

State	JIGAWA
Local Government	KAFIN HAUSA
Year	2026

This is the publication of the 2026 Budget for KAFIN HAUSA Local Government, JIGAWA State. The budget publication contains the following graphical presentations and reports, which are based on the six segments of the National Chart of Accounts (NCOA):

Report / Graphs	Explanation
Budget Overview (Table)	Provides a high level summary of Revenue and Expenditure by Economic segment, Expenditure by Sector, the top 10 (largest) Capital Expenditure projects and expenditure by Ward (Total Expenditure, and Capital Expenditure)
Budget Overview (Graph)	Provides a graphical summary of the information contained in the above tables
Budget Summary	Shows the inflow and out of funds by nature (Economic Segment Sub-Account Type) as well as the Fiscal Year Opening and Closing Cash Balances
Expenditure by Administrative Unit by Main Economic Classification (Personnel, Other Recurrent, Capital)	Shows the appropriations for the budget year for each Administrative Unit, for each of the three main expenditure classifications: Personnel (Economic Sub-Account Type 21), Other Recurrent Expenditure (Economic Sub-Account Type 22) and Capital Expenditure (Economic Sub-Account Type 23)
Total Revenue by Administrative Segment	Shows the amount of Revenue to be collected by each Administrative Unit
Total Revenue by Economic Segment	Shows the Total Revenues by nature (Economic segment)
Total Revenue by Fund Segment	Shows the Total Revenue by Fund source
Capital Receipt by Item	Provides a breakdown of capital receipt (inflows under Economic Sub-Account Types 13 (Aids and Grants) and 14 (Capital Development Fund receipt, which includes loans). If this report is blank, it means there are no envisaged capital receipts.
Total Expenditure by Administrative Segment	Shows the Total Expenditures by Administrative Unit
Personnel Expenditure by Administrative Segment	Shows Personnel Expenditure (Sub-Account Type 21) by Administrative Unit
Other Recurrent Expenditure by Administrative Segment	Shows Other Recurrent Expenditure (Sub-Account Type 22) by Administrative Unit. Other Recurrent Expenditure includes Overheads, Staff Loans, Grants and Contributions, Subsidies, Debt Service (Principal and Interest) and Transfer Payments as applicable
Capital Expenditure by Administrative Segment	Shows Capital Expenditure (Sub-Account Type 23) by Administrative Unit. Capital Expenditure is expenditure that creates a Fixed Asset (and asset that has a life of more than one year), tangible or in-tangible
Total Expenditure by Economic Segment	Shows the Total Expenditure by nature (Economic segment)
Total Expenditure by Functional Segment	Shows the Total Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Personnel Expenditure by Functional Segment	Shows the Personnel Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Other Recurrent Expenditure by Functional Segment	Shows the Other Recurrent Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Capital Expenditure by Functional Segment	Shows the Capital Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Total Expenditure by Geo-Location Segment	Shows the Total Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Personnel Expenditure by Geo-Location Segment	Shows the Personnel Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Other Recurrent Expenditure by Geo-Location Segment	Shows the Other Recurrent Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Capital Expenditure by Geo-Location Segment	Shows the Capital Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Total Expenditure by Programme Segment	Shows the Total Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Personnel Expenditure by Programme Segment	Shows the Personnel Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Other Recurrent Expenditure by Programme Segment	Shows the Other Recurrent Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Programme Segment	Shows the Capital Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Project	Shows Capital Expenditure by Project, including the responsible Administrative Unit, the nature of the expenditure (Economic Segment), and the Function and Programme that the expenditure contributes to
Total Expenditure by Administrative Unit by Economic Segment	Shows the Expenditure by nature (Economic segment) for each Administrative Unit

Jigawa State - KAFIN HAUSA Local Government: 2026 Budget Overview (Original Budget)

Revenue by Economic	2026 Budget
Opening Balance	175,163,700.00
Statutory Allocation	3,214,425,988.00
VAT	4,353,824,581.00
Other FAAC	4,512,258,077.00
LG IGR	93,510,000.00
Share of State IGR	165,934,069.00
Other (Capital Receipts)	-
Total Revenue	12,515,116,415.00

Expenditure by Economic	2026 Budget
Personnel	3,055,812,999.00
Grants / Contributions to State	-
Other Recurrent	4,075,283,880.00
Capital	5,384,019,536.00
Total Expenditure	12,515,116,415.00

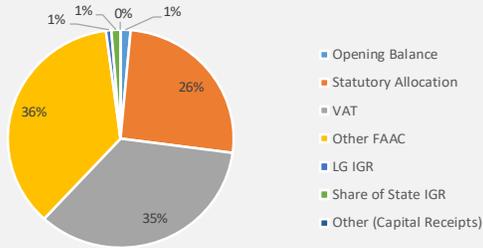
Expenditure by Sector	2026 Budget
Education	2,340,879,861.00
Health	801,199,519.00
Other Social	3,019,285,265.00
Agriculture	479,654,303.00
Other Economic	4,572,978,736.00
Administration	1,301,118,731.00
Law and Justice	-
Total Expenditure	12,515,116,415.00

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Construction of Joint Road Projects & Programmes.	450,000,000.00
Construction of 40Nos Luck-up Shops with Upstairs at K/Hausa Market	180,000,000.00
Construction of modern motor park at K/Hausa with Office, 20No Shops and Interlocki	150,000,000.00
Construction of Five (5) blocks of 2 bedrooms prototype houses at L.G Headquarter	150,000,000.00
Construction of District Head House at Bulangu and K/Hausa	140,000,000.00
Construction of 4 No. Guest House at Bulangu (Semi-detached)	120,000,000.00
Provision of Solar Streetlight 500 No.s	120,000,000.00
Construction of 33N0s.water collection point within 11 Political Wards	115,000,000.00
Construction of five Daily Prayer Mosques at 11 Political Wards.	100,000,000.00
Purchase of 40N0s. Motorcycles for empowerment and ODF Sustainability	100,000,000.00
<i>Other Capital Projects</i>	3,759,019,536.00
Total	5,384,019,536.00

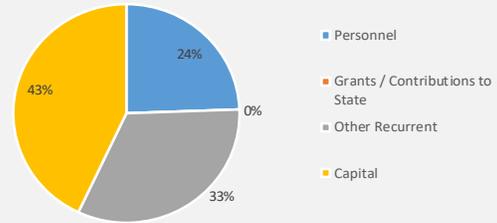
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
Bulangu	230,000,000.00	230,000,000.00
Dumadumin Toka	-	-
Gafaya	-	-
Jabo	30,000,000.00	30,000,000.00
Kafin Hausa Ward	1,155,000,000.00	1,155,000,000.00
Kazalewa	-	-
Majawa	30,000,000.00	30,000,000.00
Mezan	-	-
Ruba	-	-
Sarawa	-	-
Zago	-	-
LG Wide KAFIN HAUSA)	11,070,116,415.00	3,939,019,536.00
Total	12,515,116,415.00	5,384,019,536.00

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

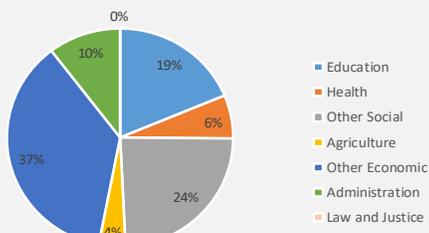
Where is the Money coming from?



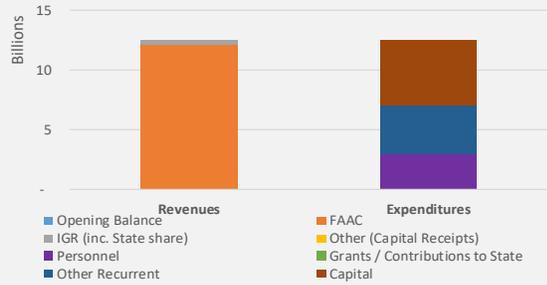
What is the Money being spent On?



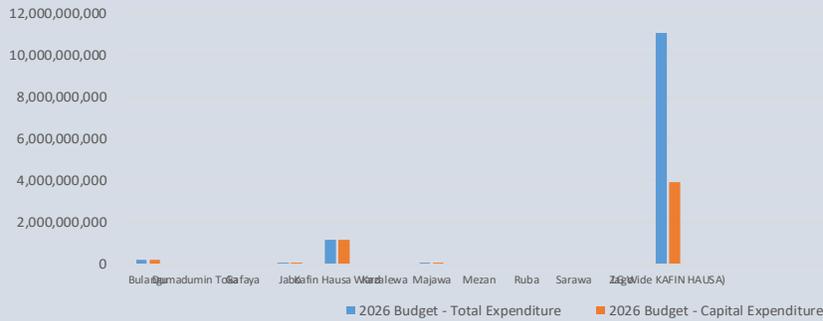
Who is Spending the Money?



Inflows and Outflows



Where is the Money being Spent?



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



317215 - KAFIN HAUSA 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	43,868,836.00		175,163,700.00	
Recurrent Revenue	7,758,193,214.00	5,538,994,390.00	12,339,952,715.00	-
11 - LOCAL GOVT. SHARE OF FAAC	7,706,843,214.00	5,419,115,185.00	12,080,508,646.00	-
12 - Independent Revenue	51,350,000.00	119,879,205.00	259,444,069.00	-
Recurrent Expenditure	3,736,063,182.00	3,143,173,525.00	7,131,096,879.00	-
21 - Personnel Cost	1,848,372,902.00	1,451,937,015.00	3,055,812,999.00	-
22 - Other Recurrent Costs	1,887,690,280.00	1,691,236,510.00	4,075,283,880.00	-
Transfer to Capital Account	4,065,998,868.00	2,395,820,865.00	5,384,019,536.00	-
Capital Receipts	-	-	-	-
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-
23 - Capital Expenditure	4,065,998,868.00	1,451,676,383.00	5,384,019,536.00	35,000,000.00
Total Revenue (including OB)	7,802,062,050.00	5,538,994,390.00	12,515,116,415.00	-
Total Expenditure	7,802,062,050.00	4,594,849,908.00	12,515,116,415.00	35,000,000.00

317215 - KAFIN HAUSA 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	3,055,812,999.00	4,075,283,880.00	7,131,096,879.00	5,384,019,536.00	12,515,116,415.00
010000000000	Administrative	185,818,731.00	880,300,000.00	1,066,118,731.00	235,000,000.00	1,301,118,731.00
011100000000	OFFICE OF THE LG CHAIRMAN	68,195,022.00	265,300,000.00	333,495,022.00	-	333,495,022.00
011100100100	Chairman	63,549,366.00	260,000,000.00	323,549,366.00	-	323,549,366.00
011108000100	Internal Audit Office	4,645,656.00	5,300,000.00	9,945,656.00	-	9,945,656.00
011200000000	LOCAL GOVT LEGISLATIVES COUNCIL	46,585,531.00	90,000,000.00	136,585,531.00	-	136,585,531.00
011200100100	Legislative Council	46,585,531.00	90,000,000.00	136,585,531.00	-	136,585,531.00
014800000000	Local Government Electoral Office	-	50,000,000.00	50,000,000.00	-	50,000,000.00
014800100100	Local Government Electoral Office	-	50,000,000.00	50,000,000.00	-	50,000,000.00
012500000000	ADMIN AND GENERAL SERVICES	71,038,178.00	475,000,000.00	546,038,178.00	235,000,000.00	781,038,178.00
012500100100	Office of the Director Admin and General Services	71,038,178.00	475,000,000.00	546,038,178.00	235,000,000.00	781,038,178.00
020000000000	Economic	397,233,039.00	1,435,400,000.00	1,832,633,039.00	3,220,000,000.00	5,052,633,039.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	109,854,303.00	71,800,000.00	181,654,303.00	298,000,000.00	479,654,303.00
021500100100	Agriculture Section	26,931,067.00	35,800,000.00	62,731,067.00	253,000,000.00	315,731,067.00
021500200100	Forestry Section	18,628,304.00	15,500,000.00	34,128,304.00	45,000,000.00	79,128,304.00
021500300100	Livestock Section (Veterinary)	64,294,932.00	20,500,000.00	84,794,932.00	-	84,794,932.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	145,847,250.00	1,010,500,000.00	1,156,347,250.00	-	1,156,347,250.00
022001000100	Account section	126,125,451.00	985,000,000.00	1,111,125,451.00	-	1,111,125,451.00
022002000100	Revenue Section	19,721,799.00	25,500,000.00	45,221,799.00	-	45,221,799.00
023400000000	DEPARTMENT OF WORKS & HOUSING	53,070,163.00	307,100,000.00	360,170,163.00	2,922,000,000.00	3,282,170,163.00
023400100100	Road & Communication Section	8,791,023.00	31,000,000.00	39,791,023.00	-	39,791,023.00
023400200100	Mechanical Section	17,500,358.00	110,000,000.00	127,500,358.00	-	127,500,358.00
023400300100	Electrical Section	3,484,242.00	96,000,000.00	99,484,242.00	493,000,000.00	592,484,242.00
023400400100	Land & Survey Section	6,178,535.00	5,600,000.00	11,778,535.00	215,000,000.00	226,778,535.00
023400500100	Building Section	17,116,005.00	64,500,000.00	81,616,005.00	2,214,000,000.00	2,295,616,005.00
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	88,461,323.00	46,000,000.00	134,461,323.00	-	134,461,323.00
023800100100	Planning	88,461,323.00	40,000,000.00	128,461,323.00	-	128,461,323.00
023800200100	Research and Statistics	-	6,000,000.00	6,000,000.00	-	6,000,000.00
050000000000	Social	2,472,761,229.00	1,759,583,880.00	4,232,345,109.00	1,929,019,536.00	6,161,364,645.00
051700000000	LOCAL EDUCATION AUTHORITY	1,916,721,981.00	82,157,880.00	1,998,879,861.00	342,000,000.00	2,340,879,861.00
051700100100	Education (Non-Teaching Staff)	255,102,463.00	55,000,000.00	310,102,463.00	342,000,000.00	652,102,463.00
051700200100	Education (Teaching Staff)	1,661,619,518.00	-	1,661,619,518.00	-	1,661,619,518.00
051700300100	Adult Education	-	7,157,880.00	7,157,880.00	-	7,157,880.00
051700400100	Other Education	-	20,000,000.00	20,000,000.00	-	20,000,000.00
052100000000	PRIMARY HEALTH CARE	294,999,519.00	172,000,000.00	466,999,519.00	334,200,000.00	801,199,519.00
052100100100	Primary Health Care Manager	-	-	-	276,200,000.00	276,200,000.00
052100200100	Curative	294,999,519.00	172,000,000.00	466,999,519.00	58,000,000.00	524,999,519.00
053500000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	143,734,004.00	303,500,000.00	447,234,004.00	396,133,031.00	843,367,035.00
053500100100	Preventive (Water, Sanitation and Hygiene)	129,307,272.00	61,000,000.00	190,307,272.00	-	190,307,272.00
053500300100	Rural Water Supply	14,426,732.00	242,500,000.00	256,926,732.00	396,133,031.00	653,059,763.00
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	117,305,725.00	1,201,926,000.00	1,319,231,725.00	856,686,505.00	2,175,918,230.00
055100100100	Community Development Section	47,127,372.00	530,600,000.00	577,727,372.00	-	577,727,372.00
055100200100	Information, Youth, Sport & Culture	2,397,384.00	11,000,000.00	13,397,384.00	161,686,505.00	175,083,889.00
055100300100	Social Welfare Section	58,103,394.00	205,126,000.00	263,229,394.00	255,000,000.00	518,229,394.00
055100400100	Trade Section and Cooperatives	9,677,575.00	5,200,000.00	14,877,575.00	440,000,000.00	454,877,575.00
055100500100	Traditional/Religious Affairs	-	450,000,000.00	450,000,000.00	-	450,000,000.00

317215 - KAFIN HAUSA 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	7,758,193,214.00	5,538,994,390.00	12,339,952,715.00	-
01000000000	Administrative	1,500,000.00	1,280,000.00	1,500,000.00	-
01250000000	ADMIN AND GENERAL SERVICES	1,500,000.00	1,280,000.00	1,500,000.00	-
012500100100	Office of the Director Admin and General Services	1,500,000.00	1,280,000.00	1,500,000.00	-
02000000000	Economic	7,754,143,214.00	5,534,953,260.00	12,329,962,715.00	-
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	9,840,000.00	4,071,915.00	10,000,000.00	-
021500100100	Agriculture Section	9,620,000.00	3,550,315.00	9,400,000.00	-
021500200100	Forestry Section	20,000.00	30,000.00	100,000.00	-
021500300100	Livestock Section (Veterinary)	200,000.00	491,600.00	500,000.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	7,711,493,214.00	5,491,470,044.00	12,261,092,715.00	-
022001000100	Account section	2,450,000.00	7,037,855.00	14,450,000.00	-
022002000100	Revenue Section	7,709,043,214.00	5,484,432,189.00	12,246,642,715.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	8,810,000.00	4,629,535.00	18,870,000.00	-
023400200100	Mechanical Section	1,360,000.00	3,326,535.00	9,720,000.00	-
023400400100	Land & Survey Section	1,250,000.00	103,000.00	4,750,000.00	-
023400500100	Building Section	6,200,000.00	1,200,000.00	4,400,000.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	24,000,000.00	34,781,766.00	40,000,000.00	-
023800100100	Planning	24,000,000.00	34,781,766.00	40,000,000.00	-
05000000000	Social	2,550,000.00	2,761,130.00	8,490,000.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	300,000.00	48,000.00	550,000.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	300,000.00	48,000.00	550,000.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	2,250,000.00	2,713,130.00	7,940,000.00	-
055100100100	Community Development Section	630,000.00	37,500.00	700,000.00	-
055100200100	Information, Youth, Sport & Culture	520,000.00	-	600,000.00	-
055100400100	Trade Section and Cooperatives	1,100,000.00	2,675,630.00	6,640,000.00	-

317215 - KAFIN HAUSA 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	7,758,193,214.00	5,538,994,390.00	12,339,952,715.00	-
11	LOCAL GOVT. SHARE OF FAAC	7,706,843,214.00	5,419,115,185.00	12,080,508,646.00	-
1101	LOCAL GOVT. SHARE OF FAAC	7,706,843,214.00	5,419,115,185.00	12,080,508,646.00	-
110101	LOCAL GOVT. SHARE OF STATUTORY REVENUES	1,778,000,000.00	1,790,906,690.00	3,214,425,988.00	-
11010101	Statutory Allocation	1,778,000,000.00	1,790,906,690.00	3,214,425,988.00	-
110102	LOCAL GOVT. SHARE OF VAT	2,978,843,214.00	2,277,016,682.00	4,353,824,581.00	-
11010201	Share of VAT	2,978,843,214.00	2,277,016,682.00	4,353,824,581.00	-
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	2,950,000,000.00	1,351,191,813.00	4,512,258,077.00	-
11010302	Excess Non-Oil	-	-	100,000,000.00	-
11010303	Exchange Gain	400,000,000.00	175,695,458.00	1,317,258,077.00	-
11010305	Electronic Money Transfer Levy (EMTL)	200,000,000.00	186,000,000.00	460,000,000.00	-
11010306	FOREX Equalization Mineral	1,250,000,000.00	459,467,775.00	2,090,000,000.00	-
11010308	Solid Mineral	200,000,000.00	7,205,547.00	200,000,000.00	-
11010312	Stabilization Funds	900,000,000.00	522,823,033.00	345,000,000.00	-
12	Independent Revenue	51,350,000.00	119,879,205.00	259,444,069.00	-
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	51,150,000.00	119,879,205.00	259,244,069.00	-
120201	Licenses - General	5,170,000.00	3,245,815.00	8,860,000.00	-
12020105	Radio / Television Station Licenses	20,000.00	-	100,000.00	-
12020111	Bake House Licenses	120,000.00	20,000.00	200,000.00	-
12020115	Dane Gun Licenses	20,000.00	10,000.00	100,000.00	-
12020116	Cattle Dealer Licenses	200,000.00	-	200,000.00	-
12020117	Dried Fish & Meat Licenses	300,000.00	-	300,000.00	-
12020120	Hawker's Permits	400,000.00	4,500.00	500,000.00	-
12020122	Produce Buying Licenses	100,000.00	150,315.00	300,000.00	-
12020126	Tractor Hiring Services	3,000,000.00	3,025,000.00	6,000,000.00	-
12020130	Cinematograph Licenses	200,000.00	-	100,000.00	-
12020137	Trade Permit Licenses	30,000.00	33,000.00	100,000.00	-
12020148	Food and Water Processing Licence	50,000.00	-	100,000.00	-
12020149	Communication Equipment Installation Permit	500,000.00	-	500,000.00	-
12020159	Public Conveniences Permit	30,000.00	-	100,000.00	-
12020161	Minor Industrial Licence Fees	20,000.00	-	100,000.00	-
12020162	Welding Machine License	20,000.00	-	-	-
12020163	Auto Spare Parts	20,000.00	-	20,000.00	-
12020164	Building Materials / Block Making Licence Fees	100,000.00	-	100,000.00	-
12020165	Sewing / Tailoring Services	20,000.00	-	20,000.00	-
12020166	Barbing Salon / Boutque Services Fees	20,000.00	3,000.00	20,000.00	-
120204	Fees - General	26,780,000.00	39,145,066.00	48,800,000.00	-
12020417	Contractor Registration Fees	4,000,000.00	9,677,781.00	10,000,000.00	-
12020427	Tender Fees	20,000,000.00	25,103,985.00	30,000,000.00	-
12020438	Survey / Planning / Building Fees	100,000.00	-	100,000.00	-
12020447	Land Use Fees	500,000.00	75,000.00	500,000.00	-
12020449	Business/Trade Operating Fees	40,000.00	2,446,150.00	5,500,000.00	-
12020451	Timber & Forest Fees	20,000.00	30,000.00	100,000.00	-
12020459	Right Of Occupancy Fees	100,000.00	28,000.00	100,000.00	-
12020460	Building Plan Approval Fees	100,000.00	-	100,000.00	-
12020461	Title Transfer Fees	50,000.00	-	50,000.00	-
12020463	Hospital Service Registration Fees	-	20,000.00	50,000.00	-
12020466	Indigenship Registration Fees	1,500,000.00	1,280,000.00	1,500,000.00	-
12020471	Private School Registration	100,000.00	42,000.00	100,000.00	-
12020478	Workshop Fees	50,000.00	25,000.00	100,000.00	-
12020479	Motor Vehicles, Taxi and Motor Cycle Registration Fees	100,000.00	210,900.00	500,000.00	-

317215 - KAFIN HAUSA 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
12020493	Auto Mechanic Registration Fees	20,000.00	10,000.00	100,000.00	-
12020499	Slaughter Stock Fees	100,000.00	196,250.00	-	-
120206	Sales - General	450,000.00	3,080,635.00	4,000,000.00	-
12020604	Sales of Stores / Scraps / Unserviceable Items	150,000.00	840,000.00	2,000,000.00	-
12020610	Proceeds from Sales of Goods by Public Auctions	300,000.00	2,240,635.00	2,000,000.00	-
120207	Earnings - General	8,600,000.00	7,576,385.00	22,600,000.00	-
12020703	Earnings From Hire Of Plants & Equipment	700,000.00	-	5,000,000.00	-
12020708	Earnings from Agricultural Produce	6,200,000.00	3,300,525.00	8,500,000.00	-
12020711	Earnings from Commercial Activities	1,100,000.00	3,041,405.00	6,500,000.00	-
12020729	Earning from Parks and Gardens	500,000.00	1,226,455.00	2,500,000.00	-
12020736	Earnings from Environmental Sanitation Services	100,000.00	8,000.00	100,000.00	-
120208	Rent on Government Buildings - General	6,000,000.00	1,200,000.00	4,200,000.00	-
12020801	Rent on Government Quarters	2,000,000.00	-	2,000,000.00	-
12020803	Rent on Government Buildings	4,000,000.00	1,200,000.00	2,200,000.00	-
120209	Rent on Land & Others - General	500,000.00	-	4,000,000.00	-
12020901	Rent on Government Land	500,000.00	-	4,000,000.00	-
120210	REPAYMENTS - GENERAL	1,500,000.00	280,000.00	700,000.00	-
12021012	Refund of Overpayment	500,000.00	-	200,000.00	-
12021021	Unclaimed Deposits	1,000,000.00	280,000.00	500,000.00	-
120212	Interest Earned	150,000.00	34,300.00	150,000.00	-
12021202	Bicycle Advances (Interest)	50,000.00	18,500.00	50,000.00	-
12021203	Interest on Refurbishing Loan	100,000.00	15,800.00	100,000.00	-
120213	Reimbursement - General	2,000,000.00	65,317,004.00	165,934,069.00	-
12021301	Receipt of Local Government of State IGR Tax Revenues	2,000,000.00	1,317,004.00	165,934,069.00	-
12021315	Basic Healthcare Provision Fund Recurrent Receipts	-	64,000,000.00	-	-

317215 - KAFIN HAUSA 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>12,339,952,715.00</u>
01	FEDERATION ACCOUNT	12,080,508,646.00
011	FAAC DIRECT ALLOCATION	12,080,508,646.00
01101	FAAC DIRECT ALLOCATION	12,080,508,646.00
02	CONSOLIDATED REVENUE FUND	259,444,069.00
021	MAIN ENVELOP	259,444,069.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	259,444,069.00

317215 - KAFIN HAUSA 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	7,802,062,050.00	4,594,849,908.00	12,515,116,415.00	35,000,000.00
01000000000	Administrative	954,073,367.80	666,003,953.00	1,301,118,731.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	136,976,009.00	161,216,339.00	333,495,022.00	-
011100100100	Chairman	129,252,256.00	158,514,502.00	323,549,366.00	-
011108000100	Internal Audit Office	7,723,753.00	2,701,837.00	9,945,656.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	58,733,152.00	26,373,034.00	136,585,531.00	-
011200100100	Legislative Council	58,733,152.00	26,373,034.00	136,585,531.00	-
01480000000	Local Government Electoral Office	-	-	50,000,000.00	-
014800100100	Local Government Electoral Office	-	-	50,000,000.00	-
01250000000	ADMIN AND GENERAL SERVICES	758,364,206.80	478,414,580.00	781,038,178.00	-
012500100100	Office of the Director Admin and General Services	758,364,206.80	478,414,580.00	781,038,178.00	-
02000000000	Economic	3,175,456,366.60	1,677,189,877.00	5,052,633,039.00	35,000,000.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	250,487,208.00	158,186,341.00	479,654,303.00	35,000,000.00
021500100100	Agriculture Section	167,746,951.00	113,790,175.00	315,731,067.00	-
021500200100	Forestry Section	35,051,472.00	15,454,313.00	79,128,304.00	35,000,000.00
021500300100	Livestock Section (Veterinary)	47,688,785.00	28,941,853.00	84,794,932.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	739,256,036.00	632,692,405.00	1,156,347,250.00	-
022001000100	Account section	636,648,088.00	569,843,774.00	1,111,125,451.00	-
022002000100	Revenue Section	102,607,948.00	62,848,631.00	45,221,799.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	2,119,375,813.60	844,152,799.00	3,282,170,163.00	-
023400100100	Road & Communication Section	17,798,048.00	1,547,928.00	39,791,023.00	-
023400200100	Mechanical Section	63,921,656.00	117,499,626.00	127,500,358.00	-
023400300100	Electrical Section	635,982,250.80	212,921,761.00	592,484,242.00	-
023400400100	Land & Survey Section	141,988,466.00	22,200,807.00	226,778,535.00	-
023400500100	Building Section	1,259,685,392.80	489,982,677.00	2,295,616,005.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	66,337,309.00	42,158,332.00	134,461,323.00	-
023800100100	Planning	66,337,309.00	42,158,332.00	128,461,323.00	-
023800200100	Research and Statistics	-	-	6,000,000.00	-
05000000000	Social	3,672,532,315.60	2,251,656,078.00	6,161,364,645.00	-
05170000000	LOCAL EDUCATION AUTHORITY	1,353,700,654.00	1,011,455,969.00	2,340,879,861.00	-
051700100100	Education (Non-Teaching Staff)	417,955,857.00	336,705,834.00	652,102,463.00	-
051700200100	Education (Teaching Staff)	928,586,917.00	674,750,135.00	1,661,619,518.00	-
051700300100	Adult Education	7,157,880.00	-	7,157,880.00	-
051700400100	Other Education	-	-	20,000,000.00	-
05210000000	PRIMARY HEALTH CARE	482,206,896.00	377,154,139.00	801,199,519.00	-
052100100100	Primary Health Care Manager	224,500,000.00	109,740,458.00	276,200,000.00	-
052100200100	Curative	257,706,896.00	267,413,681.00	524,999,519.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	629,355,058.00	375,543,882.00	843,367,035.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	128,846,868.00	91,538,154.00	190,307,272.00	-
053500300100	Rural Water Supply	500,508,190.00	284,005,728.00	653,059,763.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	1,207,269,707.60	487,502,088.00	2,175,918,230.00	-
055100100100	Community Development Section	53,802,624.00	47,712,066.00	577,727,372.00	-
055100200100	Information, Youth, Sport & Culture	146,350,324.00	24,396,620.00	175,083,889.00	-
055100300100	Social Welfare Section	428,964,013.80	232,540,163.00	518,229,394.00	-
055100400100	Trade Section and Cooperatives	378,152,745.80	9,600,020.00	454,877,575.00	-
055100500100	Traditional/Religious Affairs	200,000,000.00	173,253,219.00	450,000,000.00	-

317215 - KAFIN HAUSA 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	1,848,372,902.00	1,451,937,015.00	3,055,812,999.00	-
01000000000	Administrative	92,001,757.00	62,221,769.00	185,818,731.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	34,676,009.00	23,120,339.00	68,195,022.00	-
011100100100	Chairman	32,252,256.00	21,504,502.00	63,549,366.00	-
011108000100	Internal Audit Office	2,423,753.00	1,615,837.00	4,645,656.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	18,733,152.00	13,373,034.00	46,585,531.00	-
011200100100	Legislative Council	18,733,152.00	13,373,034.00	46,585,531.00	-
01250000000	ADMIN AND GENERAL SERVICES	38,592,596.00	25,728,396.00	71,038,178.00	-
012500100100	Office of the Director Admin and General Services	38,592,596.00	25,728,396.00	71,038,178.00	-
02000000000	Economic	328,058,627.00	237,401,004.00	397,233,039.00	-
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	59,587,208.00	39,821,464.00	109,854,303.00	-
021500100100	Agriculture Section	15,346,951.00	10,331,298.00	26,931,067.00	-
021500200100	Forestry Section	9,551,472.00	6,364,313.00	18,628,304.00	-
021500300100	Livestock Section (Veterinary)	34,688,785.00	23,125,853.00	64,294,932.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	198,956,036.00	148,126,136.00	145,847,250.00	-
022001000100	Account section	109,648,088.00	88,587,505.00	126,125,451.00	-
022002000100	Revenue Section	89,307,948.00	59,538,631.00	19,721,799.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	32,178,074.00	24,562,072.00	53,070,163.00	-
023400100100	Road & Communication Section	2,298,048.00	1,477,928.00	8,791,023.00	-
023400200100	Mechanical Section	6,921,656.00	4,614,146.00	17,500,358.00	-
023400300100	Electrical Section	5,604,035.00	3,735,422.00	3,484,242.00	-
023400400100	Land & Survey Section	6,388,466.00	4,278,158.00	6,178,535.00	-
023400500100	Building Section	10,965,869.00	10,456,418.00	17,116,005.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	37,337,309.00	24,891,332.00	88,461,323.00	-
023800100100	Planning	37,337,309.00	24,891,332.00	88,461,323.00	-
05000000000	Social	1,428,312,518.00	1,152,314,242.00	2,472,761,229.00	-
05170000000	LOCAL EDUCATION AUTHORITY	1,067,542,774.00	851,205,296.00	1,916,721,981.00	-
051700100100	Education (Non-Teaching Staff)	138,955,857.00	176,455,161.00	255,102,463.00	-
051700200100	Education (Teaching Staff)	928,586,917.00	674,750,135.00	1,661,619,518.00	-
05210000000	PRIMARY HEALTH CARE	178,406,896.00	198,921,087.00	294,999,519.00	-
052100200100	Curative	178,406,896.00	198,921,087.00	294,999,519.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	96,081,972.00	68,123,732.00	143,734,004.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	82,346,868.00	58,676,767.00	129,307,272.00	-
053500300100	Rural Water Supply	13,735,104.00	9,446,965.00	14,426,732.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	86,280,876.00	34,064,127.00	117,305,725.00	-
055100100100	Community Development Section	25,722,624.00	17,148,416.00	47,127,372.00	-
055100200100	Information, Youth, Sport & Culture	1,150,324.00	1,591,620.00	2,397,384.00	-
055100300100	Social Welfare Section	53,333,398.00	11,274,071.00	58,103,394.00	-
055100400100	Trade Section and Cooperatives	6,074,530.00	4,050,020.00	9,677,575.00	-

317215 - KAFIN HAUSA 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	1,887,690,280.00	1,691,236,510.00	4,075,283,880.00	-
01000000000	Administrative	357,300,000.00	438,151,470.00	880,300,000.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	102,300,000.00	138,096,000.00	265,300,000.00	-
011100100100	Chairman	97,000,000.00	137,010,000.00	260,000,000.00	-
011108000100	Internal Audit Office	5,300,000.00	1,086,000.00	5,300,000.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	40,000,000.00	13,000,000.00	90,000,000.00	-
011200100100	Legislative Council	40,000,000.00	13,000,000.00	90,000,000.00	-
01480000000	Local Government Electoral Office	-	-	50,000,000.00	-
014800100100	Local Government Electoral Office	-	-	50,000,000.00	-
01250000000	ADMIN AND GENERAL SERVICES	215,000,000.00	287,055,470.00	475,000,000.00	-
012500100100	Office of the Director Admin and General Services	215,000,000.00	287,055,470.00	475,000,000.00	-
02000000000	Economic	834,500,000.00	747,509,655.00	1,435,400,000.00	-
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	38,900,000.00	32,562,529.00	71,800,000.00	-
021500100100	Agriculture Section	15,400,000.00	26,746,529.00	35,800,000.00	-
021500200100	Forestry Section	10,500,000.00	-	15,500,000.00	-
021500300100	Livestock Section (Veterinary)	13,000,000.00	5,816,000.00	20,500,000.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	540,300,000.00	484,566,269.00	1,010,500,000.00	-
022001000100	Account section	527,000,000.00	481,256,269.00	985,000,000.00	-
022002000100	Revenue Section	13,300,000.00	3,310,000.00	25,500,000.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	226,300,000.00	213,113,857.00	307,100,000.00	-
023400100100	Road & Communication Section	15,500,000.00	70,000.00	31,000,000.00	-
023400200100	Mechanical Section	57,000,000.00	112,885,480.00	110,000,000.00	-
023400300100	Electrical Section	124,000,000.00	62,256,525.00	96,000,000.00	-
023400400100	Land & Survey Section	5,600,000.00	-	5,600,000.00	-
023400500100	Building Section	24,200,000.00	37,901,852.00	64,500,000.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	29,000,000.00	17,267,000.00	46,000,000.00	-
023800100100	Planning	29,000,000.00	17,267,000.00	40,000,000.00	-
023800200100	Research and Statistics	-	-	6,000,000.00	-
05000000000	Social	695,890,280.00	505,575,385.00	1,759,583,880.00	-
05170000000	LOCAL EDUCATION AUTHORITY	42,157,880.00	35,235,300.00	82,157,880.00	-
051700100100	Education (Non-Teaching Staff)	35,000,000.00	35,235,300.00	55,000,000.00	-
051700300100	Adult Education	7,157,880.00	-	7,157,880.00	-
051700400100	Other Education	-	-	20,000,000.00	-
05210000000	PRIMARY HEALTH CARE	79,300,000.00	68,492,594.00	172,000,000.00	-
052100200100	Curative	79,300,000.00	68,492,594.00	172,000,000.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	268,700,000.00	163,623,400.00	303,500,000.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	46,500,000.00	32,861,387.00	61,000,000.00	-
053500300100	Rural Water Supply	222,200,000.00	130,762,013.00	242,500,000.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	305,732,400.00	238,224,091.00	1,201,926,000.00	-
055100100100	Community Development Section	28,080,000.00	30,563,650.00	530,600,000.00	-
055100200100	Information, Youth, Sport & Culture	5,200,000.00	4,555,000.00	11,000,000.00	-
055100300100	Social Welfare Section	67,252,400.00	29,852,222.00	205,126,000.00	-
055100400100	Trade Section and Cooperatives	5,200,000.00	-	5,200,000.00	-
055100500100	Traditional/Religious Affairs	200,000,000.00	173,253,219.00	450,000,000.00	-

317215 - KAFIN HAUSA 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	4,065,998,868.00	1,451,676,383.00	5,384,019,536.00	35,000,000.00
01000000000	Administrative	504,771,610.80	165,630,714.00	235,000,000.00	-
01250000000	ADMIN AND GENERAL SERVICES	504,771,610.80	165,630,714.00	235,000,000.00	-
012500100100	Office of the Director Admin and General Services	504,771,610.80	165,630,714.00	235,000,000.00	-
02000000000	Economic	2,012,897,739.60	692,279,218.00	3,220,000,000.00	35,000,000.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	152,000,000.00	85,802,348.00	298,000,000.00	35,000,000.00
021500100100	Agriculture Section	137,000,000.00	76,712,348.00	253,000,000.00	-
021500200100	Forestry Section	15,000,000.00	9,090,000.00	45,000,000.00	35,000,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	1,860,897,739.60	606,476,870.00	2,922,000,000.00	-
023400300100	Electrical Section	506,378,215.80	146,929,814.00	493,000,000.00	-
023400400100	Land & Survey Section	130,000,000.00	17,922,649.00	215,000,000.00	-
023400500100	Building Section	1,224,519,523.80	441,624,407.00	2,214,000,000.00	-
05000000000	Social	1,548,329,517.60	593,766,451.00	1,929,019,536.00	-
05170000000	LOCAL EDUCATION AUTHORITY	244,000,000.00	125,015,373.00	342,000,000.00	-
051700100100	Education (Non-Teaching Staff)	244,000,000.00	125,015,373.00	342,000,000.00	-
05210000000	PRIMARY HEALTH CARE	224,500,000.00	109,740,458.00	334,200,000.00	-
052100100100	Primary Health Care Manager	224,500,000.00	109,740,458.00	276,200,000.00	-
052100200100	Curative	-	-	58,000,000.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	264,573,086.00	143,796,750.00	396,133,031.00	-
053500300100	Rural Water Supply	264,573,086.00	143,796,750.00	396,133,031.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	815,256,431.60	215,213,870.00	856,686,505.00	-
055100200100	Information, Youth, Sport & Culture	140,000,000.00	18,250,000.00	161,686,505.00	-
055100300100	Social Welfare Section	308,378,215.80	191,413,870.00	255,000,000.00	-
055100400100	Trade Section and Cooperatives	366,878,215.80	5,550,000.00	440,000,000.00	-

317215 - KAFIN HAUSA 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	7,802,062,050.00	4,594,849,908.00	12,515,116,415.00	35,000,000.00
21	Personnel Cost	1,848,372,902.00	1,451,937,015.00	3,055,812,999.00	-
2101	SALARY	768,867,456.00	590,753,289.00	1,164,839,801.00	-
210101	Salaries and Wages	768,867,456.00	590,753,289.00	1,164,839,801.00	-
21010101	Salary	741,844,266.00	572,740,496.00	1,139,608,613.00	-
21010103	Consolidated Revenue Fund Charges - Salaries	27,023,190.00	18,012,793.00	25,231,188.00	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,079,505,446.00	861,183,726.00	1,840,973,198.00	-
210201	ALLOWANCES	819,505,446.00	673,917,169.00	1,605,973,198.00	-
21020103	Transport Allowance	106,382,703.00	95,160,903.00	223,607,335.00	-
21020104	Rent Supplement	117,673,501.00	97,482,961.00	246,991,528.00	-
21020105	Meal Subsidy	41,710,607.00	32,368,983.00	74,479,988.00	-
21020106	Utility Allowance	31,154,138.00	28,100,445.00	83,051,637.00	-
21020107	Entertainment	4,400,862.00	2,981,662.00	27,163,026.00	-
21020109	Leave Transport Grant	63,564,454.00	50,023,937.00	101,729,876.00	-
21020112	Inducement Allowance	2,853,374.00	3,678,896.00	4,917,689.00	-
21020113	Hazard / Hardship Allowance	12,727,698.00	12,051,086.00	15,516,799.00	-
21020117	Domestic Staff Allowance	19,790,600.00	19,883,528.00	39,926,030.00	-
21020122	Motor Vehicle Maintenance Allowance	9,668,088.00	9,626,855.00	15,313,032.00	-
21020123	Constituency Allowance	352,267.00	234,844.00	4,265,736.00	-
21020131	Religious Aid Allowance	48,000,000.00	3,424,000.00	48,000,000.00	-
21020136	Responsibility Allowance	28,181,279.00	56,604,131.00	141,171,027.00	-
21020137	Medical Allowance	109,571,241.00	99,904,233.00	245,486,137.00	-
21020138	Furniture Allowance	1,691,304.00	1,127,536.00	3,204,711.00	-
21020149	Consolidated Allowance	90,453,328.00	74,364,408.00	109,397,816.00	-
21020156	Professional Teaching Allowance	125,420,273.00	86,395,272.00	194,110,151.00	-
21020173	Once-in-4-Years Furniture Allowance	-	-	24,000,000.00	-
21020181	Leave Bonus	5,909,729.00	503,489.00	3,640,680.00	-
210202	Social Contributions	260,000,000.00	187,266,557.00	235,000,000.00	-
21020202	17% Government Contributory Pension	260,000,000.00	187,266,557.00	230,000,000.00	-
21020206	Workers Health Insurance Cover	-	-	5,000,000.00	-
2103	SOCIAL BENEFITS	-	-	50,000,000.00	-
210301	Social Benefits	-	-	50,000,000.00	-
21030104	Contract Staff Gratuity	-	-	50,000,000.00	-
22	Other Recurrent Costs	1,887,690,280.00	1,691,236,510.00	4,075,283,880.00	-
2202	OVERHEAD COST	1,374,190,280.00	1,297,768,477.00	2,436,763,880.00	-
220201	Transport & Travelling - General	75,200,000.00	59,955,613.00	157,900,000.00	-
22020101	Local Travel & Transport - Training	1,000,000.00	2,090,000.00	2,000,000.00	-
22020102	Local Travel & Transport - Others	54,200,000.00	39,465,613.00	105,900,000.00	-
22020104	International Travel & Transport - Others	20,000,000.00	18,400,000.00	50,000,000.00	-
220202	Utilities General	5,000,000.00	3,480,000.00	12,000,000.00	-
22020201	Electricity Charges	5,000,000.00	3,480,000.00	10,000,000.00	-
22020205	Water rates & Charges	-	-	2,000,000.00	-
220203	Materials and Supplies - General	274,657,880.00	249,483,791.00	525,657,880.00	-
22020301	Office Materials and Consumables	177,657,880.00	167,361,897.00	360,657,880.00	-
22020305	Printing of Non-security Documents	14,000,000.00	8,514,000.00	35,000,000.00	-
22020307	Drugs, Vaccines & Medical Supplies	40,000,000.00	38,533,094.00	60,000,000.00	-
22020310	Teaching Aids, Laboratory and Instructional Materials	25,000,000.00	25,700,300.00	50,000,000.00	-
22020317	Reagents Chemicals and Cleansing Materials	18,000,000.00	9,374,500.00	20,000,000.00	-
220204	Maintenance Services - General	429,000,000.00	314,540,817.00	542,000,000.00	-
22020402	Maintenance of Office Furniture	65,000,000.00	93,581,677.00	135,000,000.00	-
22020403	Maintenance of Office Building / Residential Quarters	24,000,000.00	36,137,852.00	67,000,000.00	-
22020410	Maintenance of Street Lightings	100,000,000.00	54,683,575.00	50,000,000.00	-
22020415	Maintenance of Water Facilities	220,000,000.00	125,467,713.00	275,000,000.00	-
22020420	Maintenance of Medical Equipments	10,000,000.00	950,000.00	5,000,000.00	-

317215 - KAFIN HAUSA 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
22020421	Maintenance of Health Institution Buildings	10,000,000.00	3,720,000.00	10,000,000.00	-
220205	Training - General	52,000,000.00	107,100,500.00	275,000,000.00	-
22020501	Local Training	52,000,000.00	82,100,500.00	225,000,000.00	-
22020502	International Training	-	25,000,000.00	50,000,000.00	-
220206	Other Services - General	145,000,000.00	142,594,577.00	229,000,000.00	-
22020602	Office/Store Rent	1,000,000.00	2,614,000.00	1,000,000.00	-
22020603	Residential Rent	-	-	3,000,000.00	-
22020604	Security Vote (Including Operations)	144,000,000.00	139,980,577.00	225,000,000.00	-
220207	Consulting and Professional Services	5,000,000.00	-	5,000,000.00	-
22020701	Financial Consulting	5,000,000.00	-	5,000,000.00	-
220208	Fuel and Lubricant - General	22,000,000.00	29,631,382.00	45,000,000.00	-
22020801	Motor Vehicle Fuel Cost	22,000,000.00	29,631,382.00	45,000,000.00	-
220209	Financial Charges - General	-	-	5,000,000.00	-
22020901	Bank Charges (Other than Interest)	-	-	5,000,000.00	-
220210	Miscellaneous Expenses - General	366,332,400.00	390,981,797.00	640,206,000.00	-
22021001	Refreshment and Meals (Entertainment & Hospitality)	90,126,200.00	112,038,686.00	105,000,000.00	-
22021003	Publicity and Advertisements	1,080,000.00	400,000.00	1,080,000.00	-
22021004	Medical Expenses	9,000,000.00	9,045,000.00	30,000,000.00	-
22021005	FAAC Meetings / Disbursement meetings	5,000,000.00	-	-	-
22021041	Contingency Reserve - Recurrent	200,000,000.00	250,000,000.00	300,000,000.00	-
22021044	Committees and Commissions	22,000,000.00	-	10,000,000.00	-
22021045	Institutional Feeding (Ramadan Feeding)	-	-	100,000,000.00	-
22021047	Community Engagement, Sensitization & Mobilization Activit	1,000,000.00	2,060,000.00	1,000,000.00	-
22021059	Council of Ulama, Hisba & Other Religious Groups Activities	23,126,200.00	3,886,111.00	48,126,000.00	-
22021069	Project / Programmes Coordination Expenses	10,000,000.00	6,872,000.00	15,000,000.00	-
22021074	Primary Healthcare (LGA & Wards) Operations	5,000,000.00	6,680,000.00	30,000,000.00	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL	293,500,000.00	271,943,831.00	1,188,520,000.00	-
220401	Local Grants and Contributions	293,500,000.00	271,943,831.00	1,188,520,000.00	-
22040103	Grants to State Governments – Recurrent Security Support	-	-	87,000,000.00	-
22040107	Grants to State Governments – Other Recurrent	90,000,000.00	98,690,612.00	200,000,000.00	-
22040111	Grants to Communities and NGOs	3,500,000.00	-	50,000,000.00	-
22040113	Contribution to Traditional Councils	200,000,000.00	173,253,219.00	450,000,000.00	-
22040118	Grants to Communities (Polling Units)	-	-	401,520,000.00	-
2207	Transfers - Payments	220,000,000.00	121,524,202.00	450,000,000.00	-
220701	Transfer to Fund Recurrent Expenditure - Payments	220,000,000.00	121,524,202.00	450,000,000.00	-
22070105	Stabilization Funds	220,000,000.00	121,524,202.00	450,000,000.00	-
23	Capital Expenditure	4,065,998,868.00	1,451,676,383.00	5,384,019,536.00	35,000,000.00
2301	FIXED ASSETS PURCHASED	882,412,918.80	462,064,727.00	754,686,505.00	-
230101	Purchase of Fixed Assets - General	882,412,918.80	462,064,727.00	754,686,505.00	-
23010101	Purchase/Acquisition Of Land	14,641,308.00	4,800,000.00	40,000,000.00	-
23010104	Purchase of Motor Cycles	215,378,215.80	6,800,000.00	102,000,000.00	-
23010105	Purchase Of Motor Vehicles	170,000,000.00	112,000,000.00	95,000,000.00	-
23010107	Purchase Of Trucks	121,393,395.00	40,630,714.00	-	-
23010112	Purchase Of Office Furniture and Fittings	28,000,000.00	-	70,000,000.00	-
23010122	Purchase Of Health / Medical Equipment	36,000,000.00	27,406,817.00	45,000,000.00	-
23010124	Purchase Of Teaching / Learning Aid Equipment	29,000,000.00	9,127,200.00	60,000,000.00	-
23010126	Purchase Of Sporting / Gaming Equipment	10,000,000.00	4,800,000.00	30,000,000.00	-
23010127	Purchase Of Agricultural Equipment and Improved Inputs	63,000,000.00	48,383,176.00	78,000,000.00	-
23010128	Purchase Of Security Equipment	15,000,000.00	1,200,000.00	24,686,505.00	-
23010130	Purchase Of Recreational Facilities	60,000,000.00	170,481,670.00	80,000,000.00	-
23010140	Purchase of Information / Communication Equipment	8,000,000.00	900,000.00	5,000,000.00	-
23010144	Purchase of Heavy Plants and Equipment	45,000,000.00	-	-	-
23010149	Purchase of Electronic Equipment and Fittings	2,000,000.00	-	-	-
23010155	Purchase of Water Supply Equipment	65,000,000.00	35,535,150.00	125,000,000.00	-

317215 - KAFIN HAUSA 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
2302	CONSTRUCTION / PROVISION	2,468,012,863.20	798,739,440.00	3,380,000,000.00	-
230201	Construction/Provision of Fixed Assets - General	2,468,012,863.20	798,739,440.00	3,380,000,000.00	-
23020101	Construction/Provision Of Office Buildings	40,000,000.00	-	120,000,000.00	-
23020102	Construction/Provision Of Residential Buildings	293,378,215.80	-	470,000,000.00	-
23020103	Construction/Provision Of Electricity / Solar Power	123,000,000.00	76,365,262.00	170,000,000.00	-
23020105	Construction/Provision Of Water Facilities	194,000,000.00	108,261,600.00	265,000,000.00	-
23020106	Construction/Provision Of Hospitals/Health Centres	230,000,000.00	110,985,433.00	198,000,000.00	-
23020107	Construction/Provision Of Public Schools	80,000,000.00	39,472,037.00	115,000,000.00	-
23020113	Construction / Provision Of Agricultural Facilities	-	-	30,000,000.00	-
23020114	Construction / Provision Of Roads	443,378,215.80	306,632,450.00	660,000,000.00	-
23020123	Construction Of Traffic /Street Lights	283,378,215.80	64,177,052.00	245,000,000.00	-
23020124	Construction Of Markets/Parks	407,378,215.80	-	500,000,000.00	-
23020129	Construction Of Irrigation Facilities	-	-	30,000,000.00	-
23020130	Construction / Provision of Wall Fence/Boundary Pillars	42,500,000.00	6,000,000.00	110,000,000.00	-
23020131	Construction/Provision Of Religious Structures	226,000,000.00	68,922,957.00	357,000,000.00	-
23020133	Construction/Provision Of Public Convenience	55,000,000.00	-	55,000,000.00	-
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	50,000,000.00	17,922,649.00	55,000,000.00	-
2303	REHABILITATION / REPAIRS	281,573,086.00	37,374,708.00	662,333,031.00	-
230301	Rehabilitation/Repairs of Fixed Assets - General	281,573,086.00	37,374,708.00	662,333,031.00	-
23030101	Rehabilitation/Repairs Of Residential Buildings	27,000,000.00	100,000.00	100,000,000.00	-
23030102	Rehabilitation/Repairs - Electricity	55,000,000.00	6,387,500.00	120,000,000.00	-
23030104	Rehabilitation/Repairs - Water Facilities	5,573,086.00	-	6,133,031.00	-
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	92,000,000.00	21,348,208.00	161,200,000.00	-
23030112	Rehabilitation / Repairs - Agricultural Facilities	12,000,000.00	-	-	-
23030118	Rehabilitation / Repairs - Recreational Facilities	5,000,000.00	-	10,000,000.00	-
23030121	Rehabilitation / Repairs Of Office Buildings	65,000,000.00	4,489,000.00	160,000,000.00	-
23030124	Rehabilitation/Repairs- Markets/Parks	12,000,000.00	-	75,000,000.00	-
23030133	Rehabilitation/Repairs of Other facilities	3,000,000.00	5,050,000.00	30,000,000.00	-
23030139	Rehabilitation/Repairs of Religious Structures	5,000,000.00	-	-	-
2304	PRESERVATION OF THE ENVIRONMENT	95,000,000.00	16,516,172.00	165,000,000.00	35,000,000.00
230401	Preservation of the Environment - General	95,000,000.00	16,516,172.00	165,000,000.00	35,000,000.00
23040101	Tree Planting	5,000,000.00	2,000,000.00	15,000,000.00	15,000,000.00
23040102	Erosion & Flood Control	75,000,000.00	2,409,172.00	110,000,000.00	-
23040106	Nurseries and Seedlings	5,000,000.00	4,550,000.00	20,000,000.00	20,000,000.00
23040107	Forests and Shelterbelts	10,000,000.00	7,557,000.00	20,000,000.00	-
2305	OTHER CAPITAL PROJECTS	339,000,000.00	136,981,336.00	422,000,000.00	-
230501	Acquisition of Non-Tangible Asset	339,000,000.00	136,981,336.00	422,000,000.00	-
23050101	Research & Development and Census/Surveys	329,000,000.00	136,301,336.00	392,000,000.00	-
23050137	Capital Project Historical Liabilities	10,000,000.00	680,000.00	30,000,000.00	-

317215 - KAFIN HAUSA 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	7,802,062,050.00	4,594,849,908.00	12,515,116,415.00	35,000,000.00
701	GENERAL PUBLIC SERVICES	1,909,686,236.60	1,242,957,024.00	2,965,927,304.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	994,984,720.80	629,893,500.00	1,803,427,803.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	488,004,931.80	199,176,536.00	887,134,897.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	506,979,789.00	430,716,964.00	916,292,906.00	-
7013	GENERAL SERVICES	824,701,515.80	514,372,912.00	875,499,501.00	-
70131	GENERAL PERSONNEL SERVICES	758,364,206.80	472,214,580.00	741,038,178.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	66,337,309.00	42,158,332.00	134,461,323.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	90,000,000.00	98,690,612.00	287,000,000.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	90,000,000.00	98,690,612.00	287,000,000.00	-
703	PUBLIC ORDER AND SAFETY	15,000,000.00	1,200,000.00	84,686,505.00	-
7031	POLICE SERVICES	15,000,000.00	1,200,000.00	84,686,505.00	-
70311	POLICE SERVICES	15,000,000.00	1,200,000.00	84,686,505.00	-
704	ECONOMIC AFFAIRS	1,809,720,124.40	795,871,954.00	2,446,307,501.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	405,152,745.80	30,503,020.00	646,877,575.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	378,152,745.80	9,600,020.00	586,877,575.00	-
70412	GENERAL LABOUR AFFAIRS	27,000,000.00	20,903,000.00	60,000,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	173,487,208.00	120,767,169.00	289,654,303.00	-
70421	AGRICULTURE	153,435,736.00	114,402,856.00	255,525,999.00	-
70422	FORESTRY	20,051,472.00	6,364,313.00	34,128,304.00	-
7043	FUEL AND ENERGY	636,694,378.80	213,396,213.00	593,018,365.00	-
70435	ELECTRICITY	636,694,378.80	213,396,213.00	593,018,365.00	-
7045	TRANSPORT	514,385,791.80	431,205,552.00	766,757,258.00	-
70451	ROAD TRANSPORT	514,385,791.80	431,205,552.00	766,757,258.00	-
7047	OTHER INDUSTRIES	80,000,000.00	-	150,000,000.00	-
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	80,000,000.00	-	150,000,000.00	-
705	ENVIRONMENTAL PROTECTION	35,000,000.00	16,516,172.00	85,000,000.00	35,000,000.00
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	35,000,000.00	16,516,172.00	85,000,000.00	35,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	35,000,000.00	16,516,172.00	85,000,000.00	35,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	937,385,149.00	406,893,279.00	2,101,101,675.00	-
7061	HOUSING DEVELOPMENT	232,165,869.00	53,374,678.00	641,616,005.00	-
70611	HOUSING DEVELOPMENT	232,165,869.00	53,374,678.00	641,616,005.00	-
7062	COMMUNITY DEVELOPMENT	204,711,090.00	69,512,873.00	776,425,907.00	-
70621	COMMUNITY DEVELOPMENT	204,711,090.00	69,512,873.00	776,425,907.00	-
7063	WATER SUPPLY	500,508,190.00	284,005,728.00	683,059,763.00	-
70631	WATER SUPPLY	500,508,190.00	284,005,728.00	683,059,763.00	-
707	HEALTH	819,553,764.00	518,692,293.00	1,136,506,791.00	-
7074	PUBLIC HEALTH SERVICES	819,553,764.00	518,692,293.00	1,136,506,791.00	-
70741	PUBLIC HEALTH SERVICES	819,553,764.00	518,692,293.00	1,136,506,791.00	-
708	RECREATION, CULTURE AND RELIGION	431,430,324.00	249,506,388.00	756,477,384.00	-
7081	RECREATIONAL AND SPORTING SERVICES	17,430,324.00	11,346,620.00	44,477,384.00	-
70811	RECREATIONAL AND SPORTING SERVICES	17,430,324.00	11,346,620.00	44,477,384.00	-
7082	CULTURAL SERVICES	200,000,000.00	173,253,219.00	450,000,000.00	-
70821	CULTURAL SERVICES	200,000,000.00	173,253,219.00	450,000,000.00	-
7083	BROADCASTING AND PUBLISHING SERVICES	8,000,000.00	900,000.00	5,000,000.00	-
70831	BROADCASTING AND PUBLISHING SERVICES	8,000,000.00	900,000.00	5,000,000.00	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	206,000,000.00	64,006,549.00	257,000,000.00	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	206,000,000.00	64,006,549.00	257,000,000.00	-
709	EDUCATION	1,253,700,654.00	930,856,078.00	2,200,879,861.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,193,700,654.00	857,259,942.00	2,140,879,861.00	-
70912	PRIMARY EDUCATION	1,193,700,654.00	857,259,942.00	2,140,879,861.00	-
7098	EDUCATION N.E.C.	60,000,000.00	73,596,136.00	60,000,000.00	-
70981	EDUCATION N.E.C	60,000,000.00	73,596,136.00	60,000,000.00	-
710	SOCIAL PROTECTION	590,585,798.00	432,356,720.00	738,229,394.00	-

317215 - KAFIN HAUSA 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
7101	SICKNESS AND DISABILITY	48,000,000.00	3,424,000.00	48,000,000.00	-
71012	DISABILITY	48,000,000.00	3,424,000.00	48,000,000.00	-
7102	OLD AGE	260,000,000.00	187,266,557.00	250,000,000.00	-
71021	OLD AGE	260,000,000.00	187,266,557.00	250,000,000.00	-
7104	FAMILY AND CHILDREN	282,585,798.00	241,666,163.00	440,229,394.00	-
71041	FAMILY AND CHILDREN	282,585,798.00	241,666,163.00	440,229,394.00	-

317215 - KAFIN HAUSA 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	1,848,372,902.00	1,451,937,015.00	3,055,812,999.00	-
701	GENERAL PUBLIC SERVICES	168,295,102.00	128,572,571.00	340,127,304.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	92,365,197.00	77,952,843.00	180,627,803.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	50,985,408.00	34,877,536.00	110,134,897.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	41,379,789.00	43,075,307.00	70,492,906.00	-
7013	GENERAL SERVICES	75,929,905.00	50,619,728.00	159,499,501.00	-
70131	GENERAL PERSONNEL SERVICES	38,592,596.00	25,728,396.00	71,038,178.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	37,337,309.00	24,891,332.00	88,461,323.00	-
704	ECONOMIC AFFAIRS	80,485,477.00	53,698,980.00	149,307,501.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	6,074,530.00	4,050,020.00	9,677,575.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	6,074,530.00	4,050,020.00	9,677,575.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	59,587,208.00	39,821,464.00	109,854,303.00	-
70421	AGRICULTURE	50,035,736.00	33,457,151.00	91,225,999.00	-
70422	FORESTRY	9,551,472.00	6,364,313.00	18,628,304.00	-
7043	FUEL AND ENERGY	6,316,163.00	4,209,874.00	4,018,365.00	-
70435	ELECTRICITY	6,316,163.00	4,209,874.00	4,018,365.00	-
7045	TRANSPORT	8,507,576.00	5,617,622.00	25,757,258.00	-
70451	ROAD TRANSPORT	8,507,576.00	5,617,622.00	25,757,258.00	-
706	HOUSING AND COMMUNITY AMMENITIES	56,812,063.00	41,329,957.00	84,848,644.00	-
7061	HOUSING DEVELOPMENT	10,965,869.00	10,456,418.00	17,116,005.00	-
70611	HOUSING DEVELOPMENT	10,965,869.00	10,456,418.00	17,116,005.00	-
7062	COMMUNITY DEVELOPMENT	32,111,090.00	21,426,574.00	53,305,907.00	-
70621	COMMUNITY DEVELOPMENT	32,111,090.00	21,426,574.00	53,305,907.00	-
7063	WATER SUPPLY	13,735,104.00	9,446,965.00	14,426,732.00	-
70631	WATER SUPPLY	13,735,104.00	9,446,965.00	14,426,732.00	-
707	HEALTH	260,753,764.00	257,597,854.00	424,306,791.00	-
7074	PUBLIC HEALTH SERVICES	260,753,764.00	257,597,854.00	424,306,791.00	-
70741	PUBLIC HEALTH SERVICES	260,753,764.00	257,597,854.00	424,306,791.00	-
708	RECREATION, CULTURE AND RELIGION	1,150,324.00	1,591,620.00	2,397,384.00	-
7081	RECREATIONAL AND SPORTING SERVICES	1,150,324.00	1,591,620.00	2,397,384.00	-
70811	RECREATIONAL AND SPORTING SERVICES	1,150,324.00	1,591,620.00	2,397,384.00	-
709	EDUCATION	967,542,774.00	770,605,405.00	1,746,721,981.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	967,542,774.00	770,605,405.00	1,746,721,981.00	-
70912	PRIMARY EDUCATION	967,542,774.00	770,605,405.00	1,746,721,981.00	-
710	SOCIAL PROTECTION	313,333,398.00	198,540,628.00	308,103,394.00	-
7101	SICKNESS AND DISABILITY	48,000,000.00	3,424,000.00	48,000,000.00	-
71012	DISABILITY	48,000,000.00	3,424,000.00	48,000,000.00	-
7102	OLD AGE	260,000,000.00	187,266,557.00	250,000,000.00	-
71021	OLD AGE	260,000,000.00	187,266,557.00	250,000,000.00	-
7104	FAMILY AND CHILDREN	5,333,398.00	7,850,071.00	10,103,394.00	-
71041	FAMILY AND CHILDREN	5,333,398.00	7,850,071.00	10,103,394.00	-

317215 - KAFIN HAUSA 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	1,887,690,280.00	1,691,236,510.00	4,075,283,880.00	-
701	GENERAL PUBLIC SERVICES	926,600,000.00	939,984,739.00	2,023,800,000.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	592,600,000.00	536,971,657.00	1,215,800,000.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	137,000,000.00	150,010,000.00	400,000,000.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	455,600,000.00	386,961,657.00	815,800,000.00	-
7013	GENERAL SERVICES	244,000,000.00	304,322,470.00	521,000,000.00	-
70131	GENERAL PERSONNEL SERVICES	215,000,000.00	287,055,470.00	475,000,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	29,000,000.00	17,267,000.00	46,000,000.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	90,000,000.00	98,690,612.00	287,000,000.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	90,000,000.00	98,690,612.00	287,000,000.00	-
704	ECONOMIC AFFAIRS	240,600,000.00	207,774,534.00	314,000,000.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	5,200,000.00	-	5,200,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	5,200,000.00	-	5,200,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	38,900,000.00	32,562,529.00	71,800,000.00	-
70421	AGRICULTURE	28,400,000.00	32,562,529.00	56,300,000.00	-
70422	FORESTRY	10,500,000.00	-	15,500,000.00	-
7043	FUEL AND ENERGY	124,000,000.00	62,256,525.00	96,000,000.00	-
70435	ELECTRICITY	124,000,000.00	62,256,525.00	96,000,000.00	-
7045	TRANSPORT	72,500,000.00	112,955,480.00	141,000,000.00	-
70451	ROAD TRANSPORT	72,500,000.00	112,955,480.00	141,000,000.00	-
706	HOUSING AND COMMUNITY AMMENITIES	279,000,000.00	198,827,515.00	755,120,000.00	-
7061	HOUSING DEVELOPMENT	24,200,000.00	37,901,852.00	64,500,000.00	-
70611	HOUSING DEVELOPMENT	24,200,000.00	37,901,852.00	64,500,000.00	-
7062	COMMUNITY DEVELOPMENT	32,600,000.00	30,163,650.00	448,120,000.00	-
70621	COMMUNITY DEVELOPMENT	32,600,000.00	30,163,650.00	448,120,000.00	-
7063	WATER SUPPLY	222,200,000.00	130,762,013.00	242,500,000.00	-
70631	WATER SUPPLY	222,200,000.00	130,762,013.00	242,500,000.00	-
707	HEALTH	125,800,000.00	101,353,981.00	233,000,000.00	-
7074	PUBLIC HEALTH SERVICES	125,800,000.00	101,353,981.00	233,000,000.00	-
70741	PUBLIC HEALTH SERVICES	125,800,000.00	101,353,981.00	233,000,000.00	-
708	RECREATION, CULTURE AND RELIGION	206,280,000.00	178,208,219.00	462,080,000.00	-
7081	RECREATIONAL AND SPORTING SERVICES	6,280,000.00	4,955,000.00	12,080,000.00	-
70811	RECREATIONAL AND SPORTING SERVICES	6,280,000.00	4,955,000.00	12,080,000.00	-
7082	CULTURAL SERVICES	200,000,000.00	173,253,219.00	450,000,000.00	-
70821	CULTURAL SERVICES	200,000,000.00	173,253,219.00	450,000,000.00	-
709	EDUCATION	42,157,880.00	35,235,300.00	82,157,880.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	42,157,880.00	35,235,300.00	82,157,880.00	-
70912	PRIMARY EDUCATION	42,157,880.00	35,235,300.00	82,157,880.00	-
710	SOCIAL PROTECTION	67,252,400.00	29,852,222.00	205,126,000.00	-
7104	FAMILY AND CHILDREN	67,252,400.00	29,852,222.00	205,126,000.00	-
71041	FAMILY AND CHILDREN	67,252,400.00	29,852,222.00	205,126,000.00	-

317215 - KAFIN HAUSA 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	4,065,998,868.00	1,451,676,383.00	5,384,019,536.00	35,000,000.00
701	GENERAL PUBLIC SERVICES	814,791,134.60	174,399,714.00	602,000,000.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	310,019,523.80	14,969,000.00	407,000,000.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	300,019,523.80	14,289,000.00	377,000,000.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	10,000,000.00	680,000.00	30,000,000.00	-
7013	GENERAL SERVICES	504,771,610.80	159,430,714.00	195,000,000.00	-
70131	GENERAL PERSONNEL SERVICES	504,771,610.80	159,430,714.00	195,000,000.00	-
703	PUBLIC ORDER AND SAFETY	15,000,000.00	1,200,000.00	84,686,505.00	-
7031	POLICE SERVICES	15,000,000.00	1,200,000.00	84,686,505.00	-
70311	POLICE SERVICES	15,000,000.00	1,200,000.00	84,686,505.00	-
704	ECONOMIC AFFAIRS	1,488,634,647.40	534,398,440.00	1,983,000,000.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	393,878,215.80	26,453,000.00	632,000,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	366,878,215.80	5,550,000.00	572,000,000.00	-
70412	GENERAL LABOUR AFFAIRS	27,000,000.00	20,903,000.00	60,000,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	75,000,000.00	48,383,176.00	108,000,000.00	-
70421	AGRICULTURE	75,000,000.00	48,383,176.00	108,000,000.00	-
7043	FUEL AND ENERGY	506,378,215.80	146,929,814.00	493,000,000.00	-
70435	ELECTRICITY	506,378,215.80	146,929,814.00	493,000,000.00	-
7045	TRANSPORT	433,378,215.80	312,632,450.00	600,000,000.00	-
70451	ROAD TRANSPORT	433,378,215.80	312,632,450.00	600,000,000.00	-
7047	OTHER INDUSTRIES	80,000,000.00	-	150,000,000.00	-
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	80,000,000.00	-	150,000,000.00	-
705	ENVIRONMENTAL PROTECTION	35,000,000.00	16,516,172.00	85,000,000.00	35,000,000.00
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	35,000,000.00	16,516,172.00	85,000,000.00	35,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	35,000,000.00	16,516,172.00	85,000,000.00	35,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	601,573,086.00	166,735,807.00	1,261,133,031.00	-
7061	HOUSING DEVELOPMENT	197,000,000.00	5,016,408.00	560,000,000.00	-
70611	HOUSING DEVELOPMENT	197,000,000.00	5,016,408.00	560,000,000.00	-
7062	COMMUNITY DEVELOPMENT	140,000,000.00	17,922,649.00	275,000,000.00	-
70621	COMMUNITY DEVELOPMENT	140,000,000.00	17,922,649.00	275,000,000.00	-
7063	WATER SUPPLY	264,573,086.00	143,796,750.00	426,133,031.00	-
70631	WATER SUPPLY	264,573,086.00	143,796,750.00	426,133,031.00	-
707	HEALTH	433,000,000.00	159,740,458.00	479,200,000.00	-
7074	PUBLIC HEALTH SERVICES	433,000,000.00	159,740,458.00	479,200,000.00	-
70741	PUBLIC HEALTH SERVICES	433,000,000.00	159,740,458.00	479,200,000.00	-
708	RECREATION, CULTURE AND RELIGION	224,000,000.00	69,706,549.00	292,000,000.00	-
7081	RECREATIONAL AND SPORTING SERVICES	10,000,000.00	4,800,000.00	30,000,000.00	-
70811	RECREATIONAL AND SPORTING SERVICES	10,000,000.00	4,800,000.00	30,000,000.00	-
7083	BROADCASTING AND PUBLISHING SERVICES	8,000,000.00	900,000.00	5,000,000.00	-
70831	BROADCASTING AND PUBLISHING SERVICES	8,000,000.00	900,000.00	5,000,000.00	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	206,000,000.00	64,006,549.00	257,000,000.00	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	206,000,000.00	64,006,549.00	257,000,000.00	-
709	EDUCATION	244,000,000.00	125,015,373.00	372,000,000.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	184,000,000.00	51,419,237.00	312,000,000.00	-
70912	PRIMARY EDUCATION	184,000,000.00	51,419,237.00	312,000,000.00	-
7098	EDUCATION N.E.C.	60,000,000.00	73,596,136.00	60,000,000.00	-
70981	EDUCATION N.E.C	60,000,000.00	73,596,136.00	60,000,000.00	-
710	SOCIAL PROTECTION	210,000,000.00	203,963,870.00	225,000,000.00	-
7104	FAMILY AND CHILDREN	210,000,000.00	203,963,870.00	225,000,000.00	-
71041	FAMILY AND CHILDREN	210,000,000.00	203,963,870.00	225,000,000.00	-

317215 - KAFIN HAUSA 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	7,802,062,050.00	4,594,849,908.00	12,515,116,415.00	35,000,000.00
3172	Jigawa State North East	7,802,062,050.00	4,594,849,908.00	12,515,116,415.00	35,000,000.00
317215	KAFIN HAUSA	7,802,062,050.00	4,594,849,908.00	12,515,116,415.00	35,000,000.00
31721501	Bulangu	255,378,215.80	6,000,000.00	230,000,000.00	-
31721504	Jabo	25,000,000.00	-	30,000,000.00	-
31721505	Kafin Hausa	1,058,649,826.60	193,091,751.00	1,155,000,000.00	-
31721507	Majawa	32,000,000.00	-	30,000,000.00	-
31721508	Mezan	100,000,000.00	50,000,000.00	-	-
31721597	LG Wide KAFIN HAUSA)	6,331,034,007.60	4,345,758,157.00	11,070,116,415.00	35,000,000.00

317215 - KAFIN HAUSA 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	1,848,372,902.00	1,451,937,015.00	3,055,812,999.00	0.00
3172	Jigawa State North East	1,848,372,902.00	1,451,937,015.00	3,055,812,999.00	0.00
317215	KAFIN HAUSA	1,848,372,902.00	1,451,937,015.00	3,055,812,999.00	0.00
31721597	LG Wide KAFIN HAUSA)	1,848,372,902.00	1,451,937,015.00	3,055,812,999.00	-

317215 - KAFIN HAUSA 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	1,887,690,280.00	1,691,236,510.00	4,075,283,880.00	0.00
3172	Jigawa State North East	1,887,690,280.00	1,691,236,510.00	4,075,283,880.00	0.00
317215	KAFIN HAUSA	1,887,690,280.00	1,691,236,510.00	4,075,283,880.00	-
31721597	LG Wide KAFIN HAUSA)	1,887,690,280.00	1,691,236,510.00	4,075,283,880.00	-

317215 - KAFIN HAUSA 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	4,065,998,868.00	1,451,676,383.00	5,384,019,536.00	35,000,000.00
3172	Jigawa State North East	4,065,998,868.00	1,451,676,383.00	5,384,019,536.00	35,000,000.00
317215	KAFIN HAUSA	4,065,998,868.00	1,451,676,383.00	5,384,019,536.00	35,000,000.00
31721501	Bulangu	255,378,215.80	6,000,000.00	230,000,000.00	-
31721504	Jabo	25,000,000.00	-	30,000,000.00	-
31721505	Kafin Hausa	1,058,649,826.60	193,091,751.00	1,155,000,000.00	-
31721507	Majawa	32,000,000.00	-	30,000,000.00	-
31721508	Mezan	100,000,000.00	50,000,000.00	-	-
31721597	LG Wide KAFIN HAUSA)	2,594,970,825.60	1,202,584,632.00	3,939,019,536.00	35,000,000.00

317215 - KAFIN HAUSA 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	7,802,062,050.00	4,594,849,908.00	12,515,116,415.00	35,000,000.00
01	Agriculture	205,487,208.00	133,970,169.00	384,654,303.00	-
0101	Effective governance of the Agriculture Sector	54,246,951.00	42,893,827.00	98,731,067.00	-
010102	Agriculture sector coordination mechanisms	54,246,951.00	42,893,827.00	98,731,067.00	-
0102	Development of the livestock value chain	66,688,785.00	23,125,853.00	84,294,932.00	-
010201	Ruminant (cattle, sheep & goats) production and marketing	5,000,000.00	-	5,000,000.00	-
010202	Meat processing and marketing	15,000,000.00	-	15,000,000.00	-
010205	Animal health and livestock diseases management	12,000,000.00	-	-	-
010206	Livestock feeds development	34,688,785.00	23,125,853.00	64,294,932.00	-
0103	Enhancement of food production and productivity	75,000,000.00	61,586,176.00	123,000,000.00	-
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	17,000,000.00	13,203,000.00	50,000,000.00	-
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	58,000,000.00	48,383,176.00	73,000,000.00	-
0104	Reduction of post-harvest losses	-	-	60,000,000.00	-
010401	Modern technology for post-harvest storage and value addition	-	-	60,000,000.00	-
0106	Promotion of forest resource conservation and preservation of biodiversity	9,551,472.00	6,364,313.00	18,628,304.00	-
010601	Forest regeneration and conservation	9,551,472.00	6,364,313.00	18,628,304.00	-
02	Societal Re-orientation	534,000,000.00	245,600,176.00	975,000,000.00	-
0210	Societal Re-orientation - General	534,000,000.00	245,600,176.00	975,000,000.00	-
021001	Societal Re-orientation - General	534,000,000.00	245,600,176.00	975,000,000.00	-
03	Poverty Alleviation	40,000,000.00	13,200,000.00	80,000,000.00	-
0310	Poverty Alleviation - General	40,000,000.00	13,200,000.00	80,000,000.00	-
031001	Poverty Alleviation - General	40,000,000.00	13,200,000.00	80,000,000.00	-
04	Health	804,553,764.00	518,692,293.00	1,121,506,791.00	-
0401	Effective governance of the health system	386,553,764.00	358,951,835.00	657,306,791.00	-
040103	Health sector coordination mechanisms	386,553,764.00	358,951,835.00	657,306,791.00	-
0405	Provision of adequate and modern health infrastructure for health services delivery	418,000,000.00	159,740,458.00	464,200,000.00	-
040501	Functional health facilities	357,000,000.00	159,740,458.00	389,200,000.00	-
040502	Planned Preventive Maintenance (PPM)	6,000,000.00	-	20,000,000.00	-
040503	Facility electrification, water and sanitation	55,000,000.00	-	55,000,000.00	-
05	Education	1,353,700,654.00	1,011,455,969.00	2,370,879,861.00	-
0501	Effective governance of the education system	1,109,700,654.00	886,440,596.00	1,998,879,861.00	-
050103	Education sector coordination mechanisms	1,109,700,654.00	886,440,596.00	1,998,879,861.00	-
0504	Improved quality of teaching and learning outcomes	12,000,000.00	-	20,000,000.00	-
050402	Instructional and learning materials	12,000,000.00	-	20,000,000.00	-
0505	Adequate infrastructure at all levels	88,000,000.00	39,472,037.00	185,000,000.00	-
050501	Schools' infrastructure construction and rehabilitation	88,000,000.00	39,472,037.00	185,000,000.00	-
0510	Education Sector Expenditures Not Elsewhere Classified	144,000,000.00	85,543,336.00	167,000,000.00	-
051001	Education Not Elsewhere Classified	144,000,000.00	85,543,336.00	167,000,000.00	-
06	Housing and Urban Development	499,896,482.80	128,771,143.00	1,427,041,912.00	-
0610	Housing and Urban Development - General	499,896,482.80	128,771,143.00	1,427,041,912.00	-
061001	Housing and Urban Development - General	499,896,482.80	128,771,143.00	1,427,041,912.00	-
07	Gender	167,585,798.00	209,160,163.00	310,229,394.00	-
0710	Gender - General	167,585,798.00	209,160,163.00	310,229,394.00	-
071001	Gender - General	167,585,798.00	209,160,163.00	310,229,394.00	-
08	Youth	117,430,324.00	23,896,620.00	144,477,384.00	-
0810	Youth - General	117,430,324.00	23,896,620.00	144,477,384.00	-
081001	Youth - General	117,430,324.00	23,896,620.00	144,477,384.00	-
09	Environmental Improvement	75,000,000.00	9,966,172.00	100,000,000.00	-
0910	Environmental Improvement - General	75,000,000.00	9,966,172.00	100,000,000.00	-
091001	Environmental Improvement - General	75,000,000.00	9,966,172.00	100,000,000.00	-
10	Water Resources and Rural Development	500,508,190.00	284,005,728.00	653,059,763.00	-
1010	Water Resources and Rural Deve - General	500,508,190.00	284,005,728.00	653,059,763.00	-
101001	Water Resources and Rural Deve - General	500,508,190.00	284,005,728.00	653,059,763.00	-
11	Information Communication and Technology	8,000,000.00	900,000.00	5,000,000.00	-

317215 - KAFIN HAUSA 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
1110	Information Communication and Technology - General	8,000,000.00	900,000.00	5,000,000.00	-
111001	Information Communication and Technology - General	8,000,000.00	900,000.00	5,000,000.00	-
12	Growing the Private Sector	428,152,745.80	9,100,020.00	604,877,575.00	-
1210	Growing the Private Sector - General	428,152,745.80	9,100,020.00	604,877,575.00	-
121001	Growing the Private Sector - General	428,152,745.80	9,100,020.00	604,877,575.00	-
13	Reform of Government and Governance	1,896,666,712.80	1,360,979,690.00	2,883,613,809.00	-
1310	Reform of Government and Governance - General	1,896,666,712.80	1,360,979,690.00	2,883,613,809.00	-
131001	Reform of Government and Governance - General	1,896,666,712.80	1,360,979,690.00	2,883,613,809.00	-
14	Power	636,694,378.80	213,396,213.00	593,018,365.00	-
1410	Power - General	636,694,378.80	213,396,213.00	593,018,365.00	-
141001	Power - General	636,694,378.80	213,396,213.00	593,018,365.00	-
17	Road	524,385,791.80	425,205,552.00	826,757,258.00	-
1710	Road - General	524,385,791.80	425,205,552.00	826,757,258.00	-
171001	Road - General	524,385,791.80	425,205,552.00	826,757,258.00	-
20	CLIMATE CHANGE	10,000,000.00	6,550,000.00	35,000,000.00	35,000,000.00
2010	CLIMATE CHANGE - General	10,000,000.00	6,550,000.00	35,000,000.00	35,000,000.00
201001	CLIMATE CHANGE - General	10,000,000.00	6,550,000.00	35,000,000.00	35,000,000.00

317215 - KAFIN HAUSA 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	1,848,372,902.00	1,451,937,015.00	3,055,812,999.00	-
01	Agriculture	59,587,208.00	39,821,464.00	109,854,303.00	-
0101	Effective governance of the Agriculture Sector	15,346,951.00	10,331,298.00	26,931,067.00	-
010102	Agriculture sector coordination mechanisms	15,346,951.00	10,331,298.00	26,931,067.00	-
0102	Development of the livestock value chain	34,688,785.00	23,125,853.00	64,294,932.00	-
010206	Livestock feeds development	34,688,785.00	23,125,853.00	64,294,932.00	-
0106	Promotion of forest resource conservation and preservation of biodiversity	9,551,472.00	6,364,313.00	18,628,304.00	-
010601	Forest regeneration and conservation	9,551,472.00	6,364,313.00	18,628,304.00	-
02	Societal Re-orientation	48,000,000.00	3,424,000.00	48,000,000.00	-
0210	Societal Re-orientation - General	48,000,000.00	3,424,000.00	48,000,000.00	-
021001	Societal Re-orientation - General	48,000,000.00	3,424,000.00	48,000,000.00	-
04	Health	260,753,764.00	257,597,854.00	424,306,791.00	-
0401	Effective governance of the health system	260,753,764.00	257,597,854.00	424,306,791.00	-
040103	Health sector coordination mechanisms	260,753,764.00	257,597,854.00	424,306,791.00	-
05	Education	1,067,542,774.00	851,205,296.00	1,916,721,981.00	-
0501	Effective governance of the education system	1,067,542,774.00	851,205,296.00	1,916,721,981.00	-
050103	Education sector coordination mechanisms	1,067,542,774.00	851,205,296.00	1,916,721,981.00	-
06	Housing and Urban Development	43,076,959.00	31,882,992.00	70,421,912.00	-
0610	Housing and Urban Development - General	43,076,959.00	31,882,992.00	70,421,912.00	-
061001	Housing and Urban Development - General	43,076,959.00	31,882,992.00	70,421,912.00	-
07	Gender	5,333,398.00	7,850,071.00	10,103,394.00	-
0710	Gender - General	5,333,398.00	7,850,071.00	10,103,394.00	-
071001	Gender - General	5,333,398.00	7,850,071.00	10,103,394.00	-
08	Youth	1,150,324.00	1,591,620.00	2,397,384.00	-
0810	Youth - General	1,150,324.00	1,591,620.00	2,397,384.00	-
081001	Youth - General	1,150,324.00	1,591,620.00	2,397,384.00	-
10	Water Resources and Rural Development	13,735,104.00	9,446,965.00	14,426,732.00	-
1010	Water Resources and Rural Deve - General	13,735,104.00	9,446,965.00	14,426,732.00	-
101001	Water Resources and Rural Deve - General	13,735,104.00	9,446,965.00	14,426,732.00	-
12	Growing the Private Sector	6,074,530.00	4,050,020.00	9,677,575.00	-
1210	Growing the Private Sector - General	6,074,530.00	4,050,020.00	9,677,575.00	-
121001	Growing the Private Sector - General	6,074,530.00	4,050,020.00	9,677,575.00	-
13	Reform of Government and Governance	328,295,102.00	235,239,237.00	420,127,304.00	-
1310	Reform of Government and Governance - General	328,295,102.00	235,239,237.00	420,127,304.00	-
131001	Reform of Government and Governance - General	328,295,102.00	235,239,237.00	420,127,304.00	-
14	Power	6,316,163.00	4,209,874.00	4,018,365.00	-
1410	Power - General	6,316,163.00	4,209,874.00	4,018,365.00	-
141001	Power - General	6,316,163.00	4,209,874.00	4,018,365.00	-
17	Road	8,507,576.00	5,617,622.00	25,757,258.00	-
1710	Road - General	8,507,576.00	5,617,622.00	25,757,258.00	-
171001	Road - General	8,507,576.00	5,617,622.00	25,757,258.00	-

317215 - KAFIN HAUSA 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	1,887,690,280.00	1,691,236,510.00	4,075,283,880.00	-
01	Agriculture	38,900,000.00	32,562,529.00	71,800,000.00	-
0101	Effective governance of the Agriculture Sector	38,900,000.00	32,562,529.00	71,800,000.00	-
010102	Agriculture sector coordination mechanisms	38,900,000.00	32,562,529.00	71,800,000.00	-
02	Societal Re-orientation	200,000,000.00	173,253,219.00	450,000,000.00	-
0210	Societal Re-orientation - General	200,000,000.00	173,253,219.00	450,000,000.00	-
021001	Societal Re-orientation - General	200,000,000.00	173,253,219.00	450,000,000.00	-
04	Health	125,800,000.00	101,353,981.00	233,000,000.00	-
0401	Effective governance of the health system	125,800,000.00	101,353,981.00	233,000,000.00	-
040103	Health sector coordination mechanisms	125,800,000.00	101,353,981.00	233,000,000.00	-
05	Education	42,157,880.00	35,235,300.00	82,157,880.00	-
0501	Effective governance of the education system	42,157,880.00	35,235,300.00	82,157,880.00	-
050103	Education sector coordination mechanisms	42,157,880.00	35,235,300.00	82,157,880.00	-
06	Housing and Urban Development	56,800,000.00	68,065,502.00	599,620,000.00	-
0610	Housing and Urban Development - General	56,800,000.00	68,065,502.00	599,620,000.00	-
061001	Housing and Urban Development - General	56,800,000.00	68,065,502.00	599,620,000.00	-
07	Gender	67,252,400.00	29,852,222.00	205,126,000.00	-
0710	Gender - General	67,252,400.00	29,852,222.00	205,126,000.00	-
071001	Gender - General	67,252,400.00	29,852,222.00	205,126,000.00	-
08	Youth	6,280,000.00	4,955,000.00	12,080,000.00	-
0810	Youth - General	6,280,000.00	4,955,000.00	12,080,000.00	-
081001	Youth - General	6,280,000.00	4,955,000.00	12,080,000.00	-
10	Water Resources and Rural Development	222,200,000.00	130,762,013.00	242,500,000.00	-
1010	Water Resources and Rural Deve - General	222,200,000.00	130,762,013.00	242,500,000.00	-
101001	Water Resources and Rural Deve - General	222,200,000.00	130,762,013.00	242,500,000.00	-
12	Growing the Private Sector	5,200,000.00	-	5,200,000.00	-
1210	Growing the Private Sector - General	5,200,000.00	-	5,200,000.00	-
121001	Growing the Private Sector - General	5,200,000.00	-	5,200,000.00	-
13	Reform of Government and Governance	926,600,000.00	939,984,739.00	1,936,800,000.00	-
1310	Reform of Government and Governance - General	926,600,000.00	939,984,739.00	1,936,800,000.00	-
131001	Reform of Government and Governance - General	926,600,000.00	939,984,739.00	1,936,800,000.00	-
14	Power	124,000,000.00	62,256,525.00	96,000,000.00	-
1410	Power - General	124,000,000.00	62,256,525.00	96,000,000.00	-
141001	Power - General	124,000,000.00	62,256,525.00	96,000,000.00	-
17	Road	72,500,000.00	112,955,480.00	141,000,000.00	-
1710	Road - General	72,500,000.00	112,955,480.00	141,000,000.00	-
171001	Road - General	72,500,000.00	112,955,480.00	141,000,000.00	-

317215 - KAFIN HAUSA 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	4,065,998,868.00	1,451,676,383.00	5,384,019,536.00	35,000,000.00
01	Agriculture	107,000,000.00	61,586,176.00	203,000,000.00	-
0102	Development of the livestock value chain	32,000,000.00	-	20,000,000.00	-
010201	Ruminant (cattle, sheep & goats) production and marketing	5,000,000.00	-	5,000,000.00	-
010202	Meat processing and marketing	15,000,000.00	-	15,000,000.00	-
010205	Animal health and livestock diseases management	12,000,000.00	-	-	-
0103	Enhancement of food production and productivity	75,000,000.00	61,586,176.00	123,000,000.00	-
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	17,000,000.00	13,203,000.00	50,000,000.00	-
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	58,000,000.00	48,383,176.00	73,000,000.00	-
0104	Reduction of post-harvest losses	-	-	60,000,000.00	-
010401	Modern technology for post-harvest storage and value addition	-	-	60,000,000.00	-
02	Societal Re-orientation	286,000,000.00	68,922,957.00	477,000,000.00	-
0210	Societal Re-orientation - General	286,000,000.00	68,922,957.00	477,000,000.00	-
021001	Societal Re-orientation - General	286,000,000.00	68,922,957.00	477,000,000.00	-
03	Poverty Alleviation	40,000,000.00	13,200,000.00	80,000,000.00	-
0310	Poverty Alleviation - General	40,000,000.00	13,200,000.00	80,000,000.00	-
031001	Poverty Alleviation - General	40,000,000.00	13,200,000.00	80,000,000.00	-
04	Health	418,000,000.00	159,740,458.00	464,200,000.00	-
0405	Provision of adequate and modern health infrastructure for health services delivery	418,000,000.00	159,740,458.00	464,200,000.00	-
040501	Functional health facilities	357,000,000.00	159,740,458.00	389,200,000.00	-
040502	Planned Preventive Maintenance (PPM)	6,000,000.00	-	20,000,000.00	-
040503	Facility electrification, water and sanitation	55,000,000.00	-	55,000,000.00	-
05	Education	244,000,000.00	125,015,373.00	372,000,000.00	-
0504	Improved quality of teaching and learning outcomes	12,000,000.00	-	20,000,000.00	-
050402	Instructional and learning materials	12,000,000.00	-	20,000,000.00	-
0505	Adequate infrastructure at all levels	88,000,000.00	39,472,037.00	185,000,000.00	-
050501	Schools' infrastructure construction and rehabilitation	88,000,000.00	39,472,037.00	185,000,000.00	-
0510	Education Sector Expenditures Not Elsewhere Classified	144,000,000.00	85,543,336.00	167,000,000.00	-
051001	Education Not Elsewhere Classified	144,000,000.00	85,543,336.00	167,000,000.00	-
06	Housing and Urban Development	400,019,523.80	28,822,649.00	757,000,000.00	-
0610	Housing and Urban Development - General	400,019,523.80	28,822,649.00	757,000,000.00	-
061001	Housing and Urban Development - General	400,019,523.80	28,822,649.00	757,000,000.00	-
07	Gender	95,000,000.00	171,457,870.00	95,000,000.00	-
0710	Gender - General	95,000,000.00	171,457,870.00	95,000,000.00	-
071001	Gender - General	95,000,000.00	171,457,870.00	95,000,000.00	-
08	Youth	110,000,000.00	17,350,000.00	130,000,000.00	-
0810	Youth - General	110,000,000.00	17,350,000.00	130,000,000.00	-
081001	Youth - General	110,000,000.00	17,350,000.00	130,000,000.00	-
09	Environmental Improvement	75,000,000.00	9,966,172.00	100,000,000.00	-
0910	Environmental Improvement - General	75,000,000.00	9,966,172.00	100,000,000.00	-
091001	Environmental Improvement - General	75,000,000.00	9,966,172.00	100,000,000.00	-
10	Water Resources and Rural Development	264,573,086.00	143,796,750.00	396,133,031.00	-
1010	Water Resources and Rural Deve - General	264,573,086.00	143,796,750.00	396,133,031.00	-
101001	Water Resources and Rural Deve - General	264,573,086.00	143,796,750.00	396,133,031.00	-
11	Information Communication and Technology	8,000,000.00	900,000.00	5,000,000.00	-
1110	Information Communication and Technology - General	8,000,000.00	900,000.00	5,000,000.00	-
111001	Information Communication and Technology - General	8,000,000.00	900,000.00	5,000,000.00	-
12	Growing the Private Sector	416,878,215.80	5,050,000.00	590,000,000.00	-
1210	Growing the Private Sector - General	416,878,215.80	5,050,000.00	590,000,000.00	-
121001	Growing the Private Sector - General	416,878,215.80	5,050,000.00	590,000,000.00	-
13	Reform of Government and Governance	641,771,610.80	185,755,714.00	526,686,505.00	-
1310	Reform of Government and Governance - General	641,771,610.80	185,755,714.00	526,686,505.00	-
131001	Reform of Government and Governance - General	641,771,610.80	185,755,714.00	526,686,505.00	-
14	Power	506,378,215.80	146,929,814.00	493,000,000.00	-

317215 - KAFIN HAUSA 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
1410	Power - General	506,378,215.80	146,929,814.00	493,000,000.00	-
141001	Power - General	506,378,215.80	146,929,814.00	493,000,000.00	-
17	Road	443,378,215.80	306,632,450.00	660,000,000.00	-
1710	Road - General	443,378,215.80	306,632,450.00	660,000,000.00	-
171001	Road - General	443,378,215.80	306,632,450.00	660,000,000.00	-
20	CLIMATE CHANGE	10,000,000.00	6,550,000.00	35,000,000.00	35,000,000.00
2010	CLIMATE CHANGE - General	10,000,000.00	6,550,000.00	35,000,000.00	35,000,000.00
201001	CLIMATE CHANGE - General	10,000,000.00	6,550,000.00	35,000,000.00	35,000,000.00

317215 - KAFIN HAUSA 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 Taxation
Total Capital Expenditure						4,065,998,868.00	1,451,676,383.00	5,384,019,536.00	35,000,000.00
Purchase of 1No. Vehicles to the Office of DAGS	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70131 - GENERAL PERSONNEL SERVICES	31721505 - Kafin Hausa	15,000,000.00	-	20,000,000.00	-
Procurement of Operative Vehicle (Golf Wagon) Civil Defence Bulangu	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70131 - GENERAL PERSONNEL SERVICES	31721501 - Bulangu	-	-	15,000,000.00	-
Purchase of Black Golf Wagon Utility Vehicle to Vigilantes (Fairly used)	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70131 - GENERAL PERSONNEL SERVICES	31721501 - Bulangu	5,000,000.00	-	-	-
Purchase of official vehicle to the office of the 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	70131 - GENERAL PERSONNEL SERVICES	31721505 - Kafin Hausa	150,000,000.00	112,000,000.00	60,000,000.00	-
Purchase of 3 Nos. motorcycle for ODF SUSTAINABILITY	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70131 - GENERAL PERSONNEL SERVICES	31721597 - LG Wide KAFIN HAUSA	5,000,000.00	-	-	-
Purchase of 3 Nos. Motorcycles for Youth Empowerment, LG Officials, PHC and L.E.A	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70131 - GENERAL PERSONNEL SERVICES	31721505 - Kafin Hausa	5,000,000.00	6,800,000.00	-	-
Purchase of 40Nos. Motorcycles for empowerment and ODF Sustainability	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70131 - GENERAL PERSONNEL SERVICES	31721505 - Kafin Hausa	203,378,215.80	-	100,000,000.00	-
Purchase of 2 No.s Hilux	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010107 - Purchase Of Trucks	70131 - GENERAL PERSONNEL SERVICES	31721505 - Kafin Hausa	106,393,395.00	40,630,714.00	-	-
Contribution for the purchase of Hilux for LGZ inspector	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010107 - Purchase Of Trucks	70131 - GENERAL PERSONNEL SERVICES	31721505 - Kafin Hausa	15,000,000.00	-	-	-
Training for Local Gov. political office holders	03 - Poverty Alleviation	012500100100 - Office of the Director Admin and General Services	23050101 - Research & Development and Census/Surveys	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31721505 - Kafin Hausa	-	5,000,000.00	30,000,000.00	-
Procurement of Security Equipment to Vigilante	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010128 - Purchase Of Security Equipment	70311 - POLICE SERVICES	31721505 - Kafin Hausa	-	1,200,000.00	10,000,000.00	-
Purchase of Fertiliser	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31721597 - LG Wide KAFIN HAUSA	10,000,000.00	-	10,000,000.00	-
Purchase of Grains	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31721597 - LG Wide KAFIN HAUSA	20,000,000.00	33,300,000.00	30,000,000.00	-
Construction of SlaughterSlabs at Jabo,Kwatalo & Ruba	01 - Agriculture	021500100100 - Agriculture Section	23020124 - Construction Of Markets/Parks	70741 - PUBLIC HEALTH SERVICES	31721505 - Kafin Hausa	10,000,000.00	-	-	-
Renovation of Slaughter House at K/Hausa & Bulangu	01 - Agriculture	021500100100 - Agriculture Section	23030124 - Rehabilitation/Repairs - Markets/Parks	70741 - PUBLIC HEALTH SERVICES	31721501 - Bulangu	5,000,000.00	-	15,000,000.00	-
Agricultural Empowerment to Youth of 100 Hectars Farm Land (Land clearing, drilling of tubewell, water pump engine and farming tools	01 - Agriculture	021500100100 - Agriculture Section	23050101 - Research & Development and Census/Surveys	70412 - GENERAL LABOUR AFFAIRS	31721597 - LG Wide KAFIN HAUSA	17,000,000.00	-	50,000,000.00	-
Purchase of Goat for Breeding (women empowerment)	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31721597 - LG Wide KAFIN HAUSA	5,000,000.00	-	5,000,000.00	-
Reconstruction of Veterinary clinic and Qrs at Bulangu	01 - Agriculture	021500100100 - Agriculture Section	23030112 - Rehabilitation / Repairs - Agricultural Facilities	70421 - AGRICULTURE	31721501 - Bulangu	12,000,000.00	-	-	-
Construction of industrial borehole for irrigation projects	01 - Agriculture	021500100100 - Agriculture Section	23020129 - Construction Of Irrigation Facilities	70631 - WATER SUPPLY	31721597 - LG Wide KAFIN HAUSA	-	-	30,000,000.00	-
construction of green House to promote Agricultural Production	01 - Agriculture	021500100100 - Agriculture Section	23030113 - Construction / Provision Of Agricultural Facilities	70421 - AGRICULTURE	31721597 - LG Wide KAFIN HAUSA	-	-	30,000,000.00	-
River Embankment along riverine areas	09 - Environmental Improvement	021500100100 - Agriculture Section	23040102 - Erosion & Flood Control	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31721597 - LG Wide KAFIN HAUSA	15,000,000.00	2,409,172.00	30,000,000.00	-
Clearance of tuyaah Grass from K/Hausa River to Waek	09 - Environmental Improvement	021500100100 - Agriculture Section	23040107 - Forests and Shelterbelts	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31721597 - LG Wide KAFIN HAUSA	10,000,000.00	7,557,000.00	20,000,000.00	-
Purchase of Tractor	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31721597 - LG Wide KAFIN HAUSA	23,000,000.00	12,539,176.00	23,000,000.00	-
Capacity Building on Climate Change Mitigation	03 - Poverty Alleviation	021500100100 - Agriculture Section	23050101 - Research & Development and Census/Surveys	70412 - GENERAL LABOUR AFFAIRS	31721597 - LG Wide KAFIN HAUSA	10,000,000.00	7,700,000.00	10,000,000.00	-
Roadside Tree Planting	20 - CLIMATE CHANGE	021500200100 - Forestry Section	23040101 - Tree Planting	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31721597 - LG Wide KAFIN HAUSA	5,000,000.00	2,000,000.00	15,000,000.00	15,000,000.00
Purchase of Seeding	01 - Agriculture	021500200100 - Forestry Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31721597 - LG Wide KAFIN HAUSA	5,000,000.00	2,540,000.00	10,000,000.00	-
Demarcation of Grazing Reservoirs and Cattle routes	20 - CLIMATE CHANGE	021500200100 - Forestry Section	23040106 - Nurseries and Seedlings	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31721597 - LG Wide KAFIN HAUSA	5,000,000.00	4,550,000.00	20,000,000.00	20,000,000.00
Installation of 200KVA Transformers at Kiri Malamawa,Zago and Unguwar Makwalabe Kafin Hausa	14 - Power	023400300100 - Electrical Section	23010144 - Purchase of Heavy Plants and Equipment	70435 - ELECTRICITY	31721597 - LG Wide KAFIN HAUSA	45,000,000.00	-	-	-
Extension of Electrification projects to Newly layout at K/Hausa, Sarawa, Bulangu	14 - Power	023400300100 - Electrical Section	23030102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31721597 - LG Wide KAFIN HAUSA	20,000,000.00	-	30,000,000.00	-
Rehabilitation of Electricity Lines From Kwanar Dundu to Bulangu	14 - Power	023400300100 - Electrical Section	23030102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31721597 - LG Wide KAFIN HAUSA	15,000,000.00	-	50,000,000.00	-
Installation of Solar Lightening System at Friday Juma'at Mosque within the Local Government	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31721597 - LG Wide KAFIN HAUSA	60,000,000.00	76,365,262.00	45,000,000.00	-
General Maintenance of Electrification HT/LT and other electrical appliances	14 - Power	023400300100 - Electrical Section	23030103 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31721597 - LG Wide KAFIN HAUSA	20,000,000.00	6,387,500.00	40,000,000.00	-
Provision of Solar Lightening at PHC Office K/Hausa	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31721597 - LG Wide KAFIN HAUSA	3,000,000.00	-	5,000,000.00	-
Conversion of Kafin Hausa Streetlight to Solar lightening System	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31721597 - LG Wide KAFIN HAUSA	10,000,000.00	-	-	-
Electrification projects at each 11 Political wards, Bulangu, K/Hausa, Ruba, Jabo, Kwatalo, Duma-Dumin Toka, Duma-Dumion Koyaura, Sarawa, Mezan, Kwazalawa and Gafaya.	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31721597 - LG Wide KAFIN HAUSA	-	-	70,000,000.00	-
Provision of Solar Streetlight 500 No.s	14 - Power	023400300100 - Electrical Section	23020123 - Construction Of Traffic/Street Lights	70435 - ELECTRICITY	31721597 - LG Wide KAFIN HAUSA	80,000,000.00	64,177,052.00	120,000,000.00	-
Solar Street light 60 No. Phase II	14 - Power	023400300100 - Electrical Section	23020123 - Construction Of Traffic/Street Lights	70435 - ELECTRICITY	31721597 - LG Wide KAFIN HAUSA	203,378,215.80	-	83,000,000.00	-
Provision of Solar lightening System at LG Secretariat.	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31721597 - LG Wide KAFIN HAUSA	50,000,000.00	-	50,000,000.00	-
Construction of Drainage at Hago, Dawasa layout, Sarawan and Ashura Kandahar	06 - Housing and Urban Development	023400400100 - Land & Survey Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70621 - COMMUNITY DEVELOPMENT	31721597 - LG Wide KAFIN HAUSA	30,000,000.00	13,293,184.00	40,000,000.00	-
CONTROL OF Erosion in Kafin Hausa LGA	09 - Environmental Improvement	023400400100 - Land & Survey Section	23040102 - Erosion & Flood Control	70621 - COMMUNITY DEVELOPMENT	31721597 - LG Wide KAFIN HAUSA	50,000,000.00	-	50,000,000.00	-
Earth Filling across KHS Local Government	06 - Housing and Urban Development	023400400100 - Land & Survey Section	23040102 - Erosion & Flood Control	70621 - COMMUNITY DEVELOPMENT	31721597 - LG Wide KAFIN HAUSA	10,000,000.00	-	30,000,000.00	-
Construction of drainage at Bulangu, K/Hausa, Sarawa	06 - Housing and Urban Development	023400400100 - Land & Survey Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70621 - COMMUNITY DEVELOPMENT	31721597 - LG Wide KAFIN HAUSA	20,000,000.00	4,629,465.00	15,000,000.00	-
Construction of Feeder Road from Agency Office to Kafin Hausa Graveyard	17 - Road	023400400100 - Land & Survey Section	23020114 - Construction / Provision Of Roads	70621 - COMMUNITY DEVELOPMENT	31721597 - LG Wide KAFIN HAUSA	10,000,000.00	-	30,000,000.00	-
Construction of Feeder Road from Kala Malamaba to Kwazalewa	17 - Road	023400400100 - Land & Survey Section	23020114 - Construction / Provision Of Roads	70621 - COMMUNITY DEVELOPMENT	31721597 - LG Wide KAFIN HAUSA	10,000,000.00	-	50,000,000.00	-
Construction of daily prayer Mosques at:-Tajake Hausa, Gidan Taura, Majiga, Dolma Sabawa, Madwa Gari, Dammo, Gifere, J/Kargo, Tage, U/Makara, Rimi, Shikwasan, Domawa, Kafin Hausa, Ranfa, Majeri, Gildimi, Jigarin Gabas, Kwatalo, Sateri, Gada, Kayoyi, G/Yamma, Dadada, Koya, Gidan Shaya, Baure, Taka, Domawa, Sabon Sara, Mangari, Yamsuri, Yalwan Rinde, (On-going)	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31721597 - LG Wide KAFIN HAUSA	10,000,000.00	-	7,000,000.00	-
Construction of Kara Market at Bulangu	12 - Growing the Private Sector	023400500100 - Building Section	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31721501 - Bulangu	-	-	40,000,000.00	-
Construction of 4 No. Guest House at Bulangu (Semi-detached)	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31721501 - Bulangu	203,378,215.80	-	120,000,000.00	-
Contribution to Community Road Development Projects	17 - Road	023400500100 - Building Section	23020114 - Construction / Provision Of Roads	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31721597 - LG Wide KAFIN HAUSA	20,000,000.00	10,632,450.00	30,000,000.00	-
Wall fencing of Kafin Hausa and Bulangu Eid Ground with inter locking mable	06 - Housing and Urban Development	023400500100 - Building Section	23020130 - Construction / Provision of Wall Fence/Boundary Pillars	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31721597 - LG Wide KAFIN HAUSA	20,000,000.00	-	20,000,000.00	-
Construction of L.E.A Store	05 - Education	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70912 - PRIMARY EDUCATION	31721505 - Kafin Hausa	-	-	30,000,000.00	-
Construction of Office Complex for NDLE, Zonal Civil Defense and Civil Defense Bulangu	13 - Reform of Government and Governance	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70311 - POLICE SERVICES	31721505 - Kafin Hausa	-	-	60,000,000.00	-
Construction of Friday Mosque at Malamawar Kiri,	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31721507 - Majawa	32,000,000.00	-	30,000,000.00	-
Construction of five Daily Prayer Mosques at 11 Political Wards.	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31721597 - LG Wide KAFIN HAUSA	80,000,000.00	45,437,785.00	100,000,000.00	-
Renovation of Juma'at Mosque across the Local Government	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31721597 - LG Wide KAFIN HAUSA	14,000,000.00	18,568,764.00	50,000,000.00	-
Construction of Bus-stop Abdallawa, Auno, D/Kyaura, Ruba, Bulangu, Kadugur, Di/Yoka, G/Kargo, Majerin Gabas, Majerin Yamma, S/Garin Dolama, Kwanar Dundu and Manaba Junction	06 - Housing and Urban Development	023400500100 - Building Section	23020123 - Construction Of Traffic/Street Lights	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31721597 - LG Wide KAFIN HAUSA	-	-	42,000,000.00	-
Wall fencing of Bulangu Arewa Graveyard	02 - Societal Re-orientation	023400500100 - Building Section	23020130 - Construction / Provision of Wall Fence/Boundary Pillars	70621 - COMMUNITY DEVELOPMENT	31721501 - Bulangu	5,000,000.00	-	20,000,000.00	-
Settlement of Outstanding Liabilities	13 - Reform of Government and Governance	023400500100 - Building Section	23050137 - Capital Project Historical Liabilities	70112 - FINANCIAL AND FISCAL AFFAIRS	31721597 - LG Wide KAFIN HAUSA	10,000,000.00	680,000.00	30,000,000.00	-
Construction of Joint Road Projects & Programmes.	17 - Road	023400500100 - Building Section	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31721597 - LG Wide KAFIN HAUSA	200,000,000.00	296,000,000.00	450,000,000.00	-
Purchase of Land (Compensation)	06 - Housing and Urban Development	023400500100 - Building Section	23010101 - Purchase/Acquisition Of Land	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31721597 - LG Wide KAFIN HAUSA	14,641,308.00	4,800,000.00	40,000,000.00	-

317215 - KAFIN HAUSA 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
Renovation of Local Government Secretariat	13 - Reform of Government and Governance	023400500100 - Building Section	23030121 - Rehabilitation / Repairs Of Office Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31721505 - Kafin Hausa	25,000,000.00	4,400,000.00	100,000,000.00	-
Purchase of Furnitures to the Local Government, Secretariat, Duplex and Local Government Staff Quarters	13 - Reform of Government and Governance	023400500100 - Building Section	23010112 - Purchase Of Office Furniture and Fittings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31721505 - Kafin Hausa	10,000,000.00	-	25,000,000.00	-
Construction of 3Nos. Staff Quarters Semi-detach at K/Hausa	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31721505 - Kafin Hausa	40,000,000.00	-	60,000,000.00	-
Construction of District Head House at Bulangu and K/Hausa	02 - Societal Re-orientation	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31721505 - Kafin Hausa	50,000,000.00	-	140,000,000.00	-
General Renovation of 4No. Staff Quarters & 3No. Junior staff Quarters at K/Hausa	06 - Housing and Urban Development	023400500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31721505 - Kafin Hausa	7,000,000.00	-	60,000,000.00	-
Renovation and Furnishing of Duplex House at K/Hausa	06 - Housing and Urban Development	023400500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31721505 - Kafin Hausa	10,000,000.00	-	30,000,000.00	-
Construction of Guest House at Jabo	06 - Housing and Urban Development	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70611 - HOUSING DEVELOPMENT	31721504 - Jabo	25,000,000.00	-	30,000,000.00	-
General Renovation of PHC Centres and Health Post (Aqura HP, Aduya HP, Tambale HP, Birkadi HP, Kununu HP, Majeri PHC and Kurubo PHC)	04 - Health	023400500100 - Building Section	23030105 - Rehabilitation/Repairs-Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31721597 - LG Wide KAFIN HAUSA	33,500,000.00	-	70,000,000.00	-
Provision of Furnitures and Bedding Materials to NYSC lodge at K/Hausa	13 - Reform of Government and Governance	023400500100 - Building Section	23010112 - Purchase Of Office Furniture and Fittings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31721505 - Kafin Hausa	5,000,000.00	-	-	-
Construction of Township Gate at K/Hausa	06 - Housing and Urban Development	023400500100 - Building Section	23020130 - Construction / Provision of Wall Fence/Boundary Pillars	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31721505 - Kafin Hausa	-	-	50,000,000.00	-
Furnishing of L.G. PHC Office Complex at K/Hausa	04 - Health	023400500100 - Building Section	23010112 - Purchase Of Office Furniture and Fittings	70741 - PUBLIC HEALTH SERVICES	31721505 - Kafin Hausa	5,000,000.00	-	5,000,000.00	-
Re-construction of L.G quarters at SWETO Qtrs K/Hausa	13 - Reform of Government and Governance	023400500100 - Building Section	23030121 - Rehabilitation / Repairs Of Office Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31721505 - Kafin Hausa	30,000,000.00	-	50,000,000.00	-
Construction of 6No District Head Houses at Sarawa, Ruba, Jabo, Duma-Dumin Toka, Duma-Dumin Kysure and Kwatato	02 - Societal Re-orientation	023400500100 - Building Section	23020102 - Construction/Provision Of Religious Structures	70611 - HOUSING DEVELOPMENT	31721597 - LG Wide KAFIN HAUSA	40,000,000.00	4,916,408.00	80,000,000.00	-
Construction of NYSC Lodge (Corpers) at Bulangu	13 - Reform of Government and Governance	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70611 - HOUSING DEVELOPMENT	31721501 - Bulangu	15,000,000.00	-	-	-
General Renovation of L.G Guest House Dutse On-going	06 - Housing and Urban Development	023400500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31721597 - LG Wide KAFIN HAUSA	10,000,000.00	100,000.00	10,000,000.00	-
Renovation of LEA Secretariat	13 - Reform of Government and Governance	023400500100 - Building Section	23030121 - Rehabilitation / Repairs Of Office Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31721505 - Kafin Hausa	10,000,000.00	89,000.00	10,000,000.00	-
Construction of Mosque, Toilets and water collection point for the newly constructed modern motor park at K/Hausa	02 - Societal Re-orientation	023400500100 - Building Section	23030131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31721597 - LG Wide KAFIN HAUSA	50,000,000.00	-	50,000,000.00	-
Construction of modern motor park at K/Hausa with Office, 20No Shops and Interlocking	12 - Growing the Private Sector	023400500100 - Building Section	23020124 - Construction Of Markets/Parks	70471 - DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	31721597 - LG Wide KAFIN HAUSA	80,000,000.00	-	150,000,000.00	-
Construction of Midwifery Quarter at Ruba and Mezan On-going	04 - Health	023400500100 - Building Section	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31721508 - Mezan	100,000,000.00	50,000,000.00	-	-
Interlocking from Imam Hassan Hausa to K/Hausa Central Mosque and Akalawa to New Central Mosque	02 - Societal Re-orientation	023400500100 - Building Section	23030139 - Rehabilitation/Repairs of Religious Structures	70621 - COMMUNITY DEVELOPMENT	31721597 - LG Wide KAFIN HAUSA	5,000,000.00	-	-	-
Construction of 2 No. Public Convenience at K/Hausa (Kara and General Hospital)	04 - Health	023400500100 - Building Section	23020133 - Construction/Provision Of Public Convenience	70741 - PUBLIC HEALTH SERVICES	31721505 - Kafin Hausa	55,000,000.00	-	55,000,000.00	-
Construction of Road Barrier at Bulangu	06 - Housing and Urban Development	023400500100 - Building Section	23020130 - Construction / Provision of Wall Fence/Boundary Pillars	70451 - ROAD TRANSPORT	31721501 - Bulangu	10,000,000.00	6,000,000.00	20,000,000.00	-
Construction of Five (5) blocks of 2 bedrooms prototype houses at L.G Headquarters	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31721597 - LG Wide KAFIN HAUSA	-	-	150,000,000.00	-
2% Contribution to Jigawa State University	05 - Education	051700100100 - Education (Non-Teaching Staff)	23050101 - Research & Development and Census/Surveys	70981 - EDUCATION N.E.C	31721597 - LG Wide KAFIN HAUSA	60,000,000.00	73,596,136.00	60,000,000.00	-
Purchase/repairs of Schools furniture	05 - Education	051700100100 - Education (Non-Teaching Staff)	23010112 - Purchase Of Office Furniture and Fittings	70912 - PRIMARY EDUCATION	31721597 - LG Wide KAFIN HAUSA	8,000,000.00	-	40,000,000.00	-
Construction of 1 block of 2 classroom for Islamiyya primary school each at Kibawa,Vet. K/Hausa	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31721597 - LG Wide KAFIN HAUSA	-	-	40,000,000.00	-
Construction of 1 block of 2 Classroom with office at Duduma	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31721505 - Kafin Hausa	20,000,000.00	22,972,037.00	-	-
Educational Support to vulnerable children across the Local Government	05 - Education	051700100100 - Education (Non-Teaching Staff)	23010124 - Purchase Of Teaching / Learning Aid Equipment	70912 - PRIMARY EDUCATION	31721597 - LG Wide KAFIN HAUSA	17,000,000.00	9,127,200.00	40,000,000.00	-
Purchase of Teaching aids to Primary and Junior Secondary Schools	05 - Education	051700100100 - Education (Non-Teaching Staff)	23010124 - Purchase Of Teaching / Learning Aid Equipment	70912 - PRIMARY EDUCATION	31721597 - LG Wide KAFIN HAUSA	12,000,000.00	-	20,000,000.00	-
Construction of 1 block of 2 class rooms with office for Homadic at Abajerin Yamma, Kijana and Majera	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31721597 - LG Wide KAFIN HAUSA	60,000,000.00	16,500,000.00	25,000,000.00	-
Construction of steel shades (Bumfa) with stand alone solar light system (Tsangaya Quara'nic recitation schools) in 11 political wards.	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31721597 - LG Wide KAFIN HAUSA	-	-	50,000,000.00	-
Support for Student Care Programme	05 - Education	051700100100 - Education (Non-Teaching Staff)	23050101 - Research & Development and Census/Surveys	70912 - PRIMARY EDUCATION	31721597 - LG Wide KAFIN HAUSA	67,000,000.00	2,820,000.00	67,000,000.00	-
Purchase of insecticide treated mosquito net to pregnant women.	04 - Health	052100100100 - Primary Health Care Manager	23010122 - Purchase Of Health / Medical Equipment	70741 - PUBLIC HEALTH SERVICES	31721597 - LG Wide KAFIN HAUSA	6,000,000.00	-	20,000,000.00	-
Construction of 6Nos. Of Maternity Wards at Ruba, Kamfa, Kiziran, Kwatato, Mezan,Shamakeri, Kizalewa and majera on-going	04 - Health	052100100100 - Primary Health Care Manager	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31721597 - LG Wide KAFIN HAUSA	90,000,000.00	60,985,433.00	80,000,000.00	-
Purchase of Hospital Equipments to PHC/Health Post across the Local Government	04 - Health	052100100100 - Primary Health Care Manager	23010122 - Purchase Of Health / Medical Equipment	70741 - PUBLIC HEALTH SERVICES	31721597 - LG Wide KAFIN HAUSA	30,000,000.00	27,406,817.00	25,000,000.00	-
Construction of Primary Health Care at Hago	04 - Health	052100100100 - Primary Health Care Manager	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31721597 - LG Wide KAFIN HAUSA	40,000,000.00	-	60,000,000.00	-
General renovation of Primary Health Care / Health Post across the L.G Health	04 - Health	052100100100 - Primary Health Care Manager	23030105 - Rehabilitation/Repairs-Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31721597 - LG Wide KAFIN HAUSA	40,000,000.00	21,348,208.00	50,000,000.00	-
Equity Contribution to JICHMA	04 - Health	052100100100 - Primary Health Care Manager	23030105 - Rehabilitation/Repairs-Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31721597 - LG Wide KAFIN HAUSA	18,500,000.00	-	41,200,000.00	-
Construction of L.G JICHMA Office	04 - Health	052100200100 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31721597 - LG Wide KAFIN HAUSA	-	-	58,000,000.00	-
Purchase of Submersible Pumps	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31721597 - LG Wide KAFIN HAUSA	25,000,000.00	4,434,000.00	25,000,000.00	-
Purchase of Hand Pumps Materials	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31721597 - LG Wide KAFIN HAUSA	40,000,000.00	31,101,150.00	100,000,000.00	-
Construction and Drilling of Handpumps at Bauchi, Kamugatawa, Gaiya, Rigar Idris, Birkadi Mosque, Madama Sabawa, Gidan Amadu, Majera Bulangu,Sabon Gari Bustop, Yalwan Kogi, Tudun Fulani, Gidan Jauru Idi, Fudinin Jama'ar Inusa, Zagon Kafi, Kalata and Afrakeke Gidan Damana. (On-going).	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721597 - LG Wide KAFIN HAUSA	25,000,000.00	9,200,000.00	30,000,000.00	-
Rectification at Dawassa, Aguran Kujera, Yandaman Makada	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721597 - LG Wide KAFIN HAUSA	15,000,000.00	3,800,000.00	-	-
Provision of Water Supply at PHC	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721597 - LG Wide KAFIN HAUSA	2,000,000.00	-	-	-
Provision of Water Supply to NYSC Lodge K/Hausa	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721505 - Kafin Hausa	3,500,000.00	-	-	-
Provision of Water Supply to the Great BHC	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721597 - LG Wide KAFIN HAUSA	3,500,000.00	-	-	-
Conversion of motorised water scheme to solar powered scheme at Gafaya	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23030104 - Rehabilitation/Repairs - Water Facilities	70631 - WATER SUPPLY	31721597 - LG Wide KAFIN HAUSA	5,373,086.00	-	6,133,031.00	-
Construction of 33NoS.water collection point within 11 Political Wards	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721597 - LG Wide KAFIN HAUSA	70,000,000.00	89,661,600.00	115,000,000.00	-
Construction of solar power water scheme at Duwaman,Auro, Shamakeri, Zangon Karyu, Kununu.	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721597 - LG Wide KAFIN HAUSA	15,000,000.00	-	20,000,000.00	-
Construction of Complete solar Package at:- Kamugatawa, Kununu, Sarawa Kudu, Walawa, Auro Gari.	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721597 - LG Wide KAFIN HAUSA	30,000,000.00	-	30,000,000.00	-
Conversion of Motorized water pump station to solar system 3 No.s	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721597 - LG Wide KAFIN HAUSA	30,000,000.00	5,600,000.00	30,000,000.00	-
Proposed Sinking of solar powered Borehole 4 No. each L.G.A On-going	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721597 - LG Wide KAFIN HAUSA	-	-	40,000,000.00	-
Purchase of information equipments/Public Address System	11 - Information Communication and Technology	055100200100 - Information, Youth, Sport & Culture	23010140 - Purchase of Information / Communication Equipment	70831 - BROADCASTING AND PUBLISHING SERVICES	31721597 - LG Wide KAFIN HAUSA	8,000,000.00	900,000.00	5,000,000.00	-
Purchase of security equipments	13 - Reform of Government and Governance	055100200100 - Information, Youth, Sport & Culture	23010128 - Purchase Of Security Equipment	70311 - POLICE SERVICES	31721597 - LG Wide KAFIN HAUSA	15,000,000.00	-	14,686,505.00	-
Renovation of women center at K/Hausa and Bulangu on going	07 - Gender	055100200100 - Information, Youth, Sport & Culture	23030118 - Rehabilitation / Repairs - Recreational Facilities	71041 - FAMILY AND CHILDREN	31721597 - LG Wide KAFIN HAUSA	5,000,000.00	-	10,000,000.00	-
Youth Empowerment	08 - Youth	055100200100 - Information, Youth, Sport & Culture	23050101 - Research & Development and Census/Surveys	71041 - FAMILY AND CHILDREN	31721597 - LG Wide KAFIN HAUSA	100,000,000.00	12,550,000.00	100,000,000.00	-

317215 - KAFIN HAUSA 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 Tagains
Purchase of Sport Equipment	08 - Youth	055100200100 - Information, Youth, Sport & Culture	23010126 - Purchase Of Sporting / Gaming Equipment	70811 - RECREATIONAL AND SPORTING SERVICES	31721597 - LG Wide KAFIN HAUSA)	10,000,000.00	4,800,000.00	30,000,000.00	-
Procurement of motorcycle to LG Information officer	13 - Reform of Government and Governance	055100200100 - Information, Youth, Sport & Culture	23010104 - Purchase of Motor Cycles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31721597 - LG Wide KAFIN HAUSA)	2,000,000.00	-	2,000,000.00	-
Social Security Intervention Programme	13 - Reform of Government and Governance	055100300100 - Social Welfare Section	23050101 - Research & Development and Census/Surveys	71041 - FAMILY AND CHILDREN	31721597 - LG Wide KAFIN HAUSA)	15,000,000.00	19,956,000.00	30,000,000.00	-
Support to owners of Small Scale Businesses	07 - Gender	055100300100 - Social Welfare Section	23050101 - Research & Development and Census/Surveys	71041 - FAMILY AND CHILDREN	31721597 - LG Wide KAFIN HAUSA)	30,000,000.00	976,200.00	5,000,000.00	-
Purchase of relief materials	07 - Gender	055100300100 - Social Welfare Section	23010130 - Purchase Of Recreational Facilities	71041 - FAMILY AND CHILDREN	31721597 - LG Wide KAFIN HAUSA)	60,000,000.00	170,481,670.00	80,000,000.00	-
Contribution to LG's Unified Road Project	17 - Road	055100300100 - Social Welfare Section	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31721597 - LG Wide KAFIN HAUSA)	203,378,215.80	-	100,000,000.00	-
Contribution to Hizbah Board Community Development capital Projects	06 - Housing and Urban Development	055100300100 - Social Welfare Section	23020131 - Construction/Provision Of Religious Structures	70621 - COMMUNITY DEVELOPMENT	31721597 - LG Wide KAFIN HAUSA)	-	-	40,000,000.00	-
Construction of Markets Stalls at K/Hausa, Jumaar Atsir, Bulangu, Jabo, Ruba, Shakato & Kwatalo	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31721597 - LG Wide KAFIN HAUSA)	19,000,000.00	-	50,000,000.00	-
Purchase of POS Machine and recharge cards / Solar powered mobile phones charging system	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23010149 - Purchase of Electronic Equipment and Fittings	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31721597 - LG Wide KAFIN HAUSA)	2,000,000.00	-	-	-
Wall fencing of K/Hausa & Bulangu Kara Market(Phase I)	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23020130 - Construction / Provision of Wall Fence/Boundary Pillars	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31721597 - LG Wide KAFIN HAUSA)	7,500,000.00	-	-	-
Renovation of Lockup Shops at K/Hausa, Bulangu, Jabo & Ruba	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31721597 - LG Wide KAFIN HAUSA)	15,000,000.00	-	-	-
General repairs of 1no. Grader Machine	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23030132 - Rehabilitation/Repairs of Other facilities	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31721597 - LG Wide KAFIN HAUSA)	3,000,000.00	5,050,000.00	30,000,000.00	-
Construction of 50Nds. Lock-ups Shops Upstairs at K/Hausa	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31721505 - Kafin Hausa	80,000,000.00	-	80,000,000.00	-
Construction of 40Nos Lock-up Shops with Upstairs at K/Hausa Market	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31721505 - Kafin Hausa	203,378,215.80	-	180,000,000.00	-
Renovation of existing market stalls at K/Hausa, Bulangu, Jabo and Ruba	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23030124 - Rehabilitation/Repairs- Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31721597 - LG Wide KAFIN HAUSA)	7,000,000.00	-	60,000,000.00	-
Empowerment to Various Trade Self Help Groups	03 - Poverty Alleviation	055100400100 - Trade Section and Cooperatives	23050101 - Research & Development and Census/Surveys	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31721597 - LG Wide KAFIN HAUSA)	30,000,000.00	500,000.00	40,000,000.00	-

011100100100 Chairman					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	129,252,256.00	158,514,502.00	323,549,366.00	0.00
21	Personnel Cost	32,252,256.00	21,504,502.00	63,549,366.00	0.00
2101	SALARY	18,118,846.00	12,077,897.00	16,328,844.00	0.00
210101	Salaries and Wages	18,118,846.00	12,077,897.00	16,328,844.00	0.00
21010103	Consolidated Revenue Fund Charges - Salaries	18,118,846.00	12,077,897.00	16,328,844.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	14,133,410.00	9,426,605.00	47,220,522.00	0.00
210201	ALLOWANCES	14,133,410.00	9,426,605.00	47,220,522.00	0.00
21020104	Rent Supplement	2,623,323.00	1,752,215.00	3,625,682.00	0.00
21020106	Utility Allowance	1,811,652.00	1,207,768.00	1,633,176.00	0.00
21020107	Entertainment	1,811,652.00	1,207,768.00	1,632,876.00	0.00
21020109	Leave Transport Grant	1,287,860.00	859,573.00	6,531,526.00	0.00
21020117	Domestic Staff Allowance	6,246,656.00	4,164,437.00	6,531,526.00	0.00
21020123	Constituency Allowance	352,267.00	234,844.00	3,265,736.00	0.00
21020173	Once-in-4-Years Furniture Allowance	0.00	0.00	24,000,000.00	0.00
22	Other Recurrent Costs	97,000,000.00	137,010,000.00	260,000,000.00	0.00
2202	OVERHEAD COST	97,000,000.00	137,010,000.00	260,000,000.00	0.00
220201	Transport & Travelling - General	25,000,000.00	22,060,000.00	70,000,000.00	0.00
22020102	Local Travel & Transport - Others	5,000,000.00	3,660,000.00	20,000,000.00	0.00
22020104	International Travel & Transport - Others	20,000,000.00	18,400,000.00	50,000,000.00	0.00
220203	Materials and Supplies - General	23,000,000.00	41,000,000.00	25,000,000.00	0.00
22020301	Office Materials and Consumables	23,000,000.00	41,000,000.00	25,000,000.00	0.00
220205	Training - General	10,000,000.00	39,900,000.00	120,000,000.00	0.00
22020501	Local Training	10,000,000.00	14,900,000.00	70,000,000.00	0.00
22020502	International Training	0.00	25,000,000.00	50,000,000.00	0.00
220206	Other Services - General	24,000,000.00	18,250,000.00	25,000,000.00	0.00
22020604	Security Vote (Including Operations)	24,000,000.00	18,250,000.00	25,000,000.00	0.00
220210	Miscellaneous Expenses - General	15,000,000.00	15,800,000.00	20,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	10,000,000.00	15,800,000.00	20,000,000.00	0.00
22021005	FAAC Meetings / Disbursement meetings	5,000,000.00	0.00	0.00	0.00

011108000100 Internal Audit Office					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	7,723,753.00	2,701,837.00	9,945,656.00	0.00
21	Personnel Cost	2,423,753.00	1,615,837.00	4,645,656.00	0.00
2101	SALARY	1,464,984.00	976,656.00	2,212,802.00	0.00
210101	Salaries and Wages	1,464,984.00	976,656.00	2,212,802.00	0.00
21010101	Salary	1,464,984.00	976,656.00	2,212,802.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	958,769.00	639,181.00	2,432,854.00	0.00
210201	ALLOWANCES	958,769.00	639,181.00	2,432,854.00	0.00
21020103	Transport Allowance	151,632.00	101,089.00	294,615.00	0.00
21020104	Rent Supplement	292,992.00	195,328.00	442,559.00	0.00
21020105	Meal Subsidy	66,496.00	44,331.00	121,564.00	0.00
21020106	Utility Allowance	49,920.00	33,280.00	139,956.00	0.00
21020109	Leave Transport Grant	146,496.00	97,664.00	221,279.00	0.00
21020113	Hazard / Hardship Allowance	0.00	0.00	856,799.00	0.00
21020137	Medical Allowance	177,984.00	118,656.00	356,082.00	0.00
21020181	Leave Bonus	73,249.00	48,833.00	0.00	0.00
22	Other Recurrent Costs	5,300,000.00	1,086,000.00	5,300,000.00	0.00
2202	OVERHEAD COST	5,300,000.00	1,086,000.00	5,300,000.00	0.00
220201	Transport & Travelling - General	300,000.00	0.00	300,000.00	0.00
22020102	Local Travel & Transport - Others	300,000.00	0.00	300,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	1,086,000.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	1,086,000.00	5,000,000.00	0.00

011200100100					
Legislative Council					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	58,733,152.00	26,373,034.00	136,585,531.00	0.00
21	Personnel Cost	18,733,152.00	13,373,034.00	46,585,531.00	0.00
2101	SALARY	8,904,344.00	5,934,896.00	8,902,344.00	0.00
210101	Salaries and Wages	8,904,344.00	5,934,896.00	8,902,344.00	0.00
21010103	Consolidated Revenue Fund Charges - Salaries	8,904,344.00	5,934,896.00	8,902,344.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	9,828,808.00	7,438,138.00	37,683,187.00	0.00
210201	ALLOWANCES	9,828,808.00	7,438,138.00	37,683,187.00	0.00
21020104	Rent Supplement	1,791,960.00	1,194,640.00	2,000,416.00	0.00
21020106	Utility Allowance	895,968.00	597,312.00	890,230.00	0.00
21020107	Entertainment	895,968.00	597,338.00	25,000,000.00	0.00
21020109	Leave Transport Grant	869,008.00	1,194,640.00	780,449.00	0.00
21020112	Inducement Allowance	0.00	0.00	890,230.00	0.00
21020117	Domestic Staff Allowance	3,583,944.00	2,389,296.00	3,560,931.00	0.00
21020122	Motor Vehicle Maintenance Allowance	1,791,960.00	1,464,912.00	0.00	0.00
21020123	Constituency Allowance	0.00	0.00	1,000,000.00	0.00
21020137	Medical Allowance	0.00	0.00	3,560,931.00	0.00
22	Other Recurrent Costs	40,000,000.00	13,000,000.00	90,000,000.00	0.00
2202	OVERHEAD COST	40,000,000.00	13,000,000.00	90,000,000.00	0.00
220201	Transport & Travelling - General	10,000,000.00	4,650,000.00	20,000,000.00	0.00
22020102	Local Travel & Transport - Others	10,000,000.00	4,650,000.00	20,000,000.00	0.00
220203	Materials and Supplies - General	6,000,000.00	1,400,000.00	45,000,000.00	0.00
22020301	Office Materials and Consumables	4,000,000.00	0.00	40,000,000.00	0.00
22020305	Printing of Non-security Documents	2,000,000.00	1,400,000.00	5,000,000.00	0.00
220204	Maintenance Services - General	2,000,000.00	850,000.00	15,000,000.00	0.00
22020403	Maintenance of Office Building / Residential Quarters	2,000,000.00	850,000.00	15,000,000.00	0.00
220205	Training - General	2,000,000.00	2,300,000.00	5,000,000.00	0.00
22020501	Local Training	2,000,000.00	2,300,000.00	5,000,000.00	0.00
220210	Miscellaneous Expenses - General	20,000,000.00	3,800,000.00	5,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	8,000,000.00	3,800,000.00	5,000,000.00	0.00
22021044	Committees and Commissions	12,000,000.00	0.00	0.00	0.00
014800100100					
Local Government Electoral Office					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	0.00	0.00	50,000,000.00	0.00
22	Other Recurrent Costs	0.00	0.00	50,000,000.00	0.00
2202	OVERHEAD COST	0.00	0.00	50,000,000.00	0.00
220201	Transport & Travelling - General	0.00	0.00	10,000,000.00	0.00
22020102	Local Travel & Transport - Others	0.00	0.00	10,000,000.00	0.00
220203	Materials and Supplies - General	0.00	0.00	40,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	40,000,000.00	0.00
012500100100					
Office of the Director Admin and General Services					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	758,364,206.80	478,414,580.00	781,038,178.00	0.00
21	Personnel Cost	38,592,596.00	25,728,396.00	71,038,178.00	0.00
2101	SALARY	21,792,108.00	14,528,072.00	37,728,984.00	0.00
210101	Salaries and Wages	21,792,108.00	14,528,072.00	37,728,984.00	0.00
21010101	Salary	21,792,108.00	14,528,072.00	37,728,984.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	16,800,488.00	11,200,324.00	33,309,194.00	0.00
210201	ALLOWANCES	16,800,488.00	11,200,324.00	33,309,194.00	0.00
21020103	Transport Allowance	3,480,424.00	2,320,282.00	6,441,494.00	0.00

21020104	Rent Supplement	4,362,288.00	2,908,192.00	7,560,506.00	0.00
21020105	Meal Subsidy	1,459,292.00	972,861.00	2,703,970.00	0.00
21020106	Utility Allowance	1,047,720.00	698,480.00	3,104,296.00	0.00
21020109	Leave Transport Grant	2,177,996.00	1,451,997.00	3,772,881.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	1,714,202.00	0.00
21020137	Medical Allowance	4,272,768.00	2,848,512.00	8,011,845.00	0.00
22	Other Recurrent Costs	215,000,000.00	287,055,470.00	475,000,000.00	0.00
2202	OVERHEAD COST	215,000,000.00	287,055,470.00	475,000,000.00	0.00
220201	Transport & Travelling - General	5,000,000.00	7,987,913.00	15,000,000.00	0.00
22020102	Local Travel & Transport - Others	5,000,000.00	7,987,913.00	15,000,000.00	0.00
220203	Materials and Supplies - General	10,000,000.00	12,928,905.00	30,000,000.00	0.00
22020301	Office Materials and Consumables	10,000,000.00	12,928,905.00	30,000,000.00	0.00
220205	Training - General	40,000,000.00	64,900,500.00	150,000,000.00	0.00
22020501	Local Training	40,000,000.00	64,900,500.00	150,000,000.00	0.00
220206	Other Services - General	120,000,000.00	121,730,577.00	200,000,000.00	0.00
22020604	Security Vote (Including Operations)	120,000,000.00	121,730,577.00	200,000,000.00	0.00
220210	Miscellaneous Expenses - General	40,000,000.00	79,507,575.00	80,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	40,000,000.00	79,507,575.00	80,000,000.00	0.00
23	Capital Expenditure	504,771,610.80	165,630,714.00	235,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	504,771,610.80	160,630,714.00	205,000,000.00	0.00
230101	Purchase of Fixed Assets - General	504,771,610.80	160,630,714.00	205,000,000.00	0.00
23010104	Purchase of Motor Cycles	213,378,215.80	6,800,000.00	100,000,000.00	0.00
23010105	Purchase Of Motor Vehicles	170,000,000.00	112,000,000.00	95,000,000.00	0.00
23010107	Purchase Of Trucks	121,393,395.00	40,630,714.00	0.00	0.00
23010128	Purchase Of Security Equipment	0.00	1,200,000.00	10,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	5,000,000.00	30,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	0.00	5,000,000.00	30,000,000.00	0.00
23050101	Research & Development and Census/Surveys	0.00	5,000,000.00	30,000,000.00	0.00

021500100100 Agriculture Section					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	167,746,951.00	113,790,175.00	315,731,067.00	0.00
21	Personnel Cost	15,346,951.00	10,331,298.00	26,931,067.00	0.00
2101	SALARY	8,413,574.00	5,609,048.00	13,952,736.00	0.00
210101	Salaries and Wages	8,413,574.00	5,609,048.00	13,952,736.00	0.00
21010101	Salary	8,413,574.00	5,609,048.00	13,952,736.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,933,377.00	4,722,250.00	12,978,331.00	0.00
210201	ALLOWANCES	6,933,377.00	4,722,250.00	12,978,331.00	0.00
21020103	Transport Allowance	1,311,812.00	874,541.00	2,569,420.00	0.00
21020104	Rent Supplement	1,670,676.00	1,113,784.00	2,790,812.00	0.00
21020105	Meal Subsidy	578,076.00	385,384.00	1,082,922.00	0.00
21020106	Utility Allowance	419,400.00	379,600.00	1,237,291.00	0.00
21020109	Leave Transport Grant	841,403.00	560,935.00	1,395,452.00	0.00
21020138	Furniture Allowance	1,691,304.00	1,127,536.00	3,204,711.00	0.00
21020181	Leave Bonus	420,706.00	280,470.00	697,723.00	0.00
22	Other Recurrent Costs	15,400,000.00	26,746,529.00	35,800,000.00	0.00
2202	OVERHEAD COST	15,400,000.00	26,746,529.00	35,800,000.00	0.00
220201	Transport & Travelling - General	400,000.00	220,000.00	800,000.00	0.00
22020102	Local Travel & Transport - Others	400,000.00	220,000.00	800,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	7,470,000.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	7,470,000.00	10,000,000.00	0.00
220204	Maintenance Services - General	8,000,000.00	15,056,529.00	20,000,000.00	0.00
22020402	Maintenance of Office Furniture	8,000,000.00	15,056,529.00	20,000,000.00	0.00
220208	Fuel and Lubricant - General	2,000,000.00	4,000,000.00	5,000,000.00	0.00
22020801	Motor Vehicle Fuel Cost	2,000,000.00	4,000,000.00	5,000,000.00	0.00
23	Capital Expenditure	137,000,000.00	76,712,348.00	253,000,000.00	0.00

2301	FIXED ASSETS PURCHASED	58,000,000.00	45,843,176.00	68,000,000.00	0.00
230101	Purchase of Fixed Assets - General	58,000,000.00	45,843,176.00	68,000,000.00	0.00
23010127	Purchase Of Agricultural Equipment and Improved Inputs	58,000,000.00	45,843,176.00	68,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	10,000,000.00	0.00	60,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	10,000,000.00	0.00	60,000,000.00	0.00
23020113	Construction / Provision Of Agricultural Facilities	0.00	0.00	30,000,000.00	0.00
23020124	Construction Of Markets/Parks	10,000,000.00	0.00	0.00	0.00
23020129	Construction Of Irrigation Facilities	0.00	0.00	30,000,000.00	0.00
2303	REHABILITATION / REPAIRS	17,000,000.00	0.00	15,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	17,000,000.00	0.00	15,000,000.00	0.00
23030112	Rehabilitation / Repairs - Agricultural Facilities	12,000,000.00	0.00	0.00	0.00
23030124	Rehabilitation/Repairs- Markets/Parks	5,000,000.00	0.00	15,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	25,000,000.00	9,966,172.00	50,000,000.00	0.00
230401	Preservation of the Environment - General	25,000,000.00	9,966,172.00	50,000,000.00	0.00
23040102	Erosion & Flood Control	15,000,000.00	2,409,172.00	30,000,000.00	0.00
23040107	Forests and Shelterbelts	10,000,000.00	7,557,000.00	20,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	27,000,000.00	20,903,000.00	60,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	27,000,000.00	20,903,000.00	60,000,000.00	0.00
23050101	Research & Development and Census/Surveys	27,000,000.00	20,903,000.00	60,000,000.00	0.00

021500200100 Forestry Section					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	35,051,472.00	15,454,313.00	79,128,304.00	35,000,000.00
21	Personnel Cost	9,551,472.00	6,364,313.00	18,628,304.00	0.00
2101	SALARY	4,958,784.00	3,305,856.00	9,125,662.00	0.00
210101	Salaries and Wages	4,958,784.00	3,305,856.00	9,125,662.00	0.00
21010101	Salary	4,958,784.00	3,305,856.00	9,125,662.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,592,688.00	3,058,457.00	9,502,642.00	0.00
210201	ALLOWANCES	4,592,688.00	3,058,457.00	9,502,642.00	0.00
21020103	Transport Allowance	913,682.00	1,987,093.00	609,000.00	0.00
21020104	Rent Supplement	992,472.00	661,648.00	1,825,229.00	0.00
21020105	Meal Subsidy	398,532.00	262,354.00	839,790.00	0.00
21020106	Utility Allowance	297,960.00	198,640.00	958,687.00	0.00
21020109	Leave Transport Grant	495,879.00	330,586.00	932,864.00	0.00
21020137	Medical Allowance	1,246,224.00	830,816.00	2,492,547.00	0.00
21020181	Leave Bonus	247,939.00	165,292.00	466,432.00	0.00
22	Other Recurrent Costs	10,500,000.00	0.00	15,500,000.00	0.00
2202	OVERHEAD COST	10,500,000.00	0.00	15,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	500,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	0.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	0.00	10,000,000.00	0.00
220204	Maintenance Services - General	5,000,000.00	0.00	5,000,000.00	0.00
22020402	Maintenance of Office Furniture	5,000,000.00	0.00	5,000,000.00	0.00
23	Capital Expenditure	15,000,000.00	9,090,000.00	45,000,000.00	35,000,000.00
2301	FIXED ASSETS PURCHASED	5,000,000.00	2,540,000.00	10,000,000.00	0.00
230101	Purchase of Fixed Assets - General	5,000,000.00	2,540,000.00	10,000,000.00	0.00
23010127	Purchase Of Agricultural Equipment and Improved Inputs	5,000,000.00	2,540,000.00	10,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	10,000,000.00	6,550,000.00	35,000,000.00	35,000,000.00
230401	Preservation of the Environment - General	10,000,000.00	6,550,000.00	35,000,000.00	35,000,000.00
23040101	Tree Planting	5,000,000.00	2,000,000.00	15,000,000.00	15,000,000.00
23040106	Nurseries and Seedlings	5,000,000.00	4,550,000.00	20,000,000.00	20,000,000.00

021500300100 Livestock Section (Veterinary)					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging

2	EXPENDITURES	47,688,785.00	28,941,853.00	84,794,932.00	0.00
21	Personnel Cost	34,688,785.00	23,125,853.00	64,294,932.00	0.00
2101	SALARY	15,328,112.00	10,218,741.00	27,234,156.00	0.00
210101	Salaries and Wages	15,328,112.00	10,218,741.00	27,234,156.00	0.00
21010101	Salary	15,328,112.00	10,218,741.00	27,234,156.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	19,360,673.00	12,907,112.00	37,060,776.00	0.00
210201	ALLOWANCES	19,360,673.00	12,907,112.00	37,060,776.00	0.00
21020103	Transport Allowance	0.00	0.00	7,479,508.00	0.00
21020104	Rent Supplement	0.00	0.00	5,157,100.00	0.00
21020105	Meal Subsidy	1,521,204.00	1,014,136.00	1,578,480.00	0.00
21020113	Hazard / Hardship Allowance	1,140,000.00	760,000.00	1,200,000.00	0.00
21020149	Consolidated Allowance	16,699,469.00	11,132,976.00	21,645,688.00	0.00
22	Other Recurrent Costs	13,000,000.00	5,816,000.00	20,500,000.00	0.00
2202	OVERHEAD COST	13,000,000.00	5,816,000.00	20,500,000.00	0.00
220201	Transport & Travelling - General	0.00	0.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	0.00	0.00	500,000.00	0.00
220203	Materials and Supplies - General	10,000,000.00	5,656,000.00	15,000,000.00	0.00
22020301	Office Materials and Consumables	10,000,000.00	5,656,000.00	15,000,000.00	0.00
220204	Maintenance Services - General	3,000,000.00	160,000.00	5,000,000.00	0.00
22020402	Maintenance of Office Furniture	3,000,000.00	160,000.00	5,000,000.00	0.00

022001000100	Account section				
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	636,648,088.00	569,843,774.00	1,111,125,451.00	0.00
21	Personnel Cost	109,648,088.00	88,587,505.00	126,125,451.00	0.00
2101	SALARY	16,796,556.00	11,197,705.00	25,105,384.00	0.00
210101	Salaries and Wages	16,796,556.00	11,197,705.00	25,105,384.00	0.00
21010101	Salary	16,796,556.00	11,197,705.00	25,105,384.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	92,851,532.00	77,389,800.00	101,020,067.00	0.00
210201	ALLOWANCES	12,851,532.00	24,056,467.00	21,020,067.00	0.00
21020103	Transport Allowance	2,126,220.00	1,417,480.00	3,761,596.00	0.00
21020104	Rent Supplement	3,280,012.00	2,186,674.00	5,028,430.00	0.00
21020105	Meal Subsidy	1,682,352.00	1,121,568.00	1,572,202.00	0.00
21020106	Utility Allowance	781,856.00	521,237.00	1,804,640.00	0.00
21020109	Leave Transport Grant	1,679,628.00	1,119,752.00	2,510,527.00	0.00
21020117	Domestic Staff Allowance	720,000.00	480,000.00	1,713,606.00	0.00
21020137	Medical Allowance	2,581,464.00	17,209,756.00	4,629,066.00	0.00
210202	Social Contributions	80,000,000.00	53,333,333.00	80,000,000.00	0.00
21020202	17% Government Contributory Pension	80,000,000.00	53,333,333.00	80,000,000.00	0.00
22	Other Recurrent Costs	527,000,000.00	481,256,269.00	985,000,000.00	0.00
2202	OVERHEAD COST	217,000,000.00	261,041,455.00	335,000,000.00	0.00
220201	Transport & Travelling - General	2,000,000.00	1,384,000.00	5,000,000.00	0.00
22020102	Local Travel & Transport - Others	2,000,000.00	1,384,000.00	5,000,000.00	0.00
220203	Materials and Supplies - General	15,000,000.00	9,657,455.00	25,000,000.00	0.00
22020301	Office Materials and Consumables	10,000,000.00	8,470,455.00	15,000,000.00	0.00
22020305	Printing of Non-security Documents	5,000,000.00	1,187,000.00	10,000,000.00	0.00
220209	Financial Charges - General	0.00	0.00	5,000,000.00	0.00
22020901	Bank Charges (Other than Interest)	0.00	0.00	5,000,000.00	0.00
220210	Miscellaneous Expenses - General	200,000,000.00	250,000,000.00	300,000,000.00	0.00
22021041	Contingency Reserve - Recurrent	200,000,000.00	250,000,000.00	300,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	90,000,000.00	98,690,612.00	200,000,000.00	0.00
220401	Local Grants and Contributions	90,000,000.00	98,690,612.00	200,000,000.00	0.00
22040107	Grants to State Governments – Other Recurrent	90,000,000.00	98,690,612.00	200,000,000.00	0.00
2207	Transfers - Payments	220,000,000.00	121,524,202.00	450,000,000.00	0.00
220701	Transfer to Fund Recurrent Expenditure - Payments	220,000,000.00	121,524,202.00	450,000,000.00	0.00
22070105	Stabilization Funds	220,000,000.00	121,524,202.00	450,000,000.00	0.00

022002000100 Revenue Section					
Code	Description	2025 Original Budget	2025 Performance to January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	102,607,948.00	62,848,631.00	45,221,799.00	0.00
21	Personnel Cost	89,307,948.00	59,538,631.00	19,721,799.00	0.00
2101	SALARY	4,423,296.00	2,948,864.00	9,683,390.00	0.00
210101	Salaries and Wages	4,423,296.00	2,948,864.00	9,683,390.00	0.00
21010101	Salary	4,423,296.00	2,948,864.00	9,683,390.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	84,884,652.00	56,589,767.00	10,038,409.00	0.00
210201	ALLOWANCES	4,884,652.00	3,256,434.00	10,038,409.00	0.00
21020103	Transport Allowance	1,134,780.00	756,520.00	2,243,692.00	0.00
21020104	Rent Supplement	884,856.00	589,904.00	1,936,667.00	0.00
21020105	Meal Subsidy	491,412.00	327,608.00	948,748.00	0.00
21020106	Utility Allowance	329,040.00	219,360.00	1,092,312.00	0.00
21020109	Leave Transport Grant	442,276.00	294,850.00	968,334.00	0.00
21020137	Medical Allowance	1,602,288.00	1,068,192.00	2,848,656.00	0.00
210202	Social Contributions	80,000,000.00	53,333,333.00	0.00	0.00
21020202	17% Government Contributory Pension	80,000,000.00	53,333,333.00	0.00	0.00
22	Other Recurrent Costs	13,300,000.00	3,310,000.00	25,500,000.00	0.00
2202	OVERHEAD COST	13,300,000.00	3,310,000.00	25,500,000.00	0.00
220201	Transport & Travelling - General	300,000.00	0.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	300,000.00	0.00	500,000.00	0.00
220203	Materials and Supplies - General	8,000,000.00	3,310,000.00	15,000,000.00	0.00
22020301	Office Materials and Consumables	3,000,000.00	2,000,000.00	5,000,000.00	0.00
22020305	Printing of Non-security Documents	5,000,000.00	1,310,000.00	10,000,000.00	0.00
220207	Consulting and Professional Services	5,000,000.00	0.00	5,000,000.00	0.00
22020701	Financial Consulting	5,000,000.00	0.00	5,000,000.00	0.00
220210	Miscellaneous Expenses - General	0.00	0.00	5,000,000.00	0.00
22021044	Committees and Commissions	0.00	0.00	5,000,000.00	0.00

023400100100 Road & Communication Section					
Code	Description	2025 Original Budget	2025 Performance to January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	17,798,048.00	1,547,928.00	39,791,023.00	0.00
21	Personnel Cost	2,298,048.00	1,477,928.00	8,791,023.00	0.00
2101	SALARY	1,288,836.00	859,224.00	2,988,006.00	0.00
210101	Salaries and Wages	1,288,836.00	859,224.00	2,988,006.00	0.00
21010101	Salary	1,288,836.00	859,224.00	2,988,006.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,009,212.00	618,704.00	5,803,017.00	0.00
210201	ALLOWANCES	1,009,212.00	618,704.00	5,803,017.00	0.00
21020103	Transport Allowance	203,736.00	135,824.00	702,687.00	0.00
21020104	Rent Supplement	257,760.00	117,840.00	597,603.00	0.00
21020105	Meal Subsidy	89,028.00	59,348.00	2,972,210.00	0.00
21020106	Utility Allowance	62,760.00	41,840.00	341,513.00	0.00
21020109	Leave Transport Grant	128,880.00	85,820.00	298,799.00	0.00
21020137	Medical Allowance	267,048.00	178,032.00	890,205.00	0.00
22	Other Recurrent Costs	15,500,000.00	70,000.00	31,000,000.00	0.00
2202	OVERHEAD COST	15,500,000.00	70,000.00	31,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	70,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	70,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	0.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	0.00	10,000,000.00	0.00
220204	Maintenance Services - General	10,000,000.00	0.00	20,000,000.00	0.00
22020402	Maintenance of Office Furniture	10,000,000.00	0.00	20,000,000.00	0.00

023400200100 Mechanical Section					
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Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	63,921,656.00	117,499,626.00	127,500,358.00	0.00
21	Personnel Cost	6,921,656.00	4,614,146.00	17,500,358.00	0.00
2101	SALARY	3,190,860.00	2,127,240.00	7,535,311.00	0.00
210101	Salaries and Wages	3,190,860.00	2,127,240.00	7,535,311.00	0.00
21010101	Salary	3,190,860.00	2,127,240.00	7,535,311.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,730,796.00	2,486,906.00	9,965,047.00	0.00
210201	ALLOWANCES	3,730,796.00	2,486,906.00	9,965,047.00	0.00
21020103	Transport Allowance	607,332.00	404,888.00	1,575,721.00	0.00
21020104	Rent Supplement	638,160.00	425,449.00	1,547,062.00	0.00
21020105	Meal Subsidy	467,072.00	311,381.00	662,138.00	0.00
21020106	Utility Allowance	185,880.00	123,920.00	756,221.00	0.00
21020107	Entertainment	0.00	0.00	37,800.00	0.00
21020109	Leave Transport Grant	319,080.00	212,720.00	773,531.00	0.00
21020113	Hazard / Hardship Allowance	0.00	0.00	240,000.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	1,880,000.00	0.00
21020137	Medical Allowance	1,513,272.00	1,008,548.00	2,492,574.00	0.00
22	Other Recurrent Costs	57,000,000.00	112,885,480.00	110,000,000.00	0.00
2202	OVERHEAD COST	57,000,000.00	112,885,480.00	110,000,000.00	0.00
220201	Transport & Travelling - General	10,000,000.00	8,860,000.00	15,000,000.00	0.00
22020102	Local Travel & Transport - Others	10,000,000.00	8,860,000.00	15,000,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	4,429,900.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	4,429,900.00	5,000,000.00	0.00
220204	Maintenance Services - General	22,000,000.00	73,964,198.00	50,000,000.00	0.00
22020402	Maintenance of Office Furniture	22,000,000.00	73,964,198.00	50,000,000.00	0.00
220208	Fuel and Lubricant - General	20,000,000.00	25,631,382.00	40,000,000.00	0.00
22020801	Motor Vehicle Fuel Cost	20,000,000.00	25,631,382.00	40,000,000.00	0.00

023400300100 Electrical Section					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	635,982,250.80	212,921,761.00	592,484,242.00	0.00
21	Personnel Cost	5,604,035.00	3,735,422.00	3,484,242.00	0.00
2101	SALARY	3,546,688.00	2,364,458.00	2,051,928.00	0.00
210101	Salaries and Wages	3,546,688.00	2,364,458.00	2,051,928.00	0.00
21010101	Salary	3,546,688.00	2,364,458.00	2,051,928.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,057,347.00	1,370,964.00	1,432,314.00	0.00
210201	ALLOWANCES	2,057,347.00	1,370,964.00	1,432,314.00	0.00
21020103	Transport Allowance	570,768.00	380,512.00	429,371.00	0.00
21020104	Rent Supplement	701,333.00	467,555.00	410,386.00	0.00
21020105	Meal Subsidy	252,540.00	168,360.00	180,691.00	0.00
21020106	Utility Allowance	182,040.00	121,360.00	206,674.00	0.00
21020109	Leave Transport Grant	350,666.00	233,177.00	205,192.00	0.00
22	Other Recurrent Costs	124,000,000.00	62,256,525.00	96,000,000.00	0.00
2202	OVERHEAD COST	124,000,000.00	62,256,525.00	96,000,000.00	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
220202	Utilities General	5,000,000.00	3,480,000.00	10,000,000.00	0.00
22020201	Electricity Charges	5,000,000.00	3,480,000.00	10,000,000.00	0.00
220203	Materials and Supplies - General	3,000,000.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	3,000,000.00	0.00	5,000,000.00	0.00
220204	Maintenance Services - General	115,000,000.00	58,776,525.00	80,000,000.00	0.00
22020402	Maintenance of Office Furniture	15,000,000.00	4,092,950.00	30,000,000.00	0.00
22020410	Maintenance of Street Lightings	100,000,000.00	54,683,575.00	50,000,000.00	0.00
23	Capital Expenditure	506,378,215.80	146,929,814.00	493,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	45,000,000.00	0.00	0.00	0.00

230101	Purchase of Fixed Assets - General	45,000,000.00	0.00	0.00	0.00
23010144	Purchase of Heavy Plants and Equipment	45,000,000.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	406,378,215.80	140,542,314.00	373,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	406,378,215.80	140,542,314.00	373,000,000.00	0.00
23020103	Construction/Provision Of Electricity / Solar Power	123,000,000.00	76,365,262.00	170,000,000.00	0.00
23020123	Construction Of Traffic /Street Lights	283,378,215.80	64,177,052.00	203,000,000.00	0.00
2303	REHABILITATION / REPAIRS	55,000,000.00	6,387,500.00	120,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	55,000,000.00	6,387,500.00	120,000,000.00	0.00
23030102	Rehabilitation/Repairs - Electricity	55,000,000.00	6,387,500.00	120,000,000.00	0.00

023400400100 Land & Survey Section					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	141,988,466.00	22,200,807.00	226,778,535.00	0.00
21	Personnel Cost	6,388,466.00	4,278,158.00	6,178,535.00	0.00
2101	SALARY	3,608,352.00	2,220,831.00	3,031,857.00	0.00
210101	Salaries and Wages	3,608,352.00	2,220,831.00	3,031,857.00	0.00
21010101	Salary	3,608,352.00	2,220,831.00	3,031,857.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,780,114.00	2,057,327.00	3,146,678.00	0.00
210201	ALLOWANCES	2,780,114.00	2,057,327.00	3,146,678.00	0.00
21020103	Transport Allowance	561,300.00	563,301.00	706,328.00	0.00
21020104	Rent Supplement	721,656.00	422,565.00	606,373.00	0.00
21020105	Meal Subsidy	247,200.00	238,156.00	298,397.00	0.00
21020106	Utility Allowance	177,000.00	118,000.00	342,190.00	0.00
21020109	Leave Transport Grant	360,830.00	240,553.00	303,185.00	0.00
21020137	Medical Allowance	712,128.00	474,752.00	890,205.00	0.00
22	Other Recurrent Costs	5,600,000.00	0.00	5,600,000.00	0.00
2202	OVERHEAD COST	5,600,000.00	0.00	5,600,000.00	0.00
220201	Transport & Travelling - General	100,000.00	0.00	100,000.00	0.00
22020102	Local Travel & Transport - Others	100,000.00	0.00	100,000.00	0.00
220203	Materials and Supplies - General	3,500,000.00	0.00	3,500,000.00	0.00
22020301	Office Materials and Consumables	3,500,000.00	0.00	3,500,000.00	0.00
220204	Maintenance Services - General	2,000,000.00	0.00	2,000,000.00	0.00
22020403	Maintenance of Office Building / Residential Quarters	2,000,000.00	0.00	2,000,000.00	0.00
23	Capital Expenditure	130,000,000.00	17,922,649.00	215,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	70,000,000.00	17,922,649.00	135,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	70,000,000.00	17,922,649.00	135,000,000.00	0.00
23020114	Construction / Provision Of Roads	20,000,000.00	0.00	80,000,000.00	0.00
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	50,000,000.00	17,922,649.00	55,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	60,000,000.00	0.00	80,000,000.00	0.00
230401	Preservation of the Environment - General	60,000,000.00	0.00	80,000,000.00	0.00
23040102	Erosion & Flood Control	60,000,000.00	0.00	80,000,000.00	0.00

023400500100 Building Section					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	1,259,685,392.80	489,982,677.00	2,295,616,005.00	0.00
21	Personnel Cost	10,965,869.00	10,456,418.00	17,116,005.00	0.00
2101	SALARY	5,606,604.00	4,696,750.00	8,444,505.00	0.00
210101	Salaries and Wages	5,606,604.00	4,696,750.00	8,444,505.00	0.00
21010101	Salary	5,606,604.00	4,696,750.00	8,444,505.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,359,265.00	5,759,668.00	8,671,500.00	0.00
210201	ALLOWANCES	5,359,265.00	5,759,668.00	8,671,500.00	0.00
21020103	Transport Allowance	966,156.00	1,044,046.00	1,717,744.00	0.00
21020104	Rent Supplement	1,121,290.00	1,067,159.00	1,688,902.00	0.00
21020105	Meal Subsidy	419,907.00	499,500.00	600,052.00	0.00
21020106	Utility Allowance	299,856.00	571,674.00	827,060.00	0.00

21020107	Entertainment	25,176.00	0.00	16,800.00	0.00
21020109	Leave Transport Grant	560,656.00	533,619.00	844,450.00	0.00
21020117	Domestic Staff Allowance	720,000.00	559,990.00	840,000.00	0.00
21020137	Medical Allowance	1,246,224.00	1,483,680.00	2,136,492.00	0.00
22	Other Recurrent Costs	24,200,000.00	37,901,852.00	64,500,000.00	0.00
2202	OVERHEAD COST	24,200,000.00	37,901,852.00	64,500,000.00	0.00
220201	Transport & Travelling - General	200,000.00	0.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	200,000.00	0.00	500,000.00	0.00
220203	Materials and Supplies - General	3,000,000.00	0.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	3,000,000.00	0.00	10,000,000.00	0.00
220204	Maintenance Services - General	20,000,000.00	35,287,852.00	50,000,000.00	0.00
22020403	Maintenance of Office Building / Residential Quarters	20,000,000.00	35,287,852.00	50,000,000.00	0.00
220206	Other Services - General	1,000,000.00	2,614,000.00	4,000,000.00	0.00
22020602	Office/Store Rent	1,000,000.00	2,614,000.00	1,000,000.00	0.00
22020603	Residential Rent	0.00	0.00	3,000,000.00	0.00
23	Capital Expenditure	1,224,519,523.80	441,624,407.00	2,214,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	34,641,308.00	4,800,000.00	70,000,000.00	0.00
230101	Purchase of Fixed Assets - General	34,641,308.00	4,800,000.00	70,000,000.00	0.00
23010101	Purchase/Acquisition Of Land	14,641,308.00	4,800,000.00	40,000,000.00	0.00
23010112	Purchase Of Office Furniture and Fittings	20,000,000.00	0.00	30,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	1,049,378,215.80	431,555,407.00	1,784,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	1,049,378,215.80	431,555,407.00	1,784,000,000.00	0.00
23020101	Construction/Provision Of Office Buildings	40,000,000.00	0.00	120,000,000.00	0.00
23020102	Construction/Provision Of Residential Buildings	293,378,215.80	0.00	470,000,000.00	0.00
23020106	Construction/Provision Of Hospitals/Health Centres	100,000,000.00	50,000,000.00	0.00	0.00
23020114	Construction / Provision Of Roads	220,000,000.00	306,632,450.00	480,000,000.00	0.00
23020123	Construction Of Traffic /Street Lights	0.00	0.00	42,000,000.00	0.00
23020124	Construction Of Markets/Parks	80,000,000.00	0.00	190,000,000.00	0.00
23020130	Construction / Provision of Wall Fence/Boundary Pillars	35,000,000.00	6,000,000.00	110,000,000.00	0.00
23020131	Construction/Provision Of Religious Structures	226,000,000.00	68,922,957.00	317,000,000.00	0.00
23020133	Construction/Provision Of Public Convenience	55,000,000.00	0.00	55,000,000.00	0.00
2303	REHABILITATION / REPAIRS	130,500,000.00	4,589,000.00	330,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	130,500,000.00	4,589,000.00	330,000,000.00	0.00
23030101	Rehabilitation/Repairs Of Residential Buildings	27,000,000.00	100,000.00	100,000,000.00	0.00
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	33,500,000.00	0.00	70,000,000.00	0.00
23030121	Rehabilitation / Repairs Of Office Buildings	65,000,000.00	4,489,000.00	160,000,000.00	0.00
23030139	Rehabilitation/Repairs of Religious Structures	5,000,000.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	10,000,000.00	680,000.00	30,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	10,000,000.00	680,000.00	30,000,000.00	0.00
23050137	Capital Project Historical Liabilities	10,000,000.00	680,000.00	30,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
023800100100	Planning				
2	EXPENDITURES	66,337,309.00	42,158,332.00	128,461,323.00	0.00
21	Personnel Cost	37,337,309.00	24,891,332.00	88,461,323.00	0.00
2101	SALARY	16,909,972.00	11,273,314.00	37,571,381.00	0.00
210101	Salaries and Wages	16,909,972.00	11,273,314.00	37,571,381.00	0.00
21010101	Salary	16,909,972.00	11,273,314.00	37,571,381.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	20,427,337.00	13,618,018.00	50,889,942.00	0.00
210201	ALLOWANCES	20,427,337.00	13,618,018.00	50,889,942.00	0.00
21020103	Transport Allowance	4,354,092.00	2,902,728.00	9,819,436.00	0.00
21020104	Rent Supplement	4,583,620.00	3,055,546.00	11,140,661.00	0.00
21020105	Meal Subsidy	2,091,192.00	1,394,128.00	4,045,240.00	0.00
21020106	Utility Allowance	1,339,164.00	892,776.00	4,628,648.00	0.00
21020107	Entertainment	0.00	0.00	37,800.00	0.00
21020109	Leave Transport Grant	2,191,620.00	1,461,080.00	4,556,830.00	0.00

21020113	Hazard / Hardship Allowance	0.00	0.00	240,000.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	1,680,000.00	0.00
21020137	Medical Allowance	5,867,649.00	3,911,760.00	12,462,912.00	0.00
21020181	Leave Bonus	0.00	0.00	2,278,415.00	0.00
22	Other Recurrent Costs	29,000,000.00	17,267,000.00	40,000,000.00	0.00
2202	OVERHEAD COST	29,000,000.00	17,267,000.00	40,000,000.00	0.00
220201	Transport & Travelling - General	5,000,000.00	1,150,000.00	5,000,000.00	0.00
22020102	Local Travel & Transport - Others	5,000,000.00	1,150,000.00	5,000,000.00	0.00
220203	Materials and Supplies - General	12,000,000.00	15,809,000.00	25,000,000.00	0.00
22020301	Office Materials and Consumables	10,000,000.00	11,192,000.00	15,000,000.00	0.00
22020305	Printing of Non-security Documents	2,000,000.00	4,617,000.00	10,000,000.00	0.00
220204	Maintenance Services - General	2,000,000.00	308,000.00	5,000,000.00	0.00
22020402	Maintenance of Office Furniture	2,000,000.00	308,000.00	5,000,000.00	0.00
220210	Miscellaneous Expenses - General	10,000,000.00	0.00	5,000,000.00	0.00
22021044	Committees and Commissions	10,000,000.00	0.00	5,000,000.00	0.00

023800200100 Research and Statistics					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	0.00	0.00	6,000,000.00	0.00
22	Other Recurrent Costs	0.00	0.00	6,000,000.00	0.00
2202	OVERHEAD COST	0.00	0.00	6,000,000.00	0.00
220201	Transport & Travelling - General	0.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	0.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	0.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	5,000,000.00	0.00

051700100100 Education (Non-Teaching Staff)					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	417,955,857.00	336,705,834.00	652,102,463.00	0.00
21	Personnel Cost	138,955,857.00	176,455,161.00	255,102,463.00	0.00
2101	SALARY	60,969,012.00	76,266,161.00	92,523,717.00	0.00
210101	Salaries and Wages	60,969,012.00	76,266,161.00	92,523,717.00	0.00
21010101	Salary	60,969,012.00	76,266,161.00	92,523,717.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	77,986,845.00	100,189,000.00	162,578,746.00	0.00
210201	ALLOWANCES	77,986,845.00	100,189,000.00	162,578,746.00	0.00
21020103	Transport Allowance	9,389,676.00	13,604,835.00	16,566,311.00	0.00
21020104	Rent Supplement	12,210,856.00	17,449,683.00	18,504,743.00	0.00
21020105	Meal Subsidy	4,071,588.00	6,460,095.00	6,948,170.00	0.00
21020106	Utility Allowance	2,922,552.00	7,996,897.00	7,992,525.00	0.00
21020107	Entertainment	176,232.00	182,000.00	252,000.00	0.00
21020109	Leave Transport Grant	3,845,698.00	9,052,145.00	9,251,868.00	0.00
21020113	Hazard / Hardship Allowance	240,000.00	3,019,761.00	0.00	0.00
21020117	Domestic Staff Allowance	5,040,000.00	9,969,805.00	12,765,768.00	0.00
21020136	Responsibility Allowance	9,662,078.00	2,257,997.00	13,745,068.00	0.00
21020137	Medical Allowance	12,106,176.00	17,596,211.00	57,652,825.00	0.00
21020156	Professional Teaching Allowance	13,281,989.00	12,599,571.00	18,899,468.00	0.00
21020181	Leave Bonus	5,040,000.00	0.00	0.00	0.00
22	Other Recurrent Costs	35,000,000.00	35,235,300.00	55,000,000.00	0.00
2202	OVERHEAD COST	35,000,000.00	35,235,300.00	55,000,000.00	0.00
220201	Transport & Travelling - General	10,000,000.00	9,535,000.00	5,000,000.00	0.00
22020102	Local Travel & Transport - Others	10,000,000.00	9,535,000.00	5,000,000.00	0.00
220203	Materials and Supplies - General	25,000,000.00	25,700,300.00	50,000,000.00	0.00
22020310	Teaching Aids, Laboratory and Instructional Materials	25,000,000.00	25,700,300.00	50,000,000.00	0.00
23	Capital Expenditure	244,000,000.00	125,015,373.00	342,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	37,000,000.00	9,127,200.00	100,000,000.00	0.00

230101	Purchase of Fixed Assets - General	37,000,000.00	9,127,200.00	100,000,000.00	0.00
23010112	Purchase Of Office Furniture and Fittings	8,000,000.00	0.00	40,000,000.00	0.00
23010124	Purchase Of Teaching / Learning Aid Equipment	29,000,000.00	9,127,200.00	60,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	80,000,000.00	39,472,037.00	115,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	80,000,000.00	39,472,037.00	115,000,000.00	0.00
23020107	Construction/Provision Of Public Schools	80,000,000.00	39,472,037.00	115,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	127,000,000.00	76,416,136.00	127,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	127,000,000.00	76,416,136.00	127,000,000.00	0.00
23050101	Research & Development and Census/Surveys	127,000,000.00	76,416,136.00	127,000,000.00	0.00

051700200100 Education (Teaching Staff)					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	928,586,917.00	674,750,135.00	1,661,619,518.00	0.00
21	Personnel Cost	928,586,917.00	674,750,135.00	1,661,619,518.00	0.00
2101	SALARY	411,019,664.00	274,013,109.00	641,171,766.00	0.00
210101	Salaries and Wages	411,019,664.00	274,013,109.00	641,171,766.00	0.00
21010101	Salary	411,019,664.00	274,013,109.00	641,171,766.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	517,567,253.00	400,737,026.00	970,447,752.00	0.00
210201	ALLOWANCES	417,567,253.00	320,137,135.00	850,447,752.00	0.00
21020103	Transport Allowance	58,359,972.00	39,628,770.00	110,624,352.00	0.00
21020104	Rent Supplement	62,120,537.00	41,413,691.00	128,234,353.00	0.00
21020105	Meal Subsidy	25,764,252.00	17,176,168.00	46,021,406.00	0.00
21020106	Utility Allowance	18,845,532.00	12,563,688.00	52,888,478.00	0.00
21020107	Entertainment	113,292.00	75,528.00	184,000.00	0.00
21020109	Leave Transport Grant	46,413,545.00	30,942,363.00	64,117,194.00	0.00
21020112	Inducement Allowance	360,804.00	240,536.00	655,590.00	0.00
21020113	Hazard / Hardship Allowance	122,970.00	81,980.00	0.00	0.00
21020117	Domestic Staff Allowance	3,240,000.00	2,160,000.00	9,239,997.00	0.00
21020136	Responsibility Allowance	18,519,201.00	54,346,134.00	127,425,959.00	0.00
21020137	Medical Allowance	71,568,864.00	47,712,576.00	135,845,740.00	0.00
21020156	Professional Teaching Allowance	112,138,284.00	73,795,701.00	175,210,683.00	0.00
210202	Social Contributions	100,000,000.00	80,599,891.00	120,000,000.00	0.00
21020202	17% Government Contributory Pension	100,000,000.00	80,599,891.00	120,000,000.00	0.00
2103	SOCIAL BENEFITS	0.00	0.00	50,000,000.00	0.00
210301	Social Benefits	0.00	0.00	50,000,000.00	0.00
21030104	Contract Staff Gratuity	0.00	0.00	50,000,000.00	0.00

051700300100 Adult Education					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	7,157,880.00	0.00	7,157,880.00	0.00
22	Other Recurrent Costs	7,157,880.00	0.00	7,157,880.00	0.00
2202	OVERHEAD COST	7,157,880.00	0.00	7,157,880.00	0.00
220203	Materials and Supplies - General	7,157,880.00	0.00	7,157,880.00	0.00
22020301	Office Materials and Consumables	7,157,880.00	0.00	7,157,880.00	0.00

051700400100 Other Education					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	0.00	0.00	20,000,000.00	0.00
22	Other Recurrent Costs	0.00	0.00	20,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	0.00	0.00	20,000,000.00	0.00
220401	Local Grants and Contributions	0.00	0.00	20,000,000.00	0.00
22040111	Grants to Communities and NGOs	0.00	0.00	20,000,000.00	0.00

052100100100 Primary Health Care Manager					

Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	224,500,000.00	109,740,458.00	276,200,000.00	0.00
23	Capital Expenditure	224,500,000.00	109,740,458.00	276,200,000.00	0.00
2301	FIXED ASSETS PURCHASED	36,000,000.00	27,406,817.00	45,000,000.00	0.00
230101	Purchase of Fixed Assets - General	36,000,000.00	27,406,817.00	45,000,000.00	0.00
23010122	Purchase Of Health / Medical Equipment	36,000,000.00	27,406,817.00	45,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	130,000,000.00	60,985,433.00	140,000,000.00	0.00
230201	Contruction/Provision of Fixed Assets - General	130,000,000.00	60,985,433.00	140,000,000.00	0.00
23020106	Construction/Provision Of Hospitals/Health Centres	130,000,000.00	60,985,433.00	140,000,000.00	0.00
2303	REHABILITATION / REPAIRS	58,500,000.00	21,348,208.00	91,200,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	58,500,000.00	21,348,208.00	91,200,000.00	0.00
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	58,500,000.00	21,348,208.00	91,200,000.00	0.00

Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	257,706,896.00	267,413,681.00	524,999,519.00	0.00
21	Personnel Cost	178,406,896.00	198,921,087.00	294,999,519.00	0.00
2101	SALARY	93,653,436.00	94,942,532.00	116,013,468.00	0.00
210101	Salaries and Wages	93,653,436.00	94,942,532.00	116,013,468.00	0.00
21010101	Salary	93,653,436.00	94,942,532.00	116,013,468.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	84,753,460.00	103,978,555.00	178,986,051.00	0.00
210201	ALLOWANCES	84,753,460.00	103,978,555.00	143,986,051.00	0.00
21020103	Transport Allowance	17,239,657.00	26,101,119.00	30,390,834.00	0.00
21020104	Rent Supplement	13,848,146.00	18,010,993.00	33,281,416.00	0.00
21020112	Inducement Allowance	2,492,570.00	3,438,360.00	3,371,869.00	0.00
21020113	Hazard / Hardship Allowance	6,060,000.00	6,069,345.00	10,080,000.00	0.00
21020122	Motor Vehicle Maintenance Allowance	7,876,128.00	8,161,943.00	15,313,032.00	0.00
21020149	Consolidated Allowance	37,236,959.00	42,196,795.00	51,548,900.00	0.00
210202	Social Contributions	0.00	0.00	35,000,000.00	0.00
21020202	17% Government Contributory Pension	0.00	0.00	30,000,000.00	0.00
21020206	Workers Health Insurance Cover	0.00	0.00	5,000,000.00	0.00
22	Other Recurrent Costs	79,300,000.00	68,492,594.00	172,000,000.00	0.00
2202	OVERHEAD COST	79,300,000.00	68,492,594.00	172,000,000.00	0.00
220201	Transport & Travelling - General	300,000.00	200,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	300,000.00	200,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	63,000,000.00	55,832,594.00	90,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	7,925,000.00	10,000,000.00	0.00
22020307	Drugs, Vaccines & Medical Supplies	40,000,000.00	38,533,094.00	60,000,000.00	0.00
22020317	Reagents Chemicals and Cleansing Materials	18,000,000.00	9,374,500.00	20,000,000.00	0.00
220204	Maintenance Services - General	10,000,000.00	3,720,000.00	50,000,000.00	0.00
22020415	Maintenance of Water Facilities	0.00	0.00	40,000,000.00	0.00
22020421	Maintenance of Health Institution Buildings	10,000,000.00	3,720,000.00	10,000,000.00	0.00
220210	Miscellaneous Expenses - General	6,000,000.00	8,740,000.00	31,000,000.00	0.00
22021047	Community Engagement, Sensitization & Mobilization Activit	1,000,000.00	2,060,000.00	1,000,000.00	0.00
22021074	Primary Healthcare (LGA & Wards) Operations	5,000,000.00	6,680,000.00	30,000,000.00	0.00
23	Capital Expenditure	0.00	0.00	58,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	58,000,000.00	0.00
230201	Contruction/Provision of Fixed Assets - General	0.00	0.00	58,000,000.00	0.00
23020106	Construction/Provision Of Hospitals/Health Centres	0.00	0.00	58,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	128,846,868.00	91,538,154.00	190,307,272.00	0.00
21	Personnel Cost	82,346,868.00	58,676,767.00	129,307,272.00	0.00

2101	SALARY		41,025,240.00	35,762,130.00	60,582,332.00	0.00
210101	Salaries and Wages		41,025,240.00	35,762,130.00	60,582,332.00	0.00
21010101	Salary		41,025,240.00	35,762,130.00	60,582,332.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		41,321,628.00	22,914,637.00	68,724,940.00	0.00
210201	ALLOWANCES		41,321,628.00	22,914,637.00	68,724,940.00	0.00
21020103	Transport Allowance		0.00	0.00	17,538,968.00	0.00
21020104	Rent Supplement		0.00	0.00	12,102,744.00	0.00
21020113	Hazard / Hardship Allowance		4,804,728.00	1,880,000.00	2,880,000.00	0.00
21020149	Consolidated Allowance		36,516,900.00	21,034,637.00	36,203,228.00	0.00
22	Other Recurrent Costs		46,500,000.00	32,861,387.00	61,000,000.00	0.00
2202	OVERHEAD COST		43,000,000.00	32,861,387.00	51,000,000.00	0.00
220201	Transport & Travelling - General		1,000,000.00	865,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others		1,000,000.00	865,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General		22,000,000.00	24,174,387.00	30,000,000.00	0.00
22020301	Office Materials and Consumables		22,000,000.00	24,174,387.00	30,000,000.00	0.00
220204	Maintenance Services - General		10,000,000.00	950,000.00	5,000,000.00	0.00
22020420	Maintenance of Medical Equipments		10,000,000.00	950,000.00	5,000,000.00	0.00
220210	Miscellaneous Expenses - General		10,000,000.00	6,872,000.00	15,000,000.00	0.00
22021069	Project / Programmes Coordination Expenses		10,000,000.00	6,872,000.00	15,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL		3,500,000.00	0.00	10,000,000.00	0.00
220401	Local Grants and Contributions		3,500,000.00	0.00	10,000,000.00	0.00
22040111	Grants to Communities and NGOs		3,500,000.00	0.00	10,000,000.00	0.00

053500300100 Rural Water Supply					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	500,508,190.00	284,005,728.00	653,059,763.00	0.00
21	Personnel Cost	13,735,104.00	9,446,965.00	14,426,732.00	0.00
2101	SALARY	7,539,456.00	5,026,304.00	7,331,088.00	0.00
210101	Salaries and Wages	7,539,456.00	5,026,304.00	7,331,088.00	0.00
21010101	Salary	7,539,456.00	5,026,304.00	7,331,088.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,195,648.00	4,420,661.00	7,095,644.00	0.00
210201	ALLOWANCES	6,195,648.00	4,420,661.00	7,095,644.00	0.00
21020103	Transport Allowance	1,286,232.00	857,488.00	1,557,912.00	0.00
21020104	Rent Supplement	1,510,380.00	1,006,920.00	1,446,136.00	0.00
21020105	Meal Subsidy	570,048.00	501,792.00	752,688.00	0.00
21020106	Utility Allowance	394,446.00	431,433.00	647,016.00	0.00
21020109	Leave Transport Grant	743,238.00	495,492.00	733,500.00	0.00
21020137	Medical Allowance	1,691,304.00	1,127,536.00	1,958,392.00	0.00
22	Other Recurrent Costs	222,200,000.00	130,762,013.00	242,500,000.00	0.00
2202	OVERHEAD COST	222,200,000.00	130,762,013.00	242,500,000.00	0.00
220201	Transport & Travelling - General	200,000.00	93,700.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	200,000.00	93,700.00	500,000.00	0.00
220202	Utilities General	0.00	0.00	2,000,000.00	0.00
22020205	Water rates & Charges	0.00	0.00	2,000,000.00	0.00
220203	Materials and Supplies - General	2,000,000.00	5,200,600.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	2,000,000.00	5,200,600.00	5,000,000.00	0.00
220204	Maintenance Services - General	220,000,000.00	125,467,713.00	235,000,000.00	0.00
22020415	Maintenance of Water Facilities	220,000,000.00	125,467,713.00	235,000,000.00	0.00
23	Capital Expenditure	264,573,086.00	143,796,750.00	396,133,031.00	0.00
2301	FIXED ASSETS PURCHASED	65,000,000.00	35,535,150.00	125,000,000.00	0.00
230101	Purchase of Fixed Assets - General	65,000,000.00	35,535,150.00	125,000,000.00	0.00
23010155	Purchase of Water Supply Equipment	65,000,000.00	35,535,150.00	125,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	194,000,000.00	108,261,600.00	265,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	194,000,000.00	108,261,600.00	265,000,000.00	0.00
23020105	Construction/Provision Of Water Facilities	194,000,000.00	108,261,600.00	265,000,000.00	0.00
2303	REHABILITATION / REPAIRS	5,573,086.00	0.00	6,133,031.00	0.00

230301	Rehabilitation/Repairs of Fixed Assets - General	5,573,086.00	0.00	6,133,031.00	0.00
23030104	Rehabilitation/Repairs - Water Facilities	5,573,086.00	0.00	6,133,031.00	0.00

055100100100 Community Development Section					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	53,802,624.00	47,712,066.00	577,727,372.00	0.00
21	Personnel Cost	25,722,624.00	17,148,416.00	47,127,372.00	0.00
2101	SALARY	13,786,620.00	9,191,080.00	23,780,136.00	0.00
210101	Salaries and Wages	13,786,620.00	9,191,080.00	23,780,136.00	0.00
21010101	Salary	13,786,620.00	9,191,080.00	23,780,136.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	11,936,004.00	7,957,336.00	23,347,236.00	0.00
210201	ALLOWANCES	11,936,004.00	7,957,336.00	23,347,236.00	0.00
21020103	Transport Allowance	2,630,700.00	1,753,800.00	5,092,944.00	0.00
21020104	Rent Supplement	2,756,736.00	1,837,824.00	4,755,840.00	0.00
21020105	Meal Subsidy	1,059,396.00	706,264.00	2,147,352.00	0.00
21020106	Utility Allowance	759,600.00	506,400.00	2,464,848.00	0.00
21020107	Entertainment	1,378,542.00	919,028.00	0.00	0.00
21020109	Leave Transport Grant	57,438.00	38,292.00	2,378,016.00	0.00
21020137	Medical Allowance	3,293,592.00	2,195,728.00	6,409,153.00	0.00
21020181	Leave Bonus	0.00	0.00	99,083.00	0.00
22	Other Recurrent Costs	28,080,000.00	30,563,650.00	530,600,000.00	0.00
2202	OVERHEAD COST	28,080,000.00	30,563,650.00	42,080,000.00	0.00
220201	Transport & Travelling - General	2,000,000.00	200,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	2,000,000.00	200,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	25,000,000.00	29,963,650.00	40,000,000.00	0.00
22020301	Office Materials and Consumables	25,000,000.00	29,963,650.00	40,000,000.00	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	0.00	0.00	488,520,000.00	0.00
220401	Local Grants and Contributions	0.00	0.00	488,520,000.00	0.00
22040103	Grants to State Governments – Recurrent Security Support	0.00	0.00	87,000,000.00	0.00
22040118	Grants to Communities (Polling Units)	0.00	0.00	401,520,000.00	0.00

055100200100 Information, Youth, Sport & Culture					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	146,350,324.00	24,396,620.00	175,083,889.00	0.00
21	Personnel Cost	1,150,324.00	1,591,620.00	2,397,384.00	0.00
2101	SALARY	562,128.00	764,380.00	1,111,536.00	0.00
210101	Salaries and Wages	562,128.00	764,380.00	1,111,536.00	0.00
21010101	Salary	562,128.00	764,380.00	1,111,536.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	588,196.00	827,240.00	1,285,848.00	0.00
210201	ALLOWANCES	588,196.00	827,240.00	1,285,848.00	0.00
21020103	Transport Allowance	137,688.00	189,255.00	283,872.00	0.00
21020104	Rent Supplement	112,416.00	152,875.00	222,288.00	0.00
21020105	Meal Subsidy	61,128.00	80,040.00	120,048.00	0.00
21020106	Utility Allowance	42,720.00	91,246.00	136,848.00	0.00
21020109	Leave Transport Grant	56,212.00	76,437.00	111,152.00	0.00
21020137	Medical Allowance	178,032.00	237,387.00	356,064.00	0.00
21020181	Leave Bonus	0.00	0.00	55,576.00	0.00
22	Other Recurrent Costs	5,200,000.00	4,555,000.00	11,000,000.00	0.00
2202	OVERHEAD COST	5,200,000.00	4,555,000.00	11,000,000.00	0.00
220201	Transport & Travelling - General	200,000.00	590,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	200,000.00	590,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	3,965,000.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	3,965,000.00	10,000,000.00	0.00

23	Capital Expenditure	140,000,000.00	18,250,000.00	161,686,505.00	0.00
2301	FIXED ASSETS PURCHASED	35,000,000.00	5,700,000.00	51,686,505.00	0.00
230101	Purchase of Fixed Assets - General	35,000,000.00	5,700,000.00	51,686,505.00	0.00
23010104	Purchase of Motor Cycles	2,000,000.00	0.00	2,000,000.00	0.00
23010126	Purchase Of Sporting / Gaming Equipment	10,000,000.00	4,800,000.00	30,000,000.00	0.00
23010128	Purchase Of Security Equipment	15,000,000.00	0.00	14,686,505.00	0.00
23010140	Purchase of Information / Communication Equipment	8,000,000.00	900,000.00	5,000,000.00	0.00
2303	REHABILITATION / REPAIRS	5,000,000.00	0.00	10,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	5,000,000.00	0.00	10,000,000.00	0.00
23030118	Rehabilitation / Repairs - Recreational Facilities	5,000,000.00	0.00	10,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	100,000,000.00	12,550,000.00	100,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	100,000,000.00	12,550,000.00	100,000,000.00	0.00
23050101	Research & Development and Census/Surveys	100,000,000.00	12,550,000.00	100,000,000.00	0.00

055100300100 Social Welfare Section					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	428,964,013.80	232,540,163.00	518,229,394.00	0.00
21	Personnel Cost	53,333,398.00	11,274,071.00	58,103,394.00	0.00
2101	SALARY	2,758,668.00	2,313,497.00	5,016,792.00	0.00
210101	Salaries and Wages	2,758,668.00	2,313,497.00	5,016,792.00	0.00
21010101	Salary	2,758,668.00	2,313,497.00	5,016,792.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	50,574,730.00	8,960,574.00	53,086,602.00	0.00
210201	ALLOWANCES	50,574,730.00	8,960,574.00	53,086,602.00	0.00
21020103	Transport Allowance	522,276.00	1,225,592.00	1,124,964.00	0.00
21020104	Rent Supplement	551,712.00	1,025,596.00	1,003,308.00	0.00
21020105	Meal Subsidy	228,492.00	517,909.00	466,116.00	0.00
21020106	Utility Allowance	169,764.00	692,662.00	545,376.00	0.00
21020109	Leave Transport Grant	275,864.00	528,788.00	501,679.00	0.00
21020131	Religious Aid Allowance	48,000,000.00	3,424,000.00	48,000,000.00	0.00
21020137	Medical Allowance	712,128.00	1,546,027.00	1,424,256.00	0.00
21020181	Leave Bonus	114,494.00	0.00	20,903.00	0.00
22	Other Recurrent Costs	67,252,400.00	29,852,222.00	205,126,000.00	0.00
2202	OVERHEAD COST	67,252,400.00	29,852,222.00	185,126,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	2,090,000.00	2,000,000.00	0.00
22020101	Local Travel & Transport - Training	1,000,000.00	2,090,000.00	2,000,000.00	0.00
220203	Materials and Supplies - General	2,000,000.00	1,900,000.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	2,000,000.00	1,900,000.00	5,000,000.00	0.00
220210	Miscellaneous Expenses - General	64,252,400.00	25,862,222.00	178,126,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	32,126,200.00	12,931,111.00	0.00	0.00
22021004	Medical Expenses	9,000,000.00	9,045,000.00	30,000,000.00	0.00
22021045	Institutional Feeding (Ramadan Feeding)	0.00	0.00	100,000,000.00	0.00
22021059	Council of Ulama, Hisba & Other Religious Groups Activities	23,126,200.00	3,886,111.00	48,126,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	0.00	0.00	20,000,000.00	0.00
220401	Local Grants and Contributions	0.00	0.00	20,000,000.00	0.00
22040111	Grants to Communities and NGOs	0.00	0.00	20,000,000.00	0.00
23	Capital Expenditure	308,378,215.80	191,413,870.00	255,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	60,000,000.00	170,481,670.00	80,000,000.00	0.00
230101	Purchase of Fixed Assets - General	60,000,000.00	170,481,670.00	80,000,000.00	0.00
23010130	Purchase Of Recreational Facilities	60,000,000.00	170,481,670.00	80,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	203,378,215.80	0.00	140,000,000.00	0.00
230201	Contruction/Provision of Fixed Assets - General	203,378,215.80	0.00	140,000,000.00	0.00
23020114	Construction / Provision Of Roads	203,378,215.80	0.00	100,000,000.00	0.00
23020131	Construction/Provision Of Religious Structures	0.00	0.00	40,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	45,000,000.00	20,932,200.00	35,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	45,000,000.00	20,932,200.00	35,000,000.00	0.00
23050101	Research & Development and Census/Surveys	45,000,000.00	20,932,200.00	35,000,000.00	0.00

055100400100		Trade Section and Cooperatives			
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	378,152,745.80	9,600,020.00	454,877,575.00	0.00
21	Personnel Cost	6,074,530.00	4,050,020.00	9,677,575.00	0.00
2101	SALARY	3,201,316.00	2,134,544.00	5,411,676.00	0.00
210101	Salaries and Wages	3,201,316.00	2,134,544.00	5,411,676.00	0.00
21010101	Salary	3,201,316.00	2,134,544.00	5,411,676.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,873,214.00	1,915,476.00	4,265,899.00	0.00
210201	ALLOWANCES	2,873,214.00	1,915,476.00	4,265,899.00	0.00
21020103	Transport Allowance	434,568.00	289,712.00	698,473.00	0.00
21020104	Rent Supplement	640,320.00	426,880.00	1,082,312.00	0.00
21020105	Meal Subsidy	191,400.00	127,600.00	417,804.00	0.00
21020106	Utility Allowance	139,308.00	92,872.00	413,652.00	0.00
21020107	Entertainment	0.00	0.00	1,750.00	0.00
21020109	Leave Transport Grant	320,181.00	213,454.00	541,168.00	0.00
21020113	Hazard / Hardship Allowance	360,000.00	240,000.00	20,000.00	0.00
21020117	Domestic Staff Allowance	240,000.00	160,000.00	0.00	0.00
21020137	Medical Allowance	534,096.00	356,064.00	1,068,192.00	0.00
21020181	Leave Bonus	13,341.00	8,894.00	22,548.00	0.00
22	Other Recurrent Costs	5,200,000.00	0.00	5,200,000.00	0.00
2202	OVERHEAD COST	5,200,000.00	0.00	5,200,000.00	0.00
220201	Transport & Travelling - General	200,000.00	0.00	200,000.00	0.00
22020102	Local Travel & Transport - Others	200,000.00	0.00	200,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	0.00	5,000,000.00	0.00
23	Capital Expenditure	366,878,215.80	5,550,000.00	440,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	2,000,000.00	0.00	0.00	0.00
230101	Purchase of Fixed Assets - General	2,000,000.00	0.00	0.00	0.00
23010149	Purchase of Electronic Equipment and Fittings	2,000,000.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	324,878,215.80	0.00	310,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	324,878,215.80	0.00	310,000,000.00	0.00
23020124	Construction Of Markets/Parks	317,378,215.80	0.00	310,000,000.00	0.00
23020130	Construction / Provision of Wall Fence/Boundary Pillars	7,500,000.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	10,000,000.00	5,050,000.00	90,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	10,000,000.00	5,050,000.00	90,000,000.00	0.00
23030124	Rehabilitation/Repairs- Markets/Parks	7,000,000.00	0.00	60,000,000.00	0.00
23030133	Rehabilitation/Repairs of Other facilities	3,000,000.00	5,050,000.00	30,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	30,000,000.00	500,000.00	40,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	30,000,000.00	500,000.00	40,000,000.00	0.00
23050101	Research & Development and Census/Surveys	30,000,000.00	500,000.00	40,000,000.00	0.00

055100500100		Traditional/Religious Affairs			
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	200,000,000.00	173,253,219.00	450,000,000.00	0.00
22	Other Recurrent Costs	200,000,000.00	173,253,219.00	450,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	200,000,000.00	173,253,219.00	450,000,000.00	0.00
220401	Local Grants and Contributions	200,000,000.00	173,253,219.00	450,000,000.00	0.00
22040113	Contribution to Traditional Councils	200,000,000.00	173,253,219.00	450,000,000.00	0.00