

State	Jigawa
Local Government	Taura
Year	2026

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

Revenue by Economic	2026 Budget
Opening Balance	224,531,000.00
Statutory Allocation	2,774,950,000.00
VAT	3,715,210,000.00
Other FAAC	3,874,000,000.00
LG IGR	64,650,000.00
Share of State IGR	125,000,000.00
Other (Capital Receipts)	-
Total Revenue	10,778,341,000.00

Expenditure by Economic	2026 Budget
Personnel	2,489,936,997.00
Grants / Contributions to State	-
Other Recurrent	3,283,966,000.00
Capital	5,004,438,003.00
Total Expenditure	10,778,341,000.00

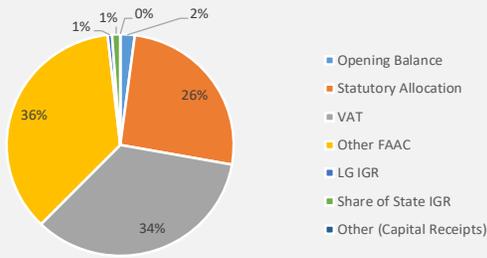
Expenditure by Sector	2026 Budget
Education	1,831,670,431.35
Health	1,214,721,556.00
Other Social	2,251,398,656.32
Agriculture	1,073,156,067.00
Other Economic	3,375,567,075.33
Administration	1,031,827,214.00
Law and Justice	-
Total Expenditure	10,778,341,000.00

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Contribution to State and Local Government Joint Projects & Programmes.	450,000,000.00
Purchase of fertiliser for farmers	300,000,000.00
Construction Of 1no. Primary Healthcae Centre at Zarga	250,000,000.00
Purchase of 1000 worktools for Youth Empowerment Programme	200,000,000.00
Purchase of 700 Grinding and Sewing machines for Women Economic Empowerment	200,000,000.00
Construction of overhead steel pedestrain bridge at Taura town	200,000,000.00
Electrification Project at Gilima, Maiyadiya and Abakura (HT<,TDN)	200,000,000.00
Construction of Public Convinieace in Gujungu market	147,000,000.00
Establishment of 1no. Minor Irrigation Scheeme at Chukuto by 2030	140,792,564.00
Establishment of 1no. Minor Irrigation Scheeme at Tofa by 2030	140,792,564.00
<i>Other Capital Projects</i>	2,775,852,875.00
Total	5,004,438,003.00

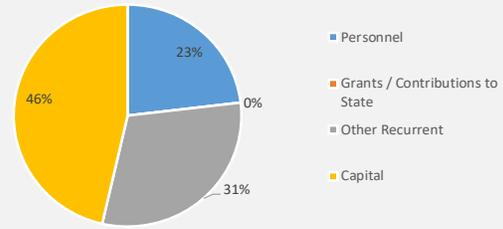
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
Ajaura	60,000,000.00	60,000,000.00
Chakwaikwaiwa	297,250,000.00	297,250,000.00
Chukuto	291,585,128.00	291,585,128.00
Gujungu	275,000,000.00	275,000,000.00
Kiri	56,298,643.00	56,298,643.00
Kwalam	296,250,000.00	296,250,000.00
Maje	32,500,000.00	32,500,000.00
Majiya	267,784,043.35	267,784,043.35
S/Garin Yaya	38,199,065.32	38,199,065.32
Taura Ward	2,137,369,766.33	2,137,369,766.33
LG Wide (TAURA)	7,026,104,354.00	1,252,201,357.00
Total	10,778,341,000.00	5,004,438,003.00

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

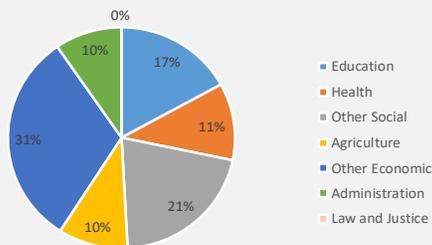
Where is the Money coming from?



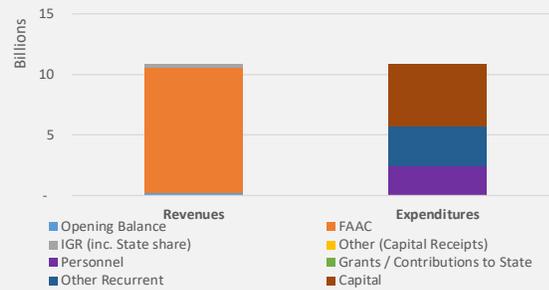
What is the Money being spent On?



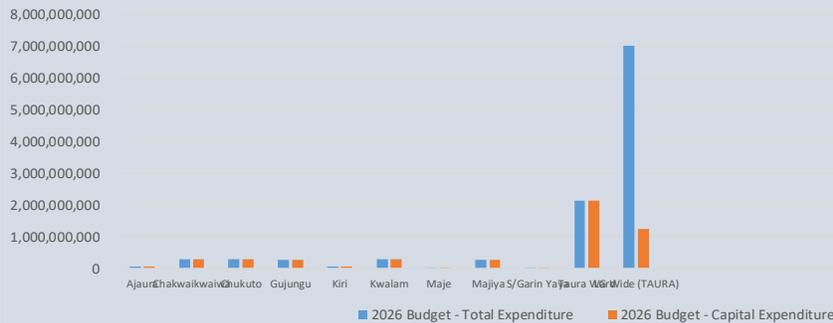
Who is Spending the Money?



Inflows and Outflows



Where is the Money being Spent?



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



317126 - TAURA Local Government, Jigawa State - 2026 Budget: Summary

Item	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
Opening Balance	50,836,862.95		224,531,000.00	
Recurrent Revenue	7,291,316,480.00	4,204,270,280.95	10,553,810,000.00	-
11 - LOCAL GOVT. SHARE OF FAAC	6,730,516,480.00	4,080,170,202.00	10,364,160,000.00	-
12 - Independent Revenue	560,800,000.00	124,100,078.95	189,650,000.00	-
Recurrent Expenditure	4,104,193,104.00	3,068,697,124.75	5,773,902,997.00	55,587,848.00
21 - Personnel Cost	2,676,387,104.00	1,820,356,173.75	2,489,936,997.00	14,587,848.00
22 - Other Recurrent Costs	1,427,806,000.00	1,248,340,951.00	3,283,966,000.00	41,000,000.00
Transfer to Capital Account	3,237,960,238.95	1,135,573,156.20	5,004,438,003.00	- 55,587,848.00
Capital Receipts	-	-	-	-
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-
23 - Capital Expenditure	3,095,863,917.00	1,036,746,527.00	5,004,438,003.00	69,000,000.00
Total Revenue (including OB)	7,342,153,342.95	4,204,270,280.95	10,778,341,000.00	-
Total Expenditure	7,200,057,021.00	4,105,443,651.75	10,778,341,000.00	124,587,848.00

317126 - TAURA 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	2,489,936,997.00	3,283,966,000.00	5,773,902,997.00	5,004,438,003.00	10,778,341,000.00
010000000000	Administrative	171,327,214.00	585,500,000.00	756,827,214.00	275,000,000.00	1,031,827,214.00
011100000000	OFFICE OF THE LG CHAIRMAN	60,229,264.00	208,500,000.00	268,729,264.00	20,000,000.00	288,729,264.00
011100100100	Chairman	58,430,515.00	205,000,000.00	263,430,515.00	-	263,430,515.00
011100200100	Vice-Chairman	-	-	-	20,000,000.00	20,000,000.00
011108000100	Internal Audit Office	1,798,749.00	3,500,000.00	5,298,749.00	-	5,298,749.00
011200000000	LOCAL GOVT LEGISLATIVES COUNCIL	39,361,980.00	67,000,000.00	106,361,980.00	20,000,000.00	126,361,980.00
011200100100	Legislative Council	39,361,980.00	67,000,000.00	106,361,980.00	20,000,000.00	126,361,980.00
016100000000	Secretary to the Local Government Council	-	-	-	20,000,000.00	20,000,000.00
016101000100	Secretary to the Local Government Council	-	-	-	20,000,000.00	20,000,000.00
012500000000	ADMIN AND GENERAL SERVICES	71,735,970.00	310,000,000.00	381,735,970.00	215,000,000.00	596,735,970.00
012500100100	Office of the Director Admin and General Services	71,735,970.00	310,000,000.00	381,735,970.00	215,000,000.00	596,735,970.00
020000000000	Economic	266,236,730.00	1,511,200,000.00	1,777,436,730.00	2,671,286,412.33	4,448,723,142.33
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	74,570,939.00	126,000,000.00	200,570,939.00	872,585,128.00	1,073,156,067.00
021500100100	Agriculture Section	21,011,065.00	48,000,000.00	69,011,065.00	858,585,128.00	927,596,193.00
021500200100	Forestry Section	14,587,848.00	41,000,000.00	55,587,848.00	14,000,000.00	69,587,848.00
021500300100	Livestock Section (Veterinary)	38,972,026.00	37,000,000.00	75,972,026.00	-	75,972,026.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	105,919,559.00	784,000,000.00	889,919,559.00	-	889,919,559.00
022001000100	Account section	96,115,831.00	763,000,000.00	859,115,831.00	-	859,115,831.00
022002000100	Revenue Section	9,803,728.00	21,000,000.00	30,803,728.00	-	30,803,728.00
023400000000	DEPARTMENT OF WORKS & HOUSING	53,693,669.00	494,200,000.00	547,893,669.00	1,798,701,284.33	2,346,594,953.33
023400100100	Road & Communication Section	24,793,513.00	42,000,000.00	66,793,513.00	246,298,643.00	313,092,156.00
023400200100	Mechanical Section	12,700,674.00	90,000,000.00	102,700,674.00	-	102,700,674.00
023400300100	Electrical Section	4,303,504.00	276,000,000.00	280,303,504.00	461,000,000.00	741,303,504.00
023400400100	Land & Survey Section	2,341,137.00	16,000,000.00	18,341,137.00	20,000,000.00	38,341,137.00
023400500100	Building Section	9,554,841.00	70,200,000.00	79,754,841.00	1,071,402,641.33	1,151,157,482.33
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	32,052,563.00	107,000,000.00	139,052,563.00	-	139,052,563.00
023800100100	Planning	32,052,563.00	66,000,000.00	98,052,563.00	-	98,052,563.00
023800200100	Research and Statistics	-	41,000,000.00	41,000,000.00	-	41,000,000.00
050000000000	Social	2,052,373,053.00	1,187,266,000.00	3,239,639,053.00	2,058,151,590.67	5,297,790,643.67
051700000000	LOCAL EDUCATION AUTHORITY	1,349,119,511.00	70,000,000.00	1,419,119,511.00	412,550,920.35	1,831,670,431.35
051700100100	Education (Non-Teaching Staff)	160,105,175.00	60,000,000.00	220,105,175.00	412,550,920.35	632,656,095.35
051700200100	Education (Teaching Staff)	1,189,014,336.00	-	1,189,014,336.00	-	1,189,014,336.00
051700300100	Adult Education	-	10,000,000.00	10,000,000.00	-	10,000,000.00
052100000000	PRIMARY HEALTH CARE	409,721,556.00	158,000,000.00	567,721,556.00	647,000,000.00	1,214,721,556.00
052100100100	Primary Health Care Manager	-	30,000,000.00	30,000,000.00	647,000,000.00	677,000,000.00
052100200100	Curative	409,721,556.00	128,000,000.00	537,721,556.00	-	537,721,556.00
053500000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	191,024,699.00	214,000,000.00	405,024,699.00	287,500,000.00	692,524,699.00
053500100100	Preventive (Water, Sanitation and Hygiene)	191,024,699.00	117,000,000.00	308,024,699.00	30,000,000.00	338,024,699.00
053500300100	Rural Water Supply	-	97,000,000.00	97,000,000.00	257,500,000.00	354,500,000.00
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	102,507,287.00	745,266,000.00	847,773,287.00	711,100,670.32	1,558,873,957.32
055100100100	Community Development Section	29,394,986.00	127,060,000.00	156,454,986.00	-	156,454,986.00
055100200100	Information, Youth, Sport & Culture	15,304,403.00	43,080,000.00	58,384,403.00	438,901,605.00	497,286,008.00
055100300100	Social Welfare Section	43,354,314.00	298,126,000.00	341,480,314.00	95,000,000.00	436,480,314.00
055100400100	Trade Section and Cooperatives	14,453,584.00	17,000,000.00	31,453,584.00	177,199,065.32	208,652,649.32
055100500100	Traditional/Religious Affairs	-	260,000,000.00	260,000,000.00	-	260,000,000.00

317126 - TAURA Local Government, Jigawa State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to August	2026 Approved Budget
	Total Revenue	7,291,316,480.00	4,204,270,280.95	10,553,810,000.00
010000000000	Administrative	301,100,000.00	565,000.00	2,700,000.00
012500000000	ADMIN AND GENERAL SERVICES	301,100,000.00	565,000.00	2,700,000.00
012500100100	Office of the Director Admin and General Services	301,100,000.00	565,000.00	2,700,000.00
020000000000	Economic	6,990,166,480.00	4,203,705,280.95	10,551,010,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	50,000,000.00	-	700,000.00
021500100100	Agriculture Section	-	-	500,000.00
021500200100	Forestry Section	50,000,000.00	-	200,000.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	6,938,816,480.00	4,203,705,280.95	10,543,960,000.00
022001000100	Account section	6,730,516,480.00	4,080,170,202.00	10,364,160,000.00
022002000100	Revenue Section	208,300,000.00	123,535,078.95	179,800,000.00
023400000000	DEPARTMENT OF WORKS & HOUSING	1,350,000.00	-	6,350,000.00
023400200100	Mechanical Section	600,000.00	-	2,600,000.00
023400500100	Building Section	750,000.00	-	3,750,000.00
050000000000	Social	50,000.00	-	100,000.00
053500000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	50,000.00	-	100,000.00
053500100100	Preventive (Water, Sanitation and Hygiene)	50,000.00	-	100,000.00

317126 - TAURA Local Government, Jigawa State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to August	2026 Approved Budget
1	Revenue	7,291,316,480.00	4,204,270,280.95	10,553,810,000.00
11	LOCAL GOVT. SHARE OF FAAC	6,730,516,480.00	4,080,170,202.00	10,364,160,000.00
1101	LOCAL GOVT. SHARE OF FAAC	6,730,516,480.00	4,080,170,202.00	10,364,160,000.00
110101	LOCAL GOVT. SHARE OF STATUTORY REVENUES	1,243,000,000.00	1,608,670,510.00	2,774,950,000.00
11010101	Statutory Allocation	1,243,000,000.00	1,608,670,510.00	2,774,950,000.00
110102	LOCAL GOVT. SHARE OF VAT	2,787,516,480.00	1,967,533,607.00	3,715,210,000.00
11010201	Share of VAT	2,787,516,480.00	1,967,533,607.00	3,715,210,000.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	2,700,000,000.00	503,966,085.00	3,874,000,000.00
11010302	Excess Non-Oil	50,524,640.00	9,467,961.88	70,000,000.00
11010303	Exchange Gain	892,182,610.00	185,213,622.78	1,369,350,000.00
11010305	Electronic Money Transfer Levy (EMTL)	181,159,420.00	33,814,149.56	250,000,000.00
11010307	FOREX Equalization Non-Mineral	720,659,420.00	153,739,412.38	1,136,650,000.00
11010308	Solid Mineral	68,403,760.00	13,525,659.82	100,000,000.00
11010312	Stabilization Funds	787,070,150.00	108,205,278.58	948,000,000.00
12	Independent Revenue	560,800,000.00	124,100,078.95	189,650,000.00
1202	NON-TAX REVENUE	560,800,000.00	124,100,078.95	189,650,000.00
120201	Licenses - General	2,400,000.00	115,040,000.00	16,440,000.00
12020111	Bake House Licenses	100,000.00	40,000.00	200,000.00
12020116	Cattle Dealer Licenses	100,000.00	-	500,000.00
12020120	Hawker's Permits	100,000.00	-	100,000.00
12020130	Cinematograph Licenses	1,000,000.00	-	500,000.00
12020137	Trade Permit Licenses	50,000.00	-	200,000.00
12020141	Hide and Skin Buyers License	-	-	100,000.00
12020148	Food and Water Processing Licence	50,000.00	-	100,000.00
12020149	Communication Equipment Installation Permit	500,000.00	115,000,000.00	13,996,050.00
12020151	Cattle Traders Certificate	200,000.00	-	400,000.00
12020152	Trophies Dealers Permit	-	-	13,950.00
12020162	Welding Machine License	50,000.00	-	100,000.00
12020163	Auto Spare Parts	50,000.00	-	100,000.00
12020164	Building Materials / Block Making Licence Fees	100,000.00	-	50,000.00
12020166	Barbing Salon / Boutque Services Fees	100,000.00	-	80,000.00
120204	Fees - General	551,950,000.00	7,578,449.00	12,900,000.00
12020417	Contractor Registration Fees	500,000.00	1,556,692.00	2,000,000.00
12020427	Tender Fees	200,000,000.00	5,456,757.00	6,000,000.00
12020438	Survey / Planning / Building Fees	100,000.00	-	100,000.00
12020443	Birth & Death Registration Fees	-	-	1,000,000.00
12020446	Agricultural / Veterinary Services Fees	-	-	500,000.00
12020451	Timber & Forest Fees	50,000,000.00	-	200,000.00
12020459	Right Of Occupancy Fees	300,000,000.00	15,000.00	500,000.00
12020460	Building Plan Approval Fees	50,000.00	-	100,000.00
12020461	Title Transfer Fees	50,000.00	-	100,000.00
12020466	Indigenship Registration Fees	1,000,000.00	550,000.00	2,000,000.00
12020468	Milling Charges	-	-	100,000.00
12020478	Workshop Fees	50,000.00	-	100,000.00
12020479	Motor Vehicles, Taxi and Motor Cycle Registration Fees	100,000.00	-	100,000.00
12020493	Auto Mechanic Registration Fees	100,000.00	-	100,000.00
120206	Sales - General	300,000.00	-	2,200,000.00
12020604	Sales of Stores / Scraps / Unserviceable Items	300,000.00	-	2,000,000.00

317126 - TAURA Local Government, Jigawa State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to August	2026 Approved Budget
12020610	Proceeds from Sales of Goods by Public Auctions	-	-	200,000.00
120207	Earnings - General	-	-	24,210,000.00
12020701	Earnings From Consultancy Services	-	-	10,000,000.00
12020702	Earnings From Laboratory Services	-	-	7,010,000.00
12020705	Earnings From The Use Of Govt. Halls	-	-	3,000,000.00
12020711	Earnings from Commercial Activities	-	-	3,000,000.00
12020729	Earning from Parks and Gardens	-	-	200,000.00
12020733	Earnings from Hall Hire	-	-	1,000,000.00
120208	Rent on Government Buildings - General	650,000.00	-	1,500,000.00
12020803	Rent on Government Buildings	150,000.00	-	1,000,000.00
12020805	Rent on Building at Aerodromes	500,000.00	-	500,000.00
120209	Rent on Land & Others - General	-	-	2,200,000.00
12020901	Rent on Government Land	-	-	2,000,000.00
12020910	Certificate of Temporary Permit	-	-	200,000.00
120210	REPAYMENTS - GENERAL	3,300,000.00	-	3,750,000.00
12021002	Repayment of Motor Vehicle Advances	-	-	100,000.00
12021003	Repayment of Bicycle Advances (Principal)	-	-	50,000.00
12021004	Repayment of Motor Vehicle Refurbishing Loan	-	-	100,000.00
12021012	Refund of Overpayment	3,000,000.00	-	2,000,000.00
12021013	Refund Sunderies	-	-	1,000,000.00
12021014	Recovery of Public Funds	300,000.00	-	500,000.00
120211	Investment Income	-	-	1,000,000.00
12021102	Dividend on Investment	-	-	1,000,000.00
120212	Interest Earned	-	-	250,000.00
12021202	Bicycle Advances (Interest)	-	-	50,000.00
12021203	Interest on Refurbishing Loan	-	-	100,000.00
12021205	Interest on Housing Loan	-	-	100,000.00
120213	Reimbursement - General	2,200,000.00	1,481,629.95	125,200,000.00
12021301	Receipt of Local Government Share of State IGR	2,000,000.00	1,481,629.95	125,000,000.00
12021317	Reimbursement of Cost of Collections of PAYE	200,000.00	-	200,000.00

317126 - TAURA 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>	<i>10,553,810,000.00</i>
01	FEDERATION ACCOUNT	10,364,160,000.00
011	FAAC DIRECT ALLOCATION	10,364,160,000.00
01101	FAAC DIRECT ALLOCATION	10,364,160,000.00
02	CONSOLIDATED REVENUE FUND	189,650,000.00
021	MAIN ENVELOP	189,650,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	189,650,000.00

317126 - TAURA Local Government, Jigawa State - 2026 Budget: Capital Receipts

Receipt Description	Economic Code and Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget
Total Capital Receipts		-	-	-

317126 - TAURA Local Government, Jigawa State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Expenditure	7,200,057,021.00	4,105,443,651.75	10,778,341,000.00	124,587,848.00
01000000000	Administrative	780,446,114.00	426,696,468.00	1,031,827,214.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	262,960,685.00	189,320,675.00	288,729,264.00	-
011100100100	Chairman	235,101,567.00	186,966,702.00	263,430,515.00	-
011100200100	Vice-Chairman	20,000,000.00	-	20,000,000.00	-
011108000100	Internal Audit Office	7,859,118.00	2,353,973.00	5,298,749.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	115,534,980.00	39,682,888.00	126,361,980.00	-
011200100100	Legislative Council	115,534,980.00	39,682,888.00	126,361,980.00	-
01610000000	Secretary to the Local Government Council	10,000,000.00	-	20,000,000.00	-
016101000100	Secretary to the Local Government Council	10,000,000.00	-	20,000,000.00	-
01250000000	ADMIN AND GENERAL SERVICES	391,950,449.00	197,692,905.00	596,735,970.00	-
012500100100	Office of the Director Admin and General Services	391,950,449.00	197,692,905.00	596,735,970.00	-
02000000000	Economic	2,741,322,902.33	1,360,120,666.00	4,448,723,142.33	124,587,848.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	168,999,643.00	116,344,157.00	1,073,156,067.00	64,587,848.00
021500100100	Agriculture Section	86,612,798.00	72,823,286.00	927,596,193.00	-
021500200100	Forestry Section	41,184,886.00	18,593,157.00	69,587,848.00	64,587,848.00
021500300100	Livestock Section (Veterinary)	41,201,959.00	24,927,714.00	75,972,026.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	654,537,912.00	569,870,651.00	889,919,559.00	-
022001000100	Account section	628,709,826.00	553,609,593.00	859,115,831.00	-
022002000100	Revenue Section	25,828,086.00	16,261,058.00	30,803,728.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	1,856,807,539.33	616,658,516.00	2,346,594,953.33	60,000,000.00
023400100100	Road & Communication Section	399,961,008.00	226,970,493.00	313,092,156.00	-
023400200100	Mechanical Section	64,205,649.00	17,094,171.00	102,700,674.00	-
023400300100	Electrical Section	365,679,463.00	129,471,135.00	741,303,504.00	-
023400400100	Land & Survey Section	26,823,109.00	3,657,036.00	38,341,137.00	10,000,000.00
023400500100	Building Section	1,000,138,310.33	239,465,681.00	1,151,157,482.33	50,000,000.00
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	60,977,808.00	57,247,342.00	139,052,563.00	-
023800100100	Planning	60,977,808.00	57,247,342.00	98,052,563.00	-
023800200100	Research and Statistics	-	-	41,000,000.00	-
05000000000	Social	3,678,288,004.67	2,318,626,517.75	5,297,790,643.67	-
05170000000	LOCAL EDUCATION AUTHORITY	1,904,968,308.35	1,261,017,918.25	1,831,670,431.35	-
051700100100	Education (Non-Teaching Staff)	531,417,417.35	325,854,755.00	632,656,095.35	-
051700200100	Education (Teaching Staff)	1,373,550,891.00	935,163,163.25	1,189,014,336.00	-
051700300100	Adult Education	-	-	10,000,000.00	-
05210000000	PRIMARY HEALTH CARE	671,975,825.00	326,735,115.00	1,214,721,556.00	-
052100100100	Primary Health Care Manager	233,000,000.00	-	677,000,000.00	-
052100200100	Curative	438,975,825.00	326,735,115.00	537,721,556.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	633,387,255.00	374,192,765.50	692,524,699.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	227,887,255.00	177,604,228.50	338,024,699.00	-
053500300100	Rural Water Supply	405,500,000.00	196,588,537.00	354,500,000.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	467,956,616.32	356,680,719.00	1,558,873,957.32	-
055100100100	Community Development Section	46,065,442.00	72,394,784.00	156,454,986.00	-
055100200100	Information, Youth, Sport & Culture	79,779,189.00	13,696,270.00	497,286,008.00	-
055100300100	Social Welfare Section	183,947,212.00	83,665,907.00	436,480,314.00	-
055100400100	Trade Section and Cooperatives	38,164,773.32	18,372,276.00	208,652,649.32	-
055100500100	Traditional/Religious Affairs	120,000,000.00	168,551,482.00	260,000,000.00	-

317126 - TAURA Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	2,676,387,104.00	1,820,356,173.75	2,489,936,997.00	14,587,848.00
01000000000	Administrative	152,752,719.00	79,992,428.00	171,327,214.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	62,660,685.00	28,312,675.00	60,229,264.00	-
011100100100	Chairman	60,101,567.00	26,393,702.00	58,430,515.00	-
011108000100	Internal Audit Office	2,559,118.00	1,918,973.00	1,798,749.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	39,534,980.00	13,072,888.00	39,361,980.00	-
011200100100	Legislative Council	39,534,980.00	13,072,888.00	39,361,980.00	-
01250000000	ADMIN AND GENERAL SERVICES	50,557,054.00	38,606,865.00	71,735,970.00	-
012500100100	Office of the Director Admin and General Services	50,557,054.00	38,606,865.00	71,735,970.00	-
02000000000	Economic	286,504,219.00	232,909,322.00	266,236,730.00	14,587,848.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	65,699,643.00	48,668,184.00	74,570,939.00	14,587,848.00
021500100100	Agriculture Section	21,612,798.00	16,089,613.00	21,011,065.00	-
021500200100	Forestry Section	16,884,886.00	11,912,157.00	14,587,848.00	14,587,848.00
021500300100	Livestock Section (Veterinary)	27,201,959.00	20,666,414.00	38,972,026.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	147,037,912.00	121,603,577.00	105,919,559.00	-
022001000100	Account section	136,709,826.00	113,857,519.00	96,115,831.00	-
022002000100	Revenue Section	10,328,086.00	7,746,058.00	9,803,728.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	49,788,856.00	37,358,219.00	53,693,669.00	-
023400100100	Road & Communication Section	15,142,091.00	11,343,199.00	24,793,513.00	-
023400200100	Mechanical Section	9,205,649.00	6,904,171.00	12,700,674.00	-
023400300100	Electrical Section	9,599,463.00	7,199,592.00	4,303,504.00	-
023400400100	Land & Survey Section	4,523,109.00	3,392,036.00	2,341,137.00	-
023400500100	Building Section	11,318,544.00	8,519,221.00	9,554,841.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	23,977,808.00	25,279,342.00	32,052,563.00	-
023800100100	Planning	23,977,808.00	25,279,342.00	32,052,563.00	-
05000000000	Social	2,237,130,166.00	1,507,454,423.75	2,052,373,053.00	-
05170000000	LOCAL EDUCATION AUTHORITY	1,609,717,140.00	1,108,621,843.25	1,349,119,511.00	-
051700100100	Education (Non-Teaching Staff)	236,166,249.00	173,458,680.00	160,105,175.00	-
051700200100	Education (Teaching Staff)	1,373,550,891.00	935,163,163.25	1,189,014,336.00	-
05210000000	PRIMARY HEALTH CARE	373,975,825.00	254,609,115.00	409,721,556.00	-
052100200100	Curative	373,975,825.00	254,609,115.00	409,721,556.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	147,387,255.00	81,659,728.50	191,024,699.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	147,387,255.00	81,659,728.50	191,024,699.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	106,049,946.00	62,563,737.00	102,507,287.00	-
055100100100	Community Development Section	20,565,442.00	15,424,284.00	29,394,986.00	-
055100200100	Information, Youth, Sport & Culture	9,497,584.00	8,151,270.00	15,304,403.00	-
055100300100	Social Welfare Section	62,221,212.00	28,665,907.00	43,354,314.00	-
055100400100	Trade Section and Cooperatives	13,765,708.00	10,322,276.00	14,453,584.00	-

317126 - TAURA Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Other Recurrent Expenditure	1,427,806,000.00	1,248,340,951.00	3,283,966,000.00	41,000,000.00
01000000000	Administrative	301,300,000.00	207,219,040.00	585,500,000.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	80,300,000.00	64,508,000.00	208,500,000.00	-
011100100100	Chairman	75,000,000.00	64,073,000.00	205,000,000.00	-
011108000100	Internal Audit Office	5,300,000.00	435,000.00	3,500,000.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	56,000,000.00	26,610,000.00	67,000,000.00	-
011200100100	Legislative Council	56,000,000.00	26,610,000.00	67,000,000.00	-
01250000000	ADMIN AND GENERAL SERVICES	165,000,000.00	116,101,040.00	310,000,000.00	-
012500100100	Office of the Director Admin and General Services	165,000,000.00	116,101,040.00	310,000,000.00	-
02000000000	Economic	711,200,000.00	598,203,242.00	1,511,200,000.00	41,000,000.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	33,300,000.00	42,749,718.00	126,000,000.00	41,000,000.00
021500100100	Agriculture Section	9,000,000.00	31,807,418.00	48,000,000.00	-
021500200100	Forestry Section	10,300,000.00	6,681,000.00	41,000,000.00	41,000,000.00
021500300100	Livestock Section (Veterinary)	14,000,000.00	4,261,300.00	37,000,000.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	507,500,000.00	448,267,074.00	784,000,000.00	-
022001000100	Account section	492,000,000.00	439,752,074.00	763,000,000.00	-
022002000100	Revenue Section	15,500,000.00	8,515,000.00	21,000,000.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	133,400,000.00	75,218,450.00	494,200,000.00	-
023400100100	Road & Communication Section	25,400,000.00	3,100,000.00	42,000,000.00	-
023400200100	Mechanical Section	55,000,000.00	10,190,000.00	90,000,000.00	-
023400300100	Electrical Section	15,400,000.00	47,271,543.00	276,000,000.00	-
023400400100	Land & Survey Section	2,300,000.00	265,000.00	16,000,000.00	-
023400500100	Building Section	35,300,000.00	14,391,907.00	70,200,000.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	37,000,000.00	31,968,000.00	107,000,000.00	-
023800100100	Planning	37,000,000.00	31,968,000.00	66,000,000.00	-
023800200100	Research and Statistics	-	-	41,000,000.00	-
05000000000	Social	415,306,000.00	442,918,669.00	1,187,266,000.00	-
05170000000	LOCAL EDUCATION AUTHORITY	20,000,000.00	21,946,000.00	70,000,000.00	-
051700100100	Education (Non-Teaching Staff)	20,000,000.00	21,946,000.00	60,000,000.00	-
051700300100	Adult Education	-	-	10,000,000.00	-
05210000000	PRIMARY HEALTH CARE	95,000,000.00	72,126,000.00	158,000,000.00	-
052100100100	Primary Health Care Manager	30,000,000.00	-	30,000,000.00	-
052100200100	Curative	65,000,000.00	72,126,000.00	128,000,000.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	109,500,000.00	109,729,687.00	214,000,000.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	65,500,000.00	75,603,500.00	117,000,000.00	-
053500300100	Rural Water Supply	44,000,000.00	34,126,187.00	97,000,000.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	190,806,000.00	239,116,982.00	745,266,000.00	-
055100100100	Community Development Section	25,500,000.00	56,970,500.00	127,060,000.00	-
055100200100	Information, Youth, Sport & Culture	6,380,000.00	5,545,000.00	43,080,000.00	-
055100300100	Social Welfare Section	28,726,000.00	-	298,126,000.00	-
055100400100	Trade Section and Cooperatives	10,200,000.00	8,050,000.00	17,000,000.00	-
055100500100	Traditional/Religious Affairs	120,000,000.00	168,551,482.00	260,000,000.00	-

317126 - TAURA Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Capital Expenditure	3,095,863,917.00	1,036,746,527.00	5,004,438,003.00	69,000,000.00
01000000000	Administrative	326,393,395.00	139,485,000.00	275,000,000.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	120,000,000.00	96,500,000.00	20,000,000.00	-
011100100100	Chairman	100,000,000.00	96,500,000.00	-	-
011100200100	Vice-Chairman	20,000,000.00	-	20,000,000.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	20,000,000.00	-	20,000,000.00	-
011200100100	Legislative Council	20,000,000.00	-	20,000,000.00	-
01610000000	Secretary to the Local Government Council	10,000,000.00	-	20,000,000.00	-
016101000100	Secretary to the Local Government Council	10,000,000.00	-	20,000,000.00	-
01250000000	ADMIN AND GENERAL SERVICES	176,393,395.00	42,985,000.00	215,000,000.00	-
012500100100	Office of the Director Admin and General Services	176,393,395.00	42,985,000.00	215,000,000.00	-
02000000000	Economic	1,743,618,683.33	529,008,102.00	2,671,286,412.33	69,000,000.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	70,000,000.00	24,926,255.00	872,585,128.00	9,000,000.00
021500100100	Agriculture Section	56,000,000.00	24,926,255.00	858,585,128.00	-
021500200100	Forestry Section	14,000,000.00	-	14,000,000.00	9,000,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	1,673,618,683.33	504,081,847.00	1,798,701,284.33	60,000,000.00
023400100100	Road & Communication Section	359,418,917.00	212,527,294.00	246,298,643.00	-
023400300100	Electrical Section	340,680,000.00	75,000,000.00	461,000,000.00	-
023400400100	Land & Survey Section	20,000,000.00	-	20,000,000.00	10,000,000.00
023400500100	Building Section	953,519,766.33	216,554,553.00	1,071,402,641.33	50,000,000.00
05000000000	Social	1,025,851,838.67	368,253,425.00	2,058,151,590.67	-
05170000000	LOCAL EDUCATION AUTHORITY	275,251,168.35	130,450,075.00	412,550,920.35	-
051700100100	Education (Non-Teaching Staff)	275,251,168.35	130,450,075.00	412,550,920.35	-
05210000000	PRIMARY HEALTH CARE	203,000,000.00	-	647,000,000.00	-
052100100100	Primary Health Care Manager	203,000,000.00	-	647,000,000.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	376,500,000.00	182,803,350.00	287,500,000.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	15,000,000.00	20,341,000.00	30,000,000.00	-
053500300100	Rural Water Supply	361,500,000.00	162,462,350.00	257,500,000.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	171,100,670.32	55,000,000.00	711,100,670.32	-
055100200100	Information, Youth, Sport & Culture	63,901,605.00	-	438,901,605.00	-
055100300100	Social Welfare Section	93,000,000.00	55,000,000.00	95,000,000.00	-
055100400100	Trade Section and Cooperatives	14,199,065.32	-	177,199,065.32	-

317126 - TAURA Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	7,200,057,021.00	4,105,443,651.75	10,778,341,000.00	124,587,848.00
21	Personnel Cost	2,676,387,104.00	1,820,356,173.75	2,489,936,997.00	14,587,848.00
2101	SALARY	1,189,364,771.00	889,985,945.75	1,097,400,883.00	6,800,405.00
210101	Salaries and Wages	1,189,364,771.00	889,985,945.75	1,097,400,883.00	6,800,405.00
21010101	Salary	1,165,404,383.00	872,122,257.75	1,073,440,495.00	6,800,405.00
21010103	Consolidated Revenue Fund Charges - Salaries	23,960,388.00	17,863,688.00	23,960,388.00	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,487,022,333.00	930,370,228.00	1,392,536,114.00	7,787,443.00
210201	ALLOWANCES	1,247,522,333.00	837,968,196.00	1,174,370,802.00	7,787,443.00
21020103	Transport Allowance	72,990,888.00	54,743,156.00	118,804,652.00	1,817,524.00
21020104	Rent Supplement	82,240,562.00	61,698,410.00	143,776,660.00	1,360,078.00
21020105	Meal Subsidy	85,139,865.00	67,259,887.00	75,782,310.00	770,974.00
21020106	Utility Allowance	42,120,039.00	39,157,011.00	48,013,049.00	844,231.00
21020107	Entertainment	16,381,858.00	12,320,141.00	2,566,764.00	-
21020108	Peculiar Allowance	112,225,045.00	84,168,782.00	90,000,000.00	-
21020109	Leave Transport Grant	77,060,544.00	67,289,841.00	60,736,236.00	680,083.00
21020111	In-lieu of Overtime / Agency Allowance	174,008.00	130,505.00	-	-
21020112	Inducement Allowance	57,076,659.00	62,728,014.00	63,054,763.00	-
21020113	Hazard / Hardship Allowance	89,019,682.00	7,701,189.00	57,079,404.00	-
21020117	Domestic Staff Allowance	11,685,968.00	9,678,558.00	24,966,563.00	-
21020118	Personal Assistant Allowance	6,334,644.00	4,750,983.00	5,954,118.00	-
21020122	Motor Vehicle Maintenance Allowance	9,594,960.00	6,562,251.00	9,127,934.00	-
21020123	Constituency Allowance	3,612,590.00	2,075,473.00	3,526,090.00	-
21020133	Security Allowance	24,000,000.00	-	24,000,000.00	-
21020136	Responsibility Allowance	39,925,906.00	29,944,429.00	40,000,000.00	-
21020137	Medical Allowance	174,435,706.00	130,623,191.00	152,738,116.00	2,314,553.00
21020149	Consolidated Allowance	45,423,247.00	5,187,726.00	41,852,026.00	-
21020156	Professional Teaching Allowance	250,059,813.00	189,682,388.00	163,289,028.00	-
21020164	Consequential Increase Allowance	3,020,349.00	2,266,261.00	4,103,089.00	-
21020173	Once-in-4-Years Furniture Allowance	45,000,000.00	-	45,000,000.00	-
210202	Social Contributions	239,500,000.00	92,402,032.00	218,165,312.00	-
21020201	NHIS Contribution	18,500,000.00	-	41,200,000.00	-
21020202	17% Government Contributory Pension	221,000,000.00	92,402,032.00	176,965,312.00	-
22	Other Recurrent Costs	1,427,806,000.00	1,248,340,951.00	3,283,966,000.00	41,000,000.00
2202	OVERHEAD COST	1,082,806,000.00	843,817,395.00	2,558,966,000.00	41,000,000.00
220201	Transport & Travelling - General	82,500,000.00	35,258,540.00	148,700,000.00	1,000,000.00
22020101	Local Travel & Transport - Training	11,500,000.00	4,769,140.00	17,000,000.00	1,000,000.00
22020102	Local Travel & Transport - Others	56,000,000.00	29,489,400.00	101,700,000.00	-
22020104	International Travel & Transport - Others	15,000,000.00	1,000,000.00	30,000,000.00	-
220202	Utilities General	-	-	6,000,000.00	-
22020201	Electricity Charges	-	-	5,000,000.00	-
22020205	Water rates & Charges	-	-	1,000,000.00	-
220203	Materials and Supplies - General	279,000,000.00	267,587,300.00	536,060,000.00	10,000,000.00
22020301	Office Materials and Consumables	182,000,000.00	168,900,300.00	343,060,000.00	10,000,000.00
22020305	Printing of Non-security Documents	27,000,000.00	22,980,000.00	48,000,000.00	-
22020306	Printing of Security Documents	10,000,000.00	8,515,000.00	15,000,000.00	-
22020307	Drugs, Vaccines & Medical Supplies	40,000,000.00	45,246,000.00	70,000,000.00	-
22020310	Teaching Aids, Laboratory and Instructional Materials	20,000,000.00	21,946,000.00	60,000,000.00	-
220204	Maintenance Services - General	145,100,000.00	136,350,314.00	666,000,000.00	30,000,000.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	24,000,000.00	13,850,000.00	40,000,000.00	7,000,000.00
22020402	Maintenance of Office Furniture	6,500,000.00	17,535,018.00	43,000,000.00	3,000,000.00
22020403	Maintenance of Office Building / Residential Quarters	45,000,000.00	30,391,907.00	120,000,000.00	15,000,000.00
22020404	Maintenance of Office / IT Equipment	9,500,000.00	3,290,000.00	27,000,000.00	-
22020410	Maintenance of Street Lightings	100,000.00	39,746,543.00	230,000,000.00	-
22020412	Maintenance of Markets / Public Places	-	-	10,000,000.00	-

317126 - TAURA Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
22020413	Minor Road Maintenance	15,000,000.00	3,100,000.00	30,000,000.00	-
22020415	Maintenance of Water Facilities	10,000,000.00	8,231,846.00	20,000,000.00	-
22020417	Maintenance of Other Infrastructure	11,000,000.00	9,525,000.00	35,000,000.00	5,000,000.00
22020421	Maintenance of Health Institution Buildings	6,000,000.00	4,680,000.00	40,000,000.00	-
22020422	Maintenance of NYSC Orientation Camp & Sport Center	-	-	30,000,000.00	-
22020425	Maintenance of Lab/Workshop Tools and Instrument	18,000,000.00	6,000,000.00	41,000,000.00	-
220205	Training - General	113,000,000.00	101,940,000.00	264,000,000.00	-
22020501	Local Training	113,000,000.00	101,940,000.00	264,000,000.00	-
220206	Other Services - General	65,000,000.00	44,341,000.00	82,000,000.00	-
22020601	Security Services	6,000,000.00	-	6,000,000.00	-
22020604	Security Vote (Including Operations)	24,000,000.00	24,000,000.00	36,000,000.00	-
22020607	Rescues Services	20,000,000.00	-	20,000,000.00	-
22020616	Casual Workers Services	15,000,000.00	20,341,000.00	20,000,000.00	-
220207	Consulting and Professional Services	55,000,000.00	-	35,000,000.00	-
22020701	Financial Consulting	55,000,000.00	-	35,000,000.00	-
220208	Fuel and Lubricant - General	34,000,000.00	28,894,341.00	74,000,000.00	-
22020801	Motor Vehicle Fuel Cost	34,000,000.00	28,894,341.00	74,000,000.00	-
220210	Miscellaneous Expenses - General	309,206,000.00	229,445,900.00	747,206,000.00	-
22021001	Refreshment and Meals (Entertainment & Hospitality)	45,000,000.00	10,347,900.00	65,000,000.00	-
22021002	Honorarium and Sitting Allowance Payments	-	-	25,000,000.00	-
22021003	Publicity and Advertisements	1,080,000.00	400,000.00	1,080,000.00	-
22021007	Welfare Packages	10,000,000.00	-	50,000,000.00	-
22021014	Annual Planning/Budget Processes Expenses and Administration	9,000,000.00	7,971,000.00	10,000,000.00	-
22021041	Contingency Reserve - Recurrent	200,000,000.00	185,000,000.00	300,000,000.00	-
22021044	Committees and Commissions	5,000,000.00	4,527,000.00	20,000,000.00	-
22021045	Institutional Feeding (Ramadan Feeding)	-	-	200,000,000.00	-
22021047	Community Engagement, Sensitization & Mobilization Activit	10,000,000.00	-	10,000,000.00	-
22021049	Special Health Programmes & Initiatives	1,000,000.00	200,000.00	1,000,000.00	-
22021059	Council of Ulama, Hisba & Other Religious Groups Activities	8,126,000.00	-	26,126,000.00	-
22021060	Nutrition Activities	20,000,000.00	21,000,000.00	30,000,000.00	-
22021077	Sexual Assault Referral Centre Expenses	-	-	9,000,000.00	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL	195,000,000.00	235,972,074.00	425,000,000.00	-
220401	Local Grants and Contributions	195,000,000.00	235,972,074.00	425,000,000.00	-
22040104	Grants to State Governments – Contribution to LG Audit (0.5%)	70,000,000.00	67,420,592.00	110,000,000.00	-
22040111	Grants to Communities and NGOs	-	-	25,000,000.00	-
22040113	Contribution to Traditional Councils	120,000,000.00	168,551,482.00	260,000,000.00	-
22040118	Grants to Communities (Polling Units)	5,000,000.00	-	30,000,000.00	-
2207	Transfers - Payments	150,000,000.00	168,551,482.00	300,000,000.00	-
220701	Transfer to Fund Recurrent Expenditure - Payments	150,000,000.00	168,551,482.00	300,000,000.00	-
22070105	Stabilization Funds	150,000,000.00	168,551,482.00	300,000,000.00	-
23	Capital Expenditure	3,095,863,917.00	1,036,746,527.00	5,004,438,003.00	69,000,000.00
2301	FIXED ASSETS PURCHASED	533,393,395.00	311,971,425.00	1,339,299,752.00	-
230101	Purchase of Fixed Assets - General	533,393,395.00	311,971,425.00	1,339,299,752.00	-
23010101	Purchase/Acquisition Of Land	40,000,000.00	38,000,000.00	60,000,000.00	-
23010104	Purchase of Motor Cycles	12,000,000.00	-	32,000,000.00	-
23010105	Purchase Of Motor Vehicles	256,393,395.00	96,500,000.00	170,000,000.00	-
23010112	Purchase Of Office Furniture and Fittings	68,000,000.00	64,885,075.00	72,299,752.00	-
23010122	Purchase Of Health / Medical Equipment	-	-	50,000,000.00	-
23010124	Purchase Of Teaching / Learning Aid Equipment	12,000,000.00	-	12,000,000.00	-
23010127	Purchase Of Agricultural Equipment and Improved Inputs	-	-	410,000,000.00	-
23010128	Purchase Of Security Equipment	10,000,000.00	-	10,000,000.00	-
23010129	Purchase Of Industrial Equipment	30,000,000.00	-	460,000,000.00	-
23010139	Purchase Of Tricycle	13,000,000.00	-	6,000,000.00	-
23010140	Purchase of Information / Communication Equipment	5,000,000.00	-	-	-

317126 - TAURA Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
23010150	Purchase of Livestocks	7,000,000.00	-	7,000,000.00	-
23010155	Purchase of Water Supply Equipment	80,000,000.00	112,586,350.00	50,000,000.00	-
2302	CONSTRUCTION / PROVISION	2,152,970,522.00	574,232,847.00	3,046,638,251.00	9,000,000.00
230201	Construction/Provision of Fixed Assets - General	2,152,970,522.00	574,232,847.00	3,046,638,251.00	9,000,000.00
23020101	Construction/Provision Of Office Buildings	40,000,000.00	-	98,000,000.00	-
23020102	Construction/Provision Of Residential Buildings	100,000,000.00	118,000,000.00	-	-
23020103	Construction/Provision Of Electricity / Solar Power	145,180,000.00	-	250,000,000.00	-
23020104	Construction/Provision Of Housing	25,000,000.00	-	25,000,000.00	-
23020105	Construction/Provision Of Water Facilities	281,500,000.00	49,876,000.00	207,500,000.00	-
23020106	Construction/Provision Of Hospitals/Health Centres	135,000,000.00	-	375,000,000.00	-
23020107	Construction/Provision Of Public Schools	154,251,168.35	20,275,000.00	254,251,168.35	-
23020112	Construction / Provision Of Sporting Facilities	26,901,605.00	-	26,901,605.00	-
23020113	Construction / Provision Of Agricultural Facilities	15,000,000.00	-	15,000,000.00	-
23020114	Construction / Provision Of Roads	482,527,294.00	212,823,294.00	496,298,643.00	-
23020118	Construction / Provision Of Infrastructure	30,000,000.00	-	30,000,000.00	-
23020123	Construction Of Traffic /Street Lights	195,500,000.00	75,000,000.00	211,000,000.00	-
23020124	Construction Of Markets/Parks	14,199,065.32	-	124,199,065.32	-
23020126	Construction/Provision Of Cemeteries	28,000,000.00	-	28,000,000.00	-
23020129	Construction Of Irrigation Facilities	-	-	281,585,128.00	-
23020130	Construction / Provision of Wall Fence/Boundary Pillars	15,000,000.00	-	15,000,000.00	-
23020131	Construction/Provision Of Religious Structures	85,000,000.00	54,950,428.00	20,000,000.00	-
23020132	Construction/Provision Of Other Institutional Structures	10,000,000.00	-	10,000,000.00	-
23020133	Construction/Provision Of Public Convenience	147,000,000.00	-	147,000,000.00	-
23020134	Grazing Reserves Development	5,000,000.00	-	45,000,000.00	9,000,000.00
23020139	Construction of Bridges and Culverts	188,911,389.33	36,117,125.00	317,902,641.33	-
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	25,000,000.00	7,191,000.00	50,000,000.00	-
23020144	Construction of Agricultural Facilities	4,000,000.00	-	19,000,000.00	-
2303	REHABILITATION / REPAIRS	188,500,000.00	-	356,500,000.00	60,000,000.00
230301	Rehabilitation/Repairs of Fixed Assets - General	188,500,000.00	-	356,500,000.00	60,000,000.00
23030101	Rehabilitation/Repairs Of Residential Buildings	64,000,000.00	-	64,000,000.00	-
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	60,000,000.00	-	143,000,000.00	-
23030112	Rehabilitation / Repairs - Agricultural Facilities	-	-	30,000,000.00	-
23030121	Rehabilitation / Repairs Of Office Buildings	35,000,000.00	-	35,000,000.00	-
23030124	Rehabilitation/Repairs- Markets/Parks	-	-	53,000,000.00	-
23030131	Rehabilitation/Repairs of Other Infrastructure	12,500,000.00	-	12,500,000.00	60,000,000.00
23030133	Rehabilitation/Repairs of Other facilities	17,000,000.00	-	19,000,000.00	-
2304	PRESERVATION OF THE ENVIRONMENT	34,000,000.00	20,341,000.00	49,000,000.00	-
230401	Preservation of the Environment - General	34,000,000.00	20,341,000.00	49,000,000.00	-
23040101	Tree Planting	9,000,000.00	-	9,000,000.00	-
23040102	Erosion & Flood Control	10,000,000.00	-	10,000,000.00	-
23040105	Water and Environmental Pollution Prevention & Control	15,000,000.00	20,341,000.00	30,000,000.00	-
2305	OTHER CAPITAL PROJECTS	187,000,000.00	130,201,255.00	213,000,000.00	-
230501	Acquisition of Non-Tangible Asset	187,000,000.00	130,201,255.00	213,000,000.00	-
23050108	Special Intervention Programmes and Projects	157,000,000.00	105,275,000.00	207,000,000.00	-
23050137	Capital Project Historical Liabilities	30,000,000.00	24,926,255.00	6,000,000.00	-

317126 - TAURA Local Government, Jigawa State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Expenditure	7,200,057,021.00	4,105,443,651.75	10,778,341,000.00	124,587,848.00
701	GENERAL PUBLIC SERVICES	1,690,961,834.00	925,957,429.00	2,449,834,024.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	933,033,577.00	641,300,590.00	1,191,045,491.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	410,636,547.00	202,649,590.00	447,792,495.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	522,397,030.00	438,651,000.00	743,252,996.00	-
7013	GENERAL SERVICES	387,928,257.00	216,940,247.00	640,788,533.00	-
70131	GENERAL PERSONNEL SERVICES	125,000,000.00	116,101,040.00	270,000,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	60,977,808.00	57,247,342.00	139,052,563.00	-
70133	OTHER GENERAL SERVICES	201,950,449.00	43,591,865.00	231,735,970.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	370,000,000.00	67,716,592.00	618,000,000.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	370,000,000.00	67,716,592.00	618,000,000.00	-
703	PUBLIC ORDER AND SAFETY	42,500,000.00	24,000,000.00	54,500,000.00	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	42,500,000.00	24,000,000.00	54,500,000.00	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	42,500,000.00	24,000,000.00	54,500,000.00	-
704	ECONOMIC AFFAIRS	855,030,839.65	414,898,222.00	2,042,004,187.65	124,587,848.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	38,164,773.32	18,372,276.00	208,652,649.32	-
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	38,164,773.32	18,372,276.00	208,652,649.32	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	152,999,643.00	116,344,157.00	1,007,156,067.00	64,587,848.00
70421	AGRICULTURE	136,114,757.00	104,432,000.00	992,568,219.00	50,000,000.00
70422	FORESTRY	16,884,886.00	11,912,157.00	14,587,848.00	14,587,848.00
7043	FUEL AND ENERGY	145,180,000.00	-	250,000,000.00	-
70435	ELECTRICITY	145,180,000.00	-	250,000,000.00	-
7045	TRANSPORT	518,686,423.33	280,181,789.00	576,195,471.33	60,000,000.00
70451	ROAD TRANSPORT	518,686,423.33	280,181,789.00	576,195,471.33	60,000,000.00
705	ENVIRONMENTAL PROTECTION	226,000,000.00	27,532,000.00	266,000,000.00	-
7053	POLLUTION ABATEMENT	157,000,000.00	-	157,000,000.00	-
70531	POLLUTION ABATEMENT	157,000,000.00	-	157,000,000.00	-
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	44,000,000.00	7,191,000.00	69,000,000.00	-
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	44,000,000.00	7,191,000.00	69,000,000.00	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	25,000,000.00	20,341,000.00	40,000,000.00	-
70561	ENVIRONMENTAL PROTECTION N.E.C.	25,000,000.00	20,341,000.00	40,000,000.00	-
706	HOUSING AND COMMUNITY AMENITIES	931,506,558.00	463,022,620.00	1,328,354,468.00	-
7061	HOUSING DEVELOPMENT	168,441,653.00	64,568,164.00	235,095,978.00	-
70611	HOUSING DEVELOPMENT	168,441,653.00	64,568,164.00	235,095,978.00	-
7062	COMMUNITY DEVELOPMENT	46,065,442.00	72,394,784.00	156,454,986.00	-
70621	COMMUNITY DEVELOPMENT	46,065,442.00	72,394,784.00	156,454,986.00	-
7063	WATER SUPPLY	405,500,000.00	196,588,537.00	354,500,000.00	-
70631	WATER SUPPLY	405,500,000.00	196,588,537.00	354,500,000.00	-
7064	STREET LIGHTING	220,499,463.00	129,471,135.00	491,303,504.00	-
70641	STREET LIGHTING	220,499,463.00	129,471,135.00	491,303,504.00	-
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	91,000,000.00	-	91,000,000.00	-
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	91,000,000.00	-	91,000,000.00	-
707	HEALTH	815,363,080.00	457,749,343.50	1,338,546,255.00	-
7074	PUBLIC HEALTH SERVICES	815,363,080.00	457,749,343.50	1,338,546,255.00	-
70741	PUBLIC HEALTH SERVICES	815,363,080.00	457,749,343.50	1,338,546,255.00	-
708	RECREATION, CULTURE AND RELIGION	378,279,189.00	355,198,180.00	400,786,008.00	-
7081	RECREATIONAL AND SPORTING SERVICES	42,779,189.00	13,696,270.00	85,286,008.00	-
70811	RECREATIONAL AND SPORTING SERVICES	42,779,189.00	13,696,270.00	85,286,008.00	-
7082	CULTURAL SERVICES	229,000,000.00	286,551,482.00	279,000,000.00	-
70821	CULTURAL SERVICES	229,000,000.00	286,551,482.00	279,000,000.00	-
7083	BROADCASTING AND PUBLISHING SERVICES	7,000,000.00	-	2,000,000.00	-
70831	BROADCASTING AND PUBLISHING SERVICES	7,000,000.00	-	2,000,000.00	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	99,500,000.00	54,950,428.00	34,500,000.00	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	99,500,000.00	54,950,428.00	34,500,000.00	-

317126 - TAURA Local Government, Jigawa State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
709	EDUCATION	1,824,968,308.35	1,261,017,918.25	1,781,670,431.35	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,802,968,308.35	1,231,017,918.25	1,621,670,431.35	-
70912	PRIMARY EDUCATION	1,802,968,308.35	1,231,017,918.25	1,621,670,431.35	-
7092	SECONDARY EDUCATION	-	-	80,000,000.00	-
70921	LOWER SECONDARY EDUCATION	-	-	80,000,000.00	-
7094	TERTIARY EDUCATION	22,000,000.00	30,000,000.00	70,000,000.00	-
70941	FIRST STAGE OF TERTIARY EDUCATION	22,000,000.00	30,000,000.00	70,000,000.00	-
7098	EDUCATION N.E.C.	-	-	10,000,000.00	-
70981	EDUCATION N.E.C	-	-	10,000,000.00	-
710	SOCIAL PROTECTION	435,447,212.00	176,067,939.00	1,116,645,626.00	-
7101	SICKNESS AND DISABILITY	18,500,000.00	-	61,200,000.00	-
71011	SICKNESS	18,500,000.00	-	61,200,000.00	-
7102	OLD AGE	221,000,000.00	92,402,032.00	176,965,312.00	-
71021	OLD AGE	221,000,000.00	92,402,032.00	176,965,312.00	-
7103	SURVIVORS	60,000,000.00	55,000,000.00	60,000,000.00	-
71031	SURVIVORS	60,000,000.00	55,000,000.00	60,000,000.00	-
7104	FAMILY AND CHILDREN	98,947,212.00	28,665,907.00	351,480,314.00	-
71041	FAMILY AND CHILDREN	98,947,212.00	28,665,907.00	351,480,314.00	-
7105	UNEMPLOYMENT	37,000,000.00	-	467,000,000.00	-
71051	UNEMPLOYMENT	37,000,000.00	-	467,000,000.00	-

317126 - TAURA Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	2,676,387,104.00	1,820,356,173.75	2,489,936,997.00	14,587,848.00
701	GENERAL PUBLIC SERVICES	253,768,439.00	160,722,315.00	267,334,024.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	179,233,577.00	96,836,108.00	163,545,491.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	99,636,547.00	39,466,590.00	97,792,495.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	79,597,030.00	57,369,518.00	65,752,996.00	-
7013	GENERAL SERVICES	74,534,862.00	63,886,207.00	103,788,533.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	23,977,808.00	25,279,342.00	32,052,563.00	-
70133	OTHER GENERAL SERVICES	50,557,054.00	38,606,865.00	71,735,970.00	-
704	ECONOMIC AFFAIRS	103,813,091.00	77,237,830.00	126,518,710.00	14,587,848.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	13,765,708.00	10,322,276.00	14,453,584.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	13,765,708.00	10,322,276.00	14,453,584.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	65,699,643.00	48,668,184.00	74,570,939.00	14,587,848.00
70421	AGRICULTURE	48,814,757.00	36,756,027.00	59,983,091.00	-
70422	FORESTRY	16,884,886.00	11,912,157.00	14,587,848.00	14,587,848.00
7045	TRANSPORT	24,347,740.00	18,247,370.00	37,494,187.00	-
70451	ROAD TRANSPORT	24,347,740.00	18,247,370.00	37,494,187.00	-
706	HOUSING AND COMMUNITY AMMENITIES	46,006,558.00	34,535,133.00	45,594,468.00	-
7061	HOUSING DEVELOPMENT	15,841,653.00	11,911,257.00	11,895,978.00	-
70611	HOUSING DEVELOPMENT	15,841,653.00	11,911,257.00	11,895,978.00	-
7062	COMMUNITY DEVELOPMENT	20,565,442.00	15,424,284.00	29,394,986.00	-
70621	COMMUNITY DEVELOPMENT	20,565,442.00	15,424,284.00	29,394,986.00	-
7064	STREET LIGHTING	9,599,463.00	7,199,592.00	4,303,504.00	-
70641	STREET LIGHTING	9,599,463.00	7,199,592.00	4,303,504.00	-
707	HEALTH	451,863,080.00	310,019,843.50	494,546,255.00	-
7074	PUBLIC HEALTH SERVICES	451,863,080.00	310,019,843.50	494,546,255.00	-
70741	PUBLIC HEALTH SERVICES	451,863,080.00	310,019,843.50	494,546,255.00	-
708	RECREATION, CULTURE AND RELIGION	9,497,584.00	8,151,270.00	15,304,403.00	-
7081	RECREATIONAL AND SPORTING SERVICES	9,497,584.00	8,151,270.00	15,304,403.00	-
70811	RECREATIONAL AND SPORTING SERVICES	9,497,584.00	8,151,270.00	15,304,403.00	-
709	EDUCATION	1,509,717,140.00	1,108,621,843.25	1,279,119,511.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,509,717,140.00	1,108,621,843.25	1,279,119,511.00	-
70912	PRIMARY EDUCATION	1,509,717,140.00	1,108,621,843.25	1,279,119,511.00	-
710	SOCIAL PROTECTION	301,721,212.00	121,067,939.00	261,519,626.00	-
7101	SICKNESS AND DISABILITY	18,500,000.00	-	41,200,000.00	-
71011	SICKNESS	18,500,000.00	-	41,200,000.00	-
7102	OLD AGE	221,000,000.00	92,402,032.00	176,965,312.00	-
71021	OLD AGE	221,000,000.00	92,402,032.00	176,965,312.00	-
7104	FAMILY AND CHILDREN	62,221,212.00	28,665,907.00	43,354,314.00	-
71041	FAMILY AND CHILDREN	62,221,212.00	28,665,907.00	43,354,314.00	-

317126 - TAURA Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Other Recurrent Expenditure	1,427,806,000.00	1,248,340,951.00	3,283,966,000.00	41,000,000.00
701	GENERAL PUBLIC SERVICES	815,800,000.00	663,454,114.00	1,434,500,000.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	593,800,000.00	447,964,482.00	967,500,000.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	151,000,000.00	66,683,000.00	290,000,000.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	442,800,000.00	381,281,482.00	677,500,000.00	-
7013	GENERAL SERVICES	152,000,000.00	148,069,040.00	357,000,000.00	-
70131	GENERAL PERSONNEL SERVICES	115,000,000.00	116,101,040.00	250,000,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	37,000,000.00	31,968,000.00	107,000,000.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	70,000,000.00	67,420,592.00	110,000,000.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	70,000,000.00	67,420,592.00	110,000,000.00	-
703	PUBLIC ORDER AND SAFETY	30,000,000.00	24,000,000.00	42,000,000.00	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	30,000,000.00	24,000,000.00	42,000,000.00	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	30,000,000.00	24,000,000.00	42,000,000.00	-
704	ECONOMIC AFFAIRS	123,900,000.00	64,089,718.00	275,000,000.00	41,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	10,200,000.00	8,050,000.00	17,000,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10,200,000.00	8,050,000.00	17,000,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	33,300,000.00	42,749,718.00	126,000,000.00	41,000,000.00
70421	AGRICULTURE	33,300,000.00	42,749,718.00	126,000,000.00	41,000,000.00
7045	TRANSPORT	80,400,000.00	13,290,000.00	132,000,000.00	-
70451	ROAD TRANSPORT	80,400,000.00	13,290,000.00	132,000,000.00	-
705	ENVIRONMENTAL PROTECTION	10,000,000.00	-	10,000,000.00	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	10,000,000.00	-	10,000,000.00	-
70561	ENVIRONMENTAL PROTECTION N.E.C.	10,000,000.00	-	10,000,000.00	-
706	HOUSING AND COMMUNITY AMMENITIES	122,500,000.00	153,025,137.00	586,260,000.00	-
7061	HOUSING DEVELOPMENT	37,600,000.00	14,656,907.00	86,200,000.00	-
70611	HOUSING DEVELOPMENT	37,600,000.00	14,656,907.00	86,200,000.00	-
7062	COMMUNITY DEVELOPMENT	25,500,000.00	56,970,500.00	127,060,000.00	-
70621	COMMUNITY DEVELOPMENT	25,500,000.00	56,970,500.00	127,060,000.00	-
7063	WATER SUPPLY	44,000,000.00	34,126,187.00	97,000,000.00	-
70631	WATER SUPPLY	44,000,000.00	34,126,187.00	97,000,000.00	-
7064	STREET LIGHTING	15,400,000.00	47,271,543.00	276,000,000.00	-
70641	STREET LIGHTING	15,400,000.00	47,271,543.00	276,000,000.00	-
707	HEALTH	150,500,000.00	147,729,500.00	265,000,000.00	-
7074	PUBLIC HEALTH SERVICES	150,500,000.00	147,729,500.00	265,000,000.00	-
70741	PUBLIC HEALTH SERVICES	150,500,000.00	147,729,500.00	265,000,000.00	-
708	RECREATION, CULTURE AND RELIGION	126,380,000.00	174,096,482.00	303,080,000.00	-
7081	RECREATIONAL AND SPORTING SERVICES	6,380,000.00	5,545,000.00	43,080,000.00	-
70811	RECREATIONAL AND SPORTING SERVICES	6,380,000.00	5,545,000.00	43,080,000.00	-
7082	CULTURAL SERVICES	120,000,000.00	168,551,482.00	260,000,000.00	-
70821	CULTURAL SERVICES	120,000,000.00	168,551,482.00	260,000,000.00	-
709	EDUCATION	20,000,000.00	21,946,000.00	70,000,000.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	20,000,000.00	21,946,000.00	60,000,000.00	-
70912	PRIMARY EDUCATION	20,000,000.00	21,946,000.00	60,000,000.00	-
7098	EDUCATION N.E.C.	-	-	10,000,000.00	-
70981	EDUCATION N.E.C.	-	-	10,000,000.00	-
710	SOCIAL PROTECTION	28,726,000.00	-	298,126,000.00	-
7104	FAMILY AND CHILDREN	28,726,000.00	-	298,126,000.00	-
71041	FAMILY AND CHILDREN	28,726,000.00	-	298,126,000.00	-

317126 - TAURA Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Capital Expenditure	3,095,863,917.00	1,036,746,527.00	5,004,438,003.00	69,000,000.00
701	GENERAL PUBLIC SERVICES	621,393,395.00	101,781,000.00	748,000,000.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	160,000,000.00	96,500,000.00	60,000,000.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	160,000,000.00	96,500,000.00	60,000,000.00	-
7013	GENERAL SERVICES	161,393,395.00	4,985,000.00	180,000,000.00	-
70131	GENERAL PERSONNEL SERVICES	10,000,000.00	-	20,000,000.00	-
70133	OTHER GENERAL SERVICES	151,393,395.00	4,985,000.00	160,000,000.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	300,000,000.00	296,000.00	508,000,000.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	300,000,000.00	296,000.00	508,000,000.00	-
703	PUBLIC ORDER AND SAFETY	12,500,000.00	-	12,500,000.00	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	12,500,000.00	-	12,500,000.00	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	12,500,000.00	-	12,500,000.00	-
704	ECONOMIC AFFAIRS	627,317,748.65	273,570,674.00	1,640,485,477.65	69,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	14,199,065.32	-	177,199,065.32	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	14,199,065.32	-	177,199,065.32	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	54,000,000.00	24,926,255.00	806,585,128.00	9,000,000.00
70421	AGRICULTURE	54,000,000.00	24,926,255.00	806,585,128.00	9,000,000.00
7043	FUEL AND ENERGY	145,180,000.00	-	250,000,000.00	-
70435	ELECTRICITY	145,180,000.00	-	250,000,000.00	-
7045	TRANSPORT	413,938,683.33	248,644,419.00	406,701,284.33	60,000,000.00
70451	ROAD TRANSPORT	413,938,683.33	248,644,419.00	406,701,284.33	60,000,000.00
705	ENVIRONMENTAL PROTECTION	216,000,000.00	27,532,000.00	256,000,000.00	-
7053	POLLUTION ABATEMENT	157,000,000.00	-	157,000,000.00	-
70531	POLLUTION ABATEMENT	157,000,000.00	-	157,000,000.00	-
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	44,000,000.00	7,191,000.00	69,000,000.00	-
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	44,000,000.00	7,191,000.00	69,000,000.00	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	15,000,000.00	20,341,000.00	30,000,000.00	-
70561	ENVIRONMENTAL PROTECTION N.E.C.	15,000,000.00	20,341,000.00	30,000,000.00	-
706	HOUSING AND COMMUNITY AMMENITIES	763,000,000.00	275,462,350.00	696,500,000.00	-
7061	HOUSING DEVELOPMENT	115,000,000.00	38,000,000.00	137,000,000.00	-
70611	HOUSING DEVELOPMENT	115,000,000.00	38,000,000.00	137,000,000.00	-
7063	WATER SUPPLY	361,500,000.00	162,462,350.00	257,500,000.00	-
70631	WATER SUPPLY	361,500,000.00	162,462,350.00	257,500,000.00	-
7064	STREET LIGHTING	195,500,000.00	75,000,000.00	211,000,000.00	-
70641	STREET LIGHTING	195,500,000.00	75,000,000.00	211,000,000.00	-
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	91,000,000.00	-	91,000,000.00	-
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	91,000,000.00	-	91,000,000.00	-
707	HEALTH	213,000,000.00	-	579,000,000.00	-
7074	PUBLIC HEALTH SERVICES	213,000,000.00	-	579,000,000.00	-
70741	PUBLIC HEALTH SERVICES	213,000,000.00	-	579,000,000.00	-
708	RECREATION, CULTURE AND RELIGION	242,401,605.00	172,950,428.00	82,401,605.00	-
7081	RECREATIONAL AND SPORTING SERVICES	26,901,605.00	-	26,901,605.00	-
70811	RECREATIONAL AND SPORTING SERVICES	26,901,605.00	-	26,901,605.00	-
7082	CULTURAL SERVICES	109,000,000.00	118,000,000.00	19,000,000.00	-
70821	CULTURAL SERVICES	109,000,000.00	118,000,000.00	19,000,000.00	-
7083	BROADCASTING AND PUBLISHING SERVICES	7,000,000.00	-	2,000,000.00	-
70831	BROADCASTING AND PUBLISHING SERVICES	7,000,000.00	-	2,000,000.00	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	99,500,000.00	54,950,428.00	34,500,000.00	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	99,500,000.00	54,950,428.00	34,500,000.00	-
709	EDUCATION	295,251,168.35	130,450,075.00	432,550,920.35	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	273,251,168.35	100,450,075.00	282,550,920.35	-
70912	PRIMARY EDUCATION	273,251,168.35	100,450,075.00	282,550,920.35	-
7092	SECONDARY EDUCATION	-	-	80,000,000.00	-
70921	LOWER SECONDARY EDUCATION	-	-	80,000,000.00	-

317126 - TAURA Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
7094	TERTIARY EDUCATION	22,000,000.00	30,000,000.00	70,000,000.00	-
70941	FIRST STAGE OF TERTIARY EDUCATION	22,000,000.00	30,000,000.00	70,000,000.00	-
710	SOCIAL PROTECTION	105,000,000.00	55,000,000.00	557,000,000.00	-
7101	SICKNESS AND DISABILITY	-	-	20,000,000.00	-
71011	SICKNESS	-	-	20,000,000.00	-
7103	SURVIVORS	60,000,000.00	55,000,000.00	60,000,000.00	-
71031	SURVIVORS	60,000,000.00	55,000,000.00	60,000,000.00	-
7104	FAMILY AND CHILDREN	8,000,000.00	-	10,000,000.00	-
71041	FAMILY AND CHILDREN	8,000,000.00	-	10,000,000.00	-
7105	UNEMPLOYMENT	37,000,000.00	-	467,000,000.00	-
71051	UNEMPLOYMENT	37,000,000.00	-	467,000,000.00	-

317126 - TAURA Local Government, Jigawa State - 2026 Budget: Total Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	7,200,057,021.00	4,105,443,651.75	10,778,341,000.00	124,587,848.00
3171	Jigawa State North West	7,200,057,021.00	4,105,443,651.75	10,778,341,000.00	124,587,848.00
317126	TAURA	7,200,057,021.00	4,105,443,651.75	10,778,341,000.00	124,587,848.00
31712601	Ajaura	57,000,000.00	25,887,129.67	60,000,000.00	-
31712602	Chakwaikwaiwa	319,527,294.00	292,718,882.00	297,250,000.00	-
31712603	Chukuto	17,250,000.00	-	291,585,128.00	-
31712604	Gujungu	152,000,000.00	-	275,000,000.00	9,000,000.00
31712605	Kiri	17,250,000.00	-	56,298,643.00	-
31712606	Kwalam	258,680,000.00	134,553,627.00	296,250,000.00	-
31712607	Maje	12,500,000.00	6,004,541.67	32,500,000.00	50,000,000.00
31712608	Majiya	261,901,168.35	36,117,125.00	267,784,043.35	-
31712609	S/Garin Yaya	48,199,065.32	6,004,541.67	38,199,065.32	-
31712610	Taura Ward	1,124,654,784.33	215,071,350.00	2,137,369,766.33	10,000,000.00
31712697	LG Wide (TAURA)	4,931,094,709.00	3,389,086,454.75	7,026,104,354.00	55,587,848.00

317126 - TAURA Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	2,676,387,104.00	1,820,356,173.75	2,489,936,997.00	14,587,848.00
3171	Jigawa State North West	2,676,387,104.00	1,820,356,173.75	2,489,936,997.00	14,587,848.00
317126	TAURA	2,676,387,104.00	1,820,356,173.75	2,489,936,997.00	14,587,848.00
31712697	LG Wide (TAURA)	2,676,387,104.00	1,820,356,173.75	2,489,936,997.00	14,587,848.00

317126 - TAURA Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	1,427,806,000.00	1,248,340,951.00	3,283,966,000.00	41,000,000.00
3171	Jigawa State North West	1,427,806,000.00	1,248,340,951.00	3,283,966,000.00	41,000,000.00
317126	TAURA	1,427,806,000.00	1,248,340,951.00	3,283,966,000.00	41,000,000.00
31712697	LG Wide (TAURA)	1,427,806,000.00	1,248,340,951.00	3,283,966,000.00	41,000,000.00

317126 - TAURA Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	3,095,863,917.00	1,036,746,527.00	5,004,438,003.00	69,000,000.00
3171	Jigawa State North West	3,095,863,917.00	1,036,746,527.00	5,004,438,003.00	69,000,000.00
317126	TAURA	3,095,863,917.00	1,036,746,527.00	5,004,438,003.00	69,000,000.00
31712601	Ajaura	57,000,000.00	25,887,129.67	60,000,000.00	-
31712602	Chakwaikwaiwa	319,527,294.00	292,718,882.00	297,250,000.00	-
31712603	Chukuto	17,250,000.00	-	291,585,128.00	-
31712604	Gujungu	152,000,000.00	-	275,000,000.00	9,000,000.00
31712605	Kiri	17,250,000.00	-	56,298,643.00	-
31712606	Kwalam	258,680,000.00	134,553,627.00	296,250,000.00	-
31712607	Maje	12,500,000.00	6,004,541.67	32,500,000.00	50,000,000.00
31712608	Majiya	261,901,168.35	36,117,125.00	267,784,043.35	-
31712609	S/Garin Yaya	48,199,065.32	6,004,541.67	38,199,065.32	-
31712610	Taura Ward	1,124,654,784.33	215,071,350.00	2,137,369,766.33	10,000,000.00
31712697	LG Wide (TAURA)	826,901,605.00	320,389,330.00	1,252,201,357.00	-

317126 - TAURA Local Government, Jigawa State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Expenditure	7,200,057,021.00	4,105,443,651.75	10,778,341,000.00	124,587,848.00
01	Agriculture	159,999,643.00	116,344,157.00	1,064,156,067.00	64,587,848.00
0101	Effective governance of the Agriculture Sector	98,999,643.00	91,417,902.00	200,570,939.00	55,587,848.00
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	98,999,643.00	91,417,902.00	200,570,939.00	55,587,848.00
0102	Development of the livestock value chain	24,000,000.00	-	79,000,000.00	9,000,000.00
010202	Meat processing and marketing	19,000,000.00	-	34,000,000.00	-
010206	Livestock feeds development	5,000,000.00	-	45,000,000.00	9,000,000.00
0103	Enhancement of food production and productivity	-	-	581,585,128.00	-
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	-	-	281,585,128.00	-
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	-	-	300,000,000.00	-
0104	Reduction of post-harvest losses	-	-	50,000,000.00	-
010401	Modern technology for post-harvest storage and value addition	-	-	50,000,000.00	-
0107	Promotion of enabling environment for increased agricultural development	37,000,000.00	24,926,255.00	153,000,000.00	-
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	30,000,000.00	24,926,255.00	36,000,000.00	-
010702	Youth and women in agriculture empowerment & smallholder agricultural credit strengthening	7,000,000.00	-	117,000,000.00	-
02	Societal Re-orientation	219,500,000.00	223,501,910.00	294,500,000.00	-
0210	Societal Re-orientation - General	219,500,000.00	223,501,910.00	294,500,000.00	-
021001	Societal Re-orientation - General	219,500,000.00	223,501,910.00	294,500,000.00	-
03	Poverty Alleviation	178,947,212.00	83,665,907.00	621,480,314.00	-
0310	Poverty Alleviation - General	178,947,212.00	83,665,907.00	621,480,314.00	-
031001	Poverty Alleviation - General	178,947,212.00	83,665,907.00	621,480,314.00	-
04	Health	884,863,080.00	483,998,343.50	1,522,746,255.00	-
0401	Effective governance of the health system	582,363,080.00	457,749,343.50	739,546,255.00	-
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	582,363,080.00	457,749,343.50	739,546,255.00	-
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	143,000,000.00	-	136,000,000.00	-
040301	Reproductive, maternal and neonatal health	110,000,000.00	-	110,000,000.00	-
040307	Emergency services	33,000,000.00	-	26,000,000.00	-
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources	51,000,000.00	26,249,000.00	65,000,000.00	-
040402	HRH Performance management	51,000,000.00	26,249,000.00	65,000,000.00	-
0405	Provision of adequate and modern health infrastructure for health services delivery	90,000,000.00	-	463,000,000.00	-
040501	Functional health facilities	90,000,000.00	-	463,000,000.00	-
0409	Provision of universal health coverage and financial risk protection for citizens	18,500,000.00	-	119,200,000.00	-
040901	Mobilising equity contributions and vulnerable group funds	-	-	78,000,000.00	-
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme	18,500,000.00	-	41,200,000.00	-
05	Education	1,904,968,308.35	1,261,017,918.25	1,831,670,431.35	-
0501	Effective governance of the education system	1,629,717,140.00	1,130,567,843.25	1,409,119,511.00	-
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	1,629,717,140.00	1,130,567,843.25	1,409,119,511.00	-
0502	Increase in access, retention, and completion rate at all levels	67,000,000.00	20,275,000.00	67,000,000.00	-
050203	School feeding	67,000,000.00	20,275,000.00	67,000,000.00	-
0503	Equity and inclusiveness in the provision of educational services	22,000,000.00	30,000,000.00	60,000,000.00	-
050301	Inclusive Education	22,000,000.00	30,000,000.00	50,000,000.00	-
050304	Second chance education	-	-	10,000,000.00	-
0504	Improved quality of teaching and learning outcomes	12,000,000.00	-	12,000,000.00	-
050402	Instructional and learning materials	12,000,000.00	-	12,000,000.00	-
0505	Adequate infrastructure at all levels	174,251,168.35	80,175,075.00	283,550,920.35	-
050501	Schools' infrastructure construction and rehabilitation	134,251,168.35	20,275,000.00	234,251,168.35	-
050502	Furnishing	40,000,000.00	59,900,075.00	49,299,752.00	-
06	Housing and Urban Development	699,006,558.00	266,434,083.00	1,144,854,468.00	-
0610	Housing and Urban Development - General	699,006,558.00	266,434,083.00	1,144,854,468.00	-
061001	Housing and Urban Development - General	699,006,558.00	266,434,083.00	1,144,854,468.00	-
07	Gender	-	-	2,000,000.00	-
0710	Gender - General	-	-	2,000,000.00	-
071001	Gender - General	-	-	2,000,000.00	-
08	Youth	52,779,189.00	13,696,270.00	285,286,008.00	-

317126 - TAURA Local Government, Jigawa State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
0810	Youth - General	52,779,189.00	13,696,270.00	285,286,008.00	-
081001	Youth - General	52,779,189.00	13,696,270.00	285,286,008.00	-
09	Environmental Improvement	69,000,000.00	27,532,000.00	109,000,000.00	-
0910	Environmental Improvement - General	69,000,000.00	27,532,000.00	109,000,000.00	-
091001	Environmental Improvement - General	69,000,000.00	27,532,000.00	109,000,000.00	-
10	Water Resources and Rural Development	405,500,000.00	196,588,537.00	354,500,000.00	-
1010	Water Resources and Rural Deve - General	405,500,000.00	196,588,537.00	354,500,000.00	-
101001	Water Resources and Rural Deve - General	405,500,000.00	196,588,537.00	354,500,000.00	-
11	Information Communication and Technology	7,000,000.00	-	2,000,000.00	-
1110	Information Communication and Technology - General	7,000,000.00	-	2,000,000.00	-
111001	Information Communication and Technology - General	7,000,000.00	-	2,000,000.00	-
12	Growing the Private Sector	38,164,773.32	18,372,276.00	208,652,649.32	-
1210	Growing the Private Sector - General	38,164,773.32	18,372,276.00	208,652,649.32	-
121001	Growing the Private Sector - General	38,164,773.32	18,372,276.00	208,652,649.32	-
13	Reform of Government and Governance	1,606,461,834.00	1,133,814,461.00	2,051,299,336.00	-
1310	Reform of Government and Governance - General	1,606,461,834.00	1,133,814,461.00	2,051,299,336.00	-
131001	Reform of Government and Governance - General	1,606,461,834.00	1,133,814,461.00	2,051,299,336.00	-
14	Power	145,180,000.00	-	250,000,000.00	-
1410	Power - General	145,180,000.00	-	250,000,000.00	-
141001	Power - General	145,180,000.00	-	250,000,000.00	-
17	Road	818,686,423.33	280,477,789.00	1,026,195,471.33	60,000,000.00
1710	Road - General	818,686,423.33	280,477,789.00	1,026,195,471.33	60,000,000.00
171001	Road - General	818,686,423.33	280,477,789.00	1,026,195,471.33	60,000,000.00
20	CLIMATE CHANGE	10,000,000.00	-	10,000,000.00	-
2010	CLIMATE CHANGE - General	10,000,000.00	-	10,000,000.00	-
201001	CLIMATE CHANGE - General	10,000,000.00	-	10,000,000.00	-

317126 - TAURA Local Government, Jigawa State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	2,676,387,104.00	1,820,356,173.75	2,489,936,997.00	14,587,848.00
01	Agriculture	65,699,643.00	48,668,184.00	74,570,939.00	14,587,848.00
0101	Effective governance of the Agriculture Sector	65,699,643.00	48,668,184.00	74,570,939.00	14,587,848.00
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	65,699,643.00	48,668,184.00	74,570,939.00	14,587,848.00
03	Poverty Alleviation	62,221,212.00	28,665,907.00	43,354,314.00	-
0310	Poverty Alleviation - General	62,221,212.00	28,665,907.00	43,354,314.00	-
031001	Poverty Alleviation - General	62,221,212.00	28,665,907.00	43,354,314.00	-
04	Health	521,363,080.00	336,268,843.50	600,746,255.00	-
0401	Effective governance of the health system	451,863,080.00	310,019,843.50	494,546,255.00	-
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	451,863,080.00	310,019,843.50	494,546,255.00	-
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources	51,000,000.00	26,249,000.00	65,000,000.00	-
040402	HRH Performance management	51,000,000.00	26,249,000.00	65,000,000.00	-
0409	Provision of universal health coverage and financial risk protection for citizens	18,500,000.00	-	41,200,000.00	-
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme	18,500,000.00	-	41,200,000.00	-
05	Education	1,609,717,140.00	1,108,621,843.25	1,349,119,511.00	-
0501	Effective governance of the education system	1,609,717,140.00	1,108,621,843.25	1,349,119,511.00	-
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	1,609,717,140.00	1,108,621,843.25	1,349,119,511.00	-
06	Housing and Urban Development	46,006,558.00	34,535,133.00	45,594,468.00	-
0610	Housing and Urban Development - General	46,006,558.00	34,535,133.00	45,594,468.00	-
061001	Housing and Urban Development - General	46,006,558.00	34,535,133.00	45,594,468.00	-
08	Youth	9,497,584.00	8,151,270.00	15,304,403.00	-
0810	Youth - General	9,497,584.00	8,151,270.00	15,304,403.00	-
081001	Youth - General	9,497,584.00	8,151,270.00	15,304,403.00	-
12	Growing the Private Sector	13,765,708.00	10,322,276.00	14,453,584.00	-
1210	Growing the Private Sector - General	13,765,708.00	10,322,276.00	14,453,584.00	-
121001	Growing the Private Sector - General	13,765,708.00	10,322,276.00	14,453,584.00	-
13	Reform of Government and Governance	323,768,439.00	226,875,347.00	309,299,336.00	-
1310	Reform of Government and Governance - General	323,768,439.00	226,875,347.00	309,299,336.00	-
131001	Reform of Government and Governance - General	323,768,439.00	226,875,347.00	309,299,336.00	-
17	Road	24,347,740.00	18,247,370.00	37,494,187.00	-
1710	Road - General	24,347,740.00	18,247,370.00	37,494,187.00	-
171001	Road - General	24,347,740.00	18,247,370.00	37,494,187.00	-

317126 - TAURA Local Government, Jigawa State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Other Recurrent Expenditure	1,427,806,000.00	1,248,340,951.00	3,283,966,000.00	41,000,000.00
01	Agriculture	33,300,000.00	42,749,718.00	126,000,000.00	41,000,000.00
0101	Effective governance of the Agriculture Sector	33,300,000.00	42,749,718.00	126,000,000.00	41,000,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	33,300,000.00	42,749,718.00	126,000,000.00	41,000,000.00
02	Societal Re-orientation	120,000,000.00	168,551,482.00	260,000,000.00	-
0210	Societal Re-orientation - General	120,000,000.00	168,551,482.00	260,000,000.00	-
021001	Societal Re-orientation - General	120,000,000.00	168,551,482.00	260,000,000.00	-
03	Poverty Alleviation	28,726,000.00	-	298,126,000.00	-
0310	Poverty Alleviation - General	28,726,000.00	-	298,126,000.00	-
031001	Poverty Alleviation - General	28,726,000.00	-	298,126,000.00	-
04	Health	150,500,000.00	147,729,500.00	265,000,000.00	-
0401	Effective governance of the health system	130,500,000.00	147,729,500.00	245,000,000.00	-
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	130,500,000.00	147,729,500.00	245,000,000.00	-
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	20,000,000.00	-	20,000,000.00	-
040307	Emergency services	20,000,000.00	-	20,000,000.00	-
05	Education	20,000,000.00	21,946,000.00	70,000,000.00	-
0501	Effective governance of the education system	20,000,000.00	21,946,000.00	60,000,000.00	-
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	20,000,000.00	21,946,000.00	60,000,000.00	-
0503	Equity and inclusiveness in the provision of educational services	-	-	10,000,000.00	-
050304	Second chance education	-	-	10,000,000.00	-
06	Housing and Urban Development	78,500,000.00	118,898,950.00	489,260,000.00	-
0610	Housing and Urban Development - General	78,500,000.00	118,898,950.00	489,260,000.00	-
061001	Housing and Urban Development - General	78,500,000.00	118,898,950.00	489,260,000.00	-
08	Youth	6,380,000.00	5,545,000.00	43,080,000.00	-
0810	Youth - General	6,380,000.00	5,545,000.00	43,080,000.00	-
081001	Youth - General	6,380,000.00	5,545,000.00	43,080,000.00	-
10	Water Resources and Rural Development	44,000,000.00	34,126,187.00	97,000,000.00	-
1010	Water Resources and Rural Deve - General	44,000,000.00	34,126,187.00	97,000,000.00	-
101001	Water Resources and Rural Deve - General	44,000,000.00	34,126,187.00	97,000,000.00	-
12	Growing the Private Sector	10,200,000.00	8,050,000.00	17,000,000.00	-
1210	Growing the Private Sector - General	10,200,000.00	8,050,000.00	17,000,000.00	-
121001	Growing the Private Sector - General	10,200,000.00	8,050,000.00	17,000,000.00	-
13	Reform of Government and Governance	845,800,000.00	687,454,114.00	1,476,500,000.00	-
1310	Reform of Government and Governance - General	845,800,000.00	687,454,114.00	1,476,500,000.00	-
131001	Reform of Government and Governance - General	845,800,000.00	687,454,114.00	1,476,500,000.00	-
17	Road	80,400,000.00	13,290,000.00	132,000,000.00	-
1710	Road - General	80,400,000.00	13,290,000.00	132,000,000.00	-
171001	Road - General	80,400,000.00	13,290,000.00	132,000,000.00	-
20	CLIMATE CHANGE	10,000,000.00	-	10,000,000.00	-
2010	CLIMATE CHANGE - General	10,000,000.00	-	10,000,000.00	-
201001	CLIMATE CHANGE - General	10,000,000.00	-	10,000,000.00	-

317126 - TAURA Local Government, Jigawa State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Capital Expenditure	3,095,863,917.00	1,036,746,527.00	5,004,438,003.00	69,000,000.00
01	Agriculture	61,000,000.00	24,926,255.00	863,585,128.00	9,000,000.00
0102	Development of the livestock value chain	24,000,000.00	-	79,000,000.00	9,000,000.00
010202	Meat processing and marketing	19,000,000.00	-	34,000,000.00	-
010206	Livestock feeds development	5,000,000.00	-	45,000,000.00	9,000,000.00
0103	Enhancement of food production and productivity	-	-	581,585,128.00	-
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	-	-	281,585,128.00	-
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	-	-	300,000,000.00	-
0104	Reduction of post-harvest losses	-	-	50,000,000.00	-
010401	Modern technology for post-harvest storage and value addition	-	-	50,000,000.00	-
0107	Promotion of enabling environment for increased agricultural development	37,000,000.00	24,926,255.00	153,000,000.00	-
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	30,000,000.00	24,926,255.00	36,000,000.00	-
010702	Youth and women In agriculture empowerment & smallholder agricultural credit strengthening	7,000,000.00	-	117,000,000.00	-
02	Societal Re-orientation	99,500,000.00	54,950,428.00	34,500,000.00	-
0210	Societal Re-orientation - General	99,500,000.00	54,950,428.00	34,500,000.00	-
021001	Societal Re-orientation - General	99,500,000.00	54,950,428.00	34,500,000.00	-
03	Poverty Alleviation	88,000,000.00	55,000,000.00	280,000,000.00	-
0310	Poverty Alleviation - General	88,000,000.00	55,000,000.00	280,000,000.00	-
031001	Poverty Alleviation - General	88,000,000.00	55,000,000.00	280,000,000.00	-
04	Health	213,000,000.00	-	657,000,000.00	-
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	123,000,000.00	-	116,000,000.00	-
040301	Reproductive, maternal and neonatal health	110,000,000.00	-	110,000,000.00	-
040307	Emergency services	13,000,000.00	-	6,000,000.00	-
0405	Provision of adequate and modern health infrastructure for health services delivery	90,000,000.00	-	463,000,000.00	-
040501	Functional health facilities	90,000,000.00	-	463,000,000.00	-
0409	Provision of universal health coverage and financial risk protection for citizens	-	-	78,000,000.00	-
040901	Mobilising equity contributions and vulnerable group funds	-	-	78,000,000.00	-
05	Education	275,251,168.35	130,450,075.00	412,550,920.35	-
0502	Increase in access, retention, and completion rate at all levels	67,000,000.00	20,275,000.00	67,000,000.00	-
050203	School feeding	67,000,000.00	20,275,000.00	67,000,000.00	-
0503	Equity and inclusiveness in the provision of educational services	22,000,000.00	30,000,000.00	50,000,000.00	-
050301	Inclusive Education	22,000,000.00	30,000,000.00	50,000,000.00	-
0504	Improved quality of teaching and learning outcomes	12,000,000.00	-	12,000,000.00	-
050402	Instructional and learning materials	12,000,000.00	-	12,000,000.00	-
0505	Adequate infrastructure at all levels	174,251,168.35	80,175,075.00	283,550,920.35	-
050501	Schools' infrastructure construction and rehabilitation	134,251,168.35	20,275,000.00	234,251,168.35	-
050502	Furnishing	40,000,000.00	59,900,075.00	49,299,752.00	-
06	Housing and Urban Development	574,500,000.00	113,000,000.00	610,000,000.00	-
0610	Housing and Urban Development - General	574,500,000.00	113,000,000.00	610,000,000.00	-
061001	Housing and Urban Development - General	574,500,000.00	113,000,000.00	610,000,000.00	-
07	Gender	-	-	2,000,000.00	-
0710	Gender - General	-	-	2,000,000.00	-
071001	Gender - General	-	-	2,000,000.00	-
08	Youth	36,901,605.00	-	226,901,605.00	-
0810	Youth - General	36,901,605.00	-	226,901,605.00	-
081001	Youth - General	36,901,605.00	-	226,901,605.00	-
09	Environmental Improvement	69,000,000.00	27,532,000.00	109,000,000.00	-
0910	Environmental Improvement - General	69,000,000.00	27,532,000.00	109,000,000.00	-
091001	Environmental Improvement - General	69,000,000.00	27,532,000.00	109,000,000.00	-
10	Water Resources and Rural Development	361,500,000.00	162,462,350.00	257,500,000.00	-
1010	Water Resources and Rural Deve - General	361,500,000.00	162,462,350.00	257,500,000.00	-
101001	Water Resources and Rural Deve - General	361,500,000.00	162,462,350.00	257,500,000.00	-
11	Information Communication and Technology	7,000,000.00	-	2,000,000.00	-
1110	Information Communication and Technology - General	7,000,000.00	-	2,000,000.00	-

317126 - TAURA Local Government, Jigawa State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
111001	Information Communication and Technology - General	7,000,000.00	-	2,000,000.00	-
12	Growing the Private Sector	14,199,065.32	-	177,199,065.32	-
1210	Growing the Private Sector - General	14,199,065.32	-	177,199,065.32	-
121001	Growing the Private Sector - General	14,199,065.32	-	177,199,065.32	-
13	Reform of Government and Governance	436,893,395.00	219,485,000.00	265,500,000.00	-
1310	Reform of Government and Governance - General	436,893,395.00	219,485,000.00	265,500,000.00	-
131001	Reform of Government and Governance - General	436,893,395.00	219,485,000.00	265,500,000.00	-
14	Power	145,180,000.00	-	250,000,000.00	-
1410	Power - General	145,180,000.00	-	250,000,000.00	-
141001	Power - General	145,180,000.00	-	250,000,000.00	-
17	Road	713,938,683.33	248,940,419.00	856,701,284.33	60,000,000.00
1710	Road - General	713,938,683.33	248,940,419.00	856,701,284.33	60,000,000.00
171001	Road - General	713,938,683.33	248,940,419.00	856,701,284.33	60,000,000.00

317126 - TAURA 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 August	2026 Approved Budget	2026 Climate Change Taxline
Total Capital Expenditure						3,095,863,917.00	1,036,746,627.00	5,004,438,003.00	69,000,000.00
Purchase of 1 no official vehicle to the office of the Chairman (Camry 2016 model)	13 - Reform of Government and Governance	01110010010 - Chairman	23010105 - Purchase Of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31712610 - Taura	100,000,000.00	95,500,000.00	-	-
Purchase of 1 no official vehicle to the office of the Vice Chairman (Corolla 2010 model)	13 - Reform of Government and Governance	01110020010 - Vice-Chairman	23010105 - Purchase Of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31712610 - Taura	20,000,000.00	-	20,000,000.00	-
Purchase of 1 no official vehicle to the office of the Speaker (Corolla 2010 model)	13 - Reform of Government and Governance	01120010010 - Legislative Council	23010105 - Purchase Of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31712610 - Taura	20,000,000.00	-	20,000,000.00	-
Payment of 20ha Land Compensation	06 - Housing and Urban Development	012500100100 - Office of the Director Admin and General Services	23010101 - Purchase/Acquisition Of Land	70611 - HOUSING DEVELOPMENT	31712610 - Taura	40,000,000.00	38,000,000.00	60,000,000.00	-
Procurement of 1 no. Operative Vehicle (Golf Wagon)	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70821 - CULTURAL SERVICES	31712606 - Kwalam	-	-	10,000,000.00	-
Purchase of 4 no Vehicle Mercedes C180 to 4 District Head (TAURU,MAJIA, KWALAM,GUJUNGU)	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70133 - OTHER GENERAL SERVICES	31712610 - Taura	40,000,000.00	-	80,000,000.00	-
purchase of 2 no Hilux vehicle	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70133 - OTHER GENERAL SERVICES	31712610 - Taura	46,393,395.00	-	-	-
purchase of 10 no. motorcycles	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70133 - OTHER GENERAL SERVICES	31712610 - Taura	-	-	20,000,000.00	-
Purchase of 1 no. Hlux for L.G. Inspectors	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70133 - OTHER GENERAL SERVICES	31712610 - Taura	20,000,000.00	-	20,000,000.00	-
Procurement of 50no. security Equipment To Vigilante	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010128 - Purchase Of Security Equipment	70361 - PUBLIC ORDER AND SAFETY N.E.C.	31712610 - Taura	10,000,000.00	-	10,000,000.00	-
purchase of 5 no. motorcycle for Open Defecation Fund SUSTAINABILITY	09 - Environmental Improvement	012500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70531 - POLLUTION ABATEMENT	31712610 - Taura	10,000,000.00	-	10,000,000.00	-
Purchase of Additional Furniture to Local Government Secretariat and Staff Quarters	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010112 - Purchase Of Office Furniture and Fittings	70133 - OTHER GENERAL SERVICES	31712610 - Taura	10,000,000.00	4,985,000.00	5,000,000.00	-
Purchase of 1 no official vehicle to the office of the Secretary (Corolla 2010 model)	13 - Reform of Government and Governance	015010000100 - Secretary to the Local Government Council	23010105 - Purchase Of Motor Vehicles	70131 - GENERAL PERSONNEL SERVICES	31712610 - Taura	10,000,000.00	-	20,000,000.00	-
Payment of Contractual liabilities (10 Tractors)	01 - Agriculture	021500100100 - Agriculture Section	23050137 - Capital Project Historical Liabilities	70421 - AGRICULTURE	31712697 - LG Wide (TAURA)	30,000,000.00	24,926,255.00	6,000,000.00	-
Purchase of 100 goat for Breeding to empower 50 women	01 - Agriculture	021500100100 - Agriculture Section	23010158 - Purchase of Livestocks	71651 - UNEMPLOYMENT	31712610 - Taura	7,000,000.00	-	7,000,000.00	-
Construction of 1 no Modern Abattoir at Gujunku	01 - Agriculture	023020144 - Construction of Agricultural Facilities	23020144 - Construction of Agricultural Facilities	70421 - AGRICULTURE	31712604 - Gujunku	-	-	15,000,000.00	-
Construction of 1 no. Slaughter Slap at Sabon Garin Yaya	01 - Agriculture	021500100100 - Agriculture Section	23020144 - Construction of Agricultural Facilities	70421 - AGRICULTURE	31712609 - S/Garin Yaya	4,000,000.00	-	4,000,000.00	-
Repairs of 10 grounded Tractors	01 - Agriculture	021500100100 - Agriculture Section	23030112 - Rehabilitation / Repairs - Agricultural Facilities	70421 - AGRICULTURE	31712607 - Meje	-	-	30,000,000.00	-
Establishment of 1 no. Minor Irrigation Scheme at Chukuto by 2030	01 - Agriculture	021500100100 - Agriculture Section	23020129 - Construction Of Irrigation Facilities	70421 - AGRICULTURE	31712603 - Chukuto	-	-	140,792,564.00	-
Establishment of 1 no. Minor Irrigation Scheme at Tofa by 2030	01 - Agriculture	021500100100 - Agriculture Section	23020129 - Construction Of Irrigation Facilities	70421 - AGRICULTURE	31712603 - Chukuto	-	-	140,792,564.00	-
Provision of Worktools loan to Empower 20 Farmers in each Ward through Revolving Fund	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31712610 - Taura	-	-	60,000,000.00	-
Development and protection of grazing Reserve Taura	01 - Agriculture	021500100100 - Agriculture Section	23020134 - Grazing Reserves Development	70421 - AGRICULTURE	31712610 - Taura	-	-	40,000,000.00	-
Purchase of 50no Grinding Machine to support women in Processing and Packaging of Agricultural produce	01 - Agriculture	021500100100 - Agriculture Section	23010129 - Purchase Of Industrial Equipment	71051 - UNEMPLOYMENT	31712610 - Taura	-	-	50,000,000.00	-
Purchase of 5no. small rice processing machine	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31712610 - Taura	-	-	50,000,000.00	-
Construction of Slaughter Slap at: Majia, Kiri, Gilma,And Meyadya (7M*10)	01 - Agriculture	021500100100 - Agriculture Section	23020113 - Construction / Provision Of Agricultural Facilities	70421 - AGRICULTURE	31712606 - Kwalam	15,000,000.00	-	15,000,000.00	-
Purchase of fertilizer for farmers	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31712697 - LG Wide (TAURA)	-	-	300,000,000.00	-
1000 Roadside Tree Planting	09 - Environmental Improvement	021500200100 - Forestry Section	23040101 - Tree Planting	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31712610 - Taura	9,000,000.00	-	9,000,000.00	-
Demarcation of Cattle routes Gujunku	01 - Agriculture	021500200100 - Forestry Section	23020134 - Grazing Reserves Development	70421 - AGRICULTURE	31712604 - Gujunku	5,000,000.00	-	5,000,000.00	9,000,000.00
Construction of overhead steel pedestrian bridge at Taura town	17 - Road	023020139 - Construction of Bridges and Culverts	23020139 - Construction of Bridges and Culverts	70451 - ROAD TRANSPORT	31712610 - Taura	76,891,623.00	-	200,000,000.00	-
Construction of 3.5km Feeder road from sabon garin takuabu to barshe to Nahuce to Tshano to Abda to Kiri	17 - Road	023020114 - Construction / Provision Of Roads	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31712605 - Kiri	-	-	46,298,643.00	-
Construction of 4.4km Feeder Road at kwana zarga to zarga 2.2km and Kwana Tsadawa to Tsadawa 2.2km	17 - Road	023020114 - Construction / Provision Of Roads	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31712602 - Chakwalkwaiva	182,527,294.00	212,527,294.00	-	-
Unifed Project for Birniwa, Baji, Gari, Gwaran, Gwina, Jahnu, Kalin Hausa, Kazure, Malam Madori, Miga, Taura and Yankwashi	17 - Road	023020114 - Construction / Provision Of Roads	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31712602 - Chakwalkwaiva	182,527,294.00	212,527,294.00	-	-
Electrification Project at Gilma, Mayadya and Abakura (HT<,TDN)	14 - Power	023020100100 - Electrical Section	23020114 - Construction / Provision Of Roads	70435 - ELECTRICITY	31712606 - Kwalam	95,180,000.00	-	200,000,000.00	-
Provision of Solar 4no Street Light at kwana Railway Taura	06 - Housing and Urban Development	023020300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70641 - STREET LIGHTING	31712610 - Taura	5,000,000.00	-	5,000,000.00	-
Provision of Solar 20 No Street Light at Chakwalkwaiva	06 - Housing and Urban Development	023020300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70641 - STREET LIGHTING	31712602 - Chakwalkwaiva	25,000,000.00	-	30,000,000.00	-
Provision of Solar Street Lightening System 30no at Zarga And Alasan	06 - Housing and Urban Development	023020300100 - Electrical Section	23020103 - Construction/Provision Of Electricity /Solar Power	70641 - STREET LIGHTING	31712602 - Chakwalkwaiva	37,500,000.00	-	40,000,000.00	-
Provision of Solar Power System At Local Govt Secretariat Taura	14 - Power	023020300100 - Electrical Section	23020103 - Construction/Provision Of Electricity /Solar Power	70435 - ELECTRICITY	31712610 - Taura	50,000,000.00	-	50,000,000.00	-
Provision of Solar Street Lightening System to New PHC Office at Taura	06 - Housing and Urban Development	023020300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70641 - STREET LIGHTING	31712610 - Taura	5,000,000.00	-	5,000,000.00	-
Provision of Solar Street Light 15 no At Taura	06 - Housing and Urban Development	023020300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70641 - STREET LIGHTING	31712610 - Taura	20,000,000.00	-	20,000,000.00	-
Supply and installation of Standard Solar Power Streetlight 120no each local government	06 - Housing and Urban Development	023020300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70641 - STREET LIGHTING	31712610 - Taura	83,000,000.00	-	83,000,000.00	-
Construction & installation of solar power streetlight from zargu-dadin Alasan, Maro Bypass-Ahaji Mansur, Kofar Sarki-Mai Kayan Miya, Gadan Alhasan-Kofar Sarki, Kofar Sarki-Ahaji Alhasan 48 standard all in Sabon Garin Yaya	06 - Housing and Urban Development	023020300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70641 - STREET LIGHTING	31712609 - S/Garin Yaya	20,000,000.00	-	20,000,000.00	-
Provision of 60 no. solar street light at Taura (Phase 2)	06 - Housing and Urban Development	023020300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70641 - STREET LIGHTING	31712610 - Taura	-	-	83,000,000.00	-
Purchase of 100no. Embankment Materials for Erosion Control at Chakwalkwaiva	09 - Environmental Improvement	023040400100 - Land & Survey Section	23040102 - Erosion & Flood Control	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31712602 - Chakwalkwaiva	10,000,000.00	-	10,000,000.00	-
Rehabilitation of Culvert at Famfinkeyo in Taura	17 - Road	023040400100 - Land & Survey Section	23030101 - Rehabilitation/Repairs Of Other Infrastructure	70451 - ROAD TRANSPORT	31712610 - Taura	10,000,000.00	-	10,000,000.00	10,000,000.00
Construction of town Hall at Taura (Phase 1)	06 - Housing and Urban Development	023040500100 - Building Section	23020132 - Construction/Provision Of Other Institutional Structures	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	31712610 - Taura	10,000,000.00	-	10,000,000.00	-
General Renovation of LG Guest House at Dutse (ongoing)	06 - Housing and Urban Development	023040500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31712610 - Taura	20,000,000.00	-	20,000,000.00	-
Construction of 2 Block of Islamiyya class at Garin Barima	02 - Societal Re-orientation	023040500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31712601 - Ajaura	10,000,000.00	-	10,000,000.00	-
Construction of 1 no. Concrete Box Culvert at Taura IRO DANDALI	17 - Road	023040500100 - Building Section	23020139 - Construction of Bridges and Culverts	70451 - ROAD TRANSPORT	31712610 - Taura	7,369,766.33	10,191,588.00	-	-
Construction of 1 no. Concrete Box Culvert each at Taura, Majia, Kwalam , Sabon Garin Yaya, Chakwalkwaiva, Yangwami	17 - Road	023040500100 - Building Section	23020139 - Construction of Bridges and Culverts	70451 - ROAD TRANSPORT	31712608 - Majiya	104,650,000.00	36,117,125.00	110,532,875.00	-
Construction of 2 Block of Islamiyya Class at Chikwalkwaiva	02 - Societal Re-orientation	023040500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31712602 - Chakwalkwaiva	10,000,000.00	-	10,191,588.00	-
Construction of 7 km drainage each at Kasyayya, Malaminawa, Karstang, Kalgai, Gadan marawa, Dankaraye, Majiya, Kiri, Gujunku, nahuce, amugumu, fanikayawa, Nasarawa,jarkasa,sabonfayy, and chikwalkwaiva (on going)	09 - Environmental Improvement	023040500100 - Building Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31712601 - Ajaura	25,000,000.00	7,191,000.00	50,000,000.00	-
Renovation of 1 no. Waiting Shade at Kwana Tsadawa (Bus Stop)	17 - Road	023040500100 - Building Section	23030131 - Rehabilitation/Repairs Of Other Infrastructure	70451 - ROAD TRANSPORT	31712607 - Meje	2,500,000.00	-	2,500,000.00	50,000,000.00
Extension Of Jumaat Mosque at Chakwalkwaiva	02 - Societal Re-orientation	023040500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31712602 - Chakwalkwaiva	10,000,000.00	-	10,000,000.00	-
Extension Of Jumaat Mosque at Nahuce	02 - Societal Re-orientation	023040500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31712601 - Ajaura	10,000,000.00	-	10,000,000.00	-
Settlement of Outstanding Liabilities	06 - Housing and Urban Development	023040500100 - Building Section	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31712610 - Taura	20,000,000.00	-	20,000,000.00	-
Renovation of LG Chairman Official Duplex Resident At Taura	13 - Reform of Government and Governance	023040500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31712610 - Taura	20,000,000.00	-	20,000,000.00	-
Wall Fencing of Corpers Lodge at Taura	06 - Housing and Urban Development	023040500100 - Building Section	23020130 - Construction / Provision of Wall Fence/Boundary Pillars	70611 - HOUSING DEVELOPMENT	31712610 - Taura	15,000,000.00	-	15,000,000.00	-
Renovation of District Head House at Taura, Majia, Kwalam	06 - Housing and Urban Development	023040500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70821 - CULTURAL SERVICES	31712606 - Kwalam	9,000,000.00	-	9,000,000.00	-
Rehabilitation of Dilapidated Staff Quarters at Taura	06 - Housing and Urban Development	023040500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31712610 - Taura	15,000,000.00	-	15,000,000.00	-
Renovation of Local Government Secretariat (on going)	13 - Reform of Government and Governance	023030121 - Rehabilitation / Repairs Of Office Buildings	23030121 - Rehabilitation / Repairs Of Office Buildings	70133 - OTHER GENERAL SERVICES	31712610 - Taura	35,000,000.00	-	35,000,000.00	-
Construction & Furnishing of District Head House at Kwalam and Majiya	06 - Housing and Urban Development	023040500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70821 - CULTURAL SERVICES	31712606 - Kwalam	100,000,000.00	118,000,000.00	-	-
Renovation of 1 no. Waiting Shade at Kwana Meje	06 - Housing and Urban Development	023040500100 - Building Section	23030133 - Rehabilitation/Repairs Of Other facilities	70361 - PUBLIC ORDER AND SAFETY N.E.C.	31712610 - Taura	-	-	2,500,000.00	-
Purchase of Canopy and Plastic Chairs	06 - Housing and Urban Development	023040500100 - Building Section	23010112 - Purchase Of Office Furniture and Fittings	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	31712610 - Taura	3,000,000.00	-	3,000,000.00	-
Construction of Public Convenience in Gujunku market	06 - Housing and Urban Development	023040500100 - Building Section	23020133 - Construction/Provision Of Public Convenience	70531 - POLLUTION ABATEMENT	31712604 - Gujunku	147,000,000.00	-	147,000,000.00	-
Construction of 5 Daily prayer Mosque at Faro, & Limawa Fulani	02 - Societal Re-orientation	023040500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31712606 - Kwalam	15,000,000.00	16,533,627.00	-	-

317126 - TAURA 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 August	2026 Approved Budget	2026 Climate Change Target
Construction of 1no. Daily prayer Mosque at Kanga	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31712609 - S/Garin Yaya	10,000,000.00	6,004,541.67	-	-
Construction of 1no. Daily prayer Mosque at Athaye	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31712607 - Maje	10,000,000.00	6,004,541.67	-	-
Construction of 1no. Daily prayer Mosque at Bardo	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31712601 - Ajaura	10,000,000.00	6,004,541.67	-	-
Renovation of Hassan Munkanin Building Matjya to Maternity Clinic	04 - Health	023400500100 - Building Section	23030105 - Rehabilitation/Repairs-Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31712608 - Majiya	10,000,000.00	-	10,000,000.00	-
Construction of Watting Shade t Kwanar Abakura, Kwanar Kundu, Ikwana Kanga	17 - Road	023400500100 - Building Section	23020118 - Construction / Provision Of Infrastructure	70451 - ROAD TRANSPORT	31712610 - Taura	30,000,000.00	-	30,000,000.00	-
Renovation of Women Centre at Taura (Unqwar Tasha)	07 - Gender	023400500100 - Building Section	23030133 - Rehabilitation/Repairs Of Other facilities	70611 - HOUSING DEVELOPMENT	31712610 - Taura	-	-	2,000,000.00	-
Wall Fencing of Grave Yard at Taura, Chakwalkaika & Gujungu	06 - Housing and Urban Development	023400500100 - Building Section	23020126 - Construction/Provision Of Cemeteries	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	31712610 - Taura	28,000,000.00	-	28,000,000.00	-
Construction of Conference Hall with Toilets in LG Guest House in Taura	06 - Housing and Urban Development	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	31712610 - Taura	40,000,000.00	-	40,000,000.00	-
Purchase of office Furnitures for LG Guest House in Taura	06 - Housing and Urban Development	023400500100 - Building Section	23010112 - Purchase Of Office Furniture and Fittings	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	31712610 - Taura	10,000,000.00	-	10,000,000.00	-
Rehabilitation of Friday Prayer Mosque at Zarga	02 - Societal Re-orientation	023400500100 - Building Section	23030133 - Rehabilitation/Repairs Of Other facilities	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31712602 - Chakwalkaika	7,250,000.00	-	7,250,000.00	-
Rehabilitation of Friday Prayer Mosque at Fulatan	02 - Societal Re-orientation	023400500100 - Building Section	23030133 - Rehabilitation/Repairs Of Other facilities	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31712606 - Kwalam	7,250,000.00	-	7,250,000.00	-
Contribution to State and Local Government Joint Projects & Programmes. Construction of 1 Block Of Two Class Rooms At Fara Fulani & Limawa Fulani, Yanfar and Malamawa Masawa	17 - Road	023400500100 - Building Section	23020114 - Construction / Provision Of Roads	70881 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31712697 - LG Wide (TAURA)	200,000,000.00	296,000.00	450,000,000.00	-
Construction of 1 Block of 4 class rooms At Duguru & Shrinaya Fulani (NONMULI SCHOOL)	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31712608 - Majiya	47,251,168.35	-	47,251,168.35	-
Purchase of Primary School Furniture LG-wide	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31712610 - Taura	20,000,000.00	-	20,000,000.00	-
Construction of Junior secondary School at Zarga	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70921 - LOWER SECONDARY EDUCATION	31712610 - Taura	-	-	80,000,000.00	-
Purchase of Teaching Materials for Primary Schools LG-wide	05 - Education	051700100100 - Education (Non-Teaching Staff)	23030112 - Purchase Of Office Furniture and Fittings	70912 - PRIMARY EDUCATION	31712697 - LG Wide (TAURA)	40,000,000.00	59,900,075.00	49,299,752.00	-
Construction of 1 Block of 2 classroom across various communities (1 per ward)	05 - Education	051700100100 - Education (Non-Teaching Staff)	23010214 - Purchase Of Teaching / Learning Aids Equipment	70912 - PRIMARY EDUCATION	31712610 - Taura	5,000,000.00	-	5,000,000.00	-
2% Contribution to Jigawa State University Kafin Hausa	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31712697 - LG Wide (TAURA)	67,000,000.00	20,275,000.00	67,000,000.00	-
Purchase of Teaching Materials	05 - Education	051700100100 - Education (Non-Teaching Staff)	23010124 - Purchase Of Teaching / Learning Aids Equipment	70941 - FIRST STAGE OF TERTIARY EDUCATION	31712697 - LG Wide (TAURA)	-	-	20,000,000.00	-
Educational support to indiginous Students of Tertiary Institutions	05 - Education	051700100100 - Education (Non-Teaching Staff)	23050108 - Special Intervention Programmes and Projects	70912 - PRIMARY EDUCATION	31712697 - LG Wide (TAURA)	7,000,000.00	-	7,000,000.00	-
Student Care Program	05 - Education	051700100100 - Education (Non-Teaching Staff)	23030112 - Purchase Of Office Furniture and Fittings	70941 - FIRST STAGE OF TERTIARY EDUCATION	31712697 - LG Wide (TAURA)	22,000,000.00	30,000,000.00	50,000,000.00	-
Furnishing of Taura PHC Office Complex	04 - Health	052100100100 - Primary Health Care Manager	23010112 - Purchase Of Office Furniture and Fittings	70912 - PRIMARY EDUCATION	31712697 - LG Wide (TAURA)	67,000,000.00	20,275,000.00	67,000,000.00	-
Construction of Two Midwives Qtrs at Majiya & Chikwalkaika (ON GOING)	04 - Health	052100100100 - Primary Health Care Manager	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31712608 - Majiya	100,000,000.00	-	100,000,000.00	-
Construction of 1no. Primary Healthcare Centre at Zarga	04 - Health	052100100100 - Primary Health Care Manager	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31712602 - Chakwalkaika	-	-	250,000,000.00	-
Renovation of 19no Health posts LG-wide	04 - Health	052100100100 - Primary Health Care Manager	23030105 - Rehabilitation/Repairs-Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31712610 - Taura	-	-	120,000,000.00	-
Renovation of 1no. Health Post each at Chakwalkaika, Malamawar Taura, Maho and Bardo Ghanawa Maje Asayaya, Malamawar Gilma Larabar gurgunya, Nahoto, Yangwami,Maje	04 - Health	052100100100 - Primary Health Care Manager	23030105 - Rehabilitation/Repairs-Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31712602 - Chakwalkaika	20,000,000.00	-	10,000,000.00	-
Construction of Health Post at M/Zuwo, Kokod M/kasawa	04 - Health	052100100100 - Primary Health Care Manager	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31712610 - Taura	20,000,000.00	-	10,000,000.00	-
Construction of Health Post at Zangan Maje and Ganakeya (on going)	04 - Health	052100100100 - Primary Health Care Manager	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31712610 - Taura	15,000,000.00	-	15,000,000.00	-
Purchase of 3 tricycle ambulance	04 - Health	052100100100 - Primary Health Care Manager	23010139 - Purchase Of Tricycle	70741 - PUBLIC HEALTH SERVICES	31712610 - Taura	13,000,000.00	-	6,000,000.00	-
Renovation of Taura PHC	04 - Health	052100100100 - Primary Health Care Manager	23030105 - Rehabilitation/Repairs-Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31712610 - Taura	30,000,000.00	-	3,000,000.00	-
Construction of LG JCHMA Office at Taura	04 - Health	052100100100 - Primary Health Care Manager	23020101 - Construction/Provision Of Office Buildings	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31712610 - Taura	-	-	58,000,000.00	-
Purchase 5 health equipment for 5 primary healthcare centers (PHCS)	04 - Health	052100100100 - Primary Health Care Manager	23010122 - Purchase Of Health / Medical Equipment	70741 - PUBLIC HEALTH SERVICES	31712610 - Taura	-	-	50,000,000.00	-
Enrollment of 1300 new beneficiaries into the Health Insurance Programme	04 - Health	052100100100 - Primary Health Care Manager	23050108 - Special Intervention Programmes and Projects	71011 - SICKNESS	31712610 - Taura	-	-	20,000,000.00	-
ODF Sustainability and Routine Immunization	09 - Environmental Improvement	053500300100 - Rural Water Supply	23040105 - Water and Environmental Pollution Prevention & Control	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31712697 - LG Wide (TAURA)	15,000,000.00	20,341,000.00	30,000,000.00	-
Purchase of 10no. Hand Pumps Materials	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31712610 - Taura	50,000,000.00	70,586,350.00	50,000,000.00	-
Drilling of 20no Hand Pumps (2 in each Ward)	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31712697 - LG Wide (TAURA)	47,000,000.00	21,270,000.00	27,000,000.00	-
Purchase of 100no. submersible pumps	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31712697 - LG Wide (TAURA)	30,000,000.00	-	40,000,000.00	-
Construction of 10no Water Solar System Point at Various Communities	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31712697 - LG Wide (TAURA)	40,000,000.00	4,500,000.00	37,000,000.00	-
Construction of 10no New Solar Water Scheme at Hawandu, Dakawar Dinyas, Kinyu, Mayadya, Yangwami and Halawa	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31712610 - Taura	20,000,000.00	-	20,000,000.00	-
Conversion of 10no Motorised Water Scheme to Solar Water Scheme Across ren Ward (Taura,Sig yaya,Maje,Kwalam,Majiya,Kiri,Gujungu,Ajaura,Chukuto)	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31712697 - LG Wide (TAURA)	50,000,000.00	21,606,000.00	30,000,000.00	-
Completion of 3no. Solar Water Scheme at Zarga, kokod And Bidwa	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31712610 - Taura	51,000,000.00	-	51,000,000.00	-
Provision of Water Supply System at Taura Conyers Lodge (hand pump)	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31712610 - Taura	2,500,000.00	-	2,500,000.00	-
Construction 1no. Water Supply System at up-graded BHC at Ajaura	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31712601 - Ajaura	2,000,000.00	-	2,500,000.00	-
Provision of 1no. Solar Power Borehole in Location A (to be determined later)	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31712602 - Chakwalkaika	17,250,000.00	-	10,000,000.00	-
Provision of 1no. Solar Power Borehole in Location B (to be determined later)	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31712603 - Chukuto	17,250,000.00	-	10,000,000.00	-
Provision of 1no. Solar Power Borehole in Location C (to be determined later)	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31712605 - Kiri	17,250,000.00	-	10,000,000.00	-
Provision of 1no. Solar Power Borehole in Location D (to be determined later)	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31712606 - Kwalam	17,250,000.00	-	10,000,000.00	-
Purchase of 1no. Public Address System	11 - Information Communication and Technology	055100200100 - Information, Youth, Sport & Culture	23010140 - Purchase Of Information / Communication Equipment	70831 - BROADCASTING AND PUBLISHING SERVICES	31712610 - Taura	5,000,000.00	-	-	-
Purchase of 1000 worktools for Youth Empowerment Programme	08 - Youth	055100200100 - Information, Youth, Sport & Culture	23010129 - Purchase Of Industrial Equipment	71051 - UNEMPLOYMENT	31712610 - Taura	10,000,000.00	-	200,000,000.00	-
Purchase of 700 grinding and sewing machines for Women Economic Empowerment Programme	03 - Poverty Alleviation	055100200100 - Information, Youth, Sport & Culture	23010129 - Purchase Of Industrial Equipment	71051 - UNEMPLOYMENT	31712610 - Taura	10,000,000.00	-	200,000,000.00	-
Procurement of 1no. Motorcycle to the Information officer	11 - Information Communication and Technology	055100200100 - Information, Youth, Sport & Culture	23010104 - Purchase of Motor Cycles	70831 - BROADCASTING AND PUBLISHING SERVICES	31712610 - Taura	2,000,000.00	-	2,000,000.00	-
Purchase of Equipment and tools for Skills Acquisition Centre	03 - Poverty Alleviation	055100200100 - Information, Youth, Sport & Culture	23010129 - Purchase Of Industrial Equipment	71051 - UNEMPLOYMENT	31712610 - Taura	10,000,000.00	-	10,000,000.00	-
Support for Community Development Project	08 - Youth	055100200100 - Information, Youth, Sport & Culture	23020112 - Construction / Provision Of Sporting Facilities	70811 - RECREATIONAL AND SPORTING SERVICES	31712697 - LG Wide (TAURA)	26,901,605.00	-	26,901,605.00	-
Purchase of 200 bags of 100KG Grains reserve (SESARE) for social welfare intervention	03 - Poverty Alleviation	055100300100 - Social Welfare Section	23050108 - Special Intervention Programmes and Projects	71041 - FAMILY AND CHILDREN	31712610 - Taura	8,000,000.00	-	10,000,000.00	-
Community Development Fund (Polling Unit Projects/Programmes)	06 - Housing and Urban Development	055100300100 - Social Welfare Section	23020104 - Construction/Provision Of Housing	70611 - HOUSING DEVELOPMENT	31712697 - LG Wide (TAURA)	25,000,000.00	-	25,000,000.00	-
Purchase of relief materials	03 - Poverty Alleviation	055100300100 - Social Welfare Section	23050108 - Special Intervention Programmes and Projects	71031 - SURVIVORS	31712697 - LG Wide (TAURA)	60,000,000.00	55,000,000.00	60,000,000.00	-
Construction of 1 Block of 5no Lock UPShop At S/garin yaya	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31712609 - S/Garin Yaya	14,199,065.32	-	14,199,065.32	-
Renovation of 3no Lockup Shops at Gujungu Market	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23030124 - Rehabilitation/Repairs- Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31712604 - Gujungu	-	-	3,000,000.00	-
Construction of 2 Block of 10 Shops at Taura Town	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31712610 - Taura	-	-	10,000,000.00	-
Renovation of Gujungu market	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23030124 - Rehabilitation/Repairs- Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31712604 - Gujungu	-	-	50,000,000.00	-
Earth filling in Gujungu Motorpark	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31712604 - Gujungu	-	-	10,000,000.00	-
Provision of stalls and shades in Gujungu Market	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31712604 - Gujungu	-	-	45,000,000.00	-
Provision of stalls and shades in Gilma Market	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31712606 - Kwalam	-	-	45,000,000.00	-

011100100100 Chairman					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	235,101,567.00	186,966,702.00	263,430,515.00	0.00
21	Personnel Cost	60,101,567.00	26,393,702.00	58,430,515.00	0.00
2101	SALARY	15,836,604.00	11,877,482.00	15,836,604.00	0.00
210101	Salaries and Wages	15,836,604.00	11,877,482.00	15,836,604.00	0.00
21010103	Consolidated Revenue Fund Charges - Salaries	15,836,604.00	11,877,482.00	15,836,604.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	44,264,963.00	14,516,220.00	42,593,911.00	0.00
210201	ALLOWANCES	44,264,963.00	14,516,220.00	42,593,911.00	0.00
21020104	Rent Supplement	3,166,325.00	2,374,743.00	3,166,325.00	0.00
21020106	Utility Allowance	1,538,538.00	1,187,653.00	1,083,538.00	0.00
21020107	Entertainment	1,538,538.00	1,187,653.00	1,083,538.00	0.00
21020118	Personal Assistant Allowance	6,334,644.00	4,750,983.00	5,954,118.00	0.00
21020122	Motor Vehicle Maintenance Allowance	6,334,644.00	4,750,983.00	5,954,118.00	0.00
21020123	Constituency Allowance	352,274.00	264,205.00	352,274.00	0.00
21020173	Once-in-4-Years Furniture Allowance	25,000,000.00	0.00	25,000,000.00	0.00
22	Other Recurrent Costs	75,000,000.00	64,073,000.00	205,000,000.00	0.00
2202	OVERHEAD COST	75,000,000.00	64,073,000.00	205,000,000.00	0.00
220201	Transport & Travelling - General	30,000,000.00	13,058,000.00	60,000,000.00	0.00
22020102	Local Travel & Transport - Others	15,000,000.00	12,058,000.00	30,000,000.00	0.00
22020104	International Travel & Transport - Others	15,000,000.00	1,000,000.00	30,000,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	900,000.00	20,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	900,000.00	20,000,000.00	0.00
220205	Training - General	6,000,000.00	23,980,000.00	50,000,000.00	0.00
22020501	Local Training	6,000,000.00	23,980,000.00	50,000,000.00	0.00
220206	Other Services - General	24,000,000.00	24,000,000.00	36,000,000.00	0.00
22020604	Security Vote (Including Operations)	24,000,000.00	24,000,000.00	36,000,000.00	0.00
220210	Miscellaneous Expenses - General	10,000,000.00	2,135,000.00	39,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	10,000,000.00	2,135,000.00	30,000,000.00	0.00
22021077	Sexual Assault Referral Centre Expenses	0.00	0.00	9,000,000.00	0.00
23	Capital Expenditure	100,000,000.00	96,500,000.00	0.00	0.00
2301	FIXED ASSETS PURCHASED	100,000,000.00	96,500,000.00	0.00	0.00
230101	Purchase of Fixed Assets - General	100,000,000.00	96,500,000.00	0.00	0.00
23010105	Purchase Of Motor Vehicles	100,000,000.00	96,500,000.00	0.00	0.00

011100200100 Vice-Chairman					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	20,000,000.00	0.00	20,000,000.00	0.00
23	Capital Expenditure	20,000,000.00	0.00	20,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	20,000,000.00	0.00	20,000,000.00	0.00
230101	Purchase of Fixed Assets - General	20,000,000.00	0.00	20,000,000.00	0.00
23010105	Purchase Of Motor Vehicles	20,000,000.00	0.00	20,000,000.00	0.00

011108000100 Internal Audit Office					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	7,859,118.00	2,353,973.00	5,298,749.00	0.00
21	Personnel Cost	2,559,118.00	1,918,973.00	1,798,749.00	0.00
2101	SALARY	1,564,984.00	1,173,373.00	1,171,406.00	0.00
210101	Salaries and Wages	1,564,984.00	1,173,373.00	1,171,406.00	0.00
21010101	Salary	1,564,984.00	1,173,373.00	1,171,406.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	994,134.00	745,600.00	627,343.00	0.00
210201	ALLOWANCES	994,134.00	745,600.00	627,343.00	0.00
21020103	Transport Allowance	181,032.00	135,774.00	145,489.00	0.00
21020104	Rent Supplement	312,996.00	234,747.00	134,281.00	0.00
21020105	Meal Subsidy	76,480.00	57,359.00	60,630.00	0.00
21020106	Utility Allowance	60,100.00	45,074.00	69,803.00	0.00
21020109	Leave Transport Grant	156,494.00	117,373.00	117,140.00	0.00

21020137	Medical Allowance	207,032.00	155,273.00	100,000.00	0.00
22	Other Recurrent Costs	5,300,000.00	435,000.00	3,500,000.00	0.00
2202	OVERHEAD COST	5,300,000.00	435,000.00	3,500,000.00	0.00
220201	Transport & Travelling - General	300,000.00	385,000.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	300,000.00	385,000.00	500,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	50,000.00	3,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	50,000.00	3,000,000.00	0.00

011200100100					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	115,534,980.00	39,682,888.00	126,361,980.00	0.00
21	Personnel Cost	39,534,980.00	13,072,888.00	39,361,980.00	0.00
2101	SALARY	8,123,784.00	5,986,206.00	8,123,784.00	0.00
210101	Salaries and Wages	8,123,784.00	5,986,206.00	8,123,784.00	0.00
21010103	Consolidated Revenue Fund Charges - Salaries	8,123,784.00	5,986,206.00	8,123,784.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	31,411,196.00	7,086,682.00	31,238,196.00	0.00
210201	ALLOWANCES	31,411,196.00	7,086,682.00	31,238,196.00	0.00
21020104	Rent Supplement	1,630,206.00	1,222,654.00	1,630,206.00	0.00
21020106	Utility Allowance	815,076.00	611,307.00	815,076.00	0.00
21020107	Entertainment	815,076.00	611,307.00	815,076.00	0.00
21020122	Motor Vehicle Maintenance Allowance	3,260,316.00	1,811,268.00	3,173,816.00	0.00
21020123	Constituency Allowance	3,260,316.00	1,811,268.00	3,173,816.00	0.00
21020137	Medical Allowance	1,630,206.00	1,018,878.00	1,630,206.00	0.00
21020173	Once-in-4-Years Furniture Allowance	20,000,000.00	0.00	20,000,000.00	0.00
22	Other Recurrent Costs	56,000,000.00	26,610,000.00	67,000,000.00	0.00
2202	OVERHEAD COST	56,000,000.00	26,610,000.00	67,000,000.00	0.00
220201	Transport & Travelling - General	6,000,000.00	2,000,000.00	4,000,000.00	0.00
22020101	Local Travel & Transport - Training	6,000,000.00	2,000,000.00	4,000,000.00	0.00
220203	Materials and Supplies - General	15,000,000.00	14,300,000.00	28,000,000.00	0.00
22020301	Office Materials and Consumables	9,000,000.00	8,300,000.00	20,000,000.00	0.00
22020305	Printing of Non-security Documents	6,000,000.00	6,000,000.00	8,000,000.00	0.00
220204	Maintenance Services - General	13,000,000.00	3,000,000.00	16,000,000.00	0.00
22020425	Maintenance of Lab/Workshop Tools and Instrument	13,000,000.00	3,000,000.00	16,000,000.00	0.00
220205	Training - General	7,000,000.00	3,500,000.00	4,000,000.00	0.00
22020501	Local Training	7,000,000.00	3,500,000.00	4,000,000.00	0.00
220206	Other Services - General	6,000,000.00	0.00	6,000,000.00	0.00
22020601	Security Services	6,000,000.00	0.00	6,000,000.00	0.00
220208	Fuel and Lubricant - General	4,000,000.00	3,000,000.00	4,000,000.00	0.00
22020801	Motor Vehicle Fuel Cost	4,000,000.00	3,000,000.00	4,000,000.00	0.00
220210	Miscellaneous Expenses - General	5,000,000.00	810,000.00	5,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	5,000,000.00	810,000.00	5,000,000.00	0.00
23	Capital Expenditure	20,000,000.00	0.00	20,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	20,000,000.00	0.00	20,000,000.00	0.00
230101	Purchase of Fixed Assets - General	20,000,000.00	0.00	20,000,000.00	0.00
23010105	Purchase Of Motor Vehicles	20,000,000.00	0.00	20,000,000.00	0.00

016101000100					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	10,000,000.00	0.00	20,000,000.00	0.00
23	Capital Expenditure	10,000,000.00	0.00	20,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	10,000,000.00	0.00	20,000,000.00	0.00
230101	Purchase of Fixed Assets - General	10,000,000.00	0.00	20,000,000.00	0.00
23010105	Purchase Of Motor Vehicles	10,000,000.00	0.00	20,000,000.00	0.00

012500100100					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	391,950,449.00	197,692,905.00	596,735,970.00	0.00

21	Personnel Cost	50,557,054.00	38,606,865.00	71,735,970.00	0.00
2101	SALARY	27,882,316.00	20,686,732.00	37,498,273.00	0.00
210101	Salaries and Wages	27,882,316.00	20,686,732.00	37,498,273.00	0.00
21010101	Salary	27,882,316.00	20,686,732.00	37,498,273.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	22,674,738.00	17,920,133.00	34,237,697.00	0.00
210201	ALLOWANCES	22,674,738.00	17,920,133.00	34,237,697.00	0.00
21020103	Transport Allowance	4,196,912.00	3,147,683.00	6,771,525.00	0.00
21020104	Rent Supplement	5,209,366.00	3,907,024.00	7,551,236.00	0.00
21020105	Meal Subsidy	1,910,532.00	1,432,899.00	2,818,760.00	0.00
21020106	Utility Allowance	1,445,616.00	1,084,212.00	3,230,583.00	0.00
21020107	Entertainment	0.00	0.00	42,000.00	0.00
21020109	Leave Transport Grant	3,729,228.00	2,796,919.00	3,775,621.00	0.00
21020117	Domestic Staff Allowance	1,220.00	914,999.00	1,679,998.00	0.00
21020137	Medical Allowance	6,181,864.00	4,636,397.00	8,367,974.00	0.00
22	Other Recurrent Costs	165,000,000.00	116,101,040.00	310,000,000.00	0.00
2202	OVERHEAD COST	165,000,000.00	116,101,040.00	310,000,000.00	0.00
220201	Transport & Travelling - General	5,000,000.00	2,719,140.00	10,000,000.00	0.00
22020101	Local Travel & Transport - Training	5,000,000.00	2,719,140.00	10,000,000.00	0.00
220203	Materials and Supplies - General	30,000,000.00	31,519,000.00	50,000,000.00	0.00
22020301	Office Materials and Consumables	30,000,000.00	31,519,000.00	50,000,000.00	0.00
220205	Training - General	100,000,000.00	74,460,000.00	210,000,000.00	0.00
22020501	Local Training	100,000,000.00	74,460,000.00	210,000,000.00	0.00
220210	Miscellaneous Expenses - General	30,000,000.00	7,402,900.00	40,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	30,000,000.00	7,402,900.00	30,000,000.00	0.00
22021002	Honorarium and Sitting Allowance Payments	0.00	0.00	10,000,000.00	0.00
23	Capital Expenditure	176,393,395.00	42,985,000.00	215,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	176,393,395.00	42,985,000.00	215,000,000.00	0.00
230101	Purchase of Fixed Assets - General	176,393,395.00	42,985,000.00	215,000,000.00	0.00
23010101	Purchase/Acquisition Of Land	40,000,000.00	38,000,000.00	60,000,000.00	0.00
23010104	Purchase of Motor Cycles	10,000,000.00	0.00	30,000,000.00	0.00
23010105	Purchase Of Motor Vehicles	106,393,395.00	0.00	110,000,000.00	0.00
23010112	Purchase Of Office Furniture and Fittings	10,000,000.00	4,985,000.00	5,000,000.00	0.00
23010128	Purchase Of Security Equipment	10,000,000.00	0.00	10,000,000.00	0.00

021500100100	Agriculture Section				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	86,612,798.00	72,823,286.00	927,596,193.00	0.00
21	Personnel Cost	21,612,798.00	16,089,613.00	21,011,065.00	0.00
2101	SALARY	11,697,844.00	8,635,380.00	11,704,815.00	0.00
210101	Salaries and Wages	11,697,844.00	8,635,380.00	11,704,815.00	0.00
21010101	Salary	11,697,844.00	8,635,380.00	11,704,815.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	9,914,954.00	7,454,233.00	9,306,250.00	0.00
210201	ALLOWANCES	9,914,954.00	7,454,233.00	9,306,250.00	0.00
21020103	Transport Allowance	1,261,960.00	946,469.00	1,990,970.00	0.00
21020104	Rent Supplement	1,218,000.00	931,500.00	1,921,008.00	0.00
21020105	Meal Subsidy	557,880.00	418,410.00	839,217.00	0.00
21020106	Utility Allowance	376,800.00	282,600.00	961,530.00	0.00
21020109	Leave Transport Grant	643,838.00	482,898.00	1,327,424.00	0.00
21020137	Medical Allowance	5,856,476.00	4,392,356.00	2,266,101.00	0.00
22	Other Recurrent Costs	9,000,000.00	31,807,418.00	48,000,000.00	0.00
2202	OVERHEAD COST	9,000,000.00	31,807,418.00	48,000,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	8,321,400.00	3,000,000.00	0.00
22020102	Local Travel & Transport - Others	1,000,000.00	8,321,400.00	3,000,000.00	0.00
220203	Materials and Supplies - General	3,000,000.00	6,900,000.00	15,000,000.00	0.00
22020301	Office Materials and Consumables	3,000,000.00	6,900,000.00	15,000,000.00	0.00
220204	Maintenance Services - General	5,000,000.00	16,586,018.00	30,000,000.00	0.00
22020402	Maintenance of Office Furniture	5,000,000.00	16,586,018.00	30,000,000.00	0.00

23	Capital Expenditure	56,000,000.00	24,926,255.00	858,585,128.00	0.00
2301	FIXED ASSETS PURCHASED	7,000,000.00	0.00	467,000,000.00	0.00
230101	Purchase of Fixed Assets - General	7,000,000.00	0.00	467,000,000.00	0.00
23010127	Purchase Of Agricultural Equipment and Improved Inputs	0.00	0.00	410,000,000.00	0.00
23010129	Purchase Of Industrial Equipment	0.00	0.00	50,000,000.00	0.00
23010150	Purchase of Livestocks	7,000,000.00	0.00	7,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	19,000,000.00	0.00	355,585,128.00	0.00
230201	Construction/Provision of Fixed Assets - General	19,000,000.00	0.00	355,585,128.00	0.00
23020113	Construction / Provision Of Agricultural Facilities	15,000,000.00	0.00	15,000,000.00	0.00
23020129	Construction Of Irrigation Facilities	0.00	0.00	281,585,128.00	0.00
23020134	Grazing Reserves Development	0.00	0.00	40,000,000.00	0.00
23020144	Construction of Agricultural Facilities	4,000,000.00	0.00	19,000,000.00	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
23030112	Rehabilitation / Repairs - Agricultural Facilities	0.00	0.00	30,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	30,000,000.00	24,926,255.00	6,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	30,000,000.00	24,926,255.00	6,000,000.00	0.00
23050137	Capital Project Historical Liabilities	30,000,000.00	24,926,255.00	6,000,000.00	0.00

021500200100	Forestry Section				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	41,184,886.00	18,593,157.00	69,587,848.00	64,587,848.00
21	Personnel Cost	16,884,886.00	11,912,157.00	14,587,848.00	14,587,848.00
2101	SALARY	7,726,302.00	5,043,221.00	6,800,405.00	6,800,405.00
210101	Salaries and Wages	7,726,302.00	5,043,221.00	6,800,405.00	6,800,405.00
21010101	Salary	7,726,302.00	5,043,221.00	6,800,405.00	6,800,405.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	9,158,584.00	6,868,936.00	7,787,443.00	7,787,443.00
210201	ALLOWANCES	9,158,584.00	6,868,936.00	7,787,443.00	7,787,443.00
21020103	Transport Allowance	2,188,824.00	1,641,618.00	1,817,524.00	1,817,524.00
21020104	Rent Supplement	2,049,294.00	1,536,970.00	1,360,078.00	1,360,078.00
21020105	Meal Subsidy	1,253,712.00	940,284.00	770,974.00	770,974.00
21020106	Utility Allowance	945,600.00	709,200.00	844,231.00	844,231.00
21020109	Leave Transport Grant	807,882.00	605,911.00	680,083.00	680,083.00
21020137	Medical Allowance	1,913,272.00	1,434,953.00	2,314,553.00	2,314,553.00
22	Other Recurrent Costs	10,300,000.00	6,681,000.00	41,000,000.00	41,000,000.00
2202	OVERHEAD COST	10,300,000.00	6,681,000.00	41,000,000.00	41,000,000.00
220201	Transport & Travelling - General	300,000.00	0.00	1,000,000.00	1,000,000.00
22020101	Local Travel & Transport - Training	300,000.00	0.00	1,000,000.00	1,000,000.00
220203	Materials and Supplies - General	5,000,000.00	1,600,000.00	10,000,000.00	10,000,000.00
22020301	Office Materials and Consumables	5,000,000.00	1,600,000.00	10,000,000.00	10,000,000.00
220204	Maintenance Services - General	5,000,000.00	5,081,000.00	30,000,000.00	30,000,000.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,500,000.00	1,000,000.00	7,000,000.00	7,000,000.00
22020402	Maintenance of Office Furniture	500,000.00	81,000.00	3,000,000.00	3,000,000.00
22020403	Maintenance of Office Building / Residential Quarters	2,000,000.00	2,000,000.00	15,000,000.00	15,000,000.00
22020417	Maintenance of Other Infrastructure	1,000,000.00	2,000,000.00	5,000,000.00	5,000,000.00
23	Capital Expenditure	14,000,000.00	0.00	14,000,000.00	9,000,000.00
2302	CONSTRUCTION / PROVISION	5,000,000.00	0.00	5,000,000.00	9,000,000.00
230201	Construction/Provision of Fixed Assets - General	5,000,000.00	0.00	5,000,000.00	9,000,000.00
23020134	Grazing Reserves Development	5,000,000.00	0.00	5,000,000.00	9,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	9,000,000.00	0.00	9,000,000.00	0.00
230401	Preservation of the Environment - General	9,000,000.00	0.00	9,000,000.00	0.00
23040101	Tree Planting	9,000,000.00	0.00	9,000,000.00	0.00

021500300100	Livestock Section (Veterinary)				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	41,201,959.00	24,927,714.00	75,972,026.00	0.00
21	Personnel Cost	27,201,959.00	20,666,414.00	38,972,026.00	0.00

2101	SALARY	12,956,388.00	9,981,237.00	33,062,925.00	0.00
210101	Salaries and Wages	12,956,388.00	9,981,237.00	33,062,925.00	0.00
21010101	Salary	12,956,388.00	9,981,237.00	33,062,925.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	14,245,571.00	10,685,177.00	5,909,101.00	0.00
210201	ALLOWANCES	14,245,571.00	10,685,177.00	5,909,101.00	0.00
21020113	Hazard / Hardship Allowance	4,308,254.00	3,231,190.00	780,000.00	0.00
21020149	Consolidated Allowance	6,916,968.00	5,187,726.00	1,026,012.00	0.00
21020164	Consequential Increase Allowance	3,020,349.00	2,266,261.00	4,103,089.00	0.00
22	Other Recurrent Costs	14,000,000.00	4,261,300.00	37,000,000.00	0.00
2202	OVERHEAD COST	14,000,000.00	4,261,300.00	37,000,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	0.00	2,000,000.00	0.00
22020102	Local Travel & Transport - Others	1,000,000.00	0.00	2,000,000.00	0.00
220203	Materials and Supplies - General	10,000,000.00	4,261,300.00	15,000,000.00	0.00
22020301	Office Materials and Consumables	10,000,000.00	4,261,300.00	15,000,000.00	0.00
220204	Maintenance Services - General	3,000,000.00	0.00	20,000,000.00	0.00
22020421	Maintenance of Health Institution Buildings	3,000,000.00	0.00	20,000,000.00	0.00

022001000100	Account section	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	628,709,826.00	553,609,593.00	859,115,831.00	0.00
21	Personnel Cost	136,709,826.00	113,857,519.00	96,115,831.00	0.00
2101	SALARY	35,261,416.00	24,118,165.00	25,661,776.00	0.00
210101	Salaries and Wages	35,261,416.00	24,118,165.00	25,661,776.00	0.00
21010101	Salary	35,261,416.00	24,118,165.00	25,661,776.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	101,448,410.00	89,739,354.00	70,454,055.00	0.00
210201	ALLOWANCES	31,448,410.00	23,586,322.00	28,488,743.00	0.00
21020103	Transport Allowance	4,105,308.00	3,078,981.00	4,158,618.00	0.00
21020104	Rent Supplement	5,851,254.00	4,388,440.00	5,132,208.00	0.00
21020105	Meal Subsidy	2,910,196.00	2,182,646.00	4,741,860.00	0.00
21020106	Utility Allowance	1,940,136.00	1,455,102.00	2,008,993.00	0.00
21020107	Entertainment	525,176.00	393,881.00	4,550.00	0.00
21020109	Leave Transport Grant	5,229,306.00	3,921,979.00	2,440,287.00	0.00
21020112	Inducement Allowance	3,042,610.00	2,281,975.00	0.00	0.00
21020117	Domestic Staff Allowance	1,920,000.00	1,440,000.00	2,209,999.00	0.00
21020137	Medical Allowance	5,924,424.00	4,443,318.00	7,792,228.00	0.00
210202	Social Contributions	70,000,000.00	66,153,032.00	41,965,312.00	0.00
21020202	17% Government Contributory Pension	70,000,000.00	66,153,032.00	41,965,312.00	0.00
22	Other Recurrent Costs	492,000,000.00	439,752,074.00	763,000,000.00	0.00
2202	OVERHEAD COST	272,000,000.00	203,780,000.00	353,000,000.00	0.00
220201	Transport & Travelling - General	2,000,000.00	1,800,000.00	3,000,000.00	0.00
22020102	Local Travel & Transport - Others	2,000,000.00	1,800,000.00	3,000,000.00	0.00
220203	Materials and Supplies - General	20,000,000.00	16,980,000.00	30,000,000.00	0.00
22020305	Printing of Non-security Documents	20,000,000.00	16,980,000.00	30,000,000.00	0.00
220207	Consulting and Professional Services	50,000,000.00	0.00	20,000,000.00	0.00
22020701	Financial Consulting	50,000,000.00	0.00	20,000,000.00	0.00
220210	Miscellaneous Expenses - General	200,000,000.00	185,000,000.00	300,000,000.00	0.00
22021041	Contingency Reserve - Recurrent	200,000,000.00	185,000,000.00	300,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	70,000,000.00	67,420,592.00	110,000,000.00	0.00
220401	Local Grants and Contributions	70,000,000.00	67,420,592.00	110,000,000.00	0.00
22040104	Grants to State Governments – Contribution to LG Audit (0.5%)	70,000,000.00	67,420,592.00	110,000,000.00	0.00
2207	Transfers - Payments	150,000,000.00	168,551,482.00	300,000,000.00	0.00
220701	Transfer to Fund Recurrent Expenditure - Payments	150,000,000.00	168,551,482.00	300,000,000.00	0.00
22070105	Stabilization Funds	150,000,000.00	168,551,482.00	300,000,000.00	0.00

022002000100	Revenue Section	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	25,828,086.00	16,261,058.00	30,803,728.00	0.00

21	Personnel Cost	10,328,086.00	7,746,058.00	9,803,728.00	0.00
2101	SALARY	5,586,004.00	4,189,501.00	3,979,041.00	0.00
210101	Salaries and Wages	5,586,004.00	4,189,501.00	3,979,041.00	0.00
21010101	Salary	5,586,004.00	4,189,501.00	3,979,041.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,742,082.00	3,556,557.00	5,824,687.00	0.00
210201	ALLOWANCES	4,742,082.00	3,556,557.00	5,824,687.00	0.00
21020103	Transport Allowance	985,340.00	739,004.00	1,461,068.00	0.00
21020104	Rent Supplement	937,196.00	702,896.00	795,815.00	0.00
21020105	Meal Subsidy	442,744.00	332,057.00	474,238.00	0.00
21020106	Utility Allowance	334,840.00	251,129.00	548,198.00	0.00
21020109	Leave Transport Grant	841,962.00	631,471.00	572,090.00	0.00
21020137	Medical Allowance	1,200,000.00	900,000.00	1,973,278.00	0.00
22	Other Recurrent Costs	15,500,000.00	8,515,000.00	21,000,000.00	0.00
2202	OVERHEAD COST	15,500,000.00	8,515,000.00	21,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	10,000,000.00	8,515,000.00	15,000,000.00	0.00
22020306	Printing of Security Documents	10,000,000.00	8,515,000.00	15,000,000.00	0.00
220207	Consulting and Professional Services	5,000,000.00	0.00	5,000,000.00	0.00
22020701	Financial Consulting	5,000,000.00	0.00	5,000,000.00	0.00

023400100100 Road & Communication Section		2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
Code	Description				
2	EXPENDITURES	399,961,008.00	226,970,493.00	313,092,156.00	0.00
21	Personnel Cost	15,142,091.00	11,343,199.00	24,793,513.00	0.00
2101	SALARY	7,697,332.00	5,772,999.00	12,038,376.00	0.00
210101	Salaries and Wages	7,697,332.00	5,772,999.00	12,038,376.00	0.00
21010101	Salary	7,697,332.00	5,772,999.00	12,038,376.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,444,759.00	5,570,200.00	12,755,137.00	0.00
210201	ALLOWANCES	7,444,759.00	5,570,200.00	12,755,137.00	0.00
21020103	Transport Allowance	1,564,574.00	1,173,430.00	2,838,898.00	0.00
21020104	Rent Supplement	1,538,613.00	1,153,959.00	2,405,133.00	0.00
21020105	Meal Subsidy	803,276.00	602,456.00	1,200,033.00	0.00
21020106	Utility Allowance	520,840.00	390,629.00	1,373,500.00	0.00
21020109	Leave Transport Grant	937,136.00	689,486.00	1,376,748.00	0.00
21020137	Medical Allowance	2,080,320.00	1,560,240.00	3,560,825.00	0.00
22	Other Recurrent Costs	25,400,000.00	3,100,000.00	42,000,000.00	0.00
2202	OVERHEAD COST	25,400,000.00	3,100,000.00	42,000,000.00	0.00
220201	Transport & Travelling - General	400,000.00	0.00	2,000,000.00	0.00
22020102	Local Travel & Transport - Others	400,000.00	0.00	2,000,000.00	0.00
220203	Materials and Supplies - General	10,000,000.00	0.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	10,000,000.00	0.00	10,000,000.00	0.00
220204	Maintenance Services - General	15,000,000.00	3,100,000.00	30,000,000.00	0.00
22020413	Minor Road Maintenance	15,000,000.00	3,100,000.00	30,000,000.00	0.00
23	Capital Expenditure	359,418,917.00	212,527,294.00	246,298,643.00	0.00
2302	CONSTRUCTION / PROVISION	359,418,917.00	212,527,294.00	246,298,643.00	0.00
230201	Construction/Provision of Fixed Assets - General	359,418,917.00	212,527,294.00	246,298,643.00	0.00
23020114	Construction / Provision Of Roads	282,527,294.00	212,527,294.00	46,298,643.00	0.00
23020139	Construction of Bridges and Culverts	76,891,623.00	0.00	200,000,000.00	0.00

023400200100 Mechanical Section		2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
Code	Description				
2	EXPENDITURES	64,205,649.00	17,094,171.00	102,700,674.00	0.00
21	Personnel Cost	9,205,649.00	6,904,171.00	12,700,674.00	0.00
2101	SALARY	4,706,919.00	3,530,125.00	6,280,093.00	0.00
210101	Salaries and Wages	4,706,919.00	3,530,125.00	6,280,093.00	0.00
21010101	Salary	4,706,919.00	3,530,125.00	6,280,093.00	0.00

2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,498,730.00	3,374,046.00	6,420,581.00	0.00
210201	ALLOWANCES	4,498,730.00	3,374,046.00	6,420,581.00	0.00
21020103	Transport Allowance	923,028.00	692,271.00	1,412,655.00	0.00
21020104	Rent Supplement	873,598.00	655,198.00	1,256,004.00	0.00
21020105	Meal Subsidy	484,740.00	363,555.00	596,196.00	0.00
21020106	Utility Allowance	378,480.00	283,860.00	685,747.00	0.00
21020109	Leave Transport Grant	520,692.00	390,519.00	689,565.00	0.00
21020137	Medical Allowance	1,318,192.00	988,643.00	1,780,414.00	0.00
22	Other Recurrent Costs	55,000,000.00	10,190,000.00	90,000,000.00	0.00
2202	OVERHEAD COST	55,000,000.00	10,190,000.00	90,000,000.00	0.00
220201	Transport & Travelling - General	25,000,000.00	50,000.00	40,000,000.00	0.00
22020102	Local Travel & Transport - Others	25,000,000.00	50,000.00	40,000,000.00	0.00
220204	Maintenance Services - General	30,000,000.00	10,140,000.00	50,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	13,500,000.00	4,140,000.00	15,000,000.00	0.00
22020403	Maintenance of Office Building / Residential Quarters	7,000,000.00	2,000,000.00	10,000,000.00	0.00
22020404	Maintenance of Office / IT Equipment	4,500,000.00	1,000,000.00	10,000,000.00	0.00
22020425	Maintenance of Lab/Workshop Tools and Instrument	5,000,000.00	3,000,000.00	15,000,000.00	0.00

023400300100	Electrical Section				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	365,679,463.00	129,471,135.00	741,303,504.00	0.00
21	Personnel Cost	9,599,463.00	7,199,592.00	4,303,504.00	0.00
2101	SALARY	5,425,444.00	4,069,080.00	2,271,262.00	0.00
210101	Salaries and Wages	5,425,444.00	4,069,080.00	2,271,262.00	0.00
21010101	Salary	5,425,444.00	4,069,080.00	2,271,262.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,174,019.00	3,130,512.00	2,032,242.00	0.00
210201	ALLOWANCES	4,174,019.00	3,130,512.00	2,032,242.00	0.00
21020103	Transport Allowance	971,940.00	728,955.00	429,370.00	0.00
21020104	Rent Supplement	1,035,080.00	776,309.00	454,254.00	0.00
21020105	Meal Subsidy	380,004.00	285,003.00	180,692.00	0.00
21020106	Utility Allowance	321,840.00	241,380.00	206,674.00	0.00
21020109	Leave Transport Grant	592,043.00	444,032.00	227,127.00	0.00
21020137	Medical Allowance	873,112.00	654,833.00	534,125.00	0.00
22	Other Recurrent Costs	15,400,000.00	47,271,543.00	276,000,000.00	0.00
2202	OVERHEAD COST	15,400,000.00	47,271,543.00	276,000,000.00	0.00
220201	Transport & Travelling - General	300,000.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	300,000.00	0.00	1,000,000.00	0.00
220202	Utilities General	0.00	0.00	5,000,000.00	0.00
22020201	Electricity Charges	0.00	0.00	5,000,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	0.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	0.00	10,000,000.00	0.00
220204	Maintenance Services - General	10,100,000.00	47,271,543.00	260,000,000.00	0.00
22020410	Maintenance of Street Lightings	100,000.00	39,746,543.00	230,000,000.00	0.00
22020417	Maintenance of Other Infrastructure	10,000,000.00	7,525,000.00	30,000,000.00	0.00
23	Capital Expenditure	340,680,000.00	75,000,000.00	461,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	340,680,000.00	75,000,000.00	461,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	340,680,000.00	75,000,000.00	461,000,000.00	0.00
23020103	Construction/Provision Of Electricity / Solar Power	145,180,000.00	0.00	250,000,000.00	0.00
23020123	Construction Of Traffic /Street Lights	195,500,000.00	75,000,000.00	211,000,000.00	0.00

023400400100	Land & Survey Section				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	26,823,109.00	3,657,036.00	38,341,137.00	10,000,000.00
21	Personnel Cost	4,523,109.00	3,392,036.00	2,341,137.00	0.00
2101	SALARY	1,843,352.00	1,382,511.00	1,098,340.00	0.00
210101	Salaries and Wages	1,843,352.00	1,382,511.00	1,098,340.00	0.00
21010101	Salary	1,843,352.00	1,382,511.00	1,098,340.00	0.00

2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,679,757.00	2,009,525.00	1,242,797.00	0.00
210201	ALLOWANCES	2,679,757.00	2,009,525.00	1,242,797.00	0.00
21020103	Transport Allowance	1,356,392.00	1,017,293.00	280,419.00	0.00
21020104	Rent Supplement	308,670.00	231,502.00	219,708.00	0.00
21020105	Meal Subsidy	211,576.00	158,681.00	118,883.00	0.00
21020106	Utility Allowance	142,720.00	106,751.00	136,193.00	0.00
21020109	Leave Transport Grant	204,335.00	153,251.00	131,511.00	0.00
21020137	Medical Allowance	456,064.00	342,047.00	356,083.00	0.00
22	Other Recurrent Costs	2,300,000.00	265,000.00	16,000,000.00	0.00
2202	OVERHEAD COST	2,300,000.00	265,000.00	16,000,000.00	0.00
220201	Transport & Travelling - General	300,000.00	265,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	300,000.00	265,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	2,000,000.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	2,000,000.00	0.00	5,000,000.00	0.00
220204	Maintenance Services - General	0.00	0.00	10,000,000.00	0.00
22020404	Maintenance of Office / IT Equipment	0.00	0.00	10,000,000.00	0.00
23	Capital Expenditure	20,000,000.00	0.00	20,000,000.00	10,000,000.00
2303	REHABILITATION / REPAIRS	10,000,000.00	0.00	10,000,000.00	10,000,000.00
230301	Rehabilitation/Repairs of Fixed Assets - General	10,000,000.00	0.00	10,000,000.00	10,000,000.00
23030131	Rehabilitation/Repairs of Other Infrastructure	10,000,000.00	0.00	10,000,000.00	10,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	10,000,000.00	0.00	10,000,000.00	0.00
230401	Preservation of the Environment - General	10,000,000.00	0.00	10,000,000.00	0.00
23040102	Erosion & Flood Control	10,000,000.00	0.00	10,000,000.00	0.00

023400500100	Building Section				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	1,000,138,310.33	239,465,681.00	1,151,157,482.33	50,000,000.00
21	Personnel Cost	11,318,544.00	8,519,221.00	9,554,841.00	0.00
2101	SALARY	5,613,066.00	4,240,116.00	4,938,033.00	0.00
210101	Salaries and Wages	5,613,066.00	4,240,116.00	4,938,033.00	0.00
21010101	Salary	5,613,066.00	4,240,116.00	4,938,033.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,705,478.00	4,279,105.00	4,616,808.00	0.00
210201	ALLOWANCES	5,705,478.00	4,279,105.00	4,616,808.00	0.00
21020103	Transport Allowance	653,272.00	489,953.00	993,667.00	0.00
21020104	Rent Supplement	762,599.00	571,949.00	987,365.00	0.00
21020105	Meal Subsidy	441,848.00	331,385.00	419,636.00	0.00
21020106	Utility Allowance	671,948.00	503,960.00	418,106.00	0.00
21020107	Entertainment	32,376.00	24,282.00	0.00	0.00
21020109	Leave Transport Grant	631,307.00	473,480.00	551,744.00	0.00
21020113	Hazard / Hardship Allowance	480,000.00	360,000.00	0.00	0.00
21020117	Domestic Staff Allowance	720,000.00	540,000.00	0.00	0.00
21020137	Medical Allowance	1,312,128.00	984,096.00	1,246,290.00	0.00
22	Other Recurrent Costs	35,300,000.00	14,391,907.00	70,200,000.00	0.00
2202	OVERHEAD COST	35,300,000.00	14,391,907.00	70,200,000.00	0.00
220201	Transport & Travelling - General	300,000.00	0.00	200,000.00	0.00
22020102	Local Travel & Transport - Others	300,000.00	0.00	200,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	0.00	20,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	0.00	20,000,000.00	0.00
220204	Maintenance Services - General	30,000,000.00	14,391,907.00	50,000,000.00	0.00
22020403	Maintenance of Office Building / Residential Quarters	30,000,000.00	14,391,907.00	50,000,000.00	0.00
23	Capital Expenditure	953,519,766.33	216,554,553.00	1,071,402,641.33	50,000,000.00
2301	FIXED ASSETS PURCHASED	13,000,000.00	0.00	13,000,000.00	0.00
230101	Purchase of Fixed Assets - General	13,000,000.00	0.00	13,000,000.00	0.00
23010112	Purchase Of Office Furniture and Fittings	13,000,000.00	0.00	13,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	812,019,766.33	216,554,553.00	927,902,641.33	0.00
230201	Construction/Provision of Fixed Assets - General	812,019,766.33	216,554,553.00	927,902,641.33	0.00
23020101	Construction/Provision Of Office Buildings	40,000,000.00	0.00	40,000,000.00	0.00

23020102	Construction/Provision Of Residential Buildings	100,000,000.00	118,000,000.00	0.00	0.00
23020107	Construction/Provision Of Public Schools	20,000,000.00	0.00	20,000,000.00	0.00
23020114	Construction / Provision Of Roads	200,000,000.00	296,000.00	450,000,000.00	0.00
23020118	Construction / Provision Of Infrastructure	30,000,000.00	0.00	30,000,000.00	0.00
23020126	Construction/Provision Of Cemeteries	28,000,000.00	0.00	28,000,000.00	0.00
23020130	Construction / Provision of Wall Fence/Boundary Pillars	15,000,000.00	0.00	15,000,000.00	0.00
23020131	Construction/Provision Of Religious Structures	85,000,000.00	54,950,428.00	20,000,000.00	0.00
23020132	Construction/Provision Of Other Institutional Structures	10,000,000.00	0.00	10,000,000.00	0.00
23020133	Construction/Provision Of Public Convenience	147,000,000.00	0.00	147,000,000.00	0.00
23020139	Construction of Bridges and Culverts	112,019,766.33	36,117,125.00	117,902,641.33	0.00
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	25,000,000.00	7,191,000.00	50,000,000.00	0.00
2303	REHABILITATION / REPAIRS	128,500,000.00	0.00	130,500,000.00	50,000,000.00
230301	Rehabilitation/Repairs of Fixed Assets - General	128,500,000.00	0.00	130,500,000.00	50,000,000.00
23030101	Rehabilitation/Repairs Of Residential Buildings	64,000,000.00	0.00	64,000,000.00	0.00
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	10,000,000.00	0.00	10,000,000.00	0.00
23030121	Rehabilitation / Repairs Of Office Buildings	35,000,000.00	0.00	35,000,000.00	0.00
23030131	Rehabilitation/Repairs of Other Infrastructure	2,500,000.00	0.00	2,500,000.00	50,000,000.00
23030133	Rehabilitation/Repairs of Other facilities	17,000,000.00	0.00	19,000,000.00	0.00

023800100100 Planning					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	60,977,808.00	57,247,342.00	98,052,563.00	0.00
21	Personnel Cost	23,977,808.00	25,279,342.00	32,052,563.00	0.00
2101	SALARY	12,067,664.00	9,275,741.00	13,333,606.00	0.00
210101	Salaries and Wages	12,067,664.00	9,275,741.00	13,333,606.00	0.00
21010101	Salary	12,067,664.00	9,275,741.00	13,333,606.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	11,910,144.00	16,003,601.00	18,718,957.00	0.00
210201	ALLOWANCES	11,910,144.00	16,003,601.00	18,718,957.00	0.00
21020103	Transport Allowance	2,349,628.00	1,762,220.00	3,359,454.00	0.00
21020104	Rent Supplement	2,163,520.00	1,622,639.00	5,005,265.00	0.00
21020105	Meal Subsidy	1,047,524.00	7,856,642.00	2,525,669.00	0.00
21020106	Utility Allowance	786,080.00	589,559.00	1,643,867.00	0.00
21020109	Leave Transport Grant	2,068,904.00	1,551,677.00	1,911,714.00	0.00
21020111	In-lieu of Overtime / Agency Allowance	174,008.00	130,505.00	0.00	0.00
21020137	Medical Allowance	3,320,480.00	2,490,359.00	4,272,988.00	0.00
22	Other Recurrent Costs	37,000,000.00	31,968,000.00	66,000,000.00	0.00
2202	OVERHEAD COST	37,000,000.00	31,968,000.00	66,000,000.00	0.00
220201	Transport & Travelling - General	6,000,000.00	5,170,000.00	6,000,000.00	0.00
22020102	Local Travel & Transport - Others	6,000,000.00	5,170,000.00	6,000,000.00	0.00
220203	Materials and Supplies - General	6,000,000.00	3,300,000.00	20,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	3,300,000.00	10,000,000.00	0.00
22020305	Printing of Non-security Documents	1,000,000.00	0.00	10,000,000.00	0.00
220204	Maintenance Services - General	11,000,000.00	11,000,000.00	20,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	5,000,000.00	5,710,000.00	8,000,000.00	0.00
22020403	Maintenance of Office Building / Residential Quarters	1,000,000.00	3,000,000.00	5,000,000.00	0.00
22020404	Maintenance of Office / IT Equipment	5,000,000.00	2,290,000.00	7,000,000.00	0.00
220210	Miscellaneous Expenses - General	14,000,000.00	12,498,000.00	20,000,000.00	0.00
22021014	Annual Planning/Budget Processes Expenses and Administration	9,000,000.00	7,971,000.00	10,000,000.00	0.00
22021044	Committees and Commissions	5,000,000.00	4,527,000.00	10,000,000.00	0.00

023800200100 Research and Statistics					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	0.00	0.00	41,000,000.00	0.00
22	Other Recurrent Costs	0.00	0.00	41,000,000.00	0.00
2202	OVERHEAD COST	0.00	0.00	41,000,000.00	0.00
220201	Transport & Travelling - General	0.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	0.00	0.00	1,000,000.00	0.00

220203	Materials and Supplies - General	0.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	5,000,000.00	0.00
220207	Consulting and Professional Services	0.00	0.00	10,000,000.00	0.00
22020701	Financial Consulting	0.00	0.00	10,000,000.00	0.00
220210	Miscellaneous Expenses - General	0.00	0.00	25,000,000.00	0.00
22021002	Honorarium and Sitting Allowance Payments	0.00	0.00	15,000,000.00	0.00
22021044	Committees and Commissions	0.00	0.00	10,000,000.00	0.00

051700100100 Education (Non-Teaching Staff)					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	531,417,417.35	325,854,755.00	632,656,095.35	0.00
21	Personnel Cost	236,166,249.00	173,458,680.00	160,105,175.00	0.00
2101	SALARY	100,444,756.00	75,333,567.00	39,100,433.00	0.00
210101	Salaries and Wages	100,444,756.00	75,333,567.00	39,100,433.00	0.00
21010101	Salary	100,444,756.00	75,333,567.00	39,100,433.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	135,721,493.00	98,125,113.00	121,004,742.00	0.00
210201	ALLOWANCES	135,721,493.00	98,125,113.00	121,004,742.00	0.00
21020103	Transport Allowance	5,698,434.00	4,273,825.00	15,652,556.00	0.00
21020104	Rent Supplement	13,572,276.00	10,179,207.00	16,456,924.00	0.00
21020105	Meal Subsidy	5,431,504.00	407,627.00	6,222,024.00	0.00
21020106	Utility Allowance	15,497,751.00	11,623,313.00	7,216,922.00	0.00
21020107	Entertainment	13,470,692.00	10,103,018.00	621,600.00	0.00
21020109	Leave Transport Grant	24,931,787.00	18,698,840.00	7,075,484.00	0.00
21020117	Domestic Staff Allowance	3,931,844.00	2,948,882.00	21,076,566.00	0.00
21020136	Responsibility Allowance	7,214,775.00	5,411,081.00	10,000,000.00	0.00
21020137	Medical Allowance	14,931,844.00	11,198,882.00	16,261,774.00	0.00
21020156	Professional Teaching Allowance	31,040,586.00	23,280,438.00	20,420,892.00	0.00
22	Other Recurrent Costs	20,000,000.00	21,946,000.00	60,000,000.00	0.00
2202	OVERHEAD COST	20,000,000.00	21,946,000.00	60,000,000.00	0.00
220203	Materials and Supplies - General	20,000,000.00	21,946,000.00	60,000,000.00	0.00
22020310	Teaching Aids, Laboratory and Instructional Materials	20,000,000.00	21,946,000.00	60,000,000.00	0.00
23	Capital Expenditure	275,251,168.35	130,450,075.00	412,550,920.35	0.00
2301	FIXED ASSETS PURCHASED	52,000,000.00	59,900,075.00	61,299,752.00	0.00
230101	Purchase of Fixed Assets - General	52,000,000.00	59,900,075.00	61,299,752.00	0.00
23010112	Purchase Of Office Furniture and Fittings	40,000,000.00	59,900,075.00	49,299,752.00	0.00
23010124	Purchase Of Teaching / Learning Aid Equipment	12,000,000.00	0.00	12,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	134,251,168.35	20,275,000.00	234,251,168.35	0.00
230201	Construction/Provision of Fixed Assets - General	134,251,168.35	20,275,000.00	234,251,168.35	0.00
23020107	Construction/Provision Of Public Schools	134,251,168.35	20,275,000.00	234,251,168.35	0.00
2305	OTHER CAPITAL PROJECTS	89,000,000.00	50,275,000.00	117,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	89,000,000.00	50,275,000.00	117,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	89,000,000.00	50,275,000.00	117,000,000.00	0.00

051700200100 Education (Teaching Staff)					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	1,373,550,891.00	935,163,163.25	1,189,014,336.00	0.00
21	Personnel Cost	1,373,550,891.00	935,163,163.25	1,189,014,336.00	0.00
2101	SALARY	673,722,407.00	505,291,805.25	593,266,193.00	0.00
210101	Salaries and Wages	673,722,407.00	505,291,805.25	593,266,193.00	0.00
21010101	Salary	673,722,407.00	505,291,805.25	593,266,193.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	699,828,484.00	429,871,358.00	595,748,143.00	0.00
210201	ALLOWANCES	599,828,484.00	429,871,358.00	525,748,143.00	0.00
21020103	Transport Allowance	40,301,920.00	30,226,439.00	50,628,336.00	0.00
21020104	Rent Supplement	34,075,163.00	25,556,372.00	73,461,470.00	0.00
21020105	Meal Subsidy	65,046,312.00	48,784,734.00	50,626,748.00	0.00
21020106	Utility Allowance	12,249,254.00	16,686,940.00	13,779,950.00	0.00
21020109	Leave Transport Grant	10,000,000.00	17,005,536.00	15,000,000.00	0.00

21020112	Inducement Allowance	22,674,049.00	36,926,040.00	40,655,765.00	0.00
21020113	Hazard / Hardship Allowance	78,751,428.00	0.00	55,999,404.00	0.00
21020136	Responsibility Allowance	32,711,131.00	24,533,348.00	30,000,000.00	0.00
21020137	Medical Allowance	85,000,000.00	63,749,999.00	52,728,334.00	0.00
21020156	Professional Teaching Allowance	219,019,227.00	166,401,950.00	142,868,136.00	0.00
210202	Social Contributions	100,000,000.00	0.00	70,000,000.00	0.00
21020202	17% Government Contributory Pension	100,000,000.00	0.00	70,000,000.00	0.00

051700300100	Adult Education				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	0.00	0.00	10,000,000.00	0.00
22	Other Recurrent Costs	0.00	0.00	10,000,000.00	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
22040111	Grants to Communities and NGOs	0.00	0.00	10,000,000.00	0.00

052100100100	Primary Health Care Manager				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	233,000,000.00	0.00	677,000,000.00	0.00
22	Other Recurrent Costs	30,000,000.00	0.00	30,000,000.00	0.00
2202	OVERHEAD COST	30,000,000.00	0.00	30,000,000.00	0.00
220206	Other Services - General	20,000,000.00	0.00	20,000,000.00	0.00
22020607	Rescues Services	20,000,000.00	0.00	20,000,000.00	0.00
220210	Miscellaneous Expenses - General	10,000,000.00	0.00	10,000,000.00	0.00
22021047	Community Engagement, Sensitization & Mobilization Activit	10,000,000.00	0.00	10,000,000.00	0.00
23	Capital Expenditure	203,000,000.00	0.00	647,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	18,000,000.00	0.00	61,000,000.00	0.00
230101	Purchase of Fixed Assets - General	18,000,000.00	0.00	61,000,000.00	0.00
23010112	Purchase Of Office Furniture and Fittings	5,000,000.00	0.00	5,000,000.00	0.00
23010122	Purchase Of Health / Medical Equipment	0.00	0.00	50,000,000.00	0.00
23010139	Purchase Of Tricycle	13,000,000.00	0.00	6,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	135,000,000.00	0.00	433,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	135,000,000.00	0.00	433,000,000.00	0.00
23020101	Construction/Provision Of Office Buildings	0.00	0.00	58,000,000.00	0.00
23020106	Construction/Provision Of Hospitals/Health Centres	135,000,000.00	0.00	375,000,000.00	0.00
2303	REHABILITATION / REPAIRS	50,000,000.00	0.00	133,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	50,000,000.00	0.00	133,000,000.00	0.00
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	50,000,000.00	0.00	133,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	20,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	0.00	0.00	20,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	0.00	0.00	20,000,000.00	0.00

052100200100	Curative				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	438,975,825.00	326,735,115.00	537,721,556.00	0.00
21	Personnel Cost	373,975,825.00	254,609,115.00	409,721,556.00	0.00
2101	SALARY	144,661,660.00	108,496,245.00	170,984,558.00	0.00
210101	Salaries and Wages	144,661,660.00	108,496,245.00	170,984,558.00	0.00
21010101	Salary	144,661,660.00	108,496,245.00	170,984,558.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	229,314,165.00	146,112,870.00	238,736,998.00	0.00
210201	ALLOWANCES	194,814,165.00	146,112,870.00	167,536,998.00	0.00
21020108	Peculiar Allowance	112,225,045.00	84,168,782.00	90,000,000.00	0.00
21020109	Leave Transport Grant	18,595,572.00	13,948,929.00	20,138,000.00	0.00
21020112	Inducement Allowance	31,360,000.00	23,519,999.00	22,398,998.00	0.00
21020137	Medical Allowance	32,633,548.00	24,475,160.00	35,000,000.00	0.00
210202	Social Contributions	34,500,000.00	0.00	71,200,000.00	0.00
21020201	NHIS Contribution	18,500,000.00	0.00	41,200,000.00	0.00

21020202	17% Government Contributory Pension	16,000,000.00	0.00	30,000,000.00	0.00
22	Other Recurrent Costs	65,000,000.00	72,126,000.00	128,000,000.00	0.00
2202	OVERHEAD COST	65,000,000.00	72,126,000.00	128,000,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	1,000,000.00	2,000,000.00	0.00
22020102	Local Travel & Transport - Others	1,000,000.00	1,000,000.00	2,000,000.00	0.00
220203	Materials and Supplies - General	40,000,000.00	45,246,000.00	75,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	5,000,000.00	0.00
22020307	Drugs, Vaccines & Medical Supplies	40,000,000.00	45,246,000.00	70,000,000.00	0.00
220204	Maintenance Services - General	3,000,000.00	4,680,000.00	20,000,000.00	0.00
22020421	Maintenance of Health Institution Buildings	3,000,000.00	4,680,000.00	20,000,000.00	0.00
220210	Miscellaneous Expenses - General	21,000,000.00	21,200,000.00	31,000,000.00	0.00
22021049	Special Health Programmes & Initiatives	1,000,000.00	200,000.00	1,000,000.00	0.00
22021060	Nutrition Activities	20,000,000.00	21,000,000.00	30,000,000.00	0.00

053500100100 Preventive (Water, Sanitation and Hygiene)					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	227,887,255.00	177,604,228.50	338,024,699.00	0.00
21	Personnel Cost	147,387,255.00	81,659,728.50	191,024,699.00	0.00
2101	SALARY	57,431,606.00	43,073,704.50	69,399,773.00	0.00
210101	Salaries and Wages	57,431,606.00	43,073,704.50	69,399,773.00	0.00
21010101	Salary	57,431,606.00	43,073,704.50	69,399,773.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	89,955,649.00	38,586,024.00	121,624,926.00	0.00
210201	ALLOWANCES	54,955,649.00	12,337,024.00	86,624,926.00	0.00
21020103	Transport Allowance	1,281,960.00	961,470.00	18,491,748.00	0.00
21020104	Rent Supplement	1,215,678.00	911,758.00	13,880,137.00	0.00
21020105	Meal Subsidy	557,880.00	418,410.00	654,447.00	0.00
21020106	Utility Allowance	376,800.00	282,600.00	9,698,338.00	0.00
21020109	Leave Transport Grant	643,838.00	482,878.00	725,780.00	0.00
21020113	Hazard / Hardship Allowance	5,480,000.00	4,109,999.00	300,000.00	0.00
21020117	Domestic Staff Allowance	5,112,904.00	3,834,677.00	0.00	0.00
21020137	Medical Allowance	1,780,310.00	1,335,232.00	2,048,662.00	0.00
21020149	Consolidated Allowance	38,506,279.00	0.00	40,826,014.00	0.00
210202	Social Contributions	35,000,000.00	26,249,000.00	35,000,000.00	0.00
21020202	17% Government Contributory Pension	35,000,000.00	26,249,000.00	35,000,000.00	0.00
22	Other Recurrent Costs	65,500,000.00	75,603,500.00	117,000,000.00	0.00
2202	OVERHEAD COST	65,500,000.00	75,603,500.00	102,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	2,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	2,000,000.00	0.00
220203	Materials and Supplies - General	40,000,000.00	42,394,500.00	50,000,000.00	0.00
22020301	Office Materials and Consumables	40,000,000.00	42,394,500.00	50,000,000.00	0.00
220204	Maintenance Services - General	10,000,000.00	12,868,000.00	30,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	4,000,000.00	3,000,000.00	10,000,000.00	0.00
22020402	Maintenance of Office Furniture	1,000,000.00	868,000.00	10,000,000.00	0.00
22020403	Maintenance of Office Building / Residential Quarters	5,000,000.00	9,000,000.00	10,000,000.00	0.00
220206	Other Services - General	15,000,000.00	20,341,000.00	20,000,000.00	0.00
22020616	Casual Workers Services	15,000,000.00	20,341,000.00	20,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	0.00	0.00	15,000,000.00	0.00
220401	Local Grants and Contributions	0.00	0.00	15,000,000.00	0.00
22040111	Grants to Communities and NGOs	0.00	0.00	15,000,000.00	0.00
23	Capital Expenditure	15,000,000.00	20,341,000.00	30,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	15,000,000.00	20,341,000.00	30,000,000.00	0.00
230401	Preservation of the Environment - General	15,000,000.00	20,341,000.00	30,000,000.00	0.00
23040105	Water and Environmental Pollution Prevention & Control	15,000,000.00	20,341,000.00	30,000,000.00	0.00

053500300100 Rural Water Supply					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	405,500,000.00	196,588,537.00	354,500,000.00	0.00

22	Other Recurrent Costs	44,000,000.00	34,126,187.00	97,000,000.00	0.00
2202	OVERHEAD COST	44,000,000.00	34,126,187.00	97,000,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	1,000,000.00	0.00	1,000,000.00	0.00
220202	Utilities General	0.00	0.00	1,000,000.00	0.00
22020205	Water rates & Charges	0.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	3,000,000.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	3,000,000.00	0.00	5,000,000.00	0.00
220204	Maintenance Services - General	10,000,000.00	8,231,846.00	20,000,000.00	0.00
22020415	Maintenance of Water Facilities	10,000,000.00	8,231,846.00	20,000,000.00	0.00
220208	Fuel and Lubricant - General	30,000,000.00	25,894,341.00	70,000,000.00	0.00
22020801	Motor Vehicle Fuel Cost	30,000,000.00	25,894,341.00	70,000,000.00	0.00
23	Capital Expenditure	361,500,000.00	162,462,350.00	257,500,000.00	0.00
2301	FIXED ASSETS PURCHASED	80,000,000.00	112,586,350.00	50,000,000.00	0.00
230101	Purchase of Fixed Assets - General	80,000,000.00	112,586,350.00	50,000,000.00	0.00
23010155	Purchase of Water Supply Equipment	80,000,000.00	112,586,350.00	50,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	281,500,000.00	49,876,000.00	207,500,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	281,500,000.00	49,876,000.00	207,500,000.00	0.00
23020105	Construction/Provision Of Water Facilities	281,500,000.00	49,876,000.00	207,500,000.00	0.00

055100100100		Community Development Section			
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	46,065,442.00	72,394,784.00	156,454,986.00	0.00
21	Personnel Cost	20,565,442.00	15,424,284.00	29,394,986.00	0.00
2101	SALARY	11,439,459.00	8,580,333.00	15,021,841.00	0.00
210101	Salaries and Wages	11,439,459.00	8,580,333.00	15,021,841.00	0.00
21010101	Salary	11,439,459.00	8,580,333.00	15,021,841.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	9,125,983.00	6,843,951.00	14,373,145.00	0.00
210201	ALLOWANCES	9,125,983.00	6,843,951.00	14,373,145.00	0.00
21020103	Transport Allowance	1,500,000.00	1,125,000.00	3,119,675.00	0.00
21020104	Rent Supplement	1,418,892.00	1,064,169.00	3,007,369.00	0.00
21020105	Meal Subsidy	1,150,073.00	862,554.00	1,316,639.00	0.00
21020106	Utility Allowance	949,304.00	711,242.00	1,508,353.00	0.00
21020109	Leave Transport Grant	1,593,568.00	1,195,175.00	1,504,182.00	0.00
21020137	Medical Allowance	2,514,146.00	1,885,811.00	3,916,927.00	0.00
22	Other Recurrent Costs	25,500,000.00	56,970,500.00	127,060,000.00	0.00
2202	OVERHEAD COST	20,500,000.00	56,970,500.00	97,060,000.00	0.00
220201	Transport & Travelling - General	500,000.00	440,000.00	2,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	440,000.00	2,000,000.00	0.00
220203	Materials and Supplies - General	20,000,000.00	56,530,500.00	65,060,000.00	0.00
22020301	Office Materials and Consumables	20,000,000.00	56,530,500.00	65,060,000.00	0.00
220204	Maintenance Services - General	0.00	0.00	30,000,000.00	0.00
22020403	Maintenance of Office Building / Residential Quarters	0.00	0.00	30,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	5,000,000.00	0.00	30,000,000.00	0.00
220401	Local Grants and Contributions	5,000,000.00	0.00	30,000,000.00	0.00
22040118	Grants to Communities (Polling Units)	5,000,000.00	0.00	30,000,000.00	0.00

055100200100		Information, Youth, Sport & Culture			
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	79,779,189.00	13,696,270.00	497,286,008.00	0.00
21	Personnel Cost	9,497,584.00	8,151,270.00	15,304,403.00	0.00
2101	SALARY	5,342,352.00	4,998,588.00	7,967,872.00	0.00
210101	Salaries and Wages	5,342,352.00	4,998,588.00	7,967,872.00	0.00
21010101	Salary	5,342,352.00	4,998,588.00	7,967,872.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,155,232.00	3,152,682.00	7,336,531.00	0.00
210201	ALLOWANCES	4,155,232.00	3,152,682.00	7,336,531.00	0.00
21020103	Transport Allowance	823,168.00	617,375.00	1,568,533.00	0.00

21020104	Rent Supplement	847,468.00	635,600.00	1,595,577.00	0.00
21020105	Meal Subsidy	414,856.00	311,141.00	660,956.00	0.00
21020106	Utility Allowance	316,848.00	273,899.00	756,215.00	0.00
21020109	Leave Transport Grant	573,716.00	430,286.00	796,788.00	0.00
21020137	Medical Allowance	1,179,176.00	884,381.00	1,958,462.00	0.00
22	Other Recurrent Costs	6,380,000.00	5,545,000.00	43,080,000.00	0.00
2202	OVERHEAD COST	6,380,000.00	5,545,000.00	43,080,000.00	0.00
220201	Transport & Travelling - General	300,000.00	0.00	2,000,000.00	0.00
22020102	Local Travel & Transport - Others	300,000.00	0.00	2,000,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	5,145,000.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	5,145,000.00	10,000,000.00	0.00
220204	Maintenance Services - General	0.00	0.00	30,000,000.00	0.00
22020422	Maintenance of NYSC Orientation Camp & Sport Center	0.00	0.00	30,000,000.00	0.00
220210	Miscellaneous Expenses - General	1,080,000.00	400,000.00	1,080,000.00	0.00
22021003	Publicity and Advertisements	1,080,000.00	400,000.00	1,080,000.00	0.00
23	Capital Expenditure	63,901,605.00	0.00	438,901,605.00	0.00
2301	FIXED ASSETS PURCHASED	37,000,000.00	0.00	412,000,000.00	0.00
230101	Purchase of Fixed Assets - General	37,000,000.00	0.00	412,000,000.00	0.00
23010104	Purchase of Motor Cycles	2,000,000.00	0.00	2,000,000.00	0.00
23010129	Purchase Of Industrial Equipment	30,000,000.00	0.00	410,000,000.00	0.00
23010140	Purchase of Information / Communication Equipment	5,000,000.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	26,901,605.00	0.00	26,901,605.00	0.00
230201	Contruccion/Provision of Fixed Assets - General	26,901,605.00	0.00	26,901,605.00	0.00
23020112	Construction / Provision Of Sporting Facilities	26,901,605.00	0.00	26,901,605.00	0.00

055100300100 Social Welfare Section					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	183,947,212.00	83,665,907.00	436,480,314.00	0.00
21	Personnel Cost	62,221,212.00	28,665,907.00	43,354,314.00	0.00
2101	SALARY	22,443,504.00	16,832,628.00	9,717,283.00	0.00
210101	Salaries and Wages	22,443,504.00	16,832,628.00	9,717,283.00	0.00
21010101	Salary	22,443,504.00	16,832,628.00	9,717,283.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	39,777,708.00	11,833,279.00	33,637,031.00	0.00
210201	ALLOWANCES	39,777,708.00	11,833,279.00	33,637,031.00	0.00
21020103	Transport Allowance	2,022,240.00	1,516,680.00	2,125,825.00	0.00
21020104	Rent Supplement	3,540,940.00	2,655,704.00	1,943,458.00	0.00
21020105	Meal Subsidy	1,636,820.00	1,227,614.00	898,157.00	0.00
21020106	Utility Allowance	1,575,480.00	1,181,610.00	1,027,232.00	0.00
21020109	Leave Transport Grant	4,002,228.00	3,001,671.00	971,729.00	0.00
21020133	Security Allowance	24,000,000.00	0.00	24,000,000.00	0.00
21020137	Medical Allowance	3,000,000.00	2,250,000.00	2,670,630.00	0.00
22	Other Recurrent Costs	28,726,000.00	0.00	298,126,000.00	0.00
2202	OVERHEAD COST	28,726,000.00	0.00	298,126,000.00	0.00
220201	Transport & Travelling - General	600,000.00	0.00	2,000,000.00	0.00
22020102	Local Travel & Transport - Others	600,000.00	0.00	2,000,000.00	0.00
220203	Materials and Supplies - General	10,000,000.00	0.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	10,000,000.00	0.00	10,000,000.00	0.00
220204	Maintenance Services - General	0.00	0.00	10,000,000.00	0.00
22020425	Maintenance of Lab/Workshop Tools and Instrument	0.00	0.00	10,000,000.00	0.00
220210	Miscellaneous Expenses - General	18,126,000.00	0.00	276,126,000.00	0.00
22021007	Welfare Packages	10,000,000.00	0.00	50,000,000.00	0.00
22021045	Institutional Feeding (Ramadan Feeding)	0.00	0.00	200,000,000.00	0.00
22021059	Council of Ulama, Hisba & Other Religious Groups Activities	8,126,000.00	0.00	26,126,000.00	0.00
23	Capital Expenditure	93,000,000.00	55,000,000.00	95,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	25,000,000.00	0.00	25,000,000.00	0.00
230201	Contruccion/Provision of Fixed Assets - General	25,000,000.00	0.00	25,000,000.00	0.00
23020104	Construction/Provision Of Housing	25,000,000.00	0.00	25,000,000.00	0.00

2305	OTHER CAPITAL PROJECTS	68,000,000.00	55,000,000.00	70,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	68,000,000.00	55,000,000.00	70,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	68,000,000.00	55,000,000.00	70,000,000.00	0.00

055100400100 Trade Section and Cooperatives					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	38,164,773.32	18,372,276.00	208,652,649.32	0.00
21	Personnel Cost	13,765,708.00	10,322,276.00	14,453,584.00	0.00
2101	SALARY	9,889,608.00	7,417,206.00	8,144,191.00	0.00
210101	Salaries and Wages	9,889,608.00	7,417,206.00	8,144,191.00	0.00
21010101	Salary	9,889,608.00	7,417,206.00	8,144,191.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,876,100.00	2,905,070.00	6,309,393.00	0.00
210201	ALLOWANCES	3,876,100.00	2,905,070.00	6,309,393.00	0.00
21020103	Transport Allowance	624,956.00	468,716.00	1,558,322.00	0.00
21020104	Rent Supplement	513,428.00	385,070.00	1,412,839.00	0.00
21020105	Meal Subsidy	381,908.00	286,430.00	656,551.00	0.00
21020106	Utility Allowance	875,988.00	654,991.00	0.00	0.00
21020109	Leave Transport Grant	356,708.00	267,530.00	723,219.00	0.00
21020137	Medical Allowance	1,123,112.00	842,333.00	1,958,462.00	0.00
22	Other Recurrent Costs	10,200,000.00	8,050,000.00	17,000,000.00	0.00
2202	OVERHEAD COST	10,200,000.00	8,050,000.00	17,000,000.00	0.00
220201	Transport & Travelling - General	200,000.00	50,000.00	2,000,000.00	0.00
22020101	Local Travel & Transport - Training	200,000.00	50,000.00	2,000,000.00	0.00
220203	Materials and Supplies - General	10,000,000.00	8,000,000.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	10,000,000.00	8,000,000.00	5,000,000.00	0.00
220204	Maintenance Services - General	0.00	0.00	10,000,000.00	0.00
22020412	Maintenance of Markets / Public Places	0.00	0.00	10,000,000.00	0.00
23	Capital Expenditure	14,199,065.32	0.00	177,199,065.32	0.00
2302	CONSTRUCTION / PROVISION	14,199,065.32	0.00	124,199,065.32	0.00
230201	Construction/Provision of Fixed Assets - General	14,199,065.32	0.00	124,199,065.32	0.00
23020124	Construction Of Markets/Parks	14,199,065.32	0.00	124,199,065.32	0.00
2303	REHABILITATION / REPAIRS	0.00	0.00	53,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	0.00	0.00	53,000,000.00	0.00
23030124	Rehabilitation/Repairs- Markets/Parks	0.00	0.00	53,000,000.00	0.00

055100500100 Traditional/Religious Affairs					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	120,000,000.00	168,551,482.00	260,000,000.00	0.00
22	Other Recurrent Costs	120,000,000.00	168,551,482.00	260,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	120,000,000.00	168,551,482.00	260,000,000.00	0.00
220401	Local Grants and Contributions	120,000,000.00	168,551,482.00	260,000,000.00	0.00
22040113	Contribution to Traditional Councils	120,000,000.00	168,551,482.00	260,000,000.00	0.00