)	35,000,000.00	48,939,280.22	35,000,000.00	-
CONTROL OF EROSION AT VARIOUS PLACES, HADEJIA LOCAL GOVERNMENT AREA	09 - Environmental Improvement	053500300100 - Rural Water Supply	23040102 - Erosion & Flood Control	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31721397 - LG Wide (HADEJIA)	30,000,000.00	70,500,000.00	80,000,000.00	80,000,000.00
CONVERSION OF WATER TANKS TO SOLAR POWER STATION ACROSS THE 11 WARDS	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23030104 - Rehabilitation/Repairs - Water Facilities	70631 - WATER SUPPLY	31721397 - LG Wide (HADEJIA)	40,000,000.00	-	40,000,000.00	-
CONSTRUCTION OF 22NO. OF HANDPUMPS ACROSS 11 POLITICAL WARDS	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721397 - LG Wide (HADEJIA)	21,000,000.00	-	23,000,000.00	-
CONVERSION OF 120NO. MOTORIZED WATER PUMP STATION TO SOLAR SYSTEM LG-WIDE	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721397 - LG Wide (HADEJIA)	110,000,000.00	-	220,000,000.00	-
SINKING OF 4NO. SOLE POWER BORE-HOLE	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721311 - Yayari	69,000,000.00	-	40,000,000.00	-
CONSTRUCTION OF 1NO. WATER COLLECTION POINT EACH AT KANTIN WAJE & GABARI	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721309 - Sabon Garu	7,000,000.00	-	10,000,000.00	-
CONSTRUCTION OF 1NO. WATER COLLECTION POINT AT GAWON DOGARI	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721302 - Dubantu	7,000,000.00	-	10,000,000.00	-
CONSTRUCTION OF 1NO. WATER COLLECTION POINT AT AGUYAKA	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721310 - Yankoli	7,000,000.00	-	10,000,000.00	-
PURCHASE OF 120NO. SECURITY EQUIPMENT FOR VIGILANTE AND HUNTER	02 - Societal Re-orientation	055100200100 - Information, Youth, Sport & Culture	23010128 - Purchase Of Security Equipment	70311 - POLICE SERVICES	31721397 - LG Wide (HADEJIA)	5,000,000.00	-	5,000,000.00	-
REHABILITATION OF LG FM RADIO	11 - Information Communication and Technology	055100200100 - Information, Youth, Sport & Culture	23030131 - Rehabilitation/Repairs Of Other Infrastructure	70831 - BROADCASTING AND PUBLISHING SERVICES	31721309 - Sabon Garu	2,000,000.00	-	3,500,000.00	-
PURCHASE OF 40NO. OF MOTORCYCLE ACROSS 11 POLITICAL WARDS AS EMPOWERMENT	13 - Reform of Government and Governance	055100200100 - Information, Youth, Sport & Culture	23010104 - Purchase of Motor Cycles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31721397 - LG Wide (HADEJIA)	-	-	200,000,000.00	-
PURCHASE OF 40NO. TRICYCLE FOR ACROSS 11 POLITICAL WARDS AS EMPOWERMENT	13 - Reform of Government and Governance	055100200100 - Information, Youth, Sport & Culture	23010104 - Purchase of Motor Cycles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31721397 - LG Wide (HADEJIA)	-	-	240,000,000.00	-
PROCLUMENT OF 1NO MOTORCYCLE TO LOCAL GOVT INFORMATION OFFICER	13 - Reform of Government and Governance	055100200100 - Information, Youth, Sport & Culture	23010104 - Purchase of Motor Cycles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31721309 - Sabon Garu	2,000,000.00	-	2,000,000.00	-
CONSTRUCTION OF OFFICE AND STORE AT GARKO GRAVE YARD	13 - Reform of Government and Governance	055100300100 - Social Welfare Section	23020101 - Construction/Provision Of Office Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31721304 - Kasuwer Kuda	5,000,000.00	-	5,000,000.00	-
CONSTRUCTION OF OFFICE AND STORE AT MAKARA HUTA GRAVE YARD	13 - Reform of Government and Governance	055100300100 - Social Welfare Section	23020101 - Construction/Provision Of Office Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31721307 - Matsaro	5,000,000.00	-	5,000,000.00	-
RENOVATION OF WALL FENCING AT GARKO GRAVE YARD	02 - Societal Re-orientation	055100300100 - Social Welfare Section	23030122 - Rehabilitation/Repairs Of Wall Fence/Boundary Pillars	70821 - CULTURAL SERVICES	31721304 - Kasuwer Kuda	2,500,000.00	-	2,500,000.00	-
RENOVATION OF WALL FENCING AT MAKARA HUTA GRAVE YARD	02 - Societal Re-orientation	055100300100 - Social Welfare Section	23030122 - Rehabilitation/Repairs Of Wall Fence/Boundary Pillars	70821 - CULTURAL SERVICES	31721307 - Matsaro	2,500,000.00	-	2,500,000.00	-
PROVISION OF REUSE DISPOSAL DUMP SITE AT 11 POLITICAL WARDS	09 - Environmental Improvement	055100300100 - Social Welfare Section	23040104 - Industrial Pollution Prevention & Control	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31721397 - LG Wide (HADEJIA)	10,000,000.00	-	10,000,000.00	10,000,000.00
CONSTRUCTION AND EQUIPING OF WOMEN CENTRE AT HADEJIA LOCAL GOVERNMENT	07 - Gender	055100300100 - Social Welfare Section	23020132 - Construction/Provision Of Other Institutional Structures	71041 - FAMILY AND CHILDREN	31721309 - Sabon Garu	20,000,000.00	-	25,000,000.00	-
REHABILITATION CENTRE FOR DRUGS ABUSE AT HADEJIA LOCAL GOVERNMENT	04 - Health	055100300100 - Social Welfare Section	23030105 - Rehabilitation/Repairs-Hospitals/Health Centres	71041 - FAMILY AND CHILDREN	31721309 - Sabon Garu	22,422,882.00	-	25,000,000.00	-

011100100100 Chairman					
Code	Description	2025 Original Budget	Actuals January to September	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	127,192,972.00	179,606,806.00	257,032,807.00	0.00
21	Personnel Cost	48,192,972.00	13,278,306.00	38,032,807.00	0.00
2101	SALARY	15,836,604.00	1,874,248.00	15,836,604.00	0.00
210101	Salaries and Wages	15,836,604.00	1,874,248.00	15,836,604.00	0.00
21010103	Consolidated Revenue Fund Charges - Salaries	15,836,604.00	1,874,248.00	15,836,604.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	32,356,368.00	11,404,058.00	22,196,203.00	0.00
210201	ALLOWANCES	32,356,368.00	11,404,058.00	22,196,203.00	0.00
21020104	Rent Supplement	3,167,322.00	434,850.00	3,167,320.00	0.00
21020106	Utility Allowance	0.00	0.00	1,583,661.00	0.00
21020107	Entertainment	1,583,642.00	490,212.00	1,583,661.00	0.00
21020109	Leave Transport Grant	1,583,842.00	580,000.00	1,583,658.00	0.00
21020117	Domestic Staff Allowance	6,334,644.00	2,334,611.00	6,347,121.00	0.00
21020122	Motor Vehicle Maintenance Allowance	6,334,644.00	2,312,221.00	6,347,121.00	0.00
21020123	Constituency Allowance	352,274.00	252,164.00	1,583,661.00	0.00
21020173	Once-in-4-Years Furniture Allowance	13,000,000.00	5,000,000.00	0.00	0.00
22	Other Recurrent Costs	79,000,000.00	166,328,500.00	219,000,000.00	0.00
2202	OVERHEAD COST	79,000,000.00	166,328,500.00	219,000,000.00	0.00
220201	Transport & Travelling - General	30,000,000.00	36,000,000.00	60,000,000.00	0.00
22020102	Local Travel & Transport - Others	10,000,000.00	6,000,000.00	20,000,000.00	0.00
22020104	International Travel & Transport - Others	20,000,000.00	30,000,000.00	40,000,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	2,430,000.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	2,430,000.00	5,000,000.00	0.00
220204	Maintenance Services - General	10,000,000.00	24,760,000.00	30,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	10,000,000.00	24,760,000.00	30,000,000.00	0.00
220205	Training - General	0.00	0.00	70,000,000.00	0.00
22020501	Local Training	0.00	0.00	20,000,000.00	0.00
22020503	Manpower Planning and Other Staff Development Expenses	0.00	0.00	50,000,000.00	0.00
220206	Other Services - General	24,000,000.00	85,823,500.00	24,000,000.00	0.00
22020604	Security Vote (Including Operations)	24,000,000.00	85,823,500.00	24,000,000.00	0.00
220210	Miscellaneous Expenses - General	10,000,000.00	17,315,000.00	30,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	10,000,000.00	17,315,000.00	30,000,000.00	0.00

011108000100 Internal Audit Office					
Code	Description	2025 Original Budget	Actuals January to September	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	10,601,416.00	4,665,911.00	12,354,040.04	0.00
21	Personnel Cost	5,101,416.00	0.00	5,854,040.04	0.00
2101	SALARY	3,102,240.00	0.00	2,479,944.72	0.00
210101	Salaries and Wages	3,102,240.00	0.00	2,479,944.72	0.00
21010101	Salary	3,102,240.00	0.00	2,479,944.72	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,999,176.00	0.00	3,374,095.32	0.00
210201	ALLOWANCES	1,999,176.00	0.00	3,374,095.32	0.00
21020103	Transport Allowance	167,352.00	0.00	298,252.56	0.00
21020104	Rent Supplement	295,104.00	0.00	495,988.80	0.00
21020105	Meal Subsidy	71,808.00	0.00	121,867.92	0.00
21020106	Utility Allowance	57,576.00	0.00	140,305.92	0.00
21020107	Entertainment	25,176.00	0.00	33,600.00	0.00
21020109	Leave Transport Grant	355,112.00	0.00	247,997.40	0.00
21020110	Overtime	720,000.00	0.00	1,679,999.52	0.00
21020137	Medical Allowance	307,048.00	0.00	356,083.20	0.00
22	Other Recurrent Costs	5,500,000.00	4,665,911.00	6,500,000.00	0.00
2202	OVERHEAD COST	5,500,000.00	4,665,911.00	6,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	333,333.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	333,333.00	500,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	4,332,578.00	6,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	4,332,578.00	6,000,000.00	0.00

011200100100		Legislative Council				
Code	Description		2025 Original Budget	Balance January to September	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES		79,604,165.00	33,163,171.00	190,639,149.96	0.00
21	Personnel Cost		34,604,165.00	18,563,171.00	93,639,149.96	0.00
2101	SALARY		8,960,088.00	5,973,392.00	8,960,088.00	0.00
210101	Salaries and Wages		8,960,088.00	5,973,392.00	8,960,088.00	0.00
21010103	Consolidated Revenue Fund Charges - Salaries		8,960,088.00	5,973,392.00	8,960,088.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		25,644,077.00	12,589,779.00	84,679,061.96	0.00
210201	ALLOWANCES		25,644,077.00	12,589,779.00	84,679,061.96	0.00
21020104	Rent Supplement		1,791,984.00	1,314,650.00	1,971,975.00	0.00
21020107	Entertainment		895,992.00	597,339.00	896,002.00	0.00
21020109	Leave Transport Grant		996,013.00	625,013.00	896,002.00	0.00
21020110	Overtime		0.00	0.00	896,002.00	0.00
21020117	Domestic Staff Allowance		3,584,052.00	2,484,052.00	3,596,035.00	0.00
21020122	Motor Vehicle Maintenance Allowance		3,584,052.00	2,374,052.00	3,596,035.00	0.00
21020123	Constituency Allowance		1,791,984.00	1,194,673.00	1,792,009.00	0.00
21020173	Once-in-4-Years Furniture Allowance		13,000,000.00	4,000,000.00	71,035,001.96	0.00
22	Other Recurrent Costs		45,000,000.00	14,600,000.00	97,000,000.00	0.00
2202	OVERHEAD COST		45,000,000.00	14,600,000.00	97,000,000.00	0.00
220201	Transport & Travelling - General		2,000,000.00	1,500,000.00	20,000,000.00	0.00
22020102	Local Travel & Transport - Others		2,000,000.00	1,500,000.00	20,000,000.00	0.00
220202	Utilities General		11,000,000.00	4,200,000.00	0.00	0.00
22020202	Telephone Charges		11,000,000.00	4,200,000.00	0.00	0.00
220203	Materials and Supplies - General		13,000,000.00	6,200,000.00	40,000,000.00	0.00
22020305	Printing of Non-security Documents		13,000,000.00	6,200,000.00	40,000,000.00	0.00
220204	Maintenance Services - General		3,000,000.00	1,500,000.00	15,000,000.00	0.00
22020402	Maintenance of Office Furniture		3,000,000.00	1,500,000.00	15,000,000.00	0.00
220205	Training - General		0.00	0.00	20,000,000.00	0.00
22020501	Local Training		0.00	0.00	20,000,000.00	0.00
220208	Fuel and Lubricant - General		2,000,000.00	1,200,000.00	2,000,000.00	0.00
22020801	Motor Vehicle Fuel Cost		2,000,000.00	1,200,000.00	2,000,000.00	0.00
220210	Miscellaneous Expenses - General		14,000,000.00	0.00	0.00	0.00
22021002	Honorarium and Sitting Allowance Payments		2,000,000.00	0.00	0.00	0.00
22021044	Committees and Commissions		12,000,000.00	0.00	0.00	0.00

012500100100		Office of the Director Admin and General Services				
Code	Description		2025 Original Budget	Balance January to September	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES		912,226,276.00	759,383,487.12	819,001,099.96	95,000,000.00
21	Personnel Cost		113,726,276.00	76,540,932.12	137,466,098.00	0.00
2101	SALARY		70,812,378.00	49,995,784.00	77,016,099.00	0.00
210101	Salaries and Wages		70,812,378.00	49,995,784.00	77,016,099.00	0.00
21010101	Salary		70,812,378.00	49,995,784.00	77,016,099.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		42,913,898.00	26,545,148.12	60,449,999.00	0.00
210201	ALLOWANCES		42,913,898.00	26,545,148.12	60,449,999.00	0.00
21020103	Transport Allowance		9,679,616.00	6,191,190.16	12,228,791.00	0.00
21020104	Rent Supplement		10,377,322.00	4,977,514.32	15,571,080.00	0.00
21020105	Meal Subsidy		3,085,200.00	2,758,193.00	5,117,764.00	0.00
21020106	Utility Allowance		3,602,019.00	3,178,310.00	5,884,793.00	0.00
21020107	Entertainment		70,140.00	39,200.00	0.00	0.00
21020109	Leave Transport Grant		5,185,049.00	3,867,458.00	15,133,574.00	0.00
21020117	Domestic Staff Allowance		1,800,000.00	1,756,888.00	0.00	0.00
21020122	Motor Vehicle Maintenance Allowance		0.00	3,303,066.56	0.00	0.00
21020136	Responsibility Allowance		480,000.00	0.00	0.00	0.00
21020137	Medical Allowance		8,634,552.00	473,328.08	6,513,997.00	0.00
22	Other Recurrent Costs		422,000,000.00	502,892,630.00	351,000,000.00	0.00
2202	OVERHEAD COST		152,000,000.00	110,981,130.00	201,000,000.00	0.00

220201	Transport & Travelling - General	10,000,000.00	3,190,000.00	10,000,000.00	0.00
22020102	Local Travel & Transport - Others	10,000,000.00	3,190,000.00	10,000,000.00	0.00
220202	Utilities General	1,000,000.00	200,000.00	1,000,000.00	0.00
22020203	Internet Access Charges	1,000,000.00	200,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	10,000,000.00	9,400,000.00	20,000,000.00	0.00
22020301	Office Materials and Consumables	10,000,000.00	9,400,000.00	20,000,000.00	0.00
220205	Training - General	20,000,000.00	20,505,000.00	50,000,000.00	0.00
22020501	Local Training	20,000,000.00	20,505,000.00	50,000,000.00	0.00
220206	Other Services - General	71,000,000.00	43,760,330.00	80,000,000.00	0.00
22020604	Security Vote (Including Operations)	71,000,000.00	43,760,330.00	80,000,000.00	0.00
220210	Miscellaneous Expenses - General	40,000,000.00	33,925,800.00	40,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	40,000,000.00	33,925,800.00	40,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	270,000,000.00	391,911,500.00	150,000,000.00	0.00
220401	Local Grants and Contributions	270,000,000.00	391,911,500.00	150,000,000.00	0.00
22040119	Contribution to State and Local Government Joint Projects & Programmes.	170,000,000.00	369,000,000.00	50,000,000.00	0.00
22040120	Contribution for LGC's Unified project and program	100,000,000.00	22,911,500.00	100,000,000.00	0.00
23	Capital Expenditure	376,500,000.00	179,949,925.00	330,535,001.96	95,000,000.00
2301	FIXED ASSETS PURCHASED	226,500,000.00	107,365,625.00	145,535,001.96	0.00
230101	Purchase of Fixed Assets - General	226,500,000.00	107,365,625.00	145,535,001.96	0.00
23010101	Purchase/Acquisition Of Land	20,000,000.00	0.00	20,000,000.00	0.00
23010104	Purchase of Motor Cycles	14,000,000.00	0.00	14,000,000.00	0.00
23010105	Purchase Of Motor Vehicles	135,000,000.00	107,365,625.00	69,035,001.96	0.00
23010107	Purchase Of Trucks	47,500,000.00	0.00	32,500,000.00	0.00
23010108	Purchase Of Buses	5,000,000.00	0.00	5,000,000.00	0.00
23010112	Purchase Of Office Furniture and Fittings	5,000,000.00	0.00	5,000,000.00	0.00
2303	REHABILITATION / REPAIRS	40,000,000.00	0.00	40,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	40,000,000.00	0.00	40,000,000.00	0.00
23030101	Rehabilitation/Repairs Of Residential Buildings	10,000,000.00	0.00	15,000,000.00	0.00
23030121	Rehabilitation / Repairs Of Office Buildings	20,000,000.00	0.00	20,000,000.00	0.00
23030134	Rehabilitation/Repairs of Vehicles	10,000,000.00	0.00	5,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	70,000,000.00	59,974,300.00	95,000,000.00	95,000,000.00
230401	Preservation of the Environment - General	70,000,000.00	59,974,300.00	95,000,000.00	95,000,000.00
23040102	Erosion & Flood Control	20,000,000.00	0.00	20,000,000.00	20,000,000.00
23040105	Water and Environmental Pollution Prevention & Control	50,000,000.00	59,974,300.00	75,000,000.00	75,000,000.00
2305	OTHER CAPITAL PROJECTS	40,000,000.00	12,610,000.00	50,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	40,000,000.00	12,610,000.00	50,000,000.00	0.00
23050137	Capital Project Historical Liabilities	40,000,000.00	12,610,000.00	50,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Actual to Date January to September	2026 Approved Budget	2026 Climate Change Tagging
021500100100	Agriculture Section				
2	EXPENDITURES	176,984,451.00	27,051,260.60	210,692,655.00	0.00
21	Personnel Cost	25,014,451.00	15,482,093.60	28,392,655.00	0.00
2101	SALARY	10,658,044.00	5,525,096.00	14,612,325.00	0.00
210101	Salaries and Wages	10,658,044.00	5,525,096.00	14,612,325.00	0.00
21010101	Salary	10,658,044.00	5,525,096.00	14,612,325.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	14,356,407.00	9,956,997.60	13,780,330.00	0.00
210201	ALLOWANCES	14,356,407.00	9,956,997.60	13,780,330.00	0.00
21020103	Transport Allowance	4,450,608.00	838,725.05	2,988,109.00	0.00
21020104	Rent Supplement	6,155,628.00	1,060,035.35	2,901,459.00	0.00
21020105	Meal Subsidy	631,804.00	1,376,953.84	1,260,103.00	0.00
21020106	Utility Allowance	452,040.00	763,833.20	1,441,999.00	0.00
21020109	Leave Transport Grant	796,991.00	2,516,496.00	1,449,786.00	0.00
21020137	Medical Allowance	1,869,336.00	3,400,954.16	3,738,874.00	0.00
22	Other Recurrent Costs	70,500,000.00	6,030,000.00	75,300,000.00	0.00
2202	OVERHEAD COST	55,500,000.00	6,030,000.00	55,300,000.00	0.00
220201	Transport & Travelling - General	500,000.00	180,000.00	300,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	180,000.00	300,000.00	0.00

220203	Materials and Supplies - General	45,000,000.00	700,000.00	45,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	700,000.00	5,000,000.00	0.00
22020311	Foodstuff / Catering Materials Supplies	40,000,000.00	0.00	40,000,000.00	0.00
220204	Maintenance Services - General	10,000,000.00	5,150,000.00	10,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	10,000,000.00	5,150,000.00	10,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	15,000,000.00	0.00	20,000,000.00	0.00
220401	Local Grants and Contributions	15,000,000.00	0.00	20,000,000.00	0.00
22040115	Assistance and Donations to Individual	15,000,000.00	0.00	20,000,000.00	0.00
23	Capital Expenditure	81,470,000.00	5,539,167.00	107,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	25,000,000.00	5,539,167.00	27,000,000.00	0.00
230101	Purchase of Fixed Assets - General	25,000,000.00	5,539,167.00	27,000,000.00	0.00
23010104	Purchase of Motor Cycles	10,000,000.00	0.00	10,000,000.00	0.00
23010127	Purchase Of Agricultural Equipment and Improved Inputs	15,000,000.00	5,539,167.00	17,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	20,000,000.00	0.00	80,000,000.00	0.00
230201	Contruction/Provision of Fixed Assets - General	20,000,000.00	0.00	80,000,000.00	0.00
23020113	Construction / Provision Of Agricultural Facilities	0.00	0.00	30,000,000.00	0.00
23020129	Construction Of Irrigation Facilities	0.00	0.00	30,000,000.00	0.00
23020145	Construction of Veterinary Clinics	20,000,000.00	0.00	20,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	36,470,000.00	0.00	0.00	0.00
230501	Acquisition of Non-Tangible Asset	36,470,000.00	0.00	0.00	0.00
23050137	Capital Project Historical Liabilities	36,470,000.00	0.00	0.00	0.00

021500200100 Forestry Section					
Code	Description	2025 Original Budget	2025 Actuals to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	27,062,903.20	14,290,772.36	38,733,200.00	6,000,000.00
21	Personnel Cost	19,762,903.20	12,670,772.36	27,433,200.00	0.00
2101	SALARY	9,457,956.00	4,670,853.00	12,539,042.00	0.00
210101	Salaries and Wages	9,457,956.00	4,670,853.00	12,539,042.00	0.00
21010101	Salary	9,457,956.00	4,670,853.00	12,539,042.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	10,304,947.20	7,999,919.36	14,894,158.00	0.00
210201	ALLOWANCES	10,304,947.20	7,999,919.36	14,894,158.00	0.00
21020103	Transport Allowance	2,840,460.00	1,184,032.00	2,825,306.00	0.00
21020104	Rent Supplement	2,794,476.00	1,665,993.04	2,512,525.00	0.00
21020105	Meal Subsidy	1,574,188.00	955,522.56	3,376,295.00	0.00
21020106	Utility Allowance	550,999.20	996,410.88	1,904,351.00	0.00
21020109	Leave Transport Grant	277,776.00	1,596,968.88	1,676,280.00	0.00
21020137	Medical Allowance	2,267,048.00	1,600,992.00	2,599,401.00	0.00
22	Other Recurrent Costs	7,300,000.00	1,620,000.00	5,300,000.00	0.00
2202	OVERHEAD COST	7,300,000.00	1,620,000.00	5,300,000.00	0.00
220201	Transport & Travelling - General	300,000.00	120,000.00	300,000.00	0.00
22020102	Local Travel & Transport - Others	300,000.00	120,000.00	300,000.00	0.00
220203	Materials and Supplies - General	2,000,000.00	500,000.00	2,000,000.00	0.00
22020301	Office Materials and Consumables	2,000,000.00	500,000.00	2,000,000.00	0.00
220204	Maintenance Services - General	5,000,000.00	1,000,000.00	3,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	5,000,000.00	1,000,000.00	3,000,000.00	0.00
23	Capital Expenditure	0.00	0.00	6,000,000.00	6,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	0.00	0.00	6,000,000.00	6,000,000.00
230401	Preservation of the Environment - General	0.00	0.00	6,000,000.00	6,000,000.00
23040101	Tree Planting	0.00	0.00	6,000,000.00	6,000,000.00

021500300100 Livestock Section (Veterinary)					
Code	Description	2025 Original Budget	2025 Actuals to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	67,026,192.84	54,806,793.00	114,120,002.00	0.00
21	Personnel Cost	49,526,192.84	52,606,793.00	102,620,002.00	0.00
2101	SALARY	36,296,320.00	41,184,682.00	46,745,496.00	0.00
210101	Salaries and Wages	36,296,320.00	41,184,682.00	46,745,496.00	0.00
21010101	Salary	36,296,320.00	41,184,682.00	46,745,496.00	0.00

2102	ALLOWANCES AND SOCIAL CONTRIBUTION	13,229,872.84	11,422,111.00	55,874,506.00	0.00
210201	ALLOWANCES	13,229,872.84	11,422,111.00	55,874,506.00	0.00
21020103	Transport Allowance	0.00	4,398,922.00	12,905,497.00	0.00
21020104	Rent Supplement	0.00	2,743,001.00	9,079,981.00	0.00
21020109	Leave Transport Grant	0.00	0.00	2,220,000.00	0.00
21020113	Hazard / Hardship Allowance	3,177,450.84	1,360,000.00	0.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	2,846,356.00	0.00
21020149	Consolidated Allowance	10,052,422.00	2,920,188.00	25,902,484.00	0.00
21020164	Consequential Increase Allowance	0.00	0.00	2,920,188.00	0.00
22	Other Recurrent Costs	17,500,000.00	2,200,000.00	11,500,000.00	0.00
2202	OVERHEAD COST	17,500,000.00	2,200,000.00	11,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	200,000.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	200,000.00	500,000.00	0.00
220203	Materials and Supplies - General	15,000,000.00	1,500,000.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	15,000,000.00	1,500,000.00	10,000,000.00	0.00
220204	Maintenance Services - General	2,000,000.00	500,000.00	1,000,000.00	0.00
22020404	Maintenance of Office / IT Equipment	2,000,000.00	500,000.00	1,000,000.00	0.00

022001000100	Account section				
Code	Description	2025 Original Budget	2025 Actual to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	690,968,430.40	561,905,007.75	896,739,016.00	0.00
21	Personnel Cost	197,968,430.40	133,990,248.75	163,739,016.00	0.00
2101	SALARY	33,995,660.00	31,646,002.00	33,777,887.00	0.00
210101	Salaries and Wages	33,995,660.00	31,646,002.00	33,777,887.00	0.00
21010101	Salary	33,995,660.00	31,646,002.00	33,777,887.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	163,972,770.40	102,344,246.75	34,961,129.00	0.00
210201	ALLOWANCES	27,972,770.40	61,089,659.75	34,961,129.00	0.00
21020103	Transport Allowance	5,627,048.00	5,559,489.44	6,046,224.00	0.00
21020104	Rent Supplement	5,854,896.00	4,026,737.88	7,390,741.00	0.00
21020105	Meal Subsidy	2,596,636.00	3,358,970.01	2,524,338.00	0.00
21020106	Utility Allowance	2,186,656.00	2,652,807.61	2,909,208.00	0.00
21020107	Entertainment	458,266.40	36,750,000.00	84,000.00	0.00
21020109	Leave Transport Grant	4,927,484.00	3,566,968.59	4,692,460.00	0.00
21020117	Domestic Staff Allowance	720,000.00	1,468,334.58	3,356,400.00	0.00
21020136	Responsibility Allowance	240,000.00	160,000.00	480,000.00	0.00
21020137	Medical Allowance	5,361,784.00	3,546,351.64	7,477,758.00	0.00
210202	Social Contributions	136,000,000.00	41,254,587.00	0.00	0.00
21020202	17% Government Contributory Pension	136,000,000.00	41,254,587.00	0.00	0.00
2103	SOCIAL BENEFITS	0.00	0.00	95,000,000.00	0.00
210301	Social Benefits	0.00	0.00	95,000,000.00	0.00
21030102	Pension	0.00	0.00	95,000,000.00	0.00
22	Other Recurrent Costs	493,000,000.00	427,914,759.00	733,000,000.00	0.00
2202	OVERHEAD COST	223,000,000.00	176,613,900.00	313,000,000.00	0.00
220201	Transport & Travelling - General	3,000,000.00	900,000.00	3,000,000.00	0.00
22020102	Local Travel & Transport - Others	3,000,000.00	900,000.00	3,000,000.00	0.00
220203	Materials and Supplies - General	20,000,000.00	5,713,900.00	10,000,000.00	0.00
22020305	Printing of Non-security Documents	20,000,000.00	5,713,900.00	10,000,000.00	0.00
220210	Miscellaneous Expenses - General	200,000,000.00	170,000,000.00	300,000,000.00	0.00
22021041	Contingency Reserve - Recurrent	200,000,000.00	170,000,000.00	300,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	70,000,000.00	52,967,000.00	120,000,000.00	0.00
220401	Local Grants and Contributions	70,000,000.00	52,967,000.00	120,000,000.00	0.00
22040103	Grants to State Governments – Recurrent Security Support	70,000,000.00	52,967,000.00	120,000,000.00	0.00
2207	Transfers - Payments	200,000,000.00	198,333,859.00	300,000,000.00	0.00
220701	Transfer to Fund Recurrent Expenditure - Payments	200,000,000.00	198,333,859.00	300,000,000.00	0.00
22070105	Stabilization Funds	200,000,000.00	198,333,859.00	300,000,000.00	0.00

022002000100	Revenue Section				
---------------------	------------------------	--	--	--	--

Code	Description	2025 Original Budget	Actual January to September	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	44,151,718.00	24,339,663.84	54,753,954.00	0.00
21	Personnel Cost	23,651,718.00	9,764,663.84	35,253,954.00	0.00
2101	SALARY	11,273,488.00	933,362.00	16,806,949.00	0.00
210101	Salaries and Wages	11,273,488.00	933,362.00	16,806,949.00	0.00
21010101	Salary	11,273,488.00	933,362.00	16,806,949.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,378,230.00	8,831,301.84	18,447,005.00	0.00
210201	ALLOWANCES	12,378,230.00	8,831,301.84	18,447,005.00	0.00
21020103	Transport Allowance	2,889,468.00	1,913,139.20	3,386,536.00	0.00
21020104	Rent Supplement	2,764,888.00	1,879,556.08	3,345,430.00	0.00
21020105	Meal Subsidy	608,664.00	808,723.76	1,374,548.00	0.00
21020106	Utility Allowance	452,434.00	925,058.56	1,375,591.00	0.00
21020107	Entertainment	0.00	0.00	16,800.00	0.00
21020109	Leave Transport Grant	0.00	930,936.24	4,014,041.00	0.00
21020110	Overtime	1,882,456.00	0.00	0.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	839,100.00	0.00
21020137	Medical Allowance	3,780,320.00	2,373,888.00	4,094,959.00	0.00
22	Other Recurrent Costs	20,500,000.00	14,575,000.00	19,500,000.00	0.00
2202	OVERHEAD COST	20,500,000.00	14,575,000.00	19,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	200,000.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	200,000.00	500,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	1,810,000.00	4,000,000.00	0.00
22020305	Printing of Non-security Documents	5,000,000.00	1,810,000.00	4,000,000.00	0.00
220207	Consulting and Professional Services	15,000,000.00	12,565,000.00	15,000,000.00	0.00
22020701	Financial Consulting	15,000,000.00	12,565,000.00	15,000,000.00	0.00

023400100100 Road & Communication Section					
Code	Description	2025 Original Budget	Actual January to September	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	36,808,997.60	13,841,043.10	43,366,540.00	0.00
21	Personnel Cost	6,608,997.60	4,859,043.10	7,866,540.00	0.00
2101	SALARY	3,716,429.60	2,400,143.00	3,976,644.00	0.00
210101	Salaries and Wages	3,716,429.60	2,400,143.00	3,976,644.00	0.00
21010101	Salary	3,716,429.60	2,400,143.00	3,976,644.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,892,568.00	2,458,900.10	3,889,896.00	0.00
210201	ALLOWANCES	2,892,568.00	2,458,900.10	3,889,896.00	0.00
21020103	Transport Allowance	910,244.00	604,349.52	857,712.00	0.00
21020104	Rent Supplement	927,092.00	546,516.28	795,324.00	0.00
21020105	Meal Subsidy	180,720.00	199,717.40	359,628.00	0.00
21020106	Utility Allowance	126,840.00	287,722.40	411,300.00	0.00
21020109	Leave Transport Grant	213,576.00	240,936.66	397,668.00	0.00
21020137	Medical Allowance	534,096.00	579,657.84	1,068,264.00	0.00
22	Other Recurrent Costs	30,200,000.00	8,982,000.00	35,500,000.00	0.00
2202	OVERHEAD COST	30,200,000.00	8,982,000.00	35,500,000.00	0.00
220201	Transport & Travelling - General	200,000.00	182,000.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	200,000.00	182,000.00	500,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	2,100,000.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	2,100,000.00	5,000,000.00	0.00
220204	Maintenance Services - General	25,000,000.00	6,700,000.00	30,000,000.00	0.00
22020413	Minor Road Maintenance	25,000,000.00	6,700,000.00	30,000,000.00	0.00

023400200100 Mechanical Section					
Code	Description	2025 Original Budget	Actual January to September	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	38,153,055.00	136,152,152.58	42,553,444.00	0.00
21	Personnel Cost	3,153,055.00	3,582,152.58	2,553,444.00	0.00
2101	SALARY	1,947,776.00	1,512,421.00	1,228,896.00	0.00
210101	Salaries and Wages	1,947,776.00	1,512,421.00	1,228,896.00	0.00
21010101	Salary	1,947,776.00	1,512,421.00	1,228,896.00	0.00

2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,205,279.00	2,069,731.58	1,324,548.00	0.00
210201	ALLOWANCES	1,205,279.00	2,069,731.58	1,324,548.00	0.00
21020103	Transport Allowance	477,519.00	425,818.62	206,532.00	0.00
21020104	Rent Supplement	189,960.00	342,219.24	245,784.00	0.00
21020105	Meal Subsidy	91,692.00	240,121.92	121,164.00	0.00
21020106	Utility Allowance	84,080.00	273,739.20	94,080.00	0.00
21020109	Leave Transport Grant	94,980.00	194,360.60	122,892.00	0.00
21020137	Medical Allowance	267,048.00	593,472.00	534,096.00	0.00
22	Other Recurrent Costs	35,000,000.00	132,570,000.00	40,000,000.00	0.00
2202	OVERHEAD COST	35,000,000.00	132,570,000.00	40,000,000.00	0.00
220201	Transport & Travelling - General	10,000,000.00	3,630,000.00	10,000,000.00	0.00
22020102	Local Travel & Transport - Others	10,000,000.00	3,630,000.00	10,000,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	8,280,000.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	8,280,000.00	10,000,000.00	0.00
220204	Maintenance Services - General	20,000,000.00	120,660,000.00	20,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	20,000,000.00	120,660,000.00	20,000,000.00	0.00

023400300100 Electrical Section		2025 Original Budget	Balance January to September	2026 Approved Budget	26 Climate Change Tagging
Code	Description				
2	EXPENDITURES	792,884,681.19	591,006,608.78	724,848,256.00	0.00
21	Personnel Cost	11,968,352.00	8,556,043.98	11,348,256.00	0.00
2101	SALARY	6,162,104.00	4,933,353.00	6,309,576.00	0.00
210101	Salaries and Wages	6,162,104.00	4,933,353.00	6,309,576.00	0.00
21010101	Salary	6,162,104.00	4,933,353.00	6,309,576.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,806,248.00	3,622,690.98	5,038,680.00	0.00
210201	ALLOWANCES	5,806,248.00	3,622,690.98	5,038,680.00	0.00
21020103	Transport Allowance	1,590,784.00	962,603.19	1,010,616.00	0.00
21020104	Rent Supplement	1,832,416.00	955,861.83	1,261,920.00	0.00
21020105	Meal Subsidy	424,944.00	0.00	424,944.00	0.00
21020106	Utility Allowance	293,200.00	413,699.58	461,544.00	0.00
21020109	Leave Transport Grant	418,608.00	1,290,526.38	633,360.00	0.00
21020137	Medical Allowance	1,246,296.00	0.00	1,246,296.00	0.00
22	Other Recurrent Costs	428,500,000.00	457,350,009.00	50,500,000.00	0.00
2202	OVERHEAD COST	428,500,000.00	457,350,009.00	50,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	170,000.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	170,000.00	500,000.00	0.00
220202	Utilities General	5,000,000.00	1,800,000.00	20,000,000.00	0.00
22020201	Electricity Charges	5,000,000.00	1,800,000.00	20,000,000.00	0.00
220203	Materials and Supplies - General	3,000,000.00	4,415,750.00	0.00	0.00
22020301	Office Materials and Consumables	3,000,000.00	4,415,750.00	0.00	0.00
220204	Maintenance Services - General	420,000,000.00	450,964,259.00	30,000,000.00	0.00
22020410	Maintenance of Street Lightings	420,000,000.00	450,964,259.00	30,000,000.00	0.00
23	Capital Expenditure	352,416,329.19	125,100,555.80	663,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	10,000,000.00	0.00	10,000,000.00	0.00
230101	Purchase of Fixed Assets - General	10,000,000.00	0.00	10,000,000.00	0.00
23010119	Purchase Of Power Generating Set	5,000,000.00	0.00	5,000,000.00	0.00
23010149	Purchase of Electronic Equipment and Fittings	5,000,000.00	0.00	5,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	342,416,329.19	125,100,555.80	653,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	342,416,329.19	125,100,555.80	653,000,000.00	0.00
23020103	Construction/Provision Of Electricity / Solar Power	342,416,329.19	125,100,555.80	653,000,000.00	0.00

023400400100 Land & Survey Section		2025 Original Budget	Balance January to September	2026 Approved Budget	26 Climate Change Tagging
Code	Description				
2	EXPENDITURES	10,779,582.40	23,501,547.60	26,669,160.00	0.00
21	Personnel Cost	5,579,582.40	7,139,047.60	7,469,160.00	0.00
2101	SALARY	3,476,534.40	3,756,893.00	4,033,488.00	0.00
210101	Salaries and Wages	3,476,534.40	3,756,893.00	4,033,488.00	0.00

21010101	Salary	3,476,534.40	3,756,893.00	4,033,488.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,103,048.00	3,382,154.60	3,435,672.00	0.00
210201	ALLOWANCES	2,103,048.00	3,382,154.60	3,435,672.00	0.00
21020103	Transport Allowance	426,408.00	715,617.00	712,536.00	0.00
21020104	Rent Supplement	543,060.00	755,617.00	806,712.00	0.00
21020105	Meal Subsidy	188,736.00	301,182.80	301,272.00	0.00
21020106	Utility Allowance	135,600.00	343,892.40	319,200.00	0.00
21020109	Leave Transport Grant	275,148.00	375,644.60	405,744.00	0.00
21020137	Medical Allowance	534,096.00	890,200.80	890,208.00	0.00
22	Other Recurrent Costs	5,200,000.00	16,362,500.00	19,200,000.00	0.00
2202	OVERHEAD COST	5,200,000.00	16,362,500.00	19,200,000.00	0.00
220201	Transport & Travelling - General	200,000.00	110,000.00	200,000.00	0.00
22020102	Local Travel & Transport - Others	200,000.00	110,000.00	200,000.00	0.00
220203	Materials and Supplies - General	4,000,000.00	3,630,000.00	4,000,000.00	0.00
22020301	Office Materials and Consumables	4,000,000.00	3,630,000.00	4,000,000.00	0.00
220204	Maintenance Services - General	1,000,000.00	12,622,500.00	15,000,000.00	0.00
22020403	Maintenance of Office Building / Residential Quarters	1,000,000.00	12,622,500.00	15,000,000.00	0.00

023400500100	Building Section				
Code	Description	2025 Original Budget	Actuals January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	493,054,203.20	149,362,462.72	1,824,983,178.04	110,000,000.00
21	Personnel Cost	17,054,203.20	15,737,957.30	18,819,138.00	0.00
2101	SALARY	8,663,280.00	8,124,840.00	9,633,876.00	0.00
210101	Salaries and Wages	8,663,280.00	8,124,840.00	9,633,876.00	0.00
21010101	Salary	8,663,280.00	8,124,840.00	9,633,876.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	8,390,923.20	7,613,117.30	9,185,262.00	0.00
210201	ALLOWANCES	8,390,923.20	7,613,117.30	9,185,262.00	0.00
21020103	Transport Allowance	2,046,004.00	1,708,163.50	1,994,208.00	0.00
21020104	Rent Supplement	2,132,584.00	1,600,992.10	1,932,434.00	0.00
21020105	Meal Subsidy	1,046,004.00	651,327.60	841,704.00	0.00
21020106	Utility Allowance	327,840.00	806,991.40	960,840.00	0.00
21020109	Leave Transport Grant	566,290.00	768,490.70	963,460.00	0.00
21020137	Medical Allowance	2,272,201.20	2,077,152.00	2,492,616.00	0.00
22	Other Recurrent Costs	19,000,000.00	65,600,828.00	31,000,000.00	0.00
2202	OVERHEAD COST	19,000,000.00	65,600,828.00	31,000,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	430,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	1,000,000.00	430,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	3,000,000.00	7,300,000.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	3,000,000.00	7,300,000.00	10,000,000.00	0.00
220204	Maintenance Services - General	15,000,000.00	57,870,828.00	20,000,000.00	0.00
22020403	Maintenance of Office Building / Residential Quarters	15,000,000.00	57,870,828.00	20,000,000.00	0.00
23	Capital Expenditure	457,000,000.00	68,023,677.42	1,775,164,040.04	110,000,000.00
2302	CONSTRUCTION / PROVISION	272,000,000.00	36,251,000.00	935,164,040.04	10,000,000.00
230201	Construction/Provision of Fixed Assets - General	272,000,000.00	36,251,000.00	935,164,040.04	10,000,000.00
23020101	Construction/Provision Of Office Buildings	50,000,000.00	0.00	52,000,000.00	0.00
23020102	Construction/Provision Of Residential Buildings	0.00	0.00	247,915,879.04	0.00
23020106	Construction/Provision Of Hospitals/Health Centres	90,000,000.00	20,000,000.00	70,000,000.00	0.00
23020107	Construction/Provision Of Public Schools	25,000,000.00	0.00	85,248,161.00	0.00
23020114	Construction / Provision Of Roads	30,000,000.00	0.00	400,000,000.00	0.00
23020130	Construction / Provision of Wall Fence/Boundary Pillars	5,000,000.00	10,000,000.00	0.00	0.00
23020133	Construction/Provision Of Public Convenience	62,000,000.00	0.00	65,000,000.00	0.00
23020139	Construction of Bridges and Culverts	5,000,000.00	0.00	5,000,000.00	0.00
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	5,000,000.00	6,251,000.00	10,000,000.00	10,000,000.00
2303	REHABILITATION / REPAIRS	155,000,000.00	31,772,677.42	610,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	155,000,000.00	31,772,677.42	610,000,000.00	0.00
23030101	Rehabilitation/Repairs Of Residential Buildings	35,000,000.00	0.00	40,000,000.00	0.00
23030113	Rehabilitation / Repairs - Roads	20,000,000.00	0.00	200,000,000.00	0.00

23030121	Rehabilitation / Repairs Of Office Buildings	30,000,000.00	0.00	50,000,000.00	0.00
23030122	Rehabilitation/Repairs of Wall Fence/Boundary Pillars	50,000,000.00	19,395,288.47	20,000,000.00	0.00
23030124	Rehabilitation/Repairs- Markets/Parks	20,000,000.00	12,377,388.95	300,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	30,000,000.00	0.00	230,000,000.00	100,000,000.00
230401	Preservation of the Environment - General	30,000,000.00	0.00	230,000,000.00	100,000,000.00
23040102	Erosion & Flood Control	30,000,000.00	0.00	230,000,000.00	100,000,000.00

023800100100		Planning			
Code	Description	2025 Original Budget	Actual January to September	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	87,064,504.40	121,543,570.05	122,770,391.00	0.00
21	Personnel Cost	69,564,504.40	94,503,570.05	90,370,391.00	0.00
2101	SALARY	35,520,866.00	44,930,738.00	42,677,394.00	0.00
210101	Salaries and Wages	35,520,866.00	44,930,738.00	42,677,394.00	0.00
21010101	Salary	35,520,866.00	44,930,738.00	42,677,394.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	34,043,638.40	49,572,832.05	47,692,997.00	0.00
210201	ALLOWANCES	34,043,638.40	49,572,832.05	47,692,997.00	0.00
21020103	Transport Allowance	9,047,800.00	8,206,296.00	10,678,990.00	0.00
21020104	Rent Supplement	7,179,148.80	7,316,608.96	8,463,625.00	0.00
21020105	Meal Subsidy	2,289,768.00	8,081,728.00	4,516,135.00	0.00
21020106	Utility Allowance	3,516,440.00	8,317,142.91	5,183,196.00	0.00
21020107	Entertainment	0.00	0.00	21,000.00	0.00
21020109	Leave Transport Grant	2,153,249.60	8,392,843.06	4,280,824.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	839,999.00	0.00
21020137	Medical Allowance	9,857,232.00	9,258,213.12	13,709,228.00	0.00
22	Other Recurrent Costs	17,500,000.00	27,040,000.00	32,400,000.00	0.00
2202	OVERHEAD COST	17,500,000.00	27,040,000.00	32,400,000.00	0.00
220201	Transport & Travelling - General	500,000.00	45,000.00	400,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	45,000.00	400,000.00	0.00
220203	Materials and Supplies - General	10,000,000.00	23,475,000.00	25,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	18,490,000.00	25,000,000.00	0.00
22020305	Printing of Non-security Documents	5,000,000.00	4,985,000.00	0.00	0.00
220204	Maintenance Services - General	2,000,000.00	1,390,000.00	2,000,000.00	0.00
22020404	Maintenance of Office / IT Equipment	2,000,000.00	1,390,000.00	2,000,000.00	0.00
220210	Miscellaneous Expenses - General	5,000,000.00	2,130,000.00	5,000,000.00	0.00
22021044	Committees and Commissions	5,000,000.00	2,130,000.00	5,000,000.00	0.00

051700100100		Education (Non-Teaching Staff)			
Code	Description	2025 Original Budget	Actual January to September	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	335,547,712.91	198,915,962.14	509,789,164.00	0.00
21	Personnel Cost	135,547,712.91	87,637,403.14	222,649,164.00	0.00
2101	SALARY	65,052,341.00	41,406,233.00	81,988,930.00	0.00
210101	Salaries and Wages	65,052,341.00	41,406,233.00	81,988,930.00	0.00
21010101	Salary	65,052,341.00	41,406,233.00	81,988,930.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	70,495,371.91	46,231,170.14	140,660,234.00	0.00
210201	ALLOWANCES	70,495,371.91	46,231,170.14	140,660,234.00	0.00
21020103	Transport Allowance	11,052,006.80	7,387,950.39	13,985,268.00	0.00
21020104	Rent Supplement	9,610,457.48	8,281,245.93	16,397,786.00	0.00
21020105	Meal Subsidy	4,609,303.48	3,093,659.80	5,821,258.00	0.00
21020106	Utility Allowance	1,909,515.45	3,549,885.81	6,695,956.00	0.00
21020107	Entertainment	863,867.40	37,520.00	828,000.00	0.00
21020109	Leave Transport Grant	3,805,229.00	4,140,623.19	8,198,893.00	0.00
21020112	Inducement Allowance	0.00	0.00	17,399,221.00	0.00
21020117	Domestic Staff Allowance	15,800,000.00	1,847,999.47	41,159,988.00	0.00
21020136	Responsibility Allowance	3,680,000.00	32,000.00	480,000.00	0.00
21020137	Medical Allowance	10,566,617.40	9,123,148.32	17,270,000.00	0.00
21020156	Professional Teaching Allowance	8,598,374.90	8,737,137.23	12,423,864.00	0.00
22	Other Recurrent Costs	172,000,000.00	111,278,559.00	209,140,000.00	0.00

2202	OVERHEAD COST	55,000,000.00	19,674,395.00	57,000,000.00	0.00
220203	Materials and Supplies - General	50,000,000.00	19,674,395.00	50,000,000.00	0.00
22020302	Books	3,000,000.00	0.00	3,000,000.00	0.00
22020309	Uniforms & Other Clothing	5,000,000.00	0.00	5,000,000.00	0.00
22020310	Teaching Aids, Laboratory and Instructional Materials	42,000,000.00	19,674,395.00	42,000,000.00	0.00
220210	Miscellaneous Expenses - General	5,000,000.00	0.00	7,000,000.00	0.00
22021051	Special Education Programmes & Initiatives	5,000,000.00	0.00	7,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	50,000,000.00	91,604,164.00	85,140,000.00	0.00
220401	Local Grants and Contributions	50,000,000.00	91,604,164.00	85,140,000.00	0.00
22040123	2% Contribution to Jigawa State University Kafin Hausa	50,000,000.00	91,604,164.00	85,140,000.00	0.00
2205	SUBSIDIES GENERAL	67,000,000.00	0.00	67,000,000.00	0.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	67,000,000.00	0.00	67,000,000.00	0.00
22050102	Meal Subsidy To Government Schools	67,000,000.00	0.00	67,000,000.00	0.00
23	Capital Expenditure	28,000,000.00	0.00	78,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	13,000,000.00	0.00	13,000,000.00	0.00
230101	Purchase of Fixed Assets - General	13,000,000.00	0.00	13,000,000.00	0.00
23010112	Purchase Of Office Furniture and Fittings	5,000,000.00	0.00	5,000,000.00	0.00
23010124	Purchase Of Teaching / Learning Aid Equipment	3,000,000.00	0.00	3,000,000.00	0.00
23010141	Purchase of School Furniture	5,000,000.00	0.00	5,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	15,000,000.00	0.00	65,000,000.00	0.00
230201	Contruccion/Provision of Fixed Assets - General	15,000,000.00	0.00	65,000,000.00	0.00
23020107	Construction/Provision Of Public Schools	15,000,000.00	0.00	65,000,000.00	0.00

051700200100	Education (Teaching Staff)				
Code	Description	2025 Original Budget	Balance January to September	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	1,339,749,046.01	851,616,297.25	1,285,808,217.00	0.00
21	Personnel Cost	1,339,749,046.01	851,616,297.25	1,285,808,217.00	0.00
2101	SALARY	700,947,839.00	372,656,099.00	497,326,867.00	0.00
210101	Salaries and Wages	700,947,839.00	372,656,099.00	497,326,867.00	0.00
21010101	Salary	700,947,839.00	372,656,099.00	497,326,867.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	638,801,207.01	478,960,198.25	788,481,350.00	0.00
210201	ALLOWANCES	478,801,207.01	407,946,004.25	668,481,350.00	0.00
21020103	Transport Allowance	79,982,865.49	66,491,553.50	87,778,026.00	0.00
21020104	Rent Supplement	79,692,175.00	74,531,213.37	99,476,956.00	0.00
21020105	Meal Subsidy	21,300,497.64	27,842,938.16	37,292,662.00	0.00
21020106	Utility Allowance	36,211,870.31	31,948,972.24	61,152,291.00	0.00
21020109	Leave Transport Grant	78,724,875.65	37,265,608.73	49,732,686.00	0.00
21020112	Inducement Allowance	0.00	0.00	146,021,770.00	0.00
21020137	Medical Allowance	70,660,528.62	91,231,483.20	90,403,459.00	0.00
21020156	Professional Teaching Allowance	112,228,394.30	78,634,235.05	96,623,500.00	0.00
210202	Social Contributions	160,000,000.00	71,014,194.00	120,000,000.00	0.00
21020202	17% Government Contributory Pension	160,000,000.00	71,014,194.00	120,000,000.00	0.00

051700300100	Adult Education				
Code	Description	2025 Original Budget	Balance January to September	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	7,157,880.00	0.00	7,157,880.00	0.00
22	Other Recurrent Costs	7,157,880.00	0.00	7,157,880.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	7,157,880.00	0.00	7,157,880.00	0.00
220401	Local Grants and Contributions	7,157,880.00	0.00	7,157,880.00	0.00
22040103	Grants to State Governments – Recurrent Security Support	7,157,880.00	0.00	7,157,880.00	0.00

052100200100	Curative				
Code	Description	2025 Original Budget	Balance January to September	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	582,510,262.12	378,931,693.30	579,653,770.00	0.00
21	Personnel Cost	547,010,262.12	369,941,493.30	543,653,770.00	0.00
2101	SALARY	224,311,940.00	262,211,414.00	196,619,672.00	0.00
210101	Salaries and Wages	224,311,940.00	262,211,414.00	196,619,672.00	0.00

21010101	Salary	224,311,940.00	262,211,414.00	196,619,672.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	310,698,322.12	103,529,667.30	336,378,241.00	0.00
210201	ALLOWANCES	248,698,322.12	79,980,039.52	288,378,241.00	0.00
21020103	Transport Allowance	58,894,365.12	11,568,426.32	58,777,377.00	0.00
21020104	Rent Supplement	44,628,724.00	9,361,454.00	36,617,415.00	0.00
21020113	Hazard / Hardship Allowance	23,020,000.00	3,195,000.00	12,489,000.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	18,857,600.00	0.00
21020136	Responsibility Allowance	27,382,844.00	5,629,912.00	19,110,792.00	0.00
21020149	Consolidated Allowance	94,772,389.00	50,225,247.20	142,526,057.00	0.00
210202	Social Contributions	62,000,000.00	23,549,627.78	48,000,000.00	0.00
21020202	17% Government Contributory Pension	62,000,000.00	23,549,627.78	48,000,000.00	0.00
2103	SOCIAL BENEFITS	12,000,000.00	4,200,412.00	10,655,857.00	0.00
210301	Social Benefits	12,000,000.00	4,200,412.00	10,655,857.00	0.00
21030108	Social Security Benefits	12,000,000.00	4,200,412.00	10,655,857.00	0.00
22	Other Recurrent Costs	35,500,000.00	8,990,200.00	36,000,000.00	0.00
2202	OVERHEAD COST	35,500,000.00	8,990,200.00	36,000,000.00	0.00
220201	Transport & Travelling - General	1,500,000.00	610,200.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	1,500,000.00	610,200.00	1,000,000.00	0.00
220203	Materials and Supplies - General	28,000,000.00	6,360,000.00	25,000,000.00	0.00
22020307	Drugs, Vaccines & Medical Supplies	10,000,000.00	3,240,000.00	20,000,000.00	0.00
22020321	Sanitation Materials	18,000,000.00	3,120,000.00	5,000,000.00	0.00
220204	Maintenance Services - General	2,000,000.00	520,000.00	2,000,000.00	0.00
22020421	Maintenance of Health Institution Buildings	2,000,000.00	520,000.00	2,000,000.00	0.00
220210	Miscellaneous Expenses - General	4,000,000.00	1,500,000.00	8,000,000.00	0.00
22021049	Special Health Programmes & Initiatives	1,000,000.00	300,000.00	1,000,000.00	0.00
22021060	Nutrition Activities	3,000,000.00	1,200,000.00	7,000,000.00	0.00

053500100100 Preventive (Water, Sanitation and Hygiene)					
Code	Description	2025 Original Budget	2025 Actuals January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	242,775,771.00	83,324,939.84	422,373,278.00	0.00
21	Personnel Cost	97,275,771.00	45,553,939.84	70,854,278.00	0.00
2101	SALARY	28,852,060.00	20,115,366.00	26,970,009.00	0.00
210101	Salaries and Wages	28,852,060.00	20,115,366.00	26,970,009.00	0.00
21010101	Salary	28,852,060.00	20,115,366.00	26,970,009.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	36,923,711.00	25,438,573.84	43,884,269.00	0.00
210201	ALLOWANCES	36,923,711.00	25,438,573.84	43,884,269.00	0.00
21020103	Transport Allowance	9,201,704.00	5,840,764.72	10,640,586.00	0.00
21020104	Rent Supplement	5,966,620.00	4,028,113.12	7,613,850.00	0.00
21020110	Overtime	0.00	0.00	2,288,796.00	0.00
21020113	Hazard / Hardship Allowance	4,900,332.00	1,120,000.00	0.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	1,740,000.00	0.00
21020120	Shift Duty Allowance	0.00	0.00	2,832,600.00	0.00
21020149	Consolidated Allowance	16,855,055.00	14,449,696.00	18,768,437.00	0.00
2103	SOCIAL BENEFITS	31,500,000.00	0.00	0.00	0.00
210301	Social Benefits	31,500,000.00	0.00	0.00	0.00
21030102	Pension	31,500,000.00	0.00	0.00	0.00
22	Other Recurrent Costs	124,500,000.00	37,771,000.00	192,200,000.00	0.00
2202	OVERHEAD COST	91,000,000.00	37,771,000.00	76,000,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	1,000,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	40,000,000.00	32,502,000.00	40,000,000.00	0.00
22020301	Office Materials and Consumables	40,000,000.00	32,502,000.00	40,000,000.00	0.00
220204	Maintenance Services - General	10,000,000.00	4,309,000.00	0.00	0.00
22020421	Maintenance of Health Institution Buildings	10,000,000.00	4,309,000.00	0.00	0.00
220206	Other Services - General	10,000,000.00	0.00	10,000,000.00	0.00
22020605	Cleaning and Fumigation Services	10,000,000.00	0.00	10,000,000.00	0.00
220210	Miscellaneous Expenses - General	30,000,000.00	960,000.00	25,000,000.00	0.00

22021007	Welfare Packages	25,000,000.00	960,000.00	20,000,000.00	0.00
22021049	Special Health Programmes & Initiatives	5,000,000.00	0.00	5,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	33,500,000.00	0.00	116,200,000.00	0.00
220401	Local Grants and Contributions	33,500,000.00	0.00	116,200,000.00	0.00
22040107	Grants to State Governments – Other Recurrent	10,000,000.00	0.00	10,000,000.00	0.00
22040111	Grants to Communities and NGOs	5,000,000.00	0.00	15,000,000.00	0.00
22040122	Equity contribution to JICHMA	18,500,000.00	0.00	91,200,000.00	0.00
23	Capital Expenditure	21,000,000.00	0.00	159,319,000.00	0.00
2301	FIXED ASSETS PURCHASED	13,000,000.00	0.00	13,000,000.00	0.00
230101	Purchase of Fixed Assets - General	13,000,000.00	0.00	13,000,000.00	0.00
23010104	Purchase of Motor Cycles	13,000,000.00	0.00	13,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	138,319,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	0.00	0.00	138,319,000.00	0.00
23020106	Construction/Provision Of Hospitals/Health Centres	0.00	0.00	138,319,000.00	0.00
2303	REHABILITATION / REPAIRS	8,000,000.00	0.00	8,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	8,000,000.00	0.00	8,000,000.00	0.00
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	8,000,000.00	0.00	8,000,000.00	0.00

053500300100	Rural Water Supply				
Code	Description	2025 Original Budget	Balance January to September	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	485,350,938.00	168,317,505.74	737,880,068.00	130,000,000.00
21	Personnel Cost	6,850,938.00	7,666,920.52	8,380,068.00	0.00
2101	SALARY	3,872,707.00	3,896,721.00	4,299,204.00	0.00
210101	Salaries and Wages	3,872,707.00	3,896,721.00	4,299,204.00	0.00
21010101	Salary	3,872,707.00	3,896,721.00	4,299,204.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,978,231.00	3,770,199.52	4,080,864.00	0.00
210201	ALLOWANCES	2,978,231.00	3,770,199.52	4,080,864.00	0.00
21020103	Transport Allowance	650,892.00	948,633.92	855,194.00	0.00
21020104	Rent Supplement	704,264.00	779,344.16	949,474.00	0.00
21020105	Meal Subsidy	355,496.00	399,033.92	368,081.00	0.00
21020106	Utility Allowance	110,520.00	456,243.52	411,979.00	0.00
21020109	Leave Transport Grant	411,979.00	0.00	427,884.00	0.00
21020137	Medical Allowance	745,080.00	1,186,944.00	1,068,252.00	0.00
22	Other Recurrent Costs	17,500,000.00	4,461,305.00	26,500,000.00	0.00
2202	OVERHEAD COST	17,500,000.00	4,461,305.00	26,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	150,000.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	150,000.00	500,000.00	0.00
220202	Utilities General	1,500,000.00	620,000.00	1,000,000.00	0.00
22020205	Water rates & Charges	1,500,000.00	620,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	5,500,000.00	1,653,450.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	5,500,000.00	1,653,450.00	5,000,000.00	0.00
220208	Fuel and Lubricant - General	10,000,000.00	2,037,855.00	20,000,000.00	0.00
22020802	Other Transport Equipment Fuel Cost	10,000,000.00	2,037,855.00	20,000,000.00	0.00
23	Capital Expenditure	461,000,000.00	156,189,280.22	703,000,000.00	130,000,000.00
2301	FIXED ASSETS PURCHASED	65,000,000.00	36,750,000.00	140,000,000.00	0.00
230101	Purchase of Fixed Assets - General	65,000,000.00	36,750,000.00	140,000,000.00	0.00
23010155	Purchase of Water Supply Equipment	65,000,000.00	36,750,000.00	140,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	221,000,000.00	0.00	313,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	221,000,000.00	0.00	313,000,000.00	0.00
23020105	Construction/Provision Of Water Facilities	221,000,000.00	0.00	313,000,000.00	0.00
2303	REHABILITATION / REPAIRS	115,000,000.00	48,939,280.22	120,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	115,000,000.00	48,939,280.22	120,000,000.00	0.00
23030104	Rehabilitation/Repairs - Water Facilities	40,000,000.00	0.00	40,000,000.00	0.00
23030131	Rehabilitation/Repairs of Other Infrastructure	75,000,000.00	48,939,280.22	80,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	60,000,000.00	70,500,000.00	130,000,000.00	130,000,000.00
230401	Preservation of the Environment - General	60,000,000.00	70,500,000.00	130,000,000.00	130,000,000.00
23040102	Erosion & Flood Control	60,000,000.00	70,500,000.00	130,000,000.00	130,000,000.00

055100100100 Community Development Section					
Code	Description	2025 Original Budget	2025 Actual Expenditure January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	85,791,861.50	65,012,533.56	90,879,188.00	0.00
21	Personnel Cost	50,291,861.50	30,043,533.56	45,379,188.00	0.00
2101	SALARY	29,800,825.50	15,703,899.00	24,072,523.00	0.00
210101	Salaries and Wages	29,800,825.50	15,703,899.00	24,072,523.00	0.00
21010101	Salary	29,800,825.50	15,703,899.00	24,072,523.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	20,491,036.00	14,339,634.56	21,306,665.00	0.00
210201	ALLOWANCES	20,491,036.00	14,339,634.56	21,306,665.00	0.00
21020103	Transport Allowance	4,395,044.00	3,044,855.76	4,411,331.00	0.00
21020104	Rent Supplement	4,890,520.80	3,164,442.96	4,652,754.00	0.00
21020105	Meal Subsidy	2,048,824.00	1,281,512.96	1,859,274.00	0.00
21020106	Utility Allowance	775,080.00	1,468,180.64	2,129,744.00	0.00
21020109	Leave Transport Grant	3,444,039.20	1,582,421.44	2,734,257.00	0.00
21020137	Medical Allowance	4,937,528.00	3,798,220.80	5,519,305.00	0.00
22	Other Recurrent Costs	35,500,000.00	34,969,000.00	45,500,000.00	0.00
2202	OVERHEAD COST	35,500,000.00	34,969,000.00	45,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	230,000.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	230,000.00	500,000.00	0.00
220203	Materials and Supplies - General	25,000,000.00	20,879,000.00	25,000,000.00	0.00
22020301	Office Materials and Consumables	25,000,000.00	20,879,000.00	25,000,000.00	0.00
220204	Maintenance Services - General	10,000,000.00	13,860,000.00	20,000,000.00	0.00
22020416	Maintenance of Parks / Gardens	10,000,000.00	13,860,000.00	20,000,000.00	0.00

055100200100 Information, Youth, Sport & Culture					
Code	Description	2025 Original Budget	2025 Actual Expenditure January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	47,294,690.20	18,550,242.16	493,518,282.00	0.00
21	Personnel Cost	13,714,690.20	12,370,242.16	17,938,282.00	0.00
2101	SALARY	7,161,304.00	6,284,148.00	9,296,766.00	0.00
210101	Salaries and Wages	7,161,304.00	6,284,148.00	9,296,766.00	0.00
21010101	Salary	7,161,304.00	6,284,148.00	9,296,766.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,553,386.20	6,086,094.16	8,641,516.00	0.00
210201	ALLOWANCES	6,553,386.20	6,086,094.16	8,641,516.00	0.00
21020103	Transport Allowance	1,981,709.00	1,334,241.28	1,842,769.00	0.00
21020104	Rent Supplement	1,030,281.60	1,256,925.28	1,873,363.00	0.00
21020105	Meal Subsidy	432,120.00	561,885.12	780,397.00	0.00
21020106	Utility Allowance	326,040.00	642,858.08	893,763.00	0.00
21020109	Leave Transport Grant	626,027.60	628,462.80	936,683.00	0.00
21020137	Medical Allowance	2,157,208.00	1,661,721.60	2,314,541.00	0.00
22	Other Recurrent Costs	24,580,000.00	6,180,000.00	25,080,000.00	0.00
2202	OVERHEAD COST	21,580,000.00	6,180,000.00	21,580,000.00	0.00
220201	Transport & Travelling - General	500,000.00	310,000.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	310,000.00	500,000.00	0.00
220203	Materials and Supplies - General	20,000,000.00	5,470,000.00	20,000,000.00	0.00
22020301	Office Materials and Consumables	20,000,000.00	5,470,000.00	20,000,000.00	0.00
220210	Miscellaneous Expenses - General	1,080,000.00	400,000.00	1,080,000.00	0.00
22021003	Publicity and Advertisements	1,080,000.00	400,000.00	1,080,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	3,000,000.00	0.00	3,500,000.00	0.00
220401	Local Grants and Contributions	3,000,000.00	0.00	3,500,000.00	0.00
22040111	Grants to Communities and NGOs	3,000,000.00	0.00	3,500,000.00	0.00
23	Capital Expenditure	9,000,000.00	0.00	450,500,000.00	0.00
2301	FIXED ASSETS PURCHASED	7,000,000.00	0.00	447,000,000.00	0.00
230101	Purchase of Fixed Assets - General	7,000,000.00	0.00	447,000,000.00	0.00
23010104	Purchase of Motor Cycles	2,000,000.00	0.00	442,000,000.00	0.00
23010128	Purchase Of Security Equipment	5,000,000.00	0.00	5,000,000.00	0.00
2303	REHABILITATION / REPAIRS	2,000,000.00	0.00	3,500,000.00	0.00

230301	Rehabilitation/Repairs of Fixed Assets - General	2,000,000.00	0.00	3,500,000.00	0.00
23030131	Rehabilitation/Repairs of Other Infrastructure	2,000,000.00	0.00	3,500,000.00	0.00

055100300100 Social Welfare Section					
Code	Description	2025 Original Budget	Actuals January to September	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	233,175,106.10	31,025,668.14	385,525,740.00	10,000,000.00
21	Personnel Cost	64,626,224.10	12,042,445.92	37,399,740.00	0.00
2101	SALARY	13,413,244.50	3,716,967.00	6,873,172.00	0.00
210101	Salaries and Wages	13,413,244.50	3,716,967.00	6,873,172.00	0.00
21010101	Salary	13,413,244.50	3,716,967.00	6,873,172.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,212,979.60	3,893,478.92	6,526,568.00	0.00
210201	ALLOWANCES	3,212,979.60	3,893,478.92	6,526,568.00	0.00
21020103	Transport Allowance	706,668.00	359,013.60	1,416,402.00	0.00
21020104	Rent Supplement	722,186.40	775,409.12	1,355,807.00	0.00
21020105	Meal Subsidy	308,352.00	849,393.04	600,905.00	0.00
21020106	Utility Allowance	224,520.00	490,620.08	685,721.00	0.00
21020109	Leave Transport Grant	361,093.20	350,793.48	687,317.00	0.00
21020137	Medical Allowance	890,160.00	1,068,249.60	1,780,416.00	0.00
2103	SOCIAL BENEFITS	48,000,000.00	4,432,000.00	24,000,000.00	0.00
210301	Social Benefits	48,000,000.00	4,432,000.00	24,000,000.00	0.00
21030108	Social Security Benefits	48,000,000.00	4,432,000.00	24,000,000.00	0.00
22	Other Recurrent Costs	101,126,000.00	18,983,222.22	273,126,000.00	0.00
2202	OVERHEAD COST	51,126,000.00	18,983,222.22	223,126,000.00	0.00
220201	Transport & Travelling - General	3,000,000.00	1,720,000.00	5,000,000.00	0.00
22020102	Local Travel & Transport - Others	3,000,000.00	1,720,000.00	5,000,000.00	0.00
220203	Materials and Supplies - General	15,000,000.00	5,655,000.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	15,000,000.00	5,655,000.00	10,000,000.00	0.00
220210	Miscellaneous Expenses - General	33,126,000.00	11,608,222.22	208,126,000.00	0.00
22021045	Institutional Feeding (Ramadan Feeding)	0.00	0.00	120,000,000.00	0.00
22021059	Council of Ulama, Hisba & Other Religious Groups Activities	23,126,000.00	6,408,222.22	88,126,000.00	0.00
22021064	Emergency Preparedness and Response	10,000,000.00	5,200,000.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	50,000,000.00	0.00	50,000,000.00	0.00
220401	Local Grants and Contributions	50,000,000.00	0.00	50,000,000.00	0.00
22040121	Contribution to the training/retreat of political office holders	50,000,000.00	0.00	50,000,000.00	0.00
23	Capital Expenditure	67,422,882.00	0.00	75,000,000.00	10,000,000.00
2302	CONSTRUCTION / PROVISION	30,000,000.00	0.00	35,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	30,000,000.00	0.00	35,000,000.00	0.00
23020101	Construction/Provision Of Office Buildings	10,000,000.00	0.00	10,000,000.00	0.00
23020132	Construction/Provision Of Other Institutional Structures	20,000,000.00	0.00	25,000,000.00	0.00
2303	REHABILITATION / REPAIRS	27,422,882.00	0.00	30,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	27,422,882.00	0.00	30,000,000.00	0.00
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	22,422,882.00	0.00	25,000,000.00	0.00
23030122	Rehabilitation/Repairs of Wall Fence/Boundary Pillars	5,000,000.00	0.00	5,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	10,000,000.00	0.00	10,000,000.00	10,000,000.00
230401	Preservation of the Environment - General	10,000,000.00	0.00	10,000,000.00	10,000,000.00
23040104	Industrial Pollution Prevention & Control	10,000,000.00	0.00	10,000,000.00	10,000,000.00

055100400100 Trade Section and Cooperatives					
Code	Description	2025 Original Budget	Actuals January to September	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	31,467,756.74	4,980,961.38	24,302,660.00	0.00
21	Personnel Cost	5,967,756.74	3,260,961.38	3,802,660.00	0.00
2101	SALARY	2,165,247.54	1,606,436.00	1,890,628.00	0.00
210101	Salaries and Wages	2,165,247.54	1,606,436.00	1,890,628.00	0.00
21010101	Salary	2,165,247.54	1,606,436.00	1,890,628.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,802,509.20	1,654,525.38	1,912,032.00	0.00
210201	ALLOWANCES	3,802,509.20	1,654,525.38	1,912,032.00	0.00
21020103	Transport Allowance	1,345,252.00	373,892.16	425,822.00	0.00

21020104	Rent Supplement	1,428,049.60	321,286.96	377,626.00	0.00
21020105	Meal Subsidy	150,168.00	158,511.84	180,091.00	0.00
21020106	Utility Allowance	107,880.00	181,593.68	205,305.00	0.00
21020109	Leave Transport Grant	326,079.60	144,463.14	189,063.00	0.00
21020137	Medical Allowance	445,080.00	474,777.60	534,125.00	0.00
22	Other Recurrent Costs	20,500,000.00	1,720,000.00	10,500,000.00	0.00
2202	OVERHEAD COST	10,500,000.00	1,720,000.00	10,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	200,000.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	200,000.00	500,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	1,520,000.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	1,520,000.00	5,000,000.00	0.00
220210	Miscellaneous Expenses - General	5,000,000.00	0.00	5,000,000.00	0.00
22021062	Economic/Investment Promotion Activities	5,000,000.00	0.00	5,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	10,000,000.00	0.00	0.00	0.00
220401	Local Grants and Contributions	10,000,000.00	0.00	0.00	0.00
22040110	Grants to Private Companies - Recurrent	10,000,000.00	0.00	0.00	0.00
23	Capital Expenditure	5,000,000.00	0.00	10,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	5,000,000.00	0.00	10,000,000.00	0.00
230201	Contruccion/Provision of Fixed Assets - General	5,000,000.00	0.00	10,000,000.00	0.00
23020124	Construction Of Markets/Parks	5,000,000.00	0.00	10,000,000.00	0.00

055100500100	Traditional/Religious Affairs				
Code	Description	2025 Original Budget	Balance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	150,000,000.00	84,290,150.00	300,000,000.00	0.00
22	Other Recurrent Costs	150,000,000.00	84,290,150.00	300,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	150,000,000.00	84,290,150.00	300,000,000.00	0.00
220401	Local Grants and Contributions	150,000,000.00	84,290,150.00	300,000,000.00	0.00
22040113	Contribution to Traditional Councils	150,000,000.00	84,290,150.00	300,000,000.00	0.00