

State	JIGAWA
Local Government	KAZURE
Year	2026

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

Revenue by Economic	2026 Budget
Opening Balance	54,098,360.00
Statutory Allocation	3,294,098,474.00
VAT	3,657,251,550.00
Other FAAC	3,493,254,041.00
LG IGR	53,750,000.00
Share of State IGR	128,690,342.00
Other (Capital Receipts)	-
Total Revenue	10,681,142,767.00

Expenditure by Economic	2026 Budget
Personnel	3,196,428,584.00
Grants / Contributions to State	-
Other Recurrent	3,181,983,880.00
Capital	4,302,730,303.00
Total Expenditure	10,681,142,767.00

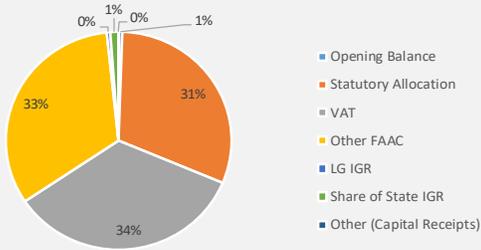
Expenditure by Sector	2026 Budget
Education	2,213,717,003.00
Health	773,423,259.00
Other Social	2,321,728,531.00
Agriculture	272,349,820.00
Other Economic	2,826,656,277.00
Administration	2,273,267,877.00
Law and Justice	-
Total Expenditure	10,681,142,767.00

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Construction of State & L.G. Fund Road Project	350,000,000.00
Construction/ Provision of Community Infrastructure Development Projects	200,000,000.00
Renovation of Local Govt. Secretariat	150,000,000.00
Construction of Mid Wives Quarters at Hard Reach area of Mahuci Dungereya & Kafin	150,000,000.00
Construction of five (5) Bllcoks of 2 bedroom Prototype House at LGA Head quarter	150,000,000.00
Purchase of Start up Kits for Youth and Women Empowerment (Fuel Subsidy Responce)	120,000,000.00
General Renovation of Catering Rest. House	120,000,000.00
Procurement & Installation of Solar stret Light at Grave Yard -Kanti Gabas, Shagari, Kan	100,000,000.00
Purchase of Relief Materials (Roofing Materials, Food Items)	100,000,000.00
Provision of Materials for Research and Development for Student Care	100,000,000.00
<i>Other Capital Projects</i>	2,762,730,303.00
Total	4,302,730,303.00

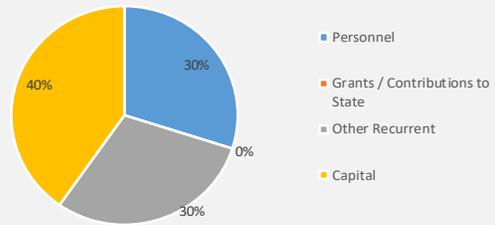
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
Ba'auzini	55,000,000.00	55,000,000.00
Daba	90,000,000.00	90,000,000.00
Dabaza	30,000,000.00	30,000,000.00
Dandi	80,000,000.00	80,000,000.00
Gada	100,000,000.00	100,000,000.00
Kanti	528,000,000.00	528,000,000.00
Maradawa	60,000,000.00	60,000,000.00
Sabaru	40,000,000.00	40,000,000.00
Unguwar Arewa	18,500,000.00	18,500,000.00
Unguwar Gabas	110,000,000.00	110,000,000.00
Unguwar Yamma	80,000,000.00	80,000,000.00
LG Wide (KAZAURE)	9,489,642,767.00	3,111,230,303.00
Total	10,681,142,767.00	4,302,730,303.00

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

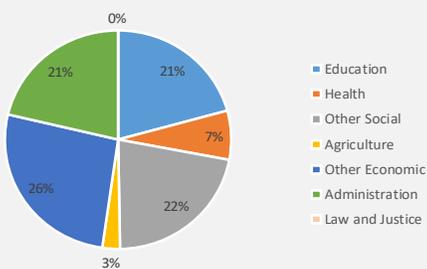
Where is the Money coming from?



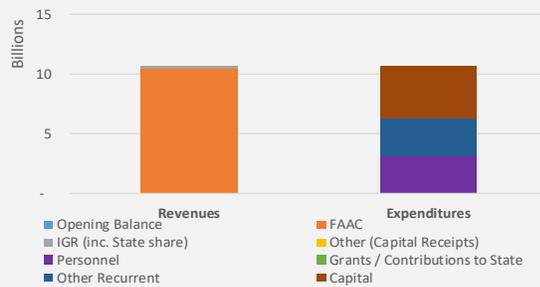
What is the Money being spent On?



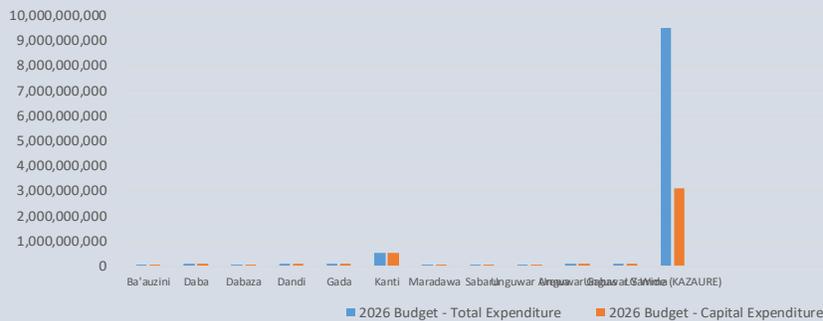
Who is Spending the Money?



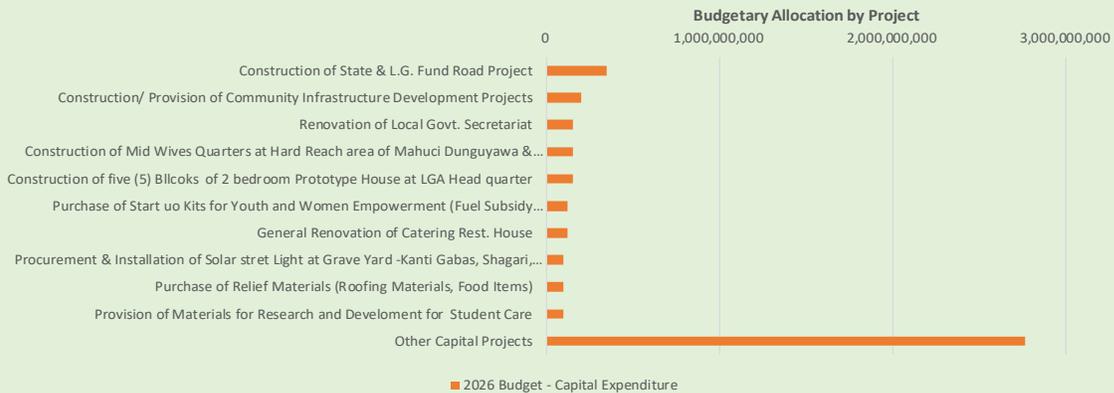
Inflows and Outflows



Where is the Money being Spent?



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



317117 - KAZAURE 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	15,867,462.00		54,098,360.00	
Recurrent Revenue	6,837,132,542.00	2,140,536,003.00	10,627,044,407.00	-
11 - LOCAL GOVT. SHARE OF FAAC	6,797,382,542.00	2,088,992,211.00	10,444,604,065.00	-
12 - Independent Revenue	39,750,000.00	51,543,792.00	182,440,342.00	-
Recurrent Expenditure	4,308,126,867.00	2,921,803,434.00	6,378,412,464.00	-
21 - Personnel Cost	2,967,962,987.00	1,849,457,217.00	3,196,428,584.00	-
22 - Other Recurrent Costs	1,340,163,880.00	1,072,346,217.00	3,181,983,880.00	-
Transfer to Capital Account	2,544,873,137.00	- 781,267,431.00	4,302,730,303.00	-
Capital Receipts	-	-	-	-
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-
23 - Capital Expenditure	2,544,873,137.00	913,550,378.00	4,302,730,303.00	141,000,000.00
Total Revenue (including OB)	6,853,000,004.00	2,140,536,003.00	10,681,142,767.00	-
Total Expenditure	6,853,000,004.00	3,835,353,812.00	10,681,142,767.00	141,000,000.00

317117 - KAZAURE 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	3,196,428,584.00	3,181,983,880.00	6,378,412,464.00	4,302,730,303.00	10,681,142,767.00
010000000000	Administrative	243,383,707.00	639,200,000.00	882,583,707.00	1,390,684,170.00	2,273,267,877.00
011100000000	OFFICE OF THE LG CHAIRMAN	75,716,117.00	159,200,000.00	234,916,117.00	-	234,916,117.00
011100100100	Chairman	71,690,046.00	154,000,000.00	225,690,046.00	-	225,690,046.00
011108000100	Internal Audit Office	4,026,071.00	5,200,000.00	9,226,071.00	-	9,226,071.00
011200000000	LOCAL GOVT LEGISLATIVES COUNCIL	45,073,970.00	100,000,000.00	145,073,970.00	-	145,073,970.00
011200100100	Legislative Council	45,073,970.00	100,000,000.00	145,073,970.00	-	145,073,970.00
016100000000	Secretary to the Local Government Council	-	-	-	10,000,000.00	10,000,000.00
016101000100	Secretary to the Local Government Council	-	-	-	10,000,000.00	10,000,000.00
012500000000	ADMIN AND GENERAL SERVICES	122,593,620.00	380,000,000.00	502,593,620.00	1,380,684,170.00	1,883,277,790.00
012500100100	Office of the Director Admin and General Services	122,593,620.00	380,000,000.00	502,593,620.00	1,380,684,170.00	1,883,277,790.00
020000000000	Economic	430,959,964.00	1,235,500,000.00	1,666,459,964.00	1,432,546,133.00	3,099,006,097.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	60,503,687.00	39,300,000.00	99,803,687.00	172,546,133.00	272,349,820.00
021500100100	Agriculture Section	29,777,908.00	11,500,000.00	41,277,908.00	172,546,133.00	213,824,041.00
021500200100	Forestry Section	7,247,812.00	7,300,000.00	14,547,812.00	-	14,547,812.00
021500300100	Livestock Section (Veterinary)	23,477,967.00	20,500,000.00	43,977,967.00	-	43,977,967.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	185,553,470.00	841,500,000.00	1,027,053,470.00	-	1,027,053,470.00
022001000100	Account section	158,350,956.00	823,000,000.00	981,350,956.00	-	981,350,956.00
022002000100	Revenue Section	27,202,514.00	18,500,000.00	45,702,514.00	-	45,702,514.00
023400000000	DEPARTMENT OF WORKS & HOUSING	33,819,833.00	318,200,000.00	352,019,833.00	1,260,000,000.00	1,612,019,833.00
023400100100	Road & Communication Section	7,019,492.00	21,000,000.00	28,019,492.00	-	28,019,492.00
023400200100	Mechanical Section	8,148,077.00	65,000,000.00	73,148,077.00	-	73,148,077.00
023400300100	Electrical Section	4,919,287.00	184,000,000.00	188,919,287.00	210,000,000.00	398,919,287.00
023400400100	Land & Survey Section	5,773,465.00	4,200,000.00	9,973,465.00	380,000,000.00	389,973,465.00
023400500100	Building Section	7,959,512.00	44,000,000.00	51,959,512.00	670,000,000.00	721,959,512.00
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	151,082,974.00	36,500,000.00	187,582,974.00	-	187,582,974.00
023800100100	Planning	10,252,427.00	26,000,000.00	36,252,427.00	-	36,252,427.00
023800200100	Research and Statistics	140,830,547.00	10,500,000.00	151,330,547.00	-	151,330,547.00
050000000000	Social	2,522,084,913.00	1,307,283,880.00	3,829,368,793.00	1,479,500,000.00	5,308,868,793.00
051700000000	LOCAL EDUCATION AUTHORITY	1,736,559,123.00	117,157,880.00	1,853,717,003.00	360,000,000.00	2,213,717,003.00
051700100100	Education (Non-Teaching Staff)	502,600,335.00	50,000,000.00	552,600,335.00	310,000,000.00	862,600,335.00
051700200100	Education (Teaching Staff)	1,233,958,788.00	60,000,000.00	1,293,958,788.00	50,000,000.00	1,343,958,788.00
051700300100	Adult Education	-	7,157,880.00	7,157,880.00	-	7,157,880.00
052100000000	PRIMARY HEALTH CARE	463,423,259.00	81,500,000.00	544,923,259.00	228,500,000.00	773,423,259.00
052100100100	Primary Health Care Manager	-	-	-	228,500,000.00	228,500,000.00
052100200100	Curative	463,423,259.00	81,500,000.00	544,923,259.00	-	544,923,259.00
053500000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	207,209,468.00	122,000,000.00	329,209,468.00	452,500,000.00	781,709,468.00
053500100100	Preventive (Water, Sanitation and Hygiene)	203,588,708.00	92,000,000.00	295,588,708.00	-	295,588,708.00
053500300100	Rural Water Supply	3,620,760.00	30,000,000.00	33,620,760.00	452,500,000.00	486,120,760.00
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	114,893,063.00	986,626,000.00	1,101,519,063.00	438,500,000.00	1,540,019,063.00
055100100100	Community Development Section	33,035,241.00	390,920,000.00	423,955,241.00	40,000,000.00	463,955,241.00
055100200100	Information, Youth, Sport & Culture	18,935,653.00	19,080,000.00	38,015,653.00	-	38,015,653.00
055100300100	Social Welfare Section	44,789,026.00	216,126,000.00	260,915,026.00	398,500,000.00	659,415,026.00
055100400100	Trade Section and Cooperatives	18,133,143.00	10,500,000.00	28,633,143.00	-	28,633,143.00
055100500100	Traditional/Religious Affairs	-	350,000,000.00	350,000,000.00	-	350,000,000.00

317117 - KAZAURE 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	6,837,132,542.00	2,140,536,003.00	10,627,044,407.00	-
01000000000	Administrative	3,850,000.00	2,213,400.00	4,100,000.00	-
01250000000	ADMIN AND GENERAL SERVICES	3,850,000.00	2,213,400.00	4,100,000.00	-
012500100100	Office of the Director Admin and General Services	3,850,000.00	2,213,400.00	4,100,000.00	-
02000000000	Economic	6,827,882,542.00	2,134,495,748.00	10,614,294,407.00	-
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	8,450,000.00	8,139,800.00	12,800,000.00	-
021500100100	Agriculture Section	7,300,000.00	5,786,800.00	11,000,000.00	-
021500200100	Forestry Section	1,050,000.00	2,353,000.00	1,600,000.00	-
021500300100	Livestock Section (Veterinary)	100,000.00	-	200,000.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	6,814,732,542.00	2,122,366,283.00	10,593,044,407.00	-
022002000100	Revenue Section	6,814,732,542.00	2,122,366,283.00	10,593,044,407.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	4,650,000.00	3,959,665.00	8,350,000.00	-
023400200100	Mechanical Section	1,400,000.00	1,250,000.00	2,150,000.00	-
023400300100	Electrical Section	150,000.00	105,000.00	200,000.00	-
023400400100	Land & Survey Section	2,400,000.00	2,604,665.00	5,000,000.00	-
023400500100	Building Section	700,000.00	-	1,000,000.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	50,000.00	30,000.00	100,000.00	-
023800100100	Planning	50,000.00	30,000.00	100,000.00	-
05000000000	Social	5,400,000.00	3,826,855.00	8,650,000.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	4,350,000.00	3,679,900.00	7,400,000.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	4,350,000.00	3,679,900.00	7,400,000.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	1,050,000.00	146,955.00	1,250,000.00	-
055100100100	Community Development Section	950,000.00	146,955.00	1,150,000.00	-
055100200100	Information, Youth, Sport & Culture	100,000.00	-	100,000.00	-

317117 - KAZAURE 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	6,837,132,542.00	2,140,536,003.00	10,627,044,407.00	-
11	LOCAL GOVT. SHARE OF FAAC	6,797,382,542.00	2,088,992,211.00	10,444,604,065.00	-
1101	LOCAL GOVT. SHARE OF FAAC	6,797,382,542.00	2,088,992,211.00	10,444,604,065.00	-
110101	LOCAL GOVT. SHARE OF STATUTORY REVENUES	1,270,129,745.00	790,916,169.00	3,294,098,474.00	-
11010101	Statutory Allocation	1,270,129,745.00	790,916,169.00	3,294,098,474.00	-
110102	LOCAL GOVT. SHARE OF VAT	2,940,645,807.00	940,129,278.00	3,657,251,550.00	-
11010201	Share of VAT	2,940,645,807.00	940,129,278.00	3,657,251,550.00	-
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	2,586,606,990.00	357,946,764.00	3,493,254,041.00	-
11010302	Excess Non-Oil	386,606,990.00	123,702,497.00	158,254,041.00	-
11010303	Exchange Gain	1,700,000,000.00	170,209,181.00	710,000,000.00	-
11010305	Electronic Money Transfer Levy (EMTL)	-	-	700,000,000.00	-
11010307	FOREX Equalization Non-Mineral	-	-	1,200,000,000.00	-
11010308	Solid Mineral	-	-	180,000,000.00	-
11010312	Stabilization Funds	500,000,000.00	64,035,086.00	545,000,000.00	-
12	Independent Revenue	39,750,000.00	51,543,792.00	182,440,342.00	-
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	39,550,000.00	51,543,792.00	182,240,342.00	-
120201	Licenses - General	8,800,000.00	6,060,755.00	13,100,000.00	-
12020105	Radio / Television Station Licenses	30,000.00	-	50,000.00	-
12020109	Registration of Voluntary Organization	50,000.00	-	100,000.00	-
12020111	Bake House Licenses	300,000.00	122,000.00	400,000.00	-
12020113	Brick-making, etc, Licenses	300,000.00	-	200,000.00	-
12020115	Dane Gun Licenses	50,000.00	-	100,000.00	-
12020116	Cattle Dealer Licenses	100,000.00	-	200,000.00	-
12020120	Hawker's Permits	100,000.00	-	150,000.00	-
12020122	Produce Buying Licenses	200,000.00	-	100,000.00	-
12020126	Tractor Hiring Services	6,000,000.00	5,686,800.00	10,000,000.00	-
12020130	Cinematograph Licenses	100,000.00	-	100,000.00	-
12020137	Trade Permit Licenses	100,000.00	46,955.00	200,000.00	-
12020148	Food and Water Processing Licence	100,000.00	100,000.00	200,000.00	-
12020149	Communication Equipment Installation Permit	200,000.00	-	100,000.00	-
12020151	Cattle Traders Certificate	100,000.00	-	-	-
12020159	Public Conveniences Permit	350,000.00	-	200,000.00	-
12020161	Minor Industrial Licence Fees	300,000.00	-	100,000.00	-
12020162	Welding Machine License	100,000.00	105,000.00	200,000.00	-
12020163	Auto Spare Parts	100,000.00	-	200,000.00	-
12020164	Building Materials / Block Making Licence Fees	100,000.00	-	300,000.00	-
12020165	Sewing / Tailoring Services	60,000.00	-	100,000.00	-
12020166	Barbing Salon / Boutque Services Fees	60,000.00	-	100,000.00	-
120204	Fees - General	10,950,000.00	12,493,069.00	18,250,000.00	-
12020410	Electrical Inspectorate Fees	50,000.00	-	-	-
12020417	Contractor Registration Fees	1,000,000.00	1,831,627.00	2,000,000.00	-
12020427	Tender Fees	3,000,000.00	3,282,977.00	5,000,000.00	-
12020436	Bill Board Advertisement Fees	50,000.00	-	100,000.00	-
12020438	Survey / Planning / Building Fees	200,000.00	-	300,000.00	-
12020443	Birth & Death Registration Fees	200,000.00	244,950.00	-	-
12020447	Land Use Fees	500,000.00	1,675,365.00	2,000,000.00	-
12020451	Timber & Forest Fees	1,000,000.00	2,353,000.00	1,500,000.00	-
12020459	Right Of Occupancy Fees	700,000.00	429,300.00	700,000.00	-
12020461	Title Transfer Fees	300,000.00	-	200,000.00	-
12020466	Indigenship Registration Fees	3,000,000.00	1,298,850.00	3,000,000.00	-
12020468	Milling Charges	200,000.00	-	200,000.00	-

317117 - KAZAURE 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
12020471	Private School Registration	100,000.00	100,000.00	200,000.00	-
12020478	Workshop Fees	150,000.00	-	100,000.00	-
12020479	Motor Vehicles, Taxi and Motor Cycle Registration Fees	100,000.00	-	250,000.00	-
12020484	Registration of Private Medical Institutions	100,000.00	-	100,000.00	-
12020492	Water Charges	300,000.00	1,277,000.00	2,500,000.00	-
12020494	Annual Communication Equipment Installation/ Optic Fibre Laying Fees	-	-	100,000.00	-
120206	Sales - General	1,300,000.00	1,250,000.00	2,000,000.00	-
12020604	Sales of Stores / Scraps / Unserviceable Items	1,000,000.00	1,250,000.00	1,500,000.00	-
12020609	Proceeds from Sales of Farm Produce	300,000.00	-	500,000.00	-
120207	Earnings - General	7,750,000.00	6,415,784.00	10,700,000.00	-
12020701	Earnings From Consultancy Services	700,000.00	914,550.00	1,000,000.00	-
12020702	Earnings From Laboratory Services	3,000,000.00	1,935,950.00	4,000,000.00	-
12020705	Earnings From The Use Of Govt. Halls	2,000,000.00	1,421,734.00	2,500,000.00	-
12020711	Earnings from Commercial Activities	2,000,000.00	2,083,550.00	3,000,000.00	-
12020714	Earnings From ICT Services	50,000.00	30,000.00	100,000.00	-
12020733	Earnings from Hall Hire	-	30,000.00	100,000.00	-
120208	Rent on Government Buildings - General	2,300,000.00	-	3,000,000.00	-
12020801	Rent on Government Quarters	300,000.00	-	500,000.00	-
12020803	Rent on Government Buildings	2,000,000.00	-	2,500,000.00	-
120209	Rent on Land & Others - General	2,000,000.00	600,000.00	2,500,000.00	-
12020901	Rent on Government Land	1,000,000.00	500,000.00	2,000,000.00	-
12020909	Rent from Food Sellers	1,000,000.00	100,000.00	500,000.00	-
120210	REPAYMENTS - GENERAL	3,300,000.00	-	4,000,000.00	-
12021002	Repayment of Motor Vehicle Advances	100,000.00	-	-	-
12021003	Repayment of Bicycle Advances (Principal)	100,000.00	-	-	-
12021004	Repayment of Motor Vehicle Refurbishing Loan	100,000.00	-	-	-
12021012	Refund of Overpayment	2,000,000.00	-	2,500,000.00	-
12021013	Refund Sunderies	1,000,000.00	-	1,500,000.00	-
120211	Investment Income	1,000,000.00	-	-	-
12021102	Dividend on Investment	1,000,000.00	-	-	-
120212	Interest Earned	150,000.00	-	-	-
12021202	Bicycle Advances (Interest)	50,000.00	-	-	-
12021203	Interest on Refurbishing Loan	100,000.00	-	-	-
120213	Reimbursement - General	2,000,000.00	24,724,184.00	128,690,342.00	-
12021301	Receipt of Local Government of State IGR Tax Revenues	2,000,000.00	24,724,184.00	128,690,342.00	-

317117 - KAZAURE Local Government, Jigawa State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<u>10,627,044,407.00</u>
01	FEDERATION ACCOUNT	10,444,604,065.00
011	FAAC DIRECT ALLOCATION	10,444,604,065.00
01101	FAAC DIRECT ALLOCATION	10,444,604,065.00
02	CONSOLIDATED REVENUE FUND	182,440,342.00
021	MAIN ENVELOP	182,440,342.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	182,440,342.00

317117 - KAZAURE 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	6,853,000,004.00	3,835,353,812.00	10,681,142,767.00	141,000,000.00
01000000000	Administrative	1,105,697,343.00	921,010,052.00	2,273,267,877.00	10,000,000.00
01110000000	OFFICE OF THE LG CHAIRMAN	105,563,862.00	46,092,050.00	234,916,117.00	-
011100100100	Chairman	102,120,635.00	46,092,050.00	225,690,046.00	-
011108000100	Internal Audit Office	3,443,227.00	-	9,226,071.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	82,900,220.00	36,277,637.00	145,073,970.00	-
011200100100	Legislative Council	82,900,220.00	36,277,637.00	145,073,970.00	-
01610000000	Secretary to the Local Government Council	5,000,000.00	4,965,000.00	10,000,000.00	10,000,000.00
016101000100	Secretary to the Local Government Council	5,000,000.00	4,965,000.00	10,000,000.00	10,000,000.00
01250000000	ADMIN AND GENERAL SERVICES	912,233,261.00	833,675,365.00	1,883,277,790.00	-
012500100100	Office of the Director Admin and General Services	912,233,261.00	833,675,365.00	1,883,277,790.00	-
02000000000	Economic	2,084,450,047.00	803,555,968.00	3,099,006,097.00	131,000,000.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	129,167,952.00	55,671,145.00	272,349,820.00	1,000,000.00
021500100100	Agriculture Section	96,480,807.00	26,472,662.00	213,824,041.00	1,000,000.00
021500200100	Forestry Section	10,355,780.00	6,386,718.00	14,547,812.00	-
021500300100	Livestock Section (Veterinary)	22,331,365.00	22,811,765.00	43,977,967.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	655,208,425.00	371,822,436.00	1,027,053,470.00	-
022001000100	Account section	628,837,235.00	359,009,944.00	981,350,956.00	-
022002000100	Revenue Section	26,371,190.00	12,812,492.00	45,702,514.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	1,183,402,415.00	306,929,892.00	1,612,019,833.00	130,000,000.00
023400100100	Road & Communication Section	28,107,274.00	20,638,178.00	28,019,492.00	-
023400200100	Mechanical Section	42,318,610.00	38,959,107.00	73,148,077.00	-
023400300100	Electrical Section	523,356,918.00	168,384,781.00	398,919,287.00	-
023400400100	Land & Survey Section	356,716,000.00	53,060,668.00	389,973,465.00	130,000,000.00
023400500100	Building Section	232,903,613.00	25,887,158.00	721,959,512.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	116,671,255.00	69,132,495.00	187,582,974.00	-
023800100100	Planning	20,088,812.00	6,164,204.00	36,252,427.00	-
023800200100	Research and Statistics	96,582,443.00	62,968,291.00	151,330,547.00	-
05000000000	Social	3,662,852,614.00	2,110,787,792.00	5,308,868,793.00	-
05170000000	LOCAL EDUCATION AUTHORITY	1,878,657,441.00	1,105,198,776.00	2,213,717,003.00	-
051700100100	Education (Non-Teaching Staff)	421,117,002.00	204,940,405.00	862,600,335.00	-
051700200100	Education (Teaching Staff)	1,450,382,559.00	900,258,371.00	1,343,958,788.00	-
051700300100	Adult Education	7,157,880.00	-	7,157,880.00	-
05210000000	PRIMARY HEALTH CARE	671,833,620.00	370,407,478.00	773,423,259.00	-
052100100100	Primary Health Care Manager	208,500,000.00	55,000,000.00	228,500,000.00	-
052100200100	Curative	463,333,620.00	315,407,478.00	544,923,259.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	448,579,813.00	332,667,481.00	781,709,468.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	189,237,704.00	125,906,042.00	295,588,708.00	-
053500300100	Rural Water Supply	259,342,109.00	206,761,439.00	486,120,760.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	663,781,740.00	302,514,057.00	1,540,019,063.00	-
055100100100	Community Development Section	30,362,170.00	39,835,309.00	463,955,241.00	-
055100200100	Information, Youth, Sport & Culture	20,888,578.00	13,512,382.00	38,015,653.00	-
055100300100	Social Welfare Section	442,548,094.00	119,414,803.00	659,415,026.00	-
055100400100	Trade Section and Cooperatives	19,982,898.00	10,863,028.00	28,633,143.00	-
055100500100	Traditional/Religious Affairs	150,000,000.00	118,888,535.00	350,000,000.00	-

317117 - KAZAURE Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	2,967,962,987.00	1,849,457,217.00	3,196,428,584.00	-
01000000000	Administrative	189,197,343.00	96,071,857.00	243,383,707.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	60,063,862.00	18,252,050.00	75,716,117.00	-
011100100100	Chairman	57,120,635.00	18,252,050.00	71,690,046.00	-
011108000100	Internal Audit Office	2,943,227.00	-	4,026,071.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	34,900,220.00	14,017,637.00	45,073,970.00	-
011200100100	Legislative Council	34,900,220.00	14,017,637.00	45,073,970.00	-
01250000000	ADMIN AND GENERAL SERVICES	94,233,261.00	63,802,170.00	122,593,620.00	-
012500100100	Office of the Director Admin and General Services	94,233,261.00	63,802,170.00	122,593,620.00	-
02000000000	Economic	428,250,047.00	264,506,804.00	430,959,964.00	-
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	36,867,952.00	29,722,145.00	60,503,687.00	-
021500100100	Agriculture Section	18,980,807.00	12,653,862.00	29,777,908.00	-
021500200100	Forestry Section	5,055,780.00	3,851,718.00	7,247,812.00	-
021500300100	Livestock Section (Veterinary)	12,831,365.00	13,216,565.00	23,477,967.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	221,208,425.00	121,459,557.00	185,553,470.00	-
022001000100	Account section	202,337,235.00	108,878,765.00	158,350,956.00	-
022002000100	Revenue Section	18,871,190.00	12,580,792.00	27,202,514.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	71,102,415.00	47,277,607.00	33,819,833.00	-
023400100100	Road & Communication Section	18,807,274.00	12,538,178.00	7,019,492.00	-
023400200100	Mechanical Section	12,318,610.00	8,208,407.00	8,148,077.00	-
023400300100	Electrical Section	11,156,918.00	7,437,946.00	4,919,287.00	-
023400400100	Land & Survey Section	13,216,000.00	8,690,668.00	5,773,465.00	-
023400500100	Building Section	15,603,613.00	10,402,408.00	7,959,512.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	99,071,255.00	66,047,495.00	151,082,974.00	-
023800100100	Planning	5,788,812.00	3,859,204.00	10,252,427.00	-
023800200100	Research and Statistics	93,282,443.00	62,188,291.00	140,830,547.00	-
05000000000	Social	2,350,515,597.00	1,488,878,556.00	2,522,084,913.00	-
05170000000	LOCAL EDUCATION AUTHORITY	1,648,926,424.00	1,034,590,898.00	1,736,559,123.00	-
051700100100	Education (Non-Teaching Staff)	198,543,865.00	134,332,527.00	502,600,335.00	-
051700200100	Education (Teaching Staff)	1,450,382,559.00	900,258,371.00	1,233,958,788.00	-
05210000000	PRIMARY HEALTH CARE	436,333,620.00	290,889,078.00	463,423,259.00	-
052100200100	Curative	436,333,620.00	290,889,078.00	463,423,259.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	163,079,813.00	108,779,814.00	207,209,468.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	159,737,704.00	106,491,742.00	203,588,708.00	-
053500300100	Rural Water Supply	3,342,109.00	2,288,072.00	3,620,760.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	102,175,740.00	54,618,766.00	114,893,063.00	-
055100100100	Community Development Section	13,962,170.00	10,508,109.00	33,035,241.00	-
055100200100	Information, Youth, Sport & Culture	8,808,578.00	5,872,382.00	18,935,653.00	-
055100300100	Social Welfare Section	63,922,094.00	27,916,247.00	44,789,026.00	-
055100400100	Trade Section and Cooperatives	15,482,898.00	10,322,028.00	18,133,143.00	-

317117 - KAZAURE 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	1,340,163,880.00	1,072,346,217.00	3,181,983,880.00	-
01000000000	Administrative	199,500,000.00	364,008,625.00	639,200,000.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	45,500,000.00	27,840,000.00	159,200,000.00	-
011100100100	Chairman	45,000,000.00	27,840,000.00	154,000,000.00	-
011108000100	Internal Audit Office	500,000.00	-	5,200,000.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	48,000,000.00	22,260,000.00	100,000,000.00	-
011200100100	Legislative Council	48,000,000.00	22,260,000.00	100,000,000.00	-
01250000000	ADMIN AND GENERAL SERVICES	106,000,000.00	313,908,625.00	380,000,000.00	-
012500100100	Office of the Director Admin and General Services	106,000,000.00	313,908,625.00	380,000,000.00	-
02000000000	Economic	820,900,000.00	475,398,014.00	1,235,500,000.00	-
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	19,300,000.00	16,373,000.00	39,300,000.00	-
021500100100	Agriculture Section	4,500,000.00	4,242,800.00	11,500,000.00	-
021500200100	Forestry Section	5,300,000.00	2,535,000.00	7,300,000.00	-
021500300100	Livestock Section (Veterinary)	9,500,000.00	9,595,200.00	20,500,000.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	434,000,000.00	250,362,879.00	841,500,000.00	-
022001000100	Account section	426,500,000.00	250,131,179.00	823,000,000.00	-
022002000100	Revenue Section	7,500,000.00	231,700.00	18,500,000.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	350,000,000.00	205,577,135.00	318,200,000.00	-
023400100100	Road & Communication Section	9,300,000.00	8,100,000.00	21,000,000.00	-
023400200100	Mechanical Section	30,000,000.00	30,750,700.00	65,000,000.00	-
023400300100	Electrical Section	302,200,000.00	151,241,685.00	184,000,000.00	-
023400400100	Land & Survey Section	1,200,000.00	-	4,200,000.00	-
023400500100	Building Section	7,300,000.00	15,484,750.00	44,000,000.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	17,600,000.00	3,085,000.00	36,500,000.00	-
023800100100	Planning	14,300,000.00	2,305,000.00	26,000,000.00	-
023800200100	Research and Statistics	3,300,000.00	780,000.00	10,500,000.00	-
05000000000	Social	319,763,880.00	232,939,578.00	1,307,283,880.00	-
05170000000	LOCAL EDUCATION AUTHORITY	24,157,880.00	8,293,000.00	117,157,880.00	-
051700100100	Education (Non-Teaching Staff)	17,000,000.00	8,293,000.00	50,000,000.00	-
051700200100	Education (Teaching Staff)	-	-	60,000,000.00	-
051700300100	Adult Education	7,157,880.00	-	7,157,880.00	-
05210000000	PRIMARY HEALTH CARE	27,000,000.00	24,518,400.00	81,500,000.00	-
052100200100	Curative	27,000,000.00	24,518,400.00	81,500,000.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	45,500,000.00	32,137,887.00	122,000,000.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	29,500,000.00	19,414,300.00	92,000,000.00	-
053500300100	Rural Water Supply	16,000,000.00	12,723,587.00	30,000,000.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	223,106,000.00	167,990,291.00	986,626,000.00	-
055100100100	Community Development Section	16,400,000.00	29,327,200.00	390,920,000.00	-
055100200100	Information, Youth, Sport & Culture	12,080,000.00	7,640,000.00	19,080,000.00	-
055100300100	Social Welfare Section	40,126,000.00	11,593,556.00	216,126,000.00	-
055100400100	Trade Section and Cooperatives	4,500,000.00	541,000.00	10,500,000.00	-
055100500100	Traditional/Religious Affairs	150,000,000.00	118,888,535.00	350,000,000.00	-

317117 - KAZAURE 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	2,544,873,137.00	913,550,378.00	4,302,730,303.00	141,000,000.00
010000000000	Administrative	717,000,000.00	460,929,570.00	1,390,684,170.00	10,000,000.00
016100000000	Secretary to the Local Government Council	5,000,000.00	4,965,000.00	10,000,000.00	10,000,000.00
016101000100	Secretary to the Local Government Council	5,000,000.00	4,965,000.00	10,000,000.00	10,000,000.00
012500000000	ADMIN AND GENERAL SERVICES	712,000,000.00	455,964,570.00	1,380,684,170.00	-
012500100100	Office of the Director Admin and General Services	712,000,000.00	455,964,570.00	1,380,684,170.00	-
020000000000	Economic	835,300,000.00	63,651,150.00	1,432,546,133.00	131,000,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	73,000,000.00	9,576,000.00	172,546,133.00	1,000,000.00
021500100100	Agriculture Section	73,000,000.00	9,576,000.00	172,546,133.00	1,000,000.00
023400000000	DEPARTMENT OF WORKS & HOUSING	762,300,000.00	54,075,150.00	1,260,000,000.00	130,000,000.00
023400300100	Electrical Section	210,000,000.00	9,705,150.00	210,000,000.00	-
023400400100	Land & Survey Section	342,300,000.00	44,370,000.00	380,000,000.00	130,000,000.00
023400500100	Building Section	210,000,000.00	-	670,000,000.00	-
050000000000	Social	992,573,137.00	388,969,658.00	1,479,500,000.00	-
051700000000	LOCAL EDUCATION AUTHORITY	205,573,137.00	62,314,878.00	360,000,000.00	-
051700100100	Education (Non-Teaching Staff)	205,573,137.00	62,314,878.00	310,000,000.00	-
051700200100	Education (Teaching Staff)	-	-	50,000,000.00	-
052100000000	PRIMARY HEALTH CARE	208,500,000.00	55,000,000.00	228,500,000.00	-
052100100100	Primary Health Care Manager	208,500,000.00	55,000,000.00	228,500,000.00	-
053500000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	240,000,000.00	191,749,780.00	452,500,000.00	-
053500300100	Rural Water Supply	240,000,000.00	191,749,780.00	452,500,000.00	-
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	338,500,000.00	79,905,000.00	438,500,000.00	-
055100100100	Community Development Section	-	-	40,000,000.00	-
055100300100	Social Welfare Section	338,500,000.00	79,905,000.00	398,500,000.00	-

317117 - KAZAURE 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	6,853,000,004.00	3,835,353,812.00	10,681,142,767.00	141,000,000.00
21	Personnel Cost	2,967,962,987.00	1,849,457,217.00	3,196,428,584.00	-
2101	SALARY	1,231,576,016.00	821,104,312.00	1,292,001,347.00	-
210101	Salaries and Wages	1,231,576,016.00	821,104,312.00	1,292,001,347.00	-
21010101	Salary	1,200,586,657.00	800,464,582.00	1,253,222,289.00	-
21010103	Consolidated Revenue Fund Charges - Salaries	30,989,359.00	20,639,730.00	38,779,058.00	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,712,386,971.00	1,024,256,905.00	1,880,427,237.00	-
210201	ALLOWANCES	1,577,386,971.00	959,369,824.00	1,745,427,237.00	-
21020103	Transport Allowance	149,149,760.00	101,303,590.00	263,987,603.00	-
21020104	Rent Supplement	185,653,215.00	123,588,653.00	247,506,050.00	-
21020105	Meal Subsidy	81,304,707.00	53,211,083.00	70,769,900.00	-
21020106	Utility Allowance	59,548,083.00	37,693,336.00	81,385,288.00	-
21020107	Entertainment	18,624,740.00	12,416,494.00	1,416,810.00	-
21020109	Leave Transport Grant	83,971,601.00	49,593,073.00	110,035,884.00	-
21020111	In-lieu of Overtime / Agency Allowance	1,304,713.00	869,808.00	13,931,364.00	-
21020112	Inducement Allowance	165,036,743.00	108,829,815.00	249,328,300.00	-
21020113	Hazard / Hardship Allowance	17,950,617.00	11,967,077.00	14,631,824.00	-
21020117	Domestic Staff Allowance	124,157,504.00	77,823,589.00	47,558,830.00	-
21020118	Personal Assistant Allowance	352,274.00	234,856.00	352,284.00	-
21020122	Motor Vehicle Maintenance Allowance	28,761,604.00	19,174,602.00	6,026,932.00	-
21020123	Constituency Allowance	4,959,341.00	2,389,358.00	1,792,020.00	-
21020136	Responsibility Allowance	19,279,937.00	12,853,291.00	12,676,400.00	-
21020137	Medical Allowance	411,035,263.00	275,521,954.00	298,329,110.00	-
21020147	Administrative Allowances	100,000,000.00	-	100,000,000.00	-
21020149	Consolidated Allowance	72,439,107.00	52,660,738.00	50,767,174.00	-
21020156	Professional Teaching Allowance	1,037,520.00	691,680.00	128,463,480.00	-
21020164	Consequential Increase Allowance	27,820,242.00	18,546,827.00	1,467,984.00	-
21020173	Once-in-4-Years Furniture Allowance	25,000,000.00	-	45,000,000.00	-
210202	Social Contributions	135,000,000.00	64,887,081.00	135,000,000.00	-
21020202	17% Government Contributory Pension	135,000,000.00	64,887,081.00	135,000,000.00	-
2103	SOCIAL BENEFITS	24,000,000.00	4,096,000.00	24,000,000.00	-
210301	Social Benefits	24,000,000.00	4,096,000.00	24,000,000.00	-
21030102	Pension	24,000,000.00	4,096,000.00	24,000,000.00	-
22	Other Recurrent Costs	1,340,163,880.00	1,072,346,217.00	3,181,983,880.00	-
2202	OVERHEAD COST	936,006,000.00	688,293,484.00	1,903,906,000.00	-
220201	Transport & Travelling - General	34,400,000.00	37,509,250.00	88,700,000.00	-
22020101	Local Travel & Transport - Training	6,000,000.00	19,390,250.00	30,000,000.00	-
22020102	Local Travel & Transport - Others	23,400,000.00	8,119,000.00	38,700,000.00	-
22020103	International Travel & Transport - Training	5,000,000.00	10,000,000.00	20,000,000.00	-
220202	Utilities General	2,500,000.00	3,636,717.00	11,000,000.00	-
22020201	Electricity Charges	1,000,000.00	2,435,517.00	10,000,000.00	-
22020203	Internet Access Charges	1,000,000.00	450,000.00	-	-
22020205	Water rates & Charges	500,000.00	751,200.00	1,000,000.00	-
220203	Materials and Supplies - General	72,300,000.00	64,948,650.00	316,000,000.00	-
22020301	Office Materials and Consumables	35,800,000.00	24,521,000.00	186,000,000.00	-
22020305	Printing of Non-security Documents	16,500,000.00	20,554,250.00	30,000,000.00	-
22020307	Drugs, Vaccines & Medical Supplies	20,000,000.00	19,873,400.00	50,000,000.00	-
22020310	Teaching Aids, Laboratory and Instructional Materials	-	-	50,000,000.00	-
220204	Maintenance Services - General	406,100,000.00	277,660,855.00	410,000,000.00	-
22020401	Maintenance of Motor Vehicles / Transport Equipment	12,000,000.00	22,104,750.00	53,000,000.00	-
22020402	Maintenance of Office Furniture	13,600,000.00	3,600,000.00	5,000,000.00	-
22020403	Maintenance of Office Building / Residential Quarters	2,000,000.00	21,535,350.00	30,000,000.00	-
22020410	Maintenance of Street Lightings	300,000,000.00	148,806,168.00	150,000,000.00	-
22020412	Maintenance of Markets / Public Places	3,000,000.00	541,000.00	5,000,000.00	-

317117 - KAZAURE 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
22020413	Minor Road Maintenance	30,000,000.00	46,826,900.00	75,000,000.00	-
22020415	Maintenance of Water Facilities	15,000,000.00	11,259,387.00	28,000,000.00	-
22020416	Maintenance of Parks / Gardens	4,000,000.00	2,535,000.00	5,000,000.00	-
22020417	Maintenance of Other Infrastructure	10,500,000.00	12,220,000.00	18,000,000.00	-
22020418	Maintenance of Educational Equipments	4,000,000.00	3,866,000.00	5,000,000.00	-
22020421	Maintenance of Health Institution Buildings	12,000,000.00	4,366,300.00	16,000,000.00	-
22020427	Maintenance of Electricity/Solar Power	-	-	20,000,000.00	-
220205	Training - General	46,000,000.00	87,424,800.00	165,000,000.00	-
22020501	Local Training	22,000,000.00	73,424,800.00	115,000,000.00	-
22020502	International Training	24,000,000.00	14,000,000.00	50,000,000.00	-
220206	Other Services - General	73,000,000.00	100,538,705.00	182,000,000.00	-
22020602	Office/Store Rent	-	-	3,000,000.00	-
22020603	Residential Rent	1,000,000.00	-	5,000,000.00	-
22020604	Security Vote (Including Operations)	72,000,000.00	100,538,705.00	174,000,000.00	-
220207	Consulting and Professional Services	14,000,000.00	3,855,000.00	15,000,000.00	-
22020701	Financial Consulting	14,000,000.00	3,855,000.00	15,000,000.00	-
220208	Fuel and Lubricant - General	-	-	10,000,000.00	-
22020801	Motor Vehicle Fuel Cost	-	-	10,000,000.00	-
220209	Financial Charges - General	1,000,000.00	8,731.00	1,000,000.00	-
22020901	Bank Charges (Other than Interest)	1,000,000.00	8,731.00	1,000,000.00	-
220210	Miscellaneous Expenses - General	286,706,000.00	112,710,776.00	705,206,000.00	-
22021001	Refreshment and Meals (Entertainment & Hospitality)	14,000,000.00	100,619,520.00	95,000,000.00	-
22021003	Publicity and Advertisements	1,080,000.00	350,000.00	5,080,000.00	-
22021041	Contingency Reserve - Recurrent	200,000,000.00	-	300,000,000.00	-
22021044	Committees and Commissions	8,000,000.00	191,700.00	10,000,000.00	-
22021045	Institutional Feeding (Ramadan Feeding)	-	-	120,000,000.00	-
22021049	Special Health Programmes & Initiatives	500,000.00	-	1,000,000.00	-
22021059	Council of Ulama, Hisba & Other Religious Groups Activities	23,126,000.00	5,444,556.00	58,126,000.00	-
22021060	Nutrition Activities	5,000,000.00	4,460,000.00	15,000,000.00	-
22021064	Emergency Preparedness and Response	10,000,000.00	1,645,000.00	20,000,000.00	-
22021068	Governing Council Expenses	20,000,000.00	-	30,000,000.00	-
22021080	Special Services & Other Security Expenses	5,000,000.00	-	51,000,000.00	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL	254,157,880.00	211,718,007.00	928,077,880.00	-
220401	Local Grants and Contributions	254,157,880.00	211,718,007.00	928,077,880.00	-
22040102	Grants to State Governments – LEAs Salary	24,157,880.00	8,293,000.00	67,157,880.00	-
22040103	Grants to State Governments – Recurrent Security Support	-	-	87,000,000.00	-
22040104	Grants to State Governments – Contribution to LG Audit (0.5%)	17,500,000.00	15,958,368.00	35,000,000.00	-
22040105	Grants to State Governments – Contribution to LGSC Training (1%)	35,000,000.00	31,916,736.00	70,000,000.00	-
22040106	Grants to State Governments – Contribution to MLG (0.5%)	17,500,000.00	15,958,368.00	35,000,000.00	-
22040111	Grants to Communities and NGOs	10,000,000.00	20,703,000.00	283,920,000.00	-
22040113	Contribution to Traditional Councils	150,000,000.00	118,888,535.00	350,000,000.00	-
2207	Transfers - Payments	150,000,000.00	172,334,726.00	350,000,000.00	-
220701	Transfer to Fund Recurrent Expenditure - Payments	150,000,000.00	172,334,726.00	350,000,000.00	-
22070105	Stabilization Funds	150,000,000.00	172,334,726.00	350,000,000.00	-
23	Capital Expenditure	2,544,873,137.00	913,550,378.00	4,302,730,303.00	141,000,000.00
2301	FIXED ASSETS PURCHASED	795,500,000.00	233,514,950.00	985,546,133.00	1,000,000.00
230101	Purchase of Fixed Assets - General	795,500,000.00	233,514,950.00	985,546,133.00	1,000,000.00
23010101	Purchase/Acquisition Of Land	20,000,000.00	-	70,000,000.00	-
23010104	Purchase of Motor Cycles	12,000,000.00	-	2,000,000.00	-
23010105	Purchase Of Motor Vehicles	225,000,000.00	104,238,420.00	120,000,000.00	-
23010108	Purchase Of Buses	-	-	20,000,000.00	-
23010112	Purchase Of Office Furniture and Fittings	20,000,000.00	-	20,000,000.00	-
23010119	Purchase Of Power Generating Set	70,000,000.00	-	100,000,000.00	-
23010123	Purchase Of Fire Fighting Equipment	1,000,000.00	-	1,000,000.00	-

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Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
23010124	Purchase Of Teaching / Learning Aid Equipment	55,000,000.00	-	15,000,000.00	-
23010127	Purchase Of Agricultural Equipment and Improved Inputs	80,000,000.00	4,900,000.00	119,546,133.00	-
23010128	Purchase Of Security Equipment	20,000,000.00	-	10,000,000.00	-
23010129	Purchase Of Industrial Equipment	60,000,000.00	63,105,000.00	220,000,000.00	-
23010130	Purchase Of Recreational Facilities	2,500,000.00	-	2,500,000.00	-
23010143	Purchase of Workshop Tools / Equipment	77,000,000.00	3,988,750.00	110,000,000.00	-
23010152	Purchase of Funmigation Equipment	3,000,000.00	-	3,000,000.00	1,000,000.00
23010155	Purchase of Water Supply Equipment	150,000,000.00	57,282,780.00	172,500,000.00	-
2302	CONSTRUCTION / PROVISION	983,500,000.00	540,916,793.00	2,136,500,000.00	-
230201	Contruction/Provision of Fixed Assets - General	983,500,000.00	540,916,793.00	2,136,500,000.00	-
23020101	Construction/Provision Of Office Buildings	85,000,000.00	-	130,000,000.00	-
23020102	Construction/Provision Of Residential Buildings	-	-	40,000,000.00	-
23020103	Construction/Provision Of Electricity / Solar Power	120,000,000.00	9,705,150.00	130,000,000.00	-
23020105	Construction/Provision Of Water Facilities	30,000,000.00	-	250,000,000.00	-
23020106	Construction/Provision Of Hospitals/Health Centres	168,500,000.00	50,000,000.00	306,500,000.00	-
23020107	Construction/Provision Of Public Schools	65,000,000.00	-	330,000,000.00	-
23020114	Construction / Provision Of Roads	240,000,000.00	341,744,643.00	440,000,000.00	-
23020124	Construction Of Markets/Parks	60,000,000.00	-	110,000,000.00	-
23020130	Construction / Provision of Wall Fence/Boundary Pillars	40,000,000.00	-	80,000,000.00	-
23020131	Construction/Provision Of Religious Structures	60,000,000.00	-	70,000,000.00	-
23020132	Construction/Provision Of Other Institutional Structures	50,000,000.00	134,467,000.00	200,000,000.00	-
23020133	Construction/Provision Of Public Convenience	65,000,000.00	5,000,000.00	10,000,000.00	-
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	-	-	10,000,000.00	-
23020148	Construction/Provision of Environment Facilities	-	-	30,000,000.00	-
2303	REHABILITATION / REPAIRS	500,873,137.00	16,800,000.00	941,200,000.00	-
230301	Rehabilitation/Repairs of Fixed Assets - General	500,873,137.00	16,800,000.00	941,200,000.00	-
23030101	Rehabilitation/Repairs Of Residential Buildings	50,000,000.00	-	60,000,000.00	-
23030102	Rehabilitation/Repairs - Electricity	20,000,000.00	-	80,000,000.00	-
23030104	Rehabilitation/Repairs - Water Facilities	10,000,000.00	-	-	-
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	30,000,000.00	-	86,200,000.00	-
23030106	Rehabilitation/Repairs - Public Schools	103,573,137.00	16,800,000.00	140,000,000.00	-
23030113	Rehabilitation / Repairs - Roads	50,000,000.00	-	40,000,000.00	-
23030118	Rehabilitation / Repairs - Recreational Facilities	20,000,000.00	-	70,000,000.00	-
23030121	Rehabilitation / Repairs Of Office Buildings	130,000,000.00	-	290,000,000.00	-
23030126	Rehabilitation/Repairs Of Cemeteries	10,000,000.00	-	20,000,000.00	-
23030131	Rehabilitation/Repairs of Other Infrastructure	77,300,000.00	-	155,000,000.00	-
2304	PRESERVATION OF THE ENVIRONMENT	135,000,000.00	54,011,000.00	150,000,000.00	140,000,000.00
230401	Preservation of the Environment - General	135,000,000.00	54,011,000.00	150,000,000.00	140,000,000.00
23040101	Tree Planting	5,000,000.00	4,965,000.00	10,000,000.00	10,000,000.00
23040102	Erosion & Flood Control	120,000,000.00	44,370,000.00	130,000,000.00	130,000,000.00
23040103	Wildlife & Nature Conservation	10,000,000.00	4,676,000.00	10,000,000.00	-
2305	OTHER CAPITAL PROJECTS	130,000,000.00	68,307,635.00	89,484,170.00	-
230501	Acquisition of Non-Tangible Asset	130,000,000.00	68,307,635.00	89,484,170.00	-
23050101	Research & Development and Census/Surveys	100,000,000.00	58,326,128.00	60,000,000.00	-
23050137	Capital Project Historical Liabilities	30,000,000.00	9,981,507.00	29,484,170.00	-

317117 - KAZAURE 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	6,853,000,004.00	3,835,353,812.00	10,681,142,767.00	141,000,000.00
701	GENERAL PUBLIC SERVICES	1,652,577,023.00	973,701,592.00	2,788,704,321.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	853,672,507.00	422,619,882.00	1,496,527,727.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	265,020,855.00	82,369,687.00	530,764,016.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	588,651,652.00	340,250,195.00	965,763,711.00	-
7013	GENERAL SERVICES	316,904,516.00	446,843,290.00	690,176,594.00	-
70131	GENERAL PERSONNEL SERVICES	200,233,261.00	377,710,795.00	502,593,620.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	116,671,255.00	69,132,495.00	187,582,974.00	-
7016	GENERAL PUBLIC SERVICES N.E.C.	482,000,000.00	104,238,420.00	602,000,000.00	-
70161	GENERAL PUBLIC SERVICES N.E.C.	482,000,000.00	104,238,420.00	602,000,000.00	-
703	PUBLIC ORDER AND SAFETY	51,000,000.00	-	101,000,000.00	-
7031	POLICE SERVICES	20,000,000.00	-	10,000,000.00	-
70311	POLICE SERVICES	20,000,000.00	-	10,000,000.00	-
7032	FIRE PROTECTION SERVICES	1,000,000.00	-	1,000,000.00	-
70321	FIRE PROTECTION SERVICES	1,000,000.00	-	1,000,000.00	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	30,000,000.00	-	90,000,000.00	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	30,000,000.00	-	90,000,000.00	-
704	ECONOMIC AFFAIRS	1,209,933,652.00	829,156,882.00	1,948,069,819.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	109,982,898.00	73,968,028.00	348,633,143.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	19,982,898.00	10,863,028.00	128,633,143.00	-
70412	GENERAL LABOUR AFFAIRS	90,000,000.00	63,105,000.00	220,000,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	136,167,952.00	50,995,145.00	249,349,820.00	-
70421	AGRICULTURE	125,812,172.00	44,608,427.00	234,802,008.00	-
70422	FORESTRY	10,355,780.00	6,386,718.00	14,547,812.00	-
7043	FUEL AND ENERGY	523,356,918.00	168,384,781.00	538,919,287.00	-
70435	ELECTRICITY	523,356,918.00	168,384,781.00	538,919,287.00	-
7044	MINING, MANUFACTURING, AND CONSTRUCTION	50,000,000.00	134,467,000.00	200,000,000.00	-
70443	CONSTRUCTION	50,000,000.00	134,467,000.00	200,000,000.00	-
7045	TRANSPORT	360,425,884.00	401,341,928.00	581,167,569.00	-
70451	ROAD TRANSPORT	360,425,884.00	401,341,928.00	581,167,569.00	-
7047	OTHER INDUSTRIES	30,000,000.00	-	30,000,000.00	-
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	30,000,000.00	-	30,000,000.00	-
705	ENVIRONMENTAL PROTECTION	126,000,000.00	49,335,000.00	141,000,000.00	141,000,000.00
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	126,000,000.00	49,335,000.00	141,000,000.00	141,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	126,000,000.00	49,335,000.00	141,000,000.00	141,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	484,061,596.00	253,199,316.00	1,190,597,686.00	-
7061	HOUSING DEVELOPMENT	37,319,613.00	34,577,826.00	61,932,977.00	-
70611	HOUSING DEVELOPMENT	37,319,613.00	34,577,826.00	61,932,977.00	-
7062	COMMUNITY DEVELOPMENT	77,662,170.00	39,835,309.00	508,955,241.00	-
70621	COMMUNITY DEVELOPMENT	77,662,170.00	39,835,309.00	508,955,241.00	-
7063	WATER SUPPLY	369,079,813.00	178,786,181.00	619,709,468.00	-
70631	WATER SUPPLY	369,079,813.00	178,786,181.00	619,709,468.00	-
707	HEALTH	753,333,620.00	371,164,445.00	1,006,623,259.00	-
7074	PUBLIC HEALTH SERVICES	753,333,620.00	371,164,445.00	1,006,623,259.00	-
70741	PUBLIC HEALTH SERVICES	753,333,620.00	371,164,445.00	1,006,623,259.00	-
708	RECREATION, CULTURE AND RELIGION	328,388,578.00	149,200,917.00	645,515,653.00	-
7081	RECREATIONAL AND SPORTING SERVICES	23,388,578.00	13,512,382.00	40,515,653.00	-
70811	RECREATIONAL AND SPORTING SERVICES	23,388,578.00	13,512,382.00	40,515,653.00	-
7082	CULTURAL SERVICES	190,000,000.00	118,888,535.00	430,000,000.00	-
70821	CULTURAL SERVICES	190,000,000.00	118,888,535.00	430,000,000.00	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	115,000,000.00	16,800,000.00	175,000,000.00	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	115,000,000.00	16,800,000.00	175,000,000.00	-
709	EDUCATION	1,988,657,441.00	1,105,198,776.00	2,433,717,003.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,791,657,441.00	1,042,883,898.00	2,193,717,003.00	-

317117 - KAZAURE 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
70912	PRIMARY EDUCATION	1,791,657,441.00	1,042,883,898.00	2,193,717,003.00	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	147,000,000.00	3,988,750.00	180,000,000.00	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	147,000,000.00	3,988,750.00	180,000,000.00	-
7096	SUBSIDIARY SERVICES TO EDUCATION	50,000,000.00	58,326,128.00	60,000,000.00	-
70961	SUBSIDIARY SERVICES TO EDUCATION	50,000,000.00	58,326,128.00	60,000,000.00	-
710	SOCIAL PROTECTION	259,048,094.00	104,396,884.00	425,915,026.00	-
7101	SICKNESS AND DISABILITY	10,000,000.00	-	10,000,000.00	-
71012	DISABILITY	10,000,000.00	-	10,000,000.00	-
7102	OLD AGE	159,000,000.00	68,983,081.00	159,000,000.00	-
71021	OLD AGE	159,000,000.00	68,983,081.00	159,000,000.00	-
7104	FAMILY AND CHILDREN	80,048,094.00	35,413,803.00	236,915,026.00	-
71041	FAMILY AND CHILDREN	80,048,094.00	35,413,803.00	236,915,026.00	-
7107	SOCIAL EXCLUSION N.E.C	10,000,000.00	-	20,000,000.00	-
71071	SOCIAL EXCLUSION N.E.C.	10,000,000.00	-	20,000,000.00	-

317117 - KAZAURE Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	2,967,962,987.00	1,849,457,217.00	3,196,428,584.00	-
701	GENERAL PUBLIC SERVICES	409,477,023.00	242,025,161.00	480,020,151.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	216,172,507.00	112,175,496.00	206,343,557.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	92,020,855.00	32,269,687.00	116,764,016.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	124,151,652.00	79,905,809.00	89,579,541.00	-
7013	GENERAL SERVICES	193,304,516.00	129,849,665.00	273,676,594.00	-
70131	GENERAL PERSONNEL SERVICES	94,233,261.00	63,802,170.00	122,593,620.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	99,071,255.00	66,047,495.00	151,082,974.00	-
704	ECONOMIC AFFAIRS	94,633,652.00	68,228,704.00	98,723,686.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	15,482,898.00	10,322,028.00	18,133,143.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	15,482,898.00	10,322,028.00	18,133,143.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	36,867,952.00	29,722,145.00	60,503,687.00	-
70421	AGRICULTURE	31,812,172.00	25,870,427.00	53,255,875.00	-
70422	FORESTRY	5,055,780.00	3,851,718.00	7,247,812.00	-
7043	FUEL AND ENERGY	11,156,918.00	7,437,946.00	4,919,287.00	-
70435	ELECTRICITY	11,156,918.00	7,437,946.00	4,919,287.00	-
7045	TRANSPORT	31,125,884.00	20,746,585.00	15,167,569.00	-
70451	ROAD TRANSPORT	31,125,884.00	20,746,585.00	15,167,569.00	-
706	HOUSING AND COMMUNITY AMMENITIES	205,861,596.00	138,380,999.00	253,977,686.00	-
7061	HOUSING DEVELOPMENT	28,819,613.00	19,093,076.00	13,732,977.00	-
70611	HOUSING DEVELOPMENT	28,819,613.00	19,093,076.00	13,732,977.00	-
7062	COMMUNITY DEVELOPMENT	13,962,170.00	10,508,109.00	33,035,241.00	-
70621	COMMUNITY DEVELOPMENT	13,962,170.00	10,508,109.00	33,035,241.00	-
7063	WATER SUPPLY	163,079,813.00	108,779,814.00	207,209,468.00	-
70631	WATER SUPPLY	163,079,813.00	108,779,814.00	207,209,468.00	-
707	HEALTH	401,333,620.00	267,555,745.00	428,423,259.00	-
7074	PUBLIC HEALTH SERVICES	401,333,620.00	267,555,745.00	428,423,259.00	-
70741	PUBLIC HEALTH SERVICES	401,333,620.00	267,555,745.00	428,423,259.00	-
708	RECREATION, CULTURE AND RELIGION	8,808,578.00	5,872,382.00	18,935,653.00	-
7081	RECREATIONAL AND SPORTING SERVICES	8,808,578.00	5,872,382.00	18,935,653.00	-
70811	RECREATIONAL AND SPORTING SERVICES	8,808,578.00	5,872,382.00	18,935,653.00	-
709	EDUCATION	1,648,926,424.00	1,034,590,898.00	1,736,559,123.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,648,926,424.00	1,034,590,898.00	1,736,559,123.00	-
70912	PRIMARY EDUCATION	1,648,926,424.00	1,034,590,898.00	1,736,559,123.00	-
710	SOCIAL PROTECTION	198,922,094.00	92,803,328.00	179,789,026.00	-
7102	OLD AGE	159,000,000.00	68,983,081.00	159,000,000.00	-
71021	OLD AGE	159,000,000.00	68,983,081.00	159,000,000.00	-
7104	FAMILY AND CHILDREN	39,922,094.00	23,820,247.00	20,789,026.00	-
71041	FAMILY AND CHILDREN	39,922,094.00	23,820,247.00	20,789,026.00	-

317117 - KAZAURE 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	1,340,163,880.00	1,072,346,217.00	3,181,983,880.00	-
701	GENERAL PUBLIC SERVICES	651,100,000.00	617,456,504.00	1,517,200,000.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	527,500,000.00	300,462,879.00	1,100,700,000.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	93,000,000.00	50,100,000.00	254,000,000.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	434,500,000.00	250,362,879.00	846,700,000.00	-
7013	GENERAL SERVICES	123,600,000.00	316,993,625.00	416,500,000.00	-
70131	GENERAL PERSONNEL SERVICES	106,000,000.00	313,908,625.00	380,000,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	17,600,000.00	3,085,000.00	36,500,000.00	-
704	ECONOMIC AFFAIRS	365,300,000.00	207,006,385.00	319,800,000.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	4,500,000.00	541,000.00	10,500,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	4,500,000.00	541,000.00	10,500,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	19,300,000.00	16,373,000.00	39,300,000.00	-
70421	AGRICULTURE	14,000,000.00	13,838,000.00	32,000,000.00	-
70422	FORESTRY	5,300,000.00	2,535,000.00	7,300,000.00	-
7043	FUEL AND ENERGY	302,200,000.00	151,241,685.00	184,000,000.00	-
70435	ELECTRICITY	302,200,000.00	151,241,685.00	184,000,000.00	-
7045	TRANSPORT	39,300,000.00	38,850,700.00	86,000,000.00	-
70451	ROAD TRANSPORT	39,300,000.00	38,850,700.00	86,000,000.00	-
706	HOUSING AND COMMUNITY AMMENITIES	40,900,000.00	57,535,537.00	469,120,000.00	-
7061	HOUSING DEVELOPMENT	8,500,000.00	15,484,750.00	48,200,000.00	-
70611	HOUSING DEVELOPMENT	8,500,000.00	15,484,750.00	48,200,000.00	-
7062	COMMUNITY DEVELOPMENT	16,400,000.00	29,327,200.00	390,920,000.00	-
70621	COMMUNITY DEVELOPMENT	16,400,000.00	29,327,200.00	390,920,000.00	-
7063	WATER SUPPLY	16,000,000.00	12,723,587.00	30,000,000.00	-
70631	WATER SUPPLY	16,000,000.00	12,723,587.00	30,000,000.00	-
707	HEALTH	56,500,000.00	43,932,700.00	173,500,000.00	-
7074	PUBLIC HEALTH SERVICES	56,500,000.00	43,932,700.00	173,500,000.00	-
70741	PUBLIC HEALTH SERVICES	56,500,000.00	43,932,700.00	173,500,000.00	-
708	RECREATION, CULTURE AND RELIGION	162,080,000.00	126,528,535.00	369,080,000.00	-
7081	RECREATIONAL AND SPORTING SERVICES	12,080,000.00	7,640,000.00	19,080,000.00	-
70811	RECREATIONAL AND SPORTING SERVICES	12,080,000.00	7,640,000.00	19,080,000.00	-
7082	CULTURAL SERVICES	150,000,000.00	118,888,535.00	350,000,000.00	-
70821	CULTURAL SERVICES	150,000,000.00	118,888,535.00	350,000,000.00	-
709	EDUCATION	24,157,880.00	8,293,000.00	117,157,880.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	24,157,880.00	8,293,000.00	117,157,880.00	-
70912	PRIMARY EDUCATION	24,157,880.00	8,293,000.00	117,157,880.00	-
710	SOCIAL PROTECTION	40,126,000.00	11,593,556.00	216,126,000.00	-
7104	FAMILY AND CHILDREN	40,126,000.00	11,593,556.00	216,126,000.00	-
71041	FAMILY AND CHILDREN	40,126,000.00	11,593,556.00	216,126,000.00	-

317117 - KAZAURE 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	2,544,873,137.00	913,550,378.00	4,302,730,303.00	141,000,000.00
701	GENERAL PUBLIC SERVICES	592,000,000.00	114,219,927.00	791,484,170.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	110,000,000.00	9,981,507.00	189,484,170.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	80,000,000.00	-	160,000,000.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	30,000,000.00	9,981,507.00	29,484,170.00	-
7016	GENERAL PUBLIC SERVICES N.E.C.	482,000,000.00	104,238,420.00	602,000,000.00	-
70161	GENERAL PUBLIC SERVICES N.E.C.	482,000,000.00	104,238,420.00	602,000,000.00	-
703	PUBLIC ORDER AND SAFETY	51,000,000.00	-	101,000,000.00	-
7031	POLICE SERVICES	20,000,000.00	-	10,000,000.00	-
70311	POLICE SERVICES	20,000,000.00	-	10,000,000.00	-
7032	FIRE PROTECTION SERVICES	1,000,000.00	-	1,000,000.00	-
70321	FIRE PROTECTION SERVICES	1,000,000.00	-	1,000,000.00	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	30,000,000.00	-	90,000,000.00	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	30,000,000.00	-	90,000,000.00	-
704	ECONOMIC AFFAIRS	750,000,000.00	553,921,793.00	1,529,546,133.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	90,000,000.00	63,105,000.00	320,000,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	-	-	100,000,000.00	-
70412	GENERAL LABOUR AFFAIRS	90,000,000.00	63,105,000.00	220,000,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	80,000,000.00	4,900,000.00	149,546,133.00	-
70421	AGRICULTURE	80,000,000.00	4,900,000.00	149,546,133.00	-
7043	FUEL AND ENERGY	210,000,000.00	9,705,150.00	350,000,000.00	-
70435	ELECTRICITY	210,000,000.00	9,705,150.00	350,000,000.00	-
7044	MINING, MANUFACTURING, AND CONSTRUCTION	50,000,000.00	134,467,000.00	200,000,000.00	-
70443	CONSTRUCTION	50,000,000.00	134,467,000.00	200,000,000.00	-
7045	TRANSPORT	290,000,000.00	341,744,643.00	480,000,000.00	-
70451	ROAD TRANSPORT	290,000,000.00	341,744,643.00	480,000,000.00	-
7047	OTHER INDUSTRIES	30,000,000.00	-	30,000,000.00	-
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	30,000,000.00	-	30,000,000.00	-
705	ENVIRONMENTAL PROTECTION	126,000,000.00	49,335,000.00	141,000,000.00	141,000,000.00
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	126,000,000.00	49,335,000.00	141,000,000.00	141,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	126,000,000.00	49,335,000.00	141,000,000.00	141,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	237,300,000.00	57,282,780.00	467,500,000.00	-
7062	COMMUNITY DEVELOPMENT	47,300,000.00	-	85,000,000.00	-
70621	COMMUNITY DEVELOPMENT	47,300,000.00	-	85,000,000.00	-
7063	WATER SUPPLY	190,000,000.00	57,282,780.00	382,500,000.00	-
70631	WATER SUPPLY	190,000,000.00	57,282,780.00	382,500,000.00	-
707	HEALTH	295,500,000.00	59,676,000.00	404,700,000.00	-
7074	PUBLIC HEALTH SERVICES	295,500,000.00	59,676,000.00	404,700,000.00	-
70741	PUBLIC HEALTH SERVICES	295,500,000.00	59,676,000.00	404,700,000.00	-
708	RECREATION, CULTURE AND RELIGION	157,500,000.00	16,800,000.00	257,500,000.00	-
7081	RECREATIONAL AND SPORTING SERVICES	2,500,000.00	-	2,500,000.00	-
70811	RECREATIONAL AND SPORTING SERVICES	2,500,000.00	-	2,500,000.00	-
7082	CULTURAL SERVICES	40,000,000.00	-	80,000,000.00	-
70821	CULTURAL SERVICES	40,000,000.00	-	80,000,000.00	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	115,000,000.00	16,800,000.00	175,000,000.00	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	115,000,000.00	16,800,000.00	175,000,000.00	-
709	EDUCATION	315,573,137.00	62,314,878.00	580,000,000.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	118,573,137.00	-	340,000,000.00	-
70912	PRIMARY EDUCATION	118,573,137.00	-	340,000,000.00	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	147,000,000.00	3,988,750.00	180,000,000.00	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	147,000,000.00	3,988,750.00	180,000,000.00	-
7096	SUBSIDIARY SERVICES TO EDUCATION	50,000,000.00	58,326,128.00	60,000,000.00	-
70961	SUBSIDIARY SERVICES TO EDUCATION	50,000,000.00	58,326,128.00	60,000,000.00	-
710	SOCIAL PROTECTION	20,000,000.00	-	30,000,000.00	-

317117 - KAZAURE 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
7101	SICKNESS AND DISABILITY	10,000,000.00	-	10,000,000.00	-
71012	DISABILITY	10,000,000.00	-	10,000,000.00	-
7107	SOCIAL EXCLUSION N.E.C	10,000,000.00	-	20,000,000.00	-
71071	SOCIAL EXCLUSION N.E.C.	10,000,000.00	-	20,000,000.00	-

317117 - KAZAURE 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	6,853,000,004.00	3,835,353,812.00	10,681,142,767.00	141,000,000.00
3171	Jigawa State North West	6,853,000,004.00	3,835,353,812.00	10,681,142,767.00	141,000,000.00
317117	KAZAURE	6,853,000,004.00	3,835,353,812.00	10,681,142,767.00	141,000,000.00
31711701	Ba'auzini	48,573,137.00	-	55,000,000.00	-
31711702	Daba	55,000,000.00	-	90,000,000.00	-
31711703	Dabaza	20,000,000.00	-	30,000,000.00	-
31711704	Dandi	40,000,000.00	-	80,000,000.00	-
31711705	Gada	90,000,000.00	-	100,000,000.00	-
31711706	Kanti	255,000,000.00	-	528,000,000.00	-
31711707	Maradawa	70,000,000.00	35,000,000.00	60,000,000.00	60,000,000.00
31711708	Sabaru	60,000,000.00	-	40,000,000.00	-
31711709	Unguwar Arewa	18,500,000.00	-	18,500,000.00	-
31711710	Unguwar Gabas	30,000,000.00	-	110,000,000.00	-
31711711	Unguwar Yamma	50,000,000.00	-	80,000,000.00	-
31711797	LG Wide (KAZAURE)	6,115,926,867.00	3,800,353,812.00	9,489,642,767.00	81,000,000.00

317117 - KAZAURE Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	2,967,962,987.00	1,849,457,217.00	3,196,428,584.00	0.00
3171	Jigawa State North West	2,967,962,987.00	1,849,457,217.00	3,196,428,584.00	0.00
317117	KAZAURE	2,967,962,987.00	1,849,457,217.00	3,196,428,584.00	0.00
31711797	LG Wide (KAZAURE)	2,967,962,987.00	1,849,457,217.00	3,196,428,584.00	-

317117 - KAZAURE 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	1,340,163,880.00	1,072,346,217.00	3,181,983,880.00	0.00
3171	Jigawa State North West	1,340,163,880.00	1,072,346,217.00	3,181,983,880.00	0.00
317117	KAZAURE	1,340,163,880.00	1,072,346,217.00	3,181,983,880.00	-
31711797	LG Wide (KAZAURE)	1,340,163,880.00	1,072,346,217.00	3,181,983,880.00	-

317117 - KAZAURE 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	2,544,873,137.00	913,550,378.00	4,302,730,303.00	141,000,000.00
3171	Jigawa State North West	2,544,873,137.00	913,550,378.00	4,302,730,303.00	141,000,000.00
317117	KAZAURE	2,544,873,137.00	913,550,378.00	4,302,730,303.00	141,000,000.00
31711701	Ba'auzini	48,573,137.00	-	55,000,000.00	-
31711702	Daba	55,000,000.00	-	90,000,000.00	-
31711703	Dabaza	20,000,000.00	-	30,000,000.00	-
31711704	Dandi	40,000,000.00	-	80,000,000.00	-
31711705	Gada	90,000,000.00	-	100,000,000.00	-
31711706	Kanti	255,000,000.00	-	528,000,000.00	-
31711707	Maradawa	70,000,000.00	35,000,000.00	60,000,000.00	60,000,000.00
31711708	Sabaru	60,000,000.00	-	40,000,000.00	-
31711709	Unguwar Arewa	18,500,000.00	-	18,500,000.00	-
31711710	Unguwar Gabas	30,000,000.00	-	110,000,000.00	-
31711711	Unguwar Yamma	50,000,000.00	-	80,000,000.00	-
31711797	LG Wide (KAZAURE)	1,807,800,000.00	878,550,378.00	3,111,230,303.00	81,000,000.00

317117 - KAZAURE 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	6,853,000,004.00	3,835,353,812.00	10,681,142,767.00	141,000,000.00
01	Agriculture	127,167,952.00	55,671,145.00	240,349,820.00	1,000,000.00
0101	Effective governance of the Agriculture Sector	41,367,952.00	33,964,945.00	72,003,687.00	-
010102	Agriculture sector coordination mechanisms	41,367,952.00	33,964,945.00	72,003,687.00	-
0102	Development of the livestock value chain	40,500,000.00	14,271,200.00	51,500,000.00	1,000,000.00
010201	Ruminant (cattle, sheep & goats) production and marketing	20,000,000.00	-	20,000,000.00	-
010203	Poultry, pig, and micro livestock production	19,500,000.00	14,271,200.00	30,500,000.00	-
010206	Livestock feeds development	1,000,000.00	-	1,000,000.00	1,000,000.00
0103	Enhancement of food production and productivity	40,000,000.00	4,900,000.00	109,546,133.00	-
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	40,000,000.00	4,900,000.00	109,546,133.00	-
0106	Promotion of forest resource conservation and preservation of biodiversity	5,300,000.00	2,535,000.00	7,300,000.00	-
010601	Forest regeneration and conservation	5,300,000.00	2,535,000.00	7,300,000.00	-
02	Societal Re-orientation	355,000,000.00	135,688,535.00	735,000,000.00	-
0210	Societal Re-orientation - General	355,000,000.00	135,688,535.00	735,000,000.00	-
021001	Societal Re-orientation - General	355,000,000.00	135,688,535.00	735,000,000.00	-
03	Poverty Alleviation	159,000,000.00	68,983,081.00	159,000,000.00	-
0310	Poverty Alleviation - General	159,000,000.00	68,983,081.00	159,000,000.00	-
031001	Poverty Alleviation - General	159,000,000.00	68,983,081.00	159,000,000.00	-
04	Health	704,833,620.00	366,488,445.00	988,123,259.00	-
0401	Effective governance of the health system	457,833,620.00	311,488,445.00	601,923,259.00	-
040103	Health sector coordination mechanisms	457,833,620.00	311,488,445.00	601,923,259.00	-
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	2,000,000.00	-	2,000,000.00	-
040304	Communicable diseases	2,000,000.00	-	2,000,000.00	-
0405	Provision of adequate and modern health infrastructure for health services delivery	245,000,000.00	55,000,000.00	384,200,000.00	-
040501	Functional health facilities	245,000,000.00	55,000,000.00	384,200,000.00	-
05	Education	1,978,657,441.00	1,105,198,776.00	2,273,717,003.00	-
0501	Effective governance of the education system	1,723,084,304.00	1,042,883,898.00	1,853,717,003.00	-
050102	Human and institutional capacity performance management	50,000,000.00	-	-	-
050103	Education sector coordination mechanisms	1,673,084,304.00	1,042,883,898.00	1,853,717,003.00	-
0503	Equity and inclusiveness in the provision of educational services	147,000,000.00	62,314,878.00	190,000,000.00	-
050301	Inclusive Education	147,000,000.00	62,314,878.00	190,000,000.00	-
0505	Adequate infrastructure at all levels	108,573,137.00	-	230,000,000.00	-
050501	Schools' infrastructure construction and rehabilitation	108,573,137.00	-	230,000,000.00	-
06	Housing and Urban Development	67,681,783.00	74,413,135.00	485,888,218.00	-
0610	Housing and Urban Development - General	67,681,783.00	74,413,135.00	485,888,218.00	-
061001	Housing and Urban Development - General	67,681,783.00	74,413,135.00	485,888,218.00	-
07	Gender	200,048,094.00	98,518,803.00	486,915,026.00	-
0710	Gender - General	200,048,094.00	98,518,803.00	486,915,026.00	-
071001	Gender - General	200,048,094.00	98,518,803.00	486,915,026.00	-
08	Youth	23,388,578.00	13,512,382.00	40,515,653.00	-
0810	Youth - General	23,388,578.00	13,512,382.00	40,515,653.00	-
081001	Youth - General	23,388,578.00	13,512,382.00	40,515,653.00	-
09	Environmental Improvement	162,300,000.00	49,335,000.00	195,000,000.00	140,000,000.00
0910	Environmental Improvement - General	162,300,000.00	49,335,000.00	195,000,000.00	140,000,000.00
091001	Environmental Improvement - General	162,300,000.00	49,335,000.00	195,000,000.00	140,000,000.00
10	Water Resources and Rural Development	369,079,813.00	178,786,181.00	659,709,468.00	-
1010	Water Resources and Rural Deve - General	369,079,813.00	178,786,181.00	659,709,468.00	-
101001	Water Resources and Rural Deve - General	369,079,813.00	178,786,181.00	659,709,468.00	-
12	Growing the Private Sector	99,982,898.00	10,863,028.00	178,633,143.00	-
1210	Growing the Private Sector - General	99,982,898.00	10,863,028.00	178,633,143.00	-
121001	Growing the Private Sector - General	99,982,898.00	10,863,028.00	178,633,143.00	-
13	Reform of Government and Governance	1,672,077,023.00	973,701,592.00	2,958,204,321.00	-
1310	Reform of Government and Governance - General	1,672,077,023.00	973,701,592.00	2,958,204,321.00	-
131001	Reform of Government and Governance - General	1,672,077,023.00	973,701,592.00	2,958,204,321.00	-

317117 - KAZAURE 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
14	Power	523,356,918.00	168,384,781.00	498,919,287.00	-
1410	Power - General	523,356,918.00	168,384,781.00	498,919,287.00	-
141001	Power - General	523,356,918.00	168,384,781.00	498,919,287.00	-
17	Road	410,425,884.00	535,808,928.00	781,167,569.00	-
1710	Road - General	410,425,884.00	535,808,928.00	781,167,569.00	-
171001	Road - General	410,425,884.00	535,808,928.00	781,167,569.00	-

317117 - KAZAURE Local Government, Jigawa State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	2,967,962,987.00	1,849,457,217.00	3,196,428,584.00	-
01	Agriculture	36,867,952.00	29,722,145.00	60,503,687.00	-
0101	Effective governance of the Agriculture Sector	36,867,952.00	29,722,145.00	60,503,687.00	-
010102	Agriculture sector coordination mechanisms	36,867,952.00	29,722,145.00	60,503,687.00	-
03	Poverty Alleviation	159,000,000.00	68,983,081.00	159,000,000.00	-
0310	Poverty Alleviation - General	159,000,000.00	68,983,081.00	159,000,000.00	-
031001	Poverty Alleviation - General	159,000,000.00	68,983,081.00	159,000,000.00	-
04	Health	401,333,620.00	267,555,745.00	428,423,259.00	-
0401	Effective governance of the health system	401,333,620.00	267,555,745.00	428,423,259.00	-
040103	Health sector coordination mechanisms	401,333,620.00	267,555,745.00	428,423,259.00	-
05	Education	1,648,926,424.00	1,034,590,898.00	1,736,559,123.00	-
0501	Effective governance of the education system	1,648,926,424.00	1,034,590,898.00	1,736,559,123.00	-
050103	Education sector coordination mechanisms	1,648,926,424.00	1,034,590,898.00	1,736,559,123.00	-
06	Housing and Urban Development	42,781,783.00	29,601,185.00	46,768,218.00	-
0610	Housing and Urban Development - General	42,781,783.00	29,601,185.00	46,768,218.00	-
061001	Housing and Urban Development - General	42,781,783.00	29,601,185.00	46,768,218.00	-
07	Gender	39,922,094.00	23,820,247.00	20,789,026.00	-
0710	Gender - General	39,922,094.00	23,820,247.00	20,789,026.00	-
071001	Gender - General	39,922,094.00	23,820,247.00	20,789,026.00	-
08	Youth	8,808,578.00	5,872,382.00	18,935,653.00	-
0810	Youth - General	8,808,578.00	5,872,382.00	18,935,653.00	-
081001	Youth - General	8,808,578.00	5,872,382.00	18,935,653.00	-
10	Water Resources and Rural Development	163,079,813.00	108,779,814.00	207,209,468.00	-
1010	Water Resources and Rural Deve - General	163,079,813.00	108,779,814.00	207,209,468.00	-
101001	Water Resources and Rural Deve - General	163,079,813.00	108,779,814.00	207,209,468.00	-
12	Growing the Private Sector	15,482,898.00	10,322,028.00	18,133,143.00	-
1210	Growing the Private Sector - General	15,482,898.00	10,322,028.00	18,133,143.00	-
121001	Growing the Private Sector - General	15,482,898.00	10,322,028.00	18,133,143.00	-
13	Reform of Government and Governance	409,477,023.00	242,025,161.00	480,020,151.00	-
1310	Reform of Government and Governance - General	409,477,023.00	242,025,161.00	480,020,151.00	-
131001	Reform of Government and Governance - General	409,477,023.00	242,025,161.00	480,020,151.00	-
14	Power	11,156,918.00	7,437,946.00	4,919,287.00	-
1410	Power - General	11,156,918.00	7,437,946.00	4,919,287.00	-
141001	Power - General	11,156,918.00	7,437,946.00	4,919,287.00	-
17	Road	31,125,884.00	20,746,585.00	15,167,569.00	-
1710	Road - General	31,125,884.00	20,746,585.00	15,167,569.00	-
171001	Road - General	31,125,884.00	20,746,585.00	15,167,569.00	-

317117 - KAZAURE 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	1,340,163,880.00	1,072,346,217.00	3,181,983,880.00	-
01	Agriculture	19,300,000.00	16,373,000.00	39,300,000.00	-
0101	Effective governance of the Agriculture Sector	4,500,000.00	4,242,800.00	11,500,000.00	-
010102	Agriculture sector coordination mechanisms	4,500,000.00	4,242,800.00	11,500,000.00	-
0102	Development of the livestock value chain	9,500,000.00	9,595,200.00	20,500,000.00	-
010203	Poultry, pig, and micro livestock production	9,500,000.00	9,595,200.00	20,500,000.00	-
0106	Promotion of forest resource conservation and preservation of biodiversity	5,300,000.00	2,535,000.00	7,300,000.00	-
010601	Forest regeneration and conservation	5,300,000.00	2,535,000.00	7,300,000.00	-
02	Societal Re-orientation	150,000,000.00	118,888,535.00	350,000,000.00	-
0210	Societal Re-orientation - General	150,000,000.00	118,888,535.00	350,000,000.00	-
021001	Societal Re-orientation - General	150,000,000.00	118,888,535.00	350,000,000.00	-
04	Health	56,500,000.00	43,932,700.00	173,500,000.00	-
0401	Effective governance of the health system	56,500,000.00	43,932,700.00	173,500,000.00	-
040103	Health sector coordination mechanisms	56,500,000.00	43,932,700.00	173,500,000.00	-
05	Education	24,157,880.00	8,293,000.00	117,157,880.00	-
0501	Effective governance of the education system	24,157,880.00	8,293,000.00	117,157,880.00	-
050103	Education sector coordination mechanisms	24,157,880.00	8,293,000.00	117,157,880.00	-
06	Housing and Urban Development	24,900,000.00	44,811,950.00	439,120,000.00	-
0610	Housing and Urban Development - General	24,900,000.00	44,811,950.00	439,120,000.00	-
061001	Housing and Urban Development - General	24,900,000.00	44,811,950.00	439,120,000.00	-
07	Gender	40,126,000.00	11,593,556.00	216,126,000.00	-
0710	Gender - General	40,126,000.00	11,593,556.00	216,126,000.00	-
071001	Gender - General	40,126,000.00	11,593,556.00	216,126,000.00	-
08	Youth	12,080,000.00	7,640,000.00	19,080,000.00	-
0810	Youth - General	12,080,000.00	7,640,000.00	19,080,000.00	-
081001	Youth - General	12,080,000.00	7,640,000.00	19,080,000.00	-
10	Water Resources and Rural Development	16,000,000.00	12,723,587.00	30,000,000.00	-
1010	Water Resources and Rural Deve - General	16,000,000.00	12,723,587.00	30,000,000.00	-
101001	Water Resources and Rural Deve - General	16,000,000.00	12,723,587.00	30,000,000.00	-
12	Growing the Private Sector	4,500,000.00	541,000.00	10,500,000.00	-
1210	Growing the Private Sector - General	4,500,000.00	541,000.00	10,500,000.00	-
121001	Growing the Private Sector - General	4,500,000.00	541,000.00	10,500,000.00	-
13	Reform of Government and Governance	651,100,000.00	617,456,504.00	1,517,200,000.00	-
1310	Reform of Government and Governance - General	651,100,000.00	617,456,504.00	1,517,200,000.00	-
131001	Reform of Government and Governance - General	651,100,000.00	617,456,504.00	1,517,200,000.00	-
14	Power	302,200,000.00	151,241,685.00	184,000,000.00	-
1410	Power - General	302,200,000.00	151,241,685.00	184,000,000.00	-
141001	Power - General	302,200,000.00	151,241,685.00	184,000,000.00	-
17	Road	39,300,000.00	38,850,700.00	86,000,000.00	-
1710	Road - General	39,300,000.00	38,850,700.00	86,000,000.00	-
171001	Road - General	39,300,000.00	38,850,700.00	86,000,000.00	-

317117 - KAZAURE 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	2,544,873,137.00	913,550,378.00	4,302,730,303.00	141,000,000.00
01	Agriculture	71,000,000.00	9,576,000.00	140,546,133.00	1,000,000.00
0102	Development of the livestock value chain	31,000,000.00	4,676,000.00	31,000,000.00	1,000,000.00
010201	Ruminant (cattle, sheep & goats) production and marketing	20,000,000.00	-	20,000,000.00	-
010203	Poultry, pig, and micro livestock production	10,000,000.00	4,676,000.00	10,000,000.00	-
010206	Livestock feeds development	1,000,000.00	-	1,000,000.00	1,000,000.00
0103	Enhancement of food production and productivity	40,000,000.00	4,900,000.00	109,546,133.00	-
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	40,000,000.00	4,900,000.00	109,546,133.00	-
02	Societal Re-orientation	205,000,000.00	16,800,000.00	385,000,000.00	-
0210	Societal Re-orientation - General	205,000,000.00	16,800,000.00	385,000,000.00	-
021001	Societal Re-orientation - General	205,000,000.00	16,800,000.00	385,000,000.00	-
04	Health	247,000,000.00	55,000,000.00	386,200,000.00	-
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	2,000,000.00	-	2,000,000.00	-
040304	Communicable diseases	2,000,000.00	-	2,000,000.00	-
0405	Provision of adequate and modern health infrastructure for health services delivery	245,000,000.00	55,000,000.00	384,200,000.00	-
040501	Functional health facilities	245,000,000.00	55,000,000.00	384,200,000.00	-
05	Education	305,573,137.00	62,314,878.00	420,000,000.00	-
0501	Effective governance of the education system	50,000,000.00	-	-	-
050102	Human and institutional capacity performance management	50,000,000.00	-	-	-
0503	Equity and inclusiveness in the provision of educational services	147,000,000.00	62,314,878.00	190,000,000.00	-
050301	Inclusive Education	147,000,000.00	62,314,878.00	190,000,000.00	-
0505	Adequate infrastructure at all levels	108,573,137.00	-	230,000,000.00	-
050501	Schools' infrastructure construction and rehabilitation	108,573,137.00	-	230,000,000.00	-
07	Gender	120,000,000.00	63,105,000.00	250,000,000.00	-
0710	Gender - General	120,000,000.00	63,105,000.00	250,000,000.00	-
071001	Gender - General	120,000,000.00	63,105,000.00	250,000,000.00	-
08	Youth	2,500,000.00	-	2,500,000.00	-
0810	Youth - General	2,500,000.00	-	2,500,000.00	-
081001	Youth - General	2,500,000.00	-	2,500,000.00	-
09	Environmental Improvement	162,300,000.00	49,335,000.00	195,000,000.00	140,000,000.00
0910	Environmental Improvement - General	162,300,000.00	49,335,000.00	195,000,000.00	140,000,000.00
091001	Environmental Improvement - General	162,300,000.00	49,335,000.00	195,000,000.00	140,000,000.00
10	Water Resources and Rural Development	190,000,000.00	57,282,780.00	422,500,000.00	-
1010	Water Resources and Rural Deve - General	190,000,000.00	57,282,780.00	422,500,000.00	-
101001	Water Resources and Rural Deve - General	190,000,000.00	57,282,780.00	422,500,000.00	-
12	Growing the Private Sector	80,000,000.00	-	150,000,000.00	-
1210	Growing the Private Sector - General	80,000,000.00	-	150,000,000.00	-
121001	Growing the Private Sector - General	80,000,000.00	-	150,000,000.00	-
13	Reform of Government and Governance	611,500,000.00	114,219,927.00	960,984,170.00	-
1310	Reform of Government and Governance - General	611,500,000.00	114,219,927.00	960,984,170.00	-
131001	Reform of Government and Governance - General	611,500,000.00	114,219,927.00	960,984,170.00	-
14	Power	210,000,000.00	9,705,150.00	310,000,000.00	-
1410	Power - General	210,000,000.00	9,705,150.00	310,000,000.00	-
141001	Power - General	210,000,000.00	9,705,150.00	310,000,000.00	-
17	Road	340,000,000.00	476,211,643.00	680,000,000.00	-
1710	Road - General	340,000,000.00	476,211,643.00	680,000,000.00	-
171001	Road - General	340,000,000.00	476,211,643.00	680,000,000.00	-

317117 - KAZAURE Local Government, Jigawa State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Taxonomy
Total Capital Expenditure						2,544,873,137.00	913,550,378.00	4,302,730,303.00	141,000,000.00
Settlement of Outstanding Liability	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23050137 - Capital Project Historical Liabilities	70112 - FINANCIAL AND FISCAL AFFAIRS	31711797 - LG Wide (KAZAURE)	30,000,000.00	9,981,507.00	29,494,170.00	-
Construction of State & L.G. Fund Road Project	17 - Road	012500100100 - Office of the Director Admin and General Services	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31711797 - LG Wide (KAZAURE)	200,000,000.00	341,744,643.00	350,000,000.00	-
Purchase of L.G Inspection Hilux	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70161 - GENERAL PUBLIC SERVICES N.E.C.	31711797 - LG Wide (KAZAURE)	15,000,000.00	10,000,000.00	-	-
Purchase of Sno: Moto Cycle to O.D.F	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70161 - GENERAL PUBLIC SERVICES N.E.C.	31711797 - LG Wide (KAZAURE)	10,000,000.00	-	-	-
Purchase of Utility Vehicle (4) Nos (2) Nos Toyota Corolla for CM/Chairman & Secretary and the Remaining (2) Nos 408 for Council Leader & DAGS (Ongoing).	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70161 - GENERAL PUBLIC SERVICES N.E.C.	31711797 - LG Wide (KAZAURE)	180,000,000.00	94,238,420.00	60,000,000.00	-
Purchase of (3) Nos Utility Vehicle Mercedes Bens to the Three District Heads Le Kazare, Gada, Dandi & One.	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70161 - GENERAL PUBLIC SERVICES N.E.C.	31711704 - Dandi	30,000,000.00	-	60,000,000.00	-
Renovation of Duplex House	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23030101 - Rehabilitation/Repairs Of Residential Buildings	70161 - GENERAL PUBLIC SERVICES N.E.C.	31711706 - Kanti	20,000,000.00	-	40,000,000.00	-
Construction of Wall & Renovation of NYSC Lodge.	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23020101 - Construction/Provision Of Office Buildings	70161 - GENERAL PUBLIC SERVICES N.E.C.	31711706 - Kanti	35,000,000.00	-	40,000,000.00	-
Purchase of Land/Compensation	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010101 - Purchase/Acquisition Of Land	70161 - GENERAL PUBLIC SERVICES N.E.C.	31711797 - LG Wide (KAZAURE)	20,000,000.00	-	70,000,000.00	-
Renovation of District House Dandi	02 - Societal Re-orientation	012500100100 - Office of the Director Admin and General Services	23030101 - Rehabilitation/Repairs Of Residential Buildings	70161 - GENERAL PUBLIC SERVICES N.E.C.	31711704 - Dandi	10,000,000.00	-	20,000,000.00	-
General Renovation of G/House Dutse Landscaping, Drainage and Sukoway	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23030101 - Rehabilitation/Repairs Of Residential Buildings	70161 - GENERAL PUBLIC SERVICES N.E.C.	31711797 - LG Wide (KAZAURE)	20,000,000.00	-	-	-
Purchase of Furnitures to L. G. Secretariat	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010112 - Purchase Of Office Furniture and Fittings	70161 - GENERAL PUBLIC SERVICES N.E.C.	31711797 - LG Wide (KAZAURE)	20,000,000.00	-	20,000,000.00	-
Construction of Modern Town Gate at K/Gabas, K/Kudu & - Gada.	12 - Growing the Private Sector	012500100100 - Office of the Director Admin and General Services	23020130 - Construction / Provision of Wall Fence/Boundary Pillars	70621 - COMMUNITY DEVELOPMENT	31711797 - LG Wide (KAZAURE)	20,000,000.00	-	40,000,000.00	-
Construction of District Head Palace at KZR & Gada.	02 - Societal Re-orientation	012500100100 - Office of the Director Admin and General Services	23020131 - Construction/Provision Of Religious Structures	70821 - CULTURAL SERVICES	31711705 - Gada	20,000,000.00	-	40,000,000.00	-
General Renovation of Catering Rest. House	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23030131 - Rehabilitation/Repairs Of Other Infrastructure	70161 - GENERAL PUBLIC SERVICES N.E.C.	31711797 - LG Wide (KAZAURE)	50,000,000.00	-	120,000,000.00	-
Procurement of Motorcycle to Information Officer	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70161 - GENERAL PUBLIC SERVICES N.E.C.	31711797 - LG Wide (KAZAURE)	2,000,000.00	-	2,000,000.00	-
Purchase of Climate change Equipments for Sensitization Capacity Building & Climate Changes mitigation.	09 - Environmental Improvement	012500100100 - Office of the Director Admin and General Services	23010143 - Purchase of Workshop Tools / Equipment	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31711797 - LG Wide (KAZAURE)	10,000,000.00	-	10,000,000.00	-
Purchase 2 Nos Mass Transit	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010108 - Purchase Of Buses	70111 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31711797 - LG Wide (KAZAURE)	-	-	20,000,000.00	-
General Renovation of Gidan Secretary, Council Unit, and other Government Buildings.	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23030121 - Rehabilitation / Repairs Of Office Buildings	70161 - GENERAL PUBLIC SERVICES N.E.C.	31711706 - Kanti	-	-	30,000,000.00	-
Construction of Mini Drainage at Lokon Sarkin Dutse Kofar gidan Sale Dillali to Bakin Tti.	09 - Environmental Improvement	012500100100 - Office of the Director Admin and General Services	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70621 - COMMUNITY DEVELOPMENT	31711797 - LG Wide (KAZAURE)	-	-	10,000,000.00	-
Establishment of Mini Market at Kwanar Phsyachetric, Kwanar gidan Garba Dankano, Baki Kasuwa & Tsohuwar mayarka Kangada	12 - Growing the Private Sector	012500100100 - Office of the Director Admin and General Services	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31711797 - LG Wide (KAZAURE)	-	-	80,000,000.00	-
Renovation of JICHMA Building Infrastructure	04 - Health	012500100100 - Office of the Director Admin and General Services	23030105 - Rehabilitation/Repairs-Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31711797 - LG Wide (KAZAURE)	-	-	41,200,000.00	-
Provision of LGC Unified Water Project & Programmes	10 - Water Resources and Rural Development	012500100100 - Office of the Director Admin and General Services	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31711797 - LG Wide (KAZAURE)	-	-	100,000,000.00	-
Rehabilitation of Solarisation of Local Govt. Secretariat	14 - Power	012500100100 - Office of the Director Admin and General Services	23030102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31711706 - Kanti	-	-	50,000,000.00	-
Propose seeking of Solar power Borehole 4no each (Ongoing)	10 - Water Resources and Rural Development	012500100100 - Office of the Director Admin and General Services	23020105 - Construction/Provision Of Water Facilities	70435 - ELECTRICITY	31711797 - LG Wide (KAZAURE)	-	-	40,000,000.00	-
Construction of Local Govt. JICHMA Office	04 - Health	012500100100 - Office of the Director Admin and General Services	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31711706 - Kanti	-	-	58,000,000.00	-
Renovation of Local Govt. Secretariat	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23030121 - Rehabilitation / Repairs Of Office Buildings	70161 - GENERAL PUBLIC SERVICES N.E.C.	31711797 - LG Wide (KAZAURE)	20,000,000.00	-	50,000,000.00	-
Road Side Tree Planting	09 - Environmental Improvement	016101000100 - Secretary to the Local Government Council	23040101 - Tree Planting	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31711797 - LG Wide (KAZAURE)	5,000,000.00	4,965,000.00	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	31711797 - LG Wide (KAZAURE)	40,000,000.00	4,900,000.00	79,546,133.00	-
Purchase and Distribution of Goats for Breeding (Women Empowerment)	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31711797 - LG Wide (KAZAURE)	20,000,000.00	-	20,000,000.00	-
Provision of Quiller Birds/Pest Control	01 - Agriculture	021500100100 - Agriculture Section	23010152 - Purchase of Fumigation Equipment	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31711797 - LG Wide (KAZAURE)	-	-	1,000,000.00	1,000,000.00
Demarcation of Grazing Reserve & Cattle Routes	01 - Agriculture	021500100100 - Agriculture Section	23040103 - Wildlife & Nature Conservation	70741 - PUBLIC HEALTH SERVICES	31711797 - LG Wide (KAZAURE)	10,000,000.00	4,676,000.00	10,000,000.00	-
Annual Animal Vaccination	04 - Health	021500100100 - Agriculture Section	23010152 - Purchase of Fumigation Equipment	70741 - PUBLIC HEALTH SERVICES	31711797 - LG Wide (KAZAURE)	2,000,000.00	-	2,000,000.00	-
Construction of Industrial Bore-Hole for Irrigation Project	10 - Water Resources and Rural Development	021500100100 - Agriculture Section	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31711797 - LG Wide (KAZAURE)	-	-	30,000,000.00	-
Construction of Green House to Promote Agricultural Production	01 - Agriculture	021500100100 - Agriculture Section	23020148 - Construction/Provision of Environment Facilities	70421 - AGRICULTURE	31711797 - LG Wide (KAZAURE)	-	-	30,000,000.00	-
Procurement & Installation of Solar stret Light at Grave Yard -Kanti Gabas, Shagari, Kanti Yamma bayan Primary School Katoge L/Makaranta, L/Dansalama, Bayan Police Sattaba, Bayan Gidan Milo, T/Kafi, Kowwan Gwari, Gada Grave Yard, Rumawa, Gada, Sabon Gari Danjummil, Kanya Danki, Wuntilla, Gezofji, Kafin Ciroma,K/Kudu Kazare,Badori,Kanti Gabas, Ka' ei, Alki Batatsa, Tsamiyar Iju Cikin Gari, Gali, Kudu, Maltani, Gizo yamma, Ba auzini, Kafin Ciroma, Ung, Yandi, Badojo, Waiwaki, Daba Gari, Ung, Chua, L/Uh, Mai Rake, Abdu Gas, Lokon Gidan Ah. Yawale mai hannu daya, Walawa Istamiya, L/Chroma Hallu, Sabaru, Bodiyai, Belata, Kararfayi, Wawan Rafi, Futuru, G/Ruwa, Bayan L.E.A, Bye-Pass T/Kafi - Wigan Gabas, Makabantar Arewa, Marina, Bagari, Baki Ruwa Massalacin Nadje, L/Birni Walkidari, Bayan Mayaki, B/Gidan Umaru Badaw, L/Madawaki, L/Rusa - Karshe, Bayan Masallad lokon gidan Ah. Gambo, Layin Dangambo Magoro, Gurumfi Gari, Sabon Gari Yajale, Dandutse Kantsu, Beta Tsabe, Ailu, Ung, Faru, Kadari, Yar Unguwa, Mahuchi, Sabon gari & Rinyaki.	14 - Power	023400300100 - Electrical Section	23010119 - Purchase Of Power Generating Set	70435 - ELECTRICITY	31711706 - Kanti	70,000,000.00	-	100,000,000.00	-
Renovation of Solar Lighting System at Gidan Ruwa, Layin Magamo, Gada, Late Mai. Makaho Mosque to Late Ah. Amadi Ibi Marfa Residence, Gada yamma, Gada Gabas, T/Ilu, Jama'ar Magaji, Katoge L/Kabiru Brother, L/Gidan ruwan Maiwando, L/gidan Muhd Waziri, Kwagga, Tudun wayo, Kachika, Lokon rusa, Maradawa, Futuru, Kararfayi, Gali balaba, Kafin Ciroma Yairimawa, Gizo yamma, L/Madawaki, L/Dalatu, Kofar gidan Garzali Ya'u, Kofar gidan Ma'aji, Kofar Gidan Usanni Kwastom, Dandi gari, Tsallewa, Dankulya, U/Yarima, Banduts & Jawo sanda.	14 - Power	023400300100 - Electrical Section	23030102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31711797 - LG Wide (KAZAURE)	20,000,000.00	-	30,000,000.00	-
Electrification and Extension of HT line at Gada Town and to out side Gada Town, Sabaru, K/Gidan Abba Kafinta to Bye-pass to Titi Sabaru, From K/Gidan Danmunau to Gidan Bulon Danmunau, Layin Lauwali Mai Sharu, L/Bashar Tshayungwaje, Layin Aho Biyaru, L/Gidan Dr. Isah to Gidan Gambo Manama, L/Danjajungo & L/Gidan Abelo Katoge, Kanti Gabas L/Gidan Dansalama (Ongoing)	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31711797 - LG Wide (KAZAURE)	70,000,000.00	9,705,150.00	80,000,000.00	-
Provision of Solar Light	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31711797 - LG Wide (KAZAURE)	50,000,000.00	-	-	-

317117 - KAZAURE Local Government, Jigawa State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
Construction of Drainage at Kofar Dausa, U/Gabas, Shagari, Dandi layin gidan Gona and Kwanar Kari, Lokon datti to Kofar gidan dan Iwara-kwara, lokon bukware, Tsamiyar Kofar Gari to Laba-laba, Kofar kudu gidan Ah, Sale Nuhu to Sabiri Turaki, Layin Dandimi to gidan Magaji tambura Galadanchi, Sbab ar Charbi bakwa, K/Damadamu to ganganin Dami, Kwallabin Yamata wajen gidan maunguwa, Layin gidan Mal. Alasan to Halimar bade, Layin gidan Musa Aya tofa to Ah, Yunusa, Gada Yamna. Layin gidan Usani Kanala, Jama'ar Magaji, Kafin Chirama, Ah, Auda Karkoka, Lokon Gidan S/Kasawa, Makarantar Hal. Isah, to end Lokon Dalaba, Opposite Gidan Mangawo, K/Gidan Mai Unguwa Musa, Kwallabin Yamata, L/Madawaki, L/Protocol Sha' iskarwa L/ Mal. Alasan, Gangu, U/Cinal, Futara, Karamfay, Maradawa, Futara Centre, Bayan Store Kanti, Mini drainage Layin gidan Bala Idi, Layin Bayan Kabbir Dr. Ali, Katoge layin Gidan Aminu, Magamo Resident to Main Road, T/Kafi, Mahauta T/Kafi, Tashar Auta, Sabuwar Jawo, Bandutse Walawa, Gidan Iyan KZR to Ciwani, G/Salmamu Milo to G/Sunusi Zakari, Ah, Muhl Gero to G/ado Suzuki, K/Kusu KZR, Bayanginan Danjuma Najatu, Layin G/Adamu Faska to G/Dantodanya, G/Gwauna, Ibrahim Bala Resident to Mashakuru mai kayan miya, L/Bello Hadi to Gida Buda Tola, L/Murtala Hashimu to Gidan Mai Ung. Solihu, L/ Auda Sanata to Makaranta, Hal. Mutale, L/Allo Biye ra, L/Danshallog to G/Galadani Bindiga, L/Abko Katoge L/Rijiya L/Bansalama to Makaranta Kanti Gabas, Mini drainage at L/Tashar fele & Kwadage (Ongoing)	09 - Environmental Improvement	023400400100 - Land & Survey Section	23040102 - Erosion & Flood Control	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31711797 - LG Wide (KAZAURE)	50,000,000.00	9,370,000.00	70,000,000.00	70,000,000.00
Control of Erosion at Kazare L.G.A	09 - Environmental Improvement	023400400100 - Land & Survey Section	23040102 - Erosion & Flood Control	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31711707 - Maradawa	70,000,000.00	35,000,000.00	60,000,000.00	60,000,000.00
Renovation of Drains & Slaps from Masallan Juma' a to K/Kaura, K/Sani Magari to G/Nadabo Haske, Layin Limamin Tsamiya Tara, Gidan Ruwa & K/Garin Arewa.	09 - Environmental Improvement	023400400100 - Land & Survey Section	23030131 - Rehabilitation/Repairs of Other Infrastructure	70621 - COMMUNITY DEVELOPMENT	31711797 - LG Wide (KAZAURE)	20,000,000.00	-	20,000,000.00	-
Evacuation of Drainage at Katoge L/Dakare & other Places within the L.G.A.	09 - Environmental Improvement	023400400100 - Land & Survey Section	23030131 - Rehabilitation/Repairs of Other Infrastructure	70621 - COMMUNITY DEVELOPMENT	31711797 - LG Wide (KAZAURE)	7,300,000.00	-	15,000,000.00	-
Renovation of Roads at K/Gidan Mustapha Jikan Dije Bye-pas & By-pass G/Ruwa, Ba' auzin, Kwankwarani Feeder Road, Filing of Litreote & Bodiyar Road Completion.	17 - Road	023400400100 - Land & Survey Section	23030113 - Rehabilitation / Repairs - Roads	70451 - ROAD TRANSPORT	31711708 - Sabaru	50,000,000.00	-	40,000,000.00	-
Construction of Feeder Road at Gezaji, Jama' ar Magaji, Tsamiyar Ilu, Ysadoji & Dogai.	17 - Road	023400400100 - Land & Survey Section	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31711711 - Unguwar Yamma	30,000,000.00	-	80,000,000.00	-
Construction of Conference Hall, Office & Supply of Furnitures.	13 - Reform of Government and Governance	023400400100 - Land & Survey Section	23020101 - Construction/Provision Of Office Buildings	70161 - GENERAL PUBLIC SERVICES N.E.C.	31711797 - LG Wide (KAZAURE)	50,000,000.00	-	50,000,000.00	-
Construction of Comprehensive Health Centre at Kanti Kazare	04 - Health	023400400100 - Land & Survey Section	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31711797 - LG Wide (KAZAURE)	30,000,000.00	-	-	-
Upgrading of Mahuci Health Post	04 - Health	023400400100 - Land & Survey Section	23030105 - Rehabilitation/Repairs-Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31711701 - Ba'auzini	15,000,000.00	-	15,000,000.00	-
Renovation of Education Office Kazare L.E.A.	05 - Education	023400400100 - Land & Survey Section	23030106 - Rehabilitation/Repairs - Public Schools	70912 - PRIMARY EDUCATION	31711706 - Kanti	20,000,000.00	-	30,000,000.00	-
Renovation of Local Govt. Secretariat	13 - Reform of Government and Governance	023400500100 - Building Section	23030121 - Rehabilitation / Repairs Of Office Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31711706 - Kanti	70,000,000.00	-	150,000,000.00	-
Construction of Market Stall at Gada, Furu, Kanti, Daba -za tashar taruhu.	12 - Growing the Private Sector	023400500100 - Building Section	23020124 - Construction Of Markets/Parks	70471 - DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	31711705 - Gada	30,000,000.00	-	30,000,000.00	-
Construction of New Modern Abattoir at Gada	12 - Growing the Private Sector	023400500100 - Building Section	23020124 - Construction Of Markets/Parks	70471 - DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	31711705 - Gada	30,000,000.00	-	-	-
Relocation & Renovation of NSDC Kazare (Civil Defence)	02 - Societal Re-orientation	023400500100 - Building Section	23030121 - Rehabilitation / Repairs Of Office Buildings	70361 - PUBLIC ORDER AND SAFETY N.E.C.	31711706 - Kanti	30,000,000.00	-	20,000,000.00	-
Completion of Interlock at Izala Mosque Gada	17 - Road	023400500100 - Building Section	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31711705 - Gada	10,000,000.00	-	10,000,000.00	-
Construction of Toilets at Islamiyya Tsangaya School at Badori, Gada Police Out Post & Kanti Jambulu.	04 - Health	023400500100 - Building Section	23030133 - Construction/Provision Of Public Convenience	70912 - PRIMARY EDUCATION	31711797 - LG Wide (KAZAURE)	10,000,000.00	-	10,000,000.00	-
Construction of 1 Block of Normadic School at Daba	05 - Education	023400500100 - Building Section	23020107 - Construction/Provision Of Public Schools	70951 - EDUCATION NOT DEFINABLE BY LEVEL	31711702 - Daba	30,000,000.00	-	30,000,000.00	-
Construction of Friday Mosque at Jama' ar Magaji, Kafin Chirama & Dabaza	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31711703 - Dabaza	-	-	30,000,000.00	-
Construction of Islamiyya Schools at Kurfi G/Dagachi, Belas Gari, Futara B/Dutse, Ka' el, Jambulu Islamiyya, Haruna Alu Islamiyya T/Kafi, Dankuliyu, Gidan Mal Usani Dandi, Gezaji Wambai, Daurawa, Kwankwarani, Kafin Chirama, Katoge Bayan G/Sani Manager, Katoge Kongo Wasasa School, Hal. Ali Islamiyya, Fagan Matsa, Birni Walidani, Gezaji, Ba'ke, Ung. Gabas, Gwabare Fulani, Dandutse Gari, Gawanu & Babatsaba.	05 - Education	023400500100 - Building Section	23020107 - Construction/Provision Of Public Schools	70951 - EDUCATION NOT DEFINABLE BY LEVEL	31711797 - LG Wide (KAZAURE)	-	-	50,000,000.00	-
Construction of Health Post at Daba Gari, Ung. Chini, Belas, Rimyal, Badori, Futara, Gidan Ruwa, Kanti Katoge, Sabuwar iyankaryu, Dabaza Primary School, Allai, Tsamiyar Ilu & Gallu Babba.	04 - Health	023400500100 - Building Section	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31711797 - LG Wide (KAZAURE)	-	-	50,000,000.00	-
Renovation of Furu Police Out-Post	02 - Societal Re-orientation	023400500100 - Building Section	23030121 - Rehabilitation / Repairs Of Office Buildings	70361 - PUBLIC ORDER AND SAFETY N.E.C.	31711702 - Daba	-	-	10,000,000.00	-
construction of Gada Police out-post	02 - Societal Re-orientation	023400500100 - Building Section	23030121 - Rehabilitation / Repairs Of Office Buildings	70361 - PUBLIC ORDER AND SAFETY N.E.C.	31711705 - Gada	-	-	20,000,000.00	-
Expansion of Ed'Il Prayer mosque Cikin gari	02 - Societal Re-orientation	023400500100 - Building Section	23030138 - Rehabilitation / Repairs - Recreational Facilities	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31711710 - Unguwar Gabas	-	-	70,000,000.00	-
Construction of Dantunku & Dambo House	02 - Societal Re-orientation	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70161 - GENERAL PUBLIC SERVICES N.E.C.	31711797 - LG Wide (KAZAURE)	-	-	40,000,000.00	-
Construction of Five (5) Blocks of 2 bedroom Prototype House at LGA Head quarter	13 - Reform of Government and Governance	023400500100 - Building Section	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31711702 - Daba	-	-	150,000,000.00	-
Renovation of (7) No: Block of 2 Class room at Dandi, KZR, Jawasanda, Gezaji, Walawa, Jama' ar Magaji, JSS Kanti, JSS Gada, Jirromatic Islamiyya, Primary School, Birni Walidani Islamiyya Tsamiyar Ilu, Sandamawa, Magemo, Makarantar Mal. Al Gwale and other Primary School within the L.G.	05 - Education	051700100100 - Education (Non-Teaching Staff)	23030106 - Rehabilitation/Repairs - Public Schools	70912 - PRIMARY EDUCATION	31711701 - Ba'auzini	33,573,137.00	-	40,000,000.00	-
Construction of 1 Block of 2 Classroom with office Islamiyya Sch. And Primary Sch. At Gada, Dandi, Dabaza, Garin Danjuma, Rumawa, Daurawa, Gezaji, Ung Chini, Kayadandi, Walawa, Katoge, L/Salsalu Manager, Yammalaka, Bayan Heallan Ah. Idi Murta, Birnin Kinya, Dunguyawa, Kurtu, Kurfi Gidan Mal' azu and Makarantar Mal. Fenuza.	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31711797 - LG Wide (KAZAURE)	20,000,000.00	-	50,000,000.00	-
Contribution for the Purchase and repair of Primary School & Islamiyya School Furnitures.	05 - Education	051700100100 - Education (Non-Teaching Staff)	23010124 - Purchase Of Teaching / Learning Aid Equipment	70912 - PRIMARY EDUCATION	31711797 - LG Wide (KAZAURE)	20,000,000.00	-	10,000,000.00	-
2% Contribution to State University Kafin Hausa	05 - Education	051700100100 - Education (Non-Teaching Staff)	23050101 - Research & Development and Census/Survey	70961 - SUBSIDIARY SERVICES TO EDUCATION	31711797 - LG Wide (KAZAURE)	50,000,000.00	58,326,128.00	60,000,000.00	-
Construction of 1 Block of 4 Classroom Islamiyya School at Furu Daba.	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31711702 - Daba	15,000,000.00	-	50,000,000.00	-
Provision of Materials for Research and Development for Student Care	05 - Education	051700100100 - Education (Non-Teaching Staff)	23010143 - Purchase of Workshop Tools / Equipment	70951 - EDUCATION NOT DEFINABLE BY LEVEL	31711797 - LG Wide (KAZAURE)	67,000,000.00	3,988,750.00	100,000,000.00	-
Construction of Street Shade (lumini) with solar panel solar Lightening System for Tsangaya quanic Recreation School in each Ward	14 - Power	051700200100 - Education (Teaching Staff)	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31711797 - LG Wide (KAZAURE)	-	-	50,000,000.00	-
Construction of Health Post at Belas, Todaya, Gizo, Dankuliyu, Tal'awasa, Bodiyar, Tsamiyar Ilu, B/Dutse, Gidan ruwa & Gurumfi Gari (Ongoing).	04 - Health	052100100100 - Primary Health Care Manager	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31711797 - LG Wide (KAZAURE)	20,000,000.00	-	30,000,000.00	-
Expansion of Galadanchi PHC	04 - Health	052100100100 - Primary Health Care Manager	23030105 - Rehabilitation/Repairs-Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31711709 - Unguwar Gabas	-	-	10,000,000.00	-
Renovation of Health Facilities at Bandutse, Kafin Chirama, Ba' auzin, Gada & Gezaji (Ongoing)	04 - Health	052100100100 - Primary Health Care Manager	23030105 - Rehabilitation/Repairs-Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31711797 - LG Wide (KAZAURE)	15,000,000.00	-	20,000,000.00	-
Construction of 2 Nos Public Conveniests	04 - Health	052100100100 - Primary Health Care Manager	23020113 - Construction/Provision Of Public Convenience	70741 - PUBLIC HEALTH SERVICES	31711797 - LG Wide (KAZAURE)	55,000,000.00	5,000,000.00	-	-
Construction of Mid Wives Quarters at Hard Reach area of Mahud Dunguyawa & Kafin Chirama (Ongoing).	04 - Health	052100100100 - Primary Health Care Manager	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31711797 - LG Wide (KAZAURE)	100,000,000.00	50,000,000.00	150,000,000.00	-
Construction of JICHMA Building	13 - Reform of Government and Governance	052100100100 - Primary Health Care Manager	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31711709 - Unguwar Arewa	18,500,000.00	-	18,500,000.00	-
Purchase of Hand Pumps Materials (Ongoing)	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31711797 - LG Wide (KAZAURE)	30,000,000.00	32,132,780.00	50,000,000.00	-
Purchase of Submersible Pumps SHP (4) Nos (Ongoing)	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31711797 - LG Wide (KAZAURE)	10,000,000.00	12,950,000.00	2,500,000.00	-
Conversion of Hand Pumps to Solar (1) Nos at Gizo & Belas	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31711703 - Dabaza	20,000,000.00	-	-	-
Construction/ Provision of Community Infrastructure Development Projects	17 - Road	053500300100 - Rural Water Supply	23020132 - Construction/Provision Of Other Institutional Structures	70443 - CONSTRUCTION	31711797 - LG Wide (KAZAURE)	50,000,000.00	134,467,000.00	200,000,000.00	-
Drilling of Hand Pumps at Haradawa, Kanawa kofar gidan Hal. Filla, Gona kofar gidan Hal. Nagaba, Yadiya Dabaza, Bata- Bata, Fularin Karawa, Tsagan Barika Kanti Gabas, Kanti Junior, Makabatar gabas kanti -	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31711797 - LG Wide (KAZAURE)	40,000,000.00	5,350,000.00	60,000,000.00	-

317117 - KAZAURE Local Government, Jigawa State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
Construction of Solar Water Scheme at Yadiya Fasawa, - Tudun Wayo, Sulu, Wuntala, Ficare & Dandi Arewa.	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31711797 - LG Wide (KAZAURE)	30,000,000.00	-	30,000,000.00	-
Conversion to Solar Submersible with Overhead Tank 5000 litres at Daba.	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31711702 - Daba	10,000,000.00	-	-	-
Purchase of Submersible Pumps (20) Nos (Ongong).	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31711797 - LG Wide (KAZAURE)	10,000,000.00	6,850,000.00	30,000,000.00	-
Renovation of Open well at Kankaran Bannwan Fulani Miyati Allah.	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23030104 - Rehabilitation/Repairs - Water Facilities	70631 - WATER SUPPLY	31711708 - Sabaru	10,000,000.00	-	-	-
Conversion of Motorised Water Pumps Station to Solar System	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31711710 - Unguwar Gabas	30,000,000.00	-	30,000,000.00	-
Construction of Overhead Tank at Bandutse Kudu, Kwadage, Ka'el, Futare Kudu, Dandi Arewa (Yanjigale), Ung, Yarima, Jama' ar Magaji Sabuwar Ung, Tsadaji Gabasu, Gailu Korami, Gailu Kadare, Gidan Gonar Protoco, Katoge D. Tsallewa Near Anti Gada School, Sulu Gari, Kadari, Galalanchi, Ckwe, Dabasa Gari (Yar Ung.) & Yadiya Fako.	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31711797 - LG Wide (KAZAURE)	-	-	50,000,000.00	-
Hlisa Board Building Capital Project across the LGA	13 - Reform of Government and Governance	055100100100 - Community Development Section	23020101 - Construction/Provision Of Office Buildings	70361 - PUBLIC ORDER AND SAFETY N.E.C.	31711797 - LG Wide (KAZAURE)	-	-	40,000,000.00	-
Purchase of Informational Sport Materials	08 - Youth	055100300100 - Social Welfare Section	23010130 - Purchase of Recreational Facilities	70811 - RECREATIONAL AND SPORTING SERVICES	31711797 - LG Wide (KAZAURE)	2,500,000.00	-	2,500,000.00	-
Purchase of Start up Kits for Youth and Women Empowerment (Fuel Subsidy Responses Sure P.)	07 - Gender	055100300100 - Social Welfare Section	23010129 - Purchase Of Industrial Equipment	70412 - GENERAL LABOUR AFFAIRS	31711797 - LG Wide (KAZAURE)	30,000,000.00	26,200,000.00	120,000,000.00	-
Purchase of Relief Materials (roofing Materials, Food Items)	07 - Gender	055100300100 - Social Welfare Section	23010129 - Purchase Of Industrial Equipment	70412 - GENERAL LABOUR AFFAIRS	31711797 - LG Wide (KAZAURE)	30,000,000.00	36,905,000.00	100,000,000.00	-
Purchase of Fire Extinguisher to L.G Secretariat	13 - Reform of Government and Governance	055100300100 - Social Welfare Section	23010123 - Purchase of Fire Fighting Equipment	70321 - FIRE PROTECTION SERVICES	31711797 - LG Wide (KAZAURE)	1,000,000.00	-	1,000,000.00	-
Purchase of Mats and Qur'an for newly Construction Mosques	02 - Societal Re-orientation	055100300100 - Social Welfare Section	23010124 - Purchase Of Teaching / Learning Aid Equipment	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31711797 - LG Wide (KAZAURE)	5,000,000.00	-	5,000,000.00	-
Purchase of Agricultural seedlings for Social Protection Program Palliative	07 - Gender	055100300100 - Social Welfare Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31711797 - LG Wide (KAZAURE)	20,000,000.00	-	20,000,000.00	-
Purchase of Start up Kits for Women Empowerment Program (Small Scale Enterp.)	07 - Gender	055100300100 - Social Welfare Section	23010124 - Purchase Of Teaching / Learning Aid Equipment	70412 - GENERAL LABOUR AFFAIRS	31711797 - LG Wide (KAZAURE)	30,000,000.00	-	-	-
Construction of 5 daily Prayer Mosque at Kwankwarami, Kwankwarami Fulani, Wawan Rafi, Maradawa, Kadari, T/Wayo, Sulu, Kwagga, Diburawa Kigaga, K/Yamma Dandi, Ah, Ado Gailu Babba, Walawal, Bandutse Arewa, Takwasa, Karawa Fulani, Tsadaji and Dandi Arewa.	02 - Societal Re-orientation	055100300100 - Social Welfare Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31711797 - LG Wide (KAZAURE)	40,000,000.00	-	-	-
Fencing of Grave Yard at Gada, Maradawa, Katoge, Dabaza and Jama' ar Magaji.	02 - Societal Re-orientation	055100300100 - Social Welfare Section	23020130 - Construction / Provision of Wall Fence/Boundary Pillars	70821 - CULTURAL SERVICES	31711797 - LG Wide (KAZAURE)	20,000,000.00	-	40,000,000.00	-
General Renovation of Blind/Women Centre at Kazaure	07 - Gender	055100300100 - Social Welfare Section	23030121 - Rehabilitation / Repairs Of Office Buildings	71012 - DISABILITY	31711706 - Karti	10,000,000.00	-	10,000,000.00	-
Maintenance of Grave Yard within the L.G.A	02 - Societal Re-orientation	055100300100 - Social Welfare Section	23030126 - Rehabilitation/Repairs Of Cemeteries	71071 - SOCIAL EXCLUSION N.E.C.	31711797 - LG Wide (KAZAURE)	10,000,000.00	-	20,000,000.00	-
Construction/Renovation of Five Daily Prayer Mosque at L/Rusa Masallacin Mal, Al Jambulo Isamiyya, Kafin Chiroma, Ba' auzini K/Mal, Umaru Bri-Biri, K/Ya' u Kolo, Gidan Mal, Salisu Dandi Ibi Gailu Korami, Gailu K/Yamma, Maradawa, Karafayyi, Badori, Gidan Haji Bidi, Bodayal, Bandutse Arewa, Janjo, Sabuwar Todarya, Wawan Rafi, Riniyal, Masallacin Yarabawa Kanti Yamma, Ung,Makera Katoge, L/Gidan Kabiru Pantau, Kwagga, Masallacin Mal, Biyya and Masallacin Mal, Abdu Sabaru Road, Gidan Babban Liman Murabus, G/Wuta, Gadar Rakuma, Bandamaye, Dandi Arewa, Dandi Yamma, L/G Mati S/Fawa Gada, Tudun Wayo, Farun Yamma, Yadyar Fandu, Kwankwarami, Kwankwarami Fulani, Wawan rafi, Kadari & Katsinawa G/Dagachi. (Ongong)	02 - Societal Re-orientation	055100300100 - Social Welfare Section	23030106 - Rehabilitation/Repairs - Public Schools	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31711797 - LG Wide (KAZAURE)	50,000,000.00	16,800,000.00	70,000,000.00	-
Extension of Friday Mosque at Kafin Chiroma & Jama' ar Magaji Town.	02 - Societal Re-orientation	055100300100 - Social Welfare Section	23030118 - Rehabilitation / Repairs - Recreational Facilities	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31711711 - Unguwar Yamma	20,000,000.00	-	-	-
Training & Refresher Course to Political Office Holders.	05 - Education	055100300100 - Social Welfare Section	23050101 - Research & Development and Census/Surveys	70951 - EDUCATION NOT DEFINABLE BY LEVEL	31711797 - LG Wide (KAZAURE)	50,000,000.00	-	-	-

011100100100 Chairman					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	102,120,635.00	46,092,050.00	225,690,046.00	0.00
21	Personnel Cost	57,120,635.00	18,252,050.00	71,690,046.00	0.00
2101	SALARY	22,029,271.00	14,686,178.00	29,818,970.00	0.00
210101	Salaries and Wages	22,029,271.00	14,686,178.00	29,818,970.00	0.00
21010103	Consolidated Revenue Fund Charges - Salaries	22,029,271.00	14,686,178.00	29,818,970.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	35,091,364.00	3,565,872.00	41,871,076.00	0.00
210201	ALLOWANCES	35,091,364.00	3,565,872.00	41,871,076.00	0.00
21020103	Transport Allowance	0.00	0.00	2,881,900.00	0.00
21020104	Rent Supplement	3,235,164.00	2,156,776.00	1,692,408.00	0.00
21020105	Meal Subsidy	1,583,658.00	117,424.00	1,475,968.00	0.00
21020106	Utility Allowance	1,583,658.00	117,424.00	1,440,944.00	0.00
21020109	Leave Transport Grant	6,334,644.00	469,696.00	5,763,786.00	0.00
21020117	Domestic Staff Allowance	6,334,644.00	469,696.00	5,763,786.00	0.00
21020118	Personal Assistant Allowance	352,274.00	234,856.00	352,284.00	0.00
21020123	Constituency Allowance	3,167,322.00	0.00	0.00	0.00
21020173	Once-in-4-Years Furniture Allowance	12,500,000.00	0.00	22,500,000.00	0.00
22	Other Recurrent Costs	45,000,000.00	27,840,000.00	154,000,000.00	0.00
2202	OVERHEAD COST	45,000,000.00	27,840,000.00	154,000,000.00	0.00
220201	Transport & Travelling - General	8,000,000.00	13,500,000.00	30,000,000.00	0.00
22020102	Local Travel & Transport - Others	3,000,000.00	3,500,000.00	10,000,000.00	0.00
22020103	International Travel & Transport - Training	5,000,000.00	10,000,000.00	20,000,000.00	0.00
220203	Materials and Supplies - General	0.00	0.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	10,000,000.00	0.00
220204	Maintenance Services - General	0.00	0.00	5,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	0.00	0.00	5,000,000.00	0.00
220205	Training - General	24,000,000.00	14,000,000.00	60,000,000.00	0.00
22020501	Local Training	0.00	0.00	10,000,000.00	0.00
22020502	International Training	24,000,000.00	14,000,000.00	50,000,000.00	0.00
220206	Other Services - General	0.00	0.00	24,000,000.00	0.00
22020604	Security Vote (Including Operations)	0.00	0.00	24,000,000.00	0.00
220210	Miscellaneous Expenses - General	13,000,000.00	340,000.00	25,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	3,000,000.00	340,000.00	10,000,000.00	0.00
22021068	Governing Council Expenses	10,000,000.00	0.00	15,000,000.00	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	3,443,227.00	0.00	9,226,071.00	0.00
21	Personnel Cost	2,943,227.00	0.00	4,026,071.00	0.00
2101	SALARY	1,801,202.00	0.00	2,309,716.00	0.00
210101	Salaries and Wages	1,801,202.00	0.00	2,309,716.00	0.00
21010101	Salary	1,801,202.00	0.00	2,309,716.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,142,025.00	0.00	1,716,355.00	0.00
210201	ALLOWANCES	1,142,025.00	0.00	1,716,355.00	0.00
21020103	Transport Allowance	194,378.00	0.00	290,978.00	0.00
21020104	Rent Supplement	360,231.00	0.00	461,945.00	0.00
21020105	Meal Subsidy	85,559.00	0.00	121,272.00	0.00
21020106	Utility Allowance	64,555.00	0.00	139,608.00	0.00
21020109	Leave Transport Grant	208,175.00	0.00	346,464.00	0.00
21020137	Medical Allowance	229,127.00	0.00	356,088.00	0.00
22	Other Recurrent Costs	500,000.00	0.00	5,200,000.00	0.00
2202	OVERHEAD COST	500,000.00	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	300,000.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	300,000.00	0.00	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	82,900,220.00	36,277,637.00	145,073,970.00	0.00
21	Personnel Cost	34,900,220.00	14,017,637.00	45,073,970.00	0.00
2101	SALARY	8,960,088.00	5,953,552.00	8,960,088.00	0.00
210101	Salaries and Wages	8,960,088.00	5,953,552.00	8,960,088.00	0.00
21010103	Consolidated Revenue Fund Charges - Salaries	8,960,088.00	5,953,552.00	8,960,088.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	25,940,132.00	8,064,085.00	36,113,882.00	0.00
210201	ALLOWANCES	25,940,132.00	8,064,085.00	36,113,882.00	0.00
21020104	Rent Supplement	0.00	0.00	1,965,720.00	0.00
21020106	Utility Allowance	896,006.00	597,340.00	896,010.00	0.00
21020107	Entertainment	896,006.00	597,340.00	896,010.00	0.00
21020109	Leave Transport Grant	896,006.00	896,010.00	896,010.00	0.00
21020112	Inducement Allowance	1,792,019.00	0.00	0.00	0.00
21020117	Domestic Staff Allowance	3,584,038.00	1,194,679.00	3,584,056.00	0.00
21020122	Motor Vehicle Maintenance Allowance	3,584,038.00	2,389,358.00	3,584,056.00	0.00
21020123	Constituency Allowance	1,792,019.00	2,389,358.00	1,792,020.00	0.00
21020173	Once-in-4-Years Furniture Allowance	12,500,000.00	0.00	22,500,000.00	0.00
22	Other Recurrent Costs	48,000,000.00	22,260,000.00	100,000,000.00	0.00
2202	OVERHEAD COST	48,000,000.00	22,260,000.00	100,000,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	300,000.00	10,000,000.00	0.00
22020101	Local Travel & Transport - Training	1,000,000.00	300,000.00	10,000,000.00	0.00
220203	Materials and Supplies - General	15,000,000.00	15,000,000.00	40,000,000.00	0.00
22020301	Office Materials and Consumables	9,000,000.00	9,000,000.00	40,000,000.00	0.00
22020305	Printing of Non-security Documents	6,000,000.00	6,000,000.00	0.00	0.00
220204	Maintenance Services - General	10,000,000.00	3,000,000.00	15,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	0.00	0.00	15,000,000.00	0.00
22020402	Maintenance of Office Furniture	10,000,000.00	3,000,000.00	0.00	0.00
220205	Training - General	0.00	0.00	15,000,000.00	0.00
22020501	Local Training	0.00	0.00	15,000,000.00	0.00
220207	Consulting and Professional Services	7,000,000.00	3,000,000.00	0.00	0.00
22020701	Financial Consulting	7,000,000.00	3,000,000.00	0.00	0.00
220210	Miscellaneous Expenses - General	15,000,000.00	960,000.00	20,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	5,000,000.00	960,000.00	5,000,000.00	0.00
22021068	Governing Council Expenses	10,000,000.00	0.00	15,000,000.00	0.00

016101000100		Secretary to the Local Government Council			
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	5,000,000.00	4,965,000.00	10,000,000.00	10,000,000.00
23	Capital Expenditure	5,000,000.00	4,965,000.00	10,000,000.00	10,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	5,000,000.00	4,965,000.00	10,000,000.00	10,000,000.00
230401	Preservation of the Environment - General	5,000,000.00	4,965,000.00	10,000,000.00	10,000,000.00
23040101	Tree Planting	5,000,000.00	4,965,000.00	10,000,000.00	10,000,000.00

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	912,233,261.00	833,675,365.00	1,883,277,790.00	0.00
21	Personnel Cost	94,233,261.00	63,802,170.00	122,593,620.00	0.00
2101	SALARY	49,556,402.00	34,017,600.00	50,845,144.00	0.00
210101	Salaries and Wages	49,556,402.00	34,017,600.00	50,845,144.00	0.00
21010101	Salary	49,556,402.00	34,017,600.00	50,845,144.00	0.00

2102	ALLOWANCES AND SOCIAL CONTRIBUTION	44,676,859.00	29,784,570.00	71,748,476.00	0.00
210201	ALLOWANCES	44,676,859.00	29,784,570.00	71,748,476.00	0.00
21020103	Transport Allowance	8,673,612.00	5,782,408.00	13,763,832.00	0.00
21020104	Rent Supplement	10,039,838.00	6,693,225.00	14,165,808.00	0.00
21020105	Meal Subsidy	4,053,494.00	2,702,329.00	5,156,424.00	0.00
21020106	Utility Allowance	2,453,696.00	1,635,797.00	5,913,816.00	0.00
21020107	Entertainment	57,868.00	38,578.00	42,000.00	0.00
21020109	Leave Transport Grant	6,336,852.00	4,224,568.00	9,843,320.00	0.00
21020112	Inducement Allowance	1,246,253.00	830,835.00	2,665,812.00	0.00
21020113	Hazard / Hardship Allowance	1,389,960.00	926,640.00	900,000.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	1,680,000.00	0.00
21020137	Medical Allowance	10,425,286.00	6,950,190.00	15,311,784.00	0.00
21020149	Consolidated Allowance	0.00	0.00	1,784,784.00	0.00
21020164	Consequential Increase Allowance	0.00	0.00	520,896.00	0.00
22	Other Recurrent Costs	106,000,000.00	313,908,625.00	380,000,000.00	0.00
2202	OVERHEAD COST	106,000,000.00	313,908,625.00	380,000,000.00	0.00
220201	Transport & Travelling - General	4,000,000.00	19,090,250.00	20,000,000.00	0.00
22020101	Local Travel & Transport - Training	4,000,000.00	19,090,250.00	20,000,000.00	0.00
220203	Materials and Supplies - General	0.00	0.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	10,000,000.00	0.00
220204	Maintenance Services - General	2,000,000.00	21,535,350.00	30,000,000.00	0.00
22020403	Maintenance of Office Building / Residential Quarters	2,000,000.00	21,535,350.00	30,000,000.00	0.00
220205	Training - General	22,000,000.00	73,424,800.00	90,000,000.00	0.00
22020501	Local Training	22,000,000.00	73,424,800.00	90,000,000.00	0.00
220206	Other Services - General	72,000,000.00	100,538,705.00	150,000,000.00	0.00
22020604	Security Vote (Including Operations)	72,000,000.00	100,538,705.00	150,000,000.00	0.00
220210	Miscellaneous Expenses - General	6,000,000.00	99,319,520.00	80,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	6,000,000.00	99,319,520.00	80,000,000.00	0.00
23	Capital Expenditure	712,000,000.00	455,964,570.00	1,380,684,170.00	0.00
2301	FIXED ASSETS PURCHASED	287,000,000.00	104,238,420.00	242,000,000.00	0.00
230101	Purchase of Fixed Assets - General	287,000,000.00	104,238,420.00	242,000,000.00	0.00
23010101	Purchase/Acquisition Of Land	20,000,000.00	0.00	70,000,000.00	0.00
23010104	Purchase of Motor Cycles	12,000,000.00	0.00	2,000,000.00	0.00
23010105	Purchase Of Motor Vehicles	225,000,000.00	104,238,420.00	120,000,000.00	0.00
23010108	Purchase Of Buses	0.00	0.00	20,000,000.00	0.00
23010112	Purchase Of Office Furniture and Fittings	20,000,000.00	0.00	20,000,000.00	0.00
23010143	Purchase of Workshop Tools / Equipment	10,000,000.00	0.00	10,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	275,000,000.00	341,744,643.00	758,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	275,000,000.00	341,744,643.00	758,000,000.00	0.00
23020101	Construction/Provision Of Office Buildings	35,000,000.00	0.00	40,000,000.00	0.00
23020105	Construction/Provision Of Water Facilities	0.00	0.00	140,000,000.00	0.00
23020106	Construction/Provision Of Hospitals/Health Centres	0.00	0.00	58,000,000.00	0.00
23020114	Construction / Provision Of Roads	200,000,000.00	341,744,643.00	350,000,000.00	0.00
23020124	Construction Of Markets/Parks	0.00	0.00	80,000,000.00	0.00
23020130	Construction / Provision of Wall Fence/Boundary Pillars	20,000,000.00	0.00	40,000,000.00	0.00
23020131	Construction/Provision Of Religious Structures	20,000,000.00	0.00	40,000,000.00	0.00
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	0.00	0.00	10,000,000.00	0.00
2303	REHABILITATION / REPAIRS	120,000,000.00	0.00	351,200,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	120,000,000.00	0.00	351,200,000.00	0.00
23030101	Rehabilitation/Repairs Of Residential Buildings	50,000,000.00	0.00	60,000,000.00	0.00
23030102	Rehabilitation/Repairs - Electricity	0.00	0.00	50,000,000.00	0.00
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	0.00	0.00	41,200,000.00	0.00
23030121	Rehabilitation / Repairs Of Office Buildings	20,000,000.00	0.00	80,000,000.00	0.00
23030131	Rehabilitation/Repairs of Other Infrastructure	50,000,000.00	0.00	120,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	30,000,000.00	9,981,507.00	29,484,170.00	0.00
230501	Acquisition of Non-Tangible Asset	30,000,000.00	9,981,507.00	29,484,170.00	0.00
23050137	Capital Project Historical Liabilities	30,000,000.00	9,981,507.00	29,484,170.00	0.00

021500100100		Agriculture Section			
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	96,480,807.00	26,472,662.00	213,824,041.00	1,000,000.00
21	Personnel Cost	18,980,807.00	12,653,862.00	29,777,908.00	0.00
2101	SALARY	9,761,963.00	6,507,968.00	14,250,556.00	0.00
210101	Salaries and Wages	9,761,963.00	6,507,968.00	14,250,556.00	0.00
21010101	Salary	9,761,963.00	6,507,968.00	14,250,556.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	9,218,844.00	6,145,894.00	15,527,352.00	0.00
210201	ALLOWANCES	9,218,844.00	6,145,894.00	15,527,352.00	0.00
21020103	Transport Allowance	1,733,094.00	1,155,396.00	2,839,430.00	0.00
21020104	Rent Supplement	1,952,600.00	1,301,733.00	2,850,115.00	0.00
21020105	Meal Subsidy	759,257.00	506,171.00	1,196,850.00	0.00
21020106	Utility Allowance	530,038.00	353,358.00	1,371,833.00	0.00
21020107	Entertainment	0.00	0.00	21,000.00	0.00
21020109	Leave Transport Grant	976,292.00	650,861.00	2,135,460.00	0.00
21020113	Hazard / Hardship Allowance	976,292.00	650,861.00	711,824.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	840,000.00	0.00
21020137	Medical Allowance	2,291,271.00	1,527,514.00	3,560,840.00	0.00
22	Other Recurrent Costs	4,500,000.00	4,242,800.00	11,500,000.00	0.00
2202	OVERHEAD COST	4,500,000.00	4,242,800.00	11,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	1,168,000.00	1,500,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	1,168,000.00	1,500,000.00	0.00
220202	Utilities General	1,000,000.00	450,000.00	0.00	0.00
22020203	Internet Access Charges	1,000,000.00	450,000.00	0.00	0.00
220203	Materials and Supplies - General	0.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	5,000,000.00	0.00
220204	Maintenance Services - General	3,000,000.00	2,624,800.00	5,000,000.00	0.00
22020417	Maintenance of Other Infrastructure	3,000,000.00	2,624,800.00	5,000,000.00	0.00
23	Capital Expenditure	73,000,000.00	9,576,000.00	172,546,133.00	1,000,000.00
2301	FIXED ASSETS PURCHASED	63,000,000.00	4,900,000.00	102,546,133.00	1,000,000.00
230101	Purchase of Fixed Assets - General	63,000,000.00	4,900,000.00	102,546,133.00	1,000,000.00
23010127	Purchase Of Agricultural Equipment and Improved Inputs	60,000,000.00	4,900,000.00	99,546,133.00	0.00
23010152	Purchase of Funmigration Equipment	3,000,000.00	0.00	3,000,000.00	1,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	60,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	0.00	0.00	60,000,000.00	0.00
23020105	Construction/Provision Of Water Facilities	0.00	0.00	30,000,000.00	0.00
23020148	Construction/Provision of Environment Facilities	0.00	0.00	30,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	10,000,000.00	4,676,000.00	10,000,000.00	0.00
230401	Preservation of the Environment - General	10,000,000.00	4,676,000.00	10,000,000.00	0.00
23040103	Wildlife & Nature Conservation	10,000,000.00	4,676,000.00	10,000,000.00	0.00

021500200100		Forestry Section			
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	10,355,780.00	6,386,718.00	14,547,812.00	0.00
21	Personnel Cost	5,055,780.00	3,851,718.00	7,247,812.00	0.00
2101	SALARY	2,878,497.00	1,918,998.00	3,570,865.00	0.00
210101	Salaries and Wages	2,878,497.00	1,918,998.00	3,570,865.00	0.00
21010101	Salary	2,878,497.00	1,918,998.00	3,570,865.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,177,283.00	1,932,720.00	3,676,947.00	0.00
210201	ALLOWANCES	2,177,283.00	1,932,720.00	3,676,947.00	0.00
21020103	Transport Allowance	604,370.00	402,913.00	844,722.00	0.00
21020104	Rent Supplement	695,644.00	463,762.00	463,762.00	0.00
21020105	Meal Subsidy	265,049.00	176,699.00	357,828.00	0.00
21020106	Utility Allowance	184,246.00	122,830.00	409,262.00	0.00

21020109	Leave Transport Grant	347,829.00	231,886.00	533,121.00	0.00
21020137	Medical Allowance	80,145.00	534,630.00	1,068,252.00	0.00
22	Other Recurrent Costs	5,300,000.00	2,535,000.00	7,300,000.00	0.00
2202	OVERHEAD COST	5,300,000.00	2,535,000.00	7,300,000.00	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	1,000,000.00	0.00	2,000,000.00	0.00
22020301	Office Materials and Consumables	1,000,000.00	0.00	2,000,000.00	0.00
220204	Maintenance Services - General	4,000,000.00	2,535,000.00	5,000,000.00	0.00
22020416	Maintenance of Parks / Gardens	4,000,000.00	2,535,000.00	5,000,000.00	0.00

021500300100 Livestock Section (Veterinary)					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	22,331,365.00	22,811,765.00	43,977,967.00	0.00
21	Personnel Cost	12,831,365.00	13,216,565.00	23,477,967.00	0.00
2101	SALARY	9,714,706.00	6,770,793.00	12,893,428.00	0.00
210101	Salaries and Wages	9,714,706.00	6,770,793.00	12,893,428.00	0.00
21010101	Salary	9,714,706.00	6,770,793.00	12,893,428.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,116,659.00	6,445,772.00	10,584,539.00	0.00
210201	ALLOWANCES	3,116,659.00	6,445,772.00	10,584,539.00	0.00
21020103	Transport Allowance	0.00	0.00	3,739,146.00	0.00
21020104	Rent Supplement	0.00	0.00	2,578,687.00	0.00
21020113	Hazard / Hardship Allowance	1,003,860.00	669,240.00	660,000.00	0.00
21020149	Consolidated Allowance	728,847.00	4,853,898.00	2,738,542.00	0.00
21020164	Consequential Increase Allowance	1,383,952.00	922,634.00	868,164.00	0.00
22	Other Recurrent Costs	9,500,000.00	9,595,200.00	20,500,000.00	0.00
2202	OVERHEAD COST	9,500,000.00	9,595,200.00	20,500,000.00	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	2,000,000.00	0.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	2,000,000.00	0.00	10,000,000.00	0.00
220204	Maintenance Services - General	7,000,000.00	9,595,200.00	10,000,000.00	0.00
22020417	Maintenance of Other Infrastructure	7,000,000.00	9,595,200.00	10,000,000.00	0.00

022001000100 Account section					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	628,837,235.00	359,009,944.00	981,350,956.00	0.00
21	Personnel Cost	202,337,235.00	108,878,765.00	158,350,956.00	0.00
2101	SALARY	22,029,271.00	14,686,178.00	29,818,970.00	0.00
210101	Salaries and Wages	22,029,271.00	14,686,178.00	29,818,970.00	0.00
21010101	Salary	22,029,271.00	14,686,178.00	29,818,970.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	180,307,964.00	94,192,587.00	128,531,986.00	0.00
210201	ALLOWANCES	80,307,964.00	52,638,839.00	28,531,986.00	0.00
21020103	Transport Allowance	5,804,266.00	3,869,510.00	4,481,160.00	0.00
21020104	Rent Supplement	5,405,833.00	3,603,888.00	5,963,940.00	0.00
21020105	Meal Subsidy	3,235,164.00	2,156,776.00	1,692,408.00	0.00
21020106	Utility Allowance	5,904,369.00	3,036,246.00	1,942,200.00	0.00
21020107	Entertainment	135,330.00	90,220.00	0.00	0.00
21020109	Leave Transport Grant	4,201,426.00	2,800,950.00	4,249,602.00	0.00
21020112	Inducement Allowance	0.00	0.00	235,644.00	0.00
21020113	Hazard / Hardship Allowance	0.00	0.00	780,000.00	0.00
21020117	Domestic Staff Allowance	2,081,080.00	1,387,386.00	1,680,000.00	0.00
21020122	Motor Vehicle Maintenance Allowance	25,177,566.00	16,785,244.00	2,442,876.00	0.00
21020137	Medical Allowance	1,926,640.00	1,284,426.00	4,985,232.00	0.00
21020164	Consequential Increase Allowance	26,436,290.00	17,624,193.00	78,924.00	0.00

210202	Social Contributions	100,000,000.00	41,553,748.00	100,000,000.00	0.00
21020202	17% Government Contributory Pension	100,000,000.00	41,553,748.00	100,000,000.00	0.00
22	Other Recurrent Costs	426,500,000.00	250,131,179.00	823,000,000.00	0.00
2202	OVERHEAD COST	206,500,000.00	13,962,981.00	333,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	870,000.00	2,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	870,000.00	2,000,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	13,084,250.00	30,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	10,000,000.00	0.00
22020305	Printing of Non-security Documents	5,000,000.00	13,084,250.00	20,000,000.00	0.00
220209	Financial Charges - General	1,000,000.00	8,731.00	1,000,000.00	0.00
22020901	Bank Charges (Other than Interest)	1,000,000.00	8,731.00	1,000,000.00	0.00
220210	Miscellaneous Expenses - General	200,000,000.00	0.00	300,000,000.00	0.00
22021041	Contingency Reserve - Recurrent	200,000,000.00	0.00	300,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	70,000,000.00	63,833,472.00	140,000,000.00	0.00
220401	Local Grants and Contributions	70,000,000.00	63,833,472.00	140,000,000.00	0.00
22040104	Grants to State Governments – Contribution to LG Audit (0.5%)	17,500,000.00	15,958,368.00	35,000,000.00	0.00
22040105	Grants to State Governments – Contribution to LGSC Training (1%)	35,000,000.00	31,916,736.00	70,000,000.00	0.00
22040106	Grants to State Governments – Contribution to MLG (0.5%)	17,500,000.00	15,958,368.00	35,000,000.00	0.00
2207	Transfers - Payments	150,000,000.00	172,334,726.00	350,000,000.00	0.00
220701	Transfer to Fund Recurrent Expenditure - Payments	150,000,000.00	172,334,726.00	350,000,000.00	0.00
22070105	Stabilization Funds	150,000,000.00	172,334,726.00	350,000,000.00	0.00

022002000100 Revenue Section					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	26,371,190.00	12,812,492.00	45,702,514.00	0.00
21	Personnel Cost	18,871,190.00	12,580,792.00	27,202,514.00	0.00
2101	SALARY	9,563,833.00	6,375,887.00	13,403,270.00	0.00
210101	Salaries and Wages	9,563,833.00	6,375,887.00	13,403,270.00	0.00
21010101	Salary	9,563,833.00	6,375,887.00	13,403,270.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	9,307,357.00	6,204,905.00	13,799,244.00	0.00
210201	ALLOWANCES	9,307,357.00	6,204,905.00	13,799,244.00	0.00
21020103	Transport Allowance	1,701,944.00	1,134,629.00	2,569,363.00	0.00
21020104	Rent Supplement	1,912,816.00	1,275,211.00	2,686,498.00	0.00
21020105	Meal Subsidy	750,856.00	500,571.00	1,081,882.00	0.00
21020106	Utility Allowance	533,281.00	355,521.00	1,238,696.00	0.00
21020109	Leave Transport Grant	1,434,580.00	956,386.00	2,010,529.00	0.00
21020113	Hazard / Hardship Allowance	308,880.00	205,920.00	240,000.00	0.00
21020136	Responsibility Allowance	488,292.00	325,528.00	767,484.00	0.00
21020137	Medical Allowance	2,176,708.00	1,451,139.00	3,204,792.00	0.00
22	Other Recurrent Costs	7,500,000.00	231,700.00	18,500,000.00	0.00
2202	OVERHEAD COST	7,500,000.00	231,700.00	18,500,000.00	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	4,000,000.00	40,000.00	8,000,000.00	0.00
22020301	Office Materials and Consumables	1,000,000.00	0.00	3,000,000.00	0.00
22020305	Printing of Non-security Documents	3,000,000.00	40,000.00	5,000,000.00	0.00
220207	Consulting and Professional Services	0.00	0.00	5,000,000.00	0.00
22020701	Financial Consulting	0.00	0.00	5,000,000.00	0.00
220210	Miscellaneous Expenses - General	3,000,000.00	191,700.00	5,000,000.00	0.00
22021044	Committees and Commissions	3,000,000.00	191,700.00	5,000,000.00	0.00

023400100100 Road & Communication Section					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	28,107,274.00	20,638,178.00	28,019,492.00	0.00
21	Personnel Cost	18,807,274.00	12,538,178.00	7,019,492.00	0.00

2101	SALARY		10,492,676.00	6,995,112.00	3,534,602.00	0.00
210101	Salaries and Wages		10,492,676.00	6,995,112.00	3,534,602.00	0.00
21010101	Salary		10,492,676.00	6,995,112.00	3,534,602.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		8,314,598.00	5,543,066.00	3,484,890.00	0.00
210201	ALLOWANCES		8,314,598.00	5,543,066.00	3,484,890.00	0.00
21020103	Transport Allowance		1,451,598.00	967,732.00	713,253.00	0.00
21020104	Rent Supplement		2,498,534.00	1,665,689.00	706,921.00	0.00
21020105	Meal Subsidy		1,200,123.00	800,082.00	300,751.00	0.00
21020106	Utility Allowance		842,239.00	561,493.00	343,544.00	0.00
21020109	Leave Transport Grant		749,287.00	499,525.00	530,211.00	0.00
21020137	Medical Allowance		1,572,817.00	1,048,545.00	890,210.00	0.00
22	Other Recurrent Costs		9,300,000.00	8,100,000.00	21,000,000.00	0.00
2202	OVERHEAD COST		9,300,000.00	8,100,000.00	21,000,000.00	0.00
220201	Transport & Travelling - General		300,000.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others		300,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General		1,000,000.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables		1,000,000.00	0.00	5,000,000.00	0.00
220204	Maintenance Services - General		8,000,000.00	8,100,000.00	15,000,000.00	0.00
22020413	Minor Road Maintenance		8,000,000.00	8,100,000.00	15,000,000.00	0.00

023400200100 Mechanical Section						
Code	Description		2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES		42,318,610.00	38,959,107.00	73,148,077.00	0.00
21	Personnel Cost		12,318,610.00	8,208,407.00	8,148,077.00	0.00
2101	SALARY		7,686,669.00	5,124,446.00	4,042,345.00	0.00
210101	Salaries and Wages		7,686,669.00	5,124,446.00	4,042,345.00	0.00
21010101	Salary		7,686,669.00	5,124,446.00	4,042,345.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		4,631,941.00	3,083,961.00	4,105,732.00	0.00
210201	ALLOWANCES		4,631,941.00	3,083,961.00	4,105,732.00	0.00
21020103	Transport Allowance		942,215.00	628,143.00	851,732.00	0.00
21020104	Rent Supplement		832,332.00	554,888.00	808,470.00	0.00
21020105	Meal Subsidy		543,351.00	362,234.00	359,604.00	0.00
21020106	Utility Allowance		808,432.00	534,955.00	411,302.00	0.00
21020109	Leave Transport Grant		603,666.00	402,444.00	606,372.00	0.00
21020137	Medical Allowance		901,945.00	601,297.00	1,068,252.00	0.00
22	Other Recurrent Costs		30,000,000.00	30,750,700.00	65,000,000.00	0.00
2202	OVERHEAD COST		30,000,000.00	30,750,700.00	65,000,000.00	0.00
220201	Transport & Travelling - General		11,000,000.00	0.00	10,000,000.00	0.00
22020101	Local Travel & Transport - Training		1,000,000.00	0.00	0.00	0.00
22020102	Local Travel & Transport - Others		10,000,000.00	0.00	10,000,000.00	0.00
220203	Materials and Supplies - General		2,000,000.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables		2,000,000.00	0.00	5,000,000.00	0.00
220204	Maintenance Services - General		17,000,000.00	30,750,700.00	40,000,000.00	0.00
22020413	Minor Road Maintenance		17,000,000.00	30,750,700.00	40,000,000.00	0.00
220208	Fuel and Lubricant - General		0.00	0.00	10,000,000.00	0.00
22020801	Motor Vehicle Fuel Cost		0.00	0.00	10,000,000.00	0.00

023400300100 Electrical Section						
Code	Description		2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES		523,356,918.00	168,384,781.00	398,919,287.00	0.00
21	Personnel Cost		11,156,918.00	7,437,946.00	4,919,287.00	0.00
2101	SALARY		6,404,860.00	4,269,907.00	2,643,267.00	0.00
210101	Salaries and Wages		6,404,860.00	4,269,907.00	2,643,267.00	0.00
21010101	Salary		6,404,860.00	4,269,907.00	2,643,267.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		4,752,058.00	3,168,039.00	2,276,020.00	0.00

210201	ALLOWANCES	4,752,058.00	3,168,039.00	2,276,020.00	0.00
21020103	Transport Allowance	942,582.00	628,388.00	429,370.00	0.00
21020104	Rent Supplement	853,971.00	569,314.00	528,652.00	0.00
21020105	Meal Subsidy	703,231.00	468,821.00	180,691.00	0.00
21020106	Utility Allowance	605,536.00	403,691.00	206,674.00	0.00
21020109	Leave Transport Grant	713,484.00	475,656.00	396,508.00	0.00
21020137	Medical Allowance	933,254.00	622,169.00	534,125.00	0.00
22	Other Recurrent Costs	302,200,000.00	151,241,685.00	184,000,000.00	0.00
2202	OVERHEAD COST	302,200,000.00	151,241,685.00	184,000,000.00	0.00
220201	Transport & Travelling - General	200,000.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	200,000.00	0.00	1,000,000.00	0.00
220202	Utilities General	1,000,000.00	2,435,517.00	10,000,000.00	0.00
22020201	Electricity Charges	1,000,000.00	2,435,517.00	10,000,000.00	0.00
220203	Materials and Supplies - General	1,000,000.00	0.00	3,000,000.00	0.00
22020301	Office Materials and Consumables	1,000,000.00	0.00	3,000,000.00	0.00
220204	Maintenance Services - General	300,000,000.00	148,806,168.00	170,000,000.00	0.00
22020410	Maintenance of Street Lightings	300,000,000.00	148,806,168.00	150,000,000.00	0.00
22020427	Maintenance of Electricity/Solar Power	0.00	0.00	20,000,000.00	0.00
23	Capital Expenditure	210,000,000.00	9,705,150.00	210,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	70,000,000.00	0.00	100,000,000.00	0.00
230101	Purchase of Fixed Assets - General	70,000,000.00	0.00	100,000,000.00	0.00
23010119	Purchase Of Power Generating Set	70,000,000.00	0.00	100,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	120,000,000.00	9,705,150.00	80,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	120,000,000.00	9,705,150.00	80,000,000.00	0.00
23020103	Construction/Provision Of Electricity / Solar Power	120,000,000.00	9,705,150.00	80,000,000.00	0.00
2303	REHABILITATION / REPAIRS	20,000,000.00	0.00	30,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	20,000,000.00	0.00	30,000,000.00	0.00
23030102	Rehabilitation/Repairs - Electricity	20,000,000.00	0.00	30,000,000.00	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	356,716,000.00	53,060,668.00	389,973,465.00	130,000,000.00
21	Personnel Cost	13,216,000.00	8,690,668.00	5,773,465.00	0.00
2101	SALARY	7,630,173.00	5,086,783.00	2,943,803.00	0.00
210101	Salaries and Wages	7,630,173.00	5,086,783.00	2,943,803.00	0.00
21010101	Salary	7,630,173.00	5,086,783.00	2,943,803.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,585,827.00	3,603,885.00	2,829,662.00	0.00
210201	ALLOWANCES	5,585,827.00	3,603,885.00	2,829,662.00	0.00
21020103	Transport Allowance	1,303,598.00	869,065.00	571,312.00	0.00
21020104	Rent Supplement	942,034.00	628,023.00	588,761.00	0.00
21020105	Meal Subsidy	853,123.00	568,749.00	240,721.00	0.00
21020106	Utility Allowance	649,239.00	312,826.00	275,109.00	0.00
21020109	Leave Transport Grant	534,016.00	356,011.00	441,591.00	0.00
21020137	Medical Allowance	1,303,817.00	869,211.00	712,168.00	0.00
22	Other Recurrent Costs	1,200,000.00	0.00	4,200,000.00	0.00
2202	OVERHEAD COST	1,200,000.00	0.00	4,200,000.00	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	500,000.00	0.00	1,000,000.00	0.00
22020301	Office Materials and Consumables	500,000.00	0.00	1,000,000.00	0.00
220204	Maintenance Services - General	500,000.00	0.00	3,000,000.00	0.00
22020417	Maintenance of Other Infrastructure	500,000.00	0.00	3,000,000.00	0.00
23	Capital Expenditure	342,300,000.00	44,370,000.00	380,000,000.00	130,000,000.00
2302	CONSTRUCTION / PROVISION	110,000,000.00	0.00	130,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	110,000,000.00	0.00	130,000,000.00	0.00
23020101	Construction/Provision Of Office Buildings	50,000,000.00	0.00	50,000,000.00	0.00

23020106	Construction/Provision Of Hospitals/Health Centres	30,000,000.00	0.00	0.00	0.00
23020114	Construction / Provision Of Roads	30,000,000.00	0.00	80,000,000.00	0.00
2303	REHABILITATION / REPAIRS	112,300,000.00	0.00	120,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	112,300,000.00	0.00	120,000,000.00	0.00
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	15,000,000.00	0.00	15,000,000.00	0.00
23030106	Rehabilitation/Repairs - Public Schools	20,000,000.00	0.00	30,000,000.00	0.00
23030113	Rehabilitation / Repairs - Roads	50,000,000.00	0.00	40,000,000.00	0.00
23030131	Rehabilitation/Repairs of Other Infrastructure	27,300,000.00	0.00	35,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	120,000,000.00	44,370,000.00	130,000,000.00	130,000,000.00
230401	Preservation of the Environment - General	120,000,000.00	44,370,000.00	130,000,000.00	130,000,000.00
23040102	Erosion & Flood Control	120,000,000.00	44,370,000.00	130,000,000.00	130,000,000.00

023400500100 Building Section					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	232,903,613.00	25,887,158.00	721,959,512.00	0.00
21	Personnel Cost	15,603,613.00	10,402,408.00	7,959,512.00	0.00
2101	SALARY	11,534,575.00	7,689,716.00	4,550,806.00	0.00
210101	Salaries and Wages	11,534,575.00	7,689,716.00	4,550,806.00	0.00
21010101	Salary	11,534,575.00	7,689,716.00	4,550,806.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,069,038.00	2,712,692.00	3,408,706.00	0.00
210201	ALLOWANCES	4,069,038.00	2,712,692.00	3,408,706.00	0.00
21020103	Transport Allowance	986,954.00	657,969.00	581,956.00	0.00
21020104	Rent Supplement	708,907.00	472,605.00	910,161.00	0.00
21020105	Meal Subsidy	571,119.00	380,746.00	242,524.00	0.00
21020106	Utility Allowance	629,111.00	419,407.00	279,216.00	0.00
21020109	Leave Transport Grant	553,458.00	368,972.00	682,681.00	0.00
21020137	Medical Allowance	619,489.00	412,993.00	712,168.00	0.00
22	Other Recurrent Costs	7,300,000.00	15,484,750.00	44,000,000.00	0.00
2202	OVERHEAD COST	7,300,000.00	15,484,750.00	44,000,000.00	0.00
220201	Transport & Travelling - General	300,000.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	300,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	1,000,000.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	1,000,000.00	0.00	5,000,000.00	0.00
220204	Maintenance Services - General	5,000,000.00	15,484,750.00	30,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	5,000,000.00	15,484,750.00	30,000,000.00	0.00
220206	Other Services - General	1,000,000.00	0.00	8,000,000.00	0.00
22020602	Office/Store Rent	0.00	0.00	3,000,000.00	0.00
22020603	Residential Rent	1,000,000.00	0.00	5,000,000.00	0.00
23	Capital Expenditure	210,000,000.00	0.00	670,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	110,000,000.00	0.00	400,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	110,000,000.00	0.00	400,000,000.00	0.00
23020102	Construction/Provision Of Residential Buildings	0.00	0.00	40,000,000.00	0.00
23020106	Construction/Provision Of Hospitals/Health Centres	0.00	0.00	50,000,000.00	0.00
23020107	Construction/Provision Of Public Schools	30,000,000.00	0.00	230,000,000.00	0.00
23020114	Construction / Provision Of Roads	10,000,000.00	0.00	10,000,000.00	0.00
23020124	Construction Of Markets/Parks	60,000,000.00	0.00	30,000,000.00	0.00
23020131	Construction/Provision Of Religious Structures	0.00	0.00	30,000,000.00	0.00
23020133	Construction/Provision Of Public Convenience	10,000,000.00	0.00	10,000,000.00	0.00
2303	REHABILITATION / REPAIRS	100,000,000.00	0.00	270,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	100,000,000.00	0.00	270,000,000.00	0.00
23030118	Rehabilitation / Repairs - Recreational Facilities	0.00	0.00	70,000,000.00	0.00
23030121	Rehabilitation / Repairs Of Office Buildings	100,000,000.00	0.00	200,000,000.00	0.00

023800100100 Planning					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging

2	EXPENDITURES	20,088,812.00	6,164,204.00	36,252,427.00	0.00
21	Personnel Cost	5,788,812.00	3,859,204.00	10,252,427.00	0.00
2101	SALARY	2,933,633.00	1,955,756.00	4,913,265.00	0.00
210101	Salaries and Wages	2,933,633.00	1,955,756.00	4,913,265.00	0.00
21010101	Salary	2,933,633.00	1,955,756.00	4,913,265.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,855,179.00	1,903,448.00	5,339,162.00	0.00
210201	ALLOWANCES	2,855,179.00	1,903,448.00	5,339,162.00	0.00
21020103	Transport Allowance	302,069.00	201,379.00	589,272.00	0.00
21020104	Rent Supplement	586,717.00	391,144.00	1,038,092.00	0.00
21020105	Meal Subsidy	131,768.00	87,845.00	243,144.00	0.00
21020106	Utility Allowance	101,606.00	67,737.00	279,960.00	0.00
21020107	Entertainment	20,833.00	13,888.00	37,800.00	0.00
21020109	Leave Transport Grant	440,061.00	293,373.00	758,718.00	0.00
21020111	In-lieu of Overtime / Agency Allowance	374,490.00	249,660.00	0.00	0.00
21020113	Hazard / Hardship Allowance	90,625.00	60,416.00	1,680,000.00	0.00
21020117	Domestic Staff Allowance	463,320.00	308,880.00	712,176.00	0.00
21020137	Medical Allowance	343,690.00	229,126.00	0.00	0.00
22	Other Recurrent Costs	14,300,000.00	2,305,000.00	26,000,000.00	0.00
2202	OVERHEAD COST	14,300,000.00	2,305,000.00	26,000,000.00	0.00
220201	Transport & Travelling - General	300,000.00	120,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	300,000.00	120,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	1,000,000.00	1,330,000.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	5,000,000.00	0.00
22020305	Printing of Non-security Documents	1,000,000.00	1,330,000.00	5,000,000.00	0.00
220204	Maintenance Services - General	3,000,000.00	0.00	5,000,000.00	0.00
22020402	Maintenance of Office Furniture	3,000,000.00	0.00	5,000,000.00	0.00
220207	Consulting and Professional Services	5,000,000.00	855,000.00	5,000,000.00	0.00
22020701	Financial Consulting	5,000,000.00	855,000.00	5,000,000.00	0.00
220210	Miscellaneous Expenses - General	5,000,000.00	0.00	5,000,000.00	0.00
22021044	Committees and Commissions	5,000,000.00	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	96,582,443.00	62,968,291.00	151,330,547.00	0.00
21	Personnel Cost	93,282,443.00	62,188,291.00	140,830,547.00	0.00
2101	SALARY	43,381,214.00	28,920,809.00	59,984,047.00	0.00
210101	Salaries and Wages	43,381,214.00	28,920,809.00	59,984,047.00	0.00
21010101	Salary	43,381,214.00	28,920,809.00	59,984,047.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	49,901,229.00	33,267,482.00	80,846,500.00	0.00
210201	ALLOWANCES	49,901,229.00	33,267,482.00	80,846,500.00	0.00
21020103	Transport Allowance	11,331,664.00	7,554,442.00	15,780,780.00	0.00
21020104	Rent Supplement	9,178,050.00	6,118,700.00	12,192,396.00	0.00
21020105	Meal Subsidy	6,549,671.00	4,366,447.00	5,637,616.00	0.00
21020106	Utility Allowance	2,471,348.00	1,647,565.00	6,818,808.00	0.00
21020109	Leave Transport Grant	6,599,745.00	4,399,829.00	7,850,820.00	0.00
21020111	In-lieu of Overtime / Agency Allowance	930,223.00	620,148.00	13,931,364.00	0.00
21020112	Inducement Allowance	1,613,296.00	1,075,530.00	710,316.00	0.00
21020113	Hazard / Hardship Allowance	0.00	0.00	120,000.00	0.00
21020137	Medical Allowance	11,227,232.00	7,484,821.00	17,804,400.00	0.00
22	Other Recurrent Costs	3,300,000.00	780,000.00	10,500,000.00	0.00
2202	OVERHEAD COST	3,300,000.00	780,000.00	10,500,000.00	0.00
220201	Transport & Travelling - General	200,000.00	80,000.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	200,000.00	80,000.00	500,000.00	0.00
220203	Materials and Supplies - General	500,000.00	100,000.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	5,000,000.00	0.00
22020305	Printing of Non-security Documents	500,000.00	100,000.00	0.00	0.00

220204	Maintenance Services - General	600,000.00	600,000.00	0.00	0.00
22020402	Maintenance of Office Furniture	600,000.00	600,000.00	0.00	0.00
220207	Consulting and Professional Services	2,000,000.00	0.00	5,000,000.00	0.00
22020701	Financial Consulting	2,000,000.00	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	421,117,002.00	204,940,405.00	862,600,335.00	0.00
21	Personnel Cost	198,543,865.00	134,332,527.00	502,600,335.00	0.00
2101	SALARY	105,230,345.00	70,153,515.00	126,021,380.00	0.00
210101	Salaries and Wages	105,230,345.00	70,153,515.00	126,021,380.00	0.00
21010101	Salary	105,230,345.00	70,153,515.00	126,021,380.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	93,313,520.00	64,179,012.00	376,578,955.00	0.00
210201	ALLOWANCES	93,313,520.00	64,179,012.00	376,578,955.00	0.00
21020103	Transport Allowance	26,588,162.00	19,725,441.00	88,048,452.00	0.00
21020104	Rent Supplement	7,356,872.00	4,904,581.00	31,114,188.00	0.00
21020105	Meal Subsidy	8,658,337.00	5,772,225.00	10,925,064.00	0.00
21020106	Utility Allowance	30,278.00	20,185.00	12,395,328.00	0.00
21020107	Entertainment	16,668,156.00	11,112,104.00	134,400.00	0.00
21020109	Leave Transport Grant	0.00	0.00	50,602,132.00	0.00
21020112	Inducement Allowance	0.00	0.00	103,657,571.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	16,719,904.00	0.00
21020137	Medical Allowance	32,974,195.00	21,952,796.00	31,867,728.00	0.00
21020156	Professional Teaching Allowance	1,037,520.00	691,680.00	31,114,188.00	0.00
22	Other Recurrent Costs	17,000,000.00	8,293,000.00	50,000,000.00	0.00
2202	OVERHEAD COST	0.00	0.00	50,000,000.00	0.00
220203	Materials and Supplies - General	0.00	0.00	50,000,000.00	0.00
22020310	Teaching Aids, Laboratory and Instructional Materials	0.00	0.00	50,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	17,000,000.00	8,293,000.00	0.00	0.00
220401	Local Grants and Contributions	17,000,000.00	8,293,000.00	0.00	0.00
22040102	Grants to State Governments – LEAs Salary	17,000,000.00	8,293,000.00	0.00	0.00
23	Capital Expenditure	205,573,137.00	62,314,878.00	310,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	87,000,000.00	3,988,750.00	110,000,000.00	0.00
230101	Purchase of Fixed Assets - General	87,000,000.00	3,988,750.00	110,000,000.00	0.00
23010124	Purchase Of Teaching / Learning Aid Equipment	20,000,000.00	0.00	10,000,000.00	0.00
23010143	Purchase of Workshop Tools / Equipment	67,000,000.00	3,988,750.00	100,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	35,000,000.00	0.00	100,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	35,000,000.00	0.00	100,000,000.00	0.00
23020107	Construction/Provision Of Public Schools	35,000,000.00	0.00	100,000,000.00	0.00
2303	REHABILITATION / REPAIRS	33,573,137.00	0.00	40,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	33,573,137.00	0.00	40,000,000.00	0.00
23030106	Rehabilitation/Repairs - Public Schools	33,573,137.00	0.00	40,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	50,000,000.00	58,326,128.00	60,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	50,000,000.00	58,326,128.00	60,000,000.00	0.00
23050101	Research & Development and Census/Surveys	50,000,000.00	58,326,128.00	60,000,000.00	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	1,450,382,559.00	900,258,371.00	1,343,958,788.00	0.00
21	Personnel Cost	1,450,382,559.00	900,258,371.00	1,233,958,788.00	0.00
2101	SALARY	607,642,928.00	405,095,284.00	561,750,696.00	0.00
210101	Salaries and Wages	607,642,928.00	405,095,284.00	561,750,696.00	0.00
21010101	Salary	607,642,928.00	405,095,284.00	561,750,696.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	842,739,631.00	495,163,087.00	672,208,092.00	0.00
210201	ALLOWANCES	842,739,631.00	495,163,087.00	672,208,092.00	0.00

21020103	Transport Allowance	75,883,332.00	50,588,888.00	25,856,508.00	0.00
21020104	Rent Supplement	127,979,547.00	85,319,698.00	97,349,292.00	0.00
21020105	Meal Subsidy	43,873,105.00	29,252,070.00	37,847,784.00	0.00
21020106	Utility Allowance	34,538,039.00	23,025,359.00	42,420,103.00	0.00
21020107	Entertainment	0.00	0.00	268,800.00	0.00
21020109	Leave Transport Grant	46,786,658.00	31,191,105.00	16,127,868.00	0.00
21020112	Inducement Allowance	144,652,198.00	96,434,799.00	142,058,957.00	0.00
21020117	Domestic Staff Allowance	96,831,904.00	64,554,603.00	3,439,808.00	0.00
21020137	Medical Allowance	172,194,848.00	114,796,565.00	109,489,680.00	0.00
21020147	Administrative Allowances	100,000,000.00	0.00	100,000,000.00	0.00
21020156	Professional Teaching Allowance	0.00	0.00	97,349,292.00	0.00
22	Other Recurrent Costs	0.00	0.00	60,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	0.00	0.00	60,000,000.00	0.00
220401	Local Grants and Contributions	0.00	0.00	60,000,000.00	0.00
22040102	Grants to State Governments – LEAs Salary	0.00	0.00	60,000,000.00	0.00
23	Capital Expenditure	0.00	0.00	50,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	50,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	0.00	0.00	50,000,000.00	0.00
23020103	Construction/Provision Of Electricity / Solar Power	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
2204	GRANTS AND CONTRIBUTIONS - GENERAL	7,157,880.00	0.00	7,157,880.00	0.00
220401	Local Grants and Contributions	7,157,880.00	0.00	7,157,880.00	0.00
22040102	Grants to State Governments – LEAs Salary	7,157,880.00	0.00	7,157,880.00	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	208,500,000.00	55,000,000.00	228,500,000.00	0.00
23	Capital Expenditure	208,500,000.00	55,000,000.00	228,500,000.00	0.00
2302	CONSTRUCTION / PROVISION	193,500,000.00	55,000,000.00	198,500,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	193,500,000.00	55,000,000.00	198,500,000.00	0.00
23020106	Construction/Provision Of Hospitals/Health Centres	138,500,000.00	50,000,000.00	198,500,000.00	0.00
23020133	Construction/Provision Of Public Convenience	55,000,000.00	5,000,000.00	0.00	0.00
2303	REHABILITATION / REPAIRS	15,000,000.00	0.00	30,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	15,000,000.00	0.00	30,000,000.00	0.00
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	15,000,000.00	0.00	30,000,000.00	0.00

052100200100 Curative					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	463,333,620.00	315,407,478.00	544,923,259.00	0.00
21	Personnel Cost	436,333,620.00	290,889,078.00	463,423,259.00	0.00
2101	SALARY	185,356,401.00	123,570,933.00	215,919,995.00	0.00
210101	Salaries and Wages	185,356,401.00	123,570,933.00	215,919,995.00	0.00
21010101	Salary	185,356,401.00	123,570,933.00	215,919,995.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	250,977,219.00	167,318,145.00	247,503,264.00	0.00
210201	ALLOWANCES	215,977,219.00	143,984,812.00	212,503,264.00	0.00
21020103	Transport Allowance	0.00	0.00	62,066,784.00	0.00
21020104	Rent Supplement	0.00	0.00	41,498,603.00	0.00
21020112	Inducement Allowance	15,732,977.00	10,488,651.00	0.00	0.00
21020113	Hazard / Hardship Allowance	14,181,000.00	9,454,000.00	9,540,000.00	0.00
21020117	Domestic Staff Allowance	8,298,818.00	5,532,545.00	0.00	0.00

21020136	Responsibility Allowance	18,791,645.00	12,527,763.00	11,908,916.00	0.00
21020137	Medical Allowance	158,972,779.00	105,981,853.00	87,488,961.00	0.00
210202	Social Contributions	35,000,000.00	23,333,333.00	35,000,000.00	0.00
21020202	17% Government Contributory Pension	35,000,000.00	23,333,333.00	35,000,000.00	0.00
22	Other Recurrent Costs	27,000,000.00	24,518,400.00	81,500,000.00	0.00
2202	OVERHEAD COST	27,000,000.00	24,518,400.00	81,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	185,000.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	185,000.00	500,000.00	0.00
220203	Materials and Supplies - General	21,000,000.00	19,873,400.00	55,000,000.00	0.00
22020301	Office Materials and Consumables	1,000,000.00	0.00	5,000,000.00	0.00
22020307	Drugs, Vaccines & Medical Supplies	20,000,000.00	19,873,400.00	50,000,000.00	0.00
220204	Maintenance Services - General	0.00	0.00	10,000,000.00	0.00
22020421	Maintenance of Health Institution Buildings	0.00	0.00	10,000,000.00	0.00
220210	Miscellaneous Expenses - General	5,500,000.00	4,460,000.00	16,000,000.00	0.00
22021049	Special Health Programmes & Initiatives	500,000.00	0.00	1,000,000.00	0.00
22021060	Nutrition Activities	5,000,000.00	4,460,000.00	15,000,000.00	0.00

053500100100 Preventive (Water, Sanitation and Hygiene)					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	189,237,704.00	125,906,042.00	295,588,708.00	0.00
21	Personnel Cost	159,737,704.00	106,491,742.00	203,588,708.00	0.00
2101	SALARY	72,873,591.00	48,582,333.00	96,913,584.00	0.00
210101	Salaries and Wages	72,873,591.00	48,582,333.00	96,913,584.00	0.00
21010101	Salary	72,873,591.00	48,582,333.00	96,913,584.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	86,864,113.00	57,909,409.00	106,675,124.00	0.00
210201	ALLOWANCES	86,864,113.00	57,909,409.00	106,675,124.00	0.00
21020103	Transport Allowance	0.00	0.00	28,097,148.00	0.00
21020104	Rent Supplement	0.00	0.00	19,359,132.00	0.00
21020117	Domestic Staff Allowance	6,563,700.00	4,375,800.00	4,740,000.00	0.00
21020137	Medical Allowance	8,590,153.00	5,726,769.00	8,234,996.00	0.00
21020149	Consolidated Allowance	71,710,260.00	47,806,840.00	46,243,848.00	0.00
22	Other Recurrent Costs	29,500,000.00	19,414,300.00	92,000,000.00	0.00
2202	OVERHEAD COST	29,500,000.00	19,414,300.00	80,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	197,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	197,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	12,000,000.00	14,851,000.00	22,000,000.00	0.00
22020301	Office Materials and Consumables	12,000,000.00	14,851,000.00	22,000,000.00	0.00
220204	Maintenance Services - General	12,000,000.00	4,366,300.00	6,000,000.00	0.00
22020421	Maintenance of Health Institution Buildings	12,000,000.00	4,366,300.00	6,000,000.00	0.00
220210	Miscellaneous Expenses - General	5,000,000.00	0.00	51,000,000.00	0.00
22021080	Special Services & Other Security Expenses	5,000,000.00	0.00	51,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	0.00	0.00	12,000,000.00	0.00
220401	Local Grants and Contributions	0.00	0.00	12,000,000.00	0.00
22040111	Grants to Communities and NGOs	0.00	0.00	12,000,000.00	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	259,342,109.00	206,761,439.00	486,120,760.00	0.00
21	Personnel Cost	3,342,109.00	2,288,072.00	3,620,760.00	0.00
2101	SALARY	1,641,047.00	1,094,031.00	1,689,360.00	0.00
210101	Salaries and Wages	1,641,047.00	1,094,031.00	1,689,360.00	0.00
21010101	Salary	1,641,047.00	1,094,031.00	1,689,360.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,701,062.00	1,194,041.00	1,931,400.00	0.00
210201	ALLOWANCES	1,701,062.00	1,194,041.00	1,931,400.00	0.00
21020103	Transport Allowance	418,578.00	279,052.00	422,376.00	0.00

21020104	Rent Supplement	238,210.00	218,807.00	337,884.00	0.00
21020105	Meal Subsidy	182,934.00	121,956.00	178,932.00	0.00
21020106	Utility Allowance	124,418.00	82,945.00	204,636.00	0.00
21020109	Leave Transport Grant	164,105.00	109,403.00	253,440.00	0.00
21020137	Medical Allowance	572,817.00	381,878.00	534,132.00	0.00
22	Other Recurrent Costs	16,000,000.00	12,723,587.00	30,000,000.00	0.00
2202	OVERHEAD COST	16,000,000.00	12,723,587.00	30,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	713,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	713,000.00	1,000,000.00	0.00
220202	Utilities General	500,000.00	751,200.00	1,000,000.00	0.00
22020205	Water rates & Charges	500,000.00	751,200.00	1,000,000.00	0.00
220204	Maintenance Services - General	15,000,000.00	11,259,387.00	28,000,000.00	0.00
22020415	Maintenance of Water Facilities	15,000,000.00	11,259,387.00	28,000,000.00	0.00
23	Capital Expenditure	240,000,000.00	191,749,780.00	452,500,000.00	0.00
2301	FIXED ASSETS PURCHASED	150,000,000.00	57,282,780.00	172,500,000.00	0.00
230101	Purchase of Fixed Assets - General	150,000,000.00	57,282,780.00	172,500,000.00	0.00
23010155	Purchase of Water Supply Equipment	150,000,000.00	57,282,780.00	172,500,000.00	0.00
2302	CONSTRUCTION / PROVISION	80,000,000.00	134,467,000.00	280,000,000.00	0.00
230201	Contruction/Provision of Fixed Assets - General	80,000,000.00	134,467,000.00	280,000,000.00	0.00
23020105	Construction/Provision Of Water Facilities	30,000,000.00	0.00	80,000,000.00	0.00
23020132	Construction/Provision Of Other Institutional Structures	50,000,000.00	134,467,000.00	200,000,000.00	0.00
2303	REHABILITATION / REPAIRS	10,000,000.00	0.00	0.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	10,000,000.00	0.00	0.00	0.00
23030104	Rehabilitation/Repairs - Water Facilities	10,000,000.00	0.00	0.00	0.00

055100100100 Community Development Section		2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	30,362,170.00	39,835,309.00	463,955,241.00	0.00
21	Personnel Cost	13,962,170.00	10,508,109.00	33,035,241.00	0.00
2101	SALARY	8,465,640.00	5,643,758.00	12,257,576.00	0.00
210101	Salaries and Wages	8,465,640.00	5,643,758.00	12,257,576.00	0.00
21010101	Salary	8,465,640.00	5,643,758.00	12,257,576.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,496,530.00	4,864,351.00	20,777,665.00	0.00
210201	ALLOWANCES	5,496,530.00	4,864,351.00	20,777,665.00	0.00
21020103	Transport Allowance	1,547,303.00	1,031,535.00	2,555,371.00	0.00
21020104	Rent Supplement	1,693,125.00	1,128,750.00	2,451,514.00	0.00
21020105	Meal Subsidy	677,142.00	451,428.00	1,077,937.00	0.00
21020106	Utility Allowance	470,269.00	313,512.00	1,233,577.00	0.00
21020107	Entertainment	846,547.00	564,364.00	16,800.00	0.00
21020109	Leave Transport Grant	0.00	0.00	1,838,628.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	8,399,100.00	0.00
21020137	Medical Allowance	262,144.00	1,374,762.00	3,204,738.00	0.00
22	Other Recurrent Costs	16,400,000.00	29,327,200.00	390,920,000.00	0.00
2202	OVERHEAD COST	6,400,000.00	8,624,200.00	32,000,000.00	0.00
220201	Transport & Travelling - General	400,000.00	648,000.00	2,000,000.00	0.00
22020102	Local Travel & Transport - Others	400,000.00	648,000.00	2,000,000.00	0.00
220203	Materials and Supplies - General	1,000,000.00	0.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	1,000,000.00	0.00	10,000,000.00	0.00
220204	Maintenance Services - General	5,000,000.00	7,976,200.00	20,000,000.00	0.00
22020413	Minor Road Maintenance	5,000,000.00	7,976,200.00	20,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	10,000,000.00	20,703,000.00	358,920,000.00	0.00
220401	Local Grants and Contributions	10,000,000.00	20,703,000.00	358,920,000.00	0.00
22040103	Grants to State Governments – Recurrent Security Support	0.00	0.00	87,000,000.00	0.00
22040111	Grants to Communities and NGOs	10,000,000.00	20,703,000.00	271,920,000.00	0.00
23	Capital Expenditure	0.00	0.00	40,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	40,000,000.00	0.00

230201	Construction/Provision of Fixed Assets - General	0.00	0.00	40,000,000.00	0.00
23020101	Construction/Provision Of Office Buildings	0.00	0.00	40,000,000.00	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	20,888,578.00	13,512,382.00	38,015,653.00	0.00
21	Personnel Cost	8,808,578.00	5,872,382.00	18,935,653.00	0.00
2101	SALARY	4,887,178.00	3,258,117.00	9,305,135.00	0.00
210101	Salaries and Wages	4,887,178.00	3,258,117.00	9,305,135.00	0.00
21010101	Salary	4,887,178.00	3,258,117.00	9,305,135.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,921,400.00	2,614,265.00	9,630,518.00	0.00
210201	ALLOWANCES	3,921,400.00	2,614,265.00	9,630,518.00	0.00
21020103	Transport Allowance	1,172,091.00	781,394.00	1,984,056.00	0.00
21020104	Rent Supplement	1,260,539.00	840,359.00	1,861,020.00	0.00
21020105	Meal Subsidy	509,482.00	339,654.00	836,935.00	0.00
21020106	Utility Allowance	349,034.00	232,689.00	960,181.00	0.00
21020109	Leave Transport Grant	630,254.00	420,169.00	1,395,752.00	0.00
21020137	Medical Allowance	0.00	0.00	2,592,574.00	0.00
22	Other Recurrent Costs	12,080,000.00	7,640,000.00	19,080,000.00	0.00
2202	OVERHEAD COST	12,080,000.00	7,640,000.00	19,080,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	1,000,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	3,000,000.00	670,000.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	3,000,000.00	670,000.00	10,000,000.00	0.00
220204	Maintenance Services - General	7,000,000.00	6,620,000.00	3,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	7,000,000.00	6,620,000.00	3,000,000.00	0.00
220210	Miscellaneous Expenses - General	1,080,000.00	350,000.00	5,080,000.00	0.00
22021003	Publicity and Advertisements	1,080,000.00	350,000.00	5,080,000.00	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	442,548,094.00	119,414,803.00	659,415,026.00	0.00
21	Personnel Cost	63,922,094.00	27,916,247.00	44,789,026.00	0.00
2101	SALARY	9,871,262.00	6,580,840.00	10,419,888.00	0.00
210101	Salaries and Wages	9,871,262.00	6,580,840.00	10,419,888.00	0.00
21010101	Salary	9,871,262.00	6,580,840.00	10,419,888.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	30,050,832.00	17,239,407.00	10,369,138.00	0.00
210201	ALLOWANCES	30,050,832.00	17,239,407.00	10,369,138.00	0.00
21020103	Transport Allowance	6,265,651.00	4,177,101.00	2,125,997.00	0.00
21020104	Rent Supplement	6,425,573.00	4,283,715.00	2,083,976.00	0.00
21020105	Meal Subsidy	5,548,833.00	3,699,222.00	896,965.00	0.00
21020106	Utility Allowance	5,379,613.00	3,586,408.00	1,028,612.00	0.00
21020109	Leave Transport Grant	4,712,709.00	347,326.00	1,562,973.00	0.00
21020137	Medical Allowance	1,718,453.00	1,145,635.00	2,670,615.00	0.00
2103	SOCIAL BENEFITS	24,000,000.00	4,096,000.00	24,000,000.00	0.00
210301	Social Benefits	24,000,000.00	4,096,000.00	24,000,000.00	0.00
21030102	Pension	24,000,000.00	4,096,000.00	24,000,000.00	0.00
22	Other Recurrent Costs	40,126,000.00	11,593,556.00	216,126,000.00	0.00
2202	OVERHEAD COST	40,126,000.00	11,593,556.00	216,126,000.00	0.00
220201	Transport & Travelling - General	3,000,000.00	638,000.00	3,000,000.00	0.00
22020102	Local Travel & Transport - Others	3,000,000.00	638,000.00	3,000,000.00	0.00
220203	Materials and Supplies - General	0.00	0.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	10,000,000.00	0.00
220204	Maintenance Services - General	4,000,000.00	3,866,000.00	5,000,000.00	0.00
22020418	Maintenance of Educational Equipments	4,000,000.00	3,866,000.00	5,000,000.00	0.00

220210	Miscellaneous Expenses - General	33,126,000.00	7,089,556.00	198,126,000.00	0.00
22021045	Institutional Feeding (Ramadan Feeding)	0.00	0.00	120,000,000.00	0.00
22021059	Council of Ulama, Hisba & Other Religious Groups Activities	23,126,000.00	5,444,556.00	58,126,000.00	0.00
22021064	Emergency Preparedness and Response	10,000,000.00	1,645,000.00	20,000,000.00	0.00
23	Capital Expenditure	338,500,000.00	79,905,000.00	398,500,000.00	0.00
2301	FIXED ASSETS PURCHASED	138,500,000.00	63,105,000.00	258,500,000.00	0.00
230101	Purchase of Fixed Assets - General	138,500,000.00	63,105,000.00	258,500,000.00	0.00
23010123	Purchase Of Fire Fighting Equipment	1,000,000.00	0.00	1,000,000.00	0.00
23010124	Purchase Of Teaching / Learning Aid Equipment	35,000,000.00	0.00	5,000,000.00	0.00
23010127	Purchase Of Agricultural Equipment and Improved Inputs	20,000,000.00	0.00	20,000,000.00	0.00
23010128	Purchase Of Security Equipment	20,000,000.00	0.00	10,000,000.00	0.00
23010129	Purchase Of Industrial Equipment	60,000,000.00	63,105,000.00	220,000,000.00	0.00
23010130	Purchase Of Recreational Facilities	2,500,000.00	0.00	2,500,000.00	0.00
2302	CONSTRUCTION / PROVISION	60,000,000.00	0.00	40,000,000.00	0.00
230201	Contruction/Provision of Fixed Assets - General	60,000,000.00	0.00	40,000,000.00	0.00
23020130	Construction / Provision of Wall Fence/Boundary Pillars	20,000,000.00	0.00	40,000,000.00	0.00
23020131	Construction/Provision Of Religious Structures	40,000,000.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	90,000,000.00	16,800,000.00	100,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	90,000,000.00	16,800,000.00	100,000,000.00	0.00
23030106	Rehabilitation/Repairs - Public Schools	50,000,000.00	16,800,000.00	70,000,000.00	0.00
23030118	Rehabilitation / Repairs - Recreational Facilities	20,000,000.00	0.00	0.00	0.00
23030121	Rehabilitation / Repairs Of Office Buildings	10,000,000.00	0.00	10,000,000.00	0.00
23030126	Rehabilitation/Repairs Of Cemeteries	10,000,000.00	0.00	20,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	50,000,000.00	0.00	0.00	0.00
230501	Acquisition of Non-Tangible Asset	50,000,000.00	0.00	0.00	0.00
23050101	Research & Development and Census/Surveys	50,000,000.00	0.00	0.00	0.00

055100400100 Trade Section and Cooperatives					
Code	Description	2025 Original Budget	2025 Performance to January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	19,982,898.00	10,863,028.00	28,633,143.00	0.00
21	Personnel Cost	15,482,898.00	10,322,028.00	18,133,143.00	0.00
2101	SALARY	9,248,591.00	6,165,818.00	9,240,591.00	0.00
210101	Salaries and Wages	9,248,591.00	6,165,818.00	9,240,591.00	0.00
21010101	Salary	9,248,591.00	6,165,818.00	9,240,591.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,234,307.00	4,156,210.00	8,892,552.00	0.00
210201	ALLOWANCES	6,234,307.00	4,156,210.00	8,892,552.00	0.00
21020103	Transport Allowance	1,302,299.00	868,205.00	1,902,705.00	0.00
21020104	Rent Supplement	1,496,678.00	997,785.00	1,848,105.00	0.00
21020105	Meal Subsidy	569,451.00	379,634.00	718,600.00	0.00
21020106	Utility Allowance	399,072.00	266,048.00	1,175,869.00	0.00
21020109	Leave Transport Grant	748,354.00	498,903.00	1,209,898.00	0.00
21020137	Medical Allowance	1,718,453.00	1,145,635.00	2,037,375.00	0.00
22	Other Recurrent Costs	4,500,000.00	541,000.00	10,500,000.00	0.00
2202	OVERHEAD COST	4,500,000.00	541,000.00	10,500,000.00	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	1,000,000.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	5,000,000.00	0.00
22020305	Printing of Non-security Documents	1,000,000.00	0.00	0.00	0.00
220204	Maintenance Services - General	3,000,000.00	541,000.00	5,000,000.00	0.00
22020412	Maintenance of Markets / Public Places	3,000,000.00	541,000.00	5,000,000.00	0.00

055100500100 Traditional/Religious Affairs					
Code	Description	2025 Original Budget	2025 Performance to January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	150,000,000.00	118,888,535.00	350,000,000.00	0.00

22	<i>Other Recurrent Costs</i>	150,000,000.00	118,888,535.00	350,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	150,000,000.00	118,888,535.00	350,000,000.00	0.00
220401	Local Grants and Contributions	150,000,000.00	118,888,535.00	350,000,000.00	0.00
22040113	Contribution to Traditional Councils	150,000,000.00	118,888,535.00	350,000,000.00	0.00