

State	JIGAWA
Local Government	MALAM MADORI
Year	2026

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

Revenue by Economic	2026 Budget
Opening Balance	18,856,173.00
Statutory Allocation	2,978,500,000.00
VAT	3,913,720,000.00
Other FAAC	4,065,495,224.00
LG IGR	170,979,970.00
Share of State IGR	-
Other (Capital Receipts)	-
<b>Total Revenue</b>	<b>11,147,551,367.00</b>

Expenditure by Economic	2026 Budget
Personnel	2,795,739,546.00
Grants / Contributions to State	-
Other Recurrent	2,887,383,880.00
Capital	5,464,427,941.00
<b>Total Expenditure</b>	<b>11,147,551,367.00</b>

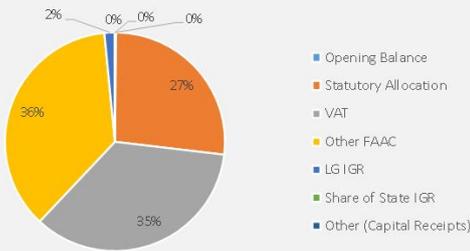
Expenditure by Sector	2026 Budget
Education	2,024,419,012.00
Health	693,573,492.00
Other Social	2,309,310,241.00
Agriculture	345,775,192.00
Other Economic	3,844,599,176.00
Administration	1,929,874,254.00
Law and Justice	-
<b>Total Expenditure</b>	<b>11,147,551,367.00</b>

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Contribution of the LGC to the State Ministry of Local Government for Joint Capital Project	450,000,000.00
CONSTRUCTION OF JUMU'AT MOSQUE AT 11WARDS (1NO PER WARD)	239,017,871.00
CONSTRUCTION OF ACCESS FEEDER ROAD 2.5KM TO TASHANA VILLAGE	200,000,000.00
CONSTRUCTION OF STALLS AT MALAM MADORI CROP MARKET	160,000,000.00
CONSTRUCTION OF 5 BLOCKS OF 2 BEDROOM PROTOTYPE HOUSES AT LGC HEADQUARTERS	150,000,000.00
CONSTRUCTION OF ACCESS FEEDER ROAD FROM ALBASHI TO KWANAR ARKI	150,000,000.00
COMPLETION OF THE INSTALLATION OF SOLAR WATER SYSTEM ACROSS THE 11 WARDS	150,000,000.00
PURCHASE OF ELECTRIC CABLES AND POLES FOR EACH OF THE 11 WARDS	140,000,000.00
CONSTRUCTION OF 30 NO SHOPS PLAZA AT MALAM MADORI	140,000,000.00
ECONOMIC EMPOWERMENT PROGRAM	100,828,500.00
<i>Other Capital Projects</i>	3,584,581,570.00
<b>Total</b>	<b>5,464,427,941.00</b>

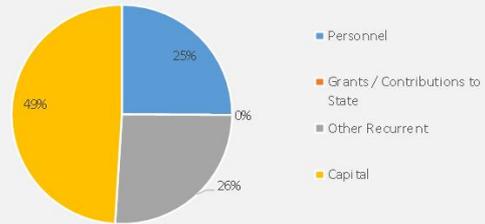
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
Arki	100,000,000.00	100,000,000.00
Dunari	25,000,000.00	25,000,000.00
Fateka Akurya	150,000,000.00	150,000,000.00
Garin Gabas	246,000,000.00	246,000,000.00
Mairakumi	30,000,000.00	30,000,000.00
Makaddari	50,000,000.00	50,000,000.00
Malam Madorin Ward	757,000,000.00	757,000,000.00
Shayya	110,000,000.00	110,000,000.00
Tagwaro	-	-
Tashena	350,000,000.00	350,000,000.00
Toni Kutara	-	-
LG Wide (MALAM MADORI)	9,329,551,367.00	3,646,427,941.00
<b>Total</b>	<b>11,147,551,367.00</b>	<b>5,464,427,941.00</b>

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

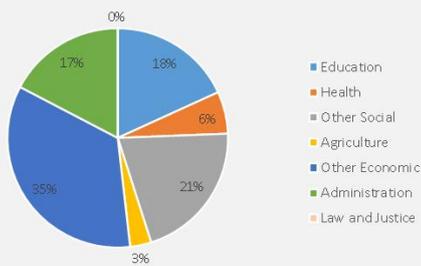
### Where is the Money coming from?



### What is the Money being spent On?



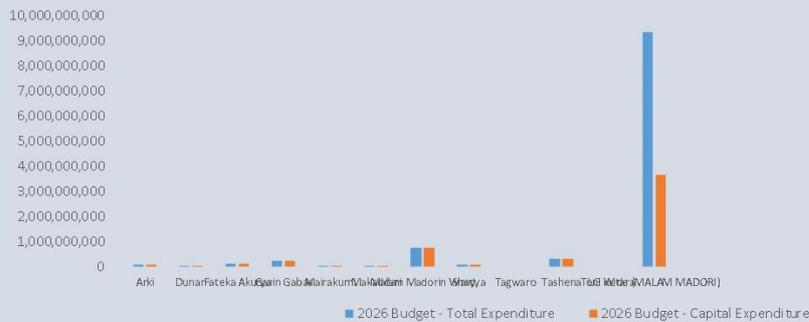
### Who is Spending the Money?



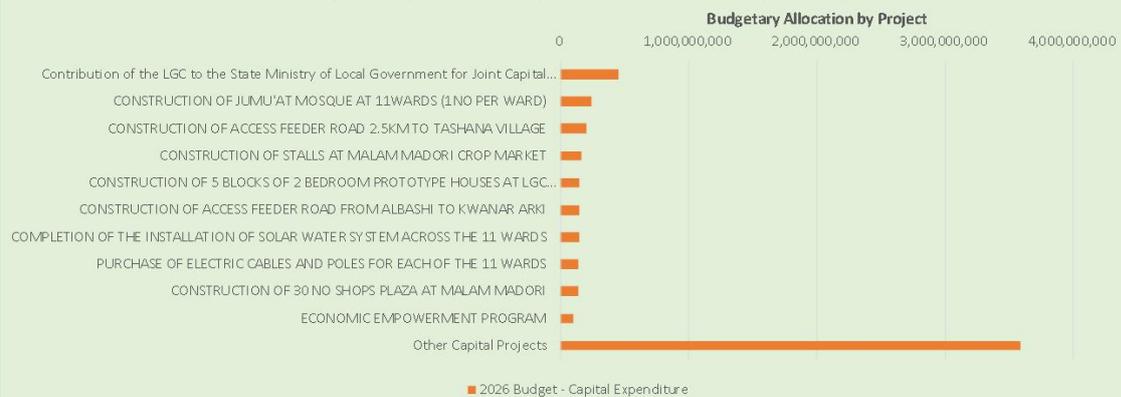
### Inflows and Outflows



### Where is the Money being Spent?



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



**317221 - MALAM MADORI Local Government, Jigawa State - 2026 Budget: Summary**

<b>Item</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to August</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>Opening Balance</b>			<b>18,856,173.00</b>	
<b>Recurrent Revenue</b>	<b>6,932,747,703.00</b>	<b>4,146,121,102.00</b>	<b>11,128,695,194.00</b>	<b>749,000,000.00</b>
11 - LOCAL GOVT. SHARE OF FAAC	6,898,177,703.00	4,134,893,741.00	10,957,715,224.00	749,000,000.00
12 - Independent Revenue	34,570,000.00	11,227,361.00	170,979,970.00	-
<b>Recurrent Expenditure</b>	<b>5,109,395,244.00</b>	<b>3,059,489,029.00</b>	<b>5,683,123,426.00</b>	-
21 - Personnel Cost	3,454,581,364.00	2,005,140,655.00	2,795,739,546.00	-
22 - Other Recurrent Costs	1,654,813,880.00	1,054,348,374.00	2,887,383,880.00	-
<b>Transfer to Capital Account</b>	<b>1,823,352,459.00</b>	<b>1,086,632,073.00</b>	<b>5,464,427,941.00</b>	<b>749,000,000.00</b>
<b>Capital Receipts</b>	-	-	-	-
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-
<b>23 - Capital Expenditure</b>	<b>3,854,362,700.00</b>	<b>1,217,107,652.00</b>	<b>5,464,427,941.00</b>	<b>749,000,000.00</b>
<b>Total Revenue (including OB)</b>	<b>6,932,747,703.00</b>	<b>4,146,121,102.00</b>	<b>11,147,551,367.00</b>	<b>749,000,000.00</b>
<b>Total Expenditure</b>	<b>8,963,757,944.00</b>	<b>4,276,596,681.00</b>	<b>11,147,551,367.00</b>	<b>749,000,000.00</b>
<b>Closing Balance</b>	<b>- 2,031,010,241.00</b>	<b>- 130,475,579.00</b>	<b>-</b>	<b>-</b>

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 Original Budget : Expenditure by Administrative Unit**

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<b>Total Expenditure</b>	<b>2,795,739,546.00</b>	<b>2,887,383,880.00</b>	<b>5,683,123,426.00</b>	<b>5,464,427,941.00</b>	<b>11,147,551,367.00</b>
<b>01000000000</b>	<b>Administrative</b>	<b>193,374,254.00</b>	<b>494,500,000.00</b>	<b>687,874,254.00</b>	<b>1,242,000,000.00</b>	<b>1,929,874,254.00</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>56,322,133.00</b>	<b>154,500,000.00</b>	<b>210,822,133.00</b>	-	<b>210,822,133.00</b>
011100100100	Chairman	52,368,469.00	149,000,000.00	201,368,469.00	-	201,368,469.00
011108000100	Internal Audit Office	3,953,664.00	5,500,000.00	9,453,664.00	-	9,453,664.00
<b>01120000000</b>	<b>LOCAL GOVT LEGISLATIVES COUNCIL</b>	<b>28,776,015.00</b>	<b>100,000,000.00</b>	<b>128,776,015.00</b>	-	<b>128,776,015.00</b>
011200100100	Legislative Council	28,776,015.00	100,000,000.00	128,776,015.00	-	128,776,015.00
<b>01250000000</b>	<b>ADMIN AND GENERAL SERVICES</b>	<b>108,276,106.00</b>	<b>240,000,000.00</b>	<b>348,276,106.00</b>	<b>1,242,000,000.00</b>	<b>1,590,276,106.00</b>
012500100100	Office of the Director Admin and General Services	108,276,106.00	240,000,000.00	348,276,106.00	1,242,000,000.00	1,590,276,106.00
<b>02000000000</b>	<b>Economic</b>	<b>260,325,427.00</b>	<b>1,133,500,000.00</b>	<b>1,393,825,427.00</b>	<b>2,796,548,941.00</b>	<b>4,190,374,368.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>65,775,192.00</b>	<b>35,000,000.00</b>	<b>100,775,192.00</b>	<b>245,000,000.00</b>	<b>345,775,192.00</b>
021500100100	Agriculture Section	15,285,237.00	11,000,000.00	26,285,237.00	169,000,000.00	195,285,237.00
021500200100	Forestry Section	24,719,400.00	8,500,000.00	33,219,400.00	76,000,000.00	109,219,400.00
021500300100	Livestock Section (Veterinary)	25,770,555.00	15,500,000.00	41,270,555.00	-	41,270,555.00
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>116,026,803.00</b>	<b>782,500,000.00</b>	<b>898,526,803.00</b>	-	<b>898,526,803.00</b>
022001000100	Account section	112,050,631.00	762,000,000.00	874,050,631.00	-	874,050,631.00
022002000100	Revenue Section	3,976,172.00	20,500,000.00	24,476,172.00	-	24,476,172.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>47,946,313.00</b>	<b>290,000,000.00</b>	<b>337,946,313.00</b>	<b>2,551,548,941.00</b>	<b>2,889,495,254.00</b>
023400100100	Road & Communication Section	3,752,857.00	15,300,000.00	19,052,857.00	-	19,052,857.00
023400200100	Mechanical Section	21,374,426.00	72,000,000.00	93,374,426.00	-	93,374,426.00
023400300100	Electrical Section	8,018,794.00	173,500,000.00	181,518,794.00	518,000,000.00	699,518,794.00
023400400100	Land & Survey Section	8,405,450.00	5,200,000.00	13,605,450.00	660,000,000.00	673,605,450.00
023400500100	Building Section	6,394,786.00	24,000,000.00	30,394,786.00	1,373,548,941.00	1,403,943,727.00
<b>02380000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>30,577,119.00</b>	<b>26,000,000.00</b>	<b>56,577,119.00</b>	-	<b>56,577,119.00</b>
023800100100	Planning	30,577,119.00	26,000,000.00	56,577,119.00	-	56,577,119.00
<b>05000000000</b>	<b>Social</b>	<b>2,342,039,865.00</b>	<b>1,259,383,880.00</b>	<b>3,601,423,745.00</b>	<b>1,425,879,000.00</b>	<b>5,027,302,745.00</b>
<b>05170000000</b>	<b>LOCAL EDUCATION AUTHORITY</b>	<b>1,603,410,632.00</b>	<b>27,157,880.00</b>	<b>1,630,568,512.00</b>	<b>393,850,500.00</b>	<b>2,024,419,012.00</b>
051700100100	Education (Non-Teaching Staff)	110,548,298.00	20,000,000.00	130,548,298.00	160,500,000.00	291,048,298.00
051700200100	Education (Teaching Staff)	1,492,862,334.00	-	1,492,862,334.00	-	1,492,862,334.00
051700300100	Adult Education	-	7,157,880.00	7,157,880.00	-	7,157,880.00
051700400100	Other Education	-	-	-	233,350,500.00	233,350,500.00
<b>05210000000</b>	<b>PRIMARY HEALTH CARE</b>	<b>540,373,492.00</b>	<b>37,000,000.00</b>	<b>577,373,492.00</b>	<b>116,200,000.00</b>	<b>693,573,492.00</b>
052100100100	Primary Health Care Manager	-	-	-	116,200,000.00	116,200,000.00
052100200100	Curative	540,373,492.00	37,000,000.00	577,373,492.00	-	577,373,492.00
<b>05350000000</b>	<b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b>	<b>114,239,676.00</b>	<b>163,300,000.00</b>	<b>277,539,676.00</b>	<b>582,000,000.00</b>	<b>859,539,676.00</b>
053500100100	Preventive (Water, Sanitation and Hygiene)	95,318,602.00	46,000,000.00	141,318,602.00	-	141,318,602.00
053500300100	Rural Water Supply	18,921,074.00	117,300,000.00	136,221,074.00	582,000,000.00	718,221,074.00
<b>05510000000</b>	<b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>	<b>84,016,065.00</b>	<b>1,031,926,000.00</b>	<b>1,115,942,065.00</b>	<b>333,828,500.00</b>	<b>1,449,770,565.00</b>
055100100100	Community Development Section	21,651,500.00	367,720,000.00	389,371,500.00	-	389,371,500.00
055100200100	Information, Youth, Sport & Culture	11,578,453.00	14,080,000.00	25,658,453.00	32,000,000.00	57,658,453.00
055100300100	Social Welfare Section	42,774,461.00	313,126,000.00	355,900,461.00	241,828,500.00	597,728,961.00

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 Original Budget : Expenditure by Administrative Unit**

<b>Code</b>	<b>Administrative Unit</b>	<b>Personnel Expenditure</b>	<b>Other Recurrent Expenditure</b>	<b>Total Recurrent Expenditure</b>	<b>Capital Expenditure</b>	<b>Total Expenditure</b>
055100400100	Trade Section and Cooperatives	8,011,651.00	7,000,000.00	15,011,651.00	60,000,000.00	75,011,651.00
055100500100	Traditional/Religious Affairs	-	330,000,000.00	330,000,000.00	-	330,000,000.00

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 Budget: Total Revenue by Administrative Unit**

<b>Code</b>	<b>Administrative Unit</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to August</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
	<b><i>Total Revenue</i></b>	<b><i>6,932,747,703.00</i></b>	<b><i>4,146,121,102.00</i></b>	<b><i>11,128,695,194.00</i></b>	<b><i>749,000,000.00</i></b>
<b>020000000000</b>	<b>Economic</b>	<b>6,932,747,703.00</b>	<b>4,146,121,102.00</b>	<b>11,128,695,194.00</b>	<b>749,000,000.00</b>
<b>022000000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>6,932,747,703.00</b>	<b>4,146,121,102.00</b>	<b>11,128,695,194.00</b>	<b>749,000,000.00</b>
022001000100	Account section	6,898,177,703.00	4,134,893,741.00	10,957,715,224.00	749,000,000.00
022002000100	Revenue Section	34,570,000.00	11,227,361.00	170,979,970.00	-

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 Budget: Total Revenue by Economic Classification**

Code	Economic Item	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>1</b>	<b>Revenue</b>	<b>6,932,747,703.00</b>	<b>4,146,121,102.00</b>	<b>11,128,695,194.00</b>	<b>749,000,000.00</b>
<b>11</b>	<b>LOCAL GOVT. SHARE OF FAAC</b>	<b>6,898,177,703.00</b>	<b>4,134,893,741.00</b>	<b>10,957,715,224.00</b>	<b>749,000,000.00</b>
<b>1101</b>	<b>LOCAL GOVT. SHARE OF FAAC</b>	<b>6,898,177,703.00</b>	<b>4,134,893,741.00</b>	<b>10,957,715,224.00</b>	<b>749,000,000.00</b>
<b>110101</b>	<b>LOCAL GOVT. SHARE OF STATUTORY REVENUES</b>	<b>1,345,000,000.00</b>	<b>1,414,190,892.00</b>	<b>2,978,500,000.00</b>	<b>749,000,000.00</b>
11010101	Statutory Allocation	1,345,000,000.00	1,414,190,892.00	2,978,500,000.00	749,000,000.00
<b>110102</b>	<b>LOCAL GOVT. SHARE OF VAT</b>	<b>2,853,177,703.00</b>	<b>1,858,470,510.00</b>	<b>3,913,720,000.00</b>	-
11010201	Share of VAT	2,853,177,703.00	1,858,470,510.00	3,913,720,000.00	-
<b>110103</b>	<b>LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES</b>	<b>2,700,000,000.00</b>	<b>862,232,339.00</b>	<b>4,065,495,224.00</b>	-
11010301	Excess Crude Oil Revenue	-	-	220,495,224.00	-
11010303	Exchange Gain	1,000,000,000.00	244,230,210.00	400,000,000.00	-
11010305	Electronic Money Transfer Levy (EMTL)	200,000,000.00	130,604,329.00	400,000,000.00	-
11010306	FOREX Equalization Mineral	-	-	1,800,000,000.00	-
11010308	Solid Mineral	500,000,000.00	43,167,590.00	300,000,000.00	-
11010312	Stabilization Funds	1,000,000,000.00	444,230,210.00	945,000,000.00	-
<b>12</b>	<b>Independent Revenue</b>	<b>34,570,000.00</b>	<b>11,227,361.00</b>	<b>170,979,970.00</b>	-
<b>1201</b>	<b>TAX REVENUE</b>	<b>200,000.00</b>	-	-	-
<b>120101</b>	<b>PERSONAL TAXES</b>	<b>200,000.00</b>	-	-	-
12010113	Other Direct Assessment Tax	200,000.00	-	-	-
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>34,370,000.00</b>	<b>11,227,361.00</b>	<b>170,979,970.00</b>	-
<b>120201</b>	<b>Licenses - General</b>	<b>7,670,000.00</b>	<b>742,790.00</b>	<b>9,350,000.00</b>	-
12020105	Radio / Television Station Licenses	-	-	200,000.00	-
12020111	Bake House Licenses	50,000.00	-	100,000.00	-
12020116	Cattle Dealer Licenses	1,050,000.00	410,200.00	4,100,000.00	-
12020117	Dried Fish & Meat Licenses	50,000.00	-	100,000.00	-
12020120	Hawker's Permits	50,000.00	50,090.00	150,000.00	-
12020122	Produce Buying Licenses	100,000.00	242,500.00	500,000.00	-
12020126	Tractor Hiring Services	5,000,000.00	-	3,000,000.00	-
12020130	Cinematograph Licenses	100,000.00	-	50,000.00	-
12020137	Trade Permit Licenses	50,000.00	20,000.00	100,000.00	-
12020148	Food and Water Processing Licence	50,000.00	-	50,000.00	-
12020149	Communication Equipment Installation Permit	500,000.00	-	300,000.00	-
12020159	Public Conveniences Permit	120,000.00	20,000.00	200,000.00	-
12020162	Welding Machine License	100,000.00	-	50,000.00	-
12020163	Auto Spare Parts	50,000.00	-	50,000.00	-
12020164	Building Materials / Block Making Licence Fees	200,000.00	-	200,000.00	-
12020165	Sewing / Tailoring Services	100,000.00	-	100,000.00	-

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 Budget: Total Revenue by Economic Classification**

Code	Economic Item	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
12020166	Barbing Salon / Boutque Services Fees	100,000.00	-	100,000.00	-
<b>120204</b>	<b>Fees - General</b>	<b>21,700,000.00</b>	<b>6,213,942.00</b>	<b>15,650,000.00</b>	-
12020417	Contractor Registration Fees	500,000.00	-	500,000.00	-
12020427	Tender Fees	15,000,000.00	4,767,942.00	10,000,000.00	-
12020431	Environmental Impact Assessment Fees	100,000.00	-	100,000.00	-
12020438	Survey / Planning / Building Fees	50,000.00	-	50,000.00	-
12020443	Birth & Death Registration Fees	200,000.00	-	-	-
12020445	Change Of Ownership Fees	50,000.00	-	-	-
12020446	Agricultural / Veterinary Services Fees	1,000,000.00	300,000.00	-	-
12020447	Land Use Fees	-	-	1,000,000.00	-
12020448	Gate Fees	2,000,000.00	1,000,000.00	1,000,000.00	-
12020449	Business/Trade Operating Fees	100,000.00	-	100,000.00	-
12020452	School/ Tuition/ Examination Fees	100,000.00	-	-	-
12020466	Indigenship Registration Fees	1,000,000.00	146,000.00	2,000,000.00	-
12020478	Workshop Fees	100,000.00	-	50,000.00	-
12020479	Motor Vehicles, Taxi and Motor Cycle Registration Fees	100,000.00	-	100,000.00	-
12020482	Women Co-Operative Development Fees	100,000.00	-	-	-
12020483	Certificate of Occupancy	500,000.00	-	200,000.00	-
12020493	Auto Mechanic Registration Fees	100,000.00	-	50,000.00	-
12020494	Annual Communication Equipment Installation/ Optic Fibre Laying Fees	500,000.00	-	300,000.00	-
12020495	Passenger Manifest and Way Bill	100,000.00	-	-	-
12020499	Slaughter Stock Fees	100,000.00	-	200,000.00	-
<b>120206</b>	<b>Sales - General</b>	<b>1,000,000.00</b>	<b>859,000.00</b>	<b>1,000,000.00</b>	-
12020604	Sales of Stores / Scraps / Unserviceable Items	1,000,000.00	859,000.00	1,000,000.00	-
<b>120207</b>	<b>Earnings - General</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>500,000.00</b>	-
12020711	Earnings from Commercial Activities	500,000.00	500,000.00	500,000.00	-
<b>120208</b>	<b>Rent on Government Buildings - General</b>	-	-	<b>2,000,000.00</b>	-
12020803	Rent on Government Buildings	-	-	2,000,000.00	-
<b>120209</b>	<b>Rent on Land &amp; Others - General</b>	-	<b>1,100,000.00</b>	<b>500,000.00</b>	-
12020901	Rent on Government Land	-	-	500,000.00	-
12020903	Rents & Premium on the Allocation of Land	-	1,000,000.00	-	-
12020905	Lease Rental	-	100,000.00	-	-
<b>120210</b>	<b>REPAYMENTS - GENERAL</b>	<b>1,300,000.00</b>	<b>300,000.00</b>	<b>700,000.00</b>	-
12021009	Repayment of Motorcycle Loan	-	200,000.00	-	-
12021010	Repayment of Bicycle Loan	-	100,000.00	-	-

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 Budget: Total Revenue by Economic Classification**

Code	Economic Item	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
12021012	Refund of Overpayment	300,000.00	-	200,000.00	-
12021021	Unclaimed Deposits	1,000,000.00	-	500,000.00	-
<b>120211</b>	<b>Investment Income</b>	-	-	<b>50,000.00</b>	-
12021102	Dividend on Investment	-	-	50,000.00	-
<b>120212</b>	<b>Interest Earned</b>	<b>2,000,000.00</b>	<b>1,511,629.00</b>	-	-
12021202	Bicycle Advances (Interest)	-	30,000.00	-	-
12021207	Interest on Loans to Local Governments	2,000,000.00	1,481,629.00	-	-
<b>120213</b>	<b>Reimbursement - General</b>	<b>200,000.00</b>	-	<b>141,229,970.00</b>	-
12021301	Receipt of Local Government of State IGR Tax Revenues	-	-	131,029,970.00	-
12021317	Reimbursement of Cost of Collections of PAYE	200,000.00	-	10,200,000.00	-

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 Budget: Total Revenue by Fund**

<b>Code</b>	<b>Fund</b>	<b>2026 Approved Budget</b>
	<i><u>Total Revenue (including Capital Receipts, excluding Open Balance)</u></i>	<i><u>11,128,695,194.00</u></i>
<b>01</b>	<b>FEDERATION ACCOUNT</b>	<b>10,957,715,224.00</b>
<b>011</b>	<b>FAAC DIRECT ALLOCATION</b>	<b>10,957,715,224.00</b>
01101	FAAC DIRECT ALLOCATION	10,957,715,224.00
<b>02</b>	<b>CONSOLIDATED REVENUE FUND</b>	<b>170,979,970.00</b>
<b>021</b>	<b>MAIN ENVELOP</b>	<b>170,979,970.00</b>
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	170,979,970.00

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 Budget: Capital Receipts**

<b>Receipt Description</b>	<b>Economic Code and Description</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to August</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>Total Capital Receipts</b>		-	-	-	-

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 Budget: Total Expenditure by Administrative Unit**

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<b><i>Total Expenditure</i></b>	<b>8,963,757,944.00</b>	<b>4,276,596,681.00</b>	<b>11,147,551,367.00</b>	<b>749,000,000.00</b>
<b>01000000000</b>	<b>Administrative</b>	<b>1,261,135,501.00</b>	<b>1,027,875,347.00</b>	<b>1,929,874,254.00</b>	-
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>178,385,876.00</b>	<b>44,820,295.00</b>	<b>210,822,133.00</b>	-
011100100100	Chairman	171,404,264.00	41,395,147.00	201,368,469.00	-
011108000100	Internal Audit Office	6,981,612.00	3,425,148.00	9,453,664.00	-
<b>01120000000</b>	<b>LOCAL GOVT LEGISLATIVES COUNCIL</b>	<b>57,424,486.00</b>	<b>40,590,574.00</b>	<b>128,776,015.00</b>	-
011200100100	Legislative Council	57,424,486.00	40,590,574.00	128,776,015.00	-
<b>01250000000</b>	<b>ADMIN AND GENERAL SERVICES</b>	<b>1,025,325,139.00</b>	<b>942,464,478.00</b>	<b>1,590,276,106.00</b>	-
012500100100	Office of the Director Admin and General Services	1,025,325,139.00	942,464,478.00	1,590,276,106.00	-
<b>02000000000</b>	<b>Economic</b>	<b>3,524,783,063.00</b>	<b>801,088,843.00</b>	<b>4,190,374,368.00</b>	<b>349,000,000.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>1,867,451,835.00</b>	<b>102,438,480.00</b>	<b>345,775,192.00</b>	<b>116,000,000.00</b>
021500100100	Agriculture Section	1,809,480,275.00	73,000,356.00	195,285,237.00	40,000,000.00
021500200100	Forestry Section	37,429,459.00	15,502,516.00	109,219,400.00	76,000,000.00
021500300100	Livestock Section (Veterinary)	20,542,101.00	13,935,608.00	41,270,555.00	-
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>636,733,433.00</b>	<b>228,811,914.00</b>	<b>898,526,803.00</b>	-
022001000100	Account section	621,281,013.00	224,132,467.00	874,050,631.00	-
022002000100	Revenue Section	15,452,420.00	4,679,447.00	24,476,172.00	-
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>982,134,730.00</b>	<b>443,873,505.00</b>	<b>2,889,495,254.00</b>	<b>233,000,000.00</b>
023400100100	Road & Communication Section	6,633,380.00	5,108,360.00	19,052,857.00	-
023400200100	Mechanical Section	29,164,144.00	55,917,904.00	93,374,426.00	-
023400300100	Electrical Section	457,488,636.00	338,643,057.00	699,518,794.00	233,000,000.00
023400400100	Land & Survey Section	232,874,313.00	41,375,196.00	673,605,450.00	-
023400500100	Building Section	255,974,257.00	2,828,988.00	1,403,943,727.00	-
<b>02380000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>38,463,065.00</b>	<b>25,964,944.00</b>	<b>56,577,119.00</b>	-
023800100100	Planning	38,463,065.00	25,964,944.00	56,577,119.00	-
<b>05000000000</b>	<b>Social</b>	<b>4,177,839,380.00</b>	<b>2,447,632,491.00</b>	<b>5,027,302,745.00</b>	<b>400,000,000.00</b>
<b>05170000000</b>	<b>LOCAL EDUCATION AUTHORITY</b>	<b>2,605,339,620.00</b>	<b>1,410,961,268.00</b>	<b>2,024,419,012.00</b>	-
051700100100	Education (Non-Teaching Staff)	191,624,459.00	146,746,988.00	291,048,298.00	-
051700200100	Education (Teaching Staff)	2,299,557,281.00	1,237,394,280.00	1,492,862,334.00	-
051700300100	Adult Education	7,157,880.00	-	7,157,880.00	-
051700400100	Other Education	107,000,000.00	26,820,000.00	233,350,500.00	-
<b>05210000000</b>	<b>PRIMARY HEALTH CARE</b>	<b>596,238,311.00</b>	<b>377,561,240.00</b>	<b>693,573,492.00</b>	-
052100100100	Primary Health Care Manager	73,500,000.00	20,000,000.00	116,200,000.00	-
052100200100	Curative	522,738,311.00	357,561,240.00	577,373,492.00	-
<b>05350000000</b>	<b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b>	<b>419,422,802.00</b>	<b>241,293,716.00</b>	<b>859,539,676.00</b>	<b>390,000,000.00</b>
053500100100	Preventive (Water, Sanitation and Hygiene)	85,999,740.00	49,849,008.00	141,318,602.00	-

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 Budget: Total Expenditure by Administrative Unit**

<b>Code</b>	<b>Administrative Unit</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to August</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
053500300100	Rural Water Supply	333,423,062.00	191,444,708.00	718,221,074.00	390,000,000.00
<b>055100000000</b>	<b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>	<b>556,838,647.00</b>	<b>417,816,267.00</b>	<b>1,449,770,565.00</b>	<b>10,000,000.00</b>
055100100100	Community Development Section	26,530,655.00	20,576,792.00	389,371,500.00	-
055100200100	Information, Youth, Sport & Culture	62,690,041.00	45,929,712.00	57,658,453.00	10,000,000.00
055100300100	Social Welfare Section	240,200,260.00	138,610,544.00	597,728,961.00	-
055100400100	Trade Section and Cooperatives	77,417,691.00	36,457,223.00	75,011,651.00	-
055100500100	Traditional/Religious Affairs	150,000,000.00	176,241,996.00	330,000,000.00	-

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Administrative Unit**

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Personnel Expenditure</b>	<b>3,454,581,364.00</b>	<b>2,005,140,655.00</b>	<b>2,795,739,546.00</b>	<b>-</b>
<b>01000000000</b>	<b>Administrative</b>	<b>211,835,501.00</b>	<b>99,859,375.00</b>	<b>193,374,254.00</b>	<b>-</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>104,185,876.00</b>	<b>25,010,295.00</b>	<b>56,322,133.00</b>	<b>-</b>
011100100100	Chairman	99,404,264.00	21,585,147.00	52,368,469.00	-
011108000100	Internal Audit Office	4,781,612.00	3,425,148.00	3,953,664.00	-
<b>01120000000</b>	<b>LOCAL GOVT LEGISLATIVES COUNCIL</b>	<b>29,524,486.00</b>	<b>14,240,574.00</b>	<b>28,776,015.00</b>	<b>-</b>
011200100100	Legislative Council	29,524,486.00	14,240,574.00	28,776,015.00	-
<b>01250000000</b>	<b>ADMIN AND GENERAL SERVICES</b>	<b>78,125,139.00</b>	<b>60,608,506.00</b>	<b>108,276,106.00</b>	<b>-</b>
012500100100	Office of the Director Admin and General Services	78,125,139.00	60,608,506.00	108,276,106.00	-
<b>02000000000</b>	<b>Economic</b>	<b>236,870,363.00</b>	<b>167,272,690.00</b>	<b>260,325,427.00</b>	<b>-</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>41,454,810.00</b>	<b>31,967,313.00</b>	<b>65,775,192.00</b>	<b>-</b>
021500100100	Agriculture Section	4,883,250.00	4,199,189.00	15,285,237.00	-
021500200100	Forestry Section	23,229,459.00	13,832,516.00	24,719,400.00	-
021500300100	Livestock Section (Veterinary)	13,342,101.00	13,935,608.00	25,770,555.00	-
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>140,533,433.00</b>	<b>92,620,928.00</b>	<b>116,026,803.00</b>	<b>-</b>
022001000100	Account section	135,281,013.00	88,491,481.00	112,050,631.00	-
022002000100	Revenue Section	5,252,420.00	4,129,447.00	3,976,172.00	-
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>28,919,055.00</b>	<b>24,598,505.00</b>	<b>47,946,313.00</b>	<b>-</b>
023400100100	Road & Communication Section	2,533,380.00	2,533,360.00	3,752,857.00	-
023400200100	Mechanical Section	12,164,144.00	15,004,304.00	21,374,426.00	-
023400300100	Electrical Section	5,922,961.00	1,856,657.00	8,018,794.00	-
023400400100	Land & Survey Section	4,824,313.00	2,375,196.00	8,405,450.00	-
023400500100	Building Section	3,474,257.00	2,828,988.00	6,394,786.00	-
<b>02380000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>25,963,065.00</b>	<b>18,085,944.00</b>	<b>30,577,119.00</b>	<b>-</b>
023800100100	Planning	25,963,065.00	18,085,944.00	30,577,119.00	-
<b>05000000000</b>	<b>Social</b>	<b>3,005,875,500.00</b>	<b>1,738,008,590.00</b>	<b>2,342,039,865.00</b>	<b>-</b>
<b>05170000000</b>	<b>LOCAL EDUCATION AUTHORITY</b>	<b>2,391,181,740.00</b>	<b>1,299,621,268.00</b>	<b>1,603,410,632.00</b>	<b>-</b>
051700100100	Education (Non-Teaching Staff)	91,624,459.00	62,226,988.00	110,548,298.00	-
051700200100	Education (Teaching Staff)	2,299,557,281.00	1,237,394,280.00	1,492,862,334.00	-
<b>05210000000</b>	<b>PRIMARY HEALTH CARE</b>	<b>486,238,311.00</b>	<b>343,509,296.00</b>	<b>540,373,492.00</b>	<b>-</b>
052100200100	Curative	486,238,311.00	343,509,296.00	540,373,492.00	-
<b>05350000000</b>	<b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b>	<b>78,522,802.00</b>	<b>47,338,416.00</b>	<b>114,239,676.00</b>	<b>-</b>
053500100100	Preventive (Water, Sanitation and Hygiene)	57,499,740.00	37,194,008.00	95,318,602.00	-
053500300100	Rural Water Supply	21,023,062.00	10,144,408.00	18,921,074.00	-
<b>05510000000</b>	<b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>	<b>49,932,647.00</b>	<b>47,539,610.00</b>	<b>84,016,065.00</b>	<b>-</b>
055100100100	Community Development Section	17,530,655.00	12,456,792.00	21,651,500.00	-

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Administrative Unit**

<b>Code</b>	<b>Administrative Unit</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to August</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
055100200100	Information, Youth, Sport & Culture	6,610,041.00	4,130,533.00	11,578,453.00	-
055100300100	Social Welfare Section	18,574,260.00	24,665,485.00	42,774,461.00	-
055100400100	Trade Section and Cooperatives	7,217,691.00	6,286,800.00	8,011,651.00	-

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit**

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<b><i>Total Other Recurrent Expenditure</i></b>	<b><i>1,654,813,880.00</i></b>	<b><i>1,054,348,374.00</i></b>	<b><i>2,887,383,880.00</i></b>	<b><i>-</i></b>
<b>01000000000</b>	<b>Administrative</b>	<b>284,300,000.00</b>	<b>235,000,666.00</b>	<b>494,500,000.00</b>	<b>-</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>74,200,000.00</b>	<b>19,810,000.00</b>	<b>154,500,000.00</b>	<b>-</b>
011100100100	Chairman	72,000,000.00	19,810,000.00	149,000,000.00	-
011108000100	Internal Audit Office	2,200,000.00	-	5,500,000.00	-
<b>01120000000</b>	<b>LOCAL GOVT LEGISLATIVES COUNCIL</b>	<b>27,900,000.00</b>	<b>26,350,000.00</b>	<b>100,000,000.00</b>	<b>-</b>
011200100100	Legislative Council	27,900,000.00	26,350,000.00	100,000,000.00	-
<b>01250000000</b>	<b>ADMIN AND GENERAL SERVICES</b>	<b>182,200,000.00</b>	<b>188,840,666.00</b>	<b>240,000,000.00</b>	<b>-</b>
012500100100	Office of the Director Admin and General Services	182,200,000.00	188,840,666.00	240,000,000.00	-
<b>02000000000</b>	<b>Economic</b>	<b>873,050,000.00</b>	<b>418,447,986.00</b>	<b>1,133,500,000.00</b>	<b>-</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>16,600,000.00</b>	<b>2,813,000.00</b>	<b>35,000,000.00</b>	<b>-</b>
021500100100	Agriculture Section	4,200,000.00	1,143,000.00	11,000,000.00	-
021500200100	Forestry Section	5,200,000.00	1,670,000.00	8,500,000.00	-
021500300100	Livestock Section (Veterinary)	7,200,000.00	-	15,500,000.00	-
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>496,200,000.00</b>	<b>136,190,986.00</b>	<b>782,500,000.00</b>	<b>-</b>
022001000100	Account section	486,000,000.00	135,640,986.00	762,000,000.00	-
022002000100	Revenue Section	10,200,000.00	550,000.00	20,500,000.00	-
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>347,750,000.00</b>	<b>271,565,000.00</b>	<b>290,000,000.00</b>	<b>-</b>
023400100100	Road & Communication Section	4,100,000.00	2,575,000.00	15,300,000.00	-
023400200100	Mechanical Section	17,000,000.00	40,913,600.00	72,000,000.00	-
023400300100	Electrical Section	311,100,000.00	228,076,400.00	173,500,000.00	-
023400400100	Land & Survey Section	3,050,000.00	-	5,200,000.00	-
023400500100	Building Section	12,500,000.00	-	24,000,000.00	-
<b>02380000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>12,500,000.00</b>	<b>7,879,000.00</b>	<b>26,000,000.00</b>	<b>-</b>
023800100100	Planning	12,500,000.00	7,879,000.00	26,000,000.00	-
<b>05000000000</b>	<b>Social</b>	<b>497,463,880.00</b>	<b>400,899,722.00</b>	<b>1,259,383,880.00</b>	<b>-</b>
<b>05170000000</b>	<b>LOCAL EDUCATION AUTHORITY</b>	<b>22,157,880.00</b>	<b>1,940,000.00</b>	<b>27,157,880.00</b>	<b>-</b>
051700100100	Education (Non-Teaching Staff)	15,000,000.00	1,940,000.00	20,000,000.00	-
051700300100	Adult Education	7,157,880.00	-	7,157,880.00	-
<b>05210000000</b>	<b>PRIMARY HEALTH CARE</b>	<b>36,500,000.00</b>	<b>14,051,944.00</b>	<b>37,000,000.00</b>	<b>-</b>
052100200100	Curative	36,500,000.00	14,051,944.00	37,000,000.00	-
<b>05350000000</b>	<b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b>	<b>148,900,000.00</b>	<b>77,390,300.00</b>	<b>163,300,000.00</b>	<b>-</b>
053500100100	Preventive (Water, Sanitation and Hygiene)	28,500,000.00	12,655,000.00	46,000,000.00	-
053500300100	Rural Water Supply	120,400,000.00	64,735,300.00	117,300,000.00	-
<b>05510000000</b>	<b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>	<b>289,906,000.00</b>	<b>307,517,478.00</b>	<b>1,031,926,000.00</b>	<b>-</b>
055100100100	Community Development Section	9,000,000.00	8,120,000.00	367,720,000.00	-

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit**

<b>Code</b>	<b>Administrative Unit</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to August</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
055100200100	Information, Youth, Sport & Culture	14,080,000.00	4,725,000.00	14,080,000.00	-
055100300100	Social Welfare Section	111,626,000.00	113,945,059.00	313,126,000.00	-
055100400100	Trade Section and Cooperatives	5,200,000.00	4,485,423.00	7,000,000.00	-
055100500100	Traditional/Religious Affairs	150,000,000.00	176,241,996.00	330,000,000.00	-

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Administrative Unit**

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<b><i>Total Capital Expenditure</i></b>	<b><i>3,854,362,700.00</i></b>	<b><i>1,217,107,652.00</i></b>	<b><i>5,464,427,941.00</i></b>	<b><i>749,000,000.00</i></b>
<b>010000000000</b>	<b>Administrative</b>	<b>765,000,000.00</b>	<b>693,015,306.00</b>	<b>1,242,000,000.00</b>	<b>-</b>
<b>012500000000</b>	<b>ADMIN AND GENERAL SERVICES</b>	<b>765,000,000.00</b>	<b>693,015,306.00</b>	<b>1,242,000,000.00</b>	<b>-</b>
012500100100	Office of the Director Admin and General Services	765,000,000.00	693,015,306.00	1,242,000,000.00	-
<b>020000000000</b>	<b>Economic</b>	<b>2,414,862,700.00</b>	<b>215,368,167.00</b>	<b>2,796,548,941.00</b>	<b>349,000,000.00</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>1,809,397,025.00</b>	<b>67,658,167.00</b>	<b>245,000,000.00</b>	<b>116,000,000.00</b>
021500100100	Agriculture Section	1,800,397,025.00	67,658,167.00	169,000,000.00	40,000,000.00
021500200100	Forestry Section	9,000,000.00	-	76,000,000.00	76,000,000.00
<b>023400000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>605,465,675.00</b>	<b>147,710,000.00</b>	<b>2,551,548,941.00</b>	<b>233,000,000.00</b>
023400300100	Electrical Section	140,465,675.00	108,710,000.00	518,000,000.00	233,000,000.00
023400400100	Land & Survey Section	225,000,000.00	39,000,000.00	660,000,000.00	-
023400500100	Building Section	240,000,000.00	-	1,373,548,941.00	-
<b>050000000000</b>	<b>Social</b>	<b>674,500,000.00</b>	<b>308,724,179.00</b>	<b>1,425,879,000.00</b>	<b>400,000,000.00</b>
<b>051700000000</b>	<b>LOCAL EDUCATION AUTHORITY</b>	<b>192,000,000.00</b>	<b>109,400,000.00</b>	<b>393,850,500.00</b>	<b>-</b>
051700100100	Education (Non-Teaching Staff)	85,000,000.00	82,580,000.00	160,500,000.00	-
051700400100	Other Education	107,000,000.00	26,820,000.00	233,350,500.00	-
<b>052100000000</b>	<b>PRIMARY HEALTH CARE</b>	<b>73,500,000.00</b>	<b>20,000,000.00</b>	<b>116,200,000.00</b>	<b>-</b>
052100100100	Primary Health Care Manager	73,500,000.00	20,000,000.00	116,200,000.00	-
<b>053500000000</b>	<b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b>	<b>192,000,000.00</b>	<b>116,565,000.00</b>	<b>582,000,000.00</b>	<b>390,000,000.00</b>
053500300100	Rural Water Supply	192,000,000.00	116,565,000.00	582,000,000.00	390,000,000.00
<b>055100000000</b>	<b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>	<b>217,000,000.00</b>	<b>62,759,179.00</b>	<b>333,828,500.00</b>	<b>10,000,000.00</b>
055100200100	Information, Youth, Sport & Culture	42,000,000.00	37,074,179.00	32,000,000.00	10,000,000.00
055100300100	Social Welfare Section	110,000,000.00	-	241,828,500.00	-
055100400100	Trade Section and Cooperatives	65,000,000.00	25,685,000.00	60,000,000.00	-

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification**

Code	Economic Item	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>2</b>	<b><i>EXPENDITURES</i></b>	<b>8,963,757,944.00</b>	<b>4,276,596,681.00</b>	<b>11,147,551,367.00</b>	<b>749,000,000.00</b>
<b>21</b>	<b><i>Personnel Cost</i></b>	<b>3,454,581,364.00</b>	<b>2,005,140,655.00</b>	<b>2,795,739,546.00</b>	<b>-</b>
<b>2101</b>	<b><i>SALARY</i></b>	<b>1,485,457,659.00</b>	<b>1,281,182,724.00</b>	<b>1,035,816,379.00</b>	<b>-</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>1,485,457,659.00</b>	<b>1,281,182,724.00</b>	<b>1,035,816,379.00</b>	<b>-</b>
21010101	Salary	1,485,457,659.00	1,281,182,724.00	1,035,816,379.00	-
<b>2102</b>	<b><i>ALLOWANCES AND SOCIAL CONTRIBUTION</i></b>	<b>1,969,123,705.00</b>	<b>723,957,931.00</b>	<b>1,735,923,167.00</b>	<b>-</b>
<b>210201</b>	<b><i>ALLOWANCES</i></b>	<b>1,824,123,705.00</b>	<b>596,492,617.00</b>	<b>1,545,923,167.00</b>	<b>-</b>
21020103	Transport Allowance	133,386,889.00	74,766,535.00	245,549,117.00	-
21020104	Rent Supplement	184,533,205.00	95,513,815.00	244,901,998.00	-
21020105	Meal Subsidy	618,200,341.00	36,745,077.00	66,988,171.00	-
21020106	Utility Allowance	65,913,734.00	21,873,095.00	80,979,364.00	-
21020107	Entertainment	4,781,523.00	37,941,969.00	3,832,717.00	-
21020109	Leave Transport Grant	112,861,473.00	20,010,260.00	87,746,999.00	-
21020110	Overtime	5,880,938.00	3,459,142.00	5,172,998.00	-
21020112	Inducement Allowance	270,000.00	118,879.00	47,630,180.00	-
21020113	Hazard / Hardship Allowance	1,289,069.00	412,885.00	64,510,560.00	-
21020117	Domestic Staff Allowance	194,079,000.00	5,825,920.00	22,063,824.00	-
21020118	Personal Assistant Allowance	51,729,981.00	3,016,125.00	5,172,998.00	-
21020122	Motor Vehicle Maintenance Allowance	34,827,498.00	21,420,141.00	3,936,360.00	-
21020123	Constituency Allowance	1,792,017.00	1,136,364.00	1,792,092.00	-
21020125	Accommodation Allowance	4,332,140.00	-	960,000.00	-
21020136	Responsibility Allowance	42,653,898.00	24,835,328.00	173,123,552.00	-
21020137	Medical Allowance	170,302,478.00	100,003,762.00	196,816,382.00	-
21020138	Furniture Allowance	8,000,000.00	-	8,000,000.00	-
21020149	Consolidated Allowance	174,289,521.00	149,413,320.00	194,283,563.00	-
21020156	Professional Teaching Allowance	-	-	77,462,292.00	-
21020173	Once-in-4-Years Furniture Allowance	15,000,000.00	-	15,000,000.00	-
<b>210202</b>	<b><i>Social Contributions</i></b>	<b>145,000,000.00</b>	<b>127,465,314.00</b>	<b>190,000,000.00</b>	<b>-</b>
21020202	17% Government Contributory Pension	145,000,000.00	127,465,314.00	190,000,000.00	-
<b>2103</b>	<b><i>SOCIAL BENEFITS</i></b>	<b>-</b>	<b>-</b>	<b>24,000,000.00</b>	<b>-</b>
<b>210301</b>	<b><i>Social Benefits</i></b>	<b>-</b>	<b>-</b>	<b>24,000,000.00</b>	<b>-</b>
21030108	Social Security Benefits	-	-	24,000,000.00	-

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification**

Code	Economic Item	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>22</b>	<b><i>Other Recurrent Costs</i></b>	<b>1,654,813,880.00</b>	<b>1,054,348,374.00</b>	<b>2,887,383,880.00</b>	<b>-</b>
<b>2202</b>	<b><i>OVERHEAD COST</i></b>	<b>1,227,656,000.00</b>	<b>753,315,392.00</b>	<b>1,759,506,000.00</b>	<b>-</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>41,150,000.00</b>	<b>20,986,000.00</b>	<b>77,300,000.00</b>	<b>-</b>
22020101	Local Travel & Transport - Training	9,300,000.00	5,600,000.00	17,500,000.00	-
22020102	Local Travel & Transport - Others	11,850,000.00	8,726,000.00	29,800,000.00	-
22020103	International Travel & Transport - Training	10,000,000.00	6,660,000.00	10,000,000.00	-
22020104	International Travel & Transport - Others	10,000,000.00	-	20,000,000.00	-
<b>220202</b>	<b>Utilities General</b>	<b>400,000.00</b>	<b>-</b>	<b>2,000,000.00</b>	<b>-</b>
22020202	Telephone Charges	200,000.00	-	-	-
22020205	Water rates & Charges	200,000.00	-	2,000,000.00	-
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>190,000,000.00</b>	<b>162,273,559.00</b>	<b>314,000,000.00</b>	<b>-</b>
22020301	Office Materials and Consumables	112,000,000.00	50,401,000.00	187,000,000.00	-
22020305	Printing of Non-security Documents	18,000,000.00	11,570,000.00	27,000,000.00	-
22020307	Drugs, Vaccines & Medical Supplies	25,000,000.00	6,775,499.00	20,000,000.00	-
22020310	Teaching Aids, Laboratory and Instructional Materials	15,000,000.00	1,940,000.00	20,000,000.00	-
22020318	Disaster Relief Materials	20,000,000.00	91,587,060.00	60,000,000.00	-
<b>220204</b>	<b>Maintenance Services - General</b>	<b>478,000,000.00</b>	<b>351,974,168.00</b>	<b>437,000,000.00</b>	<b>-</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	-	-	48,000,000.00	-
22020403	Maintenance of Office Building / Residential Quarters	-	-	38,000,000.00	-
22020404	Maintenance of Office / IT Equipment	-	-	8,000,000.00	-
22020405	Maintenance of Plants / Generators	-	-	3,000,000.00	-
22020406	Other Maintenance Services	70,000,000.00	61,042,723.00	59,000,000.00	-
22020410	Maintenance of Street Lightings	300,000,000.00	224,380,700.00	150,000,000.00	-
22020413	Minor Road Maintenance	-	-	7,000,000.00	-
22020415	Maintenance of Water Facilities	100,000,000.00	62,124,300.00	109,000,000.00	-
22020421	Maintenance of Health Institution Buildings	5,000,000.00	4,276,445.00	5,000,000.00	-
22020427	Maintenance of Electricity/Solar Power	3,000,000.00	150,000.00	10,000,000.00	-
<b>220205</b>	<b>Training - General</b>	<b>111,000,000.00</b>	<b>107,956,000.00</b>	<b>140,000,000.00</b>	<b>-</b>
22020501	Local Training	111,000,000.00	107,956,000.00	90,000,000.00	-
22020502	International Training	-	-	50,000,000.00	-

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification**

Code	Economic Item	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>220206</b>	<b>Other Services - General</b>	<b>148,126,000.00</b>	<b>69,466,665.00</b>	<b>249,126,000.00</b>	<b>-</b>
22020601	Security Services	15,000,000.00	-	15,000,000.00	-
22020602	Office/Store Rent	-	-	1,000,000.00	-
22020604	Security Vote (Including Operations)	74,000,000.00	62,471,666.00	144,000,000.00	-
22020616	Casual Workers Services	59,126,000.00	6,994,999.00	89,126,000.00	-
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>5,900,000.00</b>	<b>8,000,000.00</b>	<b>10,000,000.00</b>	<b>-</b>
22020701	Financial Consulting	5,900,000.00	8,000,000.00	10,000,000.00	-
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>-</b>	<b>-</b>	<b>10,000,000.00</b>	<b>-</b>
22020801	Motor Vehicle Fuel Cost	-	-	10,000,000.00	-
<b>220209</b>	<b>Financial Charges - General</b>	<b>-</b>	<b>-</b>	<b>5,000,000.00</b>	<b>-</b>
22020901	Bank Charges (Other than Interest)	-	-	5,000,000.00	-
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>253,080,000.00</b>	<b>32,659,000.00</b>	<b>515,080,000.00</b>	<b>-</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)	41,000,000.00	25,780,000.00	60,000,000.00	-
22021003	Publicity and Advertisements	1,080,000.00	450,000.00	3,080,000.00	-
22021041	Contingency Reserve - Recurrent	200,000,000.00	-	300,000,000.00	-
22021044	Committees and Commissions	5,000,000.00	3,429,000.00	10,000,000.00	-
22021045	Institutional Feeding	-	-	131,000,000.00	-
22021049	Special Health Programmes & Initiatives	1,000,000.00	-	1,000,000.00	-
22021060	Nutrition Activities	5,000,000.00	3,000,000.00	10,000,000.00	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>227,157,880.00</b>	<b>176,241,996.00</b>	<b>847,877,880.00</b>	<b>-</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>227,157,880.00</b>	<b>176,241,996.00</b>	<b>847,877,880.00</b>	<b>-</b>
22040103	Grants to State Governments – Recurrent Security Support	-	-	87,000,000.00	-
22040104	Grants to State Governments – Contribution to LG Audit (0.5%)	70,000,000.00	-	150,000,000.00	-
22040107	Grants to State Governments – Other Recurrent	7,157,880.00	-	7,157,880.00	-
22040111	Grants to Communities and NGOs	-	-	273,720,000.00	-
22040113	Contribution to Traditional Councils	150,000,000.00	176,241,996.00	330,000,000.00	-
<b>2207</b>	<b>Transfers - Payments</b>	<b>200,000,000.00</b>	<b>124,790,986.00</b>	<b>280,000,000.00</b>	<b>-</b>
<b>220701</b>	<b>Payments</b>	<b>200,000,000.00</b>	<b>124,790,986.00</b>	<b>280,000,000.00</b>	<b>-</b>
22070105	Stabilization Funds	200,000,000.00	124,790,986.00	280,000,000.00	-
<b>23</b>	<b>Capital Expenditure</b>	<b>3,854,362,700.00</b>	<b>1,217,107,652.00</b>	<b>5,464,427,941.00</b>	<b>749,000,000.00</b>

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification**

Code	Economic Item	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>2,448,862,700.00</b>	<b>712,487,907.00</b>	<b>1,440,500,000.00</b>	<b>201,000,000.00</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>2,448,862,700.00</b>	<b>712,487,907.00</b>	<b>1,440,500,000.00</b>	<b>201,000,000.00</b>
23010104	Purchase of Motor Cycles	2,000,000.00	-	2,000,000.00	-
23010105	Purchase Of Motor Vehicles	270,000,000.00	122,940,000.00	270,000,000.00	-
23010112	Purchase Of Office Furniture and Fittings	19,000,000.00	-	31,000,000.00	-
23010119	Purchase Of Power Generating Set	90,465,675.00	108,710,000.00	468,000,000.00	183,000,000.00
23010121	Purchase Of Residential Furniture	4,000,000.00	-	6,000,000.00	-
23010122	Purchase Of Health / Medical Equipment	-	-	20,000,000.00	-
23010124	Purchase Of Teaching / Learning Aid Equipment	35,000,000.00	-	30,000,000.00	-
23010127	Purchase Of Agricultural Equipment and Improved Inputs	2,018,397,025.00	480,837,907.00	573,000,000.00	18,000,000.00
23010128	Purchase Of Security Equipment	10,000,000.00	-	10,000,000.00	-
23010141	Purchase of School Furniture	-	-	30,500,000.00	-
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>712,000,000.00</b>	<b>276,950,000.00</b>	<b>2,947,368,371.00</b>	<b>530,000,000.00</b>
<b>230201</b>	<b>General</b>	<b>712,000,000.00</b>	<b>276,950,000.00</b>	<b>2,947,368,371.00</b>	<b>530,000,000.00</b>
23020101	Construction/Provision Of Office Buildings	-	-	70,000,000.00	-
23020102	Construction/Provision Of Residential Buildings	80,000,000.00	-	110,000,000.00	-
23020103	Construction/Provision Of Electricity / Solar Power	100,000,000.00	-	100,000,000.00	100,000,000.00
23020105	Construction/Provision Of Water Facilities	142,000,000.00	116,565,000.00	532,000,000.00	340,000,000.00
23020106	Construction/Provision Of Hospitals/Health Centres	30,000,000.00	-	70,000,000.00	-
23020107	Construction/Provision Of Public Schools	90,000,000.00	109,400,000.00	266,350,500.00	-
23020113	Construction / Provision Of Agricultural Facilities	4,000,000.00	2,800,000.00	10,000,000.00	-
23020114	Construction / Provision Of Roads	15,000,000.00	25,685,000.00	440,000,000.00	-
23020118	Construction / Provision Of Infrastructure	5,000,000.00	-	150,000,000.00	-
23020124	Construction Of Markets/Parks	20,000,000.00	-	190,000,000.00	-
23020129	Construction Of Irrigation Facilities	31,000,000.00	22,500,000.00	100,000,000.00	90,000,000.00
23020130	Construction / Provision of Wall Fence/Boundary Pillars	50,000,000.00	-	100,000,000.00	-
23020131	Construction/Provision Of Religious Structures	70,000,000.00	-	499,017,871.00	-
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	25,000,000.00	-	140,000,000.00	-
23020145	Construction of Vetenary Clinics	-	-	20,000,000.00	-
23020146	Construction of Lecture Hall/Theatre/Class Rooms	50,000,000.00	-	150,000,000.00	-

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification**

Code	Economic Item	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>257,000,000.00</b>	<b>180,249,745.00</b>	<b>384,531,070.00</b>	<b>-</b>
<b>230301</b>	<b>General</b>	<b>257,000,000.00</b>	<b>180,249,745.00</b>	<b>384,531,070.00</b>	<b>-</b>
23030101	Rehabilitation/Repairs Of Residential Buildings	50,000,000.00	55,271,566.00	75,000,000.00	-
23030103	Rehabilitation/Repairs - Housing	20,000,000.00	-	25,000,000.00	-
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	55,000,000.00	20,000,000.00	55,000,000.00	-
23030121	Rehabilitation / Repairs Of Office Buildings	72,000,000.00	72,904,000.00	80,000,000.00	-
23030124	Rehabilitation/Repairs- Markets/Parks	30,000,000.00	-	40,000,000.00	-
23030127	Rehabilitation/Repairs- ICT Infrastructures	25,000,000.00	32,074,179.00	10,000,000.00	-
23030130	Rehabilitation/Repairs of Other Institutional Buildings	-	-	49,531,070.00	-
23030133	Rehabilitation/Repairs of Other facilities	5,000,000.00	-	10,000,000.00	-
23030134	Rehabilitation/Repairs of Vehicles	-	-	40,000,000.00	-
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>230,000,000.00</b>	<b>39,000,000.00</b>	<b>178,000,000.00</b>	<b>8,000,000.00</b>
<b>230401</b>	<b>Preservation of the Environment - General</b>	<b>230,000,000.00</b>	<b>39,000,000.00</b>	<b>178,000,000.00</b>	<b>8,000,000.00</b>
23040102	Erosion & Flood Control	225,000,000.00	39,000,000.00	170,000,000.00	-
23040108	Parks and Gardens	5,000,000.00	-	8,000,000.00	8,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>206,500,000.00</b>	<b>8,420,000.00</b>	<b>514,028,500.00</b>	<b>10,000,000.00</b>
<b>230501</b>	<b>Acquisition of Non-Tangible Asset</b>	<b>206,500,000.00</b>	<b>8,420,000.00</b>	<b>514,028,500.00</b>	<b>10,000,000.00</b>
23050101	Research & Development and Census/Surveys	78,000,000.00	5,000,000.00	221,000,000.00	10,000,000.00
23050108	Special Intervention Programmes and Projects	118,500,000.00	-	273,028,500.00	-
23050137	Capital Project Historical Liabilities	10,000,000.00	3,420,000.00	20,000,000.00	-

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 Budget: Total Expenditure by Function**

Code	Function	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Expenditure</b>	<b>8,963,757,944.00</b>	<b>4,276,596,681.00</b>	<b>11,147,551,367.00</b>	<b>749,000,000.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>1,996,989,879.00</b>	<b>1,309,960,639.00</b>	<b>3,133,336,056.00</b>	<b>-</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>952,543,795.00</b>	<b>437,162,783.00</b>	<b>1,148,124,951.00</b>	<b>-</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	378,828,750.00	204,925,721.00	390,144,484.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	573,715,045.00	232,237,062.00	757,980,467.00	-
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>536,788,204.00</b>	<b>348,318,116.00</b>	<b>872,853,225.00</b>	<b>-</b>
70131	GENERAL PERSONNEL SERVICES	102,000,000.00	72,904,000.00	190,000,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	38,463,065.00	25,964,944.00	56,577,119.00	-
70133	OTHER GENERAL SERVICES	396,325,139.00	249,449,172.00	626,276,106.00	-
<b>7017</b>	<b>PUBLIC DEBT TRANSACTIONS</b>	<b>10,000,000.00</b>	<b>3,420,000.00</b>	<b>20,000,000.00</b>	<b>-</b>
70171	PUBLIC DEBT TRANSACTIONS	10,000,000.00	3,420,000.00	20,000,000.00	-
<b>7018</b>	<b>TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT</b>	<b>497,657,880.00</b>	<b>521,059,740.00</b>	<b>1,092,357,880.00</b>	<b>-</b>
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	497,657,880.00	521,059,740.00	1,092,357,880.00	-
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>2,277,690,011.00</b>	<b>436,244,203.00</b>	<b>1,344,732,920.00</b>	<b>86,000,000.00</b>
<b>7041</b>	<b>AFFAIRS</b>	<b>5,200,000.00</b>	<b>4,485,423.00</b>	<b>327,000,000.00</b>	<b>-</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	5,200,000.00	4,485,423.00	327,000,000.00	-
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>1,867,451,835.00</b>	<b>102,438,480.00</b>	<b>315,775,192.00</b>	<b>86,000,000.00</b>
70421	AGRICULTURE	1,839,022,376.00	86,935,964.00	282,555,792.00	86,000,000.00
70422	FORESTRY	28,429,459.00	15,502,516.00	33,219,400.00	-
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>317,022,961.00</b>	<b>229,933,057.00</b>	<b>181,518,794.00</b>	<b>-</b>
70435	ELECTRICITY	317,022,961.00	229,933,057.00	181,518,794.00	-
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>20,000,000.00</b>	<b>-</b>	<b>30,000,000.00</b>	<b>-</b>
70443	CONSTRUCTION	20,000,000.00	-	30,000,000.00	-
<b>7045</b>	<b>TRANSPORT</b>	<b>23,633,380.00</b>	<b>46,021,960.00</b>	<b>451,052,857.00</b>	<b>-</b>
70451	ROAD TRANSPORT	23,633,380.00	46,021,960.00	451,052,857.00	-
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>7,217,691.00</b>	<b>6,286,800.00</b>	<b>8,011,651.00</b>	<b>-</b>
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	7,217,691.00	6,286,800.00	8,011,651.00	-
<b>7048</b>	<b>R &amp; D ECONOMIC AFFAIRS</b>	<b>37,164,144.00</b>	<b>47,078,483.00</b>	<b>31,374,426.00</b>	<b>-</b>
70485	R & D TRANSPORT	12,164,144.00	15,004,304.00	21,374,426.00	-
70486	R & D COMMUNICATION	25,000,000.00	32,074,179.00	10,000,000.00	-
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>340,999,740.00</b>	<b>88,849,008.00</b>	<b>481,318,602.00</b>	<b>30,000,000.00</b>

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 Budget: Total Expenditure by Function**

Code	Function	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>5,000,000.00</b>	-	<b>10,000,000.00</b>	-
70511	WASTE MANAGEMENT	5,000,000.00	-	10,000,000.00	-
<b>7052</b>	<b>WASTE WATER MANAGEMENT</b>	<b>85,999,740.00</b>	<b>49,849,008.00</b>	<b>131,318,602.00</b>	-
70521	WASTE WATER MANAGEMENT	85,999,740.00	49,849,008.00	131,318,602.00	-
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>250,000,000.00</b>	<b>39,000,000.00</b>	<b>340,000,000.00</b>	<b>30,000,000.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	250,000,000.00	39,000,000.00	340,000,000.00	30,000,000.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>621,267,962.00</b>	<b>290,327,250.00</b>	<b>1,546,592,810.00</b>	<b>283,000,000.00</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>254,314,245.00</b>	<b>169,185,750.00</b>	<b>707,000,236.00</b>	<b>183,000,000.00</b>
70611	HOUSING DEVELOPMENT	254,314,245.00	169,185,750.00	707,000,236.00	183,000,000.00
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>105,530,655.00</b>	<b>46,261,792.00</b>	<b>578,371,500.00</b>	-
70621	COMMUNITY DEVELOPMENT	105,530,655.00	46,261,792.00	578,371,500.00	-
<b>7063</b>	<b>WATER SUPPLY</b>	<b>141,423,062.00</b>	<b>74,879,708.00</b>	<b>136,221,074.00</b>	-
70631	WATER SUPPLY	141,423,062.00	74,879,708.00	136,221,074.00	-
<b>7064</b>	<b>STREET LIGHTING</b>	<b>100,000,000.00</b>	-	<b>100,000,000.00</b>	<b>100,000,000.00</b>
70641	STREET LIGHTING	100,000,000.00	-	100,000,000.00	100,000,000.00
<b>7066</b>	<b>HOUSING AND COMMUNITY AMENITIES N.E.C.</b>	<b>20,000,000.00</b>	-	<b>25,000,000.00</b>	-
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	20,000,000.00	-	25,000,000.00	-
<b>707</b>	<b>HEALTH</b>	<b>754,738,311.00</b>	<b>494,126,240.00</b>	<b>1,239,373,492.00</b>	<b>340,000,000.00</b>
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>5,000,000.00</b>	-	<b>5,000,000.00</b>	-
70731	GENERAL HOSPITAL SERVICES	5,000,000.00	-	5,000,000.00	-
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>749,738,311.00</b>	<b>494,126,240.00</b>	<b>1,234,373,492.00</b>	<b>340,000,000.00</b>
70741	PUBLIC HEALTH SERVICES	749,738,311.00	494,126,240.00	1,234,373,492.00	340,000,000.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>260,690,041.00</b>	<b>190,097,529.00</b>	<b>934,207,394.00</b>	<b>10,000,000.00</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>24,080,000.00</b>	<b>9,725,000.00</b>	<b>24,080,000.00</b>	<b>10,000,000.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	24,080,000.00	9,725,000.00	24,080,000.00	10,000,000.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>156,610,041.00</b>	<b>180,372,529.00</b>	<b>341,578,453.00</b>	-
70821	CULTURAL SERVICES	156,610,041.00	180,372,529.00	341,578,453.00	-
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>80,000,000.00</b>	-	<b>568,548,941.00</b>	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	80,000,000.00	-	568,548,941.00	-
<b>709</b>	<b>EDUCATION</b>	<b>2,466,181,740.00</b>	<b>1,328,381,268.00</b>	<b>1,860,261,132.00</b>	-
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>2,314,557,281.00</b>	<b>1,239,334,280.00</b>	<b>1,543,362,334.00</b>	-
70912	PRIMARY EDUCATION	2,314,557,281.00	1,239,334,280.00	1,543,362,334.00	-
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>131,624,459.00</b>	<b>89,046,988.00</b>	<b>276,898,798.00</b>	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	131,624,459.00	89,046,988.00	276,898,798.00	-

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 Budget: Total Expenditure by Function**

<b>Code</b>	<b>Function</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to August</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>20,000,000.00</b>	-	<b>40,000,000.00</b>	-
70981	EDUCATION N.E.C	20,000,000.00	-	40,000,000.00	-
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>245,200,260.00</b>	<b>138,610,544.00</b>	<b>607,728,961.00</b>	-
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>245,200,260.00</b>	<b>138,610,544.00</b>	<b>607,728,961.00</b>	-
71091	SOCIAL PROTECTION N.E.C.	245,200,260.00	138,610,544.00	607,728,961.00	-

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Function**

Code	Function	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Personnel Expenditure</b>	<b>3,454,581,364.00</b>	<b>2,005,140,655.00</b>	<b>2,795,739,546.00</b>	<b>-</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>378,331,999.00</b>	<b>210,566,247.00</b>	<b>339,978,176.00</b>	<b>-</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>274,243,795.00</b>	<b>131,871,797.00</b>	<b>201,124,951.00</b>	<b>-</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	128,928,750.00	35,825,721.00	81,144,484.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	145,315,045.00	96,046,076.00	119,980,467.00	-
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>104,088,204.00</b>	<b>78,694,450.00</b>	<b>138,853,225.00</b>	<b>-</b>
70132	OVERALL PLANNING AND STATISTICAL SERVICES	25,963,065.00	18,085,944.00	30,577,119.00	-
70133	OTHER GENERAL SERVICES	78,125,139.00	60,608,506.00	108,276,106.00	-
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>69,292,986.00</b>	<b>57,648,434.00</b>	<b>106,932,920.00</b>	<b>-</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>41,454,810.00</b>	<b>31,967,313.00</b>	<b>65,775,192.00</b>	<b>-</b>
70421	AGRICULTURE	18,225,351.00	18,134,797.00	41,055,792.00	-
70422	FORESTRY	23,229,459.00	13,832,516.00	24,719,400.00	-
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>5,922,961.00</b>	<b>1,856,657.00</b>	<b>8,018,794.00</b>	<b>-</b>
70435	ELECTRICITY	5,922,961.00	1,856,657.00	8,018,794.00	-
<b>7045</b>	<b>TRANSPORT</b>	<b>2,533,380.00</b>	<b>2,533,360.00</b>	<b>3,752,857.00</b>	<b>-</b>
70451	ROAD TRANSPORT	2,533,380.00	2,533,360.00	3,752,857.00	-
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>7,217,691.00</b>	<b>6,286,800.00</b>	<b>8,011,651.00</b>	<b>-</b>
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	7,217,691.00	6,286,800.00	8,011,651.00	-
<b>7048</b>	<b>R &amp; D ECONOMIC AFFAIRS</b>	<b>12,164,144.00</b>	<b>15,004,304.00</b>	<b>21,374,426.00</b>	<b>-</b>
70485	R & D TRANSPORT	12,164,144.00	15,004,304.00	21,374,426.00	-
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>57,499,740.00</b>	<b>37,194,008.00</b>	<b>95,318,602.00</b>	<b>-</b>
<b>7052</b>	<b>WASTE WATER MANAGEMENT</b>	<b>57,499,740.00</b>	<b>37,194,008.00</b>	<b>95,318,602.00</b>	<b>-</b>
70521	WASTE WATER MANAGEMENT	57,499,740.00	37,194,008.00	95,318,602.00	-
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>46,852,287.00</b>	<b>27,805,384.00</b>	<b>55,372,810.00</b>	<b>-</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>8,298,570.00</b>	<b>5,204,184.00</b>	<b>14,800,236.00</b>	<b>-</b>
70611	HOUSING DEVELOPMENT	8,298,570.00	5,204,184.00	14,800,236.00	-
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>17,530,655.00</b>	<b>12,456,792.00</b>	<b>21,651,500.00</b>	<b>-</b>
70621	COMMUNITY DEVELOPMENT	17,530,655.00	12,456,792.00	21,651,500.00	-
<b>7063</b>	<b>WATER SUPPLY</b>	<b>21,023,062.00</b>	<b>10,144,408.00</b>	<b>18,921,074.00</b>	<b>-</b>
70631	WATER SUPPLY	21,023,062.00	10,144,408.00	18,921,074.00	-
<b>707</b>	<b>HEALTH</b>	<b>486,238,311.00</b>	<b>343,509,296.00</b>	<b>540,373,492.00</b>	<b>-</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>486,238,311.00</b>	<b>343,509,296.00</b>	<b>540,373,492.00</b>	<b>-</b>
70741	PUBLIC HEALTH SERVICES	486,238,311.00	343,509,296.00	540,373,492.00	-

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Function**

<b>Code</b>	<b>Function</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to August</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>6,610,041.00</b>	<b>4,130,533.00</b>	<b>11,578,453.00</b>	<b>-</b>
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>6,610,041.00</b>	<b>4,130,533.00</b>	<b>11,578,453.00</b>	<b>-</b>
70821	CULTURAL SERVICES	6,610,041.00	4,130,533.00	11,578,453.00	-
<b>709</b>	<b>EDUCATION</b>	<b>2,391,181,740.00</b>	<b>1,299,621,268.00</b>	<b>1,603,410,632.00</b>	<b>-</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>2,299,557,281.00</b>	<b>1,237,394,280.00</b>	<b>1,492,862,334.00</b>	<b>-</b>
70912	PRIMARY EDUCATION	2,299,557,281.00	1,237,394,280.00	1,492,862,334.00	-
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>91,624,459.00</b>	<b>62,226,988.00</b>	<b>110,548,298.00</b>	<b>-</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	91,624,459.00	62,226,988.00	110,548,298.00	-
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>18,574,260.00</b>	<b>24,665,485.00</b>	<b>42,774,461.00</b>	<b>-</b>
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>18,574,260.00</b>	<b>24,665,485.00</b>	<b>42,774,461.00</b>	<b>-</b>
71091	SOCIAL PROTECTION N.E.C.	18,574,260.00	24,665,485.00	42,774,461.00	-

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Function**

Code	Function	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<b><i>Total Other Recurrent Expenditure</i></b>	<b><i>1,654,813,880.00</i></b>	<b><i>1,054,348,374.00</i></b>	<b><i>2,887,383,880.00</i></b>	<b><i>-</i></b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>800,157,880.00</b>	<b>379,070,652.00</b>	<b>1,397,157,880.00</b>	<b>-</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>528,300,000.00</b>	<b>182,350,986.00</b>	<b>887,000,000.00</b>	<b>-</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	99,900,000.00	46,160,000.00	249,000,000.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	428,400,000.00	136,190,986.00	638,000,000.00	-
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>194,700,000.00</b>	<b>196,719,666.00</b>	<b>266,000,000.00</b>	<b>-</b>
70132	OVERALL PLANNING AND STATISTICAL SERVICES	12,500,000.00	7,879,000.00	26,000,000.00	-
70133	OTHER GENERAL SERVICES	182,200,000.00	188,840,666.00	240,000,000.00	-
<b>7018</b>	<b>TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT</b>	<b>77,157,880.00</b>	<b>-</b>	<b>244,157,880.00</b>	<b>-</b>
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	77,157,880.00	-	244,157,880.00	-
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>354,000,000.00</b>	<b>278,863,423.00</b>	<b>302,800,000.00</b>	<b>-</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>5,200,000.00</b>	<b>4,485,423.00</b>	<b>7,000,000.00</b>	<b>-</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	5,200,000.00	4,485,423.00	7,000,000.00	-
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>16,600,000.00</b>	<b>2,813,000.00</b>	<b>35,000,000.00</b>	<b>-</b>
70421	AGRICULTURE	11,400,000.00	1,143,000.00	26,500,000.00	-
70422	FORESTRY	5,200,000.00	1,670,000.00	8,500,000.00	-
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>311,100,000.00</b>	<b>228,076,400.00</b>	<b>173,500,000.00</b>	<b>-</b>
70435	ELECTRICITY	311,100,000.00	228,076,400.00	173,500,000.00	-
<b>7045</b>	<b>TRANSPORT</b>	<b>21,100,000.00</b>	<b>43,488,600.00</b>	<b>87,300,000.00</b>	<b>-</b>
70451	ROAD TRANSPORT	21,100,000.00	43,488,600.00	87,300,000.00	-
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>28,500,000.00</b>	<b>12,655,000.00</b>	<b>36,000,000.00</b>	<b>-</b>
<b>7052</b>	<b>WASTE WATER MANAGEMENT</b>	<b>28,500,000.00</b>	<b>12,655,000.00</b>	<b>36,000,000.00</b>	<b>-</b>
70521	WASTE WATER MANAGEMENT	28,500,000.00	12,655,000.00	36,000,000.00	-
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>144,950,000.00</b>	<b>72,855,300.00</b>	<b>437,220,000.00</b>	<b>-</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>15,550,000.00</b>	<b>-</b>	<b>29,200,000.00</b>	<b>-</b>
70611	HOUSING DEVELOPMENT	15,550,000.00	-	29,200,000.00	-
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>9,000,000.00</b>	<b>8,120,000.00</b>	<b>290,720,000.00</b>	<b>-</b>
70621	COMMUNITY DEVELOPMENT	9,000,000.00	8,120,000.00	290,720,000.00	-
<b>7063</b>	<b>WATER SUPPLY</b>	<b>120,400,000.00</b>	<b>64,735,300.00</b>	<b>117,300,000.00</b>	<b>-</b>
70631	WATER SUPPLY	120,400,000.00	64,735,300.00	117,300,000.00	-

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Function**

Code	Function	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>707</b>	<b>HEALTH</b>	<b>36,500,000.00</b>	<b>14,051,944.00</b>	<b>37,000,000.00</b>	-
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>36,500,000.00</b>	<b>14,051,944.00</b>	<b>37,000,000.00</b>	-
70741	PUBLIC HEALTH SERVICES	36,500,000.00	14,051,944.00	37,000,000.00	-
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>164,080,000.00</b>	<b>180,966,996.00</b>	<b>344,080,000.00</b>	-
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>14,080,000.00</b>	<b>4,725,000.00</b>	<b>14,080,000.00</b>	-
70811	RECREATIONAL AND SPORTING SERVICES	14,080,000.00	4,725,000.00	14,080,000.00	-
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>150,000,000.00</b>	<b>176,241,996.00</b>	<b>330,000,000.00</b>	-
70821	CULTURAL SERVICES	150,000,000.00	176,241,996.00	330,000,000.00	-
<b>709</b>	<b>EDUCATION</b>	<b>15,000,000.00</b>	<b>1,940,000.00</b>	<b>20,000,000.00</b>	-
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>15,000,000.00</b>	<b>1,940,000.00</b>	<b>20,000,000.00</b>	-
70912	PRIMARY EDUCATION	15,000,000.00	1,940,000.00	20,000,000.00	-
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>111,626,000.00</b>	<b>113,945,059.00</b>	<b>313,126,000.00</b>	-
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>111,626,000.00</b>	<b>113,945,059.00</b>	<b>313,126,000.00</b>	-
71091	SOCIAL PROTECTION N.E.C.	111,626,000.00	113,945,059.00	313,126,000.00	-

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Function**

Code	Function	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Capital Expenditure</b>	<b>3,854,362,700.00</b>	<b>1,217,107,652.00</b>	<b>5,464,427,941.00</b>	<b>749,000,000.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>818,500,000.00</b>	<b>720,323,740.00</b>	<b>1,396,200,000.00</b>	<b>-</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>150,000,000.00</b>	<b>122,940,000.00</b>	<b>60,000,000.00</b>	<b>-</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	150,000,000.00	122,940,000.00	60,000,000.00	-
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>238,000,000.00</b>	<b>72,904,000.00</b>	<b>468,000,000.00</b>	<b>-</b>
70131	GENERAL PERSONNEL SERVICES	102,000,000.00	72,904,000.00	190,000,000.00	-
70133	OTHER GENERAL SERVICES	136,000,000.00	-	278,000,000.00	-
<b>7017</b>	<b>PUBLIC DEBT TRANSACTIONS</b>	<b>10,000,000.00</b>	<b>3,420,000.00</b>	<b>20,000,000.00</b>	<b>-</b>
70171	PUBLIC DEBT TRANSACTIONS	10,000,000.00	3,420,000.00	20,000,000.00	-
<b>7018</b>	<b>TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT</b>	<b>420,500,000.00</b>	<b>521,059,740.00</b>	<b>848,200,000.00</b>	<b>-</b>
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	420,500,000.00	521,059,740.00	848,200,000.00	-
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>1,854,397,025.00</b>	<b>99,732,346.00</b>	<b>935,000,000.00</b>	<b>86,000,000.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>-</b>	<b>-</b>	<b>320,000,000.00</b>	<b>-</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	-	-	320,000,000.00	-
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>1,809,397,025.00</b>	<b>67,658,167.00</b>	<b>215,000,000.00</b>	<b>86,000,000.00</b>
70421	AGRICULTURE	1,809,397,025.00	67,658,167.00	215,000,000.00	86,000,000.00
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>20,000,000.00</b>	<b>-</b>	<b>30,000,000.00</b>	<b>-</b>
70443	CONSTRUCTION	20,000,000.00	-	30,000,000.00	-
<b>7045</b>	<b>TRANSPORT</b>	<b>-</b>	<b>-</b>	<b>360,000,000.00</b>	<b>-</b>
70451	ROAD TRANSPORT	-	-	360,000,000.00	-
<b>7048</b>	<b>R &amp; D ECONOMIC AFFAIRS</b>	<b>25,000,000.00</b>	<b>32,074,179.00</b>	<b>10,000,000.00</b>	<b>-</b>
70486	R & D COMMUNICATION	25,000,000.00	32,074,179.00	10,000,000.00	-
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>255,000,000.00</b>	<b>39,000,000.00</b>	<b>350,000,000.00</b>	<b>30,000,000.00</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>5,000,000.00</b>	<b>-</b>	<b>10,000,000.00</b>	<b>-</b>
70511	WASTE MANAGEMENT	5,000,000.00	-	10,000,000.00	-
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>250,000,000.00</b>	<b>39,000,000.00</b>	<b>340,000,000.00</b>	<b>30,000,000.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	250,000,000.00	39,000,000.00	340,000,000.00	30,000,000.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>429,465,675.00</b>	<b>189,666,566.00</b>	<b>1,054,000,000.00</b>	<b>283,000,000.00</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>230,465,675.00</b>	<b>163,981,566.00</b>	<b>663,000,000.00</b>	<b>183,000,000.00</b>
70611	HOUSING DEVELOPMENT	230,465,675.00	163,981,566.00	663,000,000.00	183,000,000.00

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Function**

Code	Function	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>79,000,000.00</b>	<b>25,685,000.00</b>	<b>266,000,000.00</b>	-
70621	COMMUNITY DEVELOPMENT	79,000,000.00	25,685,000.00	266,000,000.00	-
<b>7064</b>	<b>STREET LIGHTING</b>	<b>100,000,000.00</b>	-	<b>100,000,000.00</b>	<b>100,000,000.00</b>
70641	STREET LIGHTING	100,000,000.00	-	100,000,000.00	100,000,000.00
<b>7066</b>	<b>HOUSING AND COMMUNITY AMENITIES N.E.C.</b>	<b>20,000,000.00</b>	-	<b>25,000,000.00</b>	-
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	20,000,000.00	-	25,000,000.00	-
<b>707</b>	<b>HEALTH</b>	<b>232,000,000.00</b>	<b>136,565,000.00</b>	<b>662,000,000.00</b>	<b>340,000,000.00</b>
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>5,000,000.00</b>	-	<b>5,000,000.00</b>	-
70731	GENERAL HOSPITAL SERVICES	5,000,000.00	-	5,000,000.00	-
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>227,000,000.00</b>	<b>136,565,000.00</b>	<b>657,000,000.00</b>	<b>340,000,000.00</b>
70741	PUBLIC HEALTH SERVICES	227,000,000.00	136,565,000.00	657,000,000.00	340,000,000.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>90,000,000.00</b>	<b>5,000,000.00</b>	<b>578,548,941.00</b>	<b>10,000,000.00</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>10,000,000.00</b>	<b>5,000,000.00</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	10,000,000.00	5,000,000.00	10,000,000.00	10,000,000.00
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>80,000,000.00</b>	-	<b>568,548,941.00</b>	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	80,000,000.00	-	568,548,941.00	-
<b>709</b>	<b>EDUCATION</b>	<b>60,000,000.00</b>	<b>26,820,000.00</b>	<b>236,850,500.00</b>	-
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	-	-	<b>30,500,000.00</b>	-
70912	PRIMARY EDUCATION	-	-	30,500,000.00	-
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>40,000,000.00</b>	<b>26,820,000.00</b>	<b>166,350,500.00</b>	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	40,000,000.00	26,820,000.00	166,350,500.00	-
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>20,000,000.00</b>	-	<b>40,000,000.00</b>	-
70981	EDUCATION N.E.C	20,000,000.00	-	40,000,000.00	-
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>115,000,000.00</b>	-	<b>251,828,500.00</b>	-
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>115,000,000.00</b>	-	<b>251,828,500.00</b>	-
71091	SOCIAL PROTECTION N.E.C.	115,000,000.00	-	251,828,500.00	-

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 Budget: Total Expenditure by Location**

<b>Code</b>	<b>Location</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to August</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>317</b>	<b>JIGAWA STATE</b>	<b>8,963,757,944.00</b>	<b>4,276,596,681.00</b>	<b>11,147,551,367.00</b>	<b>749,000,000.00</b>
<b>3172</b>	<b>Jigawa State North East</b>	<b>8,963,757,944.00</b>	<b>4,276,596,681.00</b>	<b>11,147,551,367.00</b>	<b>749,000,000.00</b>
<b>317221</b>	<b>MALAM MADORI</b>	<b>8,963,757,944.00</b>	<b>4,276,596,681.00</b>	<b>11,147,551,367.00</b>	<b>749,000,000.00</b>
31722101	Arki	10,000,000.00	-	100,000,000.00	-
31722102	Dunari	25,000,000.00	-	25,000,000.00	-
31722103	Fateka Akurya	15,000,000.00	-	150,000,000.00	150,000,000.00
31722104	Garin Gabas	139,000,000.00	32,074,179.00	246,000,000.00	-
31722105	Mairakumi	-	-	30,000,000.00	-
31722106	Makaddari	15,000,000.00	-	50,000,000.00	-
31722107	Malam Madorin Ward	372,000,000.00	128,175,566.00	757,000,000.00	140,000,000.00
31722108	Shayya	170,000,000.00	-	110,000,000.00	-
31722110	Tashena	-	-	350,000,000.00	-
31722197	LG Wide (MALAM MADORI)	8,217,757,944.00	4,116,346,936.00	9,329,551,367.00	459,000,000.00

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Location**

<b>Code</b>	<b>Location</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to August</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>317</b>	<b>JIGAWA STATE</b>	<b>3,454,581,364.00</b>	<b>2,005,140,655.00</b>	<b>2,795,739,546.00</b>	<b>0.00</b>
<b>3172</b>	<b>Jigawa State North East</b>	<b>3,454,581,364.00</b>	<b>2,005,140,655.00</b>	<b>2,795,739,546.00</b>	<b>0.00</b>
<b>317221</b>	<b>MALAM MADORI</b>	<b>3,454,581,364.00</b>	<b>2,005,140,655.00</b>	<b>2,795,739,546.00</b>	<b>0.00</b>
31722197	LG Wide (MALAM MADORI)	3,454,581,364.00	2,005,140,655.00	2,795,739,546.00	-

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Location**

<b>Code</b>	<b>Location</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to August</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>317</b>	<b>JIGAWA STATE</b>	<b>1,654,813,880.00</b>	<b>1,054,348,374.00</b>	<b>2,887,383,880.00</b>	<b>0.00</b>
<b>3172</b>	<b>Jigawa State North East</b>	<b>1,654,813,880.00</b>	<b>1,054,348,374.00</b>	<b>2,887,383,880.00</b>	<b>0.00</b>
<b>317221</b>	<b>MALAM MADORI</b>	<b>1,654,813,880.00</b>	<b>1,054,348,374.00</b>	<b>2,887,383,880.00</b>	<b>-</b>
31722197	LG Wide (MALAM MADORI)	1,654,813,880.00	1,054,348,374.00	2,887,383,880.00	-

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Location**

<b>Code</b>	<b>Location</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to August</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>317</b>	<b>JIGAWA STATE</b>	<b>3,854,362,700.00</b>	<b>1,217,107,652.00</b>	<b>5,464,427,941.00</b>	<b>749,000,000.00</b>
<b>3172</b>	<b>Jigawa State North East</b>	<b>3,854,362,700.00</b>	<b>1,217,107,652.00</b>	<b>5,464,427,941.00</b>	<b>749,000,000.00</b>
<b>317221</b>	<b>MALAM MADORI</b>	<b>3,854,362,700.00</b>	<b>1,217,107,652.00</b>	<b>5,464,427,941.00</b>	<b>749,000,000.00</b>
31722101	Arki	10,000,000.00	-	100,000,000.00	-
31722102	Dunari	25,000,000.00	-	25,000,000.00	-
31722103	Fateka Akurya	15,000,000.00	-	150,000,000.00	150,000,000.00
31722104	Garin Gabas	139,000,000.00	32,074,179.00	246,000,000.00	-
31722105	Mairakumi	-	-	30,000,000.00	-
31722106	Makaddari	15,000,000.00	-	50,000,000.00	-
31722107	Malam Madorin Ward	372,000,000.00	128,175,566.00	757,000,000.00	140,000,000.00
31722108	Shayya	170,000,000.00	-	110,000,000.00	-
31722110	Tashena	-	-	350,000,000.00	-
31722197	LG Wide (MALAM MADORI)	3,108,362,700.00	1,056,857,907.00	3,646,427,941.00	459,000,000.00

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)**

Code	Programme	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Expenditure</b>	<b>8,963,757,944.00</b>	<b>4,276,596,681.00</b>	<b>11,147,551,367.00</b>	<b>749,000,000.00</b>
<b>01</b>	<b>Agriculture</b>	<b>1,867,451,835.00</b>	<b>102,438,480.00</b>	<b>345,775,192.00</b>	<b>116,000,000.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>1,163,014,600.00</b>	<b>45,142,189.00</b>	<b>130,285,237.00</b>	<b>60,000,000.00</b>
010102	Agriculture sector coordination mechanisms	1,163,014,600.00	45,142,189.00	130,285,237.00	60,000,000.00
<b>0102</b>	<b>Development of the livestock value chain</b>	<b>21,542,101.00</b>	<b>13,935,608.00</b>	<b>66,270,555.00</b>	-
010201	Ruminant (cattle, sheep & goats) production and marketing	21,542,101.00	13,935,608.00	56,270,555.00	-
010205	Animal health and livestock diseases management	-	-	10,000,000.00	-
<b>0104</b>	<b>Reduction of post-harvest losses</b>	<b>654,465,675.00</b>	<b>27,858,167.00</b>	<b>116,000,000.00</b>	<b>56,000,000.00</b>
010404	Agricultural produce and quality control	654,465,675.00	27,858,167.00	116,000,000.00	56,000,000.00
<b>0106</b>	<b>Promotion of forest resource conservation and preservation of biodiversity</b>	<b>28,429,459.00</b>	<b>15,502,516.00</b>	<b>33,219,400.00</b>	-
010601	Forest regeneration and conservation	28,429,459.00	15,502,516.00	33,219,400.00	-
<b>02</b>	<b>Societal Re-orientation</b>	<b>226,530,655.00</b>	<b>196,818,788.00</b>	<b>1,337,920,441.00</b>	-
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>226,530,655.00</b>	<b>196,818,788.00</b>	<b>1,337,920,441.00</b>	-
021001	Societal Re-orientation - General	226,530,655.00	196,818,788.00	1,337,920,441.00	-
<b>03</b>	<b>Poverty Alleviation</b>	<b>240,200,260.00</b>	<b>138,610,544.00</b>	<b>597,728,961.00</b>	-
<b>0310</b>	<b>Poverty Alleviation - General</b>	<b>240,200,260.00</b>	<b>138,610,544.00</b>	<b>597,728,961.00</b>	-
031001	Poverty Alleviation - General	240,200,260.00	138,610,544.00	597,728,961.00	-
<b>04</b>	<b>Health</b>	<b>631,238,311.00</b>	<b>377,561,240.00</b>	<b>768,573,492.00</b>	-
<b>0401</b>	<b>Effective governance of the health system</b>	<b>541,238,311.00</b>	<b>357,561,240.00</b>	<b>638,573,492.00</b>	-
040103	Health sector coordination mechanisms	541,238,311.00	357,561,240.00	638,573,492.00	-
<b>0405</b>	<b>Provision of adequate and modern health infrastructure for health services delivery</b>	<b>90,000,000.00</b>	<b>20,000,000.00</b>	<b>130,000,000.00</b>	-
040501	Functional health facilities	90,000,000.00	20,000,000.00	130,000,000.00	-
<b>05</b>	<b>Education</b>	<b>2,625,339,620.00</b>	<b>1,410,961,268.00</b>	<b>2,064,419,012.00</b>	-
<b>0501</b>	<b>Effective governance of the education system</b>	<b>120,000,000.00</b>	<b>84,520,000.00</b>	<b>190,000,000.00</b>	-
050103	Education sector coordination mechanisms	120,000,000.00	84,520,000.00	190,000,000.00	-
<b>0503</b>	<b>Equity and inclusiveness in the provision of educational services</b>	<b>114,157,880.00</b>	<b>26,820,000.00</b>	<b>240,508,380.00</b>	-
050301	Inclusive Education	74,157,880.00	-	74,157,880.00	-
050303	Nomadic and migrants' education	40,000,000.00	26,820,000.00	166,350,500.00	-
<b>0504</b>	<b>Improved quality of teaching and learning outcomes</b>	<b>2,391,181,740.00</b>	<b>1,299,621,268.00</b>	<b>1,603,410,632.00</b>	-
050403	Teaching and non-teaching staff capacity building	2,391,181,740.00	1,299,621,268.00	1,603,410,632.00	-
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	-	-	<b>30,500,000.00</b>	-

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)**

Code	Programme	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
050502	Furnishing	-	-	30,500,000.00	-
<b>06</b>	<b>Housing and Urban Development</b>	<b>319,848,570.00</b>	<b>78,108,184.00</b>	<b>480,000,236.00</b>	<b>-</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>319,848,570.00</b>	<b>78,108,184.00</b>	<b>480,000,236.00</b>	<b>-</b>
061001	Housing and Urban Development - General	319,848,570.00	78,108,184.00	480,000,236.00	-
<b>08</b>	<b>Youth</b>	<b>6,610,041.00</b>	<b>4,130,533.00</b>	<b>11,578,453.00</b>	<b>-</b>
<b>0810</b>	<b>Youth - General</b>	<b>6,610,041.00</b>	<b>4,130,533.00</b>	<b>11,578,453.00</b>	<b>-</b>
081001	Youth - General	6,610,041.00	4,130,533.00	11,578,453.00	-
<b>09</b>	<b>Environmental Improvement</b>	<b>230,000,000.00</b>	<b>39,000,000.00</b>	<b>180,000,000.00</b>	<b>-</b>
<b>0910</b>	<b>Environmental Improvement - General</b>	<b>230,000,000.00</b>	<b>39,000,000.00</b>	<b>180,000,000.00</b>	<b>-</b>
091001	Environmental Improvement - General	230,000,000.00	39,000,000.00	180,000,000.00	-
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>369,422,802.00</b>	<b>241,293,716.00</b>	<b>809,539,676.00</b>	<b>340,000,000.00</b>
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>369,422,802.00</b>	<b>241,293,716.00</b>	<b>809,539,676.00</b>	<b>340,000,000.00</b>
101001	Water Resources and Rural Deve - General	369,422,802.00	241,293,716.00	809,539,676.00	340,000,000.00
<b>11</b>	<b>Information Communication and Technology</b>	<b>25,000,000.00</b>	<b>32,074,179.00</b>	<b>10,000,000.00</b>	<b>-</b>
<b>1110</b>	<b>Information Communication and Technology - General</b>	<b>25,000,000.00</b>	<b>32,074,179.00</b>	<b>10,000,000.00</b>	<b>-</b>
111001	Information Communication and Technology - General	25,000,000.00	32,074,179.00	10,000,000.00	-
<b>12</b>	<b>Growing the Private Sector</b>	<b>77,417,691.00</b>	<b>36,457,223.00</b>	<b>405,011,651.00</b>	<b>-</b>
<b>1210</b>	<b>Growing the Private Sector - General</b>	<b>77,417,691.00</b>	<b>36,457,223.00</b>	<b>405,011,651.00</b>	<b>-</b>
121001	Growing the Private Sector - General	77,417,691.00	36,457,223.00	405,011,651.00	-
<b>13</b>	<b>Reform of Government and Governance</b>	<b>1,876,411,999.00</b>	<b>1,219,473,205.00</b>	<b>2,885,058,176.00</b>	<b>110,000,000.00</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>1,876,411,999.00</b>	<b>1,219,473,205.00</b>	<b>2,885,058,176.00</b>	<b>110,000,000.00</b>
131001	Reform of Government and Governance - General	1,876,411,999.00	1,219,473,205.00	2,885,058,176.00	110,000,000.00
<b>14</b>	<b>Power</b>	<b>407,488,636.00</b>	<b>338,643,057.00</b>	<b>649,518,794.00</b>	<b>183,000,000.00</b>
<b>1410</b>	<b>Power - General</b>	<b>407,488,636.00</b>	<b>338,643,057.00</b>	<b>649,518,794.00</b>	<b>183,000,000.00</b>
141001	Power - General	407,488,636.00	338,643,057.00	649,518,794.00	183,000,000.00
<b>17</b>	<b>Road</b>	<b>60,797,524.00</b>	<b>61,026,264.00</b>	<b>602,427,283.00</b>	<b>-</b>
<b>1710</b>	<b>Road - General</b>	<b>60,797,524.00</b>	<b>61,026,264.00</b>	<b>602,427,283.00</b>	<b>-</b>
171001	Road - General	60,797,524.00	61,026,264.00	602,427,283.00	-

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)**

Code	Programme	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Personnel Expenditure</b>	<b>3,454,581,364.00</b>	<b>2,005,140,655.00</b>	<b>2,795,739,546.00</b>	<b>-</b>
<b>01</b>	<b>Agriculture</b>	<b>41,454,810.00</b>	<b>31,967,313.00</b>	<b>65,775,192.00</b>	<b>-</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>4,883,250.00</b>	<b>4,199,189.00</b>	<b>15,285,237.00</b>	<b>-</b>
010102	Agriculture sector coordination mechanisms	4,883,250.00	4,199,189.00	15,285,237.00	-
<b>0102</b>	<b>Development of the livestock value chain</b>	<b>13,342,101.00</b>	<b>13,935,608.00</b>	<b>25,770,555.00</b>	<b>-</b>
010201	Ruminant (cattle, sheep & goats) production and marketing	13,342,101.00	13,935,608.00	25,770,555.00	-
<b>0106</b>	<b>Promotion of forest resource conservation and preservation of biodiversity</b>	<b>23,229,459.00</b>	<b>13,832,516.00</b>	<b>24,719,400.00</b>	<b>-</b>
010601	Forest regeneration and conservation	23,229,459.00	13,832,516.00	24,719,400.00	-
<b>02</b>	<b>Societal Re-orientation</b>	<b>17,530,655.00</b>	<b>12,456,792.00</b>	<b>21,651,500.00</b>	<b>-</b>
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>17,530,655.00</b>	<b>12,456,792.00</b>	<b>21,651,500.00</b>	<b>-</b>
021001	Societal Re-orientation - General	17,530,655.00	12,456,792.00	21,651,500.00	-
<b>03</b>	<b>Poverty Alleviation</b>	<b>18,574,260.00</b>	<b>24,665,485.00</b>	<b>42,774,461.00</b>	<b>-</b>
<b>0310</b>	<b>Poverty Alleviation - General</b>	<b>18,574,260.00</b>	<b>24,665,485.00</b>	<b>42,774,461.00</b>	<b>-</b>
031001	Poverty Alleviation - General	18,574,260.00	24,665,485.00	42,774,461.00	-
<b>04</b>	<b>Health</b>	<b>486,238,311.00</b>	<b>343,509,296.00</b>	<b>540,373,492.00</b>	<b>-</b>
<b>0401</b>	<b>Effective governance of the health system</b>	<b>486,238,311.00</b>	<b>343,509,296.00</b>	<b>540,373,492.00</b>	<b>-</b>
040103	Health sector coordination mechanisms	486,238,311.00	343,509,296.00	540,373,492.00	-
<b>05</b>	<b>Education</b>	<b>2,391,181,740.00</b>	<b>1,299,621,268.00</b>	<b>1,603,410,632.00</b>	<b>-</b>
<b>0504</b>	<b>Improved quality of teaching and learning outcomes</b>	<b>2,391,181,740.00</b>	<b>1,299,621,268.00</b>	<b>1,603,410,632.00</b>	<b>-</b>
050403	Teaching and non-teaching staff capacity building	2,391,181,740.00	1,299,621,268.00	1,603,410,632.00	-
<b>06</b>	<b>Housing and Urban Development</b>	<b>8,298,570.00</b>	<b>5,204,184.00</b>	<b>14,800,236.00</b>	<b>-</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>8,298,570.00</b>	<b>5,204,184.00</b>	<b>14,800,236.00</b>	<b>-</b>
061001	Housing and Urban Development - General	8,298,570.00	5,204,184.00	14,800,236.00	-
<b>08</b>	<b>Youth</b>	<b>6,610,041.00</b>	<b>4,130,533.00</b>	<b>11,578,453.00</b>	<b>-</b>
<b>0810</b>	<b>Youth - General</b>	<b>6,610,041.00</b>	<b>4,130,533.00</b>	<b>11,578,453.00</b>	<b>-</b>
081001	Youth - General	6,610,041.00	4,130,533.00	11,578,453.00	-
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>78,522,802.00</b>	<b>47,338,416.00</b>	<b>114,239,676.00</b>	<b>-</b>
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>78,522,802.00</b>	<b>47,338,416.00</b>	<b>114,239,676.00</b>	<b>-</b>
101001	Water Resources and Rural Deve - General	78,522,802.00	47,338,416.00	114,239,676.00	-
<b>12</b>	<b>Growing the Private Sector</b>	<b>7,217,691.00</b>	<b>6,286,800.00</b>	<b>8,011,651.00</b>	<b>-</b>
<b>1210</b>	<b>Growing the Private Sector - General</b>	<b>7,217,691.00</b>	<b>6,286,800.00</b>	<b>8,011,651.00</b>	<b>-</b>
121001	Growing the Private Sector - General	7,217,691.00	6,286,800.00	8,011,651.00	-
<b>13</b>	<b>Reform of Government and Governance</b>	<b>378,331,999.00</b>	<b>210,566,247.00</b>	<b>339,978,176.00</b>	<b>-</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>378,331,999.00</b>	<b>210,566,247.00</b>	<b>339,978,176.00</b>	<b>-</b>

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)**

<b>Code</b>	<b>Programme</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to August</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
131001	Reform of Government and Governance - General	378,331,999.00	210,566,247.00	339,978,176.00	-
<b>14</b>	<b>Power</b>	<b>5,922,961.00</b>	<b>1,856,657.00</b>	<b>8,018,794.00</b>	-
<b>1410</b>	<b>Power - General</b>	<b>5,922,961.00</b>	<b>1,856,657.00</b>	<b>8,018,794.00</b>	-
141001	Power - General	5,922,961.00	1,856,657.00	8,018,794.00	-
<b>17</b>	<b>Road</b>	<b>14,697,524.00</b>	<b>17,537,664.00</b>	<b>25,127,283.00</b>	-
<b>1710</b>	<b>Road - General</b>	<b>14,697,524.00</b>	<b>17,537,664.00</b>	<b>25,127,283.00</b>	-
171001	Road - General	14,697,524.00	17,537,664.00	25,127,283.00	-

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)**

Code	Programme	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Other Recurrent Expenditure</b>	<b>1,654,813,880.00</b>	<b>1,054,348,374.00</b>	<b>2,887,383,880.00</b>	<b>-</b>
<b>01</b>	<b>Agriculture</b>	<b>16,600,000.00</b>	<b>2,813,000.00</b>	<b>35,000,000.00</b>	<b>-</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>4,200,000.00</b>	<b>1,143,000.00</b>	<b>11,000,000.00</b>	<b>-</b>
010102	Agriculture sector coordination mechanisms	4,200,000.00	1,143,000.00	11,000,000.00	-
<b>0102</b>	<b>Development of the livestock value chain</b>	<b>7,200,000.00</b>	<b>-</b>	<b>15,500,000.00</b>	<b>-</b>
010201	Ruminant (cattle, sheep & goats) production and marketing	7,200,000.00	-	15,500,000.00	-
<b>0106</b>	<b>Promotion of forest resource conservation and preservation of biodiversity</b>	<b>5,200,000.00</b>	<b>1,670,000.00</b>	<b>8,500,000.00</b>	<b>-</b>
010601	Forest regeneration and conservation	5,200,000.00	1,670,000.00	8,500,000.00	-
<b>02</b>	<b>Societal Re-orientation</b>	<b>159,000,000.00</b>	<b>184,361,996.00</b>	<b>697,720,000.00</b>	<b>-</b>
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>159,000,000.00</b>	<b>184,361,996.00</b>	<b>697,720,000.00</b>	<b>-</b>
021001	Societal Re-orientation - General	159,000,000.00	184,361,996.00	697,720,000.00	-
<b>03</b>	<b>Poverty Alleviation</b>	<b>111,626,000.00</b>	<b>113,945,059.00</b>	<b>313,126,000.00</b>	<b>-</b>
<b>0310</b>	<b>Poverty Alleviation - General</b>	<b>111,626,000.00</b>	<b>113,945,059.00</b>	<b>313,126,000.00</b>	<b>-</b>
031001	Poverty Alleviation - General	111,626,000.00	113,945,059.00	313,126,000.00	-
<b>04</b>	<b>Health</b>	<b>36,500,000.00</b>	<b>14,051,944.00</b>	<b>37,000,000.00</b>	<b>-</b>
<b>0401</b>	<b>Effective governance of the health system</b>	<b>36,500,000.00</b>	<b>14,051,944.00</b>	<b>37,000,000.00</b>	<b>-</b>
040103	Health sector coordination mechanisms	36,500,000.00	14,051,944.00	37,000,000.00	-
<b>05</b>	<b>Education</b>	<b>22,157,880.00</b>	<b>1,940,000.00</b>	<b>27,157,880.00</b>	<b>-</b>
<b>0501</b>	<b>Effective governance of the education system</b>	<b>15,000,000.00</b>	<b>1,940,000.00</b>	<b>20,000,000.00</b>	<b>-</b>
050103	Education sector coordination mechanisms	15,000,000.00	1,940,000.00	20,000,000.00	-
<b>0503</b>	<b>Equity and inclusiveness in the provision of educational services</b>	<b>7,157,880.00</b>	<b>-</b>	<b>7,157,880.00</b>	<b>-</b>
050301	Inclusive Education	7,157,880.00	-	7,157,880.00	-
<b>06</b>	<b>Housing and Urban Development</b>	<b>15,550,000.00</b>	<b>-</b>	<b>29,200,000.00</b>	<b>-</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>15,550,000.00</b>	<b>-</b>	<b>29,200,000.00</b>	<b>-</b>
061001	Housing and Urban Development - General	15,550,000.00	-	29,200,000.00	-
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>148,900,000.00</b>	<b>77,390,300.00</b>	<b>163,300,000.00</b>	<b>-</b>
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>148,900,000.00</b>	<b>77,390,300.00</b>	<b>163,300,000.00</b>	<b>-</b>
101001	Water Resources and Rural Deve - General	148,900,000.00	77,390,300.00	163,300,000.00	-
<b>12</b>	<b>Growing the Private Sector</b>	<b>5,200,000.00</b>	<b>4,485,423.00</b>	<b>7,000,000.00</b>	<b>-</b>
<b>1210</b>	<b>Growing the Private Sector - General</b>	<b>5,200,000.00</b>	<b>4,485,423.00</b>	<b>7,000,000.00</b>	<b>-</b>
121001	Growing the Private Sector - General	5,200,000.00	4,485,423.00	7,000,000.00	-

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)**

<b>Code</b>	<b>Programme</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to August</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>13</b>	<b>Reform of Government and Governance</b>	<b>807,080,000.00</b>	<b>383,795,652.00</b>	<b>1,317,080,000.00</b>	-
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>807,080,000.00</b>	<b>383,795,652.00</b>	<b>1,317,080,000.00</b>	-
131001	Reform of Government and Governance - General	807,080,000.00	383,795,652.00	1,317,080,000.00	-
<b>14</b>	<b>Power</b>	<b>311,100,000.00</b>	<b>228,076,400.00</b>	<b>173,500,000.00</b>	-
<b>1410</b>	<b>Power - General</b>	<b>311,100,000.00</b>	<b>228,076,400.00</b>	<b>173,500,000.00</b>	-
141001	Power - General	311,100,000.00	228,076,400.00	173,500,000.00	-
<b>17</b>	<b>Road</b>	<b>21,100,000.00</b>	<b>43,488,600.00</b>	<b>87,300,000.00</b>	-
<b>1710</b>	<b>Road - General</b>	<b>21,100,000.00</b>	<b>43,488,600.00</b>	<b>87,300,000.00</b>	-
171001	Road - General	21,100,000.00	43,488,600.00	87,300,000.00	-

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)**

Code	Programme	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Capital Expenditure</b>	<b>3,854,362,700.00</b>	<b>1,217,107,652.00</b>	<b>5,464,427,941.00</b>	<b>749,000,000.00</b>
<b>01</b>	<b>Agriculture</b>	<b>1,809,397,025.00</b>	<b>67,658,167.00</b>	<b>245,000,000.00</b>	<b>116,000,000.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>1,153,931,350.00</b>	<b>39,800,000.00</b>	<b>104,000,000.00</b>	<b>60,000,000.00</b>
010102	Agriculture sector coordination mechanisms	1,153,931,350.00	39,800,000.00	104,000,000.00	60,000,000.00
<b>0102</b>	<b>Development of the livestock value chain</b>	<b>1,000,000.00</b>	-	<b>25,000,000.00</b>	-
010201	Ruminant (cattle, sheep & goats) production and marketing	1,000,000.00	-	15,000,000.00	-
010205	Animal health and livestock diseases management	-	-	10,000,000.00	-
<b>0104</b>	<b>Reduction of post-harvest losses</b>	<b>654,465,675.00</b>	<b>27,858,167.00</b>	<b>116,000,000.00</b>	<b>56,000,000.00</b>
010404	Agricultural produce and quality control	654,465,675.00	27,858,167.00	116,000,000.00	56,000,000.00
<b>02</b>	<b>Societal Re-orientation</b>	<b>50,000,000.00</b>	-	<b>618,548,941.00</b>	-
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>50,000,000.00</b>	-	<b>618,548,941.00</b>	-
021001	Societal Re-orientation - General	50,000,000.00	-	618,548,941.00	-
<b>03</b>	<b>Poverty Alleviation</b>	<b>110,000,000.00</b>	-	<b>241,828,500.00</b>	-
<b>0310</b>	<b>Poverty Alleviation - General</b>	<b>110,000,000.00</b>	-	<b>241,828,500.00</b>	-
031001	Poverty Alleviation - General	110,000,000.00	-	241,828,500.00	-
<b>04</b>	<b>Health</b>	<b>108,500,000.00</b>	<b>20,000,000.00</b>	<b>191,200,000.00</b>	-
<b>0401</b>	<b>Effective governance of the health system</b>	<b>18,500,000.00</b>	-	<b>61,200,000.00</b>	-
040103	Health sector coordination mechanisms	18,500,000.00	-	61,200,000.00	-
<b>0405</b>	<b>Provision of adequate and modern health infrastructure for health services delivery</b>	<b>90,000,000.00</b>	<b>20,000,000.00</b>	<b>130,000,000.00</b>	-
040501	Functional health facilities	90,000,000.00	20,000,000.00	130,000,000.00	-
<b>05</b>	<b>Education</b>	<b>212,000,000.00</b>	<b>109,400,000.00</b>	<b>433,850,500.00</b>	-
<b>0501</b>	<b>Effective governance of the education system</b>	<b>105,000,000.00</b>	<b>82,580,000.00</b>	<b>170,000,000.00</b>	-
050103	Education sector coordination mechanisms	105,000,000.00	82,580,000.00	170,000,000.00	-
<b>0503</b>	<b>Equity and inclusiveness in the provision of educational services</b>	<b>107,000,000.00</b>	<b>26,820,000.00</b>	<b>233,350,500.00</b>	-
050301	Inclusive Education	67,000,000.00	-	67,000,000.00	-
050303	Nomadic and migrants' education	40,000,000.00	26,820,000.00	166,350,500.00	-
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	-	-	<b>30,500,000.00</b>	-
050502	Furnishing	-	-	30,500,000.00	-
<b>06</b>	<b>Housing and Urban Development</b>	<b>296,000,000.00</b>	<b>72,904,000.00</b>	<b>436,000,000.00</b>	-
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>296,000,000.00</b>	<b>72,904,000.00</b>	<b>436,000,000.00</b>	-
061001	Housing and Urban Development - General	296,000,000.00	72,904,000.00	436,000,000.00	-
<b>09</b>	<b>Environmental Improvement</b>	<b>230,000,000.00</b>	<b>39,000,000.00</b>	<b>180,000,000.00</b>	-

**317221 - MALAM MADORI Local Government, Jigawa State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)**

Code	Programme	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>0910</b>	<b>Environmental Improvement - General</b>	<b>230,000,000.00</b>	<b>39,000,000.00</b>	<b>180,000,000.00</b>	<b>-</b>
091001	Environmental Improvement - General	230,000,000.00	39,000,000.00	180,000,000.00	-
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>142,000,000.00</b>	<b>116,565,000.00</b>	<b>532,000,000.00</b>	<b>340,000,000.00</b>
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>142,000,000.00</b>	<b>116,565,000.00</b>	<b>532,000,000.00</b>	<b>340,000,000.00</b>
101001	Water Resources and Rural Deve - General	142,000,000.00	116,565,000.00	532,000,000.00	340,000,000.00
<b>11</b>	<b>Information Communication and Technology</b>	<b>25,000,000.00</b>	<b>32,074,179.00</b>	<b>10,000,000.00</b>	<b>-</b>
<b>1110</b>	<b>Information Communication and Technology - General</b>	<b>25,000,000.00</b>	<b>32,074,179.00</b>	<b>10,000,000.00</b>	<b>-</b>
111001	Information Communication and Technology - General	25,000,000.00	32,074,179.00	10,000,000.00	-
<b>12</b>	<b>Growing the Private Sector</b>	<b>65,000,000.00</b>	<b>25,685,000.00</b>	<b>390,000,000.00</b>	<b>-</b>
<b>1210</b>	<b>Growing the Private Sector - General</b>	<b>65,000,000.00</b>	<b>25,685,000.00</b>	<b>390,000,000.00</b>	<b>-</b>
121001	Growing the Private Sector - General	65,000,000.00	25,685,000.00	390,000,000.00	-
<b>13</b>	<b>Reform of Government and Governance</b>	<b>691,000,000.00</b>	<b>625,111,306.00</b>	<b>1,228,000,000.00</b>	<b>110,000,000.00</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>691,000,000.00</b>	<b>625,111,306.00</b>	<b>1,228,000,000.00</b>	<b>110,000,000.00</b>
131001	Reform of Government and Governance - General	691,000,000.00	625,111,306.00	1,228,000,000.00	110,000,000.00
<b>14</b>	<b>Power</b>	<b>90,465,675.00</b>	<b>108,710,000.00</b>	<b>468,000,000.00</b>	<b>183,000,000.00</b>
<b>1410</b>	<b>Power - General</b>	<b>90,465,675.00</b>	<b>108,710,000.00</b>	<b>468,000,000.00</b>	<b>183,000,000.00</b>
141001	Power - General	90,465,675.00	108,710,000.00	468,000,000.00	183,000,000.00
<b>17</b>	<b>Road</b>	<b>25,000,000.00</b>	<b>-</b>	<b>490,000,000.00</b>	<b>-</b>
<b>1710</b>	<b>Road - General</b>	<b>25,000,000.00</b>	<b>-</b>	<b>490,000,000.00</b>	<b>-</b>
171001	Road - General	25,000,000.00	-	490,000,000.00	-

317221 - MALAM MADORI Local Government, Jigawa State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>Total Capital Expenditure</b>						<b>3,854,362,700.00</b>	<b>1,217,107,652.00</b>	<b>5,464,427,941.00</b>	<b>749,000,000.00</b>
PURCHASE OF 2 NO. TOYOTA COROLLA L.E FOR THE OFFICE OF THE DIR. OF ADMIN & GEN. SERV & DIR PRS	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70133 - OTHER GENERAL SERVICES	31722197 - LG Wide (MALAM MADORI)	20,000,000.00	-	40,000,000.00	-
PURCHASE OF 2 NO. TOYOTA HILUX (2015 MODEL)	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70133 - OTHER GENERAL SERVICES	31722197 - LG Wide (MALAM MADORI)	100,000,000.00	-	100,000,000.00	-
PURCHASE/ACQUISITION OF LAND FROM COMMUNITY RESIDENTS FOR THE EXTENSION OF SABON GARI EDIL GROUND AT M/MADORI TOWN	06 - Housing and Urban Development	012500100100 - Office of the Director Admin and General Services	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31722107 - Malam Madori	20,000,000.00	-	20,000,000.00	-
PURCHASE OF 8 SETS OF TABLE AND SEATS FOR THE LOCAL GOVT. SECRETARIAT (DAGS,DPRS,TREASURER,HOD WORKS,HOD WASH, HOD COMM,HOD AGRIC AND D/DAGS)	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010112 - Purchase Of Office Furniture and Fittings	70133 - OTHER GENERAL SERVICES	31722197 - LG Wide (MALAM MADORI)	10,000,000.00	-	20,000,000.00	-
PURCHASE OF 3 NO. OFFICIAL VEHICLES (TOYOTA COROLLA L.E) FOR THE OFFICE OF VICE CHAIRMAN, SECRETARY AND SPEAKER	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31722197 - LG Wide (MALAM MADORI)	150,000,000.00	122,940,000.00	60,000,000.00	-
PURCHASE OF 3 NO ADDITIONAL SETS OF SOFA FOR LOCAL GOVT. STAFF QUARTERS FOR THE HOUSE OF DAGS, DPRS AND TREASURER	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010121 - Purchase Of Residential Furniture	70133 - OTHER GENERAL SERVICES	31722197 - LG Wide (MALAM MADORI)	4,000,000.00	-	6,000,000.00	-
PURCHASE OF 5 SETS OF TABLES/SEATS, FILE CABINETS & REFRIGERATORS FOR MALLAM MADORI PHC OFFICE COMPLEX	04 - Health	012500100100 - Office of the Director Admin and General Services	23010112 - Purchase Of Office Furniture and Fittings	70731 - GENERAL HOSPITAL SERVICES	31722197 - LG Wide (MALAM MADORI)	5,000,000.00	-	5,000,000.00	-
PURCHASE OF 50 SETS OF BEDS AND TABLES/SEATS FOR CORPERS LODGE AT MALLAM MADORI AND RENOVATION OF GARUN GABAS CORPERS LODGE	06 - Housing and Urban Development	012500100100 - Office of the Director Admin and General Services	23010112 - Purchase Of Office Furniture and Fittings	70621 - COMMUNITY DEVELOPMENT	31722104 - Garin Gabas	4,000,000.00	-	6,000,000.00	-
CONSTRUCTION OF 5 BLOCKS OF 2 BEDROOM PROTOTYPE HOUSES AT LGC HEADQUARTERS	06 - Housing and Urban Development	012500100100 - Office of the Director Admin and General Services	23020146 - Construction of Lecture Hall/Theatre/Class Rooms	70131 - GENERAL PERSONNEL SERVICES	31722197 - LG Wide (MALAM MADORI)	50,000,000.00	-	150,000,000.00	-
CONSTRUCTION OF PERIMETER FENCE AROUND THE NYSC LODGE AT MALLAM MADORI	06 - Housing and Urban Development	012500100100 - Office of the Director Admin and General Services	23020130 - Construction / Provision of Wall Fence/Boundary Pillars	70611 - HOUSING DEVELOPMENT	31722107 - Malam Madori ward	10,000,000.00	-	10,000,000.00	-
RENOVATION OF LOCAL GOVERNEMENT SECRETARIAT PHASE II	06 - Housing and Urban Development	012500100100 - Office of the Director Admin and General Services	23030121 - Rehabilitation / Repairs Of Office Buildings	70131 - GENERAL PERSONNEL SERVICES	31722107 - Malam Madori ward	52,000,000.00	72,904,000.00	40,000,000.00	-
CONSTRUCTION OF PERIMETER FENCE AROUND MALLAM MADORI EASTERN GRAVE YARD	06 - Housing and Urban Development	012500100100 - Office of the Director Admin and General Services	23020130 - Construction / Provision of Wall Fence/Boundary Pillars	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31722107 - Malam Madori ward	10,000,000.00	-	20,000,000.00	-
RENOVATION OF LEA OFFICE	05 - Education	012500100100 - Office of the Director Admin and General Services	23030121 - Rehabilitation / Repairs Of Office Buildings	70981 - EDUCATION N.E.C	31722107 - Malam Madori ward	20,000,000.00	-	40,000,000.00	-
RENOVATION OF DUPLEX HOUSE FOR THE CHAIRMAN (ONGOING)	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23030101 - Rehabilitation/Repairs Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31722107 - Malam Madori ward	30,000,000.00	55,271,566.00	20,000,000.00	-
RENOVATION OF NEW STAFF QUARTERS SITUATED AT MALLAM MADORI NO. 4 CHARLET	06 - Housing and Urban Development	012500100100 - Office of the Director Admin and General Services	23030101 - Rehabilitation/Repairs Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31722107 - Malam Madori ward	20,000,000.00	-	25,000,000.00	-
PURCHASE OF 1NO FAIRLY USED HUMMER BUS (2015 MODEL) FOR LEGISLATIVE COUNCIL	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70133 - OTHER GENERAL SERVICES	31722197 - LG Wide (MALAM MADORI)	-	-	50,000,000.00	-
PURCHASE OF 1NO HILUX VAN (2015 MODEL) FOR NDLEA OFFICE AT THE LGA	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70133 - OTHER GENERAL SERVICES	31722197 - LG Wide (MALAM MADORI)	-	-	20,000,000.00	-
Repayment of Domestic Liabilities	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23050137 - Capital Project Historical Liabilities	70171 - PUBLIC DEBT TRANSACTIONS	31722197 - LG Wide (MALAM MADORI)	10,000,000.00	3,420,000.00	20,000,000.00	-
Contribution of the LGC to the State Ministry of Local Government for Joint Capital Projects (0.5%)	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31722197 - LG Wide (MALAM MADORI)	250,000,000.00	438,479,740.00	450,000,000.00	-
Contribution of the Local Government to Local Government Service Commission for Unified Programmes (1%)	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23050101 - Research & Development and Census/Surveys	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31722197 - LG Wide (MALAM MADORI)	-	-	100,000,000.00	-
Contribution of the Local Government to HISBA Board	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23050101 - Research & Development and Census/Surveys	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31722197 - LG Wide (MALAM MADORI)	-	-	40,000,000.00	-
PURCHASE AND DISTRIBUTION OF AGRO IMPROVED SEEDS	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31722197 - LG Wide (MALAM MADORI)	574,465,675.00	5,358,167.00	40,000,000.00	-
PURCHASE OF VETERINARY EQUIPMENTS	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31722197 - LG Wide (MALAM MADORI)	-	-	10,000,000.00	-
PURCHASE AND DISTRIBUTION OF AGRICULTURAL SEEDS (IRISH POTATOES) TO FARMERS ACROSS THE 11 WARDS (MALAM MADORI, GARUN GABAS, SHAYYA, MAKADDARARI, ARKI, FATEKA, MAI RAKUMI, TAGWARO, TONI KUTARA AND DUNARI)	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31722197 - LG Wide (MALAM MADORI)	30,000,000.00	-	10,000,000.00	-
PURCHASE AND DISTRIBUTION OF IMPROVED GOAT BREEDS TO WOMEN ACROSS THE LGA	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31722197 - LG Wide (MALAM MADORI)	1,000,000.00	-	15,000,000.00	-
PURCHASE OF 1,000 FOREST TREE NURSERY PLANTS FOR TREE PLANTING ACROSS THE LGA	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31722197 - LG Wide (MALAM MADORI)	10,000,000.00	-	10,000,000.00	10,000,000.00
ESTABLISHMENT OF BACKYARD FARMING IN EACH WARD PHASE I	01 - Agriculture	021500100100 - Agriculture Section	23020129 - Construction Of Irrigation Facilities	70421 - AGRICULTURE	31722197 - LG Wide (MALAM MADORI)	11,000,000.00	22,500,000.00	20,000,000.00	20,000,000.00
PURCHASE AND DISTRIBUTION OF CHEMICALS (PESTICIDES & INSECTICIDES) ACROSS ALL THE WARDS	01 - Agriculture	021500100100 - Agriculture Section	23020129 - Construction Of Irrigation Facilities	70421 - AGRICULTURE	31722197 - LG Wide (MALAM MADORI)	10,000,000.00	-	10,000,000.00	-
CONSTRUCTION OF GREEN HOUSE (30M X 10M) AT MALLAM MADORI (PHASE I)	01 - Agriculture	021500100100 - Agriculture Section	23020129 - Construction Of Irrigation Facilities	70421 - AGRICULTURE	31722107 - Malam Madori ward	10,000,000.00	-	10,000,000.00	10,000,000.00
Purchase of Agro Chemicals and Fertilizers	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31722197 - LG Wide (MALAM MADORI)	1,148,931,350.00	37,000,000.00	30,000,000.00	-
Organisation of Capacity Building for Agricultural Extension Officers	01 - Agriculture	021500100100 - Agriculture Section	23050101 - Research & Development and Census/Surveys	70421 - AGRICULTURE	31722197 - LG Wide (MALAM MADORI)	1,000,000.00	-	4,000,000.00	-
Purchase and Transportation of Agricultural Produce (Grains) to Malam Madori, Garun Gabas, Shayya Makaddarari, Arki, Fateka, Mai Rakumi, Tagwaro, Toni Kutara and Dunari	01 - Agriculture	021500100100 - Agriculture Section	23020113 - Construction / Provision Of Agricultural Facilities	70421 - AGRICULTURE	31722197 - LG Wide (MALAM MADORI)	4,000,000.00	2,800,000.00	10,000,000.00	-

317221 - MALAM MADORI Local Government, Jigawa State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
DEMARICATION OF GRAZING RESERVES AND CATTLE ROUTES MALARI, GARIN AKURYA	01 - Agriculture	021500200100 - Forestry Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31722197 - LG Wide (MALAM MADORI)	3,000,000.00	-	5,000,000.00	5,000,000.00
CONSTRUCTION OF INDUSTRIAL BOREHOLE FOR IRRIGATION PROJECT AT MALLAM MADORI	01 - Agriculture	021500200100 - Forestry Section	23020129 - Construction Of Irrigation Facilities	70421 - AGRICULTURE	31722107 - Malam Madori	-	-	30,000,000.00	30,000,000.00
CONSTRUCTION OF GREEN HOUSES ACROSS THE 11 WARDS TO PROMOTE AGRICULTURAL PRODUCTION	01 - Agriculture	021500200100 - Forestry Section	23020129 - Construction Of Irrigation Facilities	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31722197 - LG Wide (MALAM MADORI)	-	-	30,000,000.00	30,000,000.00
PURCHASE OF 500 FLOWER TREE NURSERY PLANTS FOR ROADSIDE TREE PLANTING	01 - Agriculture	021500200100 - Forestry Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31722197 - LG Wide (MALAM MADORI)	1,000,000.00	-	3,000,000.00	3,000,000.00
FENCING OF 2NO GRAZING RESERVES AT THE LGA HEADQUARTERS	01 - Agriculture	021500200100 - Forestry Section	23040108 - Parks and Gardens	70421 - AGRICULTURE	31722197 - LG Wide (MALAM MADORI)	5,000,000.00	-	8,000,000.00	8,000,000.00
PURCHASE OF ELETRIC POLES AND CABLES FOR ELECTRIFICATION PROJECTS AT MATSA, BULAKORI, JIGAWAR MUHD, MAWADACHI, GOSOKA & TOSARAWAR MALAMAI (ONGOING)	14 - Power	023400300100 - Electrical Section	23010119 - Purchase Of Power Generating Set	70611 - HOUSING DEVELOPMENT	31722101 - Arki	10,000,000.00	-	100,000,000.00	-
PROVISION OF SOLAR LIGHT 60NO PHASE II	14 - Power	023400300100 - Electrical Section	23010119 - Purchase Of Power Generating Set	70611 - HOUSING DEVELOPMENT	31722197 - LG Wide (MALAM MADORI)	20,465,675.00	60,465,000.00	83,000,000.00	83,000,000.00
SUPPLY OF TRANSFORMER AT KAMFALA MALAM MADORI 500MGW	14 - Power	023400300100 - Electrical Section	23010119 - Purchase Of Power Generating Set	70611 - HOUSING DEVELOPMENT	31722107 - Malam Madori ward	-	-	45,000,000.00	-
PROVISION OF 10 SOLAR STREETLIGHTS TO EACH OF THE 11 WARDS	14 - Power	023400300100 - Electrical Section	23010119 - Purchase Of Power Generating Set	70611 - HOUSING DEVELOPMENT	31722197 - LG Wide (MALAM MADORI)	60,000,000.00	48,245,000.00	100,000,000.00	100,000,000.00
PURCHASE OF ELECTRIC CABLES AND POLES FOR EACH OF THE 11 WARDS	14 - Power	023400300100 - Electrical Section	23010119 - Purchase Of Power Generating Set	70611 - HOUSING DEVELOPMENT	31722197 - LG Wide (MALAM MADORI)	-	-	140,000,000.00	-
PROVISION OF SOLAR LIGHT SYSTEM TO LOCAL GOVERNMENT SECRETARIAT	13 - Reform of Government and Governance	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70641 - STREET LIGHTING	31722107 - Malam Madori ward	50,000,000.00	-	50,000,000.00	50,000,000.00
CONSTRUCTION OF EROSION CONTROL SYSTEMS (STONE-PITCHING) AT MALLAM MADORI TOWN	09 - Environmental Improvement	023400400100 - Land & Survey Section	23040102 - Erosion & Flood Control	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31722197 - LG Wide (MALAM MADORI)	40,000,000.00	39,000,000.00	40,000,000.00	-
CONSTRUCTION OF EROSION CONTROL SYSTEM (STONE PITCHING) AT MAKADDARI POND IN MAKADDARI WARD	09 - Environmental Improvement	023400400100 - Land & Survey Section	23040102 - Erosion & Flood Control	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31722106 - Makaddari	15,000,000.00	-	20,000,000.00	-
EMBARKMENT WORK AT HADIN MAI KAROFI, TASHENA, ARKI AGUBU & KADUMEN KWARI	09 - Environmental Improvement	023400400100 - Land & Survey Section	23040102 - Erosion & Flood Control	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31722197 - LG Wide (MALAM MADORI)	20,000,000.00	-	30,000,000.00	-
EARTH FILLING WORK AT GISS SHAYYA	09 - Environmental Improvement	023400400100 - Land & Survey Section	23040102 - Erosion & Flood Control	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31722108 - Shayya	150,000,000.00	-	80,000,000.00	-
CONSTRUCTION OF ACCESS FEEDER ROAD FROM ALBASHI TO KWANAR ARKI	17 - Road	023400400100 - Land & Survey Section	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31722110 - Tashena	-	-	150,000,000.00	-
CONSTRUCTION OF 30 NO SHOPS PLAZA AT MALAM MADORI	12 - Growing the Private Sector	023400400100 - Land & Survey Section	23020118 - Construction / Provision Of Infrastructure	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31722197 - LG Wide (MALAM MADORI)	-	-	140,000,000.00	-
CONSTRUCTION OF ACCESS FEEDER ROAD 2.5KM TO TASHANA VILLAGE	17 - Road	023400400100 - Land & Survey Section	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31722110 - Tashena	-	-	200,000,000.00	-
RENOVATION OF MALLAM MADORI CENTRAL MOTOR PARK	12 - Growing the Private Sector	023400500100 - Building Section	23030124 - Rehabilitation/Repairs - Markets/Parks	70451 - ROAD TRANSPORT	31722107 - Malam Madori ward	-	-	10,000,000.00	-
CONSTRUCTION OF DRAINAGE AND CULVERT ACROSS THE 11 WARDS IN THE LOCAL GOVERNMENT	17 - Road	023400500100 - Building Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31722197 - LG Wide (MALAM MADORI)	-	-	85,000,000.00	-
CONSTRUCTION OF JUMU'AT MOSQUE AT 11WARDS (1NO PER WARD)	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31722197 - LG Wide (MALAM MADORI)	-	-	239,017,871.00	-
GENERAL RENOVATION OF 22 NO OF 5 DAILY PRAYER MOSQUES ACROSS THE 11 WARDS (2NOS PER WARD)	02 - Societal Re-orientation	023400500100 - Building Section	23030130 - Rehabilitation/Repairs of Other Institutional Buildings	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31722197 - LG Wide (MALAM MADORI)	-	-	49,531,070.00	-
CONSTRUCTION OF STALLS AT MALAM MADORI CROP MARKET	12 - Growing the Private Sector	023400500100 - Building Section	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31722107 - Malam Madori ward	-	-	160,000,000.00	-
CONSTRUCTION OF ABATOIR AT GARIN GABAS	12 - Growing the Private Sector	023400500100 - Building Section	23020145 - Construction of Vetenary Clinics	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31722104 - Garin Gabas	-	-	20,000,000.00	-
CONSTRUCTION OF 1KM DRAINAGES IN EACH OF THE WARDS	17 - Road	023400500100 - Building Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31722105 - Mairakumi	-	-	30,000,000.00	-
CONSTRUCTION OF 5 DAILY PRAYER MOSQUE GARIN GABAS BAKIN KASUWAGARUN GABAS WARD, GABARI VILLAGE MALLAM MADORI WARD, MAJERI VILLAGE DUNARI WARD, SHAYYA VILLAGE SHAYYA WARD, AZAMU VILLAGE ARKI WARD	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31722197 - LG Wide (MALAM MADORI)	-	-	40,000,000.00	-
CONSTRUCTION OF 500M DRAINAGE AT TITIN KWATA DUNARI WARD	17 - Road	023400500100 - Building Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31722102 - Dunari	25,000,000.00	-	25,000,000.00	-
RENOVATION/RECONSTRUCTION OF GUEST HOUSE AT DISTRICTS HEAD HOUSE, MALLAM MADORI.	06 - Housing and Urban Development	023400500100 - Building Section	23030103 - Rehabilitation/Repairs - Housing	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	31722107 - Malam Madori ward	20,000,000.00	-	25,000,000.00	-
CONSTRUCTION OF REFUSE DISPOSAL AT MALLAM MADORI, GARUN GABAS, GANDUN SARKI, MAKADDARI & ARKI	09 - Environmental Improvement	023400500100 - Building Section	23020118 - Construction / Provision Of Infrastructure	70511 - WASTE MANAGEMENT	31722197 - LG Wide (MALAM MADORI)	5,000,000.00	-	10,000,000.00	-
CONSTRUCTION OF HEALTH POST AT DALA (SHAYYA), GARIN BARMA (MAKADDARI), MATSA (ARKI), BARACE (DUNARI) KEBBERI & KARGON SHAYYA	04 - Health	023400500100 - Building Section	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31722197 - LG Wide (MALAM MADORI)	30,000,000.00	-	70,000,000.00	-
CONSTRUCTION OF WALL FENCING AT EID GROUND MALAM MADORI GABAS	06 - Housing and Urban Development	023400500100 - Building Section	23020130 - Construction / Provision of Wall Fence/Boundary Pillars	70621 - COMMUNITY DEVELOPMENT	31722107 - Malam Madori	30,000,000.00	-	30,000,000.00	-
CONSTRUCTION OF 5 DAILY PRAYER MOSQUE ACROSS ALL THE WARDS IN THE LOCAL GOVERNMENT	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31722197 - LG Wide (MALAM MADORI)	-	-	100,000,000.00	-
CONSTRUCTION OF JIBWIS FRIDAY MOSQUE AT MALLAM MADORI TOWN	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31722107 - Malam Madori ward	50,000,000.00	-	100,000,000.00	-
CONSTRUCTION OF 2NO. DISTRICT HEAD HOUSES AT GARUN GABAS AND HAKIMIN WAJE	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31722104 - Garin Gabas	40,000,000.00	-	60,000,000.00	-

317221 - MALAM MADORI Local Government, Jigawa State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
RENOVATION OF DISTRICT HEAD HOUSE MALAM MADORI	13 - Reform of Government and Governance	023400500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31722107 - Malam Madori ward	-	-	30,000,000.00	-
REHABILITATION OF 3NOS LOCAL GOVERNMENT OFFICIAL VEHICLES	13 - Reform of Government and Governance	023400500100 - Building Section	23030134 - Rehabilitation/Repairs of Vehicles	70133 - OTHER GENERAL SERVICES	31722197 - LG Wide (MALAM MADORI)	-	-	40,000,000.00	-
CONSTRUCTION OF POLICE DIVISIONAL OFFICE AT GARIN GABAS	13 - Reform of Government and Governance	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70621 - COMMUNITY DEVELOPMENT	31722104 - Garin Gabas	-	-	40,000,000.00	-
CONSTRUCTION OF CIVIL DEFENCE (NSCDC) OFFICE AT GARIN GABAS	13 - Reform of Government and Governance	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70621 - COMMUNITY DEVELOPMENT	31722104 - Garin Gabas	-	-	30,000,000.00	-
CONSTRUCTION OF 2NO TOWN GATES AT MALAM MADORI	13 - Reform of Government and Governance	023400500100 - Building Section	23020130 - Construction / Provision of Wall Fence/Boundary Pillars	70621 - COMMUNITY DEVELOPMENT	31722107 - Malam Madori ward	-	-	40,000,000.00	-
CONSTRUCTION OF 3NO. DISTRICT HEAD HOUSES, PHASE 1	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31722104 - Garin Gabas	40,000,000.00	-	50,000,000.00	-
Contribution to Community Development Projects	02 - Societal Re-orientation	023400500100 - Building Section	23020114 - Construction / Provision Of Roads	70621 - COMMUNITY DEVELOPMENT	31722197 - LG Wide (MALAM MADORI)	-	-	90,000,000.00	-
SUPPLY OF 110 NO OF 3 SEATER SEATS TO PRIMARY AND JSS ACROSS THE WARDS	05 - Education	051700100100 - Education (Non-Teaching Staff)	23010141 - Purchase of School Furniture	70912 - PRIMARY EDUCATION	31722197 - LG Wide (MALAM MADORI)	-	-	30,500,000.00	-
Contribution to Capital Projects at Jigawa State University	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31722197 - LG Wide (MALAM MADORI)	50,000,000.00	82,580,000.00	100,000,000.00	-
Purchase of Teaching and Learning Materials	05 - Education	051700100100 - Education (Non-Teaching Staff)	23010124 - Purchase Of Teaching / Learning Aid Equipment	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31722197 - LG Wide (MALAM MADORI)	35,000,000.00	-	30,000,000.00	-
CONSTRUCTION OF 1 BLOCK OF 2 CLASSROOMS OF ISLAMIYYA SCHOOL IN EACH WARD (ONGOING)	05 - Education	051700400100 - Other Education	23020107 - Construction/Provision Of Public Schools	70951 - EDUCATION NOT DEFINABLE BY LEVEL	31722197 - LG Wide (MALAM MADORI)	40,000,000.00	26,820,000.00	77,500,000.00	-
CONSTRUCTION OF 3NO. NOMADIC SCHOOLS AT MALLAM MADORI	05 - Education	051700400100 - Other Education	23020107 - Construction/Provision Of Public Schools	70951 - EDUCATION NOT DEFINABLE BY LEVEL	31722197 - LG Wide (MALAM MADORI)	-	-	38,850,500.00	-
CONSTRUCTION OF STALL HEAD (RUMFA) WITH STAND ALONE SOLAR LIGHTENING SYSTEM FOR 1NO. TSANGAYA QUR'ANIC RECITATION SCHOOLS IN EACH WARD	05 - Education	051700400100 - Other Education	23020107 - Construction/Provision Of Public Schools	70951 - EDUCATION NOT DEFINABLE BY LEVEL	31722197 - LG Wide (MALAM MADORI)	-	-	50,000,000.00	-
Disbursement of Educational Grants/Bursary Awards and Implementation of Students' Care Programmes	05 - Education	051700400100 - Other Education	23050101 - Research & Development and Census/Surveys	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31722197 - LG Wide (MALAM MADORI)	67,000,000.00	-	67,000,000.00	-
RENOVATION OF PRIMARY HEALTH CARE FACILITIES ACROSS 11 WARDS	04 - Health	052100100100 - Primary Health Care Manager	23030105 - Rehabilitation/Repairs - Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31722197 - LG Wide (MALAM MADORI)	55,000,000.00	20,000,000.00	55,000,000.00	-
Purchase of Vaccines and Medical Drugs	04 - Health	052100100100 - Primary Health Care Manager	23010122 - Purchase Of Health / Medical Equipment	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31722197 - LG Wide (MALAM MADORI)	-	-	20,000,000.00	-
Equity Contribution to JICHMA	04 - Health	052100100100 - Primary Health Care Manager	23050108 - Special Intervention Programmes and Projects	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31722197 - LG Wide (MALAM MADORI)	18,500,000.00	-	41,200,000.00	-
PURCHASE OF 1NO SUBMERSIBLE PUMP FOR EACH OF SHAYYA, MAKADDARI, KARGON SHAYYA, KAGA GYADA, CIROMARI & TONI KUTARA OVER HEAD TANKS IN GARIN GABAS DOMAWA	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70741 - PUBLIC HEALTH SERVICES	31722106 - Makaddari	-	-	30,000,000.00	-
PURCHASE OF 11 SETS OF HAND PUMPS MATERIALS	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70741 - PUBLIC HEALTH SERVICES	31722197 - LG Wide (MALAM MADORI)	70,000,000.00	70,541,000.00	100,000,000.00	-
CONSTRUCTION OF 1NO HAND PUMP PER WARD	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70741 - PUBLIC HEALTH SERVICES	31722197 - LG Wide (MALAM MADORI)	7,000,000.00	-	-	-
CONVERSION OF MOTORIZED WATER PUMP STATION TO SOLAR POWERED WATER SYSTEM AT THE LGC HEADQUARTERS	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70741 - PUBLIC HEALTH SERVICES	31722197 - LG Wide (MALAM MADORI)	-	-	100,000,000.00	100,000,000.00
RENOVATION OF 35NO SOLAR WATER SCHEME ACROSS THE 11 WARDS	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70741 - PUBLIC HEALTH SERVICES	31722197 - LG Wide (MALAM MADORI)	50,000,000.00	46,024,000.00	50,000,000.00	50,000,000.00
COMPLETION OF THE INSTALLATION OF SOLAR WATER SYSTEM ACROSS THE 11 WARDS	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70741 - PUBLIC HEALTH SERVICES	31722103 - Fateka Akurya	15,000,000.00	-	150,000,000.00	150,000,000.00
DRILLING OF HAND PUMPS ACROSS THE 11 WARDS	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70741 - PUBLIC HEALTH SERVICES	31722197 - LG Wide (MALAM MADORI)	-	-	60,000,000.00	-
PROVISION OF WATER SUPPLY AT CORPERS LODGE	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70741 - PUBLIC HEALTH SERVICES	31722107 - Malam Madori ward	-	-	2,000,000.00	-
SINKING OF 4NO SOLAR POWERED BOREHOLE IN EACH WARD	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70741 - PUBLIC HEALTH SERVICES	31722197 - LG Wide (MALAM MADORI)	-	-	40,000,000.00	40,000,000.00
PURCHASE AND PROVISION OF SOLAR PANELS AND SUBMERSIBLE SOLAR PUMPS	13 - Reform of Government and Governance	053500300100 - Rural Water Supply	23020103 - Construction/Provision Of Electricity / Solar Power	70641 - STREET LIGHTING	31722107 - Malam Madori ward	50,000,000.00	-	50,000,000.00	50,000,000.00
RENOVATION OF WOMEN CENTRE AT MALLAM MADORI	13 - Reform of Government and Governance	055100200100 - Information, Youth, Sport & Culture	23030133 - Rehabilitation/Repairs of Other Facilities	71091 - SOCIAL PROTECTION N.E.C.	31722197 - LG Wide (MALAM MADORI)	5,000,000.00	-	10,000,000.00	-
RENOVATION OF 2NO. ICT CENTERS AT KAMPALA GARUN GABAS	11 - Information Communication and Technology	055100200100 - Information, Youth, Sport & Culture	23030127 - Rehabilitation/Repairs - ICT Infrastructures	70486 - R & D COMMUNICATION	31722104 - Garin Gabas	25,000,000.00	32,074,179.00	10,000,000.00	-
PROCUREMENT OF MOTORCYCLE FOR INFORMATION OFFICER	13 - Reform of Government and Governance	055100200100 - Information, Youth, Sport & Culture	23010104 - Purchase of Motor Cycles	70133 - OTHER GENERAL SERVICES	31722197 - LG Wide (MALAM MADORI)	2,000,000.00	-	2,000,000.00	-
Organisation of Capacity Building on Climate Change	13 - Reform of Government and Governance	055100200100 - Information, Youth, Sport & Culture	23050101 - Research & Development and Census/Surveys	70811 - RECREATIONAL AND SPORTING SERVICES	31722197 - LG Wide (MALAM MADORI)	10,000,000.00	5,000,000.00	10,000,000.00	10,000,000.00
PROCUREMENT OF SECURITY EQUIPMENT (ARMS, TORCHES, ETC) FOR COMMUNITY VIGILANTEE	03 - Poverty Alleviation	055100300100 - Social Welfare Section	23010128 - Purchase Of Security Equipment	71091 - SOCIAL PROTECTION N.E.C.	31722197 - LG Wide (MALAM MADORI)	10,000,000.00	-	10,000,000.00	-
PURCHASE AND DISTRIBUTION OF SOCIAL INTERVENTION MATERIALS	03 - Poverty Alleviation	055100300100 - Social Welfare Section	23050108 - Special Intervention Programmes and Projects	71091 - SOCIAL PROTECTION N.E.C.	31722197 - LG Wide (MALAM MADORI)	20,000,000.00	-	-	-
PURCHASE AND DISTRIBUTION OF RELIEF MATERIALS	03 - Poverty Alleviation	055100300100 - Social Welfare Section	23050108 - Special Intervention Programmes and Projects	71091 - SOCIAL PROTECTION N.E.C.	31722197 - LG Wide (MALAM MADORI)	20,000,000.00	-	80,000,000.00	-

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Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
RECRUITMENT OF CASUAL STAFF 50NO. HEALTH, 5NO. EDUCATION 50NO. SECURITY & CLEANERS	03 - Poverty Alleviation	055100300100 - Social Welfare Section	23050108 - Special Intervention Programmes and Projects	71091 - SOCIAL PROTECTION N.E.C.	31722197 - LG Wide (MALAM MADORI)	20,000,000.00	-	36,000,000.00	-
ECONOMIC EMPOWERMENT PROGRAM	03 - Poverty Alleviation	055100300100 - Social Welfare Section	23050108 - Special Intervention Programmes and Projects	71091 - SOCIAL PROTECTION N.E.C.	31722197 - LG Wide (MALAM MADORI)	20,000,000.00	-	100,828,500.00	-
RECRUITMENT OF 110NO. VIGILANTEE & VOLUNTRY SECURITY ORGANIZATION	03 - Poverty Alleviation	055100300100 - Social Welfare Section	23050108 - Special Intervention Programmes and Projects	71091 - SOCIAL PROTECTION N.E.C.	31722197 - LG Wide (MALAM MADORI)	20,000,000.00	-	15,000,000.00	-
RENOVATION OF MALLAM MADORI AND GARUN GABAS MARKET STALLS	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23030124 - Rehabilitation/Repairs - Markets/Parks	70621 - COMMUNITY DEVELOPMENT	31722104 - Garin Gabas	30,000,000.00	-	30,000,000.00	-
CONSTRUCTION OF 20 ADDITIONAL MARKET STALLS EACH AT MALAM MADORI, GARUN GABAS AND SHAYYA	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70443 - CONSTRUCTION	31722108 - Shayya	20,000,000.00	-	30,000,000.00	-
Contribution to Jigawa State Community Development Projects	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23020114 - Construction / Provision Of Roads	70621 - COMMUNITY DEVELOPMENT	31722197 - LG Wide (MALAM MADORI)	15,000,000.00	25,685,000.00	-	-

011100100100 Chairman					
Code	Description	2025 Approved Budget	2025 Performance	2026 Approved Budget	2026 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>171,404,264.00</b>	<b>41,395,147.00</b>	<b>201,368,469.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>99,404,264.00</b>	<b>21,585,147.00</b>	<b>52,368,469.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>15,836,604.00</b>	<b>9,072,924.00</b>	<b>15,836,604.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>15,836,604.00</b>	<b>9,072,924.00</b>	<b>15,836,604.00</b>	<b>0.00</b>
21010101	Salary	15,836,604.00	9,072,924.00	15,836,604.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>83,567,660.00</b>	<b>12,512,223.00</b>	<b>36,531,865.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>83,567,660.00</b>	<b>12,512,223.00</b>	<b>36,531,865.00</b>	<b>0.00</b>
21020104	Rent Supplement	3,646,142.00	2,417,078.00	3,646,142.00	0.00
21020106	Utility Allowance	2,062,481.00	1,524,519.00	2,062,481.00	0.00
21020107	Entertainment	2,062,481.00	1,524,519.00	2,062,481.00	0.00
21020109	Leave Transport Grant	2,062,481.00	352,419.00	2,062,481.00	0.00
21020110	Overtime	5,172,998.00	3,459,142.00	5,172,998.00	0.00
21020118	Personal Assistant Allowance	51,729,981.00	3,016,125.00	5,172,998.00	0.00
21020122	Motor Vehicle Maintenance Allowance	831,096.00	218,421.00	352,284.00	0.00
21020138	Furniture Allowance	8,000,000.00	0.00	8,000,000.00	0.00
21020173	Once-in-4-Years Furniture Allowance	8,000,000.00	0.00	8,000,000.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>72,000,000.00</b>	<b>19,810,000.00</b>	<b>149,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>72,000,000.00</b>	<b>19,810,000.00</b>	<b>149,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>20,000,000.00</b>	<b>6,660,000.00</b>	<b>30,000,000.00</b>	<b>0.00</b>
22020103	International Travel & Transport - Training	10,000,000.00	6,660,000.00	10,000,000.00	0.00
22020104	International Travel & Transport - Others	10,000,000.00	0.00	20,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>8,000,000.00</b>	<b>3,750,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	8,000,000.00	3,750,000.00	10,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	0.00	0.00	5,000,000.00	0.00
<b>220205</b>	<b>Training - General</b>	<b>10,000,000.00</b>	<b>7,000,000.00</b>	<b>70,000,000.00</b>	<b>0.00</b>
22020501	Local Training	10,000,000.00	7,000,000.00	20,000,000.00	0.00
22020502	International Training	0.00	0.00	50,000,000.00	0.00
<b>220206</b>	<b>Other Services - General</b>	<b>24,000,000.00</b>	<b>2,400,000.00</b>	<b>24,000,000.00</b>	<b>0.00</b>
22020604	Security Vote (Including Operations)	24,000,000.00	2,400,000.00	24,000,000.00	0.00

<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)	10,000,000.00	0.00	10,000,000.00	0.00

<b>011108000100 Internal Audit Office</b>					
<b>Code</b>	<b>Description</b>	<b>2025 Approved Budget</b>	<b>2025 Performance</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b><u>EXPENDITURES</u></b>	<b><u>6,981,612.00</u></b>	<b><u>3,425,148.00</u></b>	<b><u>9,453,664.00</u></b>	<b><u>0.00</u></b>
<b>21</b>	<b><i>Personnel Cost</i></b>	<b><i>4,781,612.00</i></b>	<b><i>3,425,148.00</i></b>	<b><i>3,953,664.00</i></b>	<b><i>0.00</i></b>
<b>2101</b>	<b>SALARY</b>	<b>2,668,468.00</b>	<b>1,429,192.00</b>	<b>2,342,832.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>2,668,468.00</b>	<b>1,429,192.00</b>	<b>2,342,832.00</b>	<b>0.00</b>
21010101	Salary	2,668,468.00	1,429,192.00	2,342,832.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>2,113,144.00</b>	<b>1,995,956.00</b>	<b>1,610,832.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>2,113,144.00</b>	<b>1,995,956.00</b>	<b>1,610,832.00</b>	<b>0.00</b>
21020103	Transport Allowance	400,559.00	267,032.00	291,000.00	0.00
21020104	Rent Supplement	589,931.00	481,712.00	468,576.00	0.00
21020105	Meal Subsidy	172,344.00	531,152.00	121,272.00	0.00
21020106	Utility Allowance	484,679.00	230,056.00	356,088.00	0.00
21020107	Entertainment	124,240.00	169,092.00	139,608.00	0.00
21020137	Medical Allowance	341,391.00	316,912.00	234,288.00	0.00
<b>22</b>	<b><i>Other Recurrent Costs</i></b>	<b><i>2,200,000.00</i></b>	<b><i>0.00</i></b>	<b><i>5,500,000.00</i></b>	<b><i>0.00</i></b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,200,000.00</b>	<b>0.00</b>	<b>5,500,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>200,000.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training	200,000.00	0.00	500,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	2,000,000.00	0.00	5,000,000.00	0.00

<b>011200100100 Legislative Council</b>					
<b>Code</b>	<b>Description</b>	<b>2025 Approved Budget</b>	<b>2025 Performance</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b><u>EXPENDITURES</u></b>	<b><u>57,424,486.00</u></b>	<b><u>40,590,574.00</u></b>	<b><u>128,776,015.00</u></b>	<b><u>0.00</u></b>
<b>21</b>	<b><i>Personnel Cost</i></b>	<b><i>29,524,486.00</i></b>	<b><i>14,240,574.00</i></b>	<b><i>28,776,015.00</i></b>	<b><i>0.00</i></b>
<b>2101</b>	<b>SALARY</b>	<b>8,960,088.00</b>	<b>5,778,816.00</b>	<b>8,957,928.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>8,960,088.00</b>	<b>5,778,816.00</b>	<b>8,957,928.00</b>	<b>0.00</b>

21010101	Salary	8,960,088.00	5,778,816.00	8,957,928.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>20,564,398.00</b>	<b>8,461,758.00</b>	<b>19,818,087.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>20,564,398.00</b>	<b>8,461,758.00</b>	<b>19,818,087.00</b>	<b>0.00</b>
21020104	Rent Supplement	1,792,017.00	1,194,678.00	1,972,020.00	0.00
21020106	Utility Allowance	937,432.00	866,822.00	896,100.00	0.00
21020107	Entertainment	937,432.00	866,822.00	895,992.00	0.00
21020109	Leave Transport Grant	937,432.00	937,432.00	93,743.00	0.00
21020117	Domestic Staff Allowance	3,584,034.00	1,729,920.00	3,584,064.00	0.00
21020122	Motor Vehicle Maintenance Allowance	3,584,034.00	1,729,720.00	3,584,076.00	0.00
21020123	Constituency Allowance	1,792,017.00	1,136,364.00	1,792,092.00	0.00
21020173	Once-in-4-Years Furniture Allowance	7,000,000.00	0.00	7,000,000.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>27,900,000.00</b>	<b>26,350,000.00</b>	<b>100,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>27,900,000.00</b>	<b>26,350,000.00</b>	<b>100,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>6,000,000.00</b>	<b>3,350,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training	6,000,000.00	3,350,000.00	10,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>6,000,000.00</b>	<b>6,000,000.00</b>	<b>45,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	3,000,000.00	3,000,000.00	40,000,000.00	0.00
22020305	Printing of Non-security Documents	3,000,000.00	3,000,000.00	5,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>15,000,000.00</b>	<b>0.00</b>
22020403	Maintenance of Office Building / Residential Quarters	0.00	0.00	10,000,000.00	0.00
22020406	Other Maintenance Services	3,000,000.00	3,000,000.00	5,000,000.00	0.00
<b>220205</b>	<b>Training - General</b>	<b>6,000,000.00</b>	<b>3,000,000.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
22020501	Local Training	6,000,000.00	3,000,000.00	20,000,000.00	0.00
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>900,000.00</b>	<b>8,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
22020701	Financial Consulting	900,000.00	8,000,000.00	0.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>6,000,000.00</b>	<b>3,000,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)	6,000,000.00	3,000,000.00	10,000,000.00	0.00

<b>012500100100</b>	<b>Office of the Director Admin and General Services</b>				
<b>Code</b>	<b>Description</b>	<b>2025 Approved Budget</b>	<b>2025 Performance</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>1,025,325,139.00</b>	<b>942,464,478.00</b>	<b>1,590,276,106.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>78,125,139.00</b>	<b>60,608,506.00</b>	<b>108,276,106.00</b>	<b>0.00</b>

<b>2101</b>	<b>SALARY</b>	<b>41,573,312.00</b>	<b>28,827,464.00</b>	<b>56,493,096.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>41,573,312.00</b>	<b>28,827,464.00</b>	<b>56,493,096.00</b>	<b>0.00</b>
21010101	Salary	41,573,312.00	28,827,464.00	56,493,096.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>36,551,827.00</b>	<b>31,781,042.00</b>	<b>51,783,010.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>36,551,827.00</b>	<b>31,781,042.00</b>	<b>51,783,010.00</b>	<b>0.00</b>
21020103	Transport Allowance	7,011,383.00	6,569,139.00	10,403,208.00	0.00
21020104	Rent Supplement	10,873,901.00	6,817,874.00	11,288,784.00	0.00
21020105	Meal Subsidy	2,611,959.00	4,217,500.00	4,376,534.00	0.00
21020106	Utility Allowance	1,601,136.00	1,563,489.00	5,023,476.00	0.00
21020107	Entertainment	252,000.00	252,000.00	137,800.00	0.00
21020109	Leave Transport Grant	4,092,116.00	4,998,931.00	5,636,236.00	0.00
21020112	Inducement Allowance	270,000.00	118,879.00	240,000.00	0.00
21020117	Domestic Staff Allowance	840,000.00	560,000.00	1,679,760.00	0.00
21020137	Medical Allowance	8,999,332.00	6,683,230.00	12,997,212.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>182,200,000.00</b>	<b>188,840,666.00</b>	<b>240,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>182,200,000.00</b>	<b>188,840,666.00</b>	<b>240,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>2,000,000.00</b>	<b>5,716,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	2,000,000.00	5,716,000.00	10,000,000.00	0.00
<b>220202</b>	<b>Utilities General</b>	<b>200,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22020202	Telephone Charges	200,000.00	0.00	0.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>10,000,000.00</b>	<b>2,317,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	10,000,000.00	2,317,000.00	10,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020403	Maintenance of Office Building / Residential Quarters	0.00	0.00	10,000,000.00	0.00
<b>220205</b>	<b>Training - General</b>	<b>95,000,000.00</b>	<b>97,956,000.00</b>	<b>50,000,000.00</b>	<b>0.00</b>
22020501	Local Training	95,000,000.00	97,956,000.00	50,000,000.00	0.00
<b>220206</b>	<b>Other Services - General</b>	<b>50,000,000.00</b>	<b>60,071,666.00</b>	<b>120,000,000.00</b>	<b>0.00</b>
22020604	Security Vote (Including Operations)	50,000,000.00	60,071,666.00	120,000,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>25,000,000.00</b>	<b>22,780,000.00</b>	<b>40,000,000.00</b>	<b>0.00</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)	25,000,000.00	22,780,000.00	40,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>765,000,000.00</b>	<b>693,015,306.00</b>	<b>1,242,000,000.00</b>	<b>0.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>543,000,000.00</b>	<b>561,419,740.00</b>	<b>757,000,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>543,000,000.00</b>	<b>561,419,740.00</b>	<b>757,000,000.00</b>	<b>0.00</b>

23010105	Purchase Of Motor Vehicles	270,000,000.00	122,940,000.00	270,000,000.00	0.00
23010112	Purchase Of Office Furniture and Fittings	19,000,000.00	0.00	31,000,000.00	0.00
23010121	Purchase Of Residential Furniture	4,000,000.00	0.00	6,000,000.00	0.00
23010127	Purchase Of Agricultural Equipment and Improved Inputs	250,000,000.00	438,479,740.00	450,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>90,000,000.00</b>	<b>0.00</b>	<b>200,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>Contruction/Provision of Fixed Assets - General</b>	<b>90,000,000.00</b>	<b>0.00</b>	<b>200,000,000.00</b>	<b>0.00</b>
23020130	Construction / Provision of Wall Fence/Boundary Pillars	20,000,000.00	0.00	30,000,000.00	0.00
23020131	Construction/Provision Of Religious Structures	20,000,000.00	0.00	20,000,000.00	0.00
23020146	Construction of Lecture Hall/Theatre/Class Rooms	50,000,000.00	0.00	150,000,000.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>122,000,000.00</b>	<b>128,175,566.00</b>	<b>125,000,000.00</b>	<b>0.00</b>
<b>230301</b>	<b>Rehabilitation/Repairs of Fixed Assets - General</b>	<b>122,000,000.00</b>	<b>128,175,566.00</b>	<b>125,000,000.00</b>	<b>0.00</b>
23030101	Rehabilitation/Repairs Of Residential Buildings	50,000,000.00	55,271,566.00	45,000,000.00	0.00
23030121	Rehabilitation / Repairs Of Office Buildings	72,000,000.00	72,904,000.00	80,000,000.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>10,000,000.00</b>	<b>3,420,000.00</b>	<b>160,000,000.00</b>	<b>0.00</b>
<b>230501</b>	<b>Acquisition of Non-Tangible Asset</b>	<b>10,000,000.00</b>	<b>3,420,000.00</b>	<b>160,000,000.00</b>	<b>0.00</b>
23050101	Research & Development and Census/Surveys	0.00	0.00	140,000,000.00	0.00
23050137	Capital Project Historical Liabilities	10,000,000.00	3,420,000.00	20,000,000.00	0.00

<b>021500100100 Agriculture Section</b>					
<b>Code</b>	<b>Description</b>	<b>2025 Approved Budget</b>	<b>2025 Performance</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>1,809,480,275.00</b>	<b>73,000,356.00</b>	<b>195,285,237.00</b>	<b>40,000,000.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>4,883,250.00</b>	<b>4,199,189.00</b>	<b>15,285,237.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>2,869,297.00</b>	<b>2,183,360.00</b>	<b>8,111,648.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>2,869,297.00</b>	<b>2,183,360.00</b>	<b>8,111,648.00</b>	<b>0.00</b>
21010101	Salary	2,869,297.00	2,183,360.00	8,111,648.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>2,013,953.00</b>	<b>2,015,829.00</b>	<b>7,173,589.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>2,013,953.00</b>	<b>2,015,829.00</b>	<b>7,173,589.00</b>	<b>0.00</b>
21020103	Transport Allowance	603,170.00	436,296.00	1,575,540.00	0.00
21020104	Rent Supplement	618,374.00	440,968.00	1,403,325.00	0.00
21020105	Meal Subsidy	286,621.00	189,528.00	662,736.00	0.00
21020106	Utility Allowance	183,232.00	129,848.00	762,367.00	0.00
21020109	Leave Transport Grant	322,556.00	225,749.00	811,164.00	0.00

21020137	Medical Allowance	0.00	593,440.00	1,958,457.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>4,200,000.00</b>	<b>1,143,000.00</b>	<b>11,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>4,200,000.00</b>	<b>1,143,000.00</b>	<b>11,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>200,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training	200,000.00	0.00	1,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	2,000,000.00	0.00	5,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>2,000,000.00</b>	<b>1,143,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	0.00	0.00	3,000,000.00	0.00
22020406	Other Maintenance Services	2,000,000.00	1,143,000.00	2,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>1,800,397,025.00</b>	<b>67,658,167.00</b>	<b>169,000,000.00</b>	<b>40,000,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>1,764,397,025.00</b>	<b>42,358,167.00</b>	<b>115,000,000.00</b>	<b>10,000,000.00</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>1,764,397,025.00</b>	<b>42,358,167.00</b>	<b>115,000,000.00</b>	<b>10,000,000.00</b>
23010127	Purchase Of Agricultural Equipment and Improved Inputs	1,764,397,025.00	42,358,167.00	115,000,000.00	10,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>35,000,000.00</b>	<b>25,300,000.00</b>	<b>50,000,000.00</b>	<b>30,000,000.00</b>
<b>230201</b>	<b>Contruction/Provision of Fixed Assets - General</b>	<b>35,000,000.00</b>	<b>25,300,000.00</b>	<b>50,000,000.00</b>	<b>30,000,000.00</b>
23020113	Construction / Provision Of Agricultural Facilities	4,000,000.00	2,800,000.00	10,000,000.00	0.00
23020129	Construction Of Irrigation Facilities	31,000,000.00	22,500,000.00	40,000,000.00	30,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>4,000,000.00</b>	<b>0.00</b>
<b>230501</b>	<b>Acquisition of Non-Tangible Asset</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>4,000,000.00</b>	<b>0.00</b>
23050101	Research & Development and Census/Surveys	1,000,000.00	0.00	4,000,000.00	0.00

<b>021500200100</b>	<b>Forestry Section</b>				
<b>Code</b>	<b>Description</b>	<b>2025 Approved Budget</b>	<b>2025 Performance</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>37,429,459.00</b>	<b>15,502,516.00</b>	<b>109,219,400.00</b>	<b>76,000,000.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>23,229,459.00</b>	<b>13,832,516.00</b>	<b>24,719,400.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>11,131,046.00</b>	<b>0.00</b>	<b>10,323,311.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>11,131,046.00</b>	<b>0.00</b>	<b>10,323,311.00</b>	<b>0.00</b>
21010101	Salary	11,131,046.00	0.00	10,323,311.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>12,098,413.00</b>	<b>13,832,516.00</b>	<b>14,396,089.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>12,098,413.00</b>	<b>13,832,516.00</b>	<b>14,396,089.00</b>	<b>0.00</b>
21020103	Transport Allowance	2,759,786.00	1,196,304.00	3,395,755.00	0.00

21020104	Rent Supplement	2,455,054.00	782,248.00	2,445,125.00	0.00
21020105	Meal Subsidy	1,168,356.00	5,176,856.00	1,439,001.00	0.00
21020106	Utility Allowance	848,519.00	304,948.00	1,615,650.00	0.00
21020109	Leave Transport Grant	1,249,518.00	5,024,904.00	1,227,560.00	0.00
21020137	Medical Allowance	3,617,180.00	1,347,256.00	4,272,998.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>5,200,000.00</b>	<b>1,670,000.00</b>	<b>8,500,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>5,200,000.00</b>	<b>1,670,000.00</b>	<b>8,500,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>200,000.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training	200,000.00	0.00	500,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>3,000,000.00</b>	<b>1,670,000.00</b>	<b>3,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	3,000,000.00	1,670,000.00	3,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020405	Maintenance of Plants / Generators	0.00	0.00	3,000,000.00	0.00
22020406	Other Maintenance Services	2,000,000.00	0.00	2,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>9,000,000.00</b>	<b>0.00</b>	<b>76,000,000.00</b>	<b>76,000,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>4,000,000.00</b>	<b>0.00</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>4,000,000.00</b>	<b>0.00</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>
23010127	Purchase Of Agricultural Equipment and Improved Inputs	4,000,000.00	0.00	8,000,000.00	8,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>0.00</b>	<b>60,000,000.00</b>	<b>60,000,000.00</b>
<b>230201</b>	<b>Contruction/Provision of Fixed Assets - General</b>	<b>0.00</b>	<b>0.00</b>	<b>60,000,000.00</b>	<b>60,000,000.00</b>
23020129	Construction Of Irrigation Facilities	0.00	0.00	60,000,000.00	60,000,000.00
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>
<b>230401</b>	<b>Preservation of the Environment - General</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>
23040108	Parks and Gardens	5,000,000.00	0.00	8,000,000.00	8,000,000.00

<b>021500300100</b>	<b>Livestock Section (Veterinary)</b>				
<b>Code</b>	<b>Description</b>	<b>2025 Approved Budget</b>	<b>2025 Performance</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>20,542,101.00</b>	<b>13,935,608.00</b>	<b>41,270,555.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>13,342,101.00</b>	<b>13,935,608.00</b>	<b>25,770,555.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>7,025,590.00</b>	<b>4,494,432.00</b>	<b>12,113,029.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>7,025,590.00</b>	<b>4,494,432.00</b>	<b>12,113,029.00</b>	<b>0.00</b>
21010101	Salary	7,025,590.00	4,494,432.00	12,113,029.00	0.00

<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>6,316,511.00</b>	<b>9,441,176.00</b>	<b>13,657,526.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>6,316,511.00</b>	<b>9,441,176.00</b>	<b>13,657,526.00</b>	<b>0.00</b>
21020103	Transport Allowance	1,792,983.00	601,592.00	3,512,777.00	0.00
21020104	Rent Supplement	1,278,025.00	2,784,440.00	2,476,601.00	0.00
21020113	Hazard / Hardship Allowance	0.00	0.00	660,000.00	0.00
21020149	Consolidated Allowance	3,245,503.00	6,055,144.00	7,008,148.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>7,200,000.00</b>	<b>0.00</b>	<b>15,500,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>7,200,000.00</b>	<b>0.00</b>	<b>15,500,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>200,000.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training	200,000.00	0.00	500,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	5,000,000.00	0.00	10,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020404	Maintenance of Office / IT Equipment	0.00	0.00	3,000,000.00	0.00
22020406	Other Maintenance Services	2,000,000.00	0.00	2,000,000.00	0.00

<b>022001000100 Account section</b>					
<b>Code</b>	<b>Description</b>	<b>2025 Approved Budget</b>	<b>2025 Performance</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>621,281,013.00</b>	<b>224,132,467.00</b>	<b>874,050,631.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>135,281,013.00</b>	<b>88,491,481.00</b>	<b>112,050,631.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>33,999,400.00</b>	<b>23,441,808.00</b>	<b>21,354,754.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>33,999,400.00</b>	<b>23,441,808.00</b>	<b>21,354,754.00</b>	<b>0.00</b>
21010101	Salary	33,999,400.00	23,441,808.00	21,354,754.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>101,281,613.00</b>	<b>65,049,673.00</b>	<b>90,695,877.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>31,281,613.00</b>	<b>39,852,952.00</b>	<b>20,695,877.00</b>	<b>0.00</b>
21020103	Transport Allowance	4,602,028.00	2,214,175.00	3,176,006.00	0.00
21020104	Rent Supplement	6,616,637.00	3,479,419.00	4,239,912.00	0.00
21020105	Meal Subsidy	1,570,385.00	948,932.00	1,329,097.00	0.00
21020106	Utility Allowance	1,207,228.00	632,621.00	1,526,795.00	0.00
21020107	Entertainment	252,000.00	31,631,009.00	67,200.00	0.00
21020109	Leave Transport Grant	2,544,450.00	0.00	2,119,956.00	0.00
21020113	Hazard / Hardship Allowance	0.00	0.00	3,360,000.00	0.00

21020117	Domestic Staff Allowance	4,332,140.00	0.00	0.00	0.00
21020122	Motor Vehicle Maintenance Allowance	840,000.00	0.00	0.00	0.00
21020125	Accommodation Allowance	4,332,140.00	0.00	960,000.00	0.00
21020137	Medical Allowance	4,984,605.00	946,796.00	3,916,911.00	0.00
<b>210202</b>	<b>Social Contributions</b>	<b>70,000,000.00</b>	<b>25,196,721.00</b>	<b>70,000,000.00</b>	<b>0.00</b>
21020202	17% Government Contributory Pension	70,000,000.00	25,196,721.00	70,000,000.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>486,000,000.00</b>	<b>135,640,986.00</b>	<b>762,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>216,000,000.00</b>	<b>10,850,000.00</b>	<b>332,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,000,000.00</b>	<b>700,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training	1,000,000.00	700,000.00	2,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>15,000,000.00</b>	<b>10,150,000.00</b>	<b>25,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	5,000,000.00	3,130,000.00	10,000,000.00	0.00
22020305	Printing of Non-security Documents	10,000,000.00	7,020,000.00	15,000,000.00	0.00
<b>220209</b>	<b>Financial Charges - General</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020901	Bank Charges (Other than Interest)	0.00	0.00	5,000,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>200,000,000.00</b>	<b>0.00</b>	<b>300,000,000.00</b>	<b>0.00</b>
22021041	Contingency Reserve - Recurrent	200,000,000.00	0.00	300,000,000.00	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>70,000,000.00</b>	<b>0.00</b>	<b>150,000,000.00</b>	<b>0.00</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>70,000,000.00</b>	<b>0.00</b>	<b>150,000,000.00</b>	<b>0.00</b>
22040104	Grants to State Governments – Contribution to LG Audit (0.5%)	70,000,000.00	0.00	150,000,000.00	0.00
<b>2207</b>	<b>Transfers - Payments</b>	<b>200,000,000.00</b>	<b>124,790,986.00</b>	<b>280,000,000.00</b>	<b>0.00</b>
<b>220701</b>	<b>Transfer to Fund Recurrent Expenditure - Payments</b>	<b>200,000,000.00</b>	<b>124,790,986.00</b>	<b>280,000,000.00</b>	<b>0.00</b>
22070105	Stabilization Funds	200,000,000.00	124,790,986.00	280,000,000.00	0.00

<b>022002000100</b>	<b>Revenue Section</b>				
<b>Code</b>	<b>Description</b>	<b>2025 Approved Budget</b>	<b>2025 Performance</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>15,452,420.00</b>	<b>4,679,447.00</b>	<b>24,476,172.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>5,252,420.00</b>	<b>4,129,447.00</b>	<b>3,976,172.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>3,269,189.00</b>	<b>3,719,189.00</b>	<b>2,019,421.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>3,269,189.00</b>	<b>3,719,189.00</b>	<b>2,019,421.00</b>	<b>0.00</b>
21010101	Salary	3,269,189.00	3,719,189.00	2,019,421.00	0.00

<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>1,983,231.00</b>	<b>410,258.00</b>	<b>1,956,751.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>1,983,231.00</b>	<b>410,258.00</b>	<b>1,956,751.00</b>	<b>0.00</b>
21020103	Transport Allowance	379,285.00	84,890.00	429,370.00	0.00
21020104	Rent Supplement	562,342.00	82,513.00	403,928.00	0.00
21020105	Meal Subsidy	171,474.00	40,802.00	180,691.00	0.00
21020106	Utility Allowance	117,589.00	20,022.00	206,674.00	0.00
21020109	Leave Transport Grant	314,073.00	65,919.00	201,964.00	0.00
21020137	Medical Allowance	438,468.00	116,112.00	534,124.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>10,200,000.00</b>	<b>550,000.00</b>	<b>20,500,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>10,200,000.00</b>	<b>550,000.00</b>	<b>20,500,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>200,000.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	200,000.00	0.00	500,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>5,000,000.00</b>	<b>550,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	2,000,000.00	0.00	5,000,000.00	0.00
22020305	Printing of Non-security Documents	3,000,000.00	550,000.00	5,000,000.00	0.00
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020701	Financial Consulting	5,000,000.00	0.00	5,000,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22021044	Committees and Commissions	0.00	0.00	5,000,000.00	0.00

<b>023400100100</b>	<b>Road &amp; Communication Section</b>				
<b>Code</b>	<b>Description</b>	<b>2025 Approved Budget</b>	<b>2025 Performance</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>6,633,380.00</b>	<b>5,108,360.00</b>	<b>19,052,857.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>2,533,380.00</b>	<b>2,533,360.00</b>	<b>3,752,857.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>1,601,178.00</b>	<b>1,981,964.00</b>	<b>1,894,371.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>1,601,178.00</b>	<b>1,981,964.00</b>	<b>1,894,371.00</b>	<b>0.00</b>
21010101	Salary	1,601,178.00	1,981,964.00	1,894,371.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>932,202.00</b>	<b>551,396.00</b>	<b>1,858,486.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>932,202.00</b>	<b>551,396.00</b>	<b>1,858,486.00</b>	<b>0.00</b>
21020103	Transport Allowance	202,789.00	135,120.00	422,444.00	0.00
21020104	Rent Supplement	219,994.00	146,663.00	378,825.00	0.00
21020105	Meal Subsidy	87,437.00	58,291.00	128,337.00	0.00

21020106	Utility Allowance	31,549.00	21,033.00	205,318.00	0.00
21020107	Entertainment	107,320.00	71,547.00	189,436.00	0.00
21020137	Medical Allowance	283,113.00	118,742.00	534,126.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>4,100,000.00</b>	<b>2,575,000.00</b>	<b>15,300,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>4,100,000.00</b>	<b>2,575,000.00</b>	<b>15,300,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>100,000.00</b>	<b>175,000.00</b>	<b>300,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	100,000.00	175,000.00	300,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	2,000,000.00	0.00	5,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>2,000,000.00</b>	<b>2,400,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020406	Other Maintenance Services	2,000,000.00	2,400,000.00	3,000,000.00	0.00
22020413	Minor Road Maintenance	0.00	0.00	7,000,000.00	0.00

<b>023400200100 Mechanical Section</b>					
<b>Code</b>	<b>Description</b>	<b>2025 Approved Budget</b>	<b>2025 Performance</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>29,164,144.00</b>	<b>55,917,904.00</b>	<b>93,374,426.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>12,164,144.00</b>	<b>15,004,304.00</b>	<b>21,374,426.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>6,219,261.00</b>	<b>7,994,328.00</b>	<b>10,942,841.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>6,219,261.00</b>	<b>7,994,328.00</b>	<b>10,942,841.00</b>	<b>0.00</b>
21010101	Salary	6,219,261.00	7,994,328.00	10,942,841.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>5,944,883.00</b>	<b>7,009,976.00</b>	<b>10,431,585.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>5,944,883.00</b>	<b>7,009,976.00</b>	<b>10,431,585.00</b>	<b>0.00</b>
21020103	Transport Allowance	1,361,000.00	907,328.00	2,274,863.00	0.00
21020104	Rent Supplement	1,409,852.00	939,900.00	2,188,577.00	0.00
21020105	Meal Subsidy	463,639.00	309,088.00	985,471.00	0.00
21020106	Utility Allowance	360,210.00	240,140.00	1,097,036.00	0.00
21020109	Leave Transport Grant	571,263.00	380,841.00	1,036,966.00	0.00
21020137	Medical Allowance	1,778,919.00	4,232,679.00	2,848,672.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>17,000,000.00</b>	<b>40,913,600.00</b>	<b>72,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>17,000,000.00</b>	<b>40,913,600.00</b>	<b>72,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>5,000,000.00</b>	<b>800,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	5,000,000.00	800,000.00	10,000,000.00	0.00

<b>220203</b>	<b>Materials and Supplies - General</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	2,000,000.00	0.00	2,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>10,000,000.00</b>	<b>40,113,600.00</b>	<b>50,000,000.00</b>	<b>0.00</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	0.00	0.00	40,000,000.00	0.00
22020406	Other Maintenance Services	10,000,000.00	40,113,600.00	10,000,000.00	0.00
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020801	Motor Vehicle Fuel Cost	0.00	0.00	10,000,000.00	0.00

<b>023400300100 Electrical Section</b>					
<b>Code</b>	<b>Description</b>	<b>2025 Approved Budget</b>	<b>2025 Performance</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b><u>EXPENDITURES</u></b>	<b><u>457,488,636.00</u></b>	<b><u>338,643,057.00</u></b>	<b><u>699,518,794.00</u></b>	<b><u>233,000,000.00</u></b>
<b>21</b>	<b><i>Personnel Cost</i></b>	<b><i>5,922,961.00</i></b>	<b><i>1,856,657.00</i></b>	<b><i>8,018,794.00</i></b>	<b><i>0.00</i></b>
<b>2101</b>	<b>SALARY</b>	<b>3,141,132.00</b>	<b>2,094.00</b>	<b>4,628,141.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>3,141,132.00</b>	<b>2,094.00</b>	<b>4,628,141.00</b>	<b>0.00</b>
21010101	Salary	3,141,132.00	2,094.00	4,628,141.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>2,781,829.00</b>	<b>1,854,563.00</b>	<b>3,390,653.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>2,781,829.00</b>	<b>1,854,563.00</b>	<b>3,390,653.00</b>	<b>0.00</b>
21020104	Rent Supplement	1,343,445.00	895,630.00	1,084,851.00	0.00
21020105	Meal Subsidy	223,389.00	148,926.00	361,387.00	0.00
21020106	Utility Allowance	170,379.00	113,596.00	413,348.00	0.00
21020109	Leave Transport Grant	302,566.00	201,711.00	462,815.00	0.00
21020137	Medical Allowance	742,050.00	494,700.00	1,068,252.00	0.00
<b>22</b>	<b><i>Other Recurrent Costs</i></b>	<b><i>311,100,000.00</i></b>	<b><i>228,076,400.00</i></b>	<b><i>173,500,000.00</i></b>	<b><i>0.00</i></b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>311,100,000.00</b>	<b>228,076,400.00</b>	<b>173,500,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>100,000.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	100,000.00	0.00	500,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>3,000,000.00</b>	<b>360,000.00</b>	<b>3,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	3,000,000.00	360,000.00	3,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>308,000,000.00</b>	<b>227,716,400.00</b>	<b>170,000,000.00</b>	<b>0.00</b>
22020404	Maintenance of Office / IT Equipment	0.00	0.00	5,000,000.00	0.00
22020406	Other Maintenance Services	5,000,000.00	3,185,700.00	5,000,000.00	0.00
22020410	Maintenance of Street Lightings	300,000,000.00	224,380,700.00	150,000,000.00	0.00

22020427	Maintenance of Electricity/Solar Power	3,000,000.00	150,000.00	10,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>140,465,675.00</b>	<b>108,710,000.00</b>	<b>518,000,000.00</b>	<b>233,000,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>90,465,675.00</b>	<b>108,710,000.00</b>	<b>468,000,000.00</b>	<b>183,000,000.00</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>90,465,675.00</b>	<b>108,710,000.00</b>	<b>468,000,000.00</b>	<b>183,000,000.00</b>
23010119	Purchase Of Power Generating Set	90,465,675.00	108,710,000.00	468,000,000.00	183,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>50,000,000.00</b>	<b>0.00</b>	<b>50,000,000.00</b>	<b>50,000,000.00</b>
<b>230201</b>	<b>Contruction/Provision of Fixed Assets - General</b>	<b>50,000,000.00</b>	<b>0.00</b>	<b>50,000,000.00</b>	<b>50,000,000.00</b>
23020103	Construction/Provision Of Electricity / Solar Power	50,000,000.00	0.00	50,000,000.00	50,000,000.00

<b>023400400100 Land &amp; Survey Section</b>					
<b>Code</b>	<b>Description</b>	<b>2025 Approved Budget</b>	<b>2025 Performance</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>232,874,313.00</b>	<b>41,375,196.00</b>	<b>673,605,450.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>4,824,313.00</b>	<b>2,375,196.00</b>	<b>8,405,450.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>2,615,624.00</b>	<b>903,038.00</b>	<b>4,391,616.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>2,615,624.00</b>	<b>903,038.00</b>	<b>4,391,616.00</b>	<b>0.00</b>
21010101	Salary	2,615,624.00	903,038.00	4,391,616.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>2,208,689.00</b>	<b>1,472,158.00</b>	<b>4,013,834.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>2,208,689.00</b>	<b>1,472,158.00</b>	<b>4,013,834.00</b>	<b>0.00</b>
21020103	Transport Allowance	497,974.00	331,983.00	855,278.00	0.00
21020104	Rent Supplement	385,640.00	257,088.00	878,323.00	0.00
21020105	Meal Subsidy	237,180.00	158,120.00	360,206.00	0.00
21020106	Utility Allowance	166,362.00	110,652.00	412,617.00	0.00
21020109	Leave Transport Grant	218,580.00	145,720.00	439,161.00	0.00
21020137	Medical Allowance	702,953.00	468,595.00	1,068,249.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>3,050,000.00</b>	<b>0.00</b>	<b>5,200,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>3,050,000.00</b>	<b>0.00</b>	<b>5,200,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>50,000.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	50,000.00	0.00	200,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	2,000,000.00	0.00	2,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>0.00</b>
22020406	Other Maintenance Services	1,000,000.00	0.00	3,000,000.00	0.00

<b>23</b>	<b>Capital Expenditure</b>	<b>225,000,000.00</b>	<b>39,000,000.00</b>	<b>660,000,000.00</b>	<b>0.00</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>0.00</b>	<b>490,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>0.00</b>	<b>0.00</b>	<b>490,000,000.00</b>	<b>0.00</b>
23020114	Construction / Provision Of Roads	0.00	0.00	350,000,000.00	0.00
23020118	Construction / Provision Of Infrastructure	0.00	0.00	140,000,000.00	0.00
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>225,000,000.00</b>	<b>39,000,000.00</b>	<b>170,000,000.00</b>	<b>0.00</b>
<b>230401</b>	<b>Preservation of the Environment - General</b>	<b>225,000,000.00</b>	<b>39,000,000.00</b>	<b>170,000,000.00</b>	<b>0.00</b>
23040102	Erosion & Flood Control	225,000,000.00	39,000,000.00	170,000,000.00	0.00

<b>023400500100 Building Section</b>					
<b>Code</b>	<b>Description</b>	<b>2025 Approved Budget</b>	<b>2025 Performance</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>255,974,257.00</b>	<b>2,828,988.00</b>	<b>1,403,943,727.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>3,474,257.00</b>	<b>2,828,988.00</b>	<b>6,394,786.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>1,805,055.00</b>	<b>1,716,193.00</b>	<b>3,189,932.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>1,805,055.00</b>	<b>1,716,193.00</b>	<b>3,189,932.00</b>	<b>0.00</b>
21010101	Salary	1,805,055.00	1,716,193.00	3,189,932.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>1,669,202.00</b>	<b>1,112,795.00</b>	<b>3,204,854.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>1,669,202.00</b>	<b>1,112,795.00</b>	<b>3,204,854.00</b>	<b>0.00</b>
21020103	Transport Allowance	391,207.00	260,800.00	713,251.00	0.00
21020104	Rent Supplement	331,142.00	220,760.00	638,006.00	0.00
21020105	Meal Subsidy	168,522.00	112,348.00	300,752.00	0.00
21020106	Utility Allowance	88,552.00	59,035.00	343,644.00	0.00
21020109	Leave Transport Grant	164,510.00	109,673.00	318,993.00	0.00
21020137	Medical Allowance	525,269.00	350,179.00	890,208.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>12,500,000.00</b>	<b>0.00</b>	<b>24,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>12,500,000.00</b>	<b>0.00</b>	<b>24,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	500,000.00	0.00	1,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	2,000,000.00	0.00	2,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
22020403	Maintenance of Office Building / Residential Quarters	0.00	0.00	18,000,000.00	0.00

22020406	Other Maintenance Services	10,000,000.00	0.00	2,000,000.00	0.00
<b>220206</b>	<b>Other Services - General</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>0.00</b>
22020602	Office/Store Rent	0.00	0.00	1,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>240,000,000.00</b>	<b>0.00</b>	<b>1,373,548,941.00</b>	<b>0.00</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>220,000,000.00</b>	<b>0.00</b>	<b>1,219,017,871.00</b>	<b>0.00</b>
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>220,000,000.00</b>	<b>0.00</b>	<b>1,219,017,871.00</b>	<b>0.00</b>
23020101	Construction/Provision Of Office Buildings	0.00	0.00	70,000,000.00	0.00
23020102	Construction/Provision Of Residential Buildings	80,000,000.00	0.00	110,000,000.00	0.00
23020106	Construction/Provision Of Hospitals/Health Centres	30,000,000.00	0.00	70,000,000.00	0.00
23020114	Construction / Provision Of Roads	0.00	0.00	90,000,000.00	0.00
23020118	Construction / Provision Of Infrastructure	5,000,000.00	0.00	10,000,000.00	0.00
23020124	Construction Of Markets/Parks	0.00	0.00	160,000,000.00	0.00
23020130	Construction / Provision of Wall Fence/Boundary Pillars	30,000,000.00	0.00	70,000,000.00	0.00
23020131	Construction/Provision Of Religious Structures	50,000,000.00	0.00	479,017,871.00	0.00
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	25,000,000.00	0.00	140,000,000.00	0.00
23020145	Construction of Veterinary Clinics	0.00	0.00	20,000,000.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>154,531,070.00</b>	<b>0.00</b>
<b>230301</b>	<b>Rehabilitation/Repairs of Fixed Assets - General</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>154,531,070.00</b>	<b>0.00</b>
23030101	Rehabilitation/Repairs Of Residential Buildings	0.00	0.00	30,000,000.00	0.00
23030103	Rehabilitation/Repairs - Housing	20,000,000.00	0.00	25,000,000.00	0.00
23030124	Rehabilitation/Repairs- Markets/Parks	0.00	0.00	10,000,000.00	0.00
23030130	Rehabilitation/Repairs of Other Institutional Buildings	0.00	0.00	49,531,070.00	0.00
23030134	Rehabilitation/Repairs of Vehicles	0.00	0.00	40,000,000.00	0.00

<b>023800100100</b>	<b>Planning</b>				
<b>Code</b>	<b>Description</b>	<b>2025 Approved Budget</b>	<b>2025 Performance</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>38,463,065.00</b>	<b>25,964,944.00</b>	<b>56,577,119.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>25,963,065.00</b>	<b>18,085,944.00</b>	<b>30,577,119.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>13,341,902.00</b>	<b>10,181,746.00</b>	<b>11,974,080.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>13,341,902.00</b>	<b>10,181,746.00</b>	<b>11,974,080.00</b>	<b>0.00</b>
21010101	Salary	13,341,902.00	10,181,746.00	11,974,080.00	0.00

<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>12,621,163.00</b>	<b>7,904,198.00</b>	<b>18,603,039.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>12,621,163.00</b>	<b>7,904,198.00</b>	<b>18,603,039.00</b>	<b>0.00</b>
21020103	Transport Allowance	2,116,369.00	1,410,917.00	3,151,952.00	0.00
21020104	Rent Supplement	2,933,678.00	1,955,785.00	3,617,219.00	0.00
21020105	Meal Subsidy	992,147.00	661,521.00	1,320,504.00	0.00
21020106	Utility Allowance	621,053.00	414,035.00	1,518,302.00	0.00
21020107	Entertainment	296,314.00	191,541.00	54,600.00	0.00
21020109	Leave Transport Grant	1,571,317.00	1,047,545.00	1,783,553.00	0.00
21020113	Hazard / Hardship Allowance	619,331.00	412,885.00	720,000.00	0.00
21020117	Domestic Staff Allowance	840,000.00	56,000.00	2,520,000.00	0.00
21020137	Medical Allowance	2,630,954.00	1,753,969.00	3,916,909.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>12,500,000.00</b>	<b>7,879,000.00</b>	<b>26,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>12,500,000.00</b>	<b>7,879,000.00</b>	<b>26,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000.00</b>	<b>1,400,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training	500,000.00	1,400,000.00	2,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>5,000,000.00</b>	<b>3,000,000.00</b>	<b>12,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	3,000,000.00	2,000,000.00	10,000,000.00	0.00
22020305	Printing of Non-security Documents	2,000,000.00	1,000,000.00	2,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>2,000,000.00</b>	<b>50,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
22020406	Other Maintenance Services	2,000,000.00	50,000.00	2,000,000.00	0.00
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020701	Financial Consulting	0.00	0.00	5,000,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>5,000,000.00</b>	<b>3,429,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22021044	Committees and Commissions	5,000,000.00	3,429,000.00	5,000,000.00	0.00

<b>051700100100</b>	<b>Education (Non-Teaching Staff)</b>				
<b>Code</b>	<b>Description</b>	<b>2025 Approved Budget</b>	<b>2025 Performance</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>191,624,459.00</b>	<b>146,746,988.00</b>	<b>291,048,298.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>91,624,459.00</b>	<b>62,226,988.00</b>	<b>110,548,298.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>60,167,401.00</b>	<b>46,270,159.00</b>	<b>47,768,900.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>60,167,401.00</b>	<b>46,270,159.00</b>	<b>47,768,900.00</b>	<b>0.00</b>
21010101	Salary	60,167,401.00	46,270,159.00	47,768,900.00	0.00

<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>31,457,058.00</b>	<b>15,956,829.00</b>	<b>62,779,398.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>31,457,058.00</b>	<b>15,956,829.00</b>	<b>62,779,398.00</b>	<b>0.00</b>
21020103	Transport Allowance	5,542,863.00	3,673,673.00	14,751,500.00	0.00
21020104	Rent Supplement	7,052,628.00	2,572,990.00	9,552,626.00	0.00
21020105	Meal Subsidy	2,476,676.00	1,715,326.00	6,261,640.00	0.00
21020106	Utility Allowance	1,698,429.00	1,143,544.00	7,193,952.00	0.00
21020109	Leave Transport Grant	6,786,160.00	1,143,544.00	4,776,456.00	0.00
21020113	Hazard / Hardship Allowance	669,738.00	0.00	1,370,560.00	0.00
21020137	Medical Allowance	7,230,564.00	5,707,752.00	18,872,664.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>15,000,000.00</b>	<b>1,940,000.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>15,000,000.00</b>	<b>1,940,000.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>15,000,000.00</b>	<b>1,940,000.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
22020310	Teaching Aids, Laboratory and Instructional Materials	15,000,000.00	1,940,000.00	20,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>85,000,000.00</b>	<b>82,580,000.00</b>	<b>160,500,000.00</b>	<b>0.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>35,000,000.00</b>	<b>0.00</b>	<b>60,500,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>35,000,000.00</b>	<b>0.00</b>	<b>60,500,000.00</b>	<b>0.00</b>
23010124	Purchase Of Teaching / Learning Aid Equipment	35,000,000.00	0.00	30,000,000.00	0.00
23010141	Purchase of School Furniture	0.00	0.00	30,500,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>50,000,000.00</b>	<b>82,580,000.00</b>	<b>100,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>Contruction/Provision of Fixed Assets - General</b>	<b>50,000,000.00</b>	<b>82,580,000.00</b>	<b>100,000,000.00</b>	<b>0.00</b>
23020107	Construction/Provision Of Public Schools	50,000,000.00	82,580,000.00	100,000,000.00	0.00

<b>051700200100</b>	<b>Education (Teaching Staff)</b>				
<b>Code</b>	<b>Description</b>	<b>2025 Approved Budget</b>	<b>2025 Performance</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>2,299,557,281.00</b>	<b>1,237,394,280.00</b>	<b>1,492,862,334.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>2,299,557,281.00</b>	<b>1,237,394,280.00</b>	<b>1,492,862,334.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>971,896,290.00</b>	<b>932,101,612.00</b>	<b>645,251,736.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>971,896,290.00</b>	<b>932,101,612.00</b>	<b>645,251,736.00</b>	<b>0.00</b>
21010101	Salary	971,896,290.00	932,101,612.00	645,251,736.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>1,327,660,991.00</b>	<b>305,292,668.00</b>	<b>847,610,598.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>1,267,660,991.00</b>	<b>216,019,491.00</b>	<b>747,610,598.00</b>	<b>0.00</b>
21020103	Transport Allowance	93,678,564.00	51,781,502.00	106,376,580.00	0.00

21020104	Rent Supplement	135,507,783.00	64,726,877.00	128,987,700.00	0.00
21020105	Meal Subsidy	604,001,625.00	19,417,903.00	45,296,376.00	0.00
21020106	Utility Allowance	53,097,899.00	12,945,375.00	51,056,120.00	0.00
21020107	Entertainment	240,000.00	3,235,439.00	285,600.00	0.00
21020109	Leave Transport Grant	88,873,887.00	0.00	62,947,626.00	0.00
21020117	Domestic Staff Allowance	161,995,692.00	0.00	14,280,000.00	0.00
21020136	Responsibility Allowance	5,400,000.00	0.00	128,987,700.00	0.00
21020137	Medical Allowance	124,865,541.00	63,912,395.00	131,930,604.00	0.00
21020156	Professional Teaching Allowance	0.00	0.00	77,462,292.00	0.00
<b>210202</b>	<b>Social Contributions</b>	<b>60,000,000.00</b>	<b>89,273,177.00</b>	<b>100,000,000.00</b>	<b>0.00</b>
21020202	17% Government Contributory Pension	60,000,000.00	89,273,177.00	100,000,000.00	0.00

<b>051700300100 Adult Education</b>					
<b>Code</b>	<b>Description</b>	<b>2025 Approved Budget</b>	<b>2025 Performance</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b><u>EXPENDITURES</u></b>	<b>7,157,880.00</b>	<b>0.00</b>	<b>7,157,880.00</b>	<b>0.00</b>
<b>22</b>	<b><i>Other Recurrent Costs</i></b>	<b>7,157,880.00</b>	<b>0.00</b>	<b>7,157,880.00</b>	<b>0.00</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>7,157,880.00</b>	<b>0.00</b>	<b>7,157,880.00</b>	<b>0.00</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>7,157,880.00</b>	<b>0.00</b>	<b>7,157,880.00</b>	<b>0.00</b>
22040107	Grants to State Governments – Other Recurrent	7,157,880.00	0.00	7,157,880.00	0.00

<b>051700400100 Other Education</b>					
<b>Code</b>	<b>Description</b>	<b>2025 Approved Budget</b>	<b>2025 Performance</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b><u>EXPENDITURES</u></b>	<b>107,000,000.00</b>	<b>26,820,000.00</b>	<b>233,350,500.00</b>	<b>0.00</b>
<b>23</b>	<b><i>Capital Expenditure</i></b>	<b>107,000,000.00</b>	<b>26,820,000.00</b>	<b>233,350,500.00</b>	<b>0.00</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>40,000,000.00</b>	<b>26,820,000.00</b>	<b>166,350,500.00</b>	<b>0.00</b>
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>40,000,000.00</b>	<b>26,820,000.00</b>	<b>166,350,500.00</b>	<b>0.00</b>
23020107	Construction/Provision Of Public Schools	40,000,000.00	26,820,000.00	166,350,500.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>67,000,000.00</b>	<b>0.00</b>	<b>67,000,000.00</b>	<b>0.00</b>
<b>230501</b>	<b>Acquisition of Non-Tangible Asset</b>	<b>67,000,000.00</b>	<b>0.00</b>	<b>67,000,000.00</b>	<b>0.00</b>
23050101	Research & Development and Census/Surveys	67,000,000.00	0.00	67,000,000.00	0.00

052100100100 Primary Health Care Manager					
Code	Description	2025 Approved Budget	2025 Performance	2026 Approved Budget	2026 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>73,500,000.00</b>	<b>20,000,000.00</b>	<b>116,200,000.00</b>	<b>0.00</b>
<b>23</b>	<b>Capital Expenditure</b>	<b>73,500,000.00</b>	<b>20,000,000.00</b>	<b>116,200,000.00</b>	<b>0.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
23010122	Purchase Of Health / Medical Equipment	0.00	0.00	20,000,000.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>55,000,000.00</b>	<b>20,000,000.00</b>	<b>55,000,000.00</b>	<b>0.00</b>
<b>230301</b>	<b>Rehabilitation/Repairs of Fixed Assets - General</b>	<b>55,000,000.00</b>	<b>20,000,000.00</b>	<b>55,000,000.00</b>	<b>0.00</b>
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	55,000,000.00	20,000,000.00	55,000,000.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>18,500,000.00</b>	<b>0.00</b>	<b>41,200,000.00</b>	<b>0.00</b>
<b>230501</b>	<b>Acquisition of Non-Tangible Asset</b>	<b>18,500,000.00</b>	<b>0.00</b>	<b>41,200,000.00</b>	<b>0.00</b>
23050108	Special Intervention Programmes and Projects	18,500,000.00	0.00	41,200,000.00	0.00

052100200100 Curative					
Code	Description	2025 Approved Budget	2025 Performance	2026 Approved Budget	2026 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>522,738,311.00</b>	<b>357,561,240.00</b>	<b>577,373,492.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>486,238,311.00</b>	<b>343,509,296.00</b>	<b>540,373,492.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>233,155,947.00</b>	<b>155,333,328.00</b>	<b>96,200,000.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>233,155,947.00</b>	<b>155,333,328.00</b>	<b>96,200,000.00</b>	<b>0.00</b>
21010101	Salary	233,155,947.00	155,333,328.00	96,200,000.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>253,082,364.00</b>	<b>188,175,968.00</b>	<b>444,173,492.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>238,082,364.00</b>	<b>175,180,552.00</b>	<b>424,173,492.00</b>	<b>0.00</b>
21020103	Transport Allowance	0.00	0.00	74,307,430.00	0.00
21020104	Rent Supplement	0.00	0.00	54,780,291.00	0.00
21020112	Inducement Allowance	0.00	0.00	45,022,460.00	0.00
21020113	Hazard / Hardship Allowance	0.00	0.00	39,900,000.00	0.00
21020117	Domestic Staff Allowance	19,771,232.00	0.00	0.00	0.00
21020122	Motor Vehicle Maintenance Allowance	26,208,394.00	19,472,000.00	0.00	0.00
21020136	Responsibility Allowance	37,253,898.00	24,835,328.00	44,135,852.00	0.00
21020137	Medical Allowance	4,549,830.00	4,480,000.00	0.00	0.00

21020149	Consolidated Allowance	150,299,010.00	126,393,224.00	166,027,459.00	0.00
<b>210202</b>	<b>Social Contributions</b>	<b>15,000,000.00</b>	<b>12,995,416.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
21020202	17% Government Contributory Pension	15,000,000.00	12,995,416.00	20,000,000.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>36,500,000.00</b>	<b>14,051,944.00</b>	<b>37,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>36,500,000.00</b>	<b>14,051,944.00</b>	<b>37,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	500,000.00	0.00	1,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>25,000,000.00</b>	<b>6,775,499.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
22020307	Drugs, Vaccines & Medical Supplies	25,000,000.00	6,775,499.00	20,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>5,000,000.00</b>	<b>4,276,445.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020421	Maintenance of Health Institution Buildings	5,000,000.00	4,276,445.00	5,000,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>6,000,000.00</b>	<b>3,000,000.00</b>	<b>11,000,000.00</b>	<b>0.00</b>
22021049	Special Health Programmes & Initiatives	1,000,000.00	0.00	1,000,000.00	0.00
22021060	Nutrition Activities	5,000,000.00	3,000,000.00	10,000,000.00	0.00

<b>053500100100 Preventive (Water, Sanitation and Hygiene)</b>					
<b>Code</b>	<b>Description</b>	<b>2025 Approved Budget</b>	<b>2025 Performance</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>85,999,740.00</b>	<b>49,849,008.00</b>	<b>141,318,602.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>57,499,740.00</b>	<b>37,194,008.00</b>	<b>95,318,602.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>30,674,856.00</b>	<b>16,749,056.00</b>	<b>33,739,053.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>30,674,856.00</b>	<b>16,749,056.00</b>	<b>33,739,053.00</b>	<b>0.00</b>
21010101	Salary	30,674,856.00	16,749,056.00	33,739,053.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>26,824,884.00</b>	<b>20,444,952.00</b>	<b>61,579,549.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>26,824,884.00</b>	<b>20,444,952.00</b>	<b>61,579,549.00</b>	<b>0.00</b>
21020103	Transport Allowance	0.00	0.00	10,807,744.00	0.00
21020104	Rent Supplement	0.00	0.00	6,796,129.00	0.00
21020106	Utility Allowance	0.00	0.00	1,860,000.00	0.00
21020112	Inducement Allowance	0.00	0.00	2,367,720.00	0.00
21020113	Hazard / Hardship Allowance	0.00	0.00	18,500,000.00	0.00
21020117	Domestic Staff Allowance	2,715,902.00	3,480,000.00	0.00	0.00
21020122	Motor Vehicle Maintenance Allowance	3,363,974.00	0.00	0.00	0.00
21020149	Consolidated Allowance	20,745,008.00	16,964,952.00	21,247,956.00	0.00

<b>22</b>	<b>Other Recurrent Costs</b>	<b>28,500,000.00</b>	<b>12,655,000.00</b>	<b>46,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>28,500,000.00</b>	<b>12,655,000.00</b>	<b>36,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000.00</b>	<b>320,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	500,000.00	320,000.00	1,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>18,000,000.00</b>	<b>8,175,000.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	18,000,000.00	8,175,000.00	20,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>10,000,000.00</b>	<b>4,160,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020406	Other Maintenance Services	10,000,000.00	4,160,000.00	1,000,000.00	0.00
22020415	Maintenance of Water Facilities	0.00	0.00	9,000,000.00	0.00
<b>220206</b>	<b>Other Services - General</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020616	Casual Workers Services	0.00	0.00	5,000,000.00	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22040111	Grants to Communities and NGOs	0.00	0.00	10,000,000.00	0.00

<b>053500300100 Rural Water Supply</b>					
<b>Code</b>	<b>Description</b>	<b>2025 Approved Budget</b>	<b>2025 Performance</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>333,423,062.00</b>	<b>191,444,708.00</b>	<b>718,221,074.00</b>	<b>390,000,000.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>21,023,062.00</b>	<b>10,144,408.00</b>	<b>18,921,074.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>6,824,836.00</b>	<b>6,369,232.00</b>	<b>8,738,358.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>6,824,836.00</b>	<b>6,369,232.00</b>	<b>8,738,358.00</b>	<b>0.00</b>
21010101	Salary	6,824,836.00	6,369,232.00	8,738,358.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>14,198,226.00</b>	<b>3,775,176.00</b>	<b>10,182,716.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>14,198,226.00</b>	<b>3,775,176.00</b>	<b>10,182,716.00</b>	<b>0.00</b>
21020103	Transport Allowance	7,099,113.00	112,800.00	2,370,470.00	0.00
21020104	Rent Supplement	1,549,200.00	1,100,560.00	1,746,094.00	0.00
21020105	Meal Subsidy	1,415,216.00	569,520.00	1,010,309.00	0.00
21020106	Utility Allowance	688,572.00	337,424.00	1,155,281.00	0.00
21020107	Entertainment	509,736.00	0.00	0.00	0.00
21020109	Leave Transport Grant	0.00	418,224.00	873,855.00	0.00
21020110	Overtime	707,940.00	0.00	0.00	0.00
21020137	Medical Allowance	2,228,449.00	1,236,648.00	3,026,707.00	0.00

<b>22</b>	<b>Other Recurrent Costs</b>	<b>120,400,000.00</b>	<b>64,735,300.00</b>	<b>117,300,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>120,400,000.00</b>	<b>64,735,300.00</b>	<b>117,300,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>200,000.00</b>	<b>0.00</b>	<b>300,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	200,000.00	0.00	300,000.00	0.00
<b>220202</b>	<b>Utilities General</b>	<b>200,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
22020205	Water rates & Charges	200,000.00	0.00	2,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>10,000,000.00</b>	<b>1,879,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	10,000,000.00	1,879,000.00	5,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>110,000,000.00</b>	<b>62,856,300.00</b>	<b>110,000,000.00</b>	<b>0.00</b>
22020406	Other Maintenance Services	10,000,000.00	732,000.00	10,000,000.00	0.00
22020415	Maintenance of Water Facilities	100,000,000.00	62,124,300.00	100,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>192,000,000.00</b>	<b>116,565,000.00</b>	<b>582,000,000.00</b>	<b>390,000,000.00</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>192,000,000.00</b>	<b>116,565,000.00</b>	<b>582,000,000.00</b>	<b>390,000,000.00</b>
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>192,000,000.00</b>	<b>116,565,000.00</b>	<b>582,000,000.00</b>	<b>390,000,000.00</b>
23020103	Construction/Provision Of Electricity / Solar Power	50,000,000.00	0.00	50,000,000.00	50,000,000.00
23020105	Construction/Provision Of Water Facilities	142,000,000.00	116,565,000.00	532,000,000.00	340,000,000.00

<b>055100100100 Community Development Section</b>					
<b>Code</b>	<b>Description</b>	<b>2025 Approved Budget</b>	<b>2025 Performance</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>26,530,655.00</b>	<b>20,576,792.00</b>	<b>389,371,500.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>17,530,655.00</b>	<b>12,456,792.00</b>	<b>21,651,500.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>9,431,278.00</b>	<b>2,812,232.00</b>	<b>11,147,450.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>9,431,278.00</b>	<b>2,812,232.00</b>	<b>11,147,450.00</b>	<b>0.00</b>
21010101	Salary	9,431,278.00	2,812,232.00	11,147,450.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>8,099,377.00</b>	<b>9,644,560.00</b>	<b>10,504,050.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>8,099,377.00</b>	<b>9,644,560.00</b>	<b>10,504,050.00</b>	<b>0.00</b>
21020103	Transport Allowance	1,683,128.00	1,951,496.00	2,260,923.00	0.00
21020104	Rent Supplement	2,062,700.00	2,039,224.00	2,229,490.00	0.00
21020105	Meal Subsidy	703,644.00	717,792.00	955,225.00	0.00
21020106	Utility Allowance	525,216.00	494,088.00	1,095,004.00	0.00
21020109	Leave Transport Grant	1,113,521.00	1,613,560.00	1,114,743.00	0.00
21020137	Medical Allowance	2,011,168.00	2,828,400.00	2,848,665.00	0.00

<b>22</b>	<b>Other Recurrent Costs</b>	<b>9,000,000.00</b>	<b>8,120,000.00</b>	<b>367,720,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>9,000,000.00</b>	<b>8,120,000.00</b>	<b>17,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>2,000,000.00</b>	<b>870,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	2,000,000.00	870,000.00	2,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>5,000,000.00</b>	<b>5,250,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	5,000,000.00	5,250,000.00	10,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020406	Other Maintenance Services	2,000,000.00	2,000,000.00	5,000,000.00	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>350,720,000.00</b>	<b>0.00</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>0.00</b>	<b>0.00</b>	<b>350,720,000.00</b>	<b>0.00</b>
22040103	Grants to State Governments – Recurrent Security	0.00	0.00	87,000,000.00	0.00
22040111	Grants to Communities and NGOs	0.00	0.00	263,720,000.00	0.00

<b>055100200100</b>	<b>Information, Youth, Sport &amp; Culture</b>				
<b>Code</b>	<b>Description</b>	<b>2025 Approved Budget</b>	<b>2025 Performance</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>62,690,041.00</b>	<b>45,929,712.00</b>	<b>57,658,453.00</b>	<b>10,000,000.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>6,610,041.00</b>	<b>4,130,533.00</b>	<b>11,578,453.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>3,436,681.00</b>	<b>1,208,077.00</b>	<b>5,337,014.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>3,436,681.00</b>	<b>1,208,077.00</b>	<b>5,337,014.00</b>	<b>0.00</b>
21010101	Salary	3,436,681.00	1,208,077.00	5,337,014.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>3,173,360.00</b>	<b>2,922,456.00</b>	<b>6,241,439.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>3,173,360.00</b>	<b>2,922,456.00</b>	<b>6,241,439.00</b>	<b>0.00</b>
21020103	Transport Allowance	740,392.00	702,664.00	1,388,247.00	0.00
21020104	Rent Supplement	578,889.00	406,600.00	1,067,402.00	0.00
21020105	Meal Subsidy	295,619.00	642,840.00	592,065.00	0.00
21020106	Utility Allowance	191,999.00	158,880.00	679,608.00	0.00
21020109	Leave Transport Grant	394,225.00	210,272.00	533,701.00	0.00
21020137	Medical Allowance	972,236.00	801,200.00	1,980,416.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>14,080,000.00</b>	<b>4,725,000.00</b>	<b>14,080,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>14,080,000.00</b>	<b>4,725,000.00</b>	<b>14,080,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,000,000.00</b>	<b>150,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training	1,000,000.00	150,000.00	1,000,000.00	0.00

<b>220203</b>	<b>Materials and Supplies - General</b>	<b>10,000,000.00</b>	<b>3,985,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	10,000,000.00	3,985,000.00	10,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>2,000,000.00</b>	<b>140,000.00</b>	<b>0.00</b>	<b>0.00</b>
22020406	Other Maintenance Services	2,000,000.00	140,000.00	0.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>1,080,000.00</b>	<b>450,000.00</b>	<b>3,080,000.00</b>	<b>0.00</b>
22021003	Publicity and Advertisements	1,080,000.00	450,000.00	3,080,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>42,000,000.00</b>	<b>37,074,179.00</b>	<b>32,000,000.00</b>	<b>10,000,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
23010104	Purchase of Motor Cycles	2,000,000.00	0.00	2,000,000.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>30,000,000.00</b>	<b>32,074,179.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
<b>230301</b>	<b>Rehabilitation/Repairs of Fixed Assets - General</b>	<b>30,000,000.00</b>	<b>32,074,179.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
23030127	Rehabilitation/Repairs- ICT Infrastructures	25,000,000.00	32,074,179.00	10,000,000.00	0.00
23030133	Rehabilitation/Repairs of Other facilities	5,000,000.00	0.00	10,000,000.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>10,000,000.00</b>	<b>5,000,000.00</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>
<b>230501</b>	<b>Acquisition of Non-Tangible Asset</b>	<b>10,000,000.00</b>	<b>5,000,000.00</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>
23050101	Research & Development and Census/Surveys	10,000,000.00	5,000,000.00	10,000,000.00	10,000,000.00

<b>055100300100 Social Welfare Section</b>					
<b>Code</b>	<b>Description</b>	<b>2025 Approved Budget</b>	<b>2025 Performance</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>240,200,260.00</b>	<b>138,610,544.00</b>	<b>597,728,961.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>18,574,260.00</b>	<b>24,665,485.00</b>	<b>42,774,461.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>9,858,031.00</b>	<b>15,952,536.00</b>	<b>9,624,413.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>9,858,031.00</b>	<b>15,952,536.00</b>	<b>9,624,413.00</b>	<b>0.00</b>
21010101	Salary	9,858,031.00	15,952,536.00	9,624,413.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>8,716,229.00</b>	<b>8,712,949.00</b>	<b>9,150,048.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>8,716,229.00</b>	<b>8,712,949.00</b>	<b>9,150,048.00</b>	<b>0.00</b>
21020103	Transport Allowance	1,787,697.00	1,426,160.00	1,976,954.00	0.00
21020104	Rent Supplement	2,106,642.00	1,364,208.00	1,924,882.00	0.00
21020105	Meal Subsidy	833,259.00	485,792.00	835,741.00	0.00
21020106	Utility Allowance	616,399.00	404,088.00	957,442.00	0.00
21020109	Leave Transport Grant	1,033,246.00	2,890,520.00	962,441.00	0.00

21020137	Medical Allowance	2,338,986.00	2,142,181.00	2,492,588.00	0.00
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>0.00</b>	<b>0.00</b>	<b>24,000,000.00</b>	<b>0.00</b>
<b>210301</b>	<b>Social Benefits</b>	<b>0.00</b>	<b>0.00</b>	<b>24,000,000.00</b>	<b>0.00</b>
21030108	Social Security Benefits	0.00	0.00	24,000,000.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>111,626,000.00</b>	<b>113,945,059.00</b>	<b>313,126,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>111,626,000.00</b>	<b>113,945,059.00</b>	<b>313,126,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	500,000.00	0.00	1,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>35,000,000.00</b>	<b>106,472,060.00</b>	<b>80,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	15,000,000.00	14,885,000.00	20,000,000.00	0.00
22020318	Disaster Relief Materials	20,000,000.00	91,587,060.00	60,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>2,000,000.00</b>	<b>478,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
22020406	Other Maintenance Services	2,000,000.00	478,000.00	2,000,000.00	0.00
<b>220206</b>	<b>Other Services - General</b>	<b>74,126,000.00</b>	<b>6,994,999.00</b>	<b>99,126,000.00</b>	<b>0.00</b>
22020601	Security Services	15,000,000.00	0.00	15,000,000.00	0.00
22020616	Casual Workers Services	59,126,000.00	6,994,999.00	84,126,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>0.00</b>	<b>0.00</b>	<b>131,000,000.00</b>	<b>0.00</b>
22021045	Institutional Feeding	0.00	0.00	131,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>110,000,000.00</b>	<b>0.00</b>	<b>241,828,500.00</b>	<b>0.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
23010128	Purchase Of Security Equipment	10,000,000.00	0.00	10,000,000.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>100,000,000.00</b>	<b>0.00</b>	<b>231,828,500.00</b>	<b>0.00</b>
<b>230501</b>	<b>Acquisition of Non-Tangible Asset</b>	<b>100,000,000.00</b>	<b>0.00</b>	<b>231,828,500.00</b>	<b>0.00</b>
23050108	Special Intervention Programmes and Projects	100,000,000.00	0.00	231,828,500.00	0.00

<b>055100400100 Trade Section and Cooperatives</b>					
<b>Code</b>	<b>Description</b>	<b>2025 Approved Budget</b>	<b>2025 Performance</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>77,417,691.00</b>	<b>36,457,223.00</b>	<b>75,011,651.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>7,217,691.00</b>	<b>6,286,800.00</b>	<b>8,011,651.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>3,955,193.00</b>	<b>2,659,944.00</b>	<b>3,435,851.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>3,955,193.00</b>	<b>2,659,944.00</b>	<b>3,435,851.00</b>	<b>0.00</b>

21010101	Salary	3,955,193.00	2,659,944.00	3,435,851.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>3,262,498.00</b>	<b>3,626,856.00</b>	<b>4,575,800.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>3,262,498.00</b>	<b>3,626,856.00</b>	<b>4,575,800.00</b>	<b>0.00</b>
21020103	Transport Allowance	736,599.00	702,664.00	1,107,825.00	0.00
21020104	Rent Supplement	619,189.00	406,600.00	687,170.00	0.00
21020105	Meal Subsidy	320,849.00	642,840.00	470,827.00	0.00
21020106	Utility Allowance	214,819.00	158,880.00	542,061.00	0.00
21020109	Leave Transport Grant	309,572.00	243,296.00	343,585.00	0.00
21020137	Medical Allowance	1,061,470.00	1,472,576.00	1,424,332.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>5,200,000.00</b>	<b>4,485,423.00</b>	<b>7,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>5,200,000.00</b>	<b>4,485,423.00</b>	<b>7,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>200,000.00</b>	<b>845,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	200,000.00	845,000.00	2,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>5,000,000.00</b>	<b>3,640,423.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020406	Other Maintenance Services	5,000,000.00	3,640,423.00	5,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>65,000,000.00</b>	<b>25,685,000.00</b>	<b>60,000,000.00</b>	<b>0.00</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>35,000,000.00</b>	<b>25,685,000.00</b>	<b>30,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>35,000,000.00</b>	<b>25,685,000.00</b>	<b>30,000,000.00</b>	<b>0.00</b>
23020114	Construction / Provision Of Roads	15,000,000.00	25,685,000.00	0.00	0.00
23020124	Construction Of Markets/Parks	20,000,000.00	0.00	30,000,000.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>30,000,000.00</b>	<b>0.00</b>	<b>30,000,000.00</b>	<b>0.00</b>
<b>230301</b>	<b>Rehabilitation/Repairs of Fixed Assets - General</b>	<b>30,000,000.00</b>	<b>0.00</b>	<b>30,000,000.00</b>	<b>0.00</b>
23030124	Rehabilitation/Repairs- Markets/Parks	30,000,000.00	0.00	30,000,000.00	0.00

<b>055100500100 Traditional/Religious Affairs</b>					
<b>Code</b>	<b>Description</b>	<b>2025 Approved Budget</b>	<b>2025 Performance</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>150,000,000.00</b>	<b>176,241,996.00</b>	<b>330,000,000.00</b>	<b>0.00</b>
<b>22</b>	<b>Other Recurrent Costs</b>	<b>150,000,000.00</b>	<b>176,241,996.00</b>	<b>330,000,000.00</b>	<b>0.00</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>150,000,000.00</b>	<b>176,241,996.00</b>	<b>330,000,000.00</b>	<b>0.00</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>150,000,000.00</b>	<b>176,241,996.00</b>	<b>330,000,000.00</b>	<b>0.00</b>
22040113	Contribution to Traditional Councils	150,000,000.00	176,241,996.00	330,000,000.00	0.00