

State	JIGAWA
Local Government	RONI
Year	2026

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

Revenue by Economic	2026 Budget
Opening Balance	56,035,000.00
Statutory Allocation	2,746,684,000.00
VAT	3,093,289,000.00
Other FAAC	4,082,920,000.00
LG IGR	101,285,000.00
Share of State IGR	87,215,000.00
Other (Capital Receipts)	-
Total Revenue	10,167,428,000.00

Expenditure by Economic	2026 Budget
Personnel	2,416,545,647.00
Grants / Contributions to State	-
Other Recurrent	3,213,206,000.00
Capital	4,537,676,353.00
Total Expenditure	10,167,428,000.00

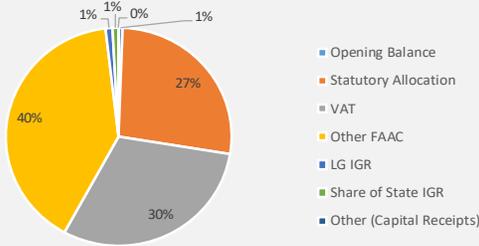
Expenditure by Sector	2026 Budget
Education	1,205,465,461.00
Health	931,817,683.00
Other Social	2,026,840,529.06
Agriculture	289,118,408.00
Other Economic	3,526,488,645.82
Administration	2,187,697,273.12
Law and Justice	-
Total Expenditure	10,167,428,000.00

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Construction of state and local government Road joint projectamd programmes.	250,000,000.00
Road project and program for Local Government Council	100,000,000.00
Construct/ improve basic structures at markets such as Conveniences, Gutters, Slaught	100,000,000.00
General renovation of Roni mortal	100,000,000.00
Purchase of 2 No of hilux toyota	90,000,000.00
Supply of installation of stand alone solar power street light (120no) across the LGA (or	83,000,000.00
Construction of feeder road Nanumawa to gerawa, Mafuta to Kaga Dama to Bashe, U	80,000,000.00
Student care programm	67,000,000.00
procurement of official vehicles for chairman, Vice Chairman, Secretary and Speaker	60,000,000.00
Construction of LG Jichma office at Unguwar Mani Roni Town	58,000,000.00
<i>Other Capital Projects</i>	3,549,676,353.00
Total	4,537,676,353.00

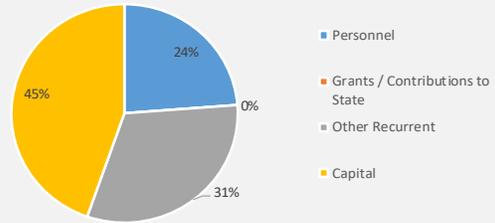
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
Amaryawa	110,000,000.00	110,000,000.00
Baragumi	30,000,000.00	30,000,000.00
Dansure	120,000,000.00	120,000,000.00
Fara	40,000,000.00	40,000,000.00
Gora	10,000,000.00	10,000,000.00
Kwaita	80,000,000.00	80,000,000.00
Roni Ward	666,200,000.00	666,200,000.00
Sankau	75,000,000.00	75,000,000.00
Tunas	20,000,000.00	20,000,000.00
Yanzaki	-	-
Zugai	50,000,000.00	50,000,000.00
LG Wide (RONI)	8,966,228,000.00	3,336,476,353.00
Total	10,167,428,000.00	4,537,676,353.00

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

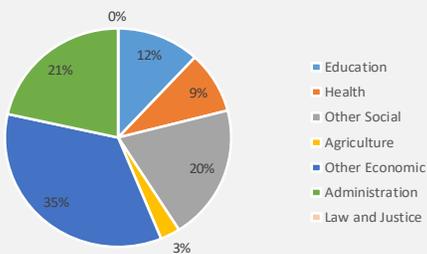
Where is the Money coming from?



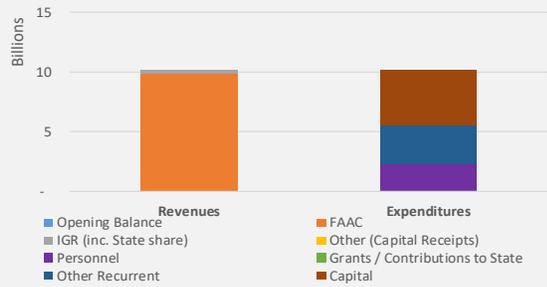
What is the Money being spent On?



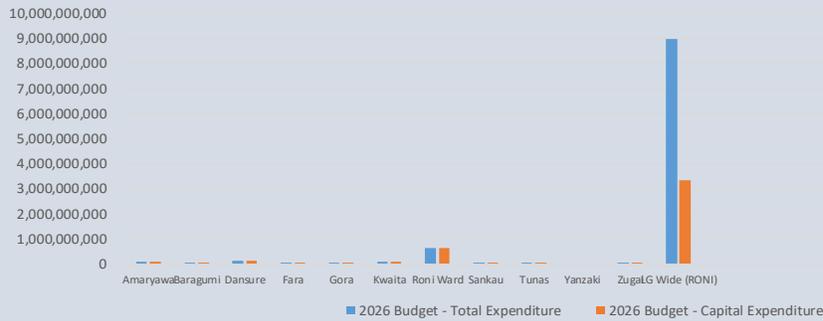
Who is Spending the Money?



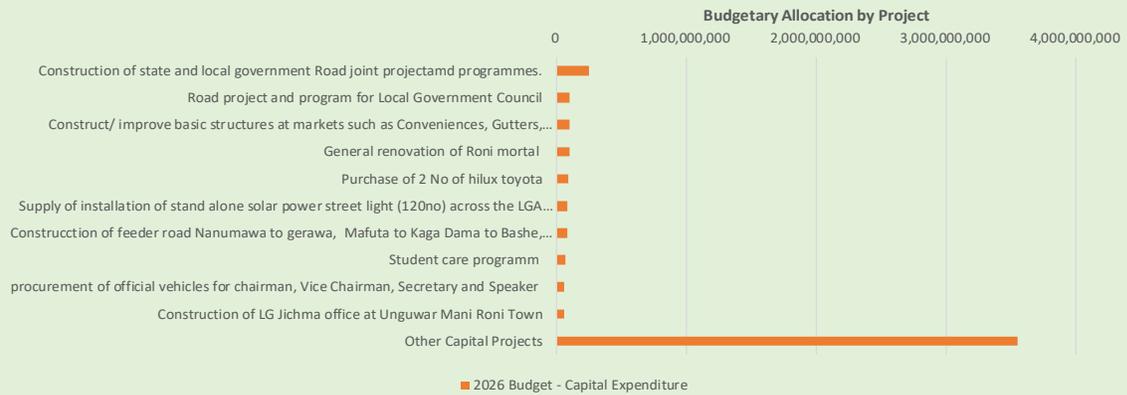
Inflows and Outflows



Where is the Money being Spent?



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



317124 - RONI Local Government, Jigawa State - 2026 Budget: Summary

Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
Opening Balance	61,489,195.58		56,035,000.00	
Recurrent Revenue	6,476,963,342.42	2,387,439,765.48	10,111,393,000.00	-
11 - LOCAL GOVT. SHARE OF FAAC	6,457,793,342.42	2,354,948,253.42	9,922,893,000.00	-
12 - Independent Revenue	19,170,000.00	32,491,512.06	188,500,000.00	-
Recurrent Expenditure	3,906,773,684.00	2,571,237,728.13	5,629,751,647.00	-
21 - Personnel Cost	2,205,465,247.00	1,489,064,999.58	2,416,545,647.00	-
22 - Other Recurrent Costs	1,701,308,437.00	1,082,172,728.55	3,213,206,000.00	-
Transfer to Capital Account	2,631,678,854.00	- 183,797,962.65	4,537,676,353.00	-
Capital Receipts	-	-	-	-
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-
23 - Capital Expenditure	2,631,678,854.00	419,631,342.41	4,537,676,353.00	120,000,000.00
Total Revenue (including OB)	6,538,452,538.00	2,387,439,765.48	10,167,428,000.00	-
Total Expenditure	6,538,452,538.00	2,990,869,070.54	10,167,428,000.00	120,000,000.00

317124 - RONI Local Government, Jigawa State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	2,416,545,647.00	3,213,206,000.00	5,629,751,647.00	4,537,676,353.00	10,167,428,000.00
010000000000	Administrative	202,020,920.12	585,000,000.00	787,020,920.12	1,400,676,353.00	2,187,697,273.12
011100000000	OFFICE OF THE LG CHAIRMAN	54,694,277.12	300,000,000.00	354,694,277.12	-	354,694,277.12
011100100100	Chairman	52,729,484.00	296,000,000.00	348,729,484.00	-	348,729,484.00
011108000100	Internal Audit Office	1,964,793.12	4,000,000.00	5,964,793.12	-	5,964,793.12
011200000000	LOCAL GOVT LEGISLATIVES COUNCIL	47,503,184.00	64,000,000.00	111,503,184.00	-	111,503,184.00
011200100100	Legislative Council	47,503,184.00	64,000,000.00	111,503,184.00	-	111,503,184.00
012500000000	ADMIN AND GENERAL SERVICES	99,823,459.00	221,000,000.00	320,823,459.00	1,400,676,353.00	1,721,499,812.00
012500100100	Office of the Director Admin and General Services	99,823,459.00	221,000,000.00	320,823,459.00	1,400,676,353.00	1,721,499,812.00
020000000000	Economic	306,607,053.82	1,336,000,000.00	1,642,607,053.82	2,173,000,000.00	3,815,607,053.82
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	89,118,408.00	85,000,000.00	174,118,408.00	115,000,000.00	289,118,408.00
021500100100	Agriculture Section	15,696,241.00	31,000,000.00	46,696,241.00	115,000,000.00	161,696,241.00
021500200100	Forestry Section	11,560,961.00	26,000,000.00	37,560,961.00	-	37,560,961.00
021500300100	Livestock Section (Veterinary)	61,861,206.00	28,000,000.00	89,861,206.00	-	89,861,206.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	90,916,083.32	674,000,000.00	764,916,083.32	257,000,000.00	1,021,916,083.32
022001000100	Account section	65,784,937.60	658,000,000.00	723,784,937.60	257,000,000.00	980,784,937.60
022002000100	Revenue Section	25,131,145.72	16,000,000.00	41,131,145.72	-	41,131,145.72
023400000000	DEPARTMENT OF WORKS & HOUSING	82,971,025.79	509,000,000.00	591,971,025.79	1,801,000,000.00	2,392,971,025.79
023400100100	Road & Communication Section	17,769,978.40	41,000,000.00	58,769,978.40	170,000,000.00	228,769,978.40
023400200100	Mechanical Section	21,709,917.45	104,000,000.00	125,709,917.45	-	125,709,917.45
023400300100	Electrical Section	9,644,934.00	224,000,000.00	233,644,934.00	120,000,000.00	353,644,934.00
023400400100	Land & Survey Section	11,910,847.18	56,000,000.00	67,910,847.18	250,000,000.00	317,910,847.18
023400500100	Building Section	21,935,348.76	84,000,000.00	105,935,348.76	1,261,000,000.00	1,366,935,348.76
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	43,601,536.71	68,000,000.00	111,601,536.71	-	111,601,536.71
023800100100	Planning	36,426,213.45	57,000,000.00	93,426,213.45	-	93,426,213.45
023800200100	Research and Statistics	7,175,323.26	11,000,000.00	18,175,323.26	-	18,175,323.26
050000000000	Social	1,907,917,673.06	1,292,206,000.00	3,200,123,673.06	964,000,000.00	4,164,123,673.06
051700000000	LOCAL EDUCATION AUTHORITY	1,085,465,461.00	120,000,000.00	1,205,465,461.00	-	1,205,465,461.00
051700100100	Education (Non-Teaching Staff)	161,466,457.00	110,000,000.00	271,466,457.00	-	271,466,457.00
051700200100	Education (Teaching Staff)	923,999,004.00	-	923,999,004.00	-	923,999,004.00
051700300100	Adult Education	-	10,000,000.00	10,000,000.00	-	10,000,000.00
052100000000	PRIMARY HEALTH CARE	632,817,683.00	79,000,000.00	711,817,683.00	220,000,000.00	931,817,683.00
052100200100	Curative	632,817,683.00	79,000,000.00	711,817,683.00	220,000,000.00	931,817,683.00
053500000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	54,483,840.00	329,000,000.00	383,483,840.00	372,000,000.00	755,483,840.00
053500100100	Preventive (Water, Sanitation and Hygiene)	43,787,203.00	72,000,000.00	115,787,203.00	-	115,787,203.00
053500300100	Rural Water Supply	10,696,637.00	257,000,000.00	267,696,637.00	372,000,000.00	639,696,637.00
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	135,150,689.06	764,206,000.00	899,356,689.06	372,000,000.00	1,271,356,689.06
055100100100	Community Development Section	33,822,199.00	303,800,000.00	337,622,199.00	-	337,622,199.00
055100200100	Information, Youth, Sport & Culture	9,526,664.32	59,080,000.00	68,606,664.32	112,000,000.00	180,606,664.32
055100300100	Social Welfare Section	82,922,524.62	132,326,000.00	215,248,524.62	170,000,000.00	385,248,524.62
055100400100	Trade Section and Cooperatives	8,879,301.12	19,000,000.00	27,879,301.12	90,000,000.00	117,879,301.12
055100500100	Traditional/Religious Affairs	-	250,000,000.00	250,000,000.00	-	250,000,000.00

317124 - RONI Local Government, Jigawa State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	Total Revenue	6,476,963,342.42	2,387,439,765.48	10,111,393,000.00	-
020000000000	Economic	6,471,313,342.42	2,383,040,304.12	10,089,713,000.00	-
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	4,020,000.00	3,532,100.00	11,375,000.00	-
021500100100	Agriculture Section	4,020,000.00	3,532,100.00	11,375,000.00	-
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	6,463,273,342.42	2,377,085,954.12	10,062,588,000.00	-
022002000100	Revenue Section	6,463,273,342.42	2,377,085,954.12	10,062,588,000.00	-
023400000000	DEPARTMENT OF WORKS & HOUSING	4,020,000.00	2,422,250.00	15,750,000.00	-
023400200100	Mechanical Section	210,000.00	-	200,000.00	-
023400300100	Electrical Section	50,000.00	-	-	-
023400400100	Land & Survey Section	3,760,000.00	2,422,250.00	15,550,000.00	-
050000000000	Social	5,650,000.00	4,399,461.36	21,680,000.00	-
051700000000	LOCAL EDUCATION AUTHORITY	130,000.00	-	130,000.00	-
051700100100	Education (Non-Teaching Staff)	130,000.00	-	130,000.00	-
052100000000	PRIMARY HEALTH CARE	220,000.00	-	200,000.00	-
052100200100	Curative	220,000.00	-	200,000.00	-
053500000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	20,000.00	-	-	-
053500100100	Preventive (Water, Sanitation and Hygiene)	20,000.00	-	-	-
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	5,280,000.00	4,399,461.36	21,350,000.00	-
055100200100	Information, Youth, Sport & Culture	80,000.00	-	50,000.00	-
055100300100	Social Welfare Section	100,000.00	-	100,000.00	-
055100400100	Trade Section and Cooperatives	5,100,000.00	4,399,461.36	21,200,000.00	-

317124 - RONI Local Government, Jigawa State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
1	Revenue	6,476,963,342.42	2,387,439,765.48	10,111,393,000.00	-
11	LOCAL GOVT. SHARE OF FAAC	6,457,793,342.42	2,354,948,253.42	9,922,893,000.00	-
1101	LOCAL GOVT. SHARE OF FAAC	6,457,793,342.42	2,354,948,253.42	9,922,893,000.00	-
110101	LOCAL GOVT. SHARE OF STATUTORY REVENUES	2,748,174,848.73	1,406,130.00	2,746,684,000.00	-
11010101	Statutory Allocation	2,748,174,848.73	1,406,130.00	2,746,684,000.00	-
110102	LOCAL GOVT. SHARE OF VAT	1,900,000,000.00	1,747,410,985.42	3,093,289,000.00	-
11010201	Share of VAT	1,900,000,000.00	1,747,410,985.42	3,093,289,000.00	-
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	1,809,618,493.69	606,131,138.00	4,082,920,000.00	-
11010302	Excess Non-Oil	56,846,309.32	19,301,091.00	222,371,034.48	-
11010303	Exchange Gain	467,353,306.50	158,680,991.00	844,742,068.97	-
11010307	FOREX Equalization Non-Mineral	238,790,445.55	81,076,787.00	1,689,484,137.93	-
11010308	Solid Mineral	13,955,980.38	4,738,490.00	200,000,000.00	-
11010312	Stabilization Funds	1,032,672,451.93	342,333,779.00	1,126,322,758.62	-
12	Independent Revenue	19,170,000.00	32,491,512.06	188,500,000.00	-
1201	TAX REVENUE	200,000.00	-	200,000.00	-
120103	Other Taxes	200,000.00	-	200,000.00	-
12010324	Reimbursement of Cost of Collections of PAYE	200,000.00	-	200,000.00	-
1202	NON-TAX REVENUE	18,970,000.00	32,491,512.06	188,300,000.00	-
120201	Licenses - General	4,790,000.00	3,277,100.00	21,405,000.00	-
12020111	Bake House Licenses	20,000.00	-	-	-
12020114	Cart Licenses	30,000.00	-	100,000.00	-
12020115	Dane Gun Licenses	20,000.00	137,600.00	25,000.00	-
12020116	Cattle Dealer Licenses	20,000.00	-	-	-
12020120	Hawker's Permits	30,000.00	17,000.00	-	-
12020121	Hunting Permits	3,000,000.00	3,122,500.00	10,000,000.00	-
12020122	Produce Buying Licenses	20,000.00	-	50,000.00	-
12020126	Tractor Hiring Services	200,000.00	-	-	-
12020130	Cinematograph Licenses	50,000.00	-	-	-
12020134	Patent Medicine & Drug Stores Licenses	20,000.00	-	-	-
12020135	Private School Licenses	30,000.00	-	30,000.00	-
12020136	Health Facilities Licenses	200,000.00	-	200,000.00	-
12020137	Trade Permit Licenses	20,000.00	-	-	-
12020149	Communication Equipment Installation Permit	30,000.00	-	-	-
12020153	Product Buyers Licenses and Registration of Stores	30,000.00	-	-	-
12020162	Welding Machine License	50,000.00	-	-	-
12020163	Auto Spare Parts	10,000.00	-	-	-
12020164	Building Materials / Block Making Licence Fees	10,000.00	-	-	-
12020166	Barbing Salon / Boutque Services Fees	1,000,000.00	-	11,000,000.00	-
120204	Fees - General	6,700,000.00	21,491,770.75	53,500,000.00	-
12020417	Contractor Registration Fees	3,000,000.00	20,656,070.75	50,000,000.00	-
12020427	Tender Fees	200,000.00	-	200,000.00	-
12020438	Survey / Planning / Building Fees	100,000.00	-	100,000.00	-
12020449	Business/Trade Operating Fees	50,000.00	-	50,000.00	-
12020451	Timber & Forest Fees	200,000.00	-	200,000.00	-
12020460	Building Plan Approval Fees	200,000.00	-	-	-
12020461	Title Transfer Fees	2,000,000.00	239,500.00	2,000,000.00	-
12020466	Indigenship Registration Fees	100,000.00	-	100,000.00	-
12020468	Milling Charges	50,000.00	-	50,000.00	-
12020471	Private School Registration	100,000.00	-	100,000.00	-
12020478	Workshop Fees	400,000.00	571,200.00	400,000.00	-
12020479	Motor Vehicles, Taxi and Motor Cycle Registration Fees	-	25,000.00	-	-
12020483	Certificate of Occupancy	50,000.00	-	50,000.00	-
12020493	Auto Mechanic Registration Fees	200,000.00	-	200,000.00	-
12020494	Annual Communication Equipment Installation/ Optic Fibre Laying Fees	50,000.00	-	50,000.00	-

317124 - RONI Local Government, Jigawa State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
120206	Sales - General	1,500,000.00	2,737,650.00	7,000,000.00	-
12020604	Sales of Stores / Scraps / Unserviceable Items	500,000.00	1,341,100.00	2,000,000.00	-
12020628	Sales of Condemned stores and Vehicles	1,000,000.00	1,396,550.00	5,000,000.00	-
120207	Earnings - General	1,300,000.00	727,000.00	2,500,000.00	-
12020708	Earnings from Agricultural Produce	500,000.00	272,000.00	1,000,000.00	-
12020710	Earnings from Guest Houses	200,000.00	-	200,000.00	-
12020711	Earnings from Commercial Activities	300,000.00	-	300,000.00	-
12020729	Earning from Parks and Gardens	300,000.00	455,000.00	1,000,000.00	-
120208	Rent on Government Buildings - General	1,100,000.00	2,182,750.00	13,100,000.00	-
12020801	Rent on Government Quarters	100,000.00	-	100,000.00	-
12020803	Rent on Government Buildings	1,000,000.00	2,182,750.00	13,000,000.00	-
120209	Rent on Land & Others - General	1,500,000.00	593,611.36	1,500,000.00	-
12020901	Rent on Government Land	500,000.00	-	500,000.00	-
12020905	Lease Rental	1,000,000.00	593,611.36	1,000,000.00	-
120210	REPAYMENTS - GENERAL	80,000.00	-	80,000.00	-
12021012	Refund of Overpayment	50,000.00	-	50,000.00	-
12021021	Unclaimed Deposits	30,000.00	-	30,000.00	-
120212	Interest Earned	2,000,000.00	1,481,629.95	2,000,000.00	-
12021201	Motor Vehicle Advances (Interest)	2,000,000.00	1,481,629.95	2,000,000.00	-
120213	Reimbursement - General	-	-	87,215,000.00	-
12021301	Receipt of Local Government of State IGR Tax Revenues	-	-	87,215,000.00	-

317124 - RONI Local Government, Jigawa State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<u>10,111,393,000.00</u>
01	FEDERATION ACCOUNT	9,922,893,000.00
011	FAAC DIRECT ALLOCATION	9,922,893,000.00
01101	FAAC DIRECT ALLOCATION	9,922,893,000.00
02	CONSOLIDATED REVENUE FUND	188,500,000.00
021	MAIN ENVELOP	188,500,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	188,500,000.00

317124 - RONI Local Government, Jigawa State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	Total Expenditure	6,538,452,538.00	2,990,869,070.54	10,167,428,000.00	120,000,000.00
01000000000	Administrative	1,731,552,350.00	565,718,198.31	2,187,697,273.12	-
01110000000	OFFICE OF THE LG CHAIRMAN	196,499,719.00	98,169,789.25	354,694,277.12	-
011100100100	Chairman	189,969,404.00	94,672,053.00	348,729,484.00	-
011108000100	Internal Audit Office	6,530,315.00	3,497,736.25	5,964,793.12	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	107,270,168.00	73,096,625.00	111,503,184.00	-
011200100100	Legislative Council	107,270,168.00	73,096,625.00	111,503,184.00	-
01250000000	ADMIN AND GENERAL SERVICES	1,427,782,463.00	394,451,784.06	1,721,499,812.00	-
012500100100	Office of the Director Admin and General Services	1,427,782,463.00	394,451,784.06	1,721,499,812.00	-
02000000000	Economic	2,009,366,428.00	896,652,149.07	3,815,607,053.82	120,000,000.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	162,585,307.00	84,547,808.32	289,118,408.00	80,000,000.00
021500100100	Agriculture Section	83,340,093.00	24,457,504.74	161,696,241.00	80,000,000.00
021500200100	Forestry Section	12,532,496.00	9,170,765.09	37,560,961.00	-
021500300100	Livestock Section (Veterinary)	66,712,718.00	50,919,538.49	89,861,206.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	531,892,524.00	343,809,572.96	1,021,916,083.32	-
022001000100	Account section	506,914,147.00	324,602,390.23	980,784,937.60	-
022002000100	Revenue Section	24,978,377.00	19,207,182.73	41,131,145.72	-
02340000000	DEPARTMENT OF WORKS & HOUSING	1,206,526,845.00	422,001,007.85	2,392,971,025.79	40,000,000.00
023400100100	Road & Communication Section	125,436,648.00	82,148,822.97	228,769,978.40	-
023400200100	Mechanical Section	60,908,525.00	50,189,183.21	125,709,917.45	-
023400300100	Electrical Section	160,742,566.00	105,801,784.47	353,644,934.00	-
023400400100	Land & Survey Section	111,339,361.00	28,813,159.73	317,910,847.18	40,000,000.00
023400500100	Building Section	748,099,745.00	155,048,057.47	1,366,935,348.76	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	108,361,752.00	46,293,759.94	111,601,536.71	-
023800100100	Planning	100,356,047.00	40,289,481.22	93,426,213.45	-
023800200100	Research and Statistics	8,005,705.00	6,004,278.72	18,175,323.26	-
05000000000	Social	2,797,533,760.00	1,528,498,723.16	4,164,123,673.06	-
05170000000	LOCAL EDUCATION AUTHORITY	1,032,412,260.00	750,053,842.47	1,205,465,461.00	-
051700100100	Education (Non-Teaching Staff)	200,715,892.00	126,281,566.47	271,466,457.00	-
051700200100	Education (Teaching Staff)	824,538,488.00	618,403,866.00	923,999,004.00	-
051700300100	Adult Education	7,157,880.00	5,368,410.00	10,000,000.00	-
05210000000	PRIMARY HEALTH CARE	452,637,011.00	283,818,181.56	931,817,683.00	-
052100200100	Curative	452,637,011.00	283,818,181.56	931,817,683.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	492,296,306.00	213,779,723.38	755,483,840.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	198,836,484.00	144,385,476.00	115,787,203.00	-
053500300100	Rural Water Supply	293,459,822.00	69,394,247.38	639,696,637.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	820,188,183.00	280,846,975.75	1,271,356,689.06	-
055100100100	Community Development Section	226,442,383.00	57,386,243.25	337,622,199.00	-
055100200100	Information, Youth, Sport & Culture	150,043,438.00	18,892,770.50	180,606,664.32	-
055100300100	Social Welfare Section	275,741,118.00	138,043,256.00	385,248,524.62	-
055100400100	Trade Section and Cooperatives	57,961,244.00	18,249,433.00	117,879,301.12	-
055100500100	Traditional/Religious Affairs	110,000,000.00	48,275,273.00	250,000,000.00	-

317124 - RONI Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	2,205,465,247.00	1,489,064,999.58	2,416,545,647.00	-
01000000000	Administrative	176,222,916.00	141,837,086.31	202,020,920.12	-
01110000000	OFFICE OF THE LG CHAIRMAN	54,499,719.00	40,814,789.25	54,694,277.12	-
011100100100	Chairman	51,969,404.00	38,917,053.00	52,729,484.00	-
011108000100	Internal Audit Office	2,530,315.00	1,897,736.25	1,964,793.12	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	47,270,168.00	35,452,625.00	47,503,184.00	-
011200100100	Legislative Council	47,270,168.00	35,452,625.00	47,503,184.00	-
01250000000	ADMIN AND GENERAL SERVICES	74,453,029.00	65,569,672.06	99,823,459.00	-
012500100100	Office of the Director Admin and General Services	74,453,029.00	65,569,672.06	99,823,459.00	-
02000000000	Economic	484,342,625.00	192,066,484.07	306,607,053.82	-
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	75,435,887.00	56,385,808.32	89,118,408.00	-
021500100100	Agriculture Section	13,190,673.00	9,930,504.74	15,696,241.00	-
021500200100	Forestry Section	7,532,496.00	5,420,765.09	11,560,961.00	-
021500300100	Livestock Section (Veterinary)	54,712,718.00	41,034,538.49	61,861,206.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	297,109,764.00	50,147,472.96	90,916,083.32	-
022001000100	Account section	281,131,387.00	38,164,290.23	65,784,937.60	-
022002000100	Revenue Section	15,978,377.00	11,983,182.73	25,131,145.72	-
02340000000	DEPARTMENT OF WORKS & HOUSING	83,735,222.00	63,486,888.85	82,971,025.79	-
023400100100	Road & Communication Section	14,136,648.00	10,602,485.97	17,769,978.40	-
023400200100	Mechanical Section	18,908,525.00	14,181,397.21	21,709,917.45	-
023400300100	Electrical Section	13,442,566.00	10,095,654.47	9,644,934.00	-
023400400100	Land & Survey Section	13,639,361.00	10,301,259.73	11,910,847.18	-
023400500100	Building Section	23,608,122.00	18,306,091.47	21,935,348.76	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	28,061,752.00	22,046,313.94	43,601,536.71	-
023800100100	Planning	23,556,047.00	18,667,035.22	36,426,213.45	-
023800200100	Research and Statistics	4,505,705.00	3,379,278.72	7,175,323.26	-
05000000000	Social	1,544,899,706.00	1,155,161,429.20	1,907,917,673.06	-
05170000000	LOCAL EDUCATION AUTHORITY	922,254,380.00	692,170,784.47	1,085,465,461.00	-
051700100100	Education (Non-Teaching Staff)	127,715,892.00	96,266,918.47	161,466,457.00	-
051700200100	Education (Teaching Staff)	794,538,488.00	595,903,866.00	923,999,004.00	-
05210000000	PRIMARY HEALTH CARE	369,437,011.00	260,284,848.23	632,817,683.00	-
052100200100	Curative	369,437,011.00	260,284,848.23	632,817,683.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	149,799,952.00	115,306,459.75	54,483,840.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	140,548,507.00	108,367,876.00	43,787,203.00	-
053500300100	Rural Water Supply	9,251,445.00	6,938,583.75	10,696,637.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	103,408,363.00	87,399,336.75	135,150,689.06	-
055100100100	Community Development Section	40,942,383.00	30,706,793.25	33,822,199.00	-
055100200100	Information, Youth, Sport & Culture	16,463,438.00	2,905,770.50	9,526,664.32	-
055100300100	Social Welfare Section	41,241,298.00	50,208,340.00	82,922,524.62	-
055100400100	Trade Section and Cooperatives	4,761,244.00	3,578,433.00	8,879,301.12	-

317124 - RONI Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	Total Other Recurrent Expenditure	1,701,308,437.00	1,082,172,728.55	3,213,206,000.00	-
01000000000	Administrative	404,500,000.00	252,160,212.00	585,000,000.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	142,000,000.00	57,355,000.00	300,000,000.00	-
011100100100	Chairman	138,000,000.00	55,755,000.00	296,000,000.00	-
011108000100	Internal Audit Office	4,000,000.00	1,600,000.00	4,000,000.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	60,000,000.00	37,644,000.00	64,000,000.00	-
011200100100	Legislative Council	60,000,000.00	37,644,000.00	64,000,000.00	-
01250000000	ADMIN AND GENERAL SERVICES	202,500,000.00	157,161,212.00	221,000,000.00	-
012500100100	Office of the Director Admin and General Services	202,500,000.00	157,161,212.00	221,000,000.00	-
02000000000	Economic	545,282,760.00	512,170,676.59	1,336,000,000.00	-
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	34,000,000.00	26,128,000.00	85,000,000.00	-
021500100100	Agriculture Section	17,000,000.00	12,493,000.00	31,000,000.00	-
021500200100	Forestry Section	5,000,000.00	3,750,000.00	26,000,000.00	-
021500300100	Livestock Section (Veterinary)	12,000,000.00	9,885,000.00	28,000,000.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	149,782,760.00	293,662,100.00	674,000,000.00	-
022001000100	Account section	140,782,760.00	286,438,100.00	658,000,000.00	-
022002000100	Revenue Section	9,000,000.00	7,224,000.00	16,000,000.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	281,200,000.00	168,133,130.59	509,000,000.00	-
023400100100	Road & Communication Section	31,300,000.00	12,546,337.00	41,000,000.00	-
023400200100	Mechanical Section	42,000,000.00	36,007,786.00	104,000,000.00	-
023400300100	Electrical Section	147,300,000.00	95,706,130.00	224,000,000.00	-
023400400100	Land & Survey Section	7,700,000.00	5,068,800.00	56,000,000.00	-
023400500100	Building Section	52,900,000.00	18,804,077.59	84,000,000.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	80,300,000.00	24,247,446.00	68,000,000.00	-
023800100100	Planning	76,800,000.00	21,622,446.00	57,000,000.00	-
023800200100	Research and Statistics	3,500,000.00	2,625,000.00	11,000,000.00	-
05000000000	Social	751,525,677.00	317,841,839.96	1,292,206,000.00	-
05170000000	LOCAL EDUCATION AUTHORITY	110,157,880.00	57,883,058.00	120,000,000.00	-
051700100100	Education (Non-Teaching Staff)	73,000,000.00	30,014,648.00	110,000,000.00	-
051700200100	Education (Teaching Staff)	30,000,000.00	22,500,000.00	-	-
051700300100	Adult Education	7,157,880.00	5,368,410.00	10,000,000.00	-
05210000000	PRIMARY HEALTH CARE	48,200,000.00	23,533,333.33	79,000,000.00	-
052100200100	Curative	48,200,000.00	23,533,333.33	79,000,000.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	164,387,977.00	84,118,809.63	329,000,000.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	58,287,977.00	36,017,600.00	72,000,000.00	-
053500300100	Rural Water Supply	106,100,000.00	48,101,209.63	257,000,000.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	428,779,820.00	152,306,639.00	764,206,000.00	-
055100100100	Community Development Section	185,500,000.00	26,679,450.00	303,800,000.00	-
055100200100	Information, Youth, Sport & Culture	20,580,000.00	12,110,000.00	59,080,000.00	-
055100300100	Social Welfare Section	99,499,820.00	59,570,916.00	132,326,000.00	-
055100400100	Trade Section and Cooperatives	13,200,000.00	5,671,000.00	19,000,000.00	-
055100500100	Traditional/Religious Affairs	110,000,000.00	48,275,273.00	250,000,000.00	-

317124 - RONI Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	Total Capital Expenditure	2,631,678,854.00	419,631,342.41	4,537,676,353.00	120,000,000.00
01000000000	Administrative	1,150,829,434.00	171,720,900.00	1,400,676,353.00	-
01250000000	ADMIN AND GENERAL SERVICES	1,150,829,434.00	171,720,900.00	1,400,676,353.00	-
012500100100	Office of the Director Admin and General Services	1,150,829,434.00	171,720,900.00	1,400,676,353.00	-
02000000000	Economic	979,741,043.00	192,414,988.41	2,173,000,000.00	120,000,000.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	53,149,420.00	2,034,000.00	115,000,000.00	80,000,000.00
021500100100	Agriculture Section	53,149,420.00	2,034,000.00	115,000,000.00	80,000,000.00
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	85,000,000.00	-	257,000,000.00	-
022001000100	Account section	85,000,000.00	-	257,000,000.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	841,591,623.00	190,380,988.41	1,801,000,000.00	40,000,000.00
023400100100	Road & Communication Section	80,000,000.00	59,000,000.00	170,000,000.00	-
023400300100	Electrical Section	-	-	120,000,000.00	-
023400400100	Land & Survey Section	90,000,000.00	13,443,100.00	250,000,000.00	40,000,000.00
023400500100	Building Section	671,591,623.00	117,937,888.41	1,261,000,000.00	-
05000000000	Social	501,108,377.00	55,495,454.00	964,000,000.00	-
05210000000	PRIMARY HEALTH CARE	35,000,000.00	-	220,000,000.00	-
052100200100	Curative	35,000,000.00	-	220,000,000.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	178,108,377.00	14,354,454.00	372,000,000.00	-
053500300100	Rural Water Supply	178,108,377.00	14,354,454.00	372,000,000.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	288,000,000.00	41,141,000.00	372,000,000.00	-
055100200100	Information, Youth, Sport & Culture	113,000,000.00	3,877,000.00	112,000,000.00	-
055100300100	Social Welfare Section	135,000,000.00	28,264,000.00	170,000,000.00	-
055100400100	Trade Section and Cooperatives	40,000,000.00	9,000,000.00	90,000,000.00	-

317124 - RONI Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	6,538,452,538.00	2,990,869,070.54	10,167,428,000.00	120,000,000.00
21	Personnel Cost	2,205,465,247.00	1,489,064,999.58	2,416,545,647.00	-
2101	SALARY	1,526,505,484.00	970,096,461.49	1,266,540,694.99	-
210101	Salaries and Wages	1,526,505,484.00	970,096,461.49	1,266,540,694.99	-
21010101	Salary	1,502,482,864.00	952,079,496.49	1,241,744,029.99	-
21010103	Consolidated Revenue Fund Charges - Salaries	24,022,620.00	18,016,965.00	24,796,665.00	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	668,018,919.00	515,485,538.09	1,125,234,502.39	-
210201	ALLOWANCES	668,018,919.00	515,485,538.09	1,125,234,502.39	-
21020103	Transport Allowance	72,724,314.00	54,536,657.46	173,691,698.96	-
21020104	Rent Supplement	69,649,927.00	56,237,435.19	157,298,764.84	-
21020105	Meal Subsidy	36,007,795.00	26,735,836.23	57,149,131.47	-
21020106	Utility Allowance	21,485,390.00	16,114,046.49	62,433,704.30	-
21020107	Entertainment	4,478,613.00	3,358,959.74	4,870,858.84	-
21020109	Leave Transport Grant	34,639,834.00	26,579,002.53	58,048,269.45	-
21020112	Inducement Allowance	42,682,457.00	32,011,842.73	74,581,415.24	-
21020113	Hazard / Hardship Allowance	26,626,228.00	30,133,260.99	34,950,202.16	-
21020117	Domestic Staff Allowance	11,409,054.00	8,556,790.50	40,348,248.48	-
21020118	Personal Assistant Allowance	433,568.00	325,176.00	433,568.00	-
21020122	Motor Vehicle Maintenance Allowance	16,819,350.00	12,614,512.50	19,317,720.00	-
21020123	Constituency Allowance	2,141,495.00	1,606,121.25	2,144,293.00	-
21020125	Accommodation Allowance	5,177,136.00	3,822,852.00	5,177,136.00	-
21020136	Responsibility Allowance	33,950,332.00	25,462,749.00	88,424,745.00	-
21020137	Medical Allowance	97,396,722.00	73,092,771.49	184,326,159.65	-
21020138	Furniture Allowance	15,000,000.00	11,250,000.00	15,000,000.00	-
21020149	Consolidated Allowance	160,946,426.00	120,709,815.49	128,908,309.00	-
21020156	Professional Teaching Allowance	-	-	1,680,000.00	-
21020164	Consequential Increase Allowance	16,450,278.00	12,337,708.50	16,450,278.00	-
2103	SOCIAL BENEFITS	10,940,844.00	3,483,000.00	24,770,449.62	-
210301	Social Benefits	10,940,844.00	3,483,000.00	24,770,449.62	-
21030102	Pension	10,940,844.00	3,483,000.00	24,770,449.62	-
22	Other Recurrent Costs	1,701,308,437.00	1,082,172,728.55	3,213,206,000.00	-
2202	OVERHEAD COST	1,297,698,437.00	879,147,455.55	2,231,406,000.00	-
220201	Transport & Travelling - General	145,887,977.00	92,991,212.33	167,000,000.00	-
22020101	Local Travel & Transport - Training	18,000,000.00	14,860,000.00	-	-
22020102	Local Travel & Transport - Others	83,887,977.00	61,138,212.33	116,000,000.00	-
22020104	International Travel & Transport - Others	44,000,000.00	16,993,000.00	51,000,000.00	-
220202	Utilities General	13,100,000.00	15,363,400.00	27,000,000.00	-
22020201	Electricity Charges	12,000,000.00	9,355,000.00	25,000,000.00	-
22020202	Telephone Charges	500,000.00	5,808,400.00	1,000,000.00	-
22020205	Water rates & Charges	600,000.00	200,000.00	1,000,000.00	-
220203	Materials and Supplies - General	343,509,700.00	194,965,705.96	415,000,000.00	-
22020301	Office Materials and Consumables	225,299,820.00	129,187,957.96	269,000,000.00	-
22020305	Printing of Non-security Documents	38,209,880.00	31,613,100.00	26,000,000.00	-
22020307	Drugs, Vaccines & Medical Supplies	30,000,000.00	20,000,000.00	60,000,000.00	-
22020310	Teaching Aids, Laboratory and Instructional Materials	50,000,000.00	14,164,648.00	60,000,000.00	-
220204	Maintenance Services - General	279,500,000.00	150,615,493.63	510,000,000.00	-
22020402	Maintenance of Office Furniture	7,000,000.00	2,480,000.00	25,000,000.00	-
22020403	Maintenance of Office Building / Residential Quarters	4,000,000.00	3,068,800.00	25,000,000.00	-
22020410	Maintenance of Street Lightings	110,000,000.00	70,712,600.00	160,000,000.00	-
22020412	Maintenance of Markets / Public Places	2,500,000.00	1,800,000.00	15,000,000.00	-
22020413	Minor Road Maintenance	48,500,000.00	27,315,437.00	90,000,000.00	-
22020415	Maintenance of Water Facilities	500,000.00	355,000.00	10,000,000.00	-
22020417	Maintenance of Other Infrastructure	7,500,000.00	5,325,000.00	40,000,000.00	-
22020419	Maintenance of Educational Buildings	9,000,000.00	7,300,000.00	20,000,000.00	-

317124 - RONI Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
22020421	Maintenance of Health Institution Buildings	18,500,000.00	-	35,000,000.00	-
22020424	Maintenance of Guest Houses and Lodges	45,000,000.00	14,674,756.63	50,000,000.00	-
22020427	Maintenance of Electricity/Solar Power	27,000,000.00	17,583,900.00	40,000,000.00	-
220205	Training - General	45,000,000.00	14,860,000.00	75,000,000.00	-
22020501	Local Training	45,000,000.00	14,860,000.00	75,000,000.00	-
220206	Other Services - General	121,000,000.00	93,237,812.00	148,000,000.00	-
22020603	Residential Rent	1,000,000.00	700,000.00	12,000,000.00	-
22020604	Security Vote (Including Operations)	120,000,000.00	92,537,812.00	136,000,000.00	-
220207	Consulting and Professional Services	13,962,880.00	9,030,000.00	15,000,000.00	-
22020701	Financial Consulting	13,962,880.00	9,030,000.00	15,000,000.00	-
220208	Fuel and Lubricant - General	90,000,000.00	36,170,209.63	253,000,000.00	-
22020802	Other Transport Equipment Fuel Cost	-	-	13,000,000.00	-
22020803	Plant / Generator Fuel Cost	90,000,000.00	36,170,209.63	240,000,000.00	-
220209	Financial Charges - General	3,500,000.00	2,625,000.00	3,000,000.00	-
22020901	Bank Charges (Other than Interest)	3,500,000.00	2,625,000.00	3,000,000.00	-
220210	Miscellaneous Expenses - General	242,237,880.00	269,288,622.00	618,406,000.00	-
22021001	Refreshment and Meals (Entertainment & Hospitality)	54,500,000.00	36,907,100.00	73,000,000.00	-
22021002	Honorarium and Sitting Allowance Payments	27,000,000.00	12,560,000.00	52,126,000.00	-
22021003	Publicity and Advertisements	1,080,000.00	770,000.00	1,080,000.00	-
22021004	Medical Expenses	6,000,000.00	-	88,000,000.00	-
22021009	Sporting Activities	40,500,000.00	27,119,000.00	60,000,000.00	-
22021041	Contingency Reserve - Recurrent	25,000,000.00	130,000,000.00	300,000,000.00	-
22021044	Committees and Commissions	26,157,880.00	23,577,856.00	26,000,000.00	-
22021049	Special Health Programmes & Initiatives	2,000,000.00	1,200,000.00	2,000,000.00	-
22021059	Council of Ulama, Hisba & Other Religious Groups Activities	30,000,000.00	12,654,666.00	11,200,000.00	-
22021060	Nutrition Activities	-	2,000,000.00	5,000,000.00	-
22021083	Distribution of Instructional Materials & Other Activities	30,000,000.00	22,500,000.00	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL	403,500,000.00	120,525,273.00	731,800,000.00	-
220401	Local Grants and Contributions	403,500,000.00	120,525,273.00	731,800,000.00	-
22040102	Grants to State Governments – LEAs Salary	70,000,000.00	37,500,000.00	90,000,000.00	-
22040103	Grants to State Governments – Recurrent Security Support	7,000,000.00	2,700,000.00	10,000,000.00	-
22040105	Grants to State Governments – Contribution to LGSC Training (1%)	23,000,000.00	15,850,000.00	50,000,000.00	-
22040108	Grants to Other Local Governments – Recurrent	50,000,000.00	-	87,000,000.00	-
22040111	Grants to Communities and NGOs	133,500,000.00	8,440,000.00	204,800,000.00	-
22040113	Contribution to Traditional Councils	110,000,000.00	48,275,273.00	250,000,000.00	-
22040114	Grant to Professional Bodies	10,000,000.00	7,760,000.00	40,000,000.00	-
2207	Transfers - Payments	110,000.00	82,500,000.00	250,000,000.00	-
220701	Transfer to Fund Recurrent Expenditure - Payments	110,000.00	82,500,000.00	250,000,000.00	-
22070105	Stabilization Funds	110,000.00	82,500,000.00	250,000,000.00	-
23	Capital Expenditure	2,631,678,854.00	419,631,342.41	4,537,676,353.00	120,000,000.00
2301	FIXED ASSETS PURCHASED	720,181,192.00	57,529,454.00	844,000,000.00	-
230101	Purchase of Fixed Assets - General	720,181,192.00	57,529,454.00	844,000,000.00	-
23010101	Purchase/Acquisition Of Land	50,000,000.00	-	50,000,000.00	-
23010104	Purchase of Motor Cycles	30,000,000.00	-	117,000,000.00	-
23010105	Purchase Of Motor Vehicles	240,000,000.00	-	120,000,000.00	-
23010107	Purchase Of Trucks	86,393,395.00	-	140,000,000.00	-
23010112	Purchase Of Office Furniture and Fittings	5,000,000.00	-	10,000,000.00	-
23010119	Purchase Of Power Generating Set	25,000,000.00	13,911,500.00	20,000,000.00	-
23010122	Purchase Of Health / Medical Equipment	-	-	20,000,000.00	-
23010124	Purchase Of Teaching / Learning Aid Equipment	-	-	50,000,000.00	-
23010127	Purchase Of Agricultural Equipment and Improved Inputs	34,679,420.00	2,034,000.00	45,000,000.00	-
23010128	Purchase Of Security Equipment	3,000,000.00	-	2,000,000.00	-
23010140	Purchase of Information / Communication Equipment	15,000,000.00	3,877,000.00	10,000,000.00	-
23010143	Purchase of Workshop Tools / Equipment	150,000,000.00	23,352,500.00	160,000,000.00	-

317124 - RONI Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
23010150	Purchase of Livestocks	2,000,000.00	-	10,000,000.00	-
23010155	Purchase of Water Supply Equipment	79,108,377.00	14,354,454.00	90,000,000.00	-
2302	CONSTRUCTION / PROVISION	1,339,091,623.00	242,737,888.41	2,580,476,353.00	40,000,000.00
230201	Construction/Provision of Fixed Assets - General	1,339,091,623.00	242,737,888.41	2,580,476,353.00	40,000,000.00
23020101	Construction/Provision Of Office Buildings	130,000,000.00	-	70,000,000.00	-
23020102	Construction/Provision Of Residential Buildings	28,000,000.00	-	83,000,000.00	-
23020103	Construction/Provision Of Electricity / Solar Power	103,000,000.00	-	303,000,000.00	-
23020105	Construction/Provision Of Water Facilities	163,000,000.00	-	402,000,000.00	-
23020106	Construction/Provision Of Hospitals/Health Centres	78,891,623.00	8,101,107.00	228,000,000.00	-
23020107	Construction/Provision Of Public Schools	110,000,000.00	-	180,000,000.00	-
23020113	Construction / Provision Of Agricultural Facilities	-	-	30,000,000.00	30,000,000.00
23020114	Construction / Provision Of Roads	380,000,000.00	59,000,000.00	590,000,000.00	-
23020118	Construction / Provision Of Infrastructure	50,000,000.00	-	50,000,000.00	-
23020124	Construction Of Markets/Parks	40,000,000.00	18,101,107.00	70,000,000.00	-
23020130	Construction / Provision of Wall Fence/Boundary Pillars	5,000,000.00	-	40,000,000.00	-
23020131	Construction/Provision Of Religious Structures	92,200,000.00	15,535,674.41	269,476,353.00	-
23020132	Construction/Provision Of Other Institutional Structures	33,000,000.00	-	30,000,000.00	-
23020133	Construction/Provision Of Public Convenience	100,000,000.00	30,000,000.00	110,000,000.00	-
23020134	Grazing Reserves Development	5,000,000.00	-	10,000,000.00	10,000,000.00
23020139	Construction of Bridges and Culverts	5,000,000.00	-	10,000,000.00	-
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	5,000,000.00	-	75,000,000.00	-
23020142	Construction of Sanitation Facilities	11,000,000.00	112,000,000.00	30,000,000.00	-
2303	REHABILITATION / REPAIRS	207,500,000.00	46,200,000.00	485,000,000.00	-
230301	Rehabilitation/Repairs of Fixed Assets - General	207,500,000.00	46,200,000.00	485,000,000.00	-
23030101	Rehabilitation/Repairs Of Residential Buildings	12,500,000.00	-	60,000,000.00	-
23030104	Rehabilitation/Repairs - Water Facilities	5,000,000.00	-	20,000,000.00	-
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	-	-	90,000,000.00	-
23030106	Rehabilitation/Repairs - Public Schools	5,000,000.00	-	60,000,000.00	-
23030121	Rehabilitation / Repairs Of Office Buildings	20,000,000.00	-	20,000,000.00	-
23030122	Rehabilitation/Repairs of Wall Fence/Boundary Pillars	5,000,000.00	-	20,000,000.00	-
23030124	Rehabilitation/Repairs- Markets/Parks	-	-	30,000,000.00	-
23030126	Rehabilitation/Repairs Of Cemeteries	90,000,000.00	25,000,000.00	100,000,000.00	-
23030127	Rehabilitation/Repairs- ICT Infrastructures	-	-	20,000,000.00	-
23030130	Rehabilitation/Repairs of Other Institutional Buildings	50,000,000.00	21,200,000.00	45,000,000.00	-
23030131	Rehabilitation/Repairs of Other Infrastructure	20,000,000.00	-	20,000,000.00	-
2304	PRESERVATION OF THE ENVIRONMENT	50,000,000.00	13,443,100.00	60,000,000.00	80,000,000.00
230401	Preservation of the Environment - General	50,000,000.00	13,443,100.00	60,000,000.00	80,000,000.00
23040101	Tree Planting	5,000,000.00	-	10,000,000.00	40,000,000.00
23040102	Erosion & Flood Control	40,000,000.00	13,443,100.00	40,000,000.00	40,000,000.00
23040108	Parks and Gardens	5,000,000.00	-	10,000,000.00	-
2305	OTHER CAPITAL PROJECTS	314,906,039.00	59,720,900.00	568,200,000.00	-
230501	Acquisition of Non-Tangible Asset	314,906,039.00	59,720,900.00	568,200,000.00	-
23050101	Research & Development and Census/Surveys	141,470,000.00	-	397,000,000.00	-
23050108	Special Intervention Programmes and Projects	78,500,000.00	-	91,200,000.00	-
23050137	Capital Project Historical Liabilities	94,936,039.00	59,720,900.00	80,000,000.00	-

317124 - RONI Local Government, Jigawa State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	Total Expenditure	6,538,452,538.00	2,990,869,070.54	10,167,428,000.00	120,000,000.00
701	GENERAL PUBLIC SERVICES	1,865,806,626.00	843,821,531.21	2,428,538,540.15	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	1,380,491,845.00	574,796,887.21	1,856,113,544.44	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	862,132,967.00	167,768,678.00	1,055,232,668.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	518,358,878.00	407,028,209.21	800,880,876.44	-
7013	GENERAL SERVICES	385,314,781.00	269,024,644.00	432,424,995.71	-
70131	GENERAL PERSONNEL SERVICES	276,953,029.00	222,730,884.06	320,823,459.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	108,361,752.00	46,293,759.94	111,601,536.71	-
7016	GENERAL PUBLIC SERVICES N.E.C.	100,000,000.00	-	140,000,000.00	-
70161	GENERAL PUBLIC SERVICES N.E.C.	100,000,000.00	-	140,000,000.00	-
703	PUBLIC ORDER AND SAFETY	36,000,000.00	-	22,000,000.00	-
7031	POLICE SERVICES	36,000,000.00	-	22,000,000.00	-
70311	POLICE SERVICES	36,000,000.00	-	22,000,000.00	-
704	ECONOMIC AFFAIRS	1,085,634,290.00	393,949,638.97	1,758,122,538.97	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	157,961,244.00	57,350,540.00	237,879,301.12	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	157,961,244.00	57,350,540.00	237,879,301.12	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	152,585,307.00	84,547,808.32	239,118,408.00	-
70421	AGRICULTURE	140,052,811.00	75,377,043.23	201,557,447.00	-
70422	FORESTRY	12,532,496.00	9,170,765.09	37,560,961.00	-
7043	FUEL AND ENERGY	288,742,566.00	119,713,284.47	556,644,934.00	-
70435	ELECTRICITY	288,742,566.00	119,713,284.47	556,644,934.00	-
7045	TRANSPORT	486,345,173.00	132,338,006.18	724,479,895.85	-
70451	ROAD TRANSPORT	486,345,173.00	132,338,006.18	724,479,895.85	-
705	ENVIRONMENTAL PROTECTION	50,000,000.00	13,443,100.00	110,000,000.00	120,000,000.00
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	50,000,000.00	13,443,100.00	110,000,000.00	120,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	50,000,000.00	13,443,100.00	110,000,000.00	120,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	826,107,568.00	209,629,129.42	1,546,165,031.94	-
7061	HOUSING DEVELOPMENT	52,900,000.00	18,804,077.59	84,000,000.00	-
70611	HOUSING DEVELOPMENT	52,900,000.00	18,804,077.59	84,000,000.00	-
7062	COMMUNITY DEVELOPMENT	450,747,746.00	121,430,804.45	732,468,394.94	-
70621	COMMUNITY DEVELOPMENT	450,747,746.00	121,430,804.45	732,468,394.94	-
7063	WATER SUPPLY	322,459,822.00	69,394,247.38	729,696,637.00	-
70631	WATER SUPPLY	322,459,822.00	69,394,247.38	729,696,637.00	-
707	HEALTH	735,865,118.00	436,304,764.56	1,181,804,886.00	-
7074	PUBLIC HEALTH SERVICES	735,865,118.00	436,304,764.56	1,181,804,886.00	-
70741	PUBLIC HEALTH SERVICES	735,865,118.00	436,304,764.56	1,181,804,886.00	-
708	RECREATION, CULTURE AND RELIGION	307,043,438.00	103,903,717.91	693,083,017.32	-
7081	RECREATIONAL AND SPORTING SERVICES	37,043,438.00	15,015,770.50	68,606,664.32	-
70811	RECREATIONAL AND SPORTING SERVICES	37,043,438.00	15,015,770.50	68,606,664.32	-
7082	CULTURAL SERVICES	115,000,000.00	48,275,273.00	260,000,000.00	-
70821	CULTURAL SERVICES	115,000,000.00	48,275,273.00	260,000,000.00	-
7083	BROADCASTING AND PUBLISHING SERVICES	15,000,000.00	3,877,000.00	10,000,000.00	-
70831	BROADCASTING AND PUBLISHING SERVICES	15,000,000.00	3,877,000.00	10,000,000.00	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	140,000,000.00	36,735,674.41	354,476,353.00	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	140,000,000.00	36,735,674.41	354,476,353.00	-
709	EDUCATION	1,215,254,380.00	744,685,432.47	1,742,465,461.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,140,254,380.00	744,685,432.47	1,485,465,461.00	-
70912	PRIMARY EDUCATION	1,140,254,380.00	744,685,432.47	1,485,465,461.00	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	-	-	30,000,000.00	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	-	-	30,000,000.00	-
7096	SUBSIDIARY SERVICES TO EDUCATION	45,000,000.00	-	117,000,000.00	-
70961	SUBSIDIARY SERVICES TO EDUCATION	45,000,000.00	-	117,000,000.00	-
7098	EDUCATION N.E.C.	30,000,000.00	-	110,000,000.00	-
70981	EDUCATION N.E.C	30,000,000.00	-	110,000,000.00	-

317124 - RONI Local Government, Jigawa State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
710	SOCIAL PROTECTION	416,741,118.00	245,131,756.00	685,248,524.62	-
7102	OLD AGE	10,940,844.00	3,483,000.00	24,770,449.62	-
71021	OLD AGE	10,940,844.00	3,483,000.00	24,770,449.62	-
7104	FAMILY AND CHILDREN	259,800,274.00	120,648,756.00	310,478,075.00	-
71041	FAMILY AND CHILDREN	259,800,274.00	120,648,756.00	310,478,075.00	-
7105	UNEMPLOYMENT	121,000,000.00	121,000,000.00	300,000,000.00	-
71051	UNEMPLOYMENT	121,000,000.00	121,000,000.00	300,000,000.00	-
7109	SOCIAL PROTECTION N.E.C.	25,000,000.00	-	50,000,000.00	-
71091	SOCIAL PROTECTION N.E.C.	25,000,000.00	-	50,000,000.00	-

317124 - RONI Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	2,205,465,247.00	1,489,064,999.58	2,416,545,647.00	-
701	GENERAL PUBLIC SERVICES	501,394,432.00	214,030,873.21	336,538,540.15	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	398,879,651.00	126,414,887.21	193,113,544.44	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	99,239,572.00	74,369,678.00	100,232,668.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	299,640,079.00	52,045,209.21	92,880,876.44	-
7013	GENERAL SERVICES	102,514,781.00	87,615,986.00	143,424,995.71	-
70131	GENERAL PERSONNEL SERVICES	74,453,029.00	65,569,672.06	99,823,459.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	28,061,752.00	22,046,313.94	43,601,536.71	-
704	ECONOMIC AFFAIRS	126,684,870.00	94,843,778.97	147,122,538.97	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	4,761,244.00	3,578,433.00	8,879,301.12	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	4,761,244.00	3,578,433.00	8,879,301.12	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	75,435,887.00	56,385,808.32	89,118,408.00	-
70421	AGRICULTURE	67,903,391.00	50,965,043.23	77,557,447.00	-
70422	FORESTRY	7,532,496.00	5,420,765.09	11,560,961.00	-
7043	FUEL AND ENERGY	13,442,566.00	10,095,654.47	9,644,934.00	-
70435	ELECTRICITY	13,442,566.00	10,095,654.47	9,644,934.00	-
7045	TRANSPORT	33,045,173.00	24,783,883.18	39,479,895.85	-
70451	ROAD TRANSPORT	33,045,173.00	24,783,883.18	39,479,895.85	-
706	HOUSING AND COMMUNITY AMMENITIES	87,441,311.00	66,252,728.20	78,365,031.94	-
7062	COMMUNITY DEVELOPMENT	78,189,866.00	59,314,144.45	67,668,394.94	-
70621	COMMUNITY DEVELOPMENT	78,189,866.00	59,314,144.45	67,668,394.94	-
7063	WATER SUPPLY	9,251,445.00	6,938,583.75	10,696,637.00	-
70631	WATER SUPPLY	9,251,445.00	6,938,583.75	10,696,637.00	-
707	HEALTH	509,985,518.00	368,652,724.23	676,604,886.00	-
7074	PUBLIC HEALTH SERVICES	509,985,518.00	368,652,724.23	676,604,886.00	-
70741	PUBLIC HEALTH SERVICES	509,985,518.00	368,652,724.23	676,604,886.00	-
708	RECREATION, CULTURE AND RELIGION	16,463,438.00	2,905,770.50	9,526,664.32	-
7081	RECREATIONAL AND SPORTING SERVICES	16,463,438.00	2,905,770.50	9,526,664.32	-
70811	RECREATIONAL AND SPORTING SERVICES	16,463,438.00	2,905,770.50	9,526,664.32	-
709	EDUCATION	922,254,380.00	692,170,784.47	1,085,465,461.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	922,254,380.00	692,170,784.47	1,085,465,461.00	-
70912	PRIMARY EDUCATION	922,254,380.00	692,170,784.47	1,085,465,461.00	-
710	SOCIAL PROTECTION	41,241,298.00	50,208,340.00	82,922,524.62	-
7102	OLD AGE	10,940,844.00	3,483,000.00	24,770,449.62	-
71021	OLD AGE	10,940,844.00	3,483,000.00	24,770,449.62	-
7104	FAMILY AND CHILDREN	30,300,454.00	46,725,340.00	58,152,075.00	-
71041	FAMILY AND CHILDREN	30,300,454.00	46,725,340.00	58,152,075.00	-

317124 - RONI Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	Total Other Recurrent Expenditure	1,701,308,437.00	1,082,172,728.55	3,213,206,000.00	-
701	GENERAL PUBLIC SERVICES	634,582,760.00	570,069,758.00	1,327,000,000.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	351,782,760.00	388,661,100.00	1,038,000,000.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	198,000,000.00	93,399,000.00	360,000,000.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	153,782,760.00	295,262,100.00	678,000,000.00	-
7013	GENERAL SERVICES	282,800,000.00	181,408,658.00	289,000,000.00	-
70131	GENERAL PERSONNEL SERVICES	202,500,000.00	157,161,212.00	221,000,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	80,300,000.00	24,247,446.00	68,000,000.00	-
704	ECONOMIC AFFAIRS	267,800,000.00	176,059,253.00	473,000,000.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	13,200,000.00	5,671,000.00	19,000,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	13,200,000.00	5,671,000.00	19,000,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	34,000,000.00	26,128,000.00	85,000,000.00	-
70421	AGRICULTURE	29,000,000.00	22,378,000.00	59,000,000.00	-
70422	FORESTRY	5,000,000.00	3,750,000.00	26,000,000.00	-
7043	FUEL AND ENERGY	147,300,000.00	95,706,130.00	224,000,000.00	-
70435	ELECTRICITY	147,300,000.00	95,706,130.00	224,000,000.00	-
7045	TRANSPORT	73,300,000.00	48,554,123.00	145,000,000.00	-
70451	ROAD TRANSPORT	73,300,000.00	48,554,123.00	145,000,000.00	-
706	HOUSING AND COMMUNITY AMMENITIES	359,357,880.00	104,021,947.22	710,800,000.00	-
7061	HOUSING DEVELOPMENT	52,900,000.00	18,804,077.59	84,000,000.00	-
70611	HOUSING DEVELOPMENT	52,900,000.00	18,804,077.59	84,000,000.00	-
7062	COMMUNITY DEVELOPMENT	200,357,880.00	37,116,660.00	369,800,000.00	-
70621	COMMUNITY DEVELOPMENT	200,357,880.00	37,116,660.00	369,800,000.00	-
7063	WATER SUPPLY	106,100,000.00	48,101,209.63	257,000,000.00	-
70631	WATER SUPPLY	106,100,000.00	48,101,209.63	257,000,000.00	-
707	HEALTH	106,487,977.00	59,550,933.33	151,000,000.00	-
7074	PUBLIC HEALTH SERVICES	106,487,977.00	59,550,933.33	151,000,000.00	-
70741	PUBLIC HEALTH SERVICES	106,487,977.00	59,550,933.33	151,000,000.00	-
708	RECREATION, CULTURE AND RELIGION	130,580,000.00	60,385,273.00	309,080,000.00	-
7081	RECREATIONAL AND SPORTING SERVICES	20,580,000.00	12,110,000.00	59,080,000.00	-
70811	RECREATIONAL AND SPORTING SERVICES	20,580,000.00	12,110,000.00	59,080,000.00	-
7082	CULTURAL SERVICES	110,000,000.00	48,275,273.00	250,000,000.00	-
70821	CULTURAL SERVICES	110,000,000.00	48,275,273.00	250,000,000.00	-
709	EDUCATION	103,000,000.00	52,514,648.00	110,000,000.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	103,000,000.00	52,514,648.00	110,000,000.00	-
70912	PRIMARY EDUCATION	103,000,000.00	52,514,648.00	110,000,000.00	-
710	SOCIAL PROTECTION	99,499,820.00	59,570,916.00	132,326,000.00	-
7104	FAMILY AND CHILDREN	99,499,820.00	59,570,916.00	132,326,000.00	-
71041	FAMILY AND CHILDREN	99,499,820.00	59,570,916.00	132,326,000.00	-

317124 - RONI Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	Total Capital Expenditure	2,631,678,854.00	419,631,342.41	4,537,676,353.00	120,000,000.00
701	GENERAL PUBLIC SERVICES	729,829,434.00	59,720,900.00	765,000,000.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	629,829,434.00	59,720,900.00	625,000,000.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	564,893,395.00	-	595,000,000.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	64,936,039.00	59,720,900.00	30,000,000.00	-
7016	GENERAL PUBLIC SERVICES N.E.C.	100,000,000.00	-	140,000,000.00	-
70161	GENERAL PUBLIC SERVICES N.E.C.	100,000,000.00	-	140,000,000.00	-
703	PUBLIC ORDER AND SAFETY	36,000,000.00	-	22,000,000.00	-
7031	POLICE SERVICES	36,000,000.00	-	22,000,000.00	-
70311	POLICE SERVICES	36,000,000.00	-	22,000,000.00	-
704	ECONOMIC AFFAIRS	691,149,420.00	123,046,607.00	1,138,000,000.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	140,000,000.00	48,101,107.00	210,000,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	140,000,000.00	48,101,107.00	210,000,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	43,149,420.00	2,034,000.00	65,000,000.00	-
70421	AGRICULTURE	43,149,420.00	2,034,000.00	65,000,000.00	-
7043	FUEL AND ENERGY	128,000,000.00	13,911,500.00	323,000,000.00	-
70435	ELECTRICITY	128,000,000.00	13,911,500.00	323,000,000.00	-
7045	TRANSPORT	380,000,000.00	59,000,000.00	540,000,000.00	-
70451	ROAD TRANSPORT	380,000,000.00	59,000,000.00	540,000,000.00	-
705	ENVIRONMENTAL PROTECTION	50,000,000.00	13,443,100.00	110,000,000.00	120,000,000.00
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	50,000,000.00	13,443,100.00	110,000,000.00	120,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	50,000,000.00	13,443,100.00	110,000,000.00	120,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	379,308,377.00	39,354,454.00	757,000,000.00	-
7062	COMMUNITY DEVELOPMENT	172,200,000.00	25,000,000.00	295,000,000.00	-
70621	COMMUNITY DEVELOPMENT	172,200,000.00	25,000,000.00	295,000,000.00	-
7063	WATER SUPPLY	207,108,377.00	14,354,454.00	462,000,000.00	-
70631	WATER SUPPLY	207,108,377.00	14,354,454.00	462,000,000.00	-
707	HEALTH	119,391,623.00	8,101,107.00	354,200,000.00	-
7074	PUBLIC HEALTH SERVICES	119,391,623.00	8,101,107.00	354,200,000.00	-
70741	PUBLIC HEALTH SERVICES	119,391,623.00	8,101,107.00	354,200,000.00	-
708	RECREATION, CULTURE AND RELIGION	160,000,000.00	40,612,674.41	374,476,353.00	-
7082	CULTURAL SERVICES	5,000,000.00	-	10,000,000.00	-
70821	CULTURAL SERVICES	5,000,000.00	-	10,000,000.00	-
7083	BROADCASTING AND PUBLISHING SERVICES	15,000,000.00	3,877,000.00	10,000,000.00	-
70831	BROADCASTING AND PUBLISHING SERVICES	15,000,000.00	3,877,000.00	10,000,000.00	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	140,000,000.00	36,735,674.41	354,476,353.00	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	140,000,000.00	36,735,674.41	354,476,353.00	-
709	EDUCATION	190,000,000.00	-	547,000,000.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	115,000,000.00	-	290,000,000.00	-
70912	PRIMARY EDUCATION	115,000,000.00	-	290,000,000.00	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	-	-	30,000,000.00	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	-	-	30,000,000.00	-
7096	SUBSIDIARY SERVICES TO EDUCATION	45,000,000.00	-	117,000,000.00	-
70961	SUBSIDIARY SERVICES TO EDUCATION	45,000,000.00	-	117,000,000.00	-
7098	EDUCATION N.E.C.	30,000,000.00	-	110,000,000.00	-
70981	EDUCATION N.E.C	30,000,000.00	-	110,000,000.00	-
710	SOCIAL PROTECTION	276,000,000.00	135,352,500.00	470,000,000.00	-
7104	FAMILY AND CHILDREN	130,000,000.00	14,352,500.00	120,000,000.00	-
71041	FAMILY AND CHILDREN	130,000,000.00	14,352,500.00	120,000,000.00	-
7105	UNEMPLOYMENT	121,000,000.00	121,000,000.00	300,000,000.00	-
71051	UNEMPLOYMENT	121,000,000.00	121,000,000.00	300,000,000.00	-
7109	SOCIAL PROTECTION N.E.C.	25,000,000.00	-	50,000,000.00	-
71091	SOCIAL PROTECTION N.E.C.	25,000,000.00	-	50,000,000.00	-

317124 - RONI Local Government, Jigawa State - 2026 Budget: Total Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	6,538,452,538.00	2,990,869,070.54	10,167,428,000.00	120,000,000.00
3171	Jigawa State North West	6,538,452,538.00	2,990,869,070.54	10,167,428,000.00	120,000,000.00
317124	RONI	6,538,452,538.00	2,990,869,070.54	10,167,428,000.00	120,000,000.00
31712401	Amaryawa	60,000,000.00	-	110,000,000.00	-
31712402	Baragumi	3,000,000.00	-	30,000,000.00	-
31712403	Dansure	52,200,000.00	18,101,107.00	120,000,000.00	-
31712404	Fara	10,000,000.00	-	40,000,000.00	-
31712405	Gora	-	-	10,000,000.00	-
31712406	Kwaita	16,000,000.00	-	80,000,000.00	-
31712407	Roni	428,785,018.00	92,101,107.00	666,200,000.00	30,000,000.00
31712408	Sankau	35,000,000.00	20,000,000.00	75,000,000.00	-
31712409	Tunas	30,000,000.00	-	20,000,000.00	-
31712411	Zugai	45,000,000.00	1,200,000.00	50,000,000.00	-
31712497	LG Wide (RONI)	5,858,467,520.00	2,859,466,856.54	8,966,228,000.00	90,000,000.00

317124 - RONI Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	2,205,465,247.00	1,489,064,999.58	2,416,545,647.00	0.00
3171	Jigawa State North West	2,205,465,247.00	1,489,064,999.58	2,416,545,647.00	0.00
317124	RONI	2,205,465,247.00	1,489,064,999.58	2,416,545,647.00	0.00
31712497	LG Wide (RONI)	2,205,465,247.00	1,489,064,999.58	2,416,545,647.00	-

317124 - RONI Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	1,701,308,437.00	1,082,172,728.55	3,213,206,000.00	0.00
3171	Jigawa State North West	1,701,308,437.00	1,082,172,728.55	3,213,206,000.00	0.00
317124	RONI	1,701,308,437.00	1,082,172,728.55	3,213,206,000.00	-
31712497	LG Wide (RONI)	1,701,308,437.00	1,082,172,728.55	3,213,206,000.00	-

317124 - RONI Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	2,631,678,854.00	419,631,342.41	4,537,676,353.00	120,000,000.00
3171	Jigawa State North West	2,631,678,854.00	419,631,342.41	4,537,676,353.00	120,000,000.00
317124	RONI	2,631,678,854.00	419,631,342.41	4,537,676,353.00	120,000,000.00
31712401	Amaryawa	60,000,000.00	-	110,000,000.00	-
31712402	Baragumi	3,000,000.00	-	30,000,000.00	-
31712403	Dansure	52,200,000.00	18,101,107.00	120,000,000.00	-
31712404	Fara	10,000,000.00	-	40,000,000.00	-
31712405	Gora	-	-	10,000,000.00	-
31712406	Kwaita	16,000,000.00	-	80,000,000.00	-
31712407	Roni	428,785,018.00	92,101,107.00	666,200,000.00	30,000,000.00
31712408	Sankau	35,000,000.00	20,000,000.00	75,000,000.00	-
31712409	Tunas	30,000,000.00	-	20,000,000.00	-
31712411	Zugai	45,000,000.00	1,200,000.00	50,000,000.00	-
31712497	LG Wide (RONI)	1,951,693,836.00	288,229,128.41	3,336,476,353.00	90,000,000.00

317124 - RONI Local Government, Jigawa State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	Total Expenditure	6,538,452,538.00	2,990,869,070.54	10,167,428,000.00	120,000,000.00
01	Agriculture	150,585,307.00	84,547,808.32	229,118,408.00	-
0101	Effective governance of the Agriculture Sector	36,660,673.00	22,423,504.74	56,696,241.00	-
010102	Agriculture sector coordination mechanisms	36,660,673.00	22,423,504.74	56,696,241.00	-
0102	Development of the livestock value chain	57,212,718.00	41,369,538.49	74,861,206.00	-
010201	Ruminant (cattle, sheep & goats) production and marketing	2,000,000.00	-	10,000,000.00	-
010205	Animal health and livestock diseases management	500,000.00	335,000.00	3,000,000.00	-
010206	Livestock feeds development	54,712,718.00	41,034,538.49	61,861,206.00	-
0103	Enhancement of food production and productivity	32,679,420.00	2,034,000.00	35,000,000.00	-
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	32,679,420.00	2,034,000.00	35,000,000.00	-
0106	Promotion of forest resource conservation and preservation of biodiversity	24,032,496.00	18,720,765.09	62,560,961.00	-
010601	Forest regeneration and conservation	24,032,496.00	18,720,765.09	62,560,961.00	-
02	Societal Re-orientation	457,700,000.00	110,010,947.41	835,000,000.00	-
0210	Societal Re-orientation - General	457,700,000.00	110,010,947.41	835,000,000.00	-
021001	Societal Re-orientation - General	457,700,000.00	110,010,947.41	835,000,000.00	-
03	Poverty Alleviation	213,000,000.00	28,264,000.00	345,000,000.00	-
0310	Poverty Alleviation - General	213,000,000.00	28,264,000.00	345,000,000.00	-
031001	Poverty Alleviation - General	213,000,000.00	28,264,000.00	345,000,000.00	-
04	Health	813,365,118.00	578,304,764.56	1,395,604,886.00	-
0401	Effective governance of the health system	617,473,495.00	540,203,657.56	877,604,886.00	-
040103	Health sector coordination mechanisms	617,473,495.00	540,203,657.56	877,604,886.00	-
040104	Integrated supportive supervision	-	-	20,000,000.00	-
0405	Provision of adequate and modern health infrastructure for health services delivery	58,891,623.00	8,101,107.00	208,000,000.00	-
040501	Functional health facilities	58,891,623.00	8,101,107.00	208,000,000.00	-
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	12,000,000.00	-	40,000,000.00	-
040601	Sustainable drug supply	12,000,000.00	-	40,000,000.00	-
0410	Health Sector Expenditures Not Elsewhere Classified	125,000,000.00	30,000,000.00	270,000,000.00	-
041001	Health Not Elsewhere Classified	125,000,000.00	30,000,000.00	270,000,000.00	-
05	Education	1,275,254,380.00	753,685,432.47	1,901,941,814.00	-
0501	Effective governance of the education system	1,050,254,380.00	744,685,432.47	1,282,465,461.00	-
050102	Human and institutional capacity performance management	10,000,000.00	-	20,000,000.00	-
050103	Education sector coordination mechanisms	1,040,254,380.00	744,685,432.47	1,262,465,461.00	-
0503	Equity and inclusiveness in the provision of educational services	60,000,000.00	-	169,476,353.00	-
050301	Inclusive Education	60,000,000.00	-	169,476,353.00	-
0504	Improved quality of teaching and learning outcomes	20,000,000.00	9,000,000.00	30,000,000.00	-
050403	Teaching and non-teaching staff capacity building	20,000,000.00	9,000,000.00	30,000,000.00	-
0505	Adequate infrastructure at all levels	115,000,000.00	-	340,000,000.00	-
050501	Schools' infrastructure construction and rehabilitation	115,000,000.00	-	340,000,000.00	-
0506	Improved education information management system (EIMS)	30,000,000.00	-	80,000,000.00	-
050601	ICT equipment, software and expertise	-	-	30,000,000.00	-
050602	Research and development	30,000,000.00	-	50,000,000.00	-
06	Housing and Urban Development	391,447,746.00	115,234,882.04	616,468,394.94	-
0610	Housing and Urban Development - General	391,447,746.00	115,234,882.04	616,468,394.94	-
061001	Housing and Urban Development - General	391,447,746.00	115,234,882.04	616,468,394.94	-
07	Gender	180,741,118.00	109,779,256.00	255,248,524.62	-
0710	Gender - General	180,741,118.00	109,779,256.00	255,248,524.62	-
071001	Gender - General	180,741,118.00	109,779,256.00	255,248,524.62	-
08	Youth	37,043,438.00	15,015,770.50	68,606,664.32	-
0810	Youth - General	37,043,438.00	15,015,770.50	68,606,664.32	-
081001	Youth - General	37,043,438.00	15,015,770.50	68,606,664.32	-
09	Environmental Improvement	50,000,000.00	13,443,100.00	110,000,000.00	120,000,000.00
0910	Environmental Improvement - General	50,000,000.00	13,443,100.00	110,000,000.00	120,000,000.00
091001	Environmental Improvement - General	50,000,000.00	13,443,100.00	110,000,000.00	120,000,000.00
10	Water Resources and Rural Development	283,459,822.00	69,394,247.38	719,696,637.00	-

317124 - RONI Local Government, Jigawa State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
1010	Water Resources and Rural Deve - General	283,459,822.00	69,394,247.38	719,696,637.00	-
101001	Water Resources and Rural Deve - General	283,459,822.00	69,394,247.38	719,696,637.00	-
11	Information Communication and Technology	15,000,000.00	3,877,000.00	10,000,000.00	-
1110	Information Communication and Technology - General	15,000,000.00	3,877,000.00	10,000,000.00	-
111001	Information Communication and Technology - General	15,000,000.00	3,877,000.00	10,000,000.00	-
12	Growing the Private Sector	57,961,244.00	27,350,540.00	147,879,301.12	-
1210	Growing the Private Sector - General	57,961,244.00	27,350,540.00	147,879,301.12	-
121001	Growing the Private Sector - General	57,961,244.00	27,350,540.00	147,879,301.12	-
13	Reform of Government and Governance	1,783,806,626.00	843,821,531.21	2,201,738,540.15	-
1310	Reform of Government and Governance - General	1,783,806,626.00	843,821,531.21	2,201,738,540.15	-
131001	Reform of Government and Governance - General	1,783,806,626.00	843,821,531.21	2,201,738,540.15	-
14	Power	342,742,566.00	105,801,784.47	596,644,934.00	-
1410	Power - General	342,742,566.00	105,801,784.47	596,644,934.00	-
141001	Power - General	342,742,566.00	105,801,784.47	596,644,934.00	-
17	Road	486,345,173.00	132,338,006.18	734,479,895.85	-
1710	Road - General	486,345,173.00	132,338,006.18	734,479,895.85	-
171001	Road - General	486,345,173.00	132,338,006.18	734,479,895.85	-

317124 - RONI Local Government, Jigawa State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	2,205,465,247.00	1,489,064,999.58	2,416,545,647.00	-
01	Agriculture	75,435,887.00	56,385,808.32	89,118,408.00	-
0101	Effective governance of the Agriculture Sector	13,190,673.00	9,930,504.74	15,696,241.00	-
010102	Agriculture sector coordination mechanisms	13,190,673.00	9,930,504.74	15,696,241.00	-
0102	Development of the livestock value chain	54,712,718.00	41,034,538.49	61,861,206.00	-
010206	Livestock feeds development	54,712,718.00	41,034,538.49	61,861,206.00	-
0106	Promotion of forest resource conservation and preservation of biodiversity	7,532,496.00	5,420,765.09	11,560,961.00	-
010601	Forest regeneration and conservation	7,532,496.00	5,420,765.09	11,560,961.00	-
04	Health	509,985,518.00	368,652,724.23	676,604,886.00	-
0401	Effective governance of the health system	509,985,518.00	368,652,724.23	676,604,886.00	-
040103	Health sector coordination mechanisms	509,985,518.00	368,652,724.23	676,604,886.00	-
05	Education	922,254,380.00	692,170,784.47	1,085,465,461.00	-
0501	Effective governance of the education system	922,254,380.00	692,170,784.47	1,085,465,461.00	-
050103	Education sector coordination mechanisms	922,254,380.00	692,170,784.47	1,085,465,461.00	-
06	Housing and Urban Development	78,189,866.00	59,314,144.45	67,668,394.94	-
0610	Housing and Urban Development - General	78,189,866.00	59,314,144.45	67,668,394.94	-
061001	Housing and Urban Development - General	78,189,866.00	59,314,144.45	67,668,394.94	-
07	Gender	41,241,298.00	50,208,340.00	82,922,524.62	-
0710	Gender - General	41,241,298.00	50,208,340.00	82,922,524.62	-
071001	Gender - General	41,241,298.00	50,208,340.00	82,922,524.62	-
08	Youth	16,463,438.00	2,905,770.50	9,526,664.32	-
0810	Youth - General	16,463,438.00	2,905,770.50	9,526,664.32	-
081001	Youth - General	16,463,438.00	2,905,770.50	9,526,664.32	-
10	Water Resources and Rural Development	9,251,445.00	6,938,583.75	10,696,637.00	-
1010	Water Resources and Rural Deve - General	9,251,445.00	6,938,583.75	10,696,637.00	-
101001	Water Resources and Rural Deve - General	9,251,445.00	6,938,583.75	10,696,637.00	-
12	Growing the Private Sector	4,761,244.00	3,578,433.00	8,879,301.12	-
1210	Growing the Private Sector - General	4,761,244.00	3,578,433.00	8,879,301.12	-
121001	Growing the Private Sector - General	4,761,244.00	3,578,433.00	8,879,301.12	-
13	Reform of Government and Governance	501,394,432.00	214,030,873.21	336,538,540.15	-
1310	Reform of Government and Governance - General	501,394,432.00	214,030,873.21	336,538,540.15	-
131001	Reform of Government and Governance - General	501,394,432.00	214,030,873.21	336,538,540.15	-
14	Power	13,442,566.00	10,095,654.47	9,644,934.00	-
1410	Power - General	13,442,566.00	10,095,654.47	9,644,934.00	-
141001	Power - General	13,442,566.00	10,095,654.47	9,644,934.00	-
17	Road	33,045,173.00	24,783,883.18	39,479,895.85	-
1710	Road - General	33,045,173.00	24,783,883.18	39,479,895.85	-
171001	Road - General	33,045,173.00	24,783,883.18	39,479,895.85	-

317124 - RONI Local Government, Jigawa State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	Total Other Recurrent Expenditure	1,701,308,437.00	1,082,172,728.55	3,213,206,000.00	-
01	Agriculture	34,000,000.00	26,128,000.00	85,000,000.00	-
0101	Effective governance of the Agriculture Sector	17,000,000.00	12,493,000.00	31,000,000.00	-
010102	Agriculture sector coordination mechanisms	17,000,000.00	12,493,000.00	31,000,000.00	-
0102	Development of the livestock value chain	500,000.00	335,000.00	3,000,000.00	-
010205	Animal health and livestock diseases management	500,000.00	335,000.00	3,000,000.00	-
0106	Promotion of forest resource conservation and preservation of biodiversity	16,500,000.00	13,300,000.00	51,000,000.00	-
010601	Forest regeneration and conservation	16,500,000.00	13,300,000.00	51,000,000.00	-
02	Societal Re-orientation	110,000,000.00	48,275,273.00	250,000,000.00	-
0210	Societal Re-orientation - General	110,000,000.00	48,275,273.00	250,000,000.00	-
021001	Societal Re-orientation - General	110,000,000.00	48,275,273.00	250,000,000.00	-
04	Health	106,487,977.00	59,550,933.33	151,000,000.00	-
0401	Effective governance of the health system	106,487,977.00	59,550,933.33	151,000,000.00	-
040103	Health sector coordination mechanisms	106,487,977.00	59,550,933.33	151,000,000.00	-
05	Education	103,000,000.00	52,514,648.00	110,000,000.00	-
0501	Effective governance of the education system	103,000,000.00	52,514,648.00	110,000,000.00	-
050103	Education sector coordination mechanisms	103,000,000.00	52,514,648.00	110,000,000.00	-
06	Housing and Urban Development	253,257,880.00	55,920,737.59	453,800,000.00	-
0610	Housing and Urban Development - General	253,257,880.00	55,920,737.59	453,800,000.00	-
061001	Housing and Urban Development - General	253,257,880.00	55,920,737.59	453,800,000.00	-
07	Gender	99,499,820.00	59,570,916.00	132,326,000.00	-
0710	Gender - General	99,499,820.00	59,570,916.00	132,326,000.00	-
071001	Gender - General	99,499,820.00	59,570,916.00	132,326,000.00	-
08	Youth	20,580,000.00	12,110,000.00	59,080,000.00	-
0810	Youth - General	20,580,000.00	12,110,000.00	59,080,000.00	-
081001	Youth - General	20,580,000.00	12,110,000.00	59,080,000.00	-
10	Water Resources and Rural Development	106,100,000.00	48,101,209.63	257,000,000.00	-
1010	Water Resources and Rural Deve - General	106,100,000.00	48,101,209.63	257,000,000.00	-
101001	Water Resources and Rural Deve - General	106,100,000.00	48,101,209.63	257,000,000.00	-
12	Growing the Private Sector	13,200,000.00	5,671,000.00	19,000,000.00	-
1210	Growing the Private Sector - General	13,200,000.00	5,671,000.00	19,000,000.00	-
121001	Growing the Private Sector - General	13,200,000.00	5,671,000.00	19,000,000.00	-
13	Reform of Government and Governance	634,582,760.00	570,069,758.00	1,327,000,000.00	-
1310	Reform of Government and Governance - General	634,582,760.00	570,069,758.00	1,327,000,000.00	-
131001	Reform of Government and Governance - General	634,582,760.00	570,069,758.00	1,327,000,000.00	-
14	Power	147,300,000.00	95,706,130.00	224,000,000.00	-
1410	Power - General	147,300,000.00	95,706,130.00	224,000,000.00	-
141001	Power - General	147,300,000.00	95,706,130.00	224,000,000.00	-
17	Road	73,300,000.00	48,554,123.00	145,000,000.00	-
1710	Road - General	73,300,000.00	48,554,123.00	145,000,000.00	-
171001	Road - General	73,300,000.00	48,554,123.00	145,000,000.00	-

317124 - RONI Local Government, Jigawa State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
	Total Capital Expenditure	2,631,678,854.00	419,631,342.41	4,537,676,353.00	120,000,000.00
01	Agriculture	41,149,420.00	2,034,000.00	55,000,000.00	-
0101	Effective governance of the Agriculture Sector	6,470,000.00	-	10,000,000.00	-
010102	Agriculture sector coordination mechanisms	6,470,000.00	-	10,000,000.00	-
0102	Development of the livestock value chain	2,000,000.00	-	10,000,000.00	-
010201	Ruminant (cattle, sheep & goats) production and marketing	2,000,000.00	-	10,000,000.00	-
0103	Enhancement of food production and productivity	32,679,420.00	2,034,000.00	35,000,000.00	-
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	32,679,420.00	2,034,000.00	35,000,000.00	-
02	Societal Re-orientation	347,700,000.00	61,735,674.41	585,000,000.00	-
0210	Societal Re-orientation - General	347,700,000.00	61,735,674.41	585,000,000.00	-
021001	Societal Re-orientation - General	347,700,000.00	61,735,674.41	585,000,000.00	-
03	Poverty Alleviation	213,000,000.00	28,264,000.00	345,000,000.00	-
0310	Poverty Alleviation - General	213,000,000.00	28,264,000.00	345,000,000.00	-
031001	Poverty Alleviation - General	213,000,000.00	28,264,000.00	345,000,000.00	-
04	Health	196,891,623.00	150,101,107.00	568,000,000.00	-
0401	Effective governance of the health system	1,000,000.00	112,000,000.00	50,000,000.00	-
040103	Health sector coordination mechanisms	1,000,000.00	112,000,000.00	30,000,000.00	-
040104	Integrated supportive supervision	-	-	20,000,000.00	-
0405	Provision of adequate and modern health infrastructure for health services delivery	58,891,623.00	8,101,107.00	208,000,000.00	-
040501	Functional health facilities	58,891,623.00	8,101,107.00	208,000,000.00	-
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	12,000,000.00	-	40,000,000.00	-
040601	Sustainable drug supply	12,000,000.00	-	40,000,000.00	-
0410	Health Sector Expenditures Not Elsewhere Classified	125,000,000.00	30,000,000.00	270,000,000.00	-
041001	Health Not Elsewhere Classified	125,000,000.00	30,000,000.00	270,000,000.00	-
05	Education	250,000,000.00	9,000,000.00	706,476,353.00	-
0501	Effective governance of the education system	25,000,000.00	-	87,000,000.00	-
050102	Human and institutional capacity performance management	10,000,000.00	-	20,000,000.00	-
050103	Education sector coordination mechanisms	15,000,000.00	-	67,000,000.00	-
0503	Equity and inclusiveness in the provision of educational services	60,000,000.00	-	169,476,353.00	-
050301	Inclusive Education	60,000,000.00	-	169,476,353.00	-
0504	Improved quality of teaching and learning outcomes	20,000,000.00	9,000,000.00	30,000,000.00	-
050403	Teaching and non-teaching staff capacity building	20,000,000.00	9,000,000.00	30,000,000.00	-
0505	Adequate infrastructure at all levels	115,000,000.00	-	340,000,000.00	-
050501	Schools' infrastructure construction and rehabilitation	115,000,000.00	-	340,000,000.00	-
0506	Improved education information management system (EIMS)	30,000,000.00	-	80,000,000.00	-
050601	ICT equipment, software and expertise	-	-	30,000,000.00	-
050602	Research and development	30,000,000.00	-	50,000,000.00	-
06	Housing and Urban Development	60,000,000.00	-	95,000,000.00	-
0610	Housing and Urban Development - General	60,000,000.00	-	95,000,000.00	-
061001	Housing and Urban Development - General	60,000,000.00	-	95,000,000.00	-
07	Gender	40,000,000.00	-	40,000,000.00	-
0710	Gender - General	40,000,000.00	-	40,000,000.00	-
071001	Gender - General	40,000,000.00	-	40,000,000.00	-
09	Environmental Improvement	50,000,000.00	13,443,100.00	110,000,000.00	120,000,000.00
0910	Environmental Improvement - General	50,000,000.00	13,443,100.00	110,000,000.00	120,000,000.00
091001	Environmental Improvement - General	50,000,000.00	13,443,100.00	110,000,000.00	120,000,000.00
10	Water Resources and Rural Development	168,108,377.00	14,354,454.00	452,000,000.00	-
1010	Water Resources and Rural Deve - General	168,108,377.00	14,354,454.00	452,000,000.00	-
101001	Water Resources and Rural Deve - General	168,108,377.00	14,354,454.00	452,000,000.00	-
11	Information Communication and Technology	15,000,000.00	3,877,000.00	10,000,000.00	-
1110	Information Communication and Technology - General	15,000,000.00	3,877,000.00	10,000,000.00	-
111001	Information Communication and Technology - General	15,000,000.00	3,877,000.00	10,000,000.00	-
12	Growing the Private Sector	40,000,000.00	18,101,107.00	120,000,000.00	-
1210	Growing the Private Sector - General	40,000,000.00	18,101,107.00	120,000,000.00	-

317124 - RONI Local Government, Jigawa State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
121001	Growing the Private Sector - General	40,000,000.00	18,101,107.00	120,000,000.00	-
13	Reform of Government and Governance	647,829,434.00	59,720,900.00	538,200,000.00	-
1310	Reform of Government and Governance - General	647,829,434.00	59,720,900.00	538,200,000.00	-
131001	Reform of Government and Governance - General	647,829,434.00	59,720,900.00	538,200,000.00	-
14	Power	182,000,000.00	-	363,000,000.00	-
1410	Power - General	182,000,000.00	-	363,000,000.00	-
141001	Power - General	182,000,000.00	-	363,000,000.00	-
17	Road	380,000,000.00	59,000,000.00	550,000,000.00	-
1710	Road - General	380,000,000.00	59,000,000.00	550,000,000.00	-
171001	Road - General	380,000,000.00	59,000,000.00	550,000,000.00	-

317124 - RONI Local Government, Jigawa State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Targets
Total Capital Expenditure						2,631,678,854.00	419,631,342.41	4,537,676,353.00	120,000,000.00
Statement out standing liabilities	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23050137 - Capital Project Historical Liabilities	70112 - FINANCIAL AND FISCAL AFFAIRS	31712497 - LG Wide (RONI)	-	-	-	-
Construction of state and local government Road joint project and programmes.	17 - Road	012500100100 - Office of the Director Admin and General Services	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31712497 - LG Wide (RONI)	64,936,039.00	59,720,900.00	30,000,000.00	-
Supply of installation of stand alone solar power street light (120no) across the LGA (ongoing)	14 - Power	012500100100 - Office of the Director Admin and General Services	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712497 - LG Wide (RONI)	200,000,000.00	-	250,000,000.00	-
Propose sinking of solar power borehole 4no at Roni LGA (ongoing)	14 - Power	012500100100 - Office of the Director Admin and General Services	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31712407 - Roni	83,000,000.00	-	83,000,000.00	-
Purchase of treecycle & palletives	03 - Poverty Alleviation	012500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70161 - GENERAL PUBLIC SERVICES N.E.C.	31712497 - LG Wide (RONI)	69,000,000.00	-	40,000,000.00	-
Purchase of 5no.s motorcycle for ODF SUSTAINABILITY	03 - Poverty Alleviation	012500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70161 - GENERAL PUBLIC SERVICES N.E.C.	31712497 - LG Wide (RONI)	13,000,000.00	-	40,000,000.00	-
Purchase of 11no.s motorcycle	03 - Poverty Alleviation	012500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70161 - GENERAL PUBLIC SERVICES N.E.C.	31712497 - LG Wide (RONI)	5,000,000.00	-	10,000,000.00	-
Employ 20 sanitary inspectors	04 - Health	012500100100 - Office of the Director Admin and General Services	23020142 - Construction of Sanitation Facilities	71051 - UNEMPLOYMENT	31712497 - LG Wide (RONI)	10,000,000.00	112,000,000.00	20,000,000.00	-
Construction of town hall , procurement of furniture and sound equipment at Roni Town	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23020101 - Construction/Provision Of Office Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31712497 - LG Wide (RONI)	1,000,000.00	-	20,000,000.00	-
procurement of official vehicles for chairman, 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	31712497 - LG Wide (RONI)	130,000,000.00	-	60,000,000.00	-
Procurement of security equipment to vigilantes & yan bulala	02 - Societal Re-orientation	012500100100 - Office of the Director Admin and General Services	23020132 - Construction/Provision Of Other Institutional Structures	70311 - POLICE SERVICES	31712402 - Baragumi	150,000,000.00	-	10,000,000.00	-
Road project and program for Local Government Council	17 - Road	012500100100 - Office of the Director Admin and General Services	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31712497 - LG Wide (RONI)	3,000,000.00	-	10,000,000.00	-
Contribution for sensitization and capacity building on climate change mitigation	05 - Education	012500100100 - Office of the Director Admin and General Services	23050101 - Research & Development and Census/Surveys	70161 - GENERAL PUBLIC SERVICES N.E.C.	31712497 - LG Wide (RONI)	100,000,000.00	-	100,000,000.00	-
Purchase of Toyota Hilux to local government inspector zonal office (ongoing)	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010107 - Purchase Of Trucks	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31712497 - LG Wide (RONI)	10,000,000.00	-	20,000,000.00	-
Procurement of motor cycle to Local government information officer	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31712497 - LG Wide (RONI)	-	-	50,000,000.00	-
Provision of Solar Lightning System at local government secretariat	14 - Power	012500100100 - Office of the Director Admin and General Services	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712497 - LG Wide (RONI)	2,000,000.00	-	2,000,000.00	-
Equity contribution to Ichima	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23050108 - Special Intervention Programmes and Projects	70741 - PUBLIC HEALTH SERVICES	31712407 - Roni	20,000,000.00	-	50,000,000.00	-
Conversion of motorized water pumps station 2nos. to solar system	10 - Water Resources and Rural Development	012500100100 - Office of the Director Admin and General Services	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31712497 - LG Wide (RONI)	18,500,000.00	-	41,200,000.00	-
Purchase of office furniture and equipment to Roni Amariyawa and gora veterinary clinic	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010112 - Purchase of Office Furniture and Fittings	70161 - GENERAL PUBLIC SERVICES N.E.C.	31712497 - LG Wide (RONI)	2,000,000.00	-	5,000,000.00	-
Furnishing of L G PHC Office complex at Roni	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010112 - Purchase of Office Furniture and Fittings	70741 - PUBLIC HEALTH SERVICES	31712497 - LG Wide (RONI)	2,000,000.00	-	20,000,000.00	-
Purchase of 2 No of hilux toyota	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010107 - Purchase Of Trucks	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31712407 - Roni	3,000,000.00	-	5,000,000.00	-
2% contribution to jigawa state university	05 - Education	012500100100 - Office of the Director Admin and General Services	23050137 - Capital Project Historical Liabilities	70981 - EDUCATION N.E.C	31712497 - LG Wide (RONI)	86,393,395.00	-	90,000,000.00	-
Educational support to higher institution student program	05 - Education	012500100100 - Office of the Director Admin and General Services	23050101 - Research & Development and Census/Surveys	70961 - SUBSIDIARY SERVICES TO EDUCATION	31712497 - LG Wide (RONI)	30,000,000.00	-	50,000,000.00	-
procurement of 3no. security vehicle to police, civil defence, and vigilantes at Roni LGA	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	31712497 - LG Wide (RONI)	70,000,000.00	-	50,000,000.00	-
Empowerment program on small & medium enterprises	03 - Poverty Alleviation	012500100100 - Office of the Director Admin and General Services	23050101 - Research & Development and Census/Surveys	71051 - UNEMPLOYMENT	31712497 - LG Wide (RONI)	50,000,000.00	-	50,000,000.00	-
Purchase of Machine motorcycle for empowerment across the 11 wards	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31712497 - LG Wide (RONI)	50,000,000.00	-	50,000,000.00	-
Hand pumps 15 each ward at Katsari, Tsangayer Garin Sankau, Unguwar Meje, Zugali, Luda, Daurawa, Jama'a, Taringa, Zagabu, Dabawa, Kumi,Amariyawa, Zanguna, Baraguni Karama, Baringe, Dansure Sabuwar Unguwa, Dansure Filling Station, Gara gar, Yankewa, Gura Fulani, Jabiyawa Yamma, Jabiyawa Gidan Mai, Tibani Kudu, Janludse, Makera, Tsamin Goga, Gerawa, Makera, Yanikwalli, Daurawa Tshu, Nanumawa Yamma, Burnyode, and Daganawa	10 - Water Resources and Rural Development	012500100100 - Office of the Director Admin and General Services	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31712497 - LG Wide (RONI)	-	-	50,000,000.00	-
Construction of Islamiyya School 10 each ward at Famfaniaka, Roni Yamma, Sankau Primary, Ruwan Dutsa, Kogyi Alkabin Sankau, Billas Gari, Zurai, Zugali, Daurawa, Bashe Dantaimu, kakkwado, Jigawa, Dabawa, Kari Sabo Bakintti, Gidan Alhaji Umaru, Natsoko Gari, Fadigurgajeri, Walwa and Dansure Gabas	05 - Education	012500100100 - Office of the Director Admin and General Services	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31712497 - LG Wide (RONI)	-	-	39,476,353.00	-
construction of 5 daily prayer mosque 10 each ward at Sankau, Dokasu, Gidan Liman Meje, Gidan Barebari, Tuntube Gari , Madka, Gara Gidan Chairman, Unguwar Kaya, Unguwar Rogo, Bashe Dantaimu, Unguwar Dashi, Zurai, Dansure Yamma, Dansure Daularawa, Dansure Gabas, Baringe, Kagadama, MamudawaTsansapaya, Taringa, Kumi, Yalke, Kirikano, Bundu, Shifida, Kyanar, Bashe Rumawa, Yan Rumfa, Matsalare, Jama'ar Yamina and Zugali	02 - Societal Re-orientation	012500100100 - Office of the Director Admin and General Services	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31712497 - LG Wide (RONI)	-	-	30,000,000.00	-
Renovation of PHC Roni	04 - Health	012500100100 - Office of the Director Admin and General Services	23030105 - Rehabilitation/Repairs-Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31712407 - Roni	-	-	30,000,000.00	-
Construction to Heba Boards Capital Projects across the Local Government at Roni Local Government	02 - Societal Re-orientation	012500100100 - Office of the Director Admin and General Services	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31712407 - Roni	-	-	40,000,000.00	-
Purchase of grains/ transportation (sesame)	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31712497 - LG Wide (RONI)	32,679,420.00	2,034,000.00	20,000,000.00	-
Provision of goat breeding (women empowerment)	01 - Agriculture	021500100100 - Agriculture Section	23010150 - Purchase of Livestocks	70421 - AGRICULTURE	31712497 - LG Wide (RONI)	2,000,000.00	-	10,000,000.00	-
Purchase of veterinary drugs for animal vaccination across the local government	04 - Health	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31712497 - LG Wide (RONI)	2,000,000.00	-	10,000,000.00	-
Road side tree planting	09 - Environmental Improvement	021500100100 - Agriculture Section	23040101 - Tree Planting	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31712497 - LG Wide (RONI)	5,000,000.00	-	10,000,000.00	40,000,000.00
Demarcation of grazing resarvers and cattle routes	09 - Environmental Improvement	021500100100 - Agriculture Section	23020134 - Grazing Reserves Development	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31712497 - LG Wide (RONI)	5,000,000.00	-	10,000,000.00	10,000,000.00
330 Peoples Support gradual modernization mechanization of production techniques to reduce drudgery and increase labor productivity.	01 - Agriculture	021500100100 - Agriculture Section	23050101 - Research & Development and Census/Surveys	70421 - AGRICULTURE	31712497 - LG Wide (RONI)	6,470,000.00	-	10,000,000.00	-
Purchase of fertilizer/transport	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31712497 - LG Wide (RONI)	-	-	15,000,000.00	-
Construction of Green House to Promote Agricultural Production at Roni Local Government	09 - Environmental Improvement	021500100100 - Agriculture Section	23020134 - Construction / Provision Of Agricultural Facilities	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31712407 - Roni	-	-	30,000,000.00	-
Repair of school furniture across the local government area	05 - Education	022001000100 - Account section	23030106 - Rehabilitation/Repairs - Public Schools	70912 - PRIMARY EDUCATION	31712497 - LG Wide (RONI)	-	-	20,000,000.00	30,000,000.00
Construction of 2block 2 class room for Nonistic School at Roni LGA	05 - Education	022001000100 - Account section	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31712407 - Roni	10,000,000.00	-	30,000,000.00	-
Contribution for the construction of 1 block of 2 classroom at roni kudu primary school farm	05 - Education	022001000100 - Account section	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31712407 - Roni	-	-	20,000,000.00	-
Construction of 11No islamiyya school 1 block of 2 class room (K/fulani tsakari,kau mai wando,dogal Fulani,unguwar koya dansure tsalliken titi zangana fefeku,makera,Roni tudun wada and nanumawa and others across the local government	05 - Education	022001000100 - Account section	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31712497 - LG Wide (RONI)	60,000,000.00	-	50,000,000.00	-
Construction of one block 2 classrooms of Islamiyya at Jama'ar Nan tosho & Fanfon sika	05 - Education	022001000100 - Account section	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31712497 - LG Wide (RONI)	-	-	10,000,000.00	-
Student care program	05 - Education	022001000100 - Account section	23050101 - Research & Development and Census/Surveys	70961 - SUBSIDIARY SERVICES TO EDUCATION	31712497 - LG Wide (RONI)	15,000,000.00	-	67,000,000.00	-
Construction of one block 2 classrooms of Islamiyya at Marke Tsakya, Mahuza, old Police Station Roni, Ruwan Dutsa, Dogal Fulani, Zugali, Tuntube, Unguwar Mari & Bula	05 - Education	022001000100 - Account section	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31712497 - LG Wide (RONI)	-	-	10,000,000.00	-
Provision of additional junior secondary schools	05 - Education	022001000100 - Account section	23010124 - Purchase Of Teaching / Learning Aid Equipment	70912 - PRIMARY EDUCATION	31712497 - LG Wide (RONI)	-	-	50,000,000.00	-
Construction of feeder road from main road to sankau 11 1/2 KM, gora to unguwar koya 5km, daurawa to Bula, from kari to kwata, tsakari 5 KM (phase one) from Daurawa to zugali 5 KM, from Meje to Nanumawa to Tafkin Maza to faifaaku malio to yanikwalli 7KM and from main road to wuddi 5KM (ongoing)	17 - Road	023400100100 - Road & Communication Section	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31712497 - LG Wide (RONI)	-	-	50,000,000.00	-

317124 - RONI Local Government, Jigawa State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
Construction of drainage and culvert at kanfi kofar kudu opposite janbulu Roni and dansure 150m/ 1 cell	06 - Housing and Urban Development	023400100100 - Road & Communication Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70621 - COMMUNITY DEVELOPMENT	31712497 - LG Wide (RONI)	-	-	10,000,000.00	-
Construction of drainage of 1000 meters length at amaryawa gabas.	06 - Housing and Urban Development	023400100100 - Road & Communication Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70621 - COMMUNITY DEVELOPMENT	31712401 - Amaryawa	-	-	10,000,000.00	-
Construction of feeder road from daurawa zuagai	17 - Road	023400100100 - Road & Communication Section	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31712407 - Roni	-	-	10,000,000.00	-
Construction of feeder road about at kanhawa roni	17 - Road	023400100100 - Road & Communication Section	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31712407 - Roni	80,000,000.00	59,000,000.00	10,000,000.00	-
Construction of feeder road from Mamudawa to jirawa, Malifa to Kaga Dama to Bashe, Dansure to Dantenu, from Merdo to Mamudawa 5.7KM	17 - Road	023400100100 - Road & Communication Section	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31712497 - LG Wide (RONI)	-	-	80,000,000.00	-
Rural electrification from gada to jangefe	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712497 - LG Wide (RONI)	-	-	20,000,000.00	-
Electrification project at mamudawa, Bashe, kwaita Tuntube,Daurawa,kagadama and Barinje HT,LT,TDL	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712497 - LG Wide (RONI)	-	-	30,000,000.00	-
Conversion of street light to solar at Roni town	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712407 - Roni	-	-	10,000,000.00	-
Electrification project at roni gabas	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712407 - Roni	-	-	20,000,000.00	-
Provision and installation of solar powered light at roni,sankau,jaragumi,tunas,dansure,farar barinje,bashe,amaryawa,zugai,gors, and yanzaki juma'at mosque	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712497 - LG Wide (RONI)	-	-	20,000,000.00	-
Purchase and installation of transformer at roni yamma fanfan iska	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712497 - LG Wide (RONI)	-	-	20,000,000.00	-
Construction of drainage at amaryawa unguwar mani gadimawa to kanhawa ban iyaka and zugai to gangare	09 - Environmental Improvement	023400400100 - Land & Survey Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70621 - COMMUNITY DEVELOPMENT	31712404 - Fara	-	-	10,000,000.00	-
Construction of drainage at unguwar gabas roni,gangare fanfan iska,main road tomlioyisa hausu roni abdu yaron malam to tsuruu road and gidan sani haru to gandji(phase 1)	09 - Environmental Improvement	023400400100 - Land & Survey Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70621 - COMMUNITY DEVELOPMENT	31712497 - LG Wide (RONI)	-	-	10,000,000.00	-
General Erosion controla cross roni local government	09 - Environmental Improvement	023400400100 - Land & Survey Section	23040102 - Erosion & Flood Control	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31712497 - LG Wide (RONI)	40,000,000.00	13,443,100.00	40,000,000.00	40,000,000.00
Skill Acquisition Centre in each town of the Local Government	03 - Poverty Alleviation	023400400100 - Land & Survey Section	23050101 - Research & Development and Census/Surveys	70981 - EDUCATION N.E.C	31712497 - LG Wide (RONI)	-	-	30,000,000.00	-
To build one Skill Acquisition Centre in each town of the Local Government	03 - Poverty Alleviation	023400400100 - Land & Survey Section	23050101 - Research & Development and Census/Surveys	70951 - EDUCATION NOT DEFINABLE BY LEVEL	31712497 - LG Wide (RONI)	-	-	30,000,000.00	-
Land compensation across LG	13 - Reform of Government and Governance	023400400100 - Land & Survey Section	23020102 - Purchase/Acquisition Of Land	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31712497 - LG Wide (RONI)	50,000,000.00	-	50,000,000.00	-
Construction of Five (5) Blocks of 2 Bedroom prototype House at Roni Local Government	05 - Education	023400400100 - Land & Survey Section	23020102 - Construction/Provision Of Residential Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31712497 - LG Wide (RONI)	-	-	50,000,000.00	-
Construction of Idustrial boreholes for Irrigation Project at Roni Local Government	10 - Water Resources and Rural Development	023400400100 - Land & Survey Section	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31712407 - Roni	-	-	30,000,000.00	-
Construction of LG Jchma office at Unguwar Mani Roni Town	04 - Health	023400500100 - Building Section	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31712404 - Roni	-	-	58,000,000.00	-
Citizen engagement program	02 - Societal Re-orientation	023400500100 - Building Section	23050108 - Special Intervention Programmes and Projects	70161 - GENERAL PUBLIC SERVICES N.E.C.	31712497 - LG Wide (RONI)	60,000,000.00	-	50,000,000.00	-
Provision of Solar Light 50 each ward and Juma'at mosque at Mamudawa, Kirikano, Jama'a, Daurawa, Kwanar Gary, Takwardawa, Amaryawa, Kagadama, Unguwar Mani, Santar Tsaye, Ruwan Duse and Zangana	14 - Power	023400500100 - Building Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712497 - LG Wide (RONI)	-	-	50,000,000.00	-
Build and maintain safe, child-friendly ECCE centers that are accessible to all children, particularly in underserved and rural areas.	04 - Health	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	71051 - UNEMPLOYMENT	31712497 - LG Wide (RONI)	-	-	50,000,000.00	-
General renovation of Health Care clinic and construction of public toilet three eater at Tuntube health clinic	04 - Health	023400500100 - Building Section	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31712409 - Tunas	-	-	10,000,000.00	-
General renovation lock up shops at Roni, Dansure, Amaryawa, Kazare and Unguwar Mani 58 no	12 - Growing the Private Sector	023400500100 - Building Section	23030124 - Rehabilitation/Repairs- Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31712497 - LG Wide (RONI)	-	-	30,000,000.00	-
Solidazation and furnishing of midiveury quarters	04 - Health	023400500100 - Building Section	23030105 - Rehabilitation/Repairs-Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31712497 - LG Wide (RONI)	-	-	10,000,000.00	-
Construction of fencing wall and public viewing shade for traditional play ground at Dageji market	12 - Growing the Private Sector	023400500100 - Building Section	23020130 - Construction / Provision Of Wall Fence/Boundary Pillars	70621 - COMMUNITY DEVELOPMENT	31712403 - Dansure	-	-	10,000,000.00	-
Construction of public convenience 3 unit at Dageji market	04 - Health	023400500100 - Building Section	23020133 - Construction/Provision Of Public Convenience	70741 - PUBLIC HEALTH SERVICES	31712403 - Dansure	-	-	10,000,000.00	-
Construction of five daily prayer mosque at Dageji market	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70621 - COMMUNITY DEVELOPMENT	31712403 - Dansure	2,200,000.00	-	10,000,000.00	-
Construction of drainage 100m and culvert at Bashe grave yard	06 - Housing and Urban Development	023400500100 - Building Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70621 - COMMUNITY DEVELOPMENT	31712402 - Baragumi	-	-	10,000,000.00	-
Construction of 5no. market stall at Dageji and 2no. at Each 11 wards	12 - Growing the Private Sector	023400500100 - Building Section	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31712403 - Dansure	40,000,000.00	18,101,107.00	50,000,000.00	-
Construction of two Islamiyya School Sankau & Kwata	05 - Education	023400500100 - Building Section	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31712406 - kwaita	-	-	10,000,000.00	-
Construction of PHC at Roni town	04 - Health	023400500100 - Building Section	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31712407 - Roni	47,891,623.00	8,101,107.00	20,000,000.00	-
Renovation of Juma'at Mosque at Unguwar Dash, & Tuntube	02 - Societal Re-orientation	023400500100 - Building Section	23030130 - Rehabilitation/Repairs Of Other Institutional Buildings	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31712408 - Sankau	30,000,000.00	20,000,000.00	20,000,000.00	-
Construction of drainage at Unguwar Kaya, unguwa Mani	06 - Housing and Urban Development	023400500100 - Building Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70621 - COMMUNITY DEVELOPMENT	31712408 - Sankau	5,000,000.00	-	5,000,000.00	-
Construct/Improve basic structures at markets such as Conveniences, Gutters, Slaughter slabs, security stations, fire emergency centers, fences,	04 - Health	023400500100 - Building Section	23020133 - Construction/Provision Of Public Convenience	70621 - COMMUNITY DEVELOPMENT	31712497 - LG Wide (RONI)	100,000,000.00	30,000,000.00	100,000,000.00	-
General renovation of Roni mortal	02 - Societal Re-orientation	023400500100 - Building Section	23030126 - Rehabilitation/Repairs Of Cemeteries	70621 - COMMUNITY DEVELOPMENT	31712407 - Roni	90,000,000.00	25,000,000.00	100,000,000.00	-
Construction of 5 daily prayer mosque at amaryawa yamma,karofin tsumiya,yar kiry, mats, Dora,Bilas,Habe,Zugai,Jama'a,Bashe ramawa, Gokori Takfi maza,wealere,kirikano, jaranga Natsoho yamma,dansure and bakin kasuwa,Tuntube fulani. And others across the local government area.	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31712497 - LG Wide (RONI)	60,000,000.00	15,535,674.41	50,000,000.00	-
Training/retreat of local government political office holder.	05 - Education	023400500100 - Building Section	23050101 - Research & Development and Census/Surveys	71051 - UNEMPLOYMENT	31712497 - LG Wide (RONI)	30,000,000.00	-	50,000,000.00	-
General renovation of L G Guest house Duse (ongoing)	02 - Societal Re-orientation	023400500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31712497 - LG Wide (RONI)	-	-	20,000,000.00	-
General renovation of jangefe juma'at mosque	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31712411 - Zugai	15,000,000.00	1,200,000.00	10,000,000.00	-
construction of juma'at mosque at ban iyaka	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31712411 - Zugai	30,000,000.00	-	40,000,000.00	-
Renovation of Roni grave yard wall fencing	02 - Societal Re-orientation	023400500100 - Building Section	23020132 - Rehabilitation/Repairs Of Wall Fence/Boundary Pillars	70621 - COMMUNITY DEVELOPMENT	31712407 - Roni	5,000,000.00	-	5,000,000.00	-
construction of police out post at takwardawa	02 - Societal Re-orientation	023400500100 - Building Section	23020132 - Construction/Provision Of Other Institutional Structures	70311 - POLICE SERVICES	31712409 - Tunas	30,000,000.00	-	10,000,000.00	-
Renovation of Amaryawa distric head office	02 - Societal Re-orientation	023400500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31712497 - LG Wide (RONI)	2,500,000.00	-	10,000,000.00	-
Reactivate the existing computer training centers for youth to acquire Computer literacy in the 3 bed room flat at dtric head house amaryawa	05 - Education	023400500100 - Building Section	23030127 - Rehabilitation/Repairs- ICT Infrastructures	71051 - UNEMPLOYMENT	31712497 - LG Wide (RONI)	-	-	20,000,000.00	-
Construction of 3 bed room flat at dtric head house amaryawa	13 - Reform of Government and Governance	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31712401 - Amaryawa	25,000,000.00	-	30,000,000.00	-
Wall fencing of dansure primary School, PHC	04 - Health	023400500100 - Building Section	23020130 - Construction / Provision Of Wall Fence/Boundary Pillars	70621 - COMMUNITY DEVELOPMENT	31712497 - LG Wide (RONI)	5,000,000.00	-	20,000,000.00	-
Construction of township gate naming at Roni	02 - Societal Re-orientation	023400500100 - Building Section	23020133 - Construction/Provision Of Other Institutional Structures	70621 - COMMUNITY DEVELOPMENT	31712407 - Roni	-	-	10,000,000.00	-
Furnishing of NYSK Lodge	13 - Reform of Government and Governance	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31712497 - LG Wide (RONI)	3,000,000.00	-	3,000,000.00	-
External work at LG Guest house Duse and duplex house Roni (Land scaping wall fencing flooring and skeptic tank)	13 - Reform of Government and Governance	023400500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31712497 - LG Wide (RONI)	-	-	20,000,000.00	-
General renovation of local government seretarial(phase one)	13 - Reform of Government and Governance	023400500100 - Building Section	23030121 - Rehabilitation / Repairs Of Office Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31712497 - LG Wide (RONI)	20,000,000.00	-	20,000,000.00	-
General renovation of local education authority (LEA) secretaria (phase one)	05 - Education	023400500100 - Building Section	23020106 - Rehabilitation/Repairs - Public Schools	70912 - PRIMARY EDUCATION	31712497 - LG Wide (RONI)	5,000,000.00	-	30,000,000.00	-
Construction & welfencing of kara cattle market at Dageji market	12 - Growing the Private Sector	023400500100 - Building Section	23020130 - Construction / Provision Of Wall Fence/Boundary Pillars	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31712403 - Dansure	-	-	10,000,000.00	-
Construction of market stole at dageji 2 No gora amaryawa 1 No each (ongoing)	12 - Growing the Private Sector	023400500100 - Building Section	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31712401 - Amaryawa	-	-	10,000,000.00	-
Construction of health post at kwaita gari (ongoing)	04 - Health	023400500100 - Building Section	23020106 - Construction/Provision Of Hospitals/Health Centres	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31712406 - Kwaita	6,000,000.00	-	10,000,000.00	-

317124 - RONI Local Government, Jigawa State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
General renovation of Duplex house Roni (phase II)	02 - Societal Re-orientation	023400500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70621 - COMMUNITY DEVELOPMENT	31712407 - Roni	10,000,000.00	-	10,000,000.00	-
Construction of culvert behind Galadima Roni house	06 - Housing and Urban Development	023400500100 - Building Section	23020139 - Construction of Bridges and Culverts	70621 - COMMUNITY DEVELOPMENT	31712407 - Roni	5,000,000.00	-	10,000,000.00	-
Construction of Five daily prayer mosque at Kari & Ban Jyaka	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31712406 - Kwaita	-	-	10,000,000.00	-
Construction of Five daily prayer mosque at Tabbani & Daganewa	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31712402 - Baragumi	-	-	10,000,000.00	-
Renovation of Amaryawa Juma'at Mosque	02 - Societal Re-orientation	023400500100 - Building Section	23030130 - Rehabilitation/Repairs Of Other Institutional Buildings	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31712401 - Amaryawa	5,000,000.00	-	10,000,000.00	-
Construction of Juma'at mosque at Kwaita Gari	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31712406 - Kwaita	-	-	30,000,000.00	-
Construction of Feeder Road from Tashar Gari to Jama'a 2KM	17 - Road	023400500100 - Building Section	23020114 - Construction / Provision Of Roads	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31712408 - Sankau	-	-	50,000,000.00	-
Construction of 5 daily prayer mosque at kayawa Ungwan man gabas, dansure, Tsaurin Dogo, Adamawa Tsalleke, Jangofa, Zuga and Tshau	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31712497 - LG Wide (RONI)	-	-	50,000,000.00	-
General Renovation of Gidan Alto 5 Daily prayer mosque at Roni	02 - Societal Re-orientation	023400500100 - Building Section	23030130 - Rehabilitation/Repairs Of Other Institutional Buildings	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31712407 - Roni	-	-	5,000,000.00	-
Contribution for the Construction of additional 1 block of 2 class rooms at Dansure Yamma Primary School & Junior Secondary School, Dansure Gabas, Kaki mai wando	05 - Education	023400500100 - Building Section	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31712403 - Dansure	10,000,000.00	-	20,000,000.00	-
Renovation of 4 classes and toilet at Roni Kudu Primary School (LCT Center)	05 - Education	023400500100 - Building Section	23030106 - Rehabilitation/Repairs - Public Schools	70912 - PRIMARY EDUCATION	31712497 - LG Wide (RONI)	-	-	10,000,000.00	-
Construction of Isamiyya School at Maje, Sankau, Ruwan Dutse, Takwardawa Arewa, Dogal, Madika, Dabawa, Jama'a & Bashu Gidan Inam	05 - Education	023400500100 - Building Section	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31712497 - LG Wide (RONI)	20,000,000.00	-	20,000,000.00	-
Construction of one block 2 class rooms at GDS Amaryawa	05 - Education	023400500100 - Building Section	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31712401 - Amaryawa	10,000,000.00	-	20,000,000.00	-
Construction of Steel shade (Kumfi) with stand alone Solar Lightening System for H/O. Tsangaya Qu' anic Recreation Schools in each wards	02 - Societal Re-orientation	023400500100 - Building Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31712497 - LG Wide (RONI)	-	-	20,000,000.00	-
Purchase of drugs for distribution across the local government area	04 - Health	052100200100 - Curative	23020142 - Construction of Sanitation Facilities	70741 - PUBLIC HEALTH SERVICES	31712497 - LG Wide (RONI)	10,000,000.00	-	10,000,000.00	-
Ensure 23 number of PHCs have adequate staff mix and number by 25%	04 - Health	052100200100 - Curative	23050101 - Research & Development and Census/Surveys	70741 - PUBLIC HEALTH SERVICES	31712497 - LG Wide (RONI)	-	-	10,000,000.00	-
Construction of health post at gumama	04 - Health	052100200100 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31712405 - Gora	-	-	10,000,000.00	-
Purchase of Hospital equipment across LG	04 - Health	052100200100 - Curative	23010122 - Purchase Of Health / Medical Equipment	70741 - PUBLIC HEALTH SERVICES	31712497 - LG Wide (RONI)	-	-	20,000,000.00	-
Medical support to less privilege across the LGA	04 - Health	052100200100 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	71091 - SOCIAL PROTECTION N.E.C.	31712497 - LG Wide (RONI)	25,000,000.00	-	50,000,000.00	-
Develop and implement routine maintenance schedules for all health infrastructure and equipment.	04 - Health	052100200100 - Curative	23030105 - Rehabilitation/Repairs-Hospitals/Health Centres	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31712497 - LG Wide (RONI)	-	-	50,000,000.00	-
Partner with the state to integrate modern health technologies to improve service delivery and patient management at PHCs.	04 - Health	052100200100 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31712497 - LG Wide (RONI)	-	-	50,000,000.00	-
Construction of Store for Drugs for Parilabiate at Roni	04 - Health	052100200100 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31712407 - Roni	-	-	20,000,000.00	-
Construction of water pump house, engine room, along ingawa road	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31712404 - Fara	-	-	10,000,000.00	-
Construction of complete solar water scheme at jama'ar natsoho	14 - Power	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31712404 - Fara	10,000,000.00	-	20,000,000.00	-
Construction of solar water supply scheme with 22.5 M overhead tank on 6m tower across the 11 ward of the local government (SDG/CSG)	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31712497 - LG Wide (RONI)	5,000,000.00	-	40,000,000.00	-
Construction of 4No hand pump water scheme of 11mm 4inch casing pipe (6m) dept at LGC secretaria sarkau/lara barinje and ban jyaka (SDG/CSG)	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31712497 - LG Wide (RONI)	-	-	10,000,000.00	-
General Rehabilitation of roni water pump house along matan fada road	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23030104 - Rehabilitation/Repairs - Water Facilities	70631 - WATER SUPPLY	31712497 - LG Wide (RONI)	5,000,000.00	-	10,000,000.00	-
Purchase of hand pump materials	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31712497 - LG Wide (RONI)	49,108,377.00	14,354,454.00	40,000,000.00	-
Purchase of submersible pump (solar and motorise)	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31712497 - LG Wide (RONI)	30,000,000.00	-	30,000,000.00	-
Renovation of funtube water scheme overhead tank	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23030104 - Rehabilitation/Repairs - Water Facilities	70631 - WATER SUPPLY	31712497 - LG Wide (RONI)	-	-	10,000,000.00	-
Extension of water pipe at dansure mamudawa and amaryawa	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31712497 - LG Wide (RONI)	10,000,000.00	-	10,000,000.00	-
Construction of hand pump 1No at each ward 1No at secretaria and staff quarters	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31712497 - LG Wide (RONI)	7,000,000.00	-	20,000,000.00	-
Conversion of 10No hand pump to solar across the LGA	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31712497 - LG Wide (RONI)	10,000,000.00	-	20,000,000.00	-
Provision of solar powered water scheme at kwaita	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31712406 - Kwaita	10,000,000.00	-	20,000,000.00	-
Extension of water piping from lanban alka to kanti	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31712401 - Amaryawa	-	-	10,000,000.00	-
Construction of hand pump at Roni grave yard	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31712407 - Roni	2,000,000.00	-	2,000,000.00	-
Provide 200 no. hand-pumps to communities, public places, and institutions	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31712497 - LG Wide (RONI)	-	-	20,000,000.00	-
Conversion of 11no. Hand Pump to Solar Powered Scheme one at each ward	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70741 - PUBLIC HEALTH SERVICES	31712497 - LG Wide (RONI)	40,000,000.00	-	50,000,000.00	-
Solar Water 10 each ward at Billas gar, Turtube, Ruwan Dutse, andTurtube	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31712497 - LG Wide (RONI)	-	-	50,000,000.00	-
Purchase of information equipment	11 - Information Communication and Technology	055100200100 - Information, Youth, Sport & Culture	23010140 - Purchase of Information / Communication Equipment	70831 - BROADCASTING AND PUBLISHING SERVICES	31712497 - LG Wide (RONI)	15,000,000.00	3,877,000.00	10,000,000.00	-
Purchase of security equipment	13 - Reform of Government and Governance	055100200100 - Information, Youth, Sport & Culture	23010128 - Purchase Of Security Equipment	70311 - POLICE SERVICES	31712497 - LG Wide (RONI)	3,000,000.00	-	2,000,000.00	-
Supply of material for contribution to self help groups	07 - Gender	055100200100 - Information, Youth, Sport & Culture	23010143 - Purchase of Workshop Tools / Equipment	71051 - UNEMPLOYMENT	31712497 - LG Wide (RONI)	20,000,000.00	-	20,000,000.00	-
Construction of Infrastructure for community development programme	06 - Housing and Urban Development	055100200100 - Information, Youth, Sport & Culture	23020118 - Construction / Provision Of Infrastructure	70621 - COMMUNITY DEVELOPMENT	31712497 - LG Wide (RONI)	50,000,000.00	-	50,000,000.00	-
Street naming in roni metropolis & numbeing	02 - Societal Re-orientation	055100200100 - Information, Youth, Sport & Culture	23040108 - Parks and Gardens	70821 - CULTURAL SERVICES	31712407 - Roni	5,000,000.00	-	10,000,000.00	-
Rehabilitation of Women Centers at Roni & Amaryawa	07 - Gender	055100200100 - Information, Youth, Sport & Culture	23030131 - Rehabilitation/Repairs Of Other Infrastructure	71041 - FAMILY AND CHILDREN	31712401 - Amaryawa	20,000,000.00	-	20,000,000.00	-
Local Government Empower 1100 people around the forest reserve areas	03 - Poverty Alleviation	055100300100 - Social Welfare Section	23050101 - Research & Development and Census/Surveys	71051 - UNEMPLOYMENT	31712497 - LG Wide (RONI)	-	-	50,000,000.00	-
Provision of materials & pallatives	03 - Poverty Alleviation	055100300100 - Social Welfare Section	23010143 - Purchase of Workshop Tools / Equipment	71041 - FAMILY AND CHILDREN	31712497 - LG Wide (RONI)	40,000,000.00	14,352,500.00	50,000,000.00	-
Purchase of generators	03 - Poverty Alleviation	055100300100 - Social Welfare Section	23010119 - Purchase Of Power Generating Set	70435 - ELECTRICITY	31712497 - LG Wide (RONI)	25,000,000.00	-	20,000,000.00	-
Provision of service materials and pallative	03 - Poverty Alleviation	055100300100 - Social Welfare Section	23010143 - Purchase of Workshop Tools / Equipment	71041 - FAMILY AND CHILDREN	31712497 - LG Wide (RONI)	70,000,000.00	-	50,000,000.00	-
Provide scholarships and incentives to 1500 youth	05 - Education	055100400100 - Trade Section and Cooperatives	23050101 - Research & Development and Census/Surveys	70981 - EDUCATION N.E.C	31712497 - LG Wide (RONI)	-	-	30,000,000.00	-
purchase of hisba vehicle	13 - Reform of Government and Governance	055100400100 - Trade Section and Cooperatives	23010105 - Purchase Of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31712497 - LG Wide (RONI)	20,000,000.00	-	10,000,000.00	-
Reactivate the existing computer training centres for youth to acquire Computer literacy in the system.	05 - Education	055100400100 - Trade Section and Cooperatives	23010143 - Purchase of Workshop Tools / Equipment	71051 - UNEMPLOYMENT	31712497 - LG Wide (RONI)	-	-	10,000,000.00	-
procurement for skill equisation materials at roni motel	05 - Education	055100400100 - Trade Section and Cooperatives	23010143 - Purchase of Workshop Tools / Equipment	71051 - UNEMPLOYMENT	31712497 - LG Wide (RONI)	20,000,000.00	9,000,000.00	30,000,000.00	-

011100100100 Chairman					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
<u>2</u>	EXPENDITURES	189,969,404.00	94,672,053.00	348,729,484.00	0.00
21	<i>Personnel Cost</i>	<i>51,969,404.00</i>	<i>38,917,053.00</i>	<i>52,729,484.00</i>	<i>0.00</i>
2101	SALARY	15,076,524.00	11,307,393.00	15,836,604.00	0.00
210101	Salaries and Wages	15,076,524.00	11,307,393.00	15,836,604.00	0.00
21010103	Consolidated Revenue Fund Charges - Salaries	15,076,524.00	11,307,393.00	15,836,604.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	36,892,880.00	27,609,660.00	36,892,880.00	0.00
210201	ALLOWANCES	36,892,880.00	27,609,660.00	36,892,880.00	0.00
21020104	Rent Supplement	3,015,306.00	2,261,479.50	3,015,306.00	0.00
21020105	Meal Subsidy	3,330,422.00	2,497,816.50	3,330,422.00	0.00
21020106	Utility Allowance	1,507,650.00	1,130,737.50	1,507,650.00	0.00
21020107	Entertainment	1,507,650.00	1,130,737.50	1,507,650.00	0.00
21020109	Leave Transport Grant	1,507,650.00	1,130,737.50	1,507,650.00	0.00
21020117	Domestic Staff Allowance	6,030,612.00	4,522,959.00	6,030,612.00	0.00
21020118	Personal Assistant Allowance	433,568.00	325,176.00	433,568.00	0.00
21020122	Motor Vehicle Maintenance Allowance	6,030,612.00	4,522,959.00	6,030,612.00	0.00
21020123	Constituency Allowance	352,274.00	264,205.50	352,274.00	0.00
21020125	Accommodation Allowance	5,177,136.00	3,822,852.00	5,177,136.00	0.00
21020138	Furniture Allowance	8,000,000.00	6,000,000.00	8,000,000.00	0.00
22	<i>Other Recurrent Costs</i>	<i>138,000,000.00</i>	<i>55,755,000.00</i>	<i>296,000,000.00</i>	<i>0.00</i>
2202	OVERHEAD COST	138,000,000.00	55,755,000.00	296,000,000.00	0.00
220201	Transport & Travelling - General	64,000,000.00	23,800,000.00	80,000,000.00	0.00
22020102	Local Travel & Transport - Others	26,000,000.00	11,050,000.00	30,000,000.00	0.00
22020104	International Travel & Transport - Others	38,000,000.00	12,750,000.00	50,000,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	6,150,000.00	20,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	6,150,000.00	20,000,000.00	0.00
220205	Training - General	30,000,000.00	0.00	50,000,000.00	0.00
22020501	Local Training	30,000,000.00	0.00	50,000,000.00	0.00
220206	Other Services - General	24,000,000.00	16,000,000.00	36,000,000.00	0.00
22020604	Security Vote (Including Operations)	24,000,000.00	16,000,000.00	36,000,000.00	0.00
220210	Miscellaneous Expenses - General	15,000,000.00	9,805,000.00	110,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	15,000,000.00	9,805,000.00	30,000,000.00	0.00
22021004	Medical Expenses	0.00	0.00	80,000,000.00	0.00

011108000100 Internal Audit Office					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
<u>2</u>	EXPENDITURES	6,530,315.00	3,497,736.25	5,964,793.12	0.00
21	<i>Personnel Cost</i>	<i>2,530,315.00</i>	<i>1,897,736.25</i>	<i>1,964,793.12</i>	<i>0.00</i>
2101	SALARY	1,645,123.00	1,233,842.25	1,159,406.04	0.00
210101	Salaries and Wages	1,645,123.00	1,233,842.25	1,159,406.04	0.00
21010101	Salary	1,645,123.00	1,233,842.25	1,159,406.04	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	885,192.00	663,894.00	805,387.08	0.00
210201	ALLOWANCES	885,192.00	663,894.00	805,387.08	0.00
21020103	Transport Allowance	151,032.00	113,274.00	145,489.08	0.00
21020104	Rent Supplement	292,992.00	219,744.00	234,281.16	0.00
21020105	Meal Subsidy	66,480.00	49,860.00	60,630.72	0.00
21020106	Utility Allowance	50,160.00	37,620.00	69,803.88	0.00
21020109	Leave Transport Grant	146,496.00	109,872.00	117,140.64	0.00
21020113	Hazard / Hardship Allowance	178,032.00	133,524.00	178,041.60	0.00
22	<i>Other Recurrent Costs</i>	<i>4,000,000.00</i>	<i>1,600,000.00</i>	<i>4,000,000.00</i>	<i>0.00</i>
2202	OVERHEAD COST	4,000,000.00	1,600,000.00	4,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	400,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	400,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	3,500,000.00	1,200,000.00	3,000,000.00	0.00

22020301	Office Materials and Consumables	3,500,000.00	1,200,000.00	3,000,000.00	0.00
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011200100100		Legislative Council			
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	107,270,168.00	73,096,625.00	111,503,184.00	0.00
21	Personnel Cost	47,270,168.00	35,452,625.00	47,503,184.00	0.00
2101	SALARY	8,946,096.00	6,709,572.00	8,960,061.00	0.00
210101	Salaries and Wages	8,946,096.00	6,709,572.00	8,960,061.00	0.00
21010103	Consolidated Revenue Fund Charges - Salaries	8,946,096.00	6,709,572.00	8,960,061.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	38,324,072.00	28,743,053.00	38,543,123.00	0.00
210201	ALLOWANCES	38,324,072.00	28,743,053.00	38,543,123.00	0.00
21020104	Rent Supplement	1,789,221.00	1,341,915.75	1,976,974.00	0.00
21020105	Meal Subsidy	894,606.00	670,954.50	894,606.00	0.00
21020106	Utility Allowance	894,606.00	670,954.50	896,006.00	0.00
21020107	Entertainment	896,006.00	672,004.50	896,006.00	0.00
21020109	Leave Transport Grant	895,790.00	671,841.50	895,790.00	0.00
21020117	Domestic Staff Allowance	3,578,442.00	2,683,831.50	3,584,038.00	0.00
21020122	Motor Vehicle Maintenance Allowance	3,578,442.00	2,683,831.50	3,584,038.00	0.00
21020123	Constituency Allowance	1,789,221.00	1,341,915.75	1,792,019.00	0.00
21020137	Medical Allowance	17,007,738.00	12,755,803.50	17,023,646.00	0.00
21020138	Furniture Allowance	7,000,000.00	5,250,000.00	7,000,000.00	0.00
22	Other Recurrent Costs	60,000,000.00	37,644,000.00	64,000,000.00	0.00
2202	OVERHEAD COST	60,000,000.00	37,644,000.00	64,000,000.00	0.00
220201	Transport & Travelling - General	3,000,000.00	2,250,000.00	6,000,000.00	0.00
22020102	Local Travel & Transport - Others	3,000,000.00	2,250,000.00	6,000,000.00	0.00
220203	Materials and Supplies - General	39,000,000.00	25,500,000.00	9,000,000.00	0.00
22020301	Office Materials and Consumables	36,000,000.00	24,000,000.00	3,000,000.00	0.00
22020305	Printing of Non-security Documents	3,000,000.00	1,500,000.00	6,000,000.00	0.00
220204	Maintenance Services - General	2,000,000.00	1,200,000.00	10,000,000.00	0.00
22020417	Maintenance of Other Infrastructure	2,000,000.00	1,200,000.00	10,000,000.00	0.00
220208	Fuel and Lubricant - General	0.00	0.00	13,000,000.00	0.00
22020802	Other Transport Equipment Fuel Cost	0.00	0.00	13,000,000.00	0.00
220210	Miscellaneous Expenses - General	16,000,000.00	8,694,000.00	26,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	5,000,000.00	5,134,000.00	3,000,000.00	0.00
22021002	Honorarium and Sitting Allowance Payments	2,000,000.00	1,310,000.00	9,000,000.00	0.00
22021004	Medical Expenses	6,000,000.00	0.00	8,000,000.00	0.00
22021044	Committees and Commissions	3,000,000.00	2,250,000.00	6,000,000.00	0.00

012500100100		Office of the Director Admin and General Services			
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	1,427,782,463.00	394,451,784.06	1,721,499,812.00	0.00
21	Personnel Cost	74,453,029.00	65,569,672.06	99,823,459.00	0.00
2101	SALARY	44,950,773.00	43,443,000.07	51,015,586.24	0.00
210101	Salaries and Wages	44,950,773.00	43,443,000.07	51,015,586.24	0.00
21010101	Salary	44,950,773.00	43,443,000.07	51,015,586.24	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	29,502,256.00	22,126,671.99	48,807,872.76	0.00
210201	ALLOWANCES	29,502,256.00	22,126,671.99	48,807,872.76	0.00
21020103	Transport Allowance	5,785,164.00	4,338,873.00	10,197,391.92	0.00
21020104	Rent Supplement	6,839,640.00	5,129,720.00	10,221,289.68	0.00
21020105	Meal Subsidy	2,509,644.00	1,882,223.00	4,301,564.36	0.00
21020106	Utility Allowance	1,741,176.00	1,305,882.00	4,936,084.44	0.00
21020107	Entertainment	32,376.00	24,282.00	51,000.00	0.00
21020109	Leave Transport Grant	3,419,868.00	2,564,901.00	5,110,646.12	0.00
21020112	Inducement Allowance	709,996.00	532,496.99	330,872.48	0.00
21020117	Domestic Staff Allowance	720,000.00	540,000.00	839,999.76	0.00

21020137	Medical Allowance	7,744,392.00	5,808,294.00	12,819,024.00	0.00
22	Other Recurrent Costs	202,500,000.00	157,161,212.00	221,000,000.00	0.00
2202	OVERHEAD COST	202,500,000.00	157,161,212.00	221,000,000.00	0.00
220201	Transport & Travelling - General	43,000,000.00	35,511,000.00	20,000,000.00	0.00
22020101	Local Travel & Transport - Training	18,000,000.00	14,860,000.00	0.00	0.00
22020102	Local Travel & Transport - Others	25,000,000.00	20,651,000.00	20,000,000.00	0.00
220202	Utilities General	500,000.00	5,808,400.00	1,000,000.00	0.00
22020202	Telephone Charges	500,000.00	5,808,400.00	1,000,000.00	0.00
220203	Materials and Supplies - General	8,000,000.00	6,000,000.00	15,000,000.00	0.00
22020301	Office Materials and Consumables	8,000,000.00	6,000,000.00	15,000,000.00	0.00
220205	Training - General	15,000,000.00	14,860,000.00	25,000,000.00	0.00
22020501	Local Training	15,000,000.00	14,860,000.00	25,000,000.00	0.00
220206	Other Services - General	96,000,000.00	76,537,812.00	100,000,000.00	0.00
22020604	Security Vote (Including Operations)	96,000,000.00	76,537,812.00	100,000,000.00	0.00
220210	Miscellaneous Expenses - General	40,000,000.00	18,444,000.00	60,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	30,000,000.00	18,444,000.00	40,000,000.00	0.00
22021002	Honorarium and Sitting Allowance Payments	10,000,000.00	0.00	20,000,000.00	0.00
23	Capital Expenditure	1,150,829,434.00	171,720,900.00	1,400,676,353.00	0.00
2301	FIXED ASSETS PURCHASED	341,393,395.00	0.00	377,000,000.00	0.00
230101	Purchase of Fixed Assets - General	341,393,395.00	0.00	377,000,000.00	0.00
23010104	Purchase of Motor Cycles	30,000,000.00	0.00	117,000,000.00	0.00
23010105	Purchase Of Motor Vehicles	220,000,000.00	0.00	110,000,000.00	0.00
23010107	Purchase Of Trucks	86,393,395.00	0.00	140,000,000.00	0.00
23010112	Purchase Of Office Furniture and Fittings	5,000,000.00	0.00	10,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	606,000,000.00	112,000,000.00	752,476,353.00	0.00
230201	Construction/Provision of Fixed Assets - General	606,000,000.00	112,000,000.00	752,476,353.00	0.00
23020101	Construction/Provision Of Office Buildings	130,000,000.00	0.00	20,000,000.00	0.00
23020103	Construction/Provision Of Electricity / Solar Power	103,000,000.00	0.00	133,000,000.00	0.00
23020105	Construction/Provision Of Water Facilities	69,000,000.00	0.00	110,000,000.00	0.00
23020114	Construction / Provision Of Roads	300,000,000.00	0.00	390,000,000.00	0.00
23020131	Construction/Provision Of Religious Structures	0.00	0.00	69,476,353.00	0.00
23020132	Construction/Provision Of Other Institutional Structures	3,000,000.00	0.00	10,000,000.00	0.00
23020142	Construction of Sanitation Facilities	1,000,000.00	112,000,000.00	20,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	0.00	30,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	0.00	0.00	30,000,000.00	0.00
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	0.00	0.00	30,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	203,436,039.00	59,720,900.00	241,200,000.00	0.00
230501	Acquisition of Non-Tangible Asset	203,436,039.00	59,720,900.00	241,200,000.00	0.00
23050101	Research & Development and Census/Surveys	90,000,000.00	0.00	120,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	18,500,000.00	0.00	41,200,000.00	0.00
23050137	Capital Project Historical Liabilities	94,936,039.00	59,720,900.00	80,000,000.00	0.00

021500100100 Agriculture Section					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	83,340,093.00	24,457,504.74	161,696,241.00	80,000,000.00
21	Personnel Cost	13,190,673.00	9,930,504.74	15,696,241.00	0.00
2101	SALARY	7,357,155.00	5,517,866.25	8,340,796.24	0.00
210101	Salaries and Wages	7,357,155.00	5,517,866.25	8,340,796.24	0.00
21010101	Salary	7,357,155.00	5,517,866.25	8,340,796.24	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,833,518.00	4,412,638.49	7,355,444.76	0.00
210201	ALLOWANCES	5,833,518.00	4,412,638.49	7,355,444.76	0.00
21020103	Transport Allowance	1,041,732.00	781,299.00	1,682,514.72	0.00
21020104	Rent Supplement	935,340.00	701,505.00	1,337,313.84	0.00
21020105	Meal Subsidy	1,654,320.00	1,240,740.00	713,303.28	0.00
21020106	Utility Allowance	310,200.00	232,650.00	817,156.80	0.00
21020107	Entertainment	467,670.00	350,752.50	668,656.92	0.00

21020137	Medical Allowance	1,424,256.00	1,105,691.99	2,136,499.20	0.00
22	Other Recurrent Costs	17,000,000.00	12,493,000.00	31,000,000.00	0.00
2202	OVERHEAD COST	17,000,000.00	12,493,000.00	31,000,000.00	0.00
220201	Transport & Travelling - General	6,000,000.00	4,243,000.00	1,000,000.00	0.00
22020104	International Travel & Transport - Others	6,000,000.00	4,243,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	5,500,000.00	4,125,000.00	20,000,000.00	0.00
22020301	Office Materials and Consumables	5,500,000.00	4,125,000.00	20,000,000.00	0.00
220204	Maintenance Services - General	5,500,000.00	4,125,000.00	10,000,000.00	0.00
22020417	Maintenance of Other Infrastructure	5,500,000.00	4,125,000.00	10,000,000.00	0.00
23	Capital Expenditure	53,149,420.00	2,034,000.00	115,000,000.00	80,000,000.00
2301	FIXED ASSETS PURCHASED	36,679,420.00	2,034,000.00	55,000,000.00	0.00
230101	Purchase of Fixed Assets - General	36,679,420.00	2,034,000.00	55,000,000.00	0.00
23010127	Purchase Of Agricultural Equipment and Improved Inputs	34,679,420.00	2,034,000.00	45,000,000.00	0.00
23010150	Purchase of Livestocks	2,000,000.00	0.00	10,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	5,000,000.00	0.00	40,000,000.00	40,000,000.00
230201	Contruction/Provision of Fixed Assets - General	5,000,000.00	0.00	40,000,000.00	40,000,000.00
23020113	Construction / Provision Of Agricultural Facilities	0.00	0.00	30,000,000.00	30,000,000.00
23020134	Grazing Reserves Development	5,000,000.00	0.00	10,000,000.00	10,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	5,000,000.00	0.00	10,000,000.00	40,000,000.00
230401	Preservation of the Environment - General	5,000,000.00	0.00	10,000,000.00	40,000,000.00
23040101	Tree Planting	5,000,000.00	0.00	10,000,000.00	40,000,000.00
2305	OTHER CAPITAL PROJECTS	6,470,000.00	0.00	10,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	6,470,000.00	0.00	10,000,000.00	0.00
23050101	Research & Development and Census/Surveys	6,470,000.00	0.00	10,000,000.00	0.00

021500200100 Forestry Section					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	12,532,496.00	9,170,765.09	37,560,961.00	0.00
21	Personnel Cost	7,532,496.00	5,420,765.09	11,560,961.00	0.00
2101	SALARY	4,493,674.00	3,370,255.49	5,587,422.16	0.00
210101	Salaries and Wages	4,493,674.00	3,370,255.49	5,587,422.16	0.00
21010101	Salary	4,493,674.00	3,370,255.49	5,587,422.16	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,038,822.00	2,050,509.60	5,973,538.84	0.00
210201	ALLOWANCES	3,038,822.00	2,050,509.60	5,973,538.84	0.00
21020103	Transport Allowance	654,324.00	490,743.00	1,267,252.08	0.00
21020104	Rent Supplement	676,139.00	507,104.24	1,117,484.64	0.00
21020105	Meal Subsidy	284,292.00	213,219.00	535,258.44	0.00
21020106	Utility Allowance	195,840.00	146,884.00	615,266.28	0.00
21020109	Leave Transport Grant	338,067.00	24,939.36	835,903.44	0.00
21020137	Medical Allowance	890,160.00	667,620.00	1,602,373.96	0.00
22	Other Recurrent Costs	5,000,000.00	3,750,000.00	26,000,000.00	0.00
2202	OVERHEAD COST	5,000,000.00	3,750,000.00	26,000,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	750,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	1,000,000.00	750,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	2,000,000.00	1,500,000.00	15,000,000.00	0.00
22020301	Office Materials and Consumables	2,000,000.00	1,500,000.00	15,000,000.00	0.00
220204	Maintenance Services - General	2,000,000.00	1,500,000.00	10,000,000.00	0.00
22020402	Maintenance of Office Furniture	2,000,000.00	1,500,000.00	10,000,000.00	0.00

021500300100 Livestock Section (Veterinary)					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	66,712,718.00	50,919,538.49	89,861,206.00	0.00
21	Personnel Cost	54,712,718.00	41,034,538.49	61,861,206.00	0.00
2101	SALARY	26,698,058.00	20,023,543.49	21,133,085.28	0.00
210101	Salaries and Wages	26,698,058.00	20,023,543.49	21,133,085.28	0.00

21010101	Salary	26,698,058.00	20,023,543.49	21,133,085.28	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	28,014,660.00	21,010,995.00	40,728,120.72	0.00
210201	ALLOWANCES	28,014,660.00	21,010,995.00	40,728,120.72	0.00
21020103	Transport Allowance	1,041,732.00	781,299.00	1,682,514.72	0.00
21020104	Rent Supplement	935,340.00	701,505.00	1,337,313.84	0.00
21020105	Meal Subsidy	1,654,320.00	1,240,740.00	713,303.28	0.00
21020106	Utility Allowance	310,200.00	232,650.00	817,156.00	0.00
21020107	Entertainment	467,670.00	350,752.50	668,656.92	0.00
21020109	Leave Transport Grant	1,680,000.00	1,260,000.00	2,052,024.00	0.00
21020113	Hazard / Hardship Allowance	0.00	0.00	1,560,000.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	10,117,812.96	0.00
21020137	Medical Allowance	2,894,016.00	2,170,512.00	6,977,024.00	0.00
21020149	Consolidated Allowance	19,031,382.00	14,273,536.50	14,802,315.00	0.00
22	Other Recurrent Costs	12,000,000.00	9,885,000.00	28,000,000.00	0.00
2202	OVERHEAD COST	12,000,000.00	9,885,000.00	28,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	335,000.00	3,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	335,000.00	3,000,000.00	0.00
220202	Utilities General	9,000,000.00	7,750,000.00	10,000,000.00	0.00
22020201	Electricity Charges	9,000,000.00	7,750,000.00	10,000,000.00	0.00
220204	Maintenance Services - General	2,500,000.00	1,800,000.00	15,000,000.00	0.00
22020412	Maintenance of Markets / Public Places	2,500,000.00	1,800,000.00	15,000,000.00	0.00

022001000100 Account section					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	506,914,147.00	324,602,390.23	980,784,937.60	0.00
21	Personnel Cost	281,131,387.00	38,164,290.23	65,784,937.60	0.00
2101	SALARY	261,754,444.00	19,631,583.00	34,427,058.28	0.00
210101	Salaries and Wages	261,754,444.00	19,631,583.00	34,427,058.28	0.00
21010101	Salary	261,754,444.00	19,631,583.00	34,427,058.28	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	19,376,943.00	18,532,707.23	31,357,879.32	0.00
210201	ALLOWANCES	19,376,943.00	18,532,707.23	31,357,879.32	0.00
21020103	Transport Allowance	3,004,080.00	2,253,060.00	4,911,491.76	0.00
21020104	Rent Supplement	4,317,130.00	7,237,847.49	6,717,411.00	0.00
21020105	Meal Subsidy	1,592,184.00	1,194,138.00	1,645,184.00	0.00
21020106	Utility Allowance	927,228.00	695,421.00	2,360,698.68	0.00
21020107	Entertainment	16,188.00	12,141.00	21,000.00	0.00
21020109	Leave Transport Grant	2,158,853.00	1,619,139.74	3,355,265.88	0.00
21020117	Domestic Staff Allowance	240,000.00	180,000.00	240,000.00	0.00
21020122	Motor Vehicle Maintenance Allowance	3,560,640.00	2,670,480.00	6,053,414.00	0.00
21020137	Medical Allowance	3,560,640.00	2,670,480.00	6,053,414.00	0.00
22	Other Recurrent Costs	140,782,760.00	286,438,100.00	658,000,000.00	0.00
2202	OVERHEAD COST	70,672,760.00	166,438,100.00	318,000,000.00	0.00
220201	Transport & Travelling - General	2,000,000.00	1,500,000.00	5,000,000.00	0.00
22020102	Local Travel & Transport - Others	2,000,000.00	1,500,000.00	5,000,000.00	0.00
220203	Materials and Supplies - General	30,209,880.00	26,883,100.00	5,000,000.00	0.00
22020305	Printing of Non-security Documents	30,209,880.00	26,883,100.00	5,000,000.00	0.00
220207	Consulting and Professional Services	9,962,880.00	5,430,000.00	5,000,000.00	0.00
22020701	Financial Consulting	9,962,880.00	5,430,000.00	5,000,000.00	0.00
220209	Financial Charges - General	3,500,000.00	2,625,000.00	3,000,000.00	0.00
22020901	Bank Charges (Other than Interest)	3,500,000.00	2,625,000.00	3,000,000.00	0.00
220210	Miscellaneous Expenses - General	25,000,000.00	130,000,000.00	300,000,000.00	0.00
22021041	Contingency Reserve - Recurrent	25,000,000.00	130,000,000.00	300,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	70,000,000.00	37,500,000.00	90,000,000.00	0.00
220401	Local Grants and Contributions	70,000,000.00	37,500,000.00	90,000,000.00	0.00
22040102	Grants to State Governments – LEAs Salary	70,000,000.00	37,500,000.00	90,000,000.00	0.00
2207	Transfers - Payments	110,000.00	82,500,000.00	250,000,000.00	0.00

220701	Transfer to Fund Recurrent Expenditure - Payments	110,000.00	82,500,000.00	250,000,000.00	0.00
22070105	Stabilization Funds	110,000.00	82,500,000.00	250,000,000.00	0.00
23	Capital Expenditure	85,000,000.00	0.00	257,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	50,000,000.00	0.00
230101	Purchase of Fixed Assets - General	0.00	0.00	50,000,000.00	0.00
23010124	Purchase Of Teaching / Learning Aid Equipment	0.00	0.00	50,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	70,000,000.00	0.00	120,000,000.00	0.00
230201	Contruction/Provision of Fixed Assets - General	70,000,000.00	0.00	120,000,000.00	0.00
23020107	Construction/Provision Of Public Schools	70,000,000.00	0.00	120,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	0.00	20,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	0.00	0.00	20,000,000.00	0.00
23030106	Rehabilitation/Repairs - Public Schools	0.00	0.00	20,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	15,000,000.00	0.00	67,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	15,000,000.00	0.00	67,000,000.00	0.00
23050101	Research & Development and Census/Surveys	15,000,000.00	0.00	67,000,000.00	0.00

022002000100 Revenue Section					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	24,978,377.00	19,207,182.73	41,131,145.72	0.00
21	Personnel Cost	15,978,377.00	11,983,182.73	25,131,145.72	0.00
2101	SALARY	9,456,709.00	7,092,531.74	12,426,392.40	0.00
210101	Salaries and Wages	9,456,709.00	7,092,531.74	12,426,392.40	0.00
21010101	Salary	9,456,709.00	7,092,531.74	12,426,392.40	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,521,668.00	4,890,650.99	12,704,753.32	0.00
210201	ALLOWANCES	6,521,668.00	4,890,650.99	12,704,753.32	0.00
21020103	Transport Allowance	1,430,972.00	1,072,629.00	2,832,146.76	0.00
21020104	Rent Supplement	1,397,580.00	1,048,185.00	2,485,278.00	0.00
21020105	Meal Subsidy	621,696.00	466,272.00	1,196,524.60	0.00
21020106	Utility Allowance	413,720.00	310,289.99	1,369,421.76	0.00
21020109	Leave Transport Grant	699,348.00	524,511.00	1,260,550.20	0.00
21020137	Medical Allowance	1,958,352.00	1,468,764.00	3,560,832.00	0.00
22	Other Recurrent Costs	9,000,000.00	7,224,000.00	16,000,000.00	0.00
2202	OVERHEAD COST	9,000,000.00	7,224,000.00	16,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	474,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	474,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	8,500,000.00	6,750,000.00	15,000,000.00	0.00
22020301	Office Materials and Consumables	3,500,000.00	3,520,000.00	5,000,000.00	0.00
22020305	Printing of Non-security Documents	5,000,000.00	3,230,000.00	10,000,000.00	0.00

023400100100 Road & Communication Section					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	125,436,648.00	82,148,822.97	228,769,978.40	0.00
21	Personnel Cost	14,136,648.00	10,602,485.97	17,769,978.40	0.00
2101	SALARY	8,879,053.00	6,659,289.74	8,163,928.20	0.00
210101	Salaries and Wages	8,879,053.00	6,659,289.74	8,163,928.20	0.00
21010101	Salary	8,879,053.00	6,659,289.74	8,163,928.20	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,257,595.00	3,943,196.23	9,606,050.20	0.00
210201	ALLOWANCES	5,257,595.00	3,943,196.23	9,606,050.20	0.00
21020103	Transport Allowance	1,225,008.00	918,756.00	2,233,053.48	0.00
21020104	Rent Supplement	913,915.00	685,436.24	1,632,785.40	0.00
21020105	Meal Subsidy	525,840.00	394,380.00	986,962.96	0.00
21020106	Utility Allowance	346,560.00	259,920.00	1,088,190.24	0.00
21020109	Leave Transport Grant	465,952.00	349,463.99	816,392.52	0.00
21020137	Medical Allowance	1,780,320.00	1,335,240.00	2,848,665.60	0.00
22	Other Recurrent Costs	31,300,000.00	12,546,337.00	41,000,000.00	0.00

2202	OVERHEAD COST	31,300,000.00	12,546,337.00	41,000,000.00	0.00
220201	Transport & Travelling - General	800,000.00	600,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	800,000.00	600,000.00	1,000,000.00	0.00
220204	Maintenance Services - General	30,500,000.00	11,946,337.00	40,000,000.00	0.00
22020413	Minor Road Maintenance	30,500,000.00	11,946,337.00	40,000,000.00	0.00
23	Capital Expenditure	80,000,000.00	59,000,000.00	170,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	80,000,000.00	59,000,000.00	170,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	80,000,000.00	59,000,000.00	170,000,000.00	0.00
23020114	Construction / Provision Of Roads	80,000,000.00	59,000,000.00	150,000,000.00	0.00
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	0.00	0.00	20,000,000.00	0.00

023400200100 Mechanical Section					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>60,908,525.00</u>	<u>50,189,183.21</u>	<u>125,709,917.45</u>	<u>0.00</u>
21	Personnel Cost	18,908,525.00	14,181,397.21	21,709,917.45	0.00
2101	SALARY	12,391,306.00	9,293,479.00	10,912,728.96	0.00
210101	Salaries and Wages	12,391,306.00	9,293,479.00	10,912,728.96	0.00
21010101	Salary	12,391,306.00	9,293,479.00	10,912,728.96	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,517,219.00	4,887,918.21	10,797,188.49	0.00
210201	ALLOWANCES	6,517,219.00	4,887,918.21	10,797,188.49	0.00
21020103	Transport Allowance	1,442,488.00	1,081,869.99	2,534,244.60	0.00
21020104	Rent Supplement	1,364,790.00	1,023,592.50	2,182,545.30	0.00
21020105	Meal Subsidy	629,700.00	472,275.00	1,072,909.32	0.00
21020106	Utility Allowance	432,000.00	324,000.00	1,091,272.80	0.00
21020109	Leave Transport Grant	689,889.00	517,416.72	711,467.67	0.00
21020137	Medical Allowance	1,958,352.00	1,468,764.00	3,204,748.80	0.00
22	Other Recurrent Costs	42,000,000.00	36,007,786.00	104,000,000.00	0.00
2202	OVERHEAD COST	42,000,000.00	36,007,786.00	104,000,000.00	0.00
220201	Transport & Travelling - General	11,000,000.00	10,270,249.00	24,000,000.00	0.00
22020102	Local Travel & Transport - Others	11,000,000.00	10,270,249.00	24,000,000.00	0.00
220203	Materials and Supplies - General	13,000,000.00	10,368,437.00	30,000,000.00	0.00
22020301	Office Materials and Consumables	13,000,000.00	10,368,437.00	30,000,000.00	0.00
220204	Maintenance Services - General	18,000,000.00	15,369,100.00	50,000,000.00	0.00
22020413	Minor Road Maintenance	18,000,000.00	15,369,100.00	50,000,000.00	0.00

023400300100 Electrical Section					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>160,742,566.00</u>	<u>105,801,784.47</u>	<u>353,644,934.00</u>	<u>0.00</u>
21	Personnel Cost	13,442,566.00	10,095,654.47	9,644,934.00	0.00
2101	SALARY	7,661,746.00	5,746,309.49	5,774,674.88	0.00
210101	Salaries and Wages	7,661,746.00	5,746,309.49	5,774,674.88	0.00
21010101	Salary	7,661,746.00	5,746,309.49	5,774,674.88	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,780,820.00	4,349,344.98	3,870,259.12	0.00
210201	ALLOWANCES	5,780,820.00	4,349,344.98	3,870,259.12	0.00
21020103	Transport Allowance	3,055,338.00	2,291,503.50	1,004,316.00	0.00
21020104	Rent Supplement	632,436.00	474,327.00	142,935.68	0.00
21020105	Meal Subsidy	728,708.00	546,530.99	421,437.24	0.00
21020106	Utility Allowance	189,600.00	142,200.00	483,811.04	0.00
21020109	Leave Transport Grant	373,594.00	286,195.49	571,467.96	0.00
21020137	Medical Allowance	801,144.00	608,588.00	1,246,291.20	0.00
22	Other Recurrent Costs	147,300,000.00	95,706,130.00	224,000,000.00	0.00
2202	OVERHEAD COST	147,300,000.00	95,706,130.00	224,000,000.00	0.00
220201	Transport & Travelling - General	4,000,000.00	3,804,630.00	4,000,000.00	0.00
22020102	Local Travel & Transport - Others	4,000,000.00	3,804,630.00	4,000,000.00	0.00
220202	Utilities General	3,000,000.00	1,605,000.00	15,000,000.00	0.00

22020201	Electricity Charges	3,000,000.00	1,605,000.00	15,000,000.00	0.00
220203	Materials and Supplies - General	3,300,000.00	2,000,000.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	3,300,000.00	2,000,000.00	5,000,000.00	0.00
220204	Maintenance Services - General	137,000,000.00	88,296,500.00	200,000,000.00	0.00
22020410	Maintenance of Street Lightings	110,000,000.00	70,712,600.00	160,000,000.00	0.00
22020427	Maintenance of Electricity/Solar Power	27,000,000.00	17,583,900.00	40,000,000.00	0.00
23	Capital Expenditure	0.00	0.00	120,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	120,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	0.00	0.00	120,000,000.00	0.00
23020103	Construction/Provision Of Electricity / Solar Power	0.00	0.00	120,000,000.00	0.00

023400400100 Land & Survey Section					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	111,339,361.00	28,813,159.73	317,910,847.18	40,000,000.00
21	Personnel Cost	13,639,361.00	10,301,259.73	11,910,847.18	0.00
2101	SALARY	7,576,815.00	5,682,611.25	5,809,200.48	0.00
210101	Salaries and Wages	7,576,815.00	5,682,611.25	5,809,200.48	0.00
21010101	Salary	7,576,815.00	5,682,611.25	5,809,200.48	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,062,546.00	4,618,648.48	6,101,646.70	0.00
210201	ALLOWANCES	6,062,546.00	4,618,648.48	6,101,646.70	0.00
21020103	Transport Allowance	3,031,273.00	2,273,454.74	1,270,627.56	0.00
21020104	Rent Supplement	657,144.00	492,858.00	1,161,839.88	0.00
21020105	Meal Subsidy	666,564.00	499,923.00	537,343.32	0.00
21020106	Utility Allowance	197,160.00	147,870.00	615,252.60	0.00
21020107	Entertainment	333,289.00	249,966.74	333,289.00	0.00
21020109	Leave Transport Grant	286,956.00	286,956.00	580,919.94	0.00
21020137	Medical Allowance	890,160.00	667,620.00	1,602,374.40	0.00
22	Other Recurrent Costs	7,700,000.00	5,068,800.00	56,000,000.00	0.00
2202	OVERHEAD COST	7,700,000.00	5,068,800.00	56,000,000.00	0.00
220201	Transport & Travelling - General	700,000.00	500,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	700,000.00	500,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	3,000,000.00	1,500,000.00	50,000,000.00	0.00
22020301	Office Materials and Consumables	3,000,000.00	1,500,000.00	50,000,000.00	0.00
220204	Maintenance Services - General	4,000,000.00	3,068,800.00	5,000,000.00	0.00
22020403	Maintenance of Office Building / Residential Quarters	4,000,000.00	3,068,800.00	5,000,000.00	0.00
23	Capital Expenditure	90,000,000.00	13,443,100.00	250,000,000.00	40,000,000.00
2301	FIXED ASSETS PURCHASED	50,000,000.00	0.00	50,000,000.00	0.00
230101	Purchase of Fixed Assets - General	50,000,000.00	0.00	50,000,000.00	0.00
23010101	Purchase/Acquisition Of Land	50,000,000.00	0.00	50,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	100,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	0.00	0.00	100,000,000.00	0.00
23020102	Construction/Provision Of Residential Buildings	0.00	0.00	50,000,000.00	0.00
23020105	Construction/Provision Of Water Facilities	0.00	0.00	30,000,000.00	0.00
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	0.00	0.00	20,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	40,000,000.00	13,443,100.00	40,000,000.00	40,000,000.00
230401	Preservation of the Environment - General	40,000,000.00	13,443,100.00	40,000,000.00	40,000,000.00
23040102	Erosion & Flood Control	40,000,000.00	13,443,100.00	40,000,000.00	40,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	60,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	0.00	0.00	60,000,000.00	0.00
23050101	Research & Development and Census/Surveys	0.00	0.00	60,000,000.00	0.00

023400500100 Building Section					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	748,099,745.00	155,048,057.47	1,366,935,348.76	0.00
21	Personnel Cost	23,608,122.00	18,306,091.47	21,935,348.76	0.00

2101	SALARY		12,004,388.00	9,603,290.99	11,530,325.56	0.00
210101	Salaries and Wages		12,004,388.00	9,603,290.99	11,530,325.56	0.00
21010101	Salary		12,004,388.00	9,603,290.99	11,530,325.56	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		11,603,734.00	8,702,800.48	10,405,023.20	0.00
210201	ALLOWANCES		11,603,734.00	8,702,800.48	10,405,023.20	0.00
21020103	Transport Allowance		5,801,867.00	4,351,400.24	1,845,837.24	0.00
21020104	Rent Supplement		952,692.00	714,519.00	1,874,064.96	0.00
21020105	Meal Subsidy		1,109,069.00	831,801.74	891,773.80	0.00
21020106	Utility Allowance		292,416.00	219,312.00	891,773.80	0.00
21020107	Entertainment		720,000.00	540,000.00	670,000.00	0.00
21020109	Leave Transport Grant		969,090.00	726,817.50	937,032.60	0.00
21020113	Hazard / Hardship Allowance		32,376.00	24,282.00	480,000.00	0.00
21020117	Domestic Staff Allowance		480,000.00	360,000.00	500,000.00	0.00
21020137	Medical Allowance		1,246,224.00	934,668.00	2,314,540.80	0.00
22	Other Recurrent Costs		52,900,000.00	18,804,077.59	84,000,000.00	0.00
2202	OVERHEAD COST		52,900,000.00	18,804,077.59	84,000,000.00	0.00
220201	Transport & Travelling - General		400,000.00	200,000.00	2,000,000.00	0.00
22020102	Local Travel & Transport - Others		400,000.00	200,000.00	2,000,000.00	0.00
220203	Materials and Supplies - General		4,500,000.00	2,249,320.96	10,000,000.00	0.00
22020301	Office Materials and Consumables		4,500,000.00	2,249,320.96	10,000,000.00	0.00
220204	Maintenance Services - General		47,000,000.00	15,654,756.63	60,000,000.00	0.00
22020402	Maintenance of Office Furniture		2,000,000.00	980,000.00	10,000,000.00	0.00
22020424	Maintenance of Guest Houses and Lodges		45,000,000.00	14,674,756.63	50,000,000.00	0.00
220206	Other Services - General		1,000,000.00	700,000.00	12,000,000.00	0.00
22020603	Residential Rent		1,000,000.00	700,000.00	12,000,000.00	0.00
23	Capital Expenditure		671,591,623.00	117,937,888.41	1,261,000,000.00	0.00
2302	CONSTRUCTION / PROVISION		399,091,623.00	71,737,888.41	816,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General		399,091,623.00	71,737,888.41	816,000,000.00	0.00
23020101	Construction/Provision Of Office Buildings		0.00	0.00	50,000,000.00	0.00
23020102	Construction/Provision Of Residential Buildings		28,000,000.00	0.00	33,000,000.00	0.00
23020103	Construction/Provision Of Electricity / Solar Power		0.00	0.00	50,000,000.00	0.00
23020106	Construction/Provision Of Hospitals/Health Centres		53,891,623.00	8,101,107.00	98,000,000.00	0.00
23020107	Construction/Provision Of Public Schools		40,000,000.00	0.00	60,000,000.00	0.00
23020114	Construction / Provision Of Roads		0.00	0.00	50,000,000.00	0.00
23020124	Construction Of Markets/Parks		40,000,000.00	18,101,107.00	60,000,000.00	0.00
23020130	Construction / Provision of Wall Fence/Boundary Pillars		5,000,000.00	0.00	40,000,000.00	0.00
23020131	Construction/Provision Of Religious Structures		92,200,000.00	15,535,674.41	200,000,000.00	0.00
23020132	Construction/Provision Of Other Institutional Structures		30,000,000.00	0.00	20,000,000.00	0.00
23020133	Construction/Provision Of Public Convenience		100,000,000.00	30,000,000.00	110,000,000.00	0.00
23020139	Construction of Bridges and Culverts		5,000,000.00	0.00	10,000,000.00	0.00
23020140	Construction of Drainages, Barrages & other Erosion Control Structures		5,000,000.00	0.00	35,000,000.00	0.00
2303	REHABILITATION / REPAIRS		182,500,000.00	46,200,000.00	345,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General		182,500,000.00	46,200,000.00	345,000,000.00	0.00
23030101	Rehabilitation/Repairs Of Residential Buildings		12,500,000.00	0.00	60,000,000.00	0.00
23030105	Rehabilitation/Repairs-Hospitals/Health Centres		0.00	0.00	10,000,000.00	0.00
23030106	Rehabilitation/Repairs - Public Schools		5,000,000.00	0.00	40,000,000.00	0.00
23030121	Rehabilitation / Repairs Of Office Buildings		20,000,000.00	0.00	20,000,000.00	0.00
23030122	Rehabilitation/Repairs of Wall Fence/Boundary Pillars		5,000,000.00	0.00	20,000,000.00	0.00
23030124	Rehabilitation/Repairs- Markets/Parks		0.00	0.00	30,000,000.00	0.00
23030126	Rehabilitation/Repairs Of Cemeteries		90,000,000.00	25,000,000.00	100,000,000.00	0.00
23030127	Rehabilitation/Repairs- ICT Infrastructures		0.00	0.00	20,000,000.00	0.00
23030130	Rehabilitation/Repairs of Other Institutional Buildings		50,000,000.00	21,200,000.00	45,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS		90,000,000.00	0.00	100,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset		90,000,000.00	0.00	100,000,000.00	0.00
23050101	Research & Development and Census/Surveys		30,000,000.00	0.00	50,000,000.00	0.00
23050108	Special Intervention Programmes and Projects		60,000,000.00	0.00	50,000,000.00	0.00

023800100100		Planning			
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	100,356,047.00	40,289,481.22	93,426,213.45	0.00
21	Personnel Cost	23,556,047.00	18,667,035.22	36,426,213.45	0.00
2101	SALARY	13,452,669.00	11,089,501.75	16,676,620.59	0.00
210101	Salaries and Wages	13,452,669.00	11,089,501.75	16,676,620.59	0.00
21010101	Salary	13,452,669.00	11,089,501.75	16,676,620.59	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	10,103,378.00	7,577,533.47	19,749,592.86	0.00
210201	ALLOWANCES	10,103,378.00	7,577,533.47	19,749,592.86	0.00
21020103	Transport Allowance	2,198,928.00	1,649,196.00	3,703,922.06	0.00
21020104	Rent Supplement	1,822,958.00	1,367,218.49	3,535,917.62	0.00
21020105	Meal Subsidy	946,944.00	710,208.00	1,893,916.73	0.00
21020106	Utility Allowance	636,480.00	477,360.00	2,176,400.82	0.00
21020109	Leave Transport Grant	947,900.00	710,924.99	1,667,841.48	0.00
21020112	Inducement Allowance	120,000.00	90,000.00	839,999.76	0.00
21020113	Hazard / Hardship Allowance	314,608.00	235,955.99	234,281.28	0.00
21020137	Medical Allowance	3,115,560.00	2,336,670.00	5,697,313.11	0.00
22	Other Recurrent Costs	76,800,000.00	21,622,446.00	57,000,000.00	0.00
2202	OVERHEAD COST	76,800,000.00	21,622,446.00	57,000,000.00	0.00
220201	Transport & Travelling - General	800,000.00	2,460,000.00	2,000,000.00	0.00
22020102	Local Travel & Transport - Others	800,000.00	2,460,000.00	2,000,000.00	0.00
220203	Materials and Supplies - General	55,000,000.00	3,400,000.00	15,000,000.00	0.00
22020301	Office Materials and Consumables	55,000,000.00	3,400,000.00	10,000,000.00	0.00
22020305	Printing of Non-security Documents	0.00	0.00	5,000,000.00	0.00
220204	Maintenance Services - General	9,000,000.00	7,300,000.00	20,000,000.00	0.00
22020419	Maintenance of Educational Buildings	9,000,000.00	7,300,000.00	20,000,000.00	0.00
220207	Consulting and Professional Services	4,000,000.00	3,600,000.00	10,000,000.00	0.00
22020701	Financial Consulting	4,000,000.00	3,600,000.00	10,000,000.00	0.00
220210	Miscellaneous Expenses - General	8,000,000.00	4,862,446.00	10,000,000.00	0.00
22021044	Committees and Commissions	8,000,000.00	4,862,446.00	10,000,000.00	0.00

023800200100		Research and Statistics			
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	8,005,705.00	6,004,278.72	18,175,323.26	0.00
21	Personnel Cost	4,505,705.00	3,379,278.72	7,175,323.26	0.00
2101	SALARY	2,777,867.00	2,083,400.24	3,626,045.28	0.00
210101	Salaries and Wages	2,777,867.00	2,083,400.24	3,626,045.28	0.00
21010101	Salary	2,777,867.00	2,083,400.24	3,626,045.28	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,727,838.00	1,295,878.48	3,549,277.98	0.00
210201	ALLOWANCES	1,727,838.00	1,295,878.48	3,549,277.98	0.00
21020103	Transport Allowance	234,708.00	176,031.00	440,104.44	0.00
21020104	Rent Supplement	448,108.00	336,080.99	725,208.72	0.00
21020105	Meal Subsidy	102,384.00	76,788.00	182,195.40	0.00
21020106	Utility Allowance	78,948.00	59,211.00	209,760.72	0.00
21020107	Entertainment	12,588.00	9,441.00	21,000.00	0.00
21020109	Leave Transport Grant	224,054.00	168,040.49	362,604.48	0.00
21020113	Hazard / Hardship Allowance	0.00	0.00	234,281.28	0.00
21020117	Domestic Staff Allowance	360,000.00	270,000.00	839,999.76	0.00
21020137	Medical Allowance	267,048.00	200,286.00	534,123.18	0.00
22	Other Recurrent Costs	3,500,000.00	2,625,000.00	11,000,000.00	0.00
2202	OVERHEAD COST	3,500,000.00	2,625,000.00	11,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	375,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	375,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	3,000,000.00	2,250,000.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	3,000,000.00	2,250,000.00	10,000,000.00	0.00

051700100100 Education (Non-Teaching Staff)					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	200,715,892.00	126,281,566.47	271,466,457.00	0.00
21	Personnel Cost	127,715,892.00	96,266,918.47	161,466,457.00	0.00
2101	SALARY	86,605,594.00	64,954,195.00	72,154,786.00	0.00
210101	Salaries and Wages	86,605,594.00	64,954,195.00	72,154,786.00	0.00
21010101	Salary	86,605,594.00	64,954,195.00	72,154,786.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	41,110,298.00	31,312,723.47	89,311,671.00	0.00
210201	ALLOWANCES	41,110,298.00	31,312,723.47	89,311,671.00	0.00
21020103	Transport Allowance	7,046,684.00	5,285,012.99	15,927,822.00	0.00
21020104	Rent Supplement	7,433,444.00	5,575,082.99	14,094,990.00	0.00
21020105	Meal Subsidy	3,225,456.00	2,149,092.00	6,727,522.00	0.00
21020106	Utility Allowance	2,225,376.00	1,669,032.00	7,728,914.00	0.00
21020107	Entertainment	25,176.00	18,882.00	33,600.00	0.00
21020109	Leave Transport Grant	2,473,706.00	2,605,279.50	7,047,376.00	0.00
21020112	Inducement Allowance	4,354,712.00	3,266,033.99	9,962,104.00	0.00
21020113	Hazard / Hardship Allowance	720,000.00	540,000.00	1,679,998.00	0.00
21020136	Responsibility Allowance	3,457,920.00	2,593,440.00	5,990,373.00	0.00
21020137	Medical Allowance	10,147,824.00	7,610,868.00	20,118,972.00	0.00
22	Other Recurrent Costs	73,000,000.00	30,014,648.00	110,000,000.00	0.00
2202	OVERHEAD COST	50,000,000.00	14,164,648.00	60,000,000.00	0.00
220203	Materials and Supplies - General	50,000,000.00	14,164,648.00	60,000,000.00	0.00
22020310	Teaching Aids, Laboratory and Instructional Materials	50,000,000.00	14,164,648.00	60,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	23,000,000.00	15,850,000.00	50,000,000.00	0.00
220401	Local Grants and Contributions	23,000,000.00	15,850,000.00	50,000,000.00	0.00
22040105	Grants to State Governments – Contribution to LGSC Training (1%)	23,000,000.00	15,850,000.00	50,000,000.00	0.00

051700200100 Education (Teaching Staff)					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	824,538,488.00	618,403,866.00	923,999,004.00	0.00
21	Personnel Cost	794,538,488.00	595,903,866.00	923,999,004.00	0.00
2101	SALARY	592,757,827.00	444,568,370.25	470,410,090.00	0.00
210101	Salaries and Wages	592,757,827.00	444,568,370.25	470,410,090.00	0.00
21010101	Salary	592,757,827.00	444,568,370.25	470,410,090.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	201,780,661.00	151,335,495.75	453,588,914.00	0.00
210201	ALLOWANCES	201,780,661.00	151,335,495.75	453,588,914.00	0.00
21020103	Transport Allowance	29,823,244.00	22,367,433.00	65,986,816.00	0.00
21020104	Rent Supplement	29,823,244.00	22,367,433.00	63,448,439.00	0.00
21020105	Meal Subsidy	12,945,456.00	9,709,092.00	27,826,493.00	0.00
21020106	Utility Allowance	9,029,670.00	6,772,252.50	31,803,678.00	0.00
21020109	Leave Transport Grant	14,628,314.00	10,971,235.50	26,918,226.00	0.00
21020112	Inducement Allowance	37,497,749.00	28,123,311.75	63,448,439.00	0.00
21020113	Hazard / Hardship Allowance	64,836.00	48,627.00	43,600.00	0.00
21020136	Responsibility Allowance	30,492,412.00	22,869,309.00	82,434,372.00	0.00
21020137	Medical Allowance	37,475,736.00	28,106,802.00	89,998,851.00	0.00
21020156	Professional Teaching Allowance	0.00	0.00	1,680,000.00	0.00
22	Other Recurrent Costs	30,000,000.00	22,500,000.00	0.00	0.00
2202	OVERHEAD COST	30,000,000.00	22,500,000.00	0.00	0.00
220210	Miscellaneous Expenses - General	30,000,000.00	22,500,000.00	0.00	0.00
22021083	Distribution of Instructional Materials & Other Activities	30,000,000.00	22,500,000.00	0.00	0.00

051700300100 Adult Education					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging

2	EXPENDITURES	7,157,880.00	5,368,410.00	10,000,000.00	0.00
22	Other Recurrent Costs	7,157,880.00	5,368,410.00	10,000,000.00	0.00
2202	OVERHEAD COST	7,157,880.00	5,368,410.00	10,000,000.00	0.00
220210	Miscellaneous Expenses - General	7,157,880.00	5,368,410.00	10,000,000.00	0.00
22021044	Committees and Commissions	7,157,880.00	5,368,410.00	10,000,000.00	0.00

052100200100 Curative					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	452,637,011.00	283,818,181.56	931,817,683.00	0.00
21	Personnel Cost	369,437,011.00	260,284,848.23	632,817,683.00	0.00
2101	SALARY	239,393,381.00	179,545,035.74	417,413,709.00	0.00
210101	Salaries and Wages	239,393,381.00	179,545,035.74	417,413,709.00	0.00
21010101	Salary	239,393,381.00	179,545,035.74	417,413,709.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	130,043,630.00	80,739,812.49	215,403,974.00	0.00
210201	ALLOWANCES	130,043,630.00	80,739,812.49	215,403,974.00	0.00
21020103	Transport Allowance	0.00	0.00	48,552,221.00	0.00
21020104	Rent Supplement	0.00	0.00	33,554,043.00	0.00
21020113	Hazard / Hardship Allowance	24,878,376.00	1,865,872.00	8,160,000.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	18,195,786.00	0.00
21020149	Consolidated Allowance	94,431,476.00	70,823,606.99	96,208,146.00	0.00
21020164	Consequential Increase Allowance	10,733,778.00	8,050,333.50	10,733,778.00	0.00
22	Other Recurrent Costs	48,200,000.00	23,533,333.33	79,000,000.00	0.00
2202	OVERHEAD COST	48,200,000.00	23,533,333.33	79,000,000.00	0.00
220201	Transport & Travelling - General	700,000.00	333,333.33	2,000,000.00	0.00
22020102	Local Travel & Transport - Others	700,000.00	333,333.33	2,000,000.00	0.00
220203	Materials and Supplies - General	30,000,000.00	20,000,000.00	60,000,000.00	0.00
22020307	Drugs, Vaccines & Medical Supplies	30,000,000.00	20,000,000.00	60,000,000.00	0.00
220204	Maintenance Services - General	15,500,000.00	0.00	10,000,000.00	0.00
22020421	Maintenance of Health Institution Buildings	15,500,000.00	0.00	10,000,000.00	0.00
220210	Miscellaneous Expenses - General	2,000,000.00	3,200,000.00	7,000,000.00	0.00
22021049	Special Health Programmes & Initiatives	2,000,000.00	1,200,000.00	2,000,000.00	0.00
22021060	Nutrition Activities	0.00	2,000,000.00	5,000,000.00	0.00
23	Capital Expenditure	35,000,000.00	0.00	220,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	20,000,000.00	0.00
230101	Purchase of Fixed Assets - General	0.00	0.00	20,000,000.00	0.00
23010122	Purchase Of Health / Medical Equipment	0.00	0.00	20,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	35,000,000.00	0.00	140,000,000.00	0.00
230201	Contruccion/Provision of Fixed Assets - General	35,000,000.00	0.00	140,000,000.00	0.00
23020106	Construction/Provision Of Hospitals/Health Centres	25,000,000.00	0.00	130,000,000.00	0.00
23020142	Construction of Sanitation Facilities	10,000,000.00	0.00	10,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	0.00	50,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	0.00	0.00	50,000,000.00	0.00
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	0.00	0.00	50,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	10,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	0.00	0.00	10,000,000.00	0.00
23050101	Research & Development and Census/Surveys	0.00	0.00	10,000,000.00	0.00

053500100100 Preventive (Water, Sanitation and Hygiene)					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	198,836,484.00	144,385,476.00	115,787,203.00	0.00
21	Personnel Cost	140,548,507.00	108,367,876.00	43,787,203.00	0.00
2101	SALARY	86,910,439.00	65,182,829.00	15,792,855.00	0.00
210101	Salaries and Wages	86,910,439.00	65,182,829.00	15,792,855.00	0.00
21010101	Salary	86,910,439.00	65,182,829.00	15,792,855.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	53,638,068.00	43,185,047.00	27,994,348.00	0.00

210201	ALLOWANCES	53,638,068.00	43,185,047.00	27,994,348.00	0.00
21020113	Hazard / Hardship Allowance	438,000.00	3,285,000.00	4,380,000.00	0.00
21020149	Consolidated Allowance	47,483,568.00	35,612,672.00	17,897,848.00	0.00
21020164	Consequential Increase Allowance	5,716,500.00	4,287,375.00	5,716,500.00	0.00
22	Other Recurrent Costs	58,287,977.00	36,017,600.00	72,000,000.00	0.00
2202	OVERHEAD COST	44,787,977.00	27,577,600.00	52,000,000.00	0.00
220201	Transport & Travelling - General	1,787,977.00	1,000,000.00	2,000,000.00	0.00
22020102	Local Travel & Transport - Others	1,787,977.00	1,000,000.00	2,000,000.00	0.00
220203	Materials and Supplies - General	25,000,000.00	16,418,500.00	35,000,000.00	0.00
22020301	Office Materials and Consumables	25,000,000.00	16,418,500.00	35,000,000.00	0.00
220204	Maintenance Services - General	3,000,000.00	0.00	5,000,000.00	0.00
22020421	Maintenance of Health Institution Buildings	3,000,000.00	0.00	5,000,000.00	0.00
220210	Miscellaneous Expenses - General	15,000,000.00	10,159,100.00	10,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	4,500,000.00	3,524,100.00	0.00	0.00
22021009	Sporting Activities	10,500,000.00	6,635,000.00	10,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	13,500,000.00	8,440,000.00	20,000,000.00	0.00
220401	Local Grants and Contributions	13,500,000.00	8,440,000.00	20,000,000.00	0.00
22040111	Grants to Communities and NGOs	13,500,000.00	8,440,000.00	20,000,000.00	0.00

053500300100 Rural Water Supply					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	293,459,822.00	69,394,247.38	639,696,637.00	0.00
21	Personnel Cost	9,251,445.00	6,938,583.75	10,696,637.00	0.00
2101	SALARY	5,270,292.00	3,952,719.00	6,715,484.00	0.00
210101	Salaries and Wages	5,270,292.00	3,952,719.00	6,715,484.00	0.00
21010101	Salary	5,270,292.00	3,952,719.00	6,715,484.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,981,153.00	2,985,864.75	3,981,153.00	0.00
210201	ALLOWANCES	3,981,153.00	2,985,864.75	3,981,153.00	0.00
21020103	Transport Allowance	866,076.00	649,557.00	866,076.00	0.00
21020104	Rent Supplement	746,752.00	560,064.00	746,752.00	0.00
21020105	Meal Subsidy	397,056.00	297,792.00	397,056.00	0.00
21020106	Utility Allowance	263,640.00	197,730.00	263,640.00	0.00
21020109	Leave Transport Grant	372,389.00	279,291.75	372,389.00	0.00
21020137	Medical Allowance	1,335,240.00	1,001,430.00	1,335,240.00	0.00
22	Other Recurrent Costs	106,100,000.00	48,101,209.63	257,000,000.00	0.00
2202	OVERHEAD COST	106,100,000.00	48,101,209.63	257,000,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	500,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	1,000,000.00	500,000.00	1,000,000.00	0.00
220202	Utilities General	600,000.00	200,000.00	1,000,000.00	0.00
22020205	Water rates & Charges	600,000.00	200,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	14,000,000.00	10,876,000.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	14,000,000.00	10,876,000.00	5,000,000.00	0.00
220204	Maintenance Services - General	500,000.00	355,000.00	10,000,000.00	0.00
22020415	Maintenance of Water Facilities	500,000.00	355,000.00	10,000,000.00	0.00
220208	Fuel and Lubricant - General	90,000,000.00	36,170,209.63	240,000,000.00	0.00
22020803	Plant / Generator Fuel Cost	90,000,000.00	36,170,209.63	240,000,000.00	0.00
23	Capital Expenditure	178,108,377.00	14,354,454.00	372,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	79,108,377.00	14,354,454.00	90,000,000.00	0.00
230101	Purchase of Fixed Assets - General	79,108,377.00	14,354,454.00	90,000,000.00	0.00
23010155	Purchase of Water Supply Equipment	79,108,377.00	14,354,454.00	90,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	94,000,000.00	0.00	262,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	94,000,000.00	0.00	262,000,000.00	0.00
23020105	Construction/Provision Of Water Facilities	94,000,000.00	0.00	262,000,000.00	0.00
2303	REHABILITATION / REPAIRS	5,000,000.00	0.00	20,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	5,000,000.00	0.00	20,000,000.00	0.00
23030104	Rehabilitation/Repairs - Water Facilities	5,000,000.00	0.00	20,000,000.00	0.00

055100100100 Community Development Section					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	226,442,383.00	57,386,243.25	337,622,199.00	0.00
21	Personnel Cost	40,942,383.00	30,706,793.25	33,822,199.00	0.00
2101	SALARY	29,054,811.00	21,791,108.25	21,934,619.00	0.00
210101	Salaries and Wages	29,054,811.00	21,791,108.25	21,934,619.00	0.00
21010101	Salary	29,054,811.00	21,791,108.25	21,934,619.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	11,887,572.00	8,915,685.00	11,887,580.00	0.00
210201	ALLOWANCES	11,887,572.00	8,915,685.00	11,887,580.00	0.00
21020103	Transport Allowance	2,595,820.00	1,946,871.00	2,595,828.00	0.00
21020104	Rent Supplement	2,510,246.00	1,882,684.50	2,510,246.00	0.00
21020105	Meal Subsidy	1,122,310.00	841,732.50	1,122,310.00	0.00
21020106	Utility Allowance	755,880.00	566,910.00	755,880.00	0.00
21020109	Leave Transport Grant	1,253,660.00	940,245.00	1,253,660.00	0.00
21020122	Motor Vehicle Maintenance Allowance	3,649,656.00	2,737,242.00	3,649,656.00	0.00
22	Other Recurrent Costs	185,500,000.00	26,679,450.00	303,800,000.00	0.00
2202	OVERHEAD COST	15,500,000.00	26,679,450.00	32,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	1,710,000.00	2,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	1,710,000.00	2,000,000.00	0.00
220203	Materials and Supplies - General	7,000,000.00	13,872,450.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	7,000,000.00	13,872,450.00	10,000,000.00	0.00
220204	Maintenance Services - General	0.00	0.00	20,000,000.00	0.00
22020403	Maintenance of Office Building / Residential Quarters	0.00	0.00	20,000,000.00	0.00
220210	Miscellaneous Expenses - General	8,000,000.00	11,097,000.00	0.00	0.00
22021044	Committees and Commissions	8,000,000.00	11,097,000.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	170,000,000.00	0.00	271,800,000.00	0.00
220401	Local Grants and Contributions	170,000,000.00	0.00	271,800,000.00	0.00
22040108	Grants to Other Local Governments – Recurrent	50,000,000.00	0.00	87,000,000.00	0.00
22040111	Grants to Communities and NGOs	120,000,000.00	0.00	184,800,000.00	0.00

055100200100 Information, Youth, Sport & Culture					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	150,043,438.00	18,892,770.50	180,606,664.32	0.00
21	Personnel Cost	16,463,438.00	2,905,770.50	9,526,664.32	0.00
2101	SALARY	13,978,990.00	1,048,422.50	5,161,461.00	0.00
210101	Salaries and Wages	13,978,990.00	1,048,422.50	5,161,461.00	0.00
21010101	Salary	13,978,990.00	1,048,422.50	5,161,461.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,484,448.00	1,857,348.00	4,365,203.32	0.00
210201	ALLOWANCES	2,484,448.00	1,857,348.00	4,365,203.32	0.00
21020103	Transport Allowance	492,432.00	363,336.00	930,794.46	0.00
21020104	Rent Supplement	640,646.00	480,484.50	930,794.76	0.00
21020105	Meal Subsidy	216,636.00	162,477.00	392,446.26	0.00
21020106	Utility Allowance	155,640.00	116,730.00	437,751.96	0.00
21020109	Leave Transport Grant	355,982.00	266,986.50	516,146.28	0.00
21020137	Medical Allowance	623,112.00	467,334.00	1,157,269.60	0.00
22	Other Recurrent Costs	20,580,000.00	12,110,000.00	59,080,000.00	0.00
2202	OVERHEAD COST	10,580,000.00	4,350,000.00	29,080,000.00	0.00
220201	Transport & Travelling - General	2,500,000.00	1,300,000.00	3,000,000.00	0.00
22020102	Local Travel & Transport - Others	2,500,000.00	1,300,000.00	3,000,000.00	0.00
220203	Materials and Supplies - General	7,000,000.00	2,280,000.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	7,000,000.00	2,280,000.00	5,000,000.00	0.00
220204	Maintenance Services - General	0.00	0.00	20,000,000.00	0.00
22020417	Maintenance of Other Infrastructure	0.00	0.00	20,000,000.00	0.00
220210	Miscellaneous Expenses - General	1,080,000.00	770,000.00	1,080,000.00	0.00

22021003	Publicity and Advertisements	1,080,000.00	770,000.00	1,080,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	10,000,000.00	7,760,000.00	30,000,000.00	0.00
220401	Local Grants and Contributions	10,000,000.00	7,760,000.00	30,000,000.00	0.00
22040114	Grant to Professional Bodies	10,000,000.00	7,760,000.00	30,000,000.00	0.00
23	Capital Expenditure	113,000,000.00	3,877,000.00	112,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	38,000,000.00	3,877,000.00	32,000,000.00	0.00
230101	Purchase of Fixed Assets - General	38,000,000.00	3,877,000.00	32,000,000.00	0.00
23010128	Purchase Of Security Equipment	3,000,000.00	0.00	2,000,000.00	0.00
23010140	Purchase of Information / Communication Equipment	15,000,000.00	3,877,000.00	10,000,000.00	0.00
23010143	Purchase of Workshop Tools / Equipment	20,000,000.00	0.00	20,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	50,000,000.00	0.00	50,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	50,000,000.00	0.00	50,000,000.00	0.00
23020118	Construction / Provision Of Infrastructure	50,000,000.00	0.00	50,000,000.00	0.00
2303	REHABILITATION / REPAIRS	20,000,000.00	0.00	20,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	20,000,000.00	0.00	20,000,000.00	0.00
23030131	Rehabilitation/Repairs of Other Infrastructure	20,000,000.00	0.00	20,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	5,000,000.00	0.00	10,000,000.00	0.00
230401	Preservation of the Environment - General	5,000,000.00	0.00	10,000,000.00	0.00
23040108	Parks and Gardens	5,000,000.00	0.00	10,000,000.00	0.00

055100300100 Social Welfare Section					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	275,741,118.00	138,043,256.00	385,248,524.62	0.00
21	Personnel Cost	41,241,298.00	50,208,340.00	82,922,524.62	0.00
2101	SALARY	24,531,094.00	18,398,320.00	31,291,173.00	0.00
210101	Salaries and Wages	24,531,094.00	18,398,320.00	31,291,173.00	0.00
21010101	Salary	24,531,094.00	18,398,320.00	31,291,173.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,769,360.00	28,327,020.00	26,860,902.00	0.00
210201	ALLOWANCES	5,769,360.00	28,327,020.00	26,860,902.00	0.00
21020103	Transport Allowance	1,341,312.00	1,005,984.00	2,094,488.40	0.00
21020104	Rent Supplement	1,055,044.00	791,283.00	1,458,234.00	0.00
21020105	Meal Subsidy	583,104.00	437,328.00	888,686.40	0.00
21020106	Utility Allowance	393,120.00	294,840.00	1,019,752.20	0.00
21020109	Leave Transport Grant	527,444.00	395,583.00	729,117.00	0.00
21020113	Hazard / Hardship Allowance	0.00	24,000,000.00	18,000,000.00	0.00
21020137	Medical Allowance	1,869,336.00	1,402,002.00	2,670,624.00	0.00
2103	SOCIAL BENEFITS	10,940,844.00	3,483,000.00	24,770,449.62	0.00
210301	Social Benefits	10,940,844.00	3,483,000.00	24,770,449.62	0.00
21030102	Pension	10,940,844.00	3,483,000.00	24,770,449.62	0.00
22	Other Recurrent Costs	99,499,820.00	59,570,916.00	132,326,000.00	0.00
2202	OVERHEAD COST	99,499,820.00	59,570,916.00	122,326,000.00	0.00
220201	Transport & Travelling - General	500,000.00	375,000.00	3,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	375,000.00	3,000,000.00	0.00
220203	Materials and Supplies - General	23,999,820.00	14,807,250.00	15,000,000.00	0.00
22020301	Office Materials and Consumables	23,999,820.00	14,807,250.00	15,000,000.00	0.00
220204	Maintenance Services - General	0.00	0.00	20,000,000.00	0.00
22020421	Maintenance of Health Institution Buildings	0.00	0.00	20,000,000.00	0.00
220210	Miscellaneous Expenses - General	75,000,000.00	44,388,666.00	84,326,000.00	0.00
22021002	Honorarium and Sitting Allowance Payments	15,000,000.00	11,250,000.00	23,126,000.00	0.00
22021009	Sporting Activities	30,000,000.00	20,484,000.00	50,000,000.00	0.00
22021059	Council of Ulama, Hisba & Other Religious Groups Activities	30,000,000.00	12,654,666.00	11,200,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	0.00	0.00	10,000,000.00	0.00
220401	Local Grants and Contributions	0.00	0.00	10,000,000.00	0.00
22040114	Grant to Professional Bodies	0.00	0.00	10,000,000.00	0.00
23	Capital Expenditure	135,000,000.00	28,264,000.00	170,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	135,000,000.00	28,264,000.00	120,000,000.00	0.00

230101	Purchase of Fixed Assets - General	135,000,000.00	28,264,000.00	120,000,000.00	0.00
23010119	Purchase Of Power Generating Set	25,000,000.00	13,911,500.00	20,000,000.00	0.00
23010143	Purchase of Workshop Tools / Equipment	110,000,000.00	14,352,500.00	100,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	50,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	0.00	0.00	50,000,000.00	0.00
23050101	Research & Development and Census/Surveys	0.00	0.00	50,000,000.00	0.00

055100400100 Trade Section and Cooperatives					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	57,961,244.00	18,249,433.00	117,879,301.12	0.00
21	Personnel Cost	4,761,244.00	3,578,433.00	8,879,301.12	0.00
2101	SALARY	2,880,656.00	2,167,992.00	4,286,582.40	0.00
210101	Salaries and Wages	2,880,656.00	2,167,992.00	4,286,582.40	0.00
21010101	Salary	2,880,656.00	2,167,992.00	4,286,582.40	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,880,588.00	1,410,441.00	4,592,718.72	0.00
210201	ALLOWANCES	1,880,588.00	1,410,441.00	4,592,718.72	0.00
21020103	Transport Allowance	460,100.00	345,075.00	986,746.68	0.00
21020104	Rent Supplement	449,820.00	337,365.00	857,316.36	0.00
21020105	Meal Subsidy	200,604.00	150,453.00	417,282.36	0.00
21020106	Utility Allowance	138,120.00	103,590.00	478,382.28	0.00
21020109	Leave Transport Grant	224,832.00	168,624.00	428,658.24	0.00
21020137	Medical Allowance	407,112.00	305,334.00	1,424,332.80	0.00
22	Other Recurrent Costs	13,200,000.00	5,671,000.00	19,000,000.00	0.00
2202	OVERHEAD COST	6,200,000.00	2,971,000.00	9,000,000.00	0.00
220201	Transport & Travelling - General	200,000.00	300,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	200,000.00	300,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	3,000,000.00	2,671,000.00	3,000,000.00	0.00
22020301	Office Materials and Consumables	3,000,000.00	2,671,000.00	3,000,000.00	0.00
220204	Maintenance Services - General	3,000,000.00	0.00	5,000,000.00	0.00
22020402	Maintenance of Office Furniture	3,000,000.00	0.00	5,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	7,000,000.00	2,700,000.00	10,000,000.00	0.00
220401	Local Grants and Contributions	7,000,000.00	2,700,000.00	10,000,000.00	0.00
22040103	Grants to State Governments – Recurrent Security Support	7,000,000.00	2,700,000.00	10,000,000.00	0.00
23	Capital Expenditure	40,000,000.00	9,000,000.00	90,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	40,000,000.00	9,000,000.00	50,000,000.00	0.00
230101	Purchase of Fixed Assets - General	40,000,000.00	9,000,000.00	50,000,000.00	0.00
23010105	Purchase Of Motor Vehicles	20,000,000.00	0.00	10,000,000.00	0.00
23010143	Purchase of Workshop Tools / Equipment	20,000,000.00	9,000,000.00	40,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	10,000,000.00	0.00
230201	Contruction/Provision of Fixed Assets - General	0.00	0.00	10,000,000.00	0.00
23020124	Construction Of Markets/Parks	0.00	0.00	10,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	30,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	0.00	0.00	30,000,000.00	0.00
23050101	Research & Development and Census/Surveys	0.00	0.00	30,000,000.00	0.00

055100500100 Traditional/Religious Affairs					
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	110,000,000.00	48,275,273.00	250,000,000.00	0.00
22	Other Recurrent Costs	110,000,000.00	48,275,273.00	250,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	110,000,000.00	48,275,273.00	250,000,000.00	0.00
220401	Local Grants and Contributions	110,000,000.00	48,275,273.00	250,000,000.00	0.00
22040113	Contribution to Traditional Councils	110,000,000.00	48,275,273.00	250,000,000.00	0.00