

State	JIGAWA
Local Government	MIGA
Year	2026

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

Revenue by Economic	2026 Budget
Opening Balance	10,571,866.00
Statutory Allocation	2,350,000,000.00
VAT	3,251,840,000.00
Other FAAC	3,275,000,000.00
LG IGR	157,488,435.00
Share of State IGR	-
Other (Capital Receipts)	-
Total Revenue	9,044,900,301.00

Expenditure by Economic	2026 Budget
Personnel	1,585,259,875.00
Grants / Contributions to State	-
Other Recurrent	2,933,177,880.00
Capital	4,526,462,546.00
Total Expenditure	9,044,900,301.00

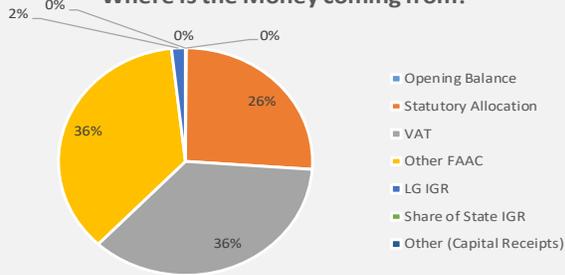
Expenditure by Sector	2026 Budget
Education	1,327,956,859.00
Health	543,037,752.00
Other Social	1,919,142,373.00
Agriculture	450,278,903.00
Other Economic	2,823,898,699.00
Administration	1,980,585,715.00
Law and Justice	-
Total Expenditure	9,044,900,301.00

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Contribution of the LGC to the State Ministry of Local Government for Joint Capital	450,000,000.00
Constructin of 4No of 5 Daily Prayer Mosque in each Ward	200,000,000.00
Purchase of Hand Pump Materials	200,000,000.00
Construction of 5 Blocks of 2 Bedrooms Prototype Houses at LGA Headquarters	150,000,000.00
Construction of Friday Mosque at Garbo	150,000,000.00
Purchase of Toyota Hilux for Local Government Operations	120,000,000.00
Construction of Friday Mosque at Kamai, Gamatan, Koran Dabo, Agufa Izala, Gala	120,000,000.00
Construction of 1 Block of 2 Classrooms for Islamiyya School at S/Dalan, Tsalliya,	120,000,000.00
Construction of Rural Roads from Yanduna to Garin Sidi, and Sansani to Makera	100,000,000.00
Construction of 2No Blocks of Islamiyya Primary Schools at Danduna, Gidan Na G	100,000,000.00
<i>Other Capital Projects</i>	2,816,462,546.00
Total	4,526,462,546.00

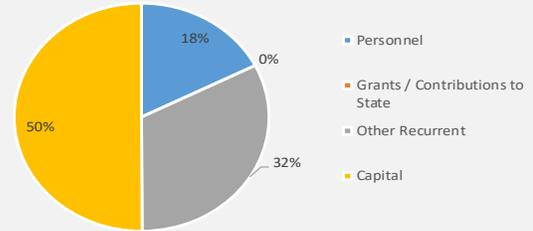
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
Dangyatin	-	-
Garbo	180,000,000.00	180,000,000.00
Hantsu	10,000,000.00	10,000,000.00
Koya	120,000,000.00	120,000,000.00
Miga Ward	193,262,546.00	193,262,546.00
Sabon Gari	-	-
Sansani	230,000,000.00	230,000,000.00
Tsakuwawa	217,000,000.00	217,000,000.00
Yanduna	50,000,000.00	50,000,000.00
Zareku	-	-
LG Wide (MIGA)	8,044,637,755.00	3,526,200,000.00
Total	9,044,900,301.00	4,526,462,546.00

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

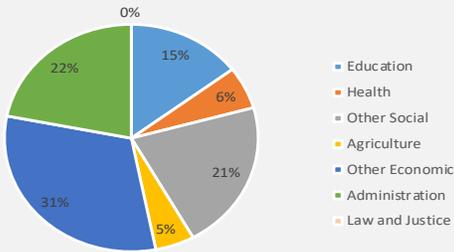
Where is the Money coming from?



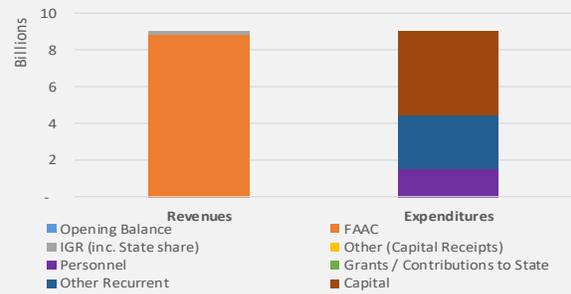
What is the Money being spent On?



Who is Spending the Money?



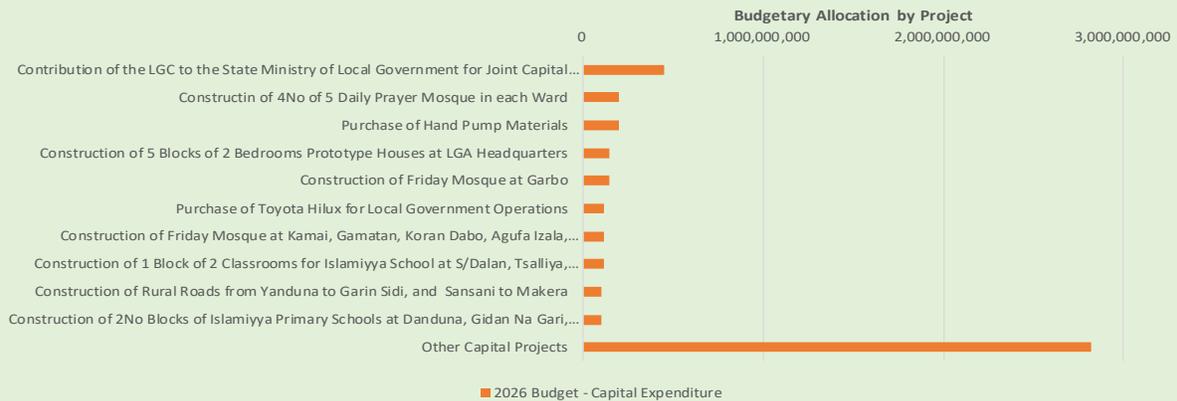
Inflows and Outflows



Where is the Money being Spent?



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



317322 - MIGA Local Government, Jigawa State - 2026 Budget: Summary

Item	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
Opening Balance			10,571,866.00	
Recurrent Revenue	5,592,336,699.26	5,306,461,962.00	9,034,328,435.00	735,000,000.00
11 - LOCAL GOVT. SHARE OF FAAC	5,549,656,699.26	5,300,349,635.00	8,876,840,000.00	735,000,000.00
12 - Independent Revenue	42,680,000.00	6,112,327.00	157,488,435.00	-
Recurrent Expenditure	3,234,883,943.96	2,302,219,090.00	4,518,437,755.00	-
21 - Personnel Cost	1,610,988,567.96	996,167,612.00	1,585,259,875.00	-
22 - Other Recurrent Costs	1,623,895,376.00	1,306,051,478.00	2,933,177,880.00	-
Transfer to Capital Account	2,357,452,755.30	3,004,242,872.00	4,526,462,546.00	735,000,000.00
Capital Receipts	-	-	-	-
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-
23 - Capital Expenditure	2,140,515,979.00	1,047,739,018.35	4,526,462,546.00	735,000,000.00
Total Revenue (including OB)	5,592,336,699.26	5,306,461,962.00	9,044,900,301.00	735,000,000.00
Total Expenditure	5,375,399,922.96	3,349,958,108.35	9,044,900,301.00	735,000,000.00
Closing Balance	216,936,776.30	1,956,503,853.65	-	-

317322 - MIGA 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	1,585,259,875.00	2,933,177,880.00	4,518,437,755.00	4,526,462,546.00	9,044,900,301.00
010000000000	Administrative	155,585,715.00	617,000,000.00	772,585,715.00	1,208,000,000.00	1,980,585,715.00
011100000000	OFFICE OF THE LG CHAIRMAN	66,630,677.00	142,000,000.00	208,630,677.00	-	208,630,677.00
011100100100	Chairman	61,820,202.00	139,000,000.00	200,820,202.00	-	200,820,202.00
011108000100	Internal Audit Office	4,810,475.00	3,000,000.00	7,810,475.00	-	7,810,475.00
011200000000	LOCAL GOVT LEGISLATIVES COUNCIL	45,374,901.00	60,000,000.00	105,374,901.00	-	105,374,901.00
011200100100	Legislative Council	45,374,901.00	60,000,000.00	105,374,901.00	-	105,374,901.00
012500000000	ADMIN AND GENERAL SERVICES	43,580,137.00	415,000,000.00	458,580,137.00	1,208,000,000.00	1,666,580,137.00
012500100100	Office of the Director Admin and General Services	43,580,137.00	415,000,000.00	458,580,137.00	1,208,000,000.00	1,666,580,137.00
020000000000	Economic	178,115,056.00	1,142,800,000.00	1,320,915,056.00	1,953,262,546.00	3,274,177,602.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	43,278,903.00	57,000,000.00	100,278,903.00	350,000,000.00	450,278,903.00
021500100100	Agriculture Section	15,858,053.00	16,000,000.00	31,858,053.00	290,000,000.00	321,858,053.00
021500200100	Forestry Section	11,044,184.00	20,500,000.00	31,544,184.00	60,000,000.00	91,544,184.00
021500300100	Livestock Section (Veterinary)	16,376,666.00	20,500,000.00	36,876,666.00	-	36,876,666.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	71,372,937.00	770,500,000.00	841,872,937.00	-	841,872,937.00
022001000100	Account section	57,932,825.00	755,000,000.00	812,932,825.00	-	812,932,825.00
022002000100	Revenue Section	13,440,112.00	15,500,000.00	28,940,112.00	-	28,940,112.00
023400000000	DEPARTMENT OF WORKS & HOUSING	33,020,449.00	257,300,000.00	290,320,449.00	1,603,262,546.00	1,893,582,995.00
023400100100	Road & Communication Section	12,579,151.00	39,000,000.00	51,579,151.00	-	51,579,151.00
023400200100	Mechanical Section	11,527,715.00	45,000,000.00	56,527,715.00	-	56,527,715.00
023400300100	Electrical Section	3,734,437.00	132,800,000.00	136,534,437.00	160,000,000.00	296,534,437.00
023400400100	Land & Survey Section	2,929,224.00	6,000,000.00	8,929,224.00	130,000,000.00	138,929,224.00
023400500100	Building Section	2,249,922.00	34,500,000.00	36,749,922.00	1,313,262,546.00	1,350,012,468.00
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	30,442,767.00	58,000,000.00	88,442,767.00	-	88,442,767.00
023800100100	Planning	30,442,767.00	58,000,000.00	88,442,767.00	-	88,442,767.00
050000000000	Social	1,251,559,104.00	1,173,377,880.00	2,424,936,984.00	1,365,200,000.00	3,790,136,984.00
051700000000	LOCAL EDUCATION AUTHORITY	863,798,979.00	52,157,880.00	915,956,859.00	412,000,000.00	1,327,956,859.00
051700100100	Education (Non-Teaching Staff)	139,983,856.00	45,000,000.00	184,983,856.00	412,000,000.00	596,983,856.00
051700200100	Education (Teaching Staff)	723,815,123.00	-	723,815,123.00	-	723,815,123.00
051700300100	Adult Education	-	7,157,880.00	7,157,880.00	-	7,157,880.00
052100000000	PRIMARY HEALTH CARE	277,837,752.00	62,000,000.00	339,837,752.00	203,200,000.00	543,037,752.00
052100100100	Primary Health Care Manager	-	-	-	203,200,000.00	203,200,000.00
052100200100	Curative	277,837,752.00	62,000,000.00	339,837,752.00	-	339,837,752.00
053500000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	37,117,800.00	152,800,000.00	189,917,800.00	545,000,000.00	734,917,800.00
053500100100	Preventive (Water, Sanitation and Hygiene)	32,791,355.00	51,000,000.00	83,791,355.00	-	83,791,355.00
053500300100	Rural Water Supply	4,326,445.00	101,800,000.00	106,126,445.00	545,000,000.00	651,126,445.00
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	72,804,573.00	906,420,000.00	979,224,573.00	205,000,000.00	1,184,224,573.00
055100100100	Community Development Section	25,185,911.00	387,340,000.00	412,525,911.00	-	412,525,911.00
055100200100	Information, Youth, Sport & Culture	9,137,914.00	22,080,000.00	31,217,914.00	150,000,000.00	181,217,914.00
055100300100	Social Welfare Section	35,228,922.00	194,500,000.00	229,728,922.00	55,000,000.00	284,728,922.00
055100400100	Trade Section and Cooperatives	3,251,826.00	2,500,000.00	5,751,826.00	-	5,751,826.00
055100500100	Traditional/Religious Affairs	-	300,000,000.00	300,000,000.00	-	300,000,000.00

317322 - MIGA Local Government, Jigawa State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<i>Total Revenue</i>	<i>5,592,336,699.26</i>	<i>5,306,461,962.00</i>	<i>9,034,328,435.00</i>	<i>735,000,000.00</i>
02000000000	Economic	5,592,086,699.26	5,306,461,962.00	9,034,178,435.00	735,000,000.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	3,430,000.00	1,235,000.00	4,300,000.00	-
021500100100	Agriculture Section	3,430,000.00	1,235,000.00	4,300,000.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	5,584,356,699.26	5,305,226,962.00	9,024,378,435.00	735,000,000.00
022001000100	Account section	5,549,656,699.26	5,300,349,635.00	8,876,840,000.00	735,000,000.00
022002000100	Revenue Section	34,700,000.00	4,877,327.00	147,538,435.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	4,300,000.00	-	5,500,000.00	-
023400400100	Land & Survey Section	4,300,000.00	-	5,500,000.00	-
05000000000	Social	250,000.00	-	150,000.00	-
05210000000	PRIMARY HEALTH CARE	50,000.00	-	100,000.00	-
052100200100	Curative	50,000.00	-	100,000.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	200,000.00	-	50,000.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	200,000.00	-	50,000.00	-

317322 - MIGA Local Government, Jigawa State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
1	Revenue	5,592,336,699.26	5,306,461,962.00	9,034,328,435.00	735,000,000.00
11	LOCAL GOVT. SHARE OF FAAC	5,549,656,699.26	5,300,349,635.00	8,876,840,000.00	735,000,000.00
1101	LOCAL GOVT. SHARE OF FAAC	5,549,656,699.26	5,300,349,635.00	8,876,840,000.00	735,000,000.00
110101	LOCAL GOVT. SHARE OF STATUTORY REVENUES	1,303,000,000.00	1,297,179,495.00	2,350,000,000.00	735,000,000.00
11010101	Statutory Allocation	1,303,000,000.00	1,297,179,495.00	2,350,000,000.00	735,000,000.00
110102	LOCAL GOVT. SHARE OF VAT	2,446,656,699.26	1,732,543,413.00	3,251,840,000.00	-
11010201	Share of VAT	2,446,656,699.26	1,732,543,413.00	3,251,840,000.00	-
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	1,800,000,000.00	2,270,626,727.00	3,275,000,000.00	-
11010301	Excess Crude Oil Revenue	-	-	650,000,000.00	-
11010303	Exchange Gain	200,000,000.00	166,884,615.00	500,000,000.00	-
11010306	FOREX Equalization Mineral	1,000,000,000.00	749,847,249.00	1,500,000,000.00	-
11010308	Solid Mineral	100,000,000.00	26,488,774.00	230,000,000.00	-
11010312	Stabilization Funds	500,000,000.00	1,327,406,089.00	395,000,000.00	-
12	Independent Revenue	42,680,000.00	6,112,327.00	157,488,435.00	-
1202	NON-TAX REVENUE	42,680,000.00	6,112,327.00	157,488,435.00	-
120201	Licenses - General	12,730,000.00	3,141,700.00	13,150,000.00	-
12020107	Boats & Canoe (Small Craft) License	200,000.00	-	300,000.00	-
12020111	Bake House Licenses	180,000.00	8,000.00	100,000.00	-
12020114	Cart Licenses	50,000.00	7,000.00	100,000.00	-
12020116	Cattle Dealer Licenses	400,000.00	100,000.00	600,000.00	-
12020117	Dried Fish & Meat Licenses	600,000.00	-	500,000.00	-
12020120	Hawker's Permits	100,000.00	-	100,000.00	-
12020122	Produce Buying Licenses	300,000.00	-	200,000.00	-
12020126	Tractor Hiring Services	8,000,000.00	1,220,000.00	8,000,000.00	-
12020130	Cinematograph Licenses	100,000.00	-	-	-
12020134	Patent Medicine & Drug Stores Licenses	50,000.00	-	100,000.00	-
12020140	Lottery Permit	-	250,000.00	-	-
12020148	Food and Water Processing Licence	200,000.00	-	50,000.00	-
12020149	Communication Equipment Installation Permit	-	-	750,000.00	-
12020151	Cattle Traders Certificate	1,500,000.00	1,556,700.00	2,000,000.00	-
12020156	Petroleum License Permit	400,000.00	-	-	-
12020159	Public Conveniences Permit	-	-	100,000.00	-
12020162	Welding Machine License	100,000.00	-	-	-
12020164	Building Materials / Block Making Licence Fees	400,000.00	-	200,000.00	-
12020165	Sewing / Tailoring Services	50,000.00	-	-	-
12020166	Barbing Salon / Boutque Services Fees	100,000.00	-	50,000.00	-
120204	Fees - General	16,300,000.00	445,000.00	14,350,000.00	-
12020401	Court Fees	10,000,000.00	-	-	-
12020427	Tender Fees	-	-	10,000,000.00	-
12020431	Environmental Impact Assessment Fees	100,000.00	-	-	-
12020438	Survey / Planning / Building Fees	300,000.00	-	100,000.00	-
12020442	Association Fees	100,000.00	-	-	-
12020443	Birth & Death Registration Fees	100,000.00	-	500,000.00	-
12020447	Land Use Fees	1,000,000.00	-	500,000.00	-
12020449	Business/Trade Operating Fees	100,000.00	-	-	-
12020451	Timber & Forest Fees	200,000.00	-	100,000.00	-
12020454	Parking Fees	1,000,000.00	60,000.00	500,000.00	-
12020459	Right Of Occupancy Fees	300,000.00	-	-	-
12020461	Title Transfer Fees	200,000.00	-	100,000.00	-
12020466	Indigenship Registration Fees	1,000,000.00	93,000.00	1,000,000.00	-
12020468	Milling Charges	100,000.00	22,000.00	250,000.00	-
12020478	Workshop Fees	100,000.00	-	-	-
12020479	Motor Vehicles, Taxi and Motor Cycle Registration Fees	200,000.00	-	-	-
12020493	Auto Mechanic Registration Fees	200,000.00	-	-	-

317322 - MIGA Local Government, Jigawa State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
12020494	Annual Communication Equipment Installation/ Optic Fibre Laying Fees	1,000,000.00	60,000.00	1,000,000.00	-
12020499	Slaughter Stock Fees	300,000.00	210,000.00	300,000.00	-
120206	Sales - General	5,250,000.00	-	2,300,000.00	-
12020604	Sales of Stores / Scraps / Unserviceable Items	5,000,000.00	-	2,000,000.00	-
12020609	Proceeds from Sales of Farm Produce	100,000.00	-	200,000.00	-
12020622	Sales of Photographs	50,000.00	-	-	-
12020631	Sales of Fishing Gears	100,000.00	-	100,000.00	-
120207	Earnings - General	1,000,000.00	400,000.00	1,000,000.00	-
12020711	Earnings from Commercial Activities	1,000,000.00	400,000.00	1,000,000.00	-
120208	Rent on Government Buildings - General	4,300,000.00	-	3,500,000.00	-
12020801	Rent on Government Quarters	300,000.00	-	-	-
12020802	Rent on Government Offices	3,000,000.00	-	3,000,000.00	-
12020803	Rent on Government Buildings	1,000,000.00	-	500,000.00	-
120209	Rent on Land & Others - General	-	-	2,000,000.00	-
12020901	Rent on Government Land	-	-	2,000,000.00	-
120210	REPAYMENTS - GENERAL	1,000,000.00	643,997.00	1,000,000.00	-
12021021	Unclaimed Deposits	1,000,000.00	643,997.00	1,000,000.00	-
120212	Interest Earned	100,000.00	-	-	-
12021201	Motor Vehicle Advances (Interest)	100,000.00	-	-	-
120213	Reimbursement - General	2,000,000.00	1,481,630.00	120,188,435.00	-
12021317	Reimbursement of Cost of Collections of PAYE	2,000,000.00	1,481,630.00	120,188,435.00	-

317322 - MIGA Local Government, Jigawa State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<u>9,034,328,435.00</u>
01	FEDERATION ACCOUNT	8,876,840,000.00
011	FAAC DIRECT ALLOCATION	8,876,840,000.00
01101	FAAC DIRECT ALLOCATION	8,876,840,000.00
02	CONSOLIDATED REVENUE FUND	157,488,435.00
021	MAIN ENVELOP	157,488,435.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	157,488,435.00

317322 - MIGA Local Government, Jigawa State - 2026 Budget: Capital Receipts

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

317322 - MIGA Local Government, Jigawa State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Expenditure	5,375,399,922.96	3,349,958,108.35	9,044,900,301.00	735,000,000.00
01000000000	Administrative	1,176,780,378.16	780,127,169.00	1,980,585,715.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	122,965,589.00	37,061,635.00	208,630,677.00	-
011100100100	Chairman	117,849,565.00	31,260,000.00	200,820,202.00	-
011108000100	Internal Audit Office	5,116,024.00	5,801,635.00	7,810,475.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	85,376,896.00	33,500,000.00	105,374,901.00	-
011200100100	Legislative Council	85,376,896.00	33,500,000.00	105,374,901.00	-
01250000000	ADMIN AND GENERAL SERVICES	968,437,893.16	709,565,534.00	1,666,580,137.00	-
012500100100	Office of the Director Admin and General Services	968,437,893.16	709,565,534.00	1,666,580,137.00	-
02000000000	Economic	1,719,402,149.00	876,907,883.65	3,274,177,602.00	240,000,000.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	286,216,762.00	126,748,660.00	450,278,903.00	155,000,000.00
021500100100	Agriculture Section	160,128,470.00	84,521,817.00	321,858,053.00	155,000,000.00
021500200100	Forestry Section	54,101,050.00	12,683,243.00	91,544,184.00	-
021500300100	Livestock Section (Veterinary)	71,987,242.00	29,543,600.00	36,876,666.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	580,038,598.00	304,823,785.00	841,872,937.00	-
022001000100	Account section	562,228,516.00	293,745,782.00	812,932,825.00	-
022002000100	Revenue Section	17,810,082.00	11,078,003.00	28,940,112.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	785,647,221.00	381,009,284.65	1,893,582,995.00	85,000,000.00
023400100100	Road & Communication Section	27,092,960.00	41,674,178.00	51,579,151.00	-
023400200100	Mechanical Section	56,003,160.00	97,055,797.00	56,527,715.00	-
023400300100	Electrical Section	263,561,278.00	104,774,196.65	296,534,437.00	85,000,000.00
023400400100	Land & Survey Section	79,597,636.00	54,898,590.00	138,929,224.00	-
023400500100	Building Section	359,392,187.00	82,606,523.00	1,350,012,468.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	67,499,568.00	64,326,154.00	88,442,767.00	-
023800100100	Planning	67,499,568.00	64,326,154.00	88,442,767.00	-
05000000000	Social	2,479,217,395.80	1,692,923,055.70	3,790,136,984.00	495,000,000.00
05170000000	LOCAL EDUCATION AUTHORITY	1,092,779,012.00	731,478,452.79	1,327,956,859.00	-
051700100100	Education (Non-Teaching Staff)	332,957,144.00	154,063,345.79	596,983,856.00	-
051700200100	Education (Teaching Staff)	752,663,988.00	577,415,107.00	723,815,123.00	-
051700300100	Adult Education	7,157,880.00	-	7,157,880.00	-
05210000000	PRIMARY HEALTH CARE	472,080,378.80	211,100,464.00	543,037,752.00	-
052100100100	Primary Health Care Manager	127,500,000.00	18,720,000.00	203,200,000.00	-
052100200100	Curative	344,580,378.80	192,380,464.00	339,837,752.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	603,199,609.00	413,601,644.91	734,917,800.00	495,000,000.00
053500100100	Preventive (Water, Sanitation and Hygiene)	80,784,374.00	77,034,567.00	83,791,355.00	-
053500300100	Rural Water Supply	522,415,235.00	336,567,077.91	651,126,445.00	495,000,000.00
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	311,158,396.00	336,742,494.00	1,184,224,573.00	-
055100100100	Community Development Section	100,933,640.00	138,985,700.00	412,525,911.00	-
055100200100	Information, Youth, Sport & Culture	99,499,145.00	59,549,390.00	181,217,914.00	-
055100300100	Social Welfare Section	104,909,633.00	69,601,882.00	284,728,922.00	-
055100400100	Trade Section and Cooperatives	5,815,978.00	4,801,139.00	5,751,826.00	-
055100500100	Traditional/Religious Affairs	-	63,804,383.00	300,000,000.00	-

317322 - MIGA Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	1,610,988,567.96	996,167,612.00	1,585,259,875.00	-
01000000000	Administrative	148,185,581.16	2,631,478.00	155,585,715.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	64,405,589.00	2,631,478.00	66,630,677.00	-
011100100100	Chairman	61,789,565.00	-	61,820,202.00	-
011108000100	Internal Audit Office	2,616,024.00	2,631,478.00	4,810,475.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	45,376,896.00	-	45,374,901.00	-
011200100100	Legislative Council	45,376,896.00	-	45,374,901.00	-
01250000000	ADMIN AND GENERAL SERVICES	38,403,096.16	-	43,580,137.00	-
012500100100	Office of the Director Admin and General Services	38,403,096.16	-	43,580,137.00	-
02000000000	Economic	163,672,638.00	152,768,776.00	178,115,056.00	-
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	56,909,996.00	37,492,718.00	43,278,903.00	-
021500100100	Agriculture Section	20,128,470.00	13,961,875.00	15,858,053.00	-
021500200100	Forestry Section	12,601,050.00	3,851,243.00	11,044,184.00	-
021500300100	Livestock Section (Veterinary)	24,180,476.00	19,679,600.00	16,376,666.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	76,531,832.00	67,368,971.00	71,372,937.00	-
022001000100	Account section	68,921,750.00	56,640,968.00	57,932,825.00	-
022002000100	Revenue Section	7,610,082.00	10,728,003.00	13,440,112.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	15,731,242.00	24,405,933.00	33,020,449.00	-
023400100100	Road & Communication Section	6,792,960.00	11,261,440.00	12,579,151.00	-
023400200100	Mechanical Section	6,003,160.00	7,238,117.00	11,527,715.00	-
023400300100	Electrical Section	1,161,278.00	2,144,104.00	3,734,437.00	-
023400400100	Land & Survey Section	1,097,636.00	1,134,272.00	2,929,224.00	-
023400500100	Building Section	676,208.00	2,628,000.00	2,249,922.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	14,499,568.00	23,501,154.00	30,442,767.00	-
023800100100	Planning	14,499,568.00	23,501,154.00	30,442,767.00	-
05000000000	Social	1,299,130,348.80	840,767,358.00	1,251,559,104.00	-
05170000000	LOCAL EDUCATION AUTHORITY	920,621,132.00	628,186,787.00	863,798,979.00	-
051700100100	Education (Non-Teaching Staff)	167,957,144.00	50,771,680.00	139,983,856.00	-
051700200100	Education (Teaching Staff)	752,663,988.00	577,415,107.00	723,815,123.00	-
05210000000	PRIMARY HEALTH CARE	282,580,378.80	165,122,964.00	277,837,752.00	-
052100200100	Curative	282,580,378.80	165,122,964.00	277,837,752.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	72,999,609.00	22,608,309.00	37,117,800.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	66,784,374.00	18,216,601.00	32,791,355.00	-
053500300100	Rural Water Supply	6,215,235.00	4,391,708.00	4,326,445.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	22,929,229.00	24,849,298.00	72,804,573.00	-
055100100100	Community Development Section	10,733,640.00	11,616,800.00	25,185,911.00	-
055100200100	Information, Youth, Sport & Culture	4,419,145.00	5,329,896.00	9,137,914.00	-
055100300100	Social Welfare Section	5,160,466.00	3,501,463.00	35,228,922.00	-
055100400100	Trade Section and Cooperatives	2,615,978.00	4,401,139.00	3,251,826.00	-

317322 - MIGA Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Other Recurrent Expenditure	1,623,895,376.00	1,306,051,478.00	2,933,177,880.00	-
01000000000	Administrative	375,794,797.00	327,508,194.00	617,000,000.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	58,560,000.00	34,430,157.00	142,000,000.00	-
011100100100	Chairman	56,060,000.00	31,260,000.00	139,000,000.00	-
011108000100	Internal Audit Office	2,500,000.00	3,170,157.00	3,000,000.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	40,000,000.00	33,500,000.00	60,000,000.00	-
011200100100	Legislative Council	40,000,000.00	33,500,000.00	60,000,000.00	-
01250000000	ADMIN AND GENERAL SERVICES	277,234,797.00	259,578,037.00	415,000,000.00	-
012500100100	Office of the Director Admin and General Services	277,234,797.00	259,578,037.00	415,000,000.00	-
02000000000	Economic	878,513,532.00	514,822,251.00	1,142,800,000.00	-
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	89,306,766.00	23,836,000.00	57,000,000.00	-
021500100100	Agriculture Section	26,000,000.00	13,740,000.00	16,000,000.00	-
021500200100	Forestry Section	15,500,000.00	232,000.00	20,500,000.00	-
021500300100	Livestock Section (Veterinary)	47,806,766.00	9,864,000.00	20,500,000.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	503,506,766.00	237,454,814.00	770,500,000.00	-
022001000100	Account section	493,306,766.00	237,104,814.00	755,000,000.00	-
022002000100	Revenue Section	10,200,000.00	350,000.00	15,500,000.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	232,700,000.00	212,706,437.00	257,300,000.00	-
023400100100	Road & Communication Section	20,300,000.00	30,412,738.00	39,000,000.00	-
023400200100	Mechanical Section	50,000,000.00	89,817,680.00	45,000,000.00	-
023400300100	Electrical Section	132,400,000.00	65,912,466.00	132,800,000.00	-
023400400100	Land & Survey Section	3,500,000.00	4,236,000.00	6,000,000.00	-
023400500100	Building Section	26,500,000.00	22,327,553.00	34,500,000.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	53,000,000.00	40,825,000.00	58,000,000.00	-
023800100100	Planning	53,000,000.00	40,825,000.00	58,000,000.00	-
05000000000	Social	369,587,047.00	463,721,033.00	1,173,377,880.00	-
05170000000	LOCAL EDUCATION AUTHORITY	7,157,880.00	43,642,935.00	52,157,880.00	-
051700100100	Education (Non-Teaching Staff)	-	43,642,935.00	45,000,000.00	-
051700300100	Adult Education	7,157,880.00	-	7,157,880.00	-
05210000000	PRIMARY HEALTH CARE	62,000,000.00	27,257,500.00	62,000,000.00	-
052100200100	Curative	62,000,000.00	27,257,500.00	62,000,000.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	113,200,000.00	149,920,896.00	152,800,000.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	14,000,000.00	58,817,966.00	51,000,000.00	-
053500300100	Rural Water Supply	99,200,000.00	91,102,930.00	101,800,000.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	187,229,167.00	242,899,702.00	906,420,000.00	-
055100100100	Community Development Section	90,200,000.00	127,368,900.00	387,340,000.00	-
055100200100	Information, Youth, Sport & Culture	27,080,000.00	16,826,000.00	22,080,000.00	-
055100300100	Social Welfare Section	66,749,167.00	34,500,419.00	194,500,000.00	-
055100400100	Trade Section and Cooperatives	3,200,000.00	400,000.00	2,500,000.00	-
055100500100	Traditional/Religious Affairs	-	63,804,383.00	300,000,000.00	-

317322 - MIGA Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Capital Expenditure	2,140,515,979.00	1,047,739,018.35	4,526,462,546.00	735,000,000.00
01000000000	Administrative	652,800,000.00	449,987,497.00	1,208,000,000.00	-
01250000000	ADMIN AND GENERAL SERVICES	652,800,000.00	449,987,497.00	1,208,000,000.00	-
012500100100	Office of the Director Admin and General Services	652,800,000.00	449,987,497.00	1,208,000,000.00	-
02000000000	Economic	677,215,979.00	209,316,856.65	1,953,262,546.00	240,000,000.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	140,000,000.00	65,419,942.00	350,000,000.00	155,000,000.00
021500100100	Agriculture Section	114,000,000.00	56,819,942.00	290,000,000.00	155,000,000.00
021500200100	Forestry Section	26,000,000.00	8,600,000.00	60,000,000.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	537,215,979.00	143,896,914.65	1,603,262,546.00	85,000,000.00
023400300100	Electrical Section	130,000,000.00	36,717,626.65	160,000,000.00	85,000,000.00
023400400100	Land & Survey Section	75,000,000.00	49,528,318.00	130,000,000.00	-
023400500100	Building Section	332,215,979.00	57,650,970.00	1,313,262,546.00	-
05000000000	Social	810,500,000.00	388,434,664.70	1,365,200,000.00	495,000,000.00
05170000000	LOCAL EDUCATION AUTHORITY	165,000,000.00	59,648,730.79	412,000,000.00	-
051700100100	Education (Non-Teaching Staff)	165,000,000.00	59,648,730.79	412,000,000.00	-
05210000000	PRIMARY HEALTH CARE	127,500,000.00	18,720,000.00	203,200,000.00	-
052100100100	Primary Health Care Manager	127,500,000.00	18,720,000.00	203,200,000.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	417,000,000.00	241,072,439.91	545,000,000.00	495,000,000.00
053500300100	Rural Water Supply	417,000,000.00	241,072,439.91	545,000,000.00	495,000,000.00
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	101,000,000.00	68,993,494.00	205,000,000.00	-
055100200100	Information, Youth, Sport & Culture	68,000,000.00	37,393,494.00	150,000,000.00	-
055100300100	Social Welfare Section	33,000,000.00	31,600,000.00	55,000,000.00	-

317322 - MIGA Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	5,375,399,922.96	3,349,958,108.35	9,044,900,301.00	735,000,000.00
21	Personnel Cost	1,610,988,567.96	996,167,612.00	1,585,259,875.00	-
2101	SALARY	705,451,630.00	955,649,222.00	649,250,298.00	-
210101	Salaries and Wages	705,451,630.00	955,649,222.00	649,250,298.00	-
21010101	Salary	705,451,630.00	955,649,222.00	649,250,298.00	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	905,536,937.96	40,518,390.00	936,009,577.00	-
210201	ALLOWANCES	795,536,937.96	9,564,509.00	841,009,577.00	-
21020103	Transport Allowance	184,772,314.80	-	135,579,290.00	-
21020104	Rent Supplement	77,207,072.16	-	122,380,256.00	-
21020105	Meal Subsidy	46,692,842.00	-	37,472,730.00	-
21020106	Utility Allowance	30,704,432.00	-	47,114,986.00	-
21020107	Entertainment	7,649,692.00	-	5,300,122.00	-
21020109	Leave Transport Grant	49,482,442.00	-	49,186,949.00	-
21020110	Overtime	1,588,035.00	-	1,588,035.00	-
21020111	In-lieu of Overtime / Agency Allowance	436,176.00	-	1,782,288.00	-
21020112	Inducement Allowance	47,280,575.00	-	79,509,807.00	-
21020113	Hazard / Hardship Allowance	7,114,057.00	-	27,587,262.00	-
21020117	Domestic Staff Allowance	5,060,315.00	-	6,108,242.00	-
21020118	Personal Assistant Allowance	6,334,634.00	-	6,334,634.00	-
21020122	Motor Vehicle Maintenance Allowance	2,581,464.00	-	30,000.00	-
21020123	Constituency Allowance	7,964,792.00	-	7,964,783.00	-
21020124	Newspaper Allowance	352,274.00	-	352,274.00	-
21020136	Responsibility Allowance	118,341,719.00	-	117,164,529.00	-
21020137	Medical Allowance	23,063,933.00	-	41,609,004.00	-
21020149	Consolidated Allowance	43,572,936.00	9,564,509.00	1,736,328.00	-
21020153	Non Clinical Allowance	7,200,000.00	-	-	-
21020156	Professional Teaching Allowance	78,137,233.00	-	102,208,058.00	-
21020173	Once-in-4-Years Furniture Allowance	50,000,000.00	-	50,000,000.00	-
210202	Social Contributions	110,000,000.00	30,953,881.00	95,000,000.00	-
21020202	17% Government Contributory Pension	110,000,000.00	30,953,881.00	95,000,000.00	-
22	Other Recurrent Costs	1,623,895,376.00	1,306,051,478.00	2,933,177,880.00	-
2202	OVERHEAD COST	1,321,737,496.00	971,768,346.00	1,854,180,000.00	-
220201	Transport & Travelling - General	47,600,000.00	24,823,000.00	77,300,000.00	-
22020101	Local Travel & Transport - Training	5,000,000.00	-	13,000,000.00	-
22020102	Local Travel & Transport - Others	32,600,000.00	14,823,000.00	44,300,000.00	-
22020104	International Travel & Transport - Others	10,000,000.00	10,000,000.00	20,000,000.00	-
220202	Utilities General	4,300,000.00	150,000.00	800,000.00	-
22020201	Electricity Charges	300,000.00	150,000.00	300,000.00	-
22020202	Telephone Charges	3,000,000.00	-	-	-
22020205	Water rates & Charges	1,000,000.00	-	500,000.00	-
220203	Materials and Supplies - General	355,462,699.00	351,148,163.00	402,000,000.00	-
22020301	Office Materials and Consumables	260,849,167.00	317,242,663.00	337,000,000.00	-
22020305	Printing of Non-security Documents	44,613,532.00	22,278,000.00	35,000,000.00	-
22020307	Drugs, Vaccines & Medical Supplies	50,000,000.00	11,627,500.00	30,000,000.00	-
220204	Maintenance Services - General	213,000,000.00	180,766,994.00	285,000,000.00	-
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,000,000.00	-	35,000,000.00	-
22020402	Maintenance of Office Furniture	23,000,000.00	18,200,000.00	20,000,000.00	-
22020403	Maintenance of Office Building / Residential Quarters	20,000,000.00	21,047,703.00	-	-
22020404	Maintenance of Office / IT Equipment	5,000,000.00	1,017,000.00	10,000,000.00	-
22020405	Maintenance of Plants / Generators	24,000,000.00	60,699,825.00	35,000,000.00	-
22020410	Maintenance of Street Lightings	130,000,000.00	64,562,466.00	100,000,000.00	-
22020413	Minor Road Maintenance	-	-	35,000,000.00	-
22020421	Maintenance of Health Institution Buildings	10,000,000.00	15,240,000.00	20,000,000.00	-
22020427	Maintenance of Electricity/Solar Power	-	-	30,000,000.00	-

317322 - MIGA Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
220205	Training - General	80,060,000.00	28,565,000.00	170,000,000.00	-
22020501	Local Training	80,060,000.00	28,565,000.00	120,000,000.00	-
22020502	International Training	-	-	50,000,000.00	-
220206	Other Services - General	176,234,797.00	95,940,037.00	196,000,000.00	-
22020603	Residential Rent	-	-	2,000,000.00	-
22020604	Security Vote (Including Operations)	176,234,797.00	95,940,037.00	194,000,000.00	-
220207	Consulting and Professional Services	17,000,000.00	-	111,000,000.00	-
22020701	Financial Consulting	17,000,000.00	-	111,000,000.00	-
220208	Fuel and Lubricant - General	96,000,000.00	90,902,930.00	100,000,000.00	-
22020801	Motor Vehicle Fuel Cost	-	-	30,000,000.00	-
22020802	Other Transport Equipment Fuel Cost	96,000,000.00	90,902,930.00	70,000,000.00	-
220209	Financial Charges - General	-	-	3,000,000.00	-
22020901	Bank Charges (Other than Interest)	-	-	3,000,000.00	-
220210	Miscellaneous Expenses - General	332,080,000.00	199,472,222.00	509,080,000.00	-
22021001	Refreshment and Meals (Entertainment & Hospitality)	87,000,000.00	167,072,222.00	147,000,000.00	-
22021003	Publicity and Advertisements	1,080,000.00	160,000.00	1,080,000.00	-
22021041	Contingency Reserve - Recurrent	200,000,000.00	-	300,000,000.00	-
22021044	Committees and Commissions	43,000,000.00	32,240,000.00	50,000,000.00	-
22021049	Special Health Programmes & Initiatives	1,000,000.00	-	1,000,000.00	-
22021060	Nutrition Activities	-	-	10,000,000.00	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL	102,157,880.00	164,386,595.00	778,997,880.00	-
220401	Local Grants and Contributions	102,157,880.00	164,386,595.00	778,997,880.00	-
22040102	Grants to State Governments – LEAs Salary	7,157,880.00	43,642,935.00	52,157,880.00	-
22040107	Grants to State Governments – Other Recurrent	75,000,000.00	120,743,660.00	430,000,000.00	-
22040111	Grants to Communities and NGOs	20,000,000.00	-	296,840,000.00	-
2207	Transfers - Payments	200,000,000.00	169,896,537.00	300,000,000.00	-
220701	Transfer to Fund Recurrent Expenditure - Payments	200,000,000.00	169,896,537.00	300,000,000.00	-
22070105	Stabilization Funds	200,000,000.00	169,896,537.00	300,000,000.00	-
23	Capital Expenditure	2,140,515,979.00	1,047,739,018.35	4,526,462,546.00	735,000,000.00
2301	FIXED ASSETS PURCHASED	709,800,000.00	656,287,439.91	1,187,000,000.00	280,000,000.00
230101	Purchase of Fixed Assets - General	709,800,000.00	656,287,439.91	1,187,000,000.00	280,000,000.00
23010104	Purchase of Motor Cycles	12,000,000.00	-	2,000,000.00	-
23010105	Purchase Of Motor Vehicles	180,000,000.00	121,875,000.00	245,000,000.00	-
23010109	Purchase Of Sea Boats	5,000,000.00	3,200,000.00	5,000,000.00	-
23010112	Purchase Of Office Furniture and Fittings	20,000,000.00	4,000,000.00	70,000,000.00	-
23010122	Purchase Of Health / Medical Equipment	10,000,000.00	4,000,000.00	10,000,000.00	-
23010126	Purchase Of Sporting / Gaming Equipment	10,000,000.00	4,000,000.00	10,000,000.00	-
23010127	Purchase Of Agricultural Equipment and Improved Inputs	278,800,000.00	285,400,000.00	575,000,000.00	10,000,000.00
23010139	Purchase Of Tricycle	13,000,000.00	-	-	-
23010155	Purchase of Water Supply Equipment	181,000,000.00	233,812,439.91	270,000,000.00	270,000,000.00
2302	CONSTRUCTION / PROVISION	878,215,979.00	101,694,981.00	2,361,262,546.00	370,000,000.00
230201	Construction/Provision of Fixed Assets - General	878,215,979.00	101,694,981.00	2,361,262,546.00	370,000,000.00
23020101	Construction/Provision Of Office Buildings	-	-	68,000,000.00	-
23020102	Construction/Provision Of Residential Buildings	57,215,979.00	-	180,000,000.00	-
23020103	Construction/Provision Of Electricity / Solar Power	135,000,000.00	16,741,250.00	240,000,000.00	85,000,000.00
23020105	Construction/Provision Of Water Facilities	126,000,000.00	7,260,000.00	195,000,000.00	195,000,000.00
23020106	Construction/Provision Of Hospitals/Health Centres	104,000,000.00	18,720,000.00	117,000,000.00	-
23020107	Construction/Provision Of Public Schools	105,000,000.00	7,073,731.00	320,000,000.00	-
23020113	Construction / Provision Of Agricultural Facilities	-	-	60,000,000.00	60,000,000.00
23020114	Construction / Provision Of Roads	-	-	100,000,000.00	-
23020118	Construction / Provision Of Infrastructure	110,000,000.00	-	113,262,546.00	-
23020119	Construction / Provision Of Recreational Facilities	3,000,000.00	-	30,000,000.00	-
23020123	Construction Of Traffic /Street Lights	93,000,000.00	-	113,000,000.00	30,000,000.00
23020124	Construction Of Markets/Parks	45,000,000.00	-	140,000,000.00	-

317322 - MIGA Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
23020126	Construction/Provision Of Cemeteries	-	-	50,000,000.00	-
23020130	Construction / Provision of Wall Fence/Boundary Pillars	15,000,000.00	3,000,000.00	20,000,000.00	-
23020131	Construction/Provision Of Religious Structures	-	-	470,000,000.00	-
23020133	Construction/Provision Of Public Convenience	20,000,000.00	-	35,000,000.00	-
23020139	Construction of Bridges and Culverts	5,000,000.00	-	10,000,000.00	-
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	60,000,000.00	48,900,000.00	100,000,000.00	-
2303	REHABILITATION / REPAIRS	90,000,000.00	47,327,346.65	150,000,000.00	20,000,000.00
230301	Rehabilitation/Repairs of Fixed Assets - General	90,000,000.00	47,327,346.65	150,000,000.00	20,000,000.00
23030102	Rehabilitation/Repairs - Electricity	15,000,000.00	25,576,376.65	20,000,000.00	-
23030103	Rehabilitation/Repairs - Housing	40,000,000.00	-	20,000,000.00	-
23030121	Rehabilitation / Repairs Of Office Buildings	10,000,000.00	4,750,970.00	90,000,000.00	-
23030122	Rehabilitation/Repairs of Wall Fence/Boundary Pillars	25,000,000.00	17,000,000.00	20,000,000.00	20,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	185,000,000.00	49,528,318.00	140,000,000.00	-
230401	Preservation of the Environment - General	185,000,000.00	49,528,318.00	140,000,000.00	-
23040105	Water and Environmental Pollution Prevention & Control	185,000,000.00	49,528,318.00	140,000,000.00	-
2305	OTHER CAPITAL PROJECTS	277,500,000.00	192,900,932.79	688,200,000.00	65,000,000.00
230501	Acquisition of Non-Tangible Asset	277,500,000.00	192,900,932.79	688,200,000.00	65,000,000.00
23050101	Research & Development and Census/Surveys	108,000,000.00	73,013,333.79	205,000,000.00	15,000,000.00
23050108	Special Intervention Programmes and Projects	169,500,000.00	119,887,599.00	483,200,000.00	50,000,000.00

317322 - MIGA Local Government, Jigawa State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Expenditure	5,375,399,922.96	3,349,958,108.35	9,044,900,301.00	735,000,000.00
701	GENERAL PUBLIC SERVICES	1,916,692,403.16	1,317,718,756.79	3,332,059,299.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	898,381,083.00	440,321,143.00	1,150,878,515.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	388,226,461.00	186,635,000.00	431,195,103.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	510,154,622.00	253,686,143.00	719,683,412.00	-
7013	GENERAL SERVICES	505,353,440.16	327,904,191.00	829,022,904.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	67,499,568.00	64,326,154.00	88,442,767.00	-
70133	OTHER GENERAL SERVICES	437,853,872.16	263,578,037.00	740,580,137.00	-
7017	PUBLIC DEBT TRANSACTIONS	33,000,000.00	21,038,334.00	40,000,000.00	-
70171	PUBLIC DEBT TRANSACTIONS	33,000,000.00	21,038,334.00	40,000,000.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	479,957,880.00	528,455,088.79	1,312,157,880.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	479,957,880.00	528,455,088.79	1,312,157,880.00	-
703	PUBLIC ORDER AND SAFETY	10,000,000.00	-	15,000,000.00	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	10,000,000.00	-	15,000,000.00	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	10,000,000.00	-	15,000,000.00	-
704	ECONOMIC AFFAIRS	685,690,138.00	326,234,028.65	1,216,934,578.00	175,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	40,815,978.00	4,801,139.00	135,751,826.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	40,815,978.00	4,801,139.00	135,751,826.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	180,216,762.00	72,328,718.00	255,278,903.00	60,000,000.00
70421	AGRICULTURE	152,115,712.00	68,245,475.00	223,734,719.00	60,000,000.00
70422	FORESTRY	28,101,050.00	4,083,243.00	31,544,184.00	-
7043	FUEL AND ENERGY	376,561,278.00	110,374,196.65	509,534,437.00	115,000,000.00
70435	ELECTRICITY	376,561,278.00	110,374,196.65	509,534,437.00	115,000,000.00
7045	TRANSPORT	88,096,120.00	138,729,975.00	218,106,866.00	-
70451	ROAD TRANSPORT	88,096,120.00	138,729,975.00	218,106,866.00	-
7048	R & D ECONOMIC AFFAIRS	-	-	98,262,546.00	-
70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	-	-	98,262,546.00	-
705	ENVIRONMENTAL PROTECTION	290,784,374.00	195,862,885.00	393,791,355.00	45,000,000.00
7051	WASTE MANAGEMENT	110,784,374.00	77,034,567.00	108,791,355.00	-
70511	WASTE MANAGEMENT	110,784,374.00	77,034,567.00	108,791,355.00	-
7052	WASTE WATER MANAGEMENT	60,000,000.00	48,900,000.00	100,000,000.00	-
70521	WASTE WATER MANAGEMENT	60,000,000.00	48,900,000.00	100,000,000.00	-
7053	POLLUTION ABATEMENT	-	-	50,000,000.00	-
70531	POLLUTION ABATEMENT	-	-	50,000,000.00	-
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	110,000,000.00	66,528,318.00	120,000,000.00	30,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	110,000,000.00	66,528,318.00	120,000,000.00	30,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	10,000,000.00	3,400,000.00	15,000,000.00	15,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	10,000,000.00	3,400,000.00	15,000,000.00	15,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	667,122,719.00	537,871,932.91	1,269,331,502.00	465,000,000.00
7061	HOUSING DEVELOPMENT	83,773,844.00	34,325,825.00	255,679,146.00	-
70611	HOUSING DEVELOPMENT	83,773,844.00	34,325,825.00	255,679,146.00	-
7062	COMMUNITY DEVELOPMENT	120,933,640.00	166,979,030.00	442,525,911.00	-
70621	COMMUNITY DEVELOPMENT	120,933,640.00	166,979,030.00	442,525,911.00	-
7063	WATER SUPPLY	412,415,235.00	336,567,077.91	571,126,445.00	465,000,000.00
70631	WATER SUPPLY	412,415,235.00	336,567,077.91	571,126,445.00	465,000,000.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	50,000,000.00	-	-	-
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	50,000,000.00	-	-	-
707	HEALTH	590,080,378.80	215,100,464.00	616,037,752.00	-
7072	OUTPATIENT SERVICES	18,500,000.00	-	41,200,000.00	-
70722	SPECIALIZED MEDICAL SERVICES	18,500,000.00	-	41,200,000.00	-
7074	PUBLIC HEALTH SERVICES	571,580,378.80	215,100,464.00	574,837,752.00	-
70741	PUBLIC HEALTH SERVICES	571,580,378.80	215,100,464.00	574,837,752.00	-
708	RECREATION, CULTURE AND RELIGION	31,499,145.00	22,155,896.00	501,217,914.00	-
7081	RECREATIONAL AND SPORTING SERVICES	31,499,145.00	22,155,896.00	31,217,914.00	-

317322 - MIGA Local Government, Jigawa State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
70811	RECREATIONAL AND SPORTING SERVICES	31,499,145.00	22,155,896.00	31,217,914.00	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	-	470,000,000.00	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	-	470,000,000.00	-
709	EDUCATION	1,045,621,132.00	640,011,488.00	1,270,798,979.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,040,621,132.00	635,381,687.00	1,193,798,979.00	-
70912	PRIMARY EDUCATION	1,040,621,132.00	635,381,687.00	1,193,798,979.00	-
7092	SECONDARY EDUCATION	5,000,000.00	4,629,801.00	10,000,000.00	-
70921	LOWER SECONDARY EDUCATION	5,000,000.00	4,629,801.00	10,000,000.00	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	-	-	67,000,000.00	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	-	-	67,000,000.00	-
710	SOCIAL PROTECTION	137,909,633.00	95,002,657.00	429,728,922.00	50,000,000.00
7104	FAMILY AND CHILDREN	106,909,633.00	70,701,882.00	299,728,922.00	-
71041	FAMILY AND CHILDREN	106,909,633.00	70,701,882.00	299,728,922.00	-
7105	UNEMPLOYMENT	31,000,000.00	24,300,775.00	130,000,000.00	50,000,000.00
71051	UNEMPLOYMENT	31,000,000.00	24,300,775.00	130,000,000.00	50,000,000.00

317322 - MIGA Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	1,610,988,567.96	996,167,612.00	1,585,259,875.00	-
701	GENERAL PUBLIC SERVICES	239,216,981.16	93,501,603.00	257,401,419.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	186,314,317.00	70,000,449.00	183,378,515.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	107,166,461.00	-	107,195,103.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	79,147,856.00	70,000,449.00	76,183,412.00	-
7013	GENERAL SERVICES	52,902,664.16	23,501,154.00	74,022,904.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	14,499,568.00	23,501,154.00	30,442,767.00	-
70133	OTHER GENERAL SERVICES	38,403,096.16	-	43,580,137.00	-
704	ECONOMIC AFFAIRS	73,483,372.00	62,537,518.00	74,372,032.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	2,615,978.00	4,401,139.00	3,251,826.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	2,615,978.00	4,401,139.00	3,251,826.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	56,909,996.00	37,492,718.00	43,278,903.00	-
70421	AGRICULTURE	44,308,946.00	33,641,475.00	32,234,719.00	-
70422	FORESTRY	12,601,050.00	3,851,243.00	11,044,184.00	-
7043	FUEL AND ENERGY	1,161,278.00	2,144,104.00	3,734,437.00	-
70435	ELECTRICITY	1,161,278.00	2,144,104.00	3,734,437.00	-
7045	TRANSPORT	12,796,120.00	18,499,557.00	24,106,866.00	-
70451	ROAD TRANSPORT	12,796,120.00	18,499,557.00	24,106,866.00	-
705	ENVIRONMENTAL PROTECTION	66,784,374.00	18,216,601.00	32,791,355.00	-
7051	WASTE MANAGEMENT	66,784,374.00	18,216,601.00	32,791,355.00	-
70511	WASTE MANAGEMENT	66,784,374.00	18,216,601.00	32,791,355.00	-
706	HOUSING AND COMMUNITY AMMENITIES	18,722,719.00	19,770,780.00	34,691,502.00	-
7061	HOUSING DEVELOPMENT	1,773,844.00	3,762,272.00	5,179,146.00	-
70611	HOUSING DEVELOPMENT	1,773,844.00	3,762,272.00	5,179,146.00	-
7062	COMMUNITY DEVELOPMENT	10,733,640.00	11,616,800.00	25,185,911.00	-
70621	COMMUNITY DEVELOPMENT	10,733,640.00	11,616,800.00	25,185,911.00	-
7063	WATER SUPPLY	6,215,235.00	4,391,708.00	4,326,445.00	-
70631	WATER SUPPLY	6,215,235.00	4,391,708.00	4,326,445.00	-
707	HEALTH	282,580,378.80	165,122,964.00	277,837,752.00	-
7074	PUBLIC HEALTH SERVICES	282,580,378.80	165,122,964.00	277,837,752.00	-
70741	PUBLIC HEALTH SERVICES	282,580,378.80	165,122,964.00	277,837,752.00	-
708	RECREATION, CULTURE AND RELIGION	4,419,145.00	5,329,896.00	9,137,914.00	-
7081	RECREATIONAL AND SPORTING SERVICES	4,419,145.00	5,329,896.00	9,137,914.00	-
70811	RECREATIONAL AND SPORTING SERVICES	4,419,145.00	5,329,896.00	9,137,914.00	-
709	EDUCATION	920,621,132.00	628,186,787.00	863,798,979.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	920,621,132.00	628,186,787.00	863,798,979.00	-
70912	PRIMARY EDUCATION	920,621,132.00	628,186,787.00	863,798,979.00	-
710	SOCIAL PROTECTION	5,160,466.00	3,501,463.00	35,228,922.00	-
7104	FAMILY AND CHILDREN	5,160,466.00	3,501,463.00	35,228,922.00	-
71041	FAMILY AND CHILDREN	5,160,466.00	3,501,463.00	35,228,922.00	-

317322 - MIGA Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<i>Total Other Recurrent Expenditure</i>	<i>1,623,895,376.00</i>	<i>1,306,051,478.00</i>	<i>2,933,177,880.00</i>	-
701	GENERAL PUBLIC SERVICES	939,459,443.00	713,235,326.00	1,797,657,880.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	527,066,766.00	248,445,694.00	842,500,000.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	96,060,000.00	64,760,000.00	199,000,000.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	431,006,766.00	183,685,694.00	643,500,000.00	-
7013	GENERAL SERVICES	330,234,797.00	300,403,037.00	473,000,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	53,000,000.00	40,825,000.00	58,000,000.00	-
70133	OTHER GENERAL SERVICES	277,234,797.00	259,578,037.00	415,000,000.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	82,157,880.00	164,386,595.00	482,157,880.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	82,157,880.00	164,386,595.00	482,157,880.00	-
704	ECONOMIC AFFAIRS	295,206,766.00	210,378,884.00	276,300,000.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	3,200,000.00	400,000.00	2,500,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	3,200,000.00	400,000.00	2,500,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	89,306,766.00	23,836,000.00	57,000,000.00	-
70421	AGRICULTURE	73,806,766.00	23,604,000.00	36,500,000.00	-
70422	FORESTRY	15,500,000.00	232,000.00	20,500,000.00	-
7043	FUEL AND ENERGY	132,400,000.00	65,912,466.00	132,800,000.00	-
70435	ELECTRICITY	132,400,000.00	65,912,466.00	132,800,000.00	-
7045	TRANSPORT	70,300,000.00	120,230,418.00	84,000,000.00	-
70451	ROAD TRANSPORT	70,300,000.00	120,230,418.00	84,000,000.00	-
705	ENVIRONMENTAL PROTECTION	14,000,000.00	58,817,966.00	41,000,000.00	-
7051	WASTE MANAGEMENT	14,000,000.00	58,817,966.00	41,000,000.00	-
70511	WASTE MANAGEMENT	14,000,000.00	58,817,966.00	41,000,000.00	-
706	HOUSING AND COMMUNITY AMMENITIES	219,400,000.00	245,035,383.00	539,640,000.00	-
7061	HOUSING DEVELOPMENT	30,000,000.00	26,563,553.00	40,500,000.00	-
70611	HOUSING DEVELOPMENT	30,000,000.00	26,563,553.00	40,500,000.00	-
7062	COMMUNITY DEVELOPMENT	90,200,000.00	127,368,900.00	397,340,000.00	-
70621	COMMUNITY DEVELOPMENT	90,200,000.00	127,368,900.00	397,340,000.00	-
7063	WATER SUPPLY	99,200,000.00	91,102,930.00	101,800,000.00	-
70631	WATER SUPPLY	99,200,000.00	91,102,930.00	101,800,000.00	-
707	HEALTH	62,000,000.00	27,257,500.00	62,000,000.00	-
7074	PUBLIC HEALTH SERVICES	62,000,000.00	27,257,500.00	62,000,000.00	-
70741	PUBLIC HEALTH SERVICES	62,000,000.00	27,257,500.00	62,000,000.00	-
708	RECREATION, CULTURE AND RELIGION	27,080,000.00	16,826,000.00	22,080,000.00	-
7081	RECREATIONAL AND SPORTING SERVICES	27,080,000.00	16,826,000.00	22,080,000.00	-
70811	RECREATIONAL AND SPORTING SERVICES	27,080,000.00	16,826,000.00	22,080,000.00	-
710	SOCIAL PROTECTION	66,749,167.00	34,500,419.00	194,500,000.00	-
7104	FAMILY AND CHILDREN	66,749,167.00	34,500,419.00	194,500,000.00	-
71041	FAMILY AND CHILDREN	66,749,167.00	34,500,419.00	194,500,000.00	-

317322 - MIGA Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Capital Expenditure	2,140,515,979.00	1,047,739,018.35	4,526,462,546.00	735,000,000.00
701	GENERAL PUBLIC SERVICES	738,015,979.00	510,981,827.79	1,277,000,000.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	185,000,000.00	121,875,000.00	125,000,000.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	185,000,000.00	121,875,000.00	125,000,000.00	-
7013	GENERAL SERVICES	122,215,979.00	4,000,000.00	282,000,000.00	-
70133	OTHER GENERAL SERVICES	122,215,979.00	4,000,000.00	282,000,000.00	-
7017	PUBLIC DEBT TRANSACTIONS	33,000,000.00	21,038,334.00	40,000,000.00	-
70171	PUBLIC DEBT TRANSACTIONS	33,000,000.00	21,038,334.00	40,000,000.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	397,800,000.00	364,068,493.79	830,000,000.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	397,800,000.00	364,068,493.79	830,000,000.00	-
703	PUBLIC ORDER AND SAFETY	10,000,000.00	-	15,000,000.00	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	10,000,000.00	-	15,000,000.00	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	10,000,000.00	-	15,000,000.00	-
704	ECONOMIC AFFAIRS	317,000,000.00	53,317,626.65	866,262,546.00	175,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	35,000,000.00	-	130,000,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	35,000,000.00	-	130,000,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	34,000,000.00	11,000,000.00	155,000,000.00	60,000,000.00
70421	AGRICULTURE	34,000,000.00	11,000,000.00	155,000,000.00	60,000,000.00
7043	FUEL AND ENERGY	243,000,000.00	42,317,626.65	373,000,000.00	115,000,000.00
70435	ELECTRICITY	243,000,000.00	42,317,626.65	373,000,000.00	115,000,000.00
7045	TRANSPORT	5,000,000.00	-	110,000,000.00	-
70451	ROAD TRANSPORT	5,000,000.00	-	110,000,000.00	-
7048	R & D ECONOMIC AFFAIRS	-	-	98,262,546.00	-
70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	-	-	98,262,546.00	-
705	ENVIRONMENTAL PROTECTION	210,000,000.00	118,828,318.00	320,000,000.00	45,000,000.00
7051	WASTE MANAGEMENT	30,000,000.00	-	35,000,000.00	-
70511	WASTE MANAGEMENT	30,000,000.00	-	35,000,000.00	-
7052	WASTE WATER MANAGEMENT	60,000,000.00	48,900,000.00	100,000,000.00	-
70521	WASTE WATER MANAGEMENT	60,000,000.00	48,900,000.00	100,000,000.00	-
7053	POLLUTION ABATEMENT	-	-	50,000,000.00	-
70531	POLLUTION ABATEMENT	-	-	50,000,000.00	-
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	110,000,000.00	66,528,318.00	120,000,000.00	30,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	110,000,000.00	66,528,318.00	120,000,000.00	30,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	10,000,000.00	3,400,000.00	15,000,000.00	15,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	10,000,000.00	3,400,000.00	15,000,000.00	15,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	429,000,000.00	273,065,769.91	695,000,000.00	465,000,000.00
7061	HOUSING DEVELOPMENT	52,000,000.00	4,000,000.00	210,000,000.00	-
70611	HOUSING DEVELOPMENT	52,000,000.00	4,000,000.00	210,000,000.00	-
7062	COMMUNITY DEVELOPMENT	20,000,000.00	27,993,330.00	20,000,000.00	-
70621	COMMUNITY DEVELOPMENT	20,000,000.00	27,993,330.00	20,000,000.00	-
7063	WATER SUPPLY	307,000,000.00	241,072,439.91	465,000,000.00	465,000,000.00
70631	WATER SUPPLY	307,000,000.00	241,072,439.91	465,000,000.00	465,000,000.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	50,000,000.00	-	-	-
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	50,000,000.00	-	-	-
707	HEALTH	245,500,000.00	22,720,000.00	276,200,000.00	-
7072	OUTPATIENT SERVICES	18,500,000.00	-	41,200,000.00	-
70722	SPECIALIZED MEDICAL SERVICES	18,500,000.00	-	41,200,000.00	-
7074	PUBLIC HEALTH SERVICES	227,000,000.00	22,720,000.00	235,000,000.00	-
70741	PUBLIC HEALTH SERVICES	227,000,000.00	22,720,000.00	235,000,000.00	-
708	RECREATION, CULTURE AND RELIGION	-	-	470,000,000.00	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	-	470,000,000.00	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	-	470,000,000.00	-
709	EDUCATION	125,000,000.00	11,824,701.00	407,000,000.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	120,000,000.00	7,194,900.00	330,000,000.00	-

317322 - MIGA Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
70912	PRIMARY EDUCATION	120,000,000.00	7,194,900.00	330,000,000.00	-
7092	SECONDARY EDUCATION	5,000,000.00	4,629,801.00	10,000,000.00	-
70921	LOWER SECONDARY EDUCATION	5,000,000.00	4,629,801.00	10,000,000.00	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	-	-	67,000,000.00	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	-	-	67,000,000.00	-
710	SOCIAL PROTECTION	66,000,000.00	57,000,775.00	200,000,000.00	50,000,000.00
7104	FAMILY AND CHILDREN	35,000,000.00	32,700,000.00	70,000,000.00	-
71041	FAMILY AND CHILDREN	35,000,000.00	32,700,000.00	70,000,000.00	-
7105	UNEMPLOYMENT	31,000,000.00	24,300,775.00	130,000,000.00	50,000,000.00
71051	UNEMPLOYMENT	31,000,000.00	24,300,775.00	130,000,000.00	50,000,000.00

317322 - MIGA Local Government, Jigawa State - 2026 Budget: Total Expenditure by Location

Code	Location	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	5,375,399,922.96	3,349,958,108.35	9,044,900,301.00	735,000,000.00
3173	Jigawa State South West	5,375,399,922.96	3,349,958,108.35	9,044,900,301.00	735,000,000.00
317322	MIGA	5,375,399,922.96	3,349,958,108.35	9,044,900,301.00	735,000,000.00
31732201	Dangyatin	37,000,000.00	-	-	-
31732202	Garbo	20,215,979.00	-	180,000,000.00	-
31732203	Hantsu	10,000,000.00	-	10,000,000.00	-
31732204	Koya	-	-	120,000,000.00	-
31732205	Miga Ward	60,000,000.00	8,629,801.00	193,262,546.00	-
31732207	Sansani	65,000,000.00	48,900,000.00	230,000,000.00	25,000,000.00
31732208	Tsakuwawa	126,000,000.00	18,720,000.00	217,000,000.00	40,000,000.00
31732209	Yanduna	-	-	50,000,000.00	-
31732297	LG Wide (MIGA)	5,057,183,943.96	3,273,708,307.35	8,044,637,755.00	670,000,000.00

317322 - MIGA Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Location

Code	Location	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	1,610,988,567.96	996,167,612.00	1,585,259,875.00	0.00
3173	Jigawa State South West	1,610,988,567.96	996,167,612.00	1,585,259,875.00	0.00
317322	MIGA	1,610,988,567.96	996,167,612.00	1,585,259,875.00	0.00
31732297	LG Wide (MIGA)	1,610,988,567.96	996,167,612.00	1,585,259,875.00	-

317322 - MIGA Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Location	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	1,623,895,376.00	1,306,051,478.00	2,933,177,880.00	0.00
3173	Jigawa State South West	1,623,895,376.00	1,306,051,478.00	2,933,177,880.00	0.00
317322	MIGA	1,623,895,376.00	1,306,051,478.00	2,933,177,880.00	-
31732297	LG Wide (MIGA)	1,623,895,376.00	1,306,051,478.00	2,933,177,880.00	-

317322 - MIGA Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Location

Code	Location	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	2,140,515,979.00	1,047,739,018.35	4,526,462,546.00	735,000,000.00
3173	Jigawa State South West	2,140,515,979.00	1,047,739,018.35	4,526,462,546.00	735,000,000.00
317322	MIGA	2,140,515,979.00	1,047,739,018.35	4,526,462,546.00	735,000,000.00
31732201	Dangyatin	37,000,000.00	-	-	-
31732202	Garbo	20,215,979.00	-	180,000,000.00	-
31732203	Hantsu	10,000,000.00	-	10,000,000.00	-
31732204	Koya	-	-	120,000,000.00	-
31732205	Miga Ward	60,000,000.00	8,629,801.00	193,262,546.00	-
31732207	Sansani	65,000,000.00	48,900,000.00	230,000,000.00	25,000,000.00
31732208	Tsakuwawa	126,000,000.00	18,720,000.00	217,000,000.00	40,000,000.00
31732209	Yanduna	-	-	50,000,000.00	-
31732297	LG Wide (MIGA)	1,822,300,000.00	971,489,217.35	3,526,200,000.00	670,000,000.00

317322 - MIGA Local Government, Jigawa State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Expenditure	5,375,399,922.96	3,349,958,108.35	9,044,900,301.00	735,000,000.00
01	Agriculture	259,216,762.00	122,548,660.00	430,278,903.00	155,000,000.00
0102	Development of the livestock value chain	76,987,242.00	32,543,600.00	46,876,666.00	-
010201	Ruminant (cattle, sheep & goats) production and marketing	76,987,242.00	32,543,600.00	46,876,666.00	-
0103	Enhancement of food production and productivity	71,128,470.00	44,701,875.00	111,858,053.00	80,000,000.00
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	71,128,470.00	44,701,875.00	111,858,053.00	80,000,000.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	24,000,000.00	8,000,000.00	30,000,000.00	-
010503	Fish processing and post-harvest management	24,000,000.00	8,000,000.00	30,000,000.00	-
0106	Promotion of forest resource conservation and preservation of biodiversity	43,101,050.00	7,483,243.00	111,544,184.00	25,000,000.00
010601	Forest regeneration and conservation	43,101,050.00	7,483,243.00	111,544,184.00	25,000,000.00
0107	Promotion of enabling environment for increased agricultural development	-	-	20,000,000.00	-
010702	Youth and women In agriculture empowerment & smallholder agricultural credit strengthening	-	-	20,000,000.00	-
0110	Agriculture Sector Expenditures Not Elsewhere Classified	44,000,000.00	29,819,942.00	110,000,000.00	50,000,000.00
011001	Agriculture Programme Not Elsewhere Classified	44,000,000.00	29,819,942.00	110,000,000.00	50,000,000.00
02	Societal Re-orientation	138,000,000.00	111,105,991.00	730,000,000.00	-
0210	Societal Re-orientation - General	138,000,000.00	111,105,991.00	730,000,000.00	-
021001	Societal Re-orientation - General	138,000,000.00	111,105,991.00	730,000,000.00	-
03	Poverty Alleviation	71,909,633.00	38,001,882.00	229,728,922.00	-
0310	Poverty Alleviation - General	71,909,633.00	38,001,882.00	229,728,922.00	-
031001	Poverty Alleviation - General	71,909,633.00	38,001,882.00	229,728,922.00	-
04	Health	558,580,378.80	215,100,464.00	574,837,752.00	-
0401	Effective governance of the health system	344,580,378.80	192,380,464.00	397,837,752.00	-
040102	Human and institutional capacity performance management	282,580,378.80	165,122,964.00	277,837,752.00	-
040103	Health sector coordination mechanisms	62,000,000.00	27,257,500.00	120,000,000.00	-
0405	Provision of adequate and modern health infrastructure for health services delivery	214,000,000.00	22,720,000.00	177,000,000.00	-
040501	Functional health facilities	214,000,000.00	22,720,000.00	177,000,000.00	-
05	Education	1,127,779,012.00	736,229,422.79	1,422,956,859.00	-
0501	Effective governance of the education system	195,115,024.00	103,165,585.00	279,141,736.00	-
050103	Education sector coordination mechanisms	195,115,024.00	103,165,585.00	279,141,736.00	-
0503	Equity and inclusiveness in the provision of educational services	30,000,000.00	-	140,000,000.00	-
050302	Special education	-	-	100,000,000.00	-
050303	Nomadic and migrants' education	30,000,000.00	-	40,000,000.00	-
0504	Improved quality of teaching and learning outcomes	762,663,988.00	577,415,107.00	743,815,123.00	-
050403	Teaching and non-teaching staff capacity building	762,663,988.00	577,415,107.00	743,815,123.00	-
0505	Adequate infrastructure at all levels	75,000,000.00	7,073,731.00	180,000,000.00	-
050501	Schools' infrastructure construction and rehabilitation	75,000,000.00	7,073,731.00	180,000,000.00	-
0510	Education Sector Expenditures Not Elsewhere Classified	65,000,000.00	48,574,999.79	80,000,000.00	-
051001	Education Not Elsewhere Classified	65,000,000.00	48,574,999.79	80,000,000.00	-
06	Housing and Urban Development	133,773,844.00	30,325,825.00	250,679,146.00	-
0610	Housing and Urban Development - General	133,773,844.00	30,325,825.00	250,679,146.00	-
061001	Housing and Urban Development - General	133,773,844.00	30,325,825.00	250,679,146.00	-
08	Youth	31,499,145.00	22,155,896.00	31,217,914.00	-
0810	Youth - General	31,499,145.00	22,155,896.00	31,217,914.00	-
081001	Youth - General	31,499,145.00	22,155,896.00	31,217,914.00	-
09	Environmental Improvement	214,284,374.00	126,562,885.00	299,991,355.00	-
0910	Environmental Improvement - General	214,284,374.00	126,562,885.00	299,991,355.00	-
091001	Environmental Improvement - General	214,284,374.00	126,562,885.00	299,991,355.00	-
10	Water Resources and Rural Development	513,348,875.00	475,552,777.91	983,652,356.00	465,000,000.00
1010	Water Resources and Rural Deve - General	513,348,875.00	475,552,777.91	983,652,356.00	465,000,000.00
101001	Water Resources and Rural Deve - General	513,348,875.00	475,552,777.91	983,652,356.00	465,000,000.00
11	Information Communication and Technology	2,000,000.00	-	2,000,000.00	-
1110	Information Communication and Technology - General	2,000,000.00	-	2,000,000.00	-
111001	Information Communication and Technology - General	2,000,000.00	-	2,000,000.00	-
12	Growing the Private Sector	40,815,978.00	4,801,139.00	234,014,372.00	-

317322 - MIGA Local Government, Jigawa State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
1210	Growing the Private Sector - General	40,815,978.00	4,801,139.00	234,014,372.00	-
121001	Growing the Private Sector - General	40,815,978.00	4,801,139.00	234,014,372.00	-
13	Reform of Government and Governance	1,759,534,523.16	1,169,568,994.00	3,027,901,419.00	-
1310	Reform of Government and Governance - General	1,759,534,523.16	1,169,568,994.00	3,027,901,419.00	-
131001	Reform of Government and Governance - General	1,759,534,523.16	1,169,568,994.00	3,027,901,419.00	-
14	Power	376,561,278.00	110,374,196.65	509,534,437.00	115,000,000.00
1410	Power - General	376,561,278.00	110,374,196.65	509,534,437.00	115,000,000.00
141001	Power - General	376,561,278.00	110,374,196.65	509,534,437.00	115,000,000.00
17	Road	148,096,120.00	187,629,975.00	318,106,866.00	-
1710	Road - General	148,096,120.00	187,629,975.00	318,106,866.00	-
171001	Road - General	148,096,120.00	187,629,975.00	318,106,866.00	-

317322 - MIGA Local Government, Jigawa State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	1,610,988,567.96	996,167,612.00	1,585,259,875.00	-
01	Agriculture	56,909,996.00	37,492,718.00	43,278,903.00	-
0102	Development of the livestock value chain	24,180,476.00	19,679,600.00	16,376,666.00	-
010201	Ruminant (cattle, sheep & goats) production and marketing	24,180,476.00	19,679,600.00	16,376,666.00	-
0103	Enhancement of food production and productivity	20,128,470.00	13,961,875.00	15,858,053.00	-
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	20,128,470.00	13,961,875.00	15,858,053.00	-
0106	Promotion of forest resource conservation and preservation of biodiversity	12,601,050.00	3,851,243.00	11,044,184.00	-
010601	Forest regeneration and conservation	12,601,050.00	3,851,243.00	11,044,184.00	-
03	Poverty Alleviation	5,160,466.00	3,501,463.00	35,228,922.00	-
0310	Poverty Alleviation - General	5,160,466.00	3,501,463.00	35,228,922.00	-
031001	Poverty Alleviation - General	5,160,466.00	3,501,463.00	35,228,922.00	-
04	Health	282,580,378.80	165,122,964.00	277,837,752.00	-
0401	Effective governance of the health system	282,580,378.80	165,122,964.00	277,837,752.00	-
040102	Human and institutional capacity performance management	282,580,378.80	165,122,964.00	277,837,752.00	-
05	Education	920,621,132.00	628,186,787.00	863,798,979.00	-
0501	Effective governance of the education system	167,957,144.00	50,771,680.00	139,983,856.00	-
050103	Education sector coordination mechanisms	167,957,144.00	50,771,680.00	139,983,856.00	-
0504	Improved quality of teaching and learning outcomes	752,663,988.00	577,415,107.00	723,815,123.00	-
050403	Teaching and non-teaching staff capacity building	752,663,988.00	577,415,107.00	723,815,123.00	-
06	Housing and Urban Development	1,773,844.00	3,762,272.00	5,179,146.00	-
0610	Housing and Urban Development - General	1,773,844.00	3,762,272.00	5,179,146.00	-
061001	Housing and Urban Development - General	1,773,844.00	3,762,272.00	5,179,146.00	-
08	Youth	4,419,145.00	5,329,896.00	9,137,914.00	-
0810	Youth - General	4,419,145.00	5,329,896.00	9,137,914.00	-
081001	Youth - General	4,419,145.00	5,329,896.00	9,137,914.00	-
09	Environmental Improvement	66,784,374.00	18,216,601.00	32,791,355.00	-
0910	Environmental Improvement - General	66,784,374.00	18,216,601.00	32,791,355.00	-
091001	Environmental Improvement - General	66,784,374.00	18,216,601.00	32,791,355.00	-
10	Water Resources and Rural Development	16,948,875.00	16,008,508.00	29,512,356.00	-
1010	Water Resources and Rural Deve - General	16,948,875.00	16,008,508.00	29,512,356.00	-
101001	Water Resources and Rural Deve - General	16,948,875.00	16,008,508.00	29,512,356.00	-
12	Growing the Private Sector	2,615,978.00	4,401,139.00	3,251,826.00	-
1210	Growing the Private Sector - General	2,615,978.00	4,401,139.00	3,251,826.00	-
121001	Growing the Private Sector - General	2,615,978.00	4,401,139.00	3,251,826.00	-
13	Reform of Government and Governance	239,216,981.16	93,501,603.00	257,401,419.00	-
1310	Reform of Government and Governance - General	239,216,981.16	93,501,603.00	257,401,419.00	-
131001	Reform of Government and Governance - General	239,216,981.16	93,501,603.00	257,401,419.00	-
14	Power	1,161,278.00	2,144,104.00	3,734,437.00	-
1410	Power - General	1,161,278.00	2,144,104.00	3,734,437.00	-
141001	Power - General	1,161,278.00	2,144,104.00	3,734,437.00	-
17	Road	12,796,120.00	18,499,557.00	24,106,866.00	-
1710	Road - General	12,796,120.00	18,499,557.00	24,106,866.00	-
171001	Road - General	12,796,120.00	18,499,557.00	24,106,866.00	-

317322 - MIGA Local Government, Jigawa State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Other Recurrent Expenditure	1,623,895,376.00	1,306,051,478.00	2,933,177,880.00	-
01	Agriculture	89,306,766.00	23,836,000.00	57,000,000.00	-
0102	Development of the livestock value chain	47,806,766.00	9,864,000.00	20,500,000.00	-
010201	Ruminant (cattle, sheep & goats) production and marketing	47,806,766.00	9,864,000.00	20,500,000.00	-
0103	Enhancement of food production and productivity	26,000,000.00	13,740,000.00	16,000,000.00	-
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	26,000,000.00	13,740,000.00	16,000,000.00	-
0106	Promotion of forest resource conservation and preservation of biodiversity	15,500,000.00	232,000.00	20,500,000.00	-
010601	Forest regeneration and conservation	15,500,000.00	232,000.00	20,500,000.00	-
03	Poverty Alleviation	66,749,167.00	34,500,419.00	194,500,000.00	-
0310	Poverty Alleviation - General	66,749,167.00	34,500,419.00	194,500,000.00	-
031001	Poverty Alleviation - General	66,749,167.00	34,500,419.00	194,500,000.00	-
04	Health	62,000,000.00	27,257,500.00	62,000,000.00	-
0401	Effective governance of the health system	62,000,000.00	27,257,500.00	62,000,000.00	-
040103	Health sector coordination mechanisms	62,000,000.00	27,257,500.00	62,000,000.00	-
05	Education	7,157,880.00	43,642,935.00	52,157,880.00	-
0501	Effective governance of the education system	7,157,880.00	43,642,935.00	52,157,880.00	-
050103	Education sector coordination mechanisms	7,157,880.00	43,642,935.00	52,157,880.00	-
06	Housing and Urban Development	30,000,000.00	26,563,553.00	40,500,000.00	-
0610	Housing and Urban Development - General	30,000,000.00	26,563,553.00	40,500,000.00	-
061001	Housing and Urban Development - General	30,000,000.00	26,563,553.00	40,500,000.00	-
08	Youth	27,080,000.00	16,826,000.00	22,080,000.00	-
0810	Youth - General	27,080,000.00	16,826,000.00	22,080,000.00	-
081001	Youth - General	27,080,000.00	16,826,000.00	22,080,000.00	-
09	Environmental Improvement	14,000,000.00	58,817,966.00	51,000,000.00	-
0910	Environmental Improvement - General	14,000,000.00	58,817,966.00	51,000,000.00	-
091001	Environmental Improvement - General	14,000,000.00	58,817,966.00	51,000,000.00	-
10	Water Resources and Rural Development	189,400,000.00	218,471,830.00	489,140,000.00	-
1010	Water Resources and Rural Deve - General	189,400,000.00	218,471,830.00	489,140,000.00	-
101001	Water Resources and Rural Deve - General	189,400,000.00	218,471,830.00	489,140,000.00	-
12	Growing the Private Sector	3,200,000.00	400,000.00	2,500,000.00	-
1210	Growing the Private Sector - General	3,200,000.00	400,000.00	2,500,000.00	-
121001	Growing the Private Sector - General	3,200,000.00	400,000.00	2,500,000.00	-
13	Reform of Government and Governance	932,301,563.00	669,592,391.00	1,745,500,000.00	-
1310	Reform of Government and Governance - General	932,301,563.00	669,592,391.00	1,745,500,000.00	-
131001	Reform of Government and Governance - General	932,301,563.00	669,592,391.00	1,745,500,000.00	-
14	Power	132,400,000.00	65,912,466.00	132,800,000.00	-
1410	Power - General	132,400,000.00	65,912,466.00	132,800,000.00	-
141001	Power - General	132,400,000.00	65,912,466.00	132,800,000.00	-
17	Road	70,300,000.00	120,230,418.00	84,000,000.00	-
1710	Road - General	70,300,000.00	120,230,418.00	84,000,000.00	-
171001	Road - General	70,300,000.00	120,230,418.00	84,000,000.00	-

317322 - MIGA Local Government, Jigawa State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Capital Expenditure	2,140,515,979.00	1,047,739,018.35	4,526,462,546.00	735,000,000.00
01	Agriculture	113,000,000.00	61,219,942.00	330,000,000.00	155,000,000.00
0102	Development of the livestock value chain	5,000,000.00	3,000,000.00	10,000,000.00	-
010201	Ruminant (cattle, sheep & goats) production and marketing	5,000,000.00	3,000,000.00	10,000,000.00	-
0103	Enhancement of food production and productivity	25,000,000.00	17,000,000.00	80,000,000.00	80,000,000.00
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	25,000,000.00	17,000,000.00	80,000,000.00	80,000,000.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	24,000,000.00	8,000,000.00	30,000,000.00	-
010503	Fish processing and post-harvest management	24,000,000.00	8,000,000.00	30,000,000.00	-
0106	Promotion of forest resource conservation and preservation of biodiversity	15,000,000.00	3,400,000.00	80,000,000.00	25,000,000.00
010601	Forest regeneration and conservation	15,000,000.00	3,400,000.00	80,000,000.00	25,000,000.00
0107	Promotion of enabling environment for increased agricultural development	-	-	20,000,000.00	-
010702	Youth and women In agriculture empowerment & smallholder agricultural credit strengthening	-	-	20,000,000.00	-
0110	Agriculture Sector Expenditures Not Elsewhere Classified	44,000,000.00	29,819,942.00	110,000,000.00	50,000,000.00
011001	Agriculture Programme Not Elsewhere Classified	44,000,000.00	29,819,942.00	110,000,000.00	50,000,000.00
02	Societal Re-orientation	138,000,000.00	111,105,991.00	730,000,000.00	-
0210	Societal Re-orientation - General	138,000,000.00	111,105,991.00	730,000,000.00	-
021001	Societal Re-orientation - General	138,000,000.00	111,105,991.00	730,000,000.00	-
04	Health	214,000,000.00	22,720,000.00	235,000,000.00	-
0401	Effective governance of the health system	-	-	58,000,000.00	-
040103	Health sector coordination mechanisms	-	-	58,000,000.00	-
0405	Provision of adequate and modern health infrastructure for health services delivery	214,000,000.00	22,720,000.00	177,000,000.00	-
040501	Functional health facilities	214,000,000.00	22,720,000.00	177,000,000.00	-
05	Education	200,000,000.00	64,399,700.79	507,000,000.00	-
0501	Effective governance of the education system	20,000,000.00	8,750,970.00	87,000,000.00	-
050103	Education sector coordination mechanisms	20,000,000.00	8,750,970.00	87,000,000.00	-
0503	Equity and inclusiveness in the provision of educational services	30,000,000.00	-	140,000,000.00	-
050302	Special education	-	-	100,000,000.00	-
050303	Nomadic and migrants' education	30,000,000.00	-	40,000,000.00	-
0504	Improved quality of teaching and learning outcomes	10,000,000.00	-	20,000,000.00	-
050403	Teaching and non-teaching staff capacity building	10,000,000.00	-	20,000,000.00	-
0505	Adequate infrastructure at all levels	75,000,000.00	7,073,731.00	180,000,000.00	-
050501	Schools' infrastructure construction and rehabilitation	75,000,000.00	7,073,731.00	180,000,000.00	-
0510	Education Sector Expenditures Not Elsewhere Classified	65,000,000.00	48,574,999.79	80,000,000.00	-
051001	Education Not Elsewhere Classified	65,000,000.00	48,574,999.79	80,000,000.00	-
06	Housing and Urban Development	102,000,000.00	-	205,000,000.00	-
0610	Housing and Urban Development - General	102,000,000.00	-	205,000,000.00	-
061001	Housing and Urban Development - General	102,000,000.00	-	205,000,000.00	-
09	Environmental Improvement	133,500,000.00	49,528,318.00	216,200,000.00	-
0910	Environmental Improvement - General	133,500,000.00	49,528,318.00	216,200,000.00	-
091001	Environmental Improvement - General	133,500,000.00	49,528,318.00	216,200,000.00	-
10	Water Resources and Rural Development	307,000,000.00	241,072,439.91	465,000,000.00	465,000,000.00
1010	Water Resources and Rural Deve - General	307,000,000.00	241,072,439.91	465,000,000.00	465,000,000.00
101001	Water Resources and Rural Deve - General	307,000,000.00	241,072,439.91	465,000,000.00	465,000,000.00
11	Information Communication and Technology	2,000,000.00	-	2,000,000.00	-
1110	Information Communication and Technology - General	2,000,000.00	-	2,000,000.00	-
111001	Information Communication and Technology - General	2,000,000.00	-	2,000,000.00	-
12	Growing the Private Sector	35,000,000.00	-	228,262,546.00	-
1210	Growing the Private Sector - General	35,000,000.00	-	228,262,546.00	-
121001	Growing the Private Sector - General	35,000,000.00	-	228,262,546.00	-
13	Reform of Government and Governance	588,015,979.00	406,475,000.00	1,025,000,000.00	-
1310	Reform of Government and Governance - General	588,015,979.00	406,475,000.00	1,025,000,000.00	-
131001	Reform of Government and Governance - General	588,015,979.00	406,475,000.00	1,025,000,000.00	-
14	Power	243,000,000.00	42,317,626.65	373,000,000.00	115,000,000.00
1410	Power - General	243,000,000.00	42,317,626.65	373,000,000.00	115,000,000.00

317322 - MIGA Local Government, Jigawa State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
141001	Power - General	243,000,000.00	42,317,626.65	373,000,000.00	115,000,000.00
17	Road	65,000,000.00	48,900,000.00	210,000,000.00	-
1710	Road - General	65,000,000.00	48,900,000.00	210,000,000.00	-
171001	Road - General	65,000,000.00	48,900,000.00	210,000,000.00	-

317322 - MIGA Local Government, Jigawa State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Taxline
Total Capital Expenditure						2,140,515,979.00	1,047,739,018.35	4,526,462,546.00	735,000,000.00
Renovation of Local Government Secretariat	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services 012500100100 - Office of the Director Admin and General Services	23030121 - Rehabilitation / Repairs Of Office Buildings	70133 - OTHER GENERAL SERVICES	31732297 - LG Wide (MIGA)	-	-	90,000,000.00	-
Purchase of 1 No Toyota Hiace (Hummer) Bus for LG Legislative Council	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31732297 - LG Wide (MIGA)	-	-	50,000,000.00	-
Procurement of Toyota Corolla LE (2013 Model) as Official Vehicle for the Office of the Chairman, Vice Chairman, Secretary and Speaker of the Legislative Council	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31732297 - LG Wide (MIGA)	150,000,000.00	121,875,000.00	60,000,000.00	-
Construction of JISCHMA Office	04 - Health	012500100100 - Office of the Director Admin and General Services	23020101 - Construction/Provision Of Office Buildings	70741 - PUBLIC HEALTH SERVICES	31732297 - LG Wide (MIGA)	-	-	58,000,000.00	-
Purchase of Toyota Hilux for Local Government Operations	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70133 - OTHER GENERAL SERVICES	31732297 - LG Wide (MIGA)	20,000,000.00	-	120,000,000.00	-
Procurement of Motorcycle (Bajaj Boxer) for Local Govt. Information Officer at the LGA	11 - Information Communication and Technology	012500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70133 - OTHER GENERAL SERVICES	31732297 - LG Wide (MIGA)	2,000,000.00	-	2,000,000.00	-
Procurement of Toyota Corolla (2013 Model) as Utility Vehicle for the Office of the DMGS	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31732297 - LG Wide (MIGA)	10,000,000.00	-	15,000,000.00	-
Purchase of Hospital Beds, Office Tables and Seats for New PHC at Miga	04 - Health	012500100100 - Office of the Director Admin and General Services	23010122 - Purchase Of Health / Medical Equipment	70741 - PUBLIC HEALTH SERVICES	31732205 - Miga Ward	10,000,000.00	4,000,000.00	10,000,000.00	-
Purchase of Sofas, Tables and Seats for District Head Houses at Miga and Zareku Towns	06 - Housing and Urban Development	012500100100 - Office of the Director Admin and General Services	23010112 - Purchase Of Office Furniture and Fittings	70133 - OTHER GENERAL SERVICES	31732205 - Miga Ward	5,000,000.00	-	10,000,000.00	-
Construction of Conference Hall Office, Toilet & Supply of Tables and Seats at LGA Head Quarters	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23020118 - Construction / Provision Of Infrastructure	70133 - OTHER GENERAL SERVICES	31732297 - LG Wide (MIGA)	50,000,000.00	-	-	-
Purchase of 3No. Tricycle Ambulances	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010139 - Purchase Of Tricycle	70741 - PUBLIC HEALTH SERVICES	31732297 - LG Wide (MIGA)	13,000,000.00	-	-	-
Purchase of Sofas, Tables and Seats for the Local Government Secretariat	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010112 - Purchase Of Office Furniture and Fittings	70611 - HOUSING DEVELOPMENT	31732297 - LG Wide (MIGA)	-	-	30,000,000.00	-
Supply and Installation of 60 Nos of Stand-alone Solar Streetlights across the LGA	14 - Power	012500100100 - Office of the Director Admin and General Services	23020123 - Construction Of Traffic /Street Lights	70435 - ELECTRICITY	31732297 - LG Wide (MIGA)	83,000,000.00	-	83,000,000.00	-
Contribution of the LGC to the State Ministry of Local Government for Joint Capital Projects (0.5%)	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31732297 - LG Wide (MIGA)	219,800,000.00	280,600,000.00	450,000,000.00	-
Settlement of Outstanding Liabilities	02 - Societal Re-orientation	012500100100 - Office of the Director Admin and General Services	23050108 - Special Intervention Programmes and Projects	70171 - PUBLIC DEBT TRANSACTIONS	31732297 - LG Wide (MIGA)	20,000,000.00	15,519,167.00	40,000,000.00	-
Contribution to the Community Development Projects	02 - Societal Re-orientation	012500100100 - Office of the Director Admin and General Services	23050108 - Special Intervention Programmes and Projects	70621 - COMMUNITY DEVELOPMENT	31732297 - LG Wide (MIGA)	20,000,000.00	27,993,330.00	20,000,000.00	-
Contribution of the LGC to the State for Unfiled Projects and Programmes	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31732297 - LG Wide (MIGA)	50,000,000.00	-	100,000,000.00	-
Contribution of the Local Government to HBSA Board	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23050101 - Research & Development and Census/Surveys	70381 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31732297 - LG Wide (MIGA)	-	-	40,000,000.00	-
Settlement of Farmers' Security Challenges	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23050101 - Research & Development and Census/Surveys	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31732297 - LG Wide (MIGA)	-	-	30,000,000.00	-
Embankment of Riverside across the LGA	01 - Agriculture	021500100100 - Agriculture Section	23040105 - Water and Environmental Pollution Prevention & Control	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31732297 - LG Wide (MIGA)	25,000,000.00	17,000,000.00	20,000,000.00	20,000,000.00
Construction of Reinforced Concrete Wall for Erosion Control at Miga West, Damaga Unit 5 Zurgwa	09 - Environmental Improvement	021500100100 - Agriculture Section	23040119 - Construction / Provision Of Wall Fence/Boundary Pillars	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31732297 - LG Wide (MIGA)	15,000,000.00	-	20,000,000.00	-
Purchase of Forest Tree Nursery Plant for Roadside Tree Planting	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31732297 - LG Wide (MIGA)	-	-	10,000,000.00	10,000,000.00
Construction of Fence/Demarcation Wall for Grazing Reservers and Cattle Routes	01 - Agriculture	021500100100 - Agriculture Section	23040119 - Construction / Provision Of Wall Fence/Boundary Pillars	70421 - AGRICULTURE	31732297 - LG Wide (MIGA)	5,000,000.00	3,000,000.00	10,000,000.00	-
Purchase of Nets and Fishing Hook for Youth in the Fishing Industry (Empowerment)	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31732297 - LG Wide (MIGA)	3,000,000.00	1,800,000.00	5,000,000.00	-
Purchase of Deep Freezer for Fresh Fish Sellers	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31732297 - LG Wide (MIGA)	3,000,000.00	-	5,000,000.00	-
Purchase of Canoes for Riverine Farmers across the LGAs	01 - Agriculture	021500100100 - Agriculture Section	23010109 - Purchase Of Sea Boats	70421 - AGRICULTURE	31732297 - LG Wide (MIGA)	5,000,000.00	3,200,000.00	5,000,000.00	-
Construction of Fish Seller Shade at Hantsu, Aguja, Miga, Sansani, Dangyalatu, Tsakuwawa, and Sabon Gari	01 - Agriculture	021500100100 - Agriculture Section	23020124 - Construction Of Markets/Parks	70421 - AGRICULTURE	31732203 - Hantsu	10,000,000.00	-	10,000,000.00	-
Construction of Industrial Boreholes for Irrigation Projects	01 - Agriculture	021500100100 - Agriculture Section	23020113 - Construction / Provision Of Agricultural Facilities	70421 - AGRICULTURE	31732297 - LG Wide (MIGA)	-	-	30,000,000.00	30,000,000.00
Construction of Greenhouses for improved Agricultural Production across the LGA	01 - Agriculture	021500100100 - Agriculture Section	23020113 - Construction / Provision Of Agricultural Facilities	70421 - AGRICULTURE	31732297 - LG Wide (MIGA)	-	-	30,000,000.00	30,000,000.00
Tractors Loan Repayment	01 - Agriculture	021500100100 - Agriculture Section	23050101 - Research & Development and Census/Surveys	70171 - PUBLIC DEBT TRANSACTIONS	31732297 - LG Wide (MIGA)	13,000,000.00	5,519,167.00	-	-
Youth Empowerment on Dry Season Farming	01 - Agriculture	021500100100 - Agriculture Section	23050108 - Special Intervention Programmes and Projects	71051 - UNEMPLOYMENT	31732297 - LG Wide (MIGA)	5,000,000.00	3,974,775.00	50,000,000.00	50,000,000.00
Purchase of Grains for Palliative Measures	01 - Agriculture	021500100100 - Agriculture Section	23050108 - Special Intervention Programmes and Projects	71051 - UNEMPLOYMENT	31732297 - LG Wide (MIGA)	20,000,000.00	18,926,000.00	50,000,000.00	-
Purchase of Veterinary Drugs	01 - Agriculture	021500100100 - Agriculture Section	23050108 - Special Intervention Programmes and Projects	70421 - AGRICULTURE	31732297 - LG Wide (MIGA)	-	-	10,000,000.00	-
Procurement and Distribution of Fertilizer across the Wards	01 - Agriculture	021500100100 - Agriculture Section	23050108 - Special Intervention Programmes and Projects	71051 - UNEMPLOYMENT	31732297 - LG Wide (MIGA)	-	-	20,000,000.00	-
Contribution for the Sensitization for Climate change Mitigation	01 - Agriculture	021500100100 - Agriculture Section	23050101 - Research & Development and Census/Surveys	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31732297 - LG Wide (MIGA)	10,000,000.00	3,400,000.00	15,000,000.00	15,000,000.00
Purchase of Other Fishing Equipment for Youth Participation in Fish Farming (Empowerment Programme)	01 - Agriculture	021500200100 - Forestry Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31732297 - LG Wide (MIGA)	3,000,000.00	3,000,000.00	5,000,000.00	-
Extension of Electricity Line from Jahun, Takaliya, Zareku, Garbo, Dangyalatu, Nasarawa, Miga, Sansani, Maduga, Hantsu, Tsakuwawa, G/Gari, Yanduna Gari and Jamaga	14 - Power	021500200100 - Forestry Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31732297 - LG Wide (MIGA)	20,000,000.00	5,600,000.00	50,000,000.00	-
Youth Empowerment and Capacity Building on Butchery Installation of Solar Street Light at Twelve 12 Villages, Burji, Muduga, Sansani, Garbo, and Yanduna	01 - Agriculture	021500200100 - Forestry Section	23050108 - Special Intervention Programmes and Projects	71051 - UNEMPLOYMENT	31732297 - LG Wide (MIGA)	3,000,000.00	-	5,000,000.00	-
Extension of High Tension Line from Gajungu, to Sabon Gari	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31732297 - LG Wide (MIGA)	15,000,000.00	-	20,000,000.00	-
Provision of Solar Lightening at LG Secretariat	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31732297 - LG Wide (MIGA)	5,000,000.00	3,000,000.00	5,000,000.00	-
Provision of Electric Poles and Cables for Electrification Projects at Gwari, Adocwua, Markewa, G/Nagari, D/Sabuwa, Agyawa, Atafiyawa, Galadimawa, Tsaliya, Mazawa, Yandadi and Zurgwa	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31732297 - LG Wide (MIGA)	50,000,000.00	-	50,000,000.00	-
Provision of Solar Lightening at PHC Office in Miga	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31732297 - LG Wide (MIGA)	30,000,000.00	8,141,250.00	50,000,000.00	-
Rehabilitation of High Tension Line from Tsakuwawa, Hantsu to Aguja Zareku, Zango, M/Kirande, Maduga, Sansani, Koya, G/Sidi, Yanduna and Dangyalatu (ON GOING)	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31732297 - LG Wide (MIGA)	15,000,000.00	-	15,000,000.00	15,000,000.00
Construction of Reinforced Concrete Walls for Erosion Control across Miga Local Government	09 - Environmental Improvement	023400400100 - Land & Survey Section	23030102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31732297 - LG Wide (MIGA)	15,000,000.00	25,576,376.65	20,000,000.00	-
Construction of Wall Fences around Graveyards at Yanduna, Koya, Sansani, Garbo, Hantsu and Sabon Gari	09 - Environmental Improvement	023400400100 - Land & Survey Section	23040105 - Water and Environmental Pollution Prevention & Control	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31732297 - LG Wide (MIGA)	70,000,000.00	49,528,318.00	70,000,000.00	-
Construction of Wall Fences around Graveyards at Yanduna, Koya, Sansani, Garbo, Hantsu and Sabon Gari	17 - Road	023400400100 - Land & Survey Section	23020126 - Construction/Provision Of Cementeries	70531 - POLLUTION ABATEMENT	31732208 - Yanduna	-	-	50,000,000.00	-
Construction of Bridges along Jamaga to Miga, Duzai Karamin Sagi Roads	17 - Road	023400400100 - Land & Survey Section	23020139 - Construction of Bridges and Culverts	70451 - ROAD TRANSPORT	31732205 - Miga Ward	5,000,000.00	-	10,000,000.00	-
Construction of Rural Roads from Yanduna to Gari Sidi, and Sansani to Makera	17 - Road	023400500100 - Building Section	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31732207 - Sansani	-	-	100,000,000.00	-
Construction of Staff Acquisition Centres at Miga for Improved Agricultural Production	12 - Growing the Private Sector	023400500100 - Building Section	23020118 - Construction / Provision Of Infrastructure	70451 - ROAD TRANSPORT	31732205 - Miga Ward	-	-	98,262,546.00	-
Construction of 2No Blocks of Isamiya Primary schools at Danuwa, Gidan Na Gari, Gwari, Agyaw Karama, Sabon Gari, Zagu, Gari Anaku, Gwari, and Gidan Kanya	05 - Education	023400500100 - Building Section	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31732297 - LG Wide (MIGA)	-	-	100,000,000.00	-
Renovation of 2No District Head House at Miga and Zareku	06 - Housing and Urban Development	023400500100 - Building Section	23030103 - Rehabilitation/Repairs - Housing	70133 - OTHER GENERAL SERVICES	31732205 - Miga Ward	10,000,000.00	-	20,000,000.00	-
General Renovation of LG Staff Quarters at Jahun	06 - Housing and Urban Development	023400500100 - Building Section	23030103 - Rehabilitation/Repairs - Housing	70133 - OTHER GENERAL SERVICES	31732205 - Miga Ward	5,000,000.00	-	-	-
Construction of Wall Fence around NYSC Lodge at Miga	06 - Housing and Urban Development	023400500100 - Building Section	23030124 - Construction / Provision Of Wall Fence/Boundary Pillars	70611 - HOUSING DEVELOPMENT	31732205 - Miga Ward	10,000,000.00	-	10,000,000.00	-
Renovation of Chairman's Duplex House Miga	06 - Housing and Urban Development	023400500100 - Building Section	23030103 - Rehabilitation/Repairs - Housing	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31732297 - LG Wide (MIGA)	25,000,000.00	-	-	-
Construction of 1NO Market Stall KUCOC Head at Sansani, Miga, Dangyalatu S/Gari, Tsakuwawa, and Hantsu	12 - Growing the Private Sector	023400500100 - Building Section	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31732297 - LG Wide (MIGA)	35,000,000.00	-	30,000,000.00	-
Renovation of LEA Office Complex at Miga	05 - Education	023400500100 - Building Section	23020121 - Rehabilitation / Repairs Of Office Buildings	70912 - PRIMARY EDUCATION	31732297 - LG Wide (MIGA)	10,000,000.00	4,750,970.00	-	-
Construction/Relocation of LEA Miga	05 - Education	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70611 - HOUSING DEVELOPMENT	31732205 - Miga Ward	-	-	10,000,000.00	-
Construction of Public Convenience in Markets/Motor Park at Miga, and Sansani	09 - Environmental Improvement	023400500100 - Building Section	23020133 - Construction/Provision Of Public Convenience	70511 - WASTE MANAGEMENT	31732297 - LG Wide (MIGA)	15,000,000.00	-	20,000,000.00	-
Construction of Miga Town Gate	06 - Housing and Urban Development	023400500100 - Building Section	23020118 - Construction / Provision Of Infrastructure	70361 - PUBLIC ORDER AND SAFETY N.E.C.	31732205 - Miga Ward	10,000,000.00	-	15,000,000.00	-

317322 - MIGA Local Government, Jigawa State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Target
Construction of NYSC Lodges at Dangyatin, Sansani and Sabon Gari	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31732201 - Dangyatin	37,000,000.00	-	-	-
Construction of Village head House at Garbo	13 - Reform of Government and Governance	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70133 - OTHER GENERAL SERVICES	31732202 - Garbo	20,215,979.00	-	30,000,000.00	-
Construction of 1 Block of 2 Classrooms with Office in a New Nomadic School at each of Kilar, Rama and Banki	05 - Education	023400500100 - Building Section	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31732297 - LG Wide (MIGA)	30,000,000.00	-	40,000,000.00	-
Purchase of 5 No Motorcycle for ODF Sustainability Programme	09 - Environmental Improvement	023400500100 - Building Section	23010104 - Building Section	70511 - WASTE MANAGEMENT	31732297 - LG Wide (MIGA)	10,000,000.00	-	-	-
Purchase of Additional Sofas, Tables and Seats for the Local Government Secretariat/Staff Quarters	13 - Reform of Government and Governance	023400500100 - Building Section	23010112 - Purchase Of Office Furniture and Fittings	70611 - HOUSING DEVELOPMENT	31732297 - LG Wide (MIGA)	5,000,000.00	4,000,000.00	10,000,000.00	-
Construction of Drainage at Garbau, Sarawuya, Sansani Kudu, Guluku, Agola, Takalafya, and Sabon Gari	17 - Road	023400500100 - Building Section	23020140 - Construction Of Drainages, Barrages & other Erosion Control Structures	70521 - WASTE WATER MANAGEMENT	31732207 - Sansani	60,000,000.00	48,900,000.00	100,000,000.00	-
Construction of Lock-up Shops at Miga, Dangyatin, Tsakuwawa, Hintsu, Garbo, Sabon Gari and Sansani	12 - Growing the Private Sector	023400500100 - Building Section	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31732297 - LG Wide (MIGA)	-	-	100,000,000.00	-
Construction of Conference Hall Office, Toilet & Supply of Furniture to LGA Head Quarters	13 - Reform of Government and Governance	023400500100 - Building Section	23020118 - Construction / Provision Of Infrastructure	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	31732297 - LG Wide (MIGA)	50,000,000.00	-	-	-
Construction of 5 Blocks of 2 Bedrooms Prototype Houses at LGA Headquarters	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31732297 - LG Wide (MIGA)	-	-	150,000,000.00	-
Construction of Friday Mosque at Garbo	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31732202 - Garbo	-	-	150,000,000.00	-
Construction of Friday Mosque at Kama, Gamatan, Koran Dabo, Agufa Izala, Galeucime and Zareko Izala	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31732204 - Koya	-	-	120,000,000.00	-
Constructin of 4No of 5 Daily Prayer Mosque in each Ward	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31732297 - LG Wide (MIGA)	-	-	200,000,000.00	-
Construction of Gender-sensitive Toilet at Jigawar Tsaba Primary School Garbo Ward	09 - Environmental Improvement	023400500100 - Building Section	23020133 - Construction/Provision Of Public Convenience	70511 - WASTE MANAGEMENT	31732208 - Tsakuwawa	-	-	10,000,000.00	-
Purchase of Schools Desks, Tables and Seats across the Wards	05 - Education	051700100100 - Education (Non-Teaching Staff)	23010112 - Purchase Of Office Furniture and Fittings	70912 - PRIMARY EDUCATION	31732297 - LG Wide (MIGA)	10,000,000.00	-	20,000,000.00	-
Construction of 1 Block of 2 Classrooms for Istamiya School at S/Daban, Tsallya, Malkawa, Yanduna, Kuramawa, Ganuwa, Zugawa, Sarawiya, Yandadi, Agwa, Aducuwa, Alfa and Gidan Nagari, Miga and Gwari, Zagau and Gidan Amadu	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31732297 - LG Wide (MIGA)	50,000,000.00	2,443,930.00	120,000,000.00	-
Construction of 3 Pit Toilets at Sabara Village	09 - Environmental Improvement	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70511 - WASTE MANAGEMENT	31732207 - Sansani	5,000,000.00	-	5,000,000.00	-
Construction of 1 Block of 2 Classrooms with Office at each of Tsamiya Gema, and Gamin Gari	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31732208 - Tsakuwawa	20,000,000.00	-	50,000,000.00	-
Construction of Additional Wall Fencing and Barbed Wire at JIGSS Miga	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70921 - LOWER SECONDARY EDUCATION	31732205 - Miga Ward	5,000,000.00	4,629,801.00	10,000,000.00	-
Construction of Steel Shed (Rumfa) with Stand-alone Solar Lighting System for Tsangaya Quranic Recitation in 11 Wards	14 - Power	051700100100 - Education (Non-Teaching Staff)	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31732297 - LG Wide (MIGA)	-	-	50,000,000.00	-
2% Contribution to Jigawa State University, Kafin Hausa	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020101 - Research & Development and Census/Surveys	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31732297 - LG Wide (MIGA)	65,000,000.00	48,574,999.79	80,000,000.00	-
Provision of Educational Instruction Materials and Teaching/Learning Aids	05 - Education	051700100100 - Education (Non-Teaching Staff)	23010126 - Purchase Of Sporting / Gaming Equipment	70133 - OTHER GENERAL SERVICES	31732297 - LG Wide (MIGA)	10,000,000.00	4,000,000.00	10,000,000.00	-
Provision of Student Care Programme	05 - Education	051700100100 - Education (Non-Teaching Staff)	23050108 - Special Intervention Programmes and Projects	70951 - EDUCATION NOT DEFINABLE BY LEVEL	31732297 - LG Wide (MIGA)	-	-	67,000,000.00	-
Construction of Wall Fencing of BHC at Tsagawa, Kigawa, Garbo, M/Dabina, Maduga, Jama'ga, and Yanduna	04 - Health	052100100100 - Primary Health Care Manager	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31732208 - Tsakuwawa	17,000,000.00	-	30,000,000.00	-
Rehabilitation of Tsagawa Basic Health Center	04 - Health	052100100100 - Primary Health Care Manager	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31732208 - Tsakuwawa	50,000,000.00	-	27,000,000.00	-
Construction of Wall Fencing of BHC at Tsagawa, Kigawa, Garbo, M/Dabina, Maduga, Jama'ga, and Yanduna	04 - Health	052100100100 - Primary Health Care Manager	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31732208 - Tsakuwawa	17,000,000.00	8,720,000.00	10,000,000.00	-
Construction of Health Clinic at Romawa, Gwari, Galeuchime (ONGOIN)	04 - Health	052100100100 - Primary Health Care Manager	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31732208 - Tsakuwawa	20,000,000.00	10,000,000.00	20,000,000.00	-
Well fencing of Mid-wife Quarters at Garbo PHC	04 - Health	052100100100 - Primary Health Care Manager	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31732208 - Tsakuwawa	-	-	30,000,000.00	-
Purchase of Drugs for the Less Privileged	01 - Agriculture	052100100100 - Primary Health Care Manager	23050108 - Special Intervention Programmes and Projects	70421 - AGRICULTURE	31732297 - LG Wide (MIGA)	5,000,000.00	-	45,000,000.00	-
Provision of Equity Contribution to JICHMA	09 - Environmental Improvement	052100100100 - Primary Health Care Manager	23050108 - Special Intervention Programmes and Projects	70722 - SPECIALIZED MEDICAL SERVICES	31732297 - LG Wide (MIGA)	18,500,000.00	-	41,200,000.00	-
Conversion of Motorized Pump to Solar Pumps at Guluku, Romawa and Tsakuwawa	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31732208 - Tsakuwawa	2,000,000.00	-	40,000,000.00	40,000,000.00
Drilling of 100 Nbs. Hand Pumps across each of the 10 Wards	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31732297 - LG Wide (MIGA)	20,000,000.00	7,260,000.00	50,000,000.00	50,000,000.00
Purchase of Submersible Pump	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31732297 - LG Wide (MIGA)	60,000,000.00	76,778,100.00	70,000,000.00	70,000,000.00
Purchase of Hand Pump Materials	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31732297 - LG Wide (MIGA)	121,000,000.00	157,034,339.91	200,000,000.00	200,000,000.00
Provision of Solar Power WAPS Scheme at Walawa, gidan Kafi, Oyatemi, Maigangara and Others	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31732297 - LG Wide (MIGA)	20,000,000.00	-	20,000,000.00	20,000,000.00
Construction of Solar-powered Bolehole with Overhead Tank and Taps in Agwan Ito Community Sansani Ward	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31732207 - Sansani	-	-	25,000,000.00	25,000,000.00
Provision of Solar Water Collection Point at Gidan Kargo, Yammalam Gari, Garin Kargo	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31732297 - LG Wide (MIGA)	15,000,000.00	-	20,000,000.00	20,000,000.00
Construction of Wall Fence around Midwives' Quarters at Garbo PHC	04 - Health	053500300100 - Rural Water Supply	23040105 - Water and Environmental Pollution Prevention & Control	70741 - PUBLIC HEALTH SERVICES	31732297 - LG Wide (MIGA)	100,000,000.00	-	50,000,000.00	-
Provision of 4 No Solar Power Water Schemes	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31732297 - LG Wide (MIGA)	69,000,000.00	-	40,000,000.00	40,000,000.00
Installation of Solar Street Light across Twelve (12) Villages (Buri, Muduga, Sansani, Garbo, and Yanduna	14 - Power	053500300100 - Rural Water Supply	23020123 - Construction Of Traffic /Street Lights	70435 - ELECTRICITY	31732297 - LG Wide (MIGA)	10,000,000.00	-	30,000,000.00	30,000,000.00
Youth Empowerment programme and Palliative measures	02 - Societal Re-orientation	055100200100 - Information, Youth, Sport & Culture	23050108 - Special Intervention Programmes and Projects	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31732297 - LG Wide (MIGA)	60,000,000.00	34,893,494.00	100,000,000.00	-
Social Protection Programme	02 - Societal Re-orientation	055100200100 - Information, Youth, Sport & Culture	23020119 - Construction / Provision Of Recreational Facilities	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31732297 - LG Wide (MIGA)	3,000,000.00	-	30,000,000.00	-
Purchase of Sporting Materials	02 - Societal Re-orientation	055100200100 - Information, Youth, Sport & Culture	23050108 - Special Intervention Programmes and Projects	71041 - FAMILY AND CHILDREN	31732297 - LG Wide (MIGA)	5,000,000.00	2,500,000.00	20,000,000.00	-
Facilitation of Sporting Activities (Boxing)	01 - Agriculture	055100300100 - Social Welfare Section	23050108 - Special Intervention Programmes and Projects	71051 - UNEMPLOYMENT	31732297 - LG Wide (MIGA)	3,000,000.00	1,400,000.00	5,000,000.00	-

011100100100 Chairman					
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	117,849,565.00	31,260,000.00	200,820,202.00	0.00
21	Personnel Cost	61,789,565.00	0.00	61,820,202.00	0.00
2101	SALARY	15,836,604.00	0.00	15,836,604.00	0.00
210101	Salaries and Wages	15,836,604.00	0.00	15,836,604.00	0.00
21010101	Salary	15,836,604.00	0.00	15,836,604.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	45,952,961.00	0.00	45,983,598.00	0.00
210201	ALLOWANCES	45,952,961.00	0.00	45,983,598.00	0.00
21020103	Transport Allowance	3,167,322.00	0.00	3,167,322.00	0.00
21020107	Entertainment	1,588,031.00	0.00	1,618,664.00	0.00
21020109	Leave Transport Grant	1,588,031.00	0.00	1,588,035.00	0.00
21020110	Overtime	1,588,035.00	0.00	1,588,035.00	0.00
21020118	Personal Assistant Allowance	6,334,634.00	0.00	6,334,634.00	0.00
21020123	Constituency Allowance	6,334,634.00	0.00	6,334,634.00	0.00
21020124	Newspaper Allowance	352,274.00	0.00	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	56,060,000.00	31,260,000.00	139,000,000.00	0.00
2202	OVERHEAD COST	56,060,000.00	31,260,000.00	139,000,000.00	0.00
220201	Transport & Travelling - General	20,000,000.00	10,800,000.00	40,000,000.00	0.00
22020102	Local Travel & Transport - Others	10,000,000.00	800,000.00	20,000,000.00	0.00
22020104	International Travel & Transport - Others	10,000,000.00	10,000,000.00	20,000,000.00	0.00
220205	Training - General	7,060,000.00	7,060,000.00	70,000,000.00	0.00
22020501	Local Training	7,060,000.00	7,060,000.00	20,000,000.00	0.00
22020502	International Training	0.00	0.00	50,000,000.00	0.00
220206	Other Services - General	24,000,000.00	12,000,000.00	24,000,000.00	0.00
22020604	Security Vote (Including Operations)	24,000,000.00	12,000,000.00	24,000,000.00	0.00
220210	Miscellaneous Expenses - General	5,000,000.00	1,400,000.00	5,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	5,000,000.00	1,400,000.00	5,000,000.00	0.00

011108000100 Internal Audit Office					
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	5,116,024.00	5,801,635.00	7,810,475.00	0.00
21	Personnel Cost	2,616,024.00	2,631,478.00	4,810,475.00	0.00
2101	SALARY	1,526,712.00	2,631,478.00	2,345,186.00	0.00
210101	Salaries and Wages	1,526,712.00	2,631,478.00	2,345,186.00	0.00
21010101	Salary	1,526,712.00	2,631,478.00	2,345,186.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,089,312.00	0.00	2,465,289.00	0.00
210201	ALLOWANCES	1,089,312.00	0.00	2,465,289.00	0.00
21020103	Transport Allowance	61,680.00	0.00	294,614.00	0.00
21020104	Rent Supplement	299,352.00	0.00	464,224.00	0.00
21020105	Meal Subsidy	29,040.00	0.00	121,514.00	0.00
21020106	Utility Allowance	23,280.00	0.00	137,556.00	0.00
21020107	Entertainment	15,120.00	0.00	16,800.00	0.00
21020109	Leave Transport Grant	152,664.00	0.00	234,517.00	0.00
21020111	In-lieu of Overtime / Agency Allowance	436,176.00	0.00	840,000.00	0.00
21020137	Medical Allowance	72,000.00	0.00	356,064.00	0.00
22	Other Recurrent Costs	2,500,000.00	3,170,157.00	3,000,000.00	0.00
2202	OVERHEAD COST	2,500,000.00	3,170,157.00	3,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	800,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	800,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	2,000,000.00	2,370,157.00	2,000,000.00	0.00
22020301	Office Materials and Consumables	2,000,000.00	2,370,157.00	2,000,000.00	0.00

011200100100 Legislative Council					
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Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	85,376,896.00	33,500,000.00	105,374,901.00	0.00
21	Personnel Cost	45,376,896.00	0.00	45,374,901.00	0.00
2101	SALARY	8,150,784.00	0.00	8,150,784.00	0.00
210101	Salaries and Wages	8,150,784.00	0.00	8,150,784.00	0.00
21010101	Salary	8,150,784.00	0.00	8,150,784.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	37,226,112.00	0.00	37,224,117.00	0.00
210201	ALLOWANCES	37,226,112.00	0.00	37,224,117.00	0.00
21020103	Transport Allowance	3,260,316.00	0.00	3,260,316.00	0.00
21020104	Rent Supplement	1,630,111.00	0.00	1,630,111.00	0.00
21020106	Utility Allowance	815,078.00	0.00	815,078.00	0.00
21020107	Entertainment	815,067.00	0.00	813,078.00	0.00
21020109	Leave Transport Grant	815,067.00	0.00	815,069.00	0.00
21020117	Domestic Staff Allowance	3,260,315.00	0.00	3,260,316.00	0.00
21020123	Constituency Allowance	1,630,158.00	0.00	1,630,149.00	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	40,000,000.00	33,500,000.00	60,000,000.00	0.00
2202	OVERHEAD COST	40,000,000.00	33,500,000.00	60,000,000.00	0.00
220201	Transport & Travelling - General	5,000,000.00	0.00	13,000,000.00	0.00
22020101	Local Travel & Transport - Training	5,000,000.00	0.00	13,000,000.00	0.00
220203	Materials and Supplies - General	3,000,000.00	0.00	3,000,000.00	0.00
22020305	Printing of Non-security Documents	3,000,000.00	0.00	3,000,000.00	0.00
220204	Maintenance Services - General	22,000,000.00	21,000,000.00	25,000,000.00	0.00
22020402	Maintenance of Office Furniture	18,000,000.00	18,000,000.00	20,000,000.00	0.00
22020405	Maintenance of Plants / Generators	4,000,000.00	3,000,000.00	5,000,000.00	0.00
220205	Training - General	3,000,000.00	11,000,000.00	15,000,000.00	0.00
22020501	Local Training	3,000,000.00	11,000,000.00	15,000,000.00	0.00
220207	Consulting and Professional Services	4,000,000.00	0.00	1,000,000.00	0.00
22020701	Financial Consulting	4,000,000.00	0.00	1,000,000.00	0.00
220210	Miscellaneous Expenses - General	3,000,000.00	1,500,000.00	3,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	3,000,000.00	1,500,000.00	3,000,000.00	0.00

012500100100 Office of the Director Admin and General Services					
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	968,437,893.16	709,565,534.00	1,666,580,137.00	0.00
21	Personnel Cost	38,403,096.16	0.00	43,580,137.00	0.00
2101	SALARY	26,358,620.00	0.00	22,963,808.00	0.00
210101	Salaries and Wages	26,358,620.00	0.00	22,963,808.00	0.00
21010101	Salary	26,358,620.00	0.00	22,963,808.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,044,476.16	0.00	20,616,329.00	0.00
210201	ALLOWANCES	12,044,476.16	0.00	20,616,329.00	0.00
21020103	Transport Allowance	2,149,290.00	0.00	3,734,041.00	0.00
21020104	Rent Supplement	2,297,120.16	0.00	4,602,644.00	0.00
21020105	Meal Subsidy	881,070.00	0.00	1,558,625.00	0.00
21020106	Utility Allowance	685,940.00	0.00	2,606,549.00	0.00
21020107	Entertainment	66,540.00	0.00	105,000.00	0.00
21020109	Leave Transport Grant	1,343,052.00	0.00	3,140,378.00	0.00
21020112	Inducement Allowance	0.00	0.00	4,629,092.00	0.00
21020117	Domestic Staff Allowance	1,800,000.00	0.00	0.00	0.00
21020122	Motor Vehicle Maintenance Allowance	2,581,464.00	0.00	0.00	0.00
21020137	Medical Allowance	240,000.00	0.00	240,000.00	0.00
22	Other Recurrent Costs	277,234,797.00	259,578,037.00	415,000,000.00	0.00
2202	OVERHEAD COST	277,234,797.00	259,578,037.00	415,000,000.00	0.00
220201	Transport & Travelling - General	2,000,000.00	2,203,000.00	5,000,000.00	0.00
22020102	Local Travel & Transport - Others	2,000,000.00	2,203,000.00	5,000,000.00	0.00

220203	Materials and Supplies - General	0.00	0.00	70,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	70,000,000.00	0.00
220205	Training - General	70,000,000.00	10,505,000.00	85,000,000.00	0.00
22020501	Local Training	70,000,000.00	10,505,000.00	85,000,000.00	0.00
220206	Other Services - General	152,234,797.00	83,940,037.00	170,000,000.00	0.00
22020604	Security Vote (Including Operations)	152,234,797.00	83,940,037.00	170,000,000.00	0.00
220210	Miscellaneous Expenses - General	53,000,000.00	162,930,000.00	85,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	50,000,000.00	162,930,000.00	80,000,000.00	0.00
22021044	Committees and Commissions	3,000,000.00	0.00	5,000,000.00	0.00
23	Capital Expenditure	652,800,000.00	449,987,497.00	1,208,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	479,800,000.00	406,475,000.00	847,000,000.00	0.00
230101	Purchase of Fixed Assets - General	479,800,000.00	406,475,000.00	847,000,000.00	0.00
23010104	Purchase of Motor Cycles	2,000,000.00	0.00	2,000,000.00	0.00
23010105	Purchase Of Motor Vehicles	180,000,000.00	121,875,000.00	245,000,000.00	0.00
23010112	Purchase Of Office Furniture and Fittings	5,000,000.00	0.00	40,000,000.00	0.00
23010122	Purchase Of Health / Medical Equipment	10,000,000.00	4,000,000.00	10,000,000.00	0.00
23010127	Purchase Of Agricultural Equipment and Improved Inputs	269,800,000.00	280,600,000.00	550,000,000.00	0.00
23010139	Purchase Of Tricycle	13,000,000.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	133,000,000.00	0.00	141,000,000.00	0.00
230201	Contruction/Provision of Fixed Assets - General	133,000,000.00	0.00	141,000,000.00	0.00
23020101	Construction/Provision Of Office Buildings	0.00	0.00	58,000,000.00	0.00
23020118	Construction / Provision Of Infrastructure	50,000,000.00	0.00	0.00	0.00
23020123	Construction Of Traffic /Street Lights	83,000,000.00	0.00	83,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	0.00	90,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	0.00	0.00	90,000,000.00	0.00
23030121	Rehabilitation / Repairs Of Office Buildings	0.00	0.00	90,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	40,000,000.00	43,512,497.00	130,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	40,000,000.00	43,512,497.00	130,000,000.00	0.00
23050101	Research & Development and Census/Surveys	20,000,000.00	15,519,167.00	110,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	20,000,000.00	27,993,330.00	20,000,000.00	0.00

Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
021500100100	Agriculture Section				
2	EXPENDITURES	160,128,470.00	84,521,817.00	321,858,053.00	155,000,000.00
21	Personnel Cost	20,128,470.00	13,961,875.00	15,858,053.00	0.00
2101	SALARY	10,774,408.00	13,961,875.00	8,391,693.00	0.00
210101	Salaries and Wages	10,774,408.00	13,961,875.00	8,391,693.00	0.00
21010101	Salary	10,774,408.00	13,961,875.00	8,391,693.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	9,354,062.00	0.00	7,466,360.00	0.00
210201	ALLOWANCES	9,354,062.00	0.00	7,466,360.00	0.00
21020103	Transport Allowance	2,413,264.00	0.00	1,561,583.00	0.00
21020104	Rent Supplement	2,156,234.00	0.00	1,693,650.00	0.00
21020105	Meal Subsidy	947,804.00	0.00	658,603.00	0.00
21020106	Utility Allowance	815,120.00	0.00	754,887.00	0.00
21020109	Leave Transport Grant	1,186,400.00	0.00	839,180.00	0.00
21020137	Medical Allowance	1,835,240.00	0.00	1,958,457.00	0.00
22	Other Recurrent Costs	26,000,000.00	13,740,000.00	16,000,000.00	0.00
2202	OVERHEAD COST	26,000,000.00	13,740,000.00	16,000,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	100,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	1,000,000.00	100,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	20,000,000.00	12,623,000.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	20,000,000.00	12,623,000.00	10,000,000.00	0.00
220204	Maintenance Services - General	5,000,000.00	1,017,000.00	5,000,000.00	0.00
22020404	Maintenance of Office / IT Equipment	5,000,000.00	1,017,000.00	5,000,000.00	0.00
23	Capital Expenditure	114,000,000.00	56,819,942.00	290,000,000.00	155,000,000.00
2301	FIXED ASSETS PURCHASED	11,000,000.00	5,000,000.00	25,000,000.00	10,000,000.00

230101	Purchase of Fixed Assets - General	11,000,000.00	5,000,000.00	25,000,000.00	10,000,000.00
23010109	Purchase Of Sea Boats	5,000,000.00	3,200,000.00	5,000,000.00	0.00
23010127	Purchase Of Agricultural Equipment and Improved Inputs	6,000,000.00	1,800,000.00	20,000,000.00	10,000,000.00
2302	CONSTRUCTION / PROVISION	15,000,000.00	3,000,000.00	80,000,000.00	60,000,000.00
230201	Construction/Provision of Fixed Assets - General	15,000,000.00	3,000,000.00	80,000,000.00	60,000,000.00
23020113	Construction / Provision Of Agricultural Facilities	0.00	0.00	60,000,000.00	60,000,000.00
23020124	Construction Of Markets/Parks	10,000,000.00	0.00	10,000,000.00	0.00
23020130	Construction / Provision of Wall Fence/Boundary Pillars	5,000,000.00	3,000,000.00	10,000,000.00	0.00
2303	REHABILITATION / REPAIRS	25,000,000.00	17,000,000.00	20,000,000.00	20,000,000.00
230301	Rehabilitation/Repairs of Fixed Assets - General	25,000,000.00	17,000,000.00	20,000,000.00	20,000,000.00
23030122	Rehabilitation/Repairs of Wall Fence/Boundary Pillars	25,000,000.00	17,000,000.00	20,000,000.00	20,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	15,000,000.00	0.00	20,000,000.00	0.00
230401	Preservation of the Environment - General	15,000,000.00	0.00	20,000,000.00	0.00
23040105	Water and Environmental Pollution Prevention & Control	15,000,000.00	0.00	20,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	48,000,000.00	31,819,942.00	145,000,000.00	65,000,000.00
230501	Acquisition of Non-Tangible Asset	48,000,000.00	31,819,942.00	145,000,000.00	65,000,000.00
23050101	Research & Development and Census/Surveys	23,000,000.00	8,919,167.00	15,000,000.00	15,000,000.00
23050108	Special Intervention Programmes and Projects	25,000,000.00	22,900,775.00	130,000,000.00	50,000,000.00

021500200100 Forestry Section					
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	54,101,050.00	12,683,243.00	91,544,184.00	0.00
21	Personnel Cost	12,601,050.00	3,851,243.00	11,044,184.00	0.00
2101	SALARY	6,107,586.00	3,851,243.00	5,756,122.00	0.00
210101	Salaries and Wages	6,107,586.00	3,851,243.00	5,756,122.00	0.00
21010101	Salary	6,107,586.00	3,851,243.00	5,756,122.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,493,464.00	0.00	5,288,062.00	0.00
210201	ALLOWANCES	6,493,464.00	0.00	5,288,062.00	0.00
21020103	Transport Allowance	1,111,136.00	0.00	1,108,856.00	0.00
21020104	Rent Supplement	1,201,516.00	0.00	1,151,217.00	0.00
21020105	Meal Subsidy	767,084.00	0.00	478,512.00	0.00
21020106	Utility Allowance	688,280.00	0.00	549,555.00	0.00
21020109	Leave Transport Grant	1,424,304.00	0.00	575,618.00	0.00
21020137	Medical Allowance	1,301,144.00	0.00	1,424,304.00	0.00
22	Other Recurrent Costs	15,500,000.00	232,000.00	20,500,000.00	0.00
2202	OVERHEAD COST	15,500,000.00	232,000.00	20,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	500,000.00	0.00
220203	Materials and Supplies - General	15,000,000.00	232,000.00	15,000,000.00	0.00
22020301	Office Materials and Consumables	15,000,000.00	232,000.00	15,000,000.00	0.00
220204	Maintenance Services - General	0.00	0.00	5,000,000.00	0.00
22020404	Maintenance of Office / IT Equipment	0.00	0.00	5,000,000.00	0.00
23	Capital Expenditure	26,000,000.00	8,600,000.00	60,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	3,000,000.00	3,000,000.00	5,000,000.00	0.00
230101	Purchase of Fixed Assets - General	3,000,000.00	3,000,000.00	5,000,000.00	0.00
23010127	Purchase Of Agricultural Equipment and Improved Inputs	3,000,000.00	3,000,000.00	5,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	20,000,000.00	5,600,000.00	50,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	20,000,000.00	5,600,000.00	50,000,000.00	0.00
23020103	Construction/Provision Of Electricity / Solar Power	20,000,000.00	5,600,000.00	50,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	3,000,000.00	0.00	5,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	3,000,000.00	0.00	5,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	3,000,000.00	0.00	5,000,000.00	0.00

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

2	EXPENDITURES	71,987,242.00	29,543,600.00	36,876,666.00	0.00
21	Personnel Cost	24,180,476.00	19,679,600.00	16,376,666.00	0.00
2101	SALARY	8,095,632.00	19,679,600.00	7,334,865.00	0.00
210101	Salaries and Wages	8,095,632.00	19,679,600.00	7,334,865.00	0.00
21010101	Salary	8,095,632.00	19,679,600.00	7,334,865.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	16,084,844.00	0.00	9,041,801.00	0.00
210201	ALLOWANCES	16,084,844.00	0.00	9,041,801.00	0.00
21020103	Transport Allowance	6,953,380.00	0.00	2,126,240.00	0.00
21020104	Rent Supplement	0.00	0.00	1,466,372.00	0.00
21020113	Hazard / Hardship Allowance	0.00	0.00	360,000.00	0.00
21020137	Medical Allowance	7,389,488.00	0.00	4,615,645.00	0.00
21020149	Consolidated Allowance	1,741,976.00	0.00	473,544.00	0.00
22	Other Recurrent Costs	47,806,766.00	9,864,000.00	20,500,000.00	0.00
2202	OVERHEAD COST	47,806,766.00	9,864,000.00	20,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	500,000.00	0.00
220203	Materials and Supplies - General	47,306,766.00	9,864,000.00	20,000,000.00	0.00
22020301	Office Materials and Consumables	30,000,000.00	1,250,000.00	20,000,000.00	0.00
22020305	Printing of Non-security Documents	17,306,766.00	8,614,000.00	0.00	0.00

022001000100	Account section				
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	562,228,516.00	293,745,782.00	812,932,825.00	0.00
21	Personnel Cost	68,921,750.00	56,640,968.00	57,932,825.00	0.00
2101	SALARY	10,119,540.00	25,687,087.00	12,240,369.00	0.00
210101	Salaries and Wages	10,119,540.00	25,687,087.00	12,240,369.00	0.00
21010101	Salary	10,119,540.00	25,687,087.00	12,240,369.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	58,802,210.00	30,953,881.00	45,692,456.00	0.00
210201	ALLOWANCES	8,802,210.00	0.00	10,692,456.00	0.00
21020103	Transport Allowance	1,309,908.00	0.00	1,742,499.00	0.00
21020104	Rent Supplement	2,136,616.00	0.00	2,447,341.00	0.00
21020105	Meal Subsidy	987,908.00	0.00	726,101.00	0.00
21020106	Utility Allowance	863,720.00	0.00	835,952.00	0.00
21020107	Entertainment	0.00	0.00	1,224,505.00	0.00
21020109	Leave Transport Grant	1,168,818.00	0.00	628,820.00	0.00
21020112	Inducement Allowance	0.00	0.00	80,737.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	840,000.00	0.00
21020122	Motor Vehicle Maintenance Allowance	0.00	0.00	30,000.00	0.00
21020137	Medical Allowance	2,335,240.00	0.00	2,136,501.00	0.00
210202	Social Contributions	50,000,000.00	30,953,881.00	35,000,000.00	0.00
21020202	17% Government Contributory Pension	50,000,000.00	30,953,881.00	35,000,000.00	0.00
22	Other Recurrent Costs	493,306,766.00	237,104,814.00	755,000,000.00	0.00
2202	OVERHEAD COST	218,306,766.00	10,269,000.00	325,000,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	1,655,000.00	2,000,000.00	0.00
22020102	Local Travel & Transport - Others	1,000,000.00	1,655,000.00	2,000,000.00	0.00
220203	Materials and Supplies - General	17,306,766.00	8,614,000.00	20,000,000.00	0.00
22020305	Printing of Non-security Documents	17,306,766.00	8,614,000.00	20,000,000.00	0.00
220209	Financial Charges - General	0.00	0.00	3,000,000.00	0.00
22020901	Bank Charges (Other than Interest)	0.00	0.00	3,000,000.00	0.00
220210	Miscellaneous Expenses - General	200,000,000.00	0.00	300,000,000.00	0.00
22021041	Contingency Reserve - Recurrent	200,000,000.00	0.00	300,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	75,000,000.00	56,939,277.00	130,000,000.00	0.00
220401	Local Grants and Contributions	75,000,000.00	56,939,277.00	130,000,000.00	0.00
22040107	Grants to State Governments – Other Recurrent	75,000,000.00	56,939,277.00	130,000,000.00	0.00
2207	Transfers - Payments	200,000,000.00	169,896,537.00	300,000,000.00	0.00
220701	Transfer to Fund Recurrent Expenditure - Payments	200,000,000.00	169,896,537.00	300,000,000.00	0.00

22070105	Stabilization Funds	200,000,000.00	169,896,537.00	300,000,000.00	0.00
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022002000100 Revenue Section					
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	17,810,082.00	11,078,003.00	28,940,112.00	0.00
21	Personnel Cost	7,610,082.00	10,728,003.00	13,440,112.00	0.00
2101	SALARY	3,693,708.00	10,728,003.00	6,641,224.00	0.00
210101	Salaries and Wages	3,693,708.00	10,728,003.00	6,641,224.00	0.00
21010101	Salary	3,693,708.00	10,728,003.00	6,641,224.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,916,374.00	0.00	6,798,888.00	0.00
210201	ALLOWANCES	3,916,374.00	0.00	6,798,888.00	0.00
21020103	Transport Allowance	750,996.00	0.00	1,412,748.00	0.00
21020104	Rent Supplement	1,419,306.00	0.00	1,328,244.00	0.00
21020105	Meal Subsidy	286,968.00	0.00	596,221.00	0.00
21020106	Utility Allowance	199,560.00	0.00	685,072.00	0.00
21020109	Leave Transport Grant	369,384.00	0.00	996,184.00	0.00
21020137	Medical Allowance	890,160.00	0.00	1,780,419.00	0.00
22	Other Recurrent Costs	10,200,000.00	350,000.00	15,500,000.00	0.00
2202	OVERHEAD COST	10,200,000.00	350,000.00	15,500,000.00	0.00
220201	Transport & Travelling - General	200,000.00	350,000.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	200,000.00	350,000.00	500,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	0.00	5,000,000.00	0.00
22020305	Printing of Non-security Documents	5,000,000.00	0.00	5,000,000.00	0.00
220207	Consulting and Professional Services	5,000,000.00	0.00	5,000,000.00	0.00
22020701	Financial Consulting	5,000,000.00	0.00	5,000,000.00	0.00
220210	Miscellaneous Expenses - General	0.00	0.00	5,000,000.00	0.00
22021044	Committees and Commissions	0.00	0.00	5,000,000.00	0.00

023400100100 Road & Communication Section					
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	27,092,960.00	41,674,178.00	51,579,151.00	0.00
21	Personnel Cost	6,792,960.00	11,261,440.00	12,579,151.00	0.00
2101	SALARY	3,392,856.00	11,261,440.00	5,302,662.00	0.00
210101	Salaries and Wages	3,392,856.00	11,261,440.00	5,302,662.00	0.00
21010101	Salary	3,392,856.00	11,261,440.00	5,302,662.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,400,104.00	0.00	7,276,489.00	0.00
210201	ALLOWANCES	3,400,104.00	0.00	7,276,489.00	0.00
21020103	Transport Allowance	766,356.00	0.00	1,686,108.00	0.00
21020104	Rent Supplement	678,492.00	0.00	1,282,294.00	0.00
21020105	Meal Subsidy	332,064.00	0.00	713,906.00	0.00
21020106	Utility Allowance	224,760.00	0.00	816,535.00	0.00
21020107	Entertainment	339,240.00	0.00	641,142.00	0.00
21020137	Medical Allowance	1,059,192.00	0.00	2,136,504.00	0.00
22	Other Recurrent Costs	20,300,000.00	30,412,738.00	39,000,000.00	0.00
2202	OVERHEAD COST	20,300,000.00	30,412,738.00	39,000,000.00	0.00
220201	Transport & Travelling - General	300,000.00	500,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	300,000.00	500,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	20,000,000.00	29,912,738.00	3,000,000.00	0.00
22020301	Office Materials and Consumables	20,000,000.00	29,912,738.00	3,000,000.00	0.00
220204	Maintenance Services - General	0.00	0.00	35,000,000.00	0.00
22020413	Minor Road Maintenance	0.00	0.00	35,000,000.00	0.00

023400200100 Mechanical Section					
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging

2	EXPENDITURES	56,003,160.00	97,055,797.00	56,527,715.00	0.00
21	Personnel Cost	6,003,160.00	7,238,117.00	11,527,715.00	0.00
2101	SALARY	4,055,760.00	7,238,117.00	4,829,877.00	0.00
210101	Salaries and Wages	4,055,760.00	7,238,117.00	4,829,877.00	0.00
21010101	Salary	4,055,760.00	7,238,117.00	4,829,877.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,947,400.00	0.00	6,697,838.00	0.00
210201	ALLOWANCES	1,947,400.00	0.00	6,697,838.00	0.00
21020103	Transport Allowance	323,028.00	0.00	1,551,021.00	0.00
21020104	Rent Supplement	411,164.00	0.00	1,187,973.00	0.00
21020105	Meal Subsidy	203,872.00	0.00	656,807.00	0.00
21020106	Utility Allowance	177,560.00	0.00	750,761.00	0.00
21020109	Leave Transport Grant	205,552.00	0.00	592,814.00	0.00
21020137	Medical Allowance	626,224.00	0.00	1,958,462.00	0.00
22	Other Recurrent Costs	50,000,000.00	89,817,680.00	45,000,000.00	0.00
2202	OVERHEAD COST	50,000,000.00	89,817,680.00	45,000,000.00	0.00
220201	Transport & Travelling - General	10,000,000.00	3,920,000.00	5,000,000.00	0.00
22020102	Local Travel & Transport - Others	10,000,000.00	3,920,000.00	5,000,000.00	0.00
220203	Materials and Supplies - General	20,000,000.00	28,197,855.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	20,000,000.00	28,197,855.00	10,000,000.00	0.00
220204	Maintenance Services - General	20,000,000.00	57,699,825.00	30,000,000.00	0.00
22020405	Maintenance of Plants / Generators	20,000,000.00	57,699,825.00	30,000,000.00	0.00

023400300100	Electrical Section				
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	263,561,278.00	104,774,196.65	296,534,437.00	85,000,000.00
21	Personnel Cost	1,161,278.00	2,144,104.00	3,734,437.00	0.00
2101	SALARY	833,572.00	2,144,104.00	2,172,411.00	0.00
210101	Salaries and Wages	833,572.00	2,144,104.00	2,172,411.00	0.00
21010101	Salary	833,572.00	2,144,104.00	2,172,411.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	327,706.00	0.00	1,562,026.00	0.00
210201	ALLOWANCES	327,706.00	0.00	1,562,026.00	0.00
21020103	Transport Allowance	94,360.00	0.00	290,948.00	0.00
21020104	Rent Supplement	86,712.00	0.00	436,883.00	0.00
21020105	Meal Subsidy	33,806.00	0.00	121,261.00	0.00
21020106	Utility Allowance	23,440.00	0.00	139,608.00	0.00
21020109	Leave Transport Grant	53,356.00	0.00	217,242.00	0.00
21020137	Medical Allowance	36,032.00	0.00	356,084.00	0.00
22	Other Recurrent Costs	132,400,000.00	65,912,466.00	132,800,000.00	0.00
2202	OVERHEAD COST	132,400,000.00	65,912,466.00	132,800,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	500,000.00	0.00
220202	Utilities General	300,000.00	150,000.00	300,000.00	0.00
22020201	Electricity Charges	300,000.00	150,000.00	300,000.00	0.00
220203	Materials and Supplies - General	1,600,000.00	1,200,000.00	2,000,000.00	0.00
22020301	Office Materials and Consumables	1,600,000.00	1,200,000.00	2,000,000.00	0.00
220204	Maintenance Services - General	130,000,000.00	64,562,466.00	130,000,000.00	0.00
22020410	Maintenance of Street Lightings	130,000,000.00	64,562,466.00	100,000,000.00	0.00
22020427	Maintenance of Electricity/Solar Power	0.00	0.00	30,000,000.00	0.00
23	Capital Expenditure	130,000,000.00	36,717,626.65	160,000,000.00	85,000,000.00
2302	CONSTRUCTION / PROVISION	115,000,000.00	11,141,250.00	140,000,000.00	85,000,000.00
230201	Construction/Provision of Fixed Assets - General	115,000,000.00	11,141,250.00	140,000,000.00	85,000,000.00
23020103	Construction/Provision Of Electricity / Solar Power	115,000,000.00	11,141,250.00	140,000,000.00	85,000,000.00
2303	REHABILITATION / REPAIRS	15,000,000.00	25,576,376.65	20,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	15,000,000.00	25,576,376.65	20,000,000.00	0.00
23030102	Rehabilitation/Repairs - Electricity	15,000,000.00	25,576,376.65	20,000,000.00	0.00

023400400100 Land & Survey Section					
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	79,597,636.00	54,898,590.00	138,929,224.00	0.00
21	Personnel Cost	1,097,636.00	1,134,272.00	2,929,224.00	0.00
2101	SALARY	767,218.00	1,134,272.00	1,556,776.00	0.00
210101	Salaries and Wages	767,218.00	1,134,272.00	1,556,776.00	0.00
21010101	Salary	767,218.00	1,134,272.00	1,556,776.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	330,418.00	0.00	1,372,448.00	0.00
210201	ALLOWANCES	330,418.00	0.00	1,372,448.00	0.00
21020103	Transport Allowance	95,232.00	0.00	287,430.00	0.00
21020104	Rent Supplement	84,619.00	0.00	313,756.00	0.00
21020105	Meal Subsidy	35,926.00	0.00	121,260.00	0.00
21020106	Utility Allowance	22,842.00	0.00	138,240.00	0.00
21020107	Entertainment	52,942.00	0.00	155,678.00	0.00
21020137	Medical Allowance	38,857.00	0.00	356,084.00	0.00
22	Other Recurrent Costs	3,500,000.00	4,236,000.00	6,000,000.00	0.00
2202	OVERHEAD COST	3,500,000.00	4,236,000.00	6,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	500,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	500,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	3,000,000.00	3,736,000.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	3,000,000.00	3,736,000.00	5,000,000.00	0.00
23	Capital Expenditure	75,000,000.00	49,528,318.00	130,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	5,000,000.00	0.00	60,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	5,000,000.00	0.00	60,000,000.00	0.00
23020126	Construction/Provision Of Cemeteries	0.00	0.00	50,000,000.00	0.00
23020139	Construction of Bridges and Culverts	5,000,000.00	0.00	10,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	70,000,000.00	49,528,318.00	70,000,000.00	0.00
230401	Preservation of the Environment - General	70,000,000.00	49,528,318.00	70,000,000.00	0.00
23040105	Water and Environmental Pollution Prevention & Control	70,000,000.00	49,528,318.00	70,000,000.00	0.00

023400500100 Building Section					
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	359,392,187.00	82,606,523.00	1,350,012,468.00	0.00
21	Personnel Cost	676,208.00	2,628,000.00	2,249,922.00	0.00
2101	SALARY	387,008.00	2,628,000.00	1,045,252.00	0.00
210101	Salaries and Wages	387,008.00	2,628,000.00	1,045,252.00	0.00
21010101	Salary	387,008.00	2,628,000.00	1,045,252.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	289,200.00	0.00	1,204,670.00	0.00
210201	ALLOWANCES	289,200.00	0.00	1,204,670.00	0.00
21020103	Transport Allowance	92,196.00	0.00	280,428.00	0.00
21020104	Rent Supplement	66,273.00	0.00	209,051.00	0.00
21020105	Meal Subsidy	35,788.00	0.00	118,388.00	0.00
21020106	Utility Allowance	37,080.00	0.00	136,194.00	0.00
21020107	Entertainment	0.00	0.00	104,525.00	0.00
21020109	Leave Transport Grant	28,688.00	0.00	0.00	0.00
21020137	Medical Allowance	29,175.00	0.00	356,084.00	0.00
22	Other Recurrent Costs	26,500,000.00	22,327,553.00	34,500,000.00	0.00
2202	OVERHEAD COST	26,500,000.00	22,327,553.00	34,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	400,000.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	400,000.00	500,000.00	0.00
220202	Utilities General	3,000,000.00	0.00	0.00	0.00
22020202	Telephone Charges	3,000,000.00	0.00	0.00	0.00
220203	Materials and Supplies - General	3,000,000.00	879,850.00	2,000,000.00	0.00
22020301	Office Materials and Consumables	3,000,000.00	879,850.00	2,000,000.00	0.00
220204	Maintenance Services - General	20,000,000.00	21,047,703.00	30,000,000.00	0.00

22020401	Maintenance of Motor Vehicles / Transport Equipment	0.00	0.00	30,000,000.00	0.00
22020403	Maintenance of Office Building / Residential Quarters	20,000,000.00	21,047,703.00	0.00	0.00
220206	Other Services - General	0.00	0.00	2,000,000.00	0.00
22020603	Residential Rent	0.00	0.00	2,000,000.00	0.00
23	Capital Expenditure	332,215,979.00	57,650,970.00	1,313,262,546.00	0.00
2301	FIXED ASSETS PURCHASED	15,000,000.00	4,000,000.00	10,000,000.00	0.00
230101	Purchase of Fixed Assets - General	15,000,000.00	4,000,000.00	10,000,000.00	0.00
23010104	Purchase of Motor Cycles	10,000,000.00	0.00	0.00	0.00
23010112	Purchase Of Office Furniture and Fittings	5,000,000.00	4,000,000.00	10,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	267,215,979.00	48,900,000.00	1,283,262,546.00	0.00
230201	Construction/Provision of Fixed Assets - General	267,215,979.00	48,900,000.00	1,283,262,546.00	0.00
23020101	Construction/Provision Of Office Buildings	0.00	0.00	10,000,000.00	0.00
23020102	Construction/Provision Of Residential Buildings	57,215,979.00	0.00	180,000,000.00	0.00
23020107	Construction/Provision Of Public Schools	30,000,000.00	0.00	140,000,000.00	0.00
23020114	Construction / Provision Of Roads	0.00	0.00	100,000,000.00	0.00
23020118	Construction / Provision Of Infrastructure	60,000,000.00	0.00	113,262,546.00	0.00
23020124	Construction Of Markets/Parks	35,000,000.00	0.00	130,000,000.00	0.00
23020130	Construction / Provision of Wall Fence/Boundary Pillars	10,000,000.00	0.00	10,000,000.00	0.00
23020131	Construction/Provision Of Religious Structures	0.00	0.00	470,000,000.00	0.00
23020133	Construction/Provision Of Public Convenience	15,000,000.00	0.00	30,000,000.00	0.00
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	60,000,000.00	48,900,000.00	100,000,000.00	0.00
2303	REHABILITATION / REPAIRS	50,000,000.00	4,750,970.00	20,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	50,000,000.00	4,750,970.00	20,000,000.00	0.00
23030103	Rehabilitation/Repairs - Housing	40,000,000.00	0.00	20,000,000.00	0.00
23030121	Rehabilitation / Repairs Of Office Buildings	10,000,000.00	4,750,970.00	0.00	0.00

023800100100	Planning				
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	67,499,568.00	64,326,154.00	88,442,767.00	0.00
21	Personnel Cost	14,499,568.00	23,501,154.00	30,442,767.00	0.00
2101	SALARY	9,027,216.00	23,501,154.00	12,931,164.00	0.00
210101	Salaries and Wages	9,027,216.00	23,501,154.00	12,931,164.00	0.00
21010101	Salary	9,027,216.00	23,501,154.00	12,931,164.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,472,352.00	0.00	17,511,603.00	0.00
210201	ALLOWANCES	5,472,352.00	0.00	17,511,603.00	0.00
21020103	Transport Allowance	1,467,016.00	0.00	3,770,434.00	0.00
21020104	Rent Supplement	1,105,436.00	0.00	2,590,278.00	0.00
21020105	Meal Subsidy	843,360.00	0.00	1,597,319.00	0.00
21020106	Utility Allowance	575,064.00	0.00	1,833,327.00	0.00
21020107	Entertainment	37,764.00	0.00	0.00	0.00
21020109	Leave Transport Grant	938,712.00	0.00	1,940,832.00	0.00
21020111	In-lieu of Overtime / Agency Allowance	0.00	0.00	942,288.00	0.00
21020113	Hazard / Hardship Allowance	0.00	0.00	30,000.00	0.00
21020137	Medical Allowance	505,000.00	0.00	4,807,125.00	0.00
22	Other Recurrent Costs	53,000,000.00	40,825,000.00	58,000,000.00	0.00
2202	OVERHEAD COST	53,000,000.00	40,825,000.00	58,000,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	1,335,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	1,000,000.00	1,335,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	7,000,000.00	7,250,000.00	12,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	2,200,000.00	5,000,000.00	0.00
22020305	Printing of Non-security Documents	2,000,000.00	5,050,000.00	7,000,000.00	0.00
220207	Consulting and Professional Services	5,000,000.00	0.00	5,000,000.00	0.00
22020701	Financial Consulting	5,000,000.00	0.00	5,000,000.00	0.00
220210	Miscellaneous Expenses - General	40,000,000.00	32,240,000.00	40,000,000.00	0.00
22021044	Committees and Commissions	40,000,000.00	32,240,000.00	40,000,000.00	0.00

051700100100 Education (Non-Teaching Staff)					
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	332,957,144.00	154,063,345.79	596,983,856.00	0.00
21	Personnel Cost	167,957,144.00	50,771,680.00	139,983,856.00	0.00
2101	SALARY	97,601,400.00	50,771,680.00	58,676,473.00	0.00
210101	Salaries and Wages	97,601,400.00	50,771,680.00	58,676,473.00	0.00
21010101	Salary	97,601,400.00	50,771,680.00	58,676,473.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	70,355,744.00	0.00	81,307,383.00	0.00
210201	ALLOWANCES	70,355,744.00	0.00	81,307,383.00	0.00
21020103	Transport Allowance	8,691,343.00	0.00	11,127,375.00	0.00
21020104	Rent Supplement	9,409,980.00	0.00	11,735,294.00	0.00
21020105	Meal Subsidy	9,660,230.00	0.00	4,674,312.00	0.00
21020106	Utility Allowance	2,984,816.00	0.00	8,527,601.00	0.00
21020107	Entertainment	3,430,939.00	0.00	84,000.00	0.00
21020109	Leave Transport Grant	12,513,642.00	0.00	6,510,552.00	0.00
21020112	Inducement Allowance	5,828,581.00	0.00	4,199,998.00	0.00
21020113	Hazard / Hardship Allowance	6,855,285.00	0.00	8,657,262.00	0.00
21020156	Professional Teaching Allowance	10,980,928.00	0.00	25,790,989.00	0.00
22	Other Recurrent Costs	0.00	43,642,935.00	45,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	0.00	43,642,935.00	45,000,000.00	0.00
220401	Local Grants and Contributions	0.00	43,642,935.00	45,000,000.00	0.00
22040102	Grants to State Governments – LEAs Salary	0.00	43,642,935.00	45,000,000.00	0.00
23	Capital Expenditure	165,000,000.00	59,648,730.79	412,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	20,000,000.00	4,000,000.00	30,000,000.00	0.00
230101	Purchase of Fixed Assets - General	20,000,000.00	4,000,000.00	30,000,000.00	0.00
23010112	Purchase Of Office Furniture and Fittings	10,000,000.00	0.00	20,000,000.00	0.00
23010126	Purchase Of Sporting / Gaming Equipment	10,000,000.00	4,000,000.00	10,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	80,000,000.00	7,073,731.00	235,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	80,000,000.00	7,073,731.00	235,000,000.00	0.00
23020103	Construction/Provision Of Electricity / Solar Power	0.00	0.00	50,000,000.00	0.00
23020107	Construction/Provision Of Public Schools	75,000,000.00	7,073,731.00	180,000,000.00	0.00
23020133	Construction/Provision Of Public Convenience	5,000,000.00	0.00	5,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	65,000,000.00	48,574,999.79	147,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	65,000,000.00	48,574,999.79	147,000,000.00	0.00
23050101	Research & Development and Census/Surveys	65,000,000.00	48,574,999.79	80,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	0.00	0.00	67,000,000.00	0.00

051700200100 Education (Teaching Staff)					
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	752,663,988.00	577,415,107.00	723,815,123.00	0.00
21	Personnel Cost	752,663,988.00	577,415,107.00	723,815,123.00	0.00
2101	SALARY	371,475,564.00	577,415,107.00	277,880,252.00	0.00
210101	Salaries and Wages	371,475,564.00	577,415,107.00	277,880,252.00	0.00
21010101	Salary	371,475,564.00	577,415,107.00	277,880,252.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	381,188,424.00	0.00	445,934,871.00	0.00
210201	ALLOWANCES	321,188,424.00	0.00	385,934,871.00	0.00
21020103	Transport Allowance	43,556,236.00	0.00	54,203,073.00	0.00
21020104	Rent Supplement	50,738,817.00	0.00	55,576,050.00	0.00
21020105	Meal Subsidy	29,927,704.00	0.00	22,893,298.00	0.00
21020106	Utility Allowance	21,284,356.00	0.00	26,079,470.00	0.00
21020109	Leave Transport Grant	27,235,492.00	0.00	27,788,025.00	0.00
21020112	Inducement Allowance	41,451,994.00	0.00	67,401,836.00	0.00
21020136	Responsibility Allowance	39,837,520.00	0.00	55,576,050.00	0.00
21020156	Professional Teaching Allowance	67,156,305.00	0.00	76,417,069.00	0.00
210202	Social Contributions	60,000,000.00	0.00	60,000,000.00	0.00

21020202	17% Government Contributory Pension	60,000,000.00	0.00	60,000,000.00	0.00
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051700300100 Adult Education					
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<u>2</u>	EXPENDITURES	<u>7,157,880.00</u>	<u>0.00</u>	<u>7,157,880.00</u>	<u>0.00</u>
22	Other Recurrent Costs	7,157,880.00	0.00	7,157,880.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	7,157,880.00	0.00	7,157,880.00	0.00
220401	Local Grants and Contributions	7,157,880.00	0.00	7,157,880.00	0.00
22040102	Grants to State Governments – LEAs Salary	7,157,880.00	0.00	7,157,880.00	0.00

052100100100 Primary Health Care Manager					
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<u>2</u>	EXPENDITURES	<u>127,500,000.00</u>	<u>18,720,000.00</u>	<u>203,200,000.00</u>	<u>0.00</u>
23	Capital Expenditure	127,500,000.00	18,720,000.00	203,200,000.00	0.00
2302	CONSTRUCTION / PROVISION	104,000,000.00	18,720,000.00	117,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	104,000,000.00	18,720,000.00	117,000,000.00	0.00
23020106	Construction/Provision Of Hospitals/Health Centres	104,000,000.00	18,720,000.00	117,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	23,500,000.00	0.00	86,200,000.00	0.00
230501	Acquisition of Non-Tangible Asset	23,500,000.00	0.00	86,200,000.00	0.00
23050108	Special Intervention Programmes and Projects	23,500,000.00	0.00	86,200,000.00	0.00

052100200100 Curative					
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<u>2</u>	EXPENDITURES	<u>344,580,378.80</u>	<u>192,380,464.00</u>	<u>339,837,752.00</u>	<u>0.00</u>
21	Personnel Cost	282,580,378.80	165,122,964.00	277,837,752.00	0.00
2101	SALARY	63,194,168.00	155,558,455.00	140,703,693.00	0.00
210101	Salaries and Wages	63,194,168.00	155,558,455.00	140,703,693.00	0.00
21010101	Salary	63,194,168.00	155,558,455.00	140,703,693.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	219,386,210.80	9,564,509.00	137,134,059.00	0.00
210201	ALLOWANCES	219,386,210.80	9,564,509.00	137,134,059.00	0.00
21020103	Transport Allowance	104,522,275.80	0.00	34,837,907.00	0.00
21020104	Rent Supplement	0.00	0.00	23,721,085.00	0.00
21020112	Inducement Allowance	0.00	0.00	3,198,144.00	0.00
21020113	Hazard / Hardship Allowance	0.00	0.00	5,580,000.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	1,026,360.00	0.00
21020136	Responsibility Allowance	78,504,199.00	0.00	61,588,479.00	0.00
21020137	Medical Allowance	4,159,736.00	0.00	7,182,084.00	0.00
21020149	Consolidated Allowance	25,000,000.00	9,564,509.00	0.00	0.00
21020153	Non Clinical Allowance	7,200,000.00	0.00	0.00	0.00
22	Other Recurrent Costs	62,000,000.00	27,257,500.00	62,000,000.00	0.00
2202	OVERHEAD COST	62,000,000.00	27,257,500.00	62,000,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	390,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	1,000,000.00	390,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	50,000,000.00	11,627,500.00	30,000,000.00	0.00
22020307	Drugs, Vaccines & Medical Supplies	50,000,000.00	11,627,500.00	30,000,000.00	0.00
220204	Maintenance Services - General	10,000,000.00	15,240,000.00	20,000,000.00	0.00
22020421	Maintenance of Health Institution Buildings	10,000,000.00	15,240,000.00	20,000,000.00	0.00
220210	Miscellaneous Expenses - General	1,000,000.00	0.00	11,000,000.00	0.00
22021049	Special Health Programmes & Initiatives	1,000,000.00	0.00	1,000,000.00	0.00
22021060	Nutrition Activities	0.00	0.00	10,000,000.00	0.00

053500100100 Preventive (Water, Sanitation and Hygiene)					
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging

2	EXPENDITURES	80,784,374.00	77,034,567.00	83,791,355.00	0.00
21	Personnel Cost	66,784,374.00	18,216,601.00	32,791,355.00	0.00
2101	SALARY	48,593,048.00	18,216,601.00	16,926,241.00	0.00
210101	Salaries and Wages	48,593,048.00	18,216,601.00	16,926,241.00	0.00
21010101	Salary	48,593,048.00	18,216,601.00	16,926,241.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	18,191,326.00	0.00	15,865,114.00	0.00
210201	ALLOWANCES	18,191,326.00	0.00	15,865,114.00	0.00
21020103	Transport Allowance	217,830.00	0.00	3,385,247.00	0.00
21020104	Rent Supplement	0.00	0.00	5,611,464.00	0.00
21020113	Hazard / Hardship Allowance	0.00	0.00	960,000.00	0.00
21020137	Medical Allowance	1,142,536.00	0.00	4,645,619.00	0.00
21020149	Consolidated Allowance	16,830,960.00	0.00	1,262,784.00	0.00
22	Other Recurrent Costs	14,000,000.00	58,817,966.00	51,000,000.00	0.00
2202	OVERHEAD COST	14,000,000.00	58,817,966.00	41,000,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	590,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	1,000,000.00	590,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	0.00	58,027,966.00	30,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	58,027,966.00	30,000,000.00	0.00
220204	Maintenance Services - General	5,000,000.00	200,000.00	0.00	0.00
22020402	Maintenance of Office Furniture	5,000,000.00	200,000.00	0.00	0.00
220207	Consulting and Professional Services	3,000,000.00	0.00	0.00	0.00
22020701	Financial Consulting	3,000,000.00	0.00	0.00	0.00
220210	Miscellaneous Expenses - General	5,000,000.00	0.00	10,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	5,000,000.00	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

053500300100	Rural Water Supply				
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	522,415,235.00	336,567,077.91	651,126,445.00	495,000,000.00
21	Personnel Cost	6,215,235.00	4,391,708.00	4,326,445.00	0.00
2101	SALARY	1,214,844.00	4,391,708.00	2,288,961.00	0.00
210101	Salaries and Wages	1,214,844.00	4,391,708.00	2,288,961.00	0.00
21010101	Salary	1,214,844.00	4,391,708.00	2,288,961.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,000,391.00	0.00	2,037,484.00	0.00
210201	ALLOWANCES	5,000,391.00	0.00	2,037,484.00	0.00
21020103	Transport Allowance	1,213,196.00	0.00	429,322.00	0.00
21020104	Rent Supplement	1,244,771.00	0.00	457,779.00	0.00
21020105	Meal Subsidy	594,368.00	0.00	180,691.00	0.00
21020106	Utility Allowance	567,800.00	0.00	206,673.00	0.00
21020107	Entertainment	1,113,208.00	0.00	228,895.00	0.00
21020137	Medical Allowance	267,048.00	0.00	534,124.00	0.00
22	Other Recurrent Costs	99,200,000.00	91,102,930.00	101,800,000.00	0.00
2202	OVERHEAD COST	99,200,000.00	91,102,930.00	101,800,000.00	0.00
220201	Transport & Travelling - General	200,000.00	200,000.00	300,000.00	0.00
22020102	Local Travel & Transport - Others	200,000.00	200,000.00	300,000.00	0.00
220202	Utilities General	1,000,000.00	0.00	500,000.00	0.00
22020205	Water rates & Charges	1,000,000.00	0.00	500,000.00	0.00
220203	Materials and Supplies - General	2,000,000.00	0.00	1,000,000.00	0.00
22020301	Office Materials and Consumables	2,000,000.00	0.00	1,000,000.00	0.00
220208	Fuel and Lubricant - General	96,000,000.00	90,902,930.00	100,000,000.00	0.00
22020801	Motor Vehicle Fuel Cost	0.00	0.00	30,000,000.00	0.00
22020802	Other Transport Equipment Fuel Cost	96,000,000.00	90,902,930.00	70,000,000.00	0.00
23	Capital Expenditure	417,000,000.00	241,072,439.91	545,000,000.00	495,000,000.00
2301	FIXED ASSETS PURCHASED	181,000,000.00	233,812,439.91	270,000,000.00	270,000,000.00

230101	Purchase of Fixed Assets - General	181,000,000.00	233,812,439.91	270,000,000.00	270,000,000.00
23010155	Purchase of Water Supply Equipment	181,000,000.00	233,812,439.91	270,000,000.00	270,000,000.00
2302	CONSTRUCTION / PROVISION	136,000,000.00	7,260,000.00	225,000,000.00	225,000,000.00
230201	Contruction/Provision of Fixed Assets - General	136,000,000.00	7,260,000.00	225,000,000.00	225,000,000.00
23020105	Construction/Provision Of Water Facilities	126,000,000.00	7,260,000.00	195,000,000.00	195,000,000.00
23020123	Construction Of Traffic /Street Lights	10,000,000.00	0.00	30,000,000.00	30,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	100,000,000.00	0.00	50,000,000.00	0.00
230401	Preservation of the Environment - General	100,000,000.00	0.00	50,000,000.00	0.00
23040105	Water and Environmental Pollution Prevention & Control	100,000,000.00	0.00	50,000,000.00	0.00

055100100100		Community Development Section			
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	100,933,640.00	138,985,700.00	412,525,911.00	0.00
21	Personnel Cost	10,733,640.00	11,616,800.00	25,185,911.00	0.00
2101	SALARY	7,236,204.00	11,616,800.00	11,884,146.00	0.00
210101	Salaries and Wages	7,236,204.00	11,616,800.00	11,884,146.00	0.00
21010101	Salary	7,236,204.00	11,616,800.00	11,884,146.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,497,436.00	0.00	13,301,765.00	0.00
210201	ALLOWANCES	3,497,436.00	0.00	13,301,765.00	0.00
21020103	Transport Allowance	1,222,574.00	0.00	2,929,085.00	0.00
21020104	Rent Supplement	948,960.00	0.00	2,397,434.00	0.00
21020105	Meal Subsidy	656,124.00	0.00	1,244,775.00	0.00
21020106	Utility Allowance	325,548.00	0.00	943,086.00	0.00
21020109	Leave Transport Grant	260,000.00	0.00	2,048,587.00	0.00
21020137	Medical Allowance	84,230.00	0.00	3,738,798.00	0.00
22	Other Recurrent Costs	90,200,000.00	127,368,900.00	387,340,000.00	0.00
2202	OVERHEAD COST	70,200,000.00	127,368,900.00	100,500,000.00	0.00
220201	Transport & Travelling - General	200,000.00	300,000.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	200,000.00	300,000.00	500,000.00	0.00
220203	Materials and Supplies - General	70,000,000.00	127,068,900.00	100,000,000.00	0.00
22020301	Office Materials and Consumables	70,000,000.00	127,068,900.00	100,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	20,000,000.00	0.00	286,840,000.00	0.00
220401	Local Grants and Contributions	20,000,000.00	0.00	286,840,000.00	0.00
22040111	Grants to Communities and NGOs	20,000,000.00	0.00	286,840,000.00	0.00

055100200100		Information, Youth, Sport & Culture			
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	99,499,145.00	59,549,390.00	181,217,914.00	0.00
21	Personnel Cost	4,419,145.00	5,329,896.00	9,137,914.00	0.00
2101	SALARY	2,532,960.00	5,329,896.00	4,302,166.00	0.00
210101	Salaries and Wages	2,532,960.00	5,329,896.00	4,302,166.00	0.00
21010101	Salary	2,532,960.00	5,329,896.00	4,302,166.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,886,185.00	0.00	4,835,748.00	0.00
210201	ALLOWANCES	1,886,185.00	0.00	4,835,748.00	0.00
21020103	Transport Allowance	547,172.00	0.00	1,114,706.00	0.00
21020104	Rent Supplement	496,157.00	0.00	639,910.00	0.00
21020105	Meal Subsidy	125,712.00	0.00	473,172.00	0.00
21020106	Utility Allowance	96,720.00	0.00	543,417.00	0.00
21020107	Entertainment	0.00	0.00	220,268.00	0.00
21020109	Leave Transport Grant	199,280.00	0.00	419,971.00	0.00
21020137	Medical Allowance	421,144.00	0.00	1,424,304.00	0.00
22	Other Recurrent Costs	27,080,000.00	16,826,000.00	22,080,000.00	0.00
2202	OVERHEAD COST	27,080,000.00	16,826,000.00	22,080,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	430,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	1,000,000.00	430,000.00	1,000,000.00	0.00

220203	Materials and Supplies - General	25,000,000.00	16,236,000.00	20,000,000.00	0.00
22020301	Office Materials and Consumables	25,000,000.00	16,236,000.00	20,000,000.00	0.00
220210	Miscellaneous Expenses - General	1,080,000.00	160,000.00	1,080,000.00	0.00
22021003	Publicity and Advertisements	1,080,000.00	160,000.00	1,080,000.00	0.00
23	Capital Expenditure	68,000,000.00	37,393,494.00	150,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	3,000,000.00	0.00	30,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	3,000,000.00	0.00	30,000,000.00	0.00
23020119	Construction / Provision Of Recreational Facilities	3,000,000.00	0.00	30,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	65,000,000.00	37,393,494.00	120,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	65,000,000.00	37,393,494.00	120,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	65,000,000.00	37,393,494.00	120,000,000.00	0.00

055100300100 Social Welfare Section					
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	104,909,633.00	69,601,882.00	284,728,922.00	0.00
21	Personnel Cost	5,160,466.00	3,501,463.00	35,228,922.00	0.00
2101	SALARY	3,287,902.00	3,501,463.00	17,674,213.00	0.00
210101	Salaries and Wages	3,287,902.00	3,501,463.00	17,674,213.00	0.00
21010101	Salary	3,287,902.00	3,501,463.00	17,674,213.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,872,564.00	0.00	17,554,709.00	0.00
210201	ALLOWANCES	1,872,564.00	0.00	17,554,709.00	0.00
21020103	Transport Allowance	423,144.00	0.00	862,551.00	0.00
21020104	Rent Supplement	517,768.00	0.00	1,140,392.00	0.00
21020105	Meal Subsidy	169,760.00	0.00	360,230.00	0.00
21020106	Utility Allowance	94,388.00	0.00	415,383.00	0.00
21020107	Entertainment	7,588.00	0.00	16,800.00	0.00
21020109	Leave Transport Grant	0.00	0.00	851,125.00	0.00
21020113	Hazard / Hardship Allowance	258,772.00	0.00	12,000,000.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	840,000.00	0.00
21020137	Medical Allowance	401,144.00	0.00	1,068,228.00	0.00
22	Other Recurrent Costs	66,749,167.00	34,500,419.00	194,500,000.00	0.00
2202	OVERHEAD COST	66,749,167.00	34,500,419.00	194,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	150,000.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	150,000.00	500,000.00	0.00
220203	Materials and Supplies - General	41,249,167.00	33,108,197.00	40,000,000.00	0.00
22020301	Office Materials and Consumables	41,249,167.00	33,108,197.00	40,000,000.00	0.00
220204	Maintenance Services - General	1,000,000.00	0.00	5,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,000,000.00	0.00	5,000,000.00	0.00
220207	Consulting and Professional Services	0.00	0.00	100,000,000.00	0.00
22020701	Financial Consulting	0.00	0.00	100,000,000.00	0.00
220210	Miscellaneous Expenses - General	24,000,000.00	1,242,222.00	49,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	24,000,000.00	1,242,222.00	49,000,000.00	0.00
23	Capital Expenditure	33,000,000.00	31,600,000.00	55,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	33,000,000.00	31,600,000.00	55,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	33,000,000.00	31,600,000.00	55,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	33,000,000.00	31,600,000.00	55,000,000.00	0.00

055100400100 Trade Section and Cooperatives					
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	5,815,978.00	4,801,139.00	5,751,826.00	0.00
21	Personnel Cost	2,615,978.00	4,401,139.00	3,251,826.00	0.00
2101	SALARY	1,188,316.00	4,401,139.00	1,415,356.00	0.00
210101	Salaries and Wages	1,188,316.00	4,401,139.00	1,415,356.00	0.00
21010101	Salary	1,188,316.00	4,401,139.00	1,415,356.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,427,662.00	0.00	1,836,470.00	0.00

210201	ALLOWANCES	1,427,662.00	0.00	1,836,470.00	0.00
21020103	Transport Allowance	363,064.00	0.00	415,436.00	0.00
21020104	Rent Supplement	277,668.00	0.00	296,810.00	0.00
21020105	Meal Subsidy	174,254.00	0.00	177,735.00	0.00
21020106	Utility Allowance	199,080.00	0.00	200,042.00	0.00
21020107	Entertainment	183,253.00	0.00	70,767.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	141,566.00	0.00
21020137	Medical Allowance	230,343.00	0.00	534,114.00	0.00
22	Other Recurrent Costs	3,200,000.00	400,000.00	2,500,000.00	0.00
2202	OVERHEAD COST	3,200,000.00	400,000.00	2,500,000.00	0.00
220201	Transport & Travelling - General	200,000.00	200,000.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	200,000.00	200,000.00	500,000.00	0.00
220203	Materials and Supplies - General	3,000,000.00	200,000.00	2,000,000.00	0.00
22020301	Office Materials and Consumables	3,000,000.00	200,000.00	2,000,000.00	0.00

055100500100 Traditional/Religious Affairs					
Code	Description	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	0.00	63,804,383.00	300,000,000.00	0.00
22	Other Recurrent Costs	0.00	63,804,383.00	300,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	0.00	63,804,383.00	300,000,000.00	0.00
220401	Local Grants and Contributions	0.00	63,804,383.00	300,000,000.00	0.00
22040107	Grants to State Governments – Other Recurrent	0.00	63,804,383.00	300,000,000.00	0.00