

State	Jigawa
Local Government	BIRNIN KUDU
Year	2026

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

Revenue by Economic	2026 Budget
Opening Balance	28,866,000.00
Statutory Allocation	3,450,270,000.00
VAT	3,683,000,000.00
Other FAAC	4,634,020,000.00
LG IGR	253,126,000.00
Share of State IGR	178,109,000.00
Other (Capital Receipts)	-
Total Revenue	12,227,391,000.00

Expenditure by Economic	2026 Budget
Personnel	3,083,465,076.00
Grants / Contributions to State	-
Other Recurrent	3,868,166,000.00
Capital	5,275,759,924.00
Total Expenditure	12,227,391,000.00

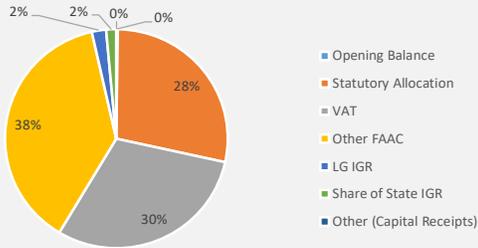
Expenditure by Sector	2026 Budget
Education	1,634,856,992.00
Health	708,070,621.00
Other Social	2,345,864,055.00
Agriculture	332,662,702.00
Other Economic	5,334,025,482.00
Administration	1,871,911,148.00
Law and Justice	-
Total Expenditure	12,227,391,000.00

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Contribution to State and Local Government Joint Projects & Programmes.	450,000,000.00
Construction Of Birnin Kudu Town Hall	350,000,000.00
Re-construction of Skills Acquisition Center B/Kudu	300,000,000.00
Assistance to Community Development Project	200,000,000.00
2% Contribution to Jigawa State University	175,000,000.00
General renovation of Local Government Secretariat	150,000,000.00
Construction of Feeder Road from FM Radio B/kudu to Subuwar Dangaje 1.5 KM	150,000,000.00
Construction of Juma'at Mosque 1 NO per each Wards of the LG	120,000,000.00
Construction of Local Government Plaza at Birnin Kudu	100,000,000.00
Fencing & Construction of Midwife House at Jangargari	100,000,000.00
<i>Other Capital Projects</i>	3,180,759,924.00
Total	5,275,759,924.00

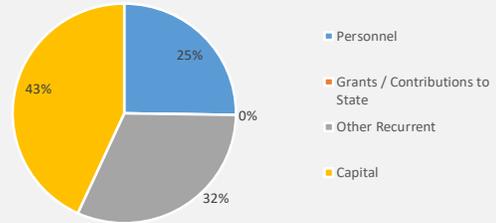
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
Birnin Kudu Ward	955,000,000.00	955,000,000.00
Kangire	5,000,000.00	5,000,000.00
Kantoga	-	-
Kiyako	-	-
Kwangwara	100,000,000.00	100,000,000.00
Lafiya	-	-
Sundimina	20,000,000.00	20,000,000.00
Surko	-	-
Unguwar 'ya	-	-
Wurno	-	-
Yalwan Damai	170,000,000.00	170,000,000.00
LG Wide (BIRNIN KUDU)	10,977,391,000.00	4,025,759,924.00
Total	12,227,391,000.00	5,275,759,924.00

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

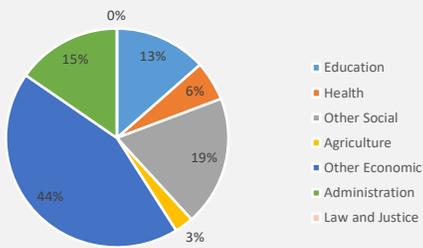
Where is the Money coming from?



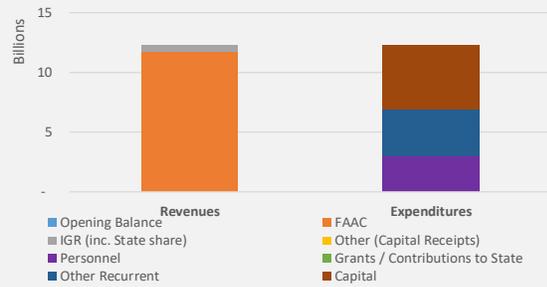
What is the Money being spent On?



Who is Spending the Money?



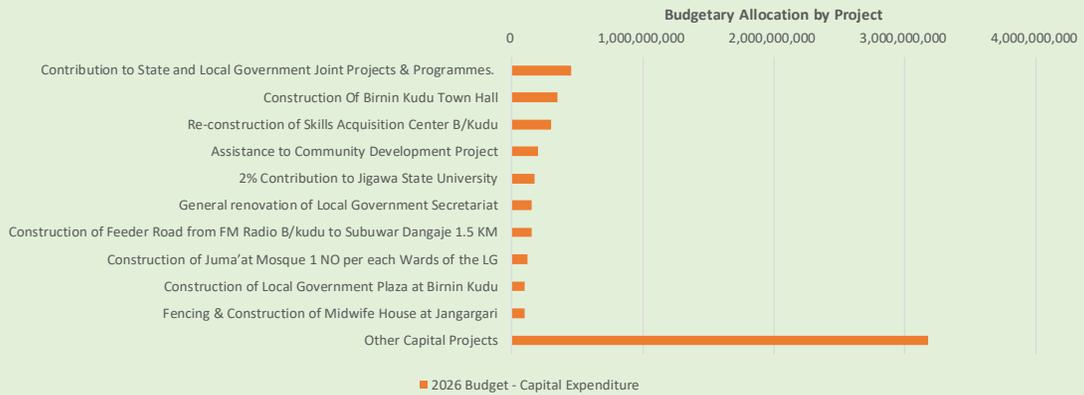
Inflows and Outflows



Where is the Money being Spent?



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



317303 - BIRNIN KUDU Local Government, Jigawa State - 2026 Budget: Summary

Item	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
Opening Balance	48,097,455.00		28,866,000.00	
Recurrent Revenue	8,065,721,582.51	6,093,304,293.00	12,198,525,000.00	-
11 - LOCAL GOVT. SHARE OF FAAC	8,010,171,582.51	6,068,361,171.00	11,767,290,000.00	-
12 - Independent Revenue	55,550,000.00	24,943,122.00	431,235,000.00	-
Recurrent Expenditure	4,053,339,520.00	3,705,107,693.00	6,951,631,076.00	-
21 - Personnel Cost	1,928,215,640.00	1,670,673,824.00	3,083,465,076.00	-
22 - Other Recurrent Costs	2,125,123,880.00	2,034,433,869.00	3,868,166,000.00	-
Transfer to Capital Account	4,060,479,517.51	2,388,196,600.00	5,275,759,924.00	-
Capital Receipts	-	-	-	-
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-
23 - Capital Expenditure	3,016,261,537.00	1,547,963,183.00	5,275,759,924.00	44,000,000.00
Total Revenue (including OB)	8,113,819,037.51	6,093,304,293.00	12,227,391,000.00	-
Total Expenditure	7,069,601,057.00	5,253,070,876.00	12,227,391,000.00	44,000,000.00

317303 - BIRNIN KUDU Local Government, Jigawa State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	3,083,465,076.00	3,868,166,000.00	6,951,631,076.00	5,275,759,924.00	12,227,391,000.00
010000000000	Administrative	194,011,148.00	570,900,000.00	764,911,148.00	1,107,000,000.00	1,871,911,148.00
011100000000	OFFICE OF THE LG CHAIRMAN	53,802,109.00	96,500,000.00	150,302,109.00	-	150,302,109.00
011100100100	Chairman	49,841,922.00	91,000,000.00	140,841,922.00	-	140,841,922.00
011108000100	Internal Audit Office	3,960,187.00	5,500,000.00	9,460,187.00	-	9,460,187.00
011200000000	LOCAL GOVT LEGISLATIVES COUNCIL	37,892,113.00	59,200,000.00	97,092,113.00	-	97,092,113.00
011200100100	Legislative Council	37,892,113.00	59,200,000.00	97,092,113.00	-	97,092,113.00
012500000000	ADMIN AND GENERAL SERVICES	102,316,926.00	415,200,000.00	517,516,926.00	1,107,000,000.00	1,624,516,926.00
012500100100	Office of the Director Admin and General Services	102,316,926.00	415,200,000.00	517,516,926.00	1,107,000,000.00	1,624,516,926.00
020000000000	Economic	442,128,260.00	1,857,000,000.00	2,299,128,260.00	3,367,559,924.00	5,666,688,184.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	70,162,702.00	105,500,000.00	175,662,702.00	157,000,000.00	332,662,702.00
021500100100	Agriculture Section	20,928,512.00	41,500,000.00	62,428,512.00	113,000,000.00	175,428,512.00
021500200100	Forestry Section	20,828,188.00	38,000,000.00	58,828,188.00	44,000,000.00	102,828,188.00
021500300100	Livestock Section (Veterinary)	28,406,002.00	26,000,000.00	54,406,002.00	-	54,406,002.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	155,820,766.00	964,000,000.00	1,119,820,766.00	-	1,119,820,766.00
022001000100	Account section	137,458,686.00	943,000,000.00	1,080,458,686.00	-	1,080,458,686.00
022002000100	Revenue Section	18,362,080.00	21,000,000.00	39,362,080.00	-	39,362,080.00
023400000000	DEPARTMENT OF WORKS & HOUSING	56,028,468.00	690,500,000.00	746,528,468.00	3,210,559,924.00	3,957,088,392.00
023400100100	Road & Communication Section	12,346,825.00	36,500,000.00	48,846,825.00	190,000,000.00	238,846,825.00
023400200100	Mechanical Section	10,337,328.00	62,000,000.00	72,337,328.00	95,500,000.00	167,837,328.00
023400300100	Electrical Section	7,103,853.00	506,000,000.00	513,103,853.00	188,000,000.00	701,103,853.00
023400400100	Land & Survey Section	7,529,290.00	5,000,000.00	12,529,290.00	20,000,000.00	32,529,290.00
023400500100	Building Section	18,711,172.00	81,000,000.00	99,711,172.00	2,717,059,924.00	2,816,771,096.00
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	160,116,324.00	97,000,000.00	257,116,324.00	-	257,116,324.00
023800100100	Planning	42,579,055.00	57,000,000.00	99,579,055.00	-	99,579,055.00
023800200100	Research and Statistics	117,537,269.00	26,000,000.00	143,537,269.00	-	143,537,269.00
023800300100	Monitoring & Evaluation	-	14,000,000.00	14,000,000.00	-	14,000,000.00
050000000000	Social	2,447,325,668.00	1,440,266,000.00	3,887,591,668.00	801,200,000.00	4,688,791,668.00
051700000000	LOCAL EDUCATION AUTHORITY	1,546,856,992.00	88,000,000.00	1,634,856,992.00	-	1,634,856,992.00
051700100100	Education (Non-Teaching Staff)	296,586,778.00	80,000,000.00	376,586,778.00	-	376,586,778.00
051700200100	Education (Teaching Staff)	1,250,270,214.00	-	1,250,270,214.00	-	1,250,270,214.00
051700300100	Adult Education	-	8,000,000.00	8,000,000.00	-	8,000,000.00
052100000000	PRIMARY HEALTH CARE	524,870,621.00	77,000,000.00	601,870,621.00	106,200,000.00	708,070,621.00
052100200100	Curative	524,870,621.00	77,000,000.00	601,870,621.00	106,200,000.00	708,070,621.00
053500000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	253,286,203.00	473,500,000.00	726,786,203.00	488,000,000.00	1,214,786,203.00
053500100100	Preventive (Water, Sanitation and Hygiene)	243,954,020.00	82,000,000.00	325,954,020.00	3,000,000.00	328,954,020.00
053500300100	Rural Water Supply	9,332,183.00	391,500,000.00	400,832,183.00	485,000,000.00	885,832,183.00
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	122,311,852.00	801,766,000.00	924,077,852.00	207,000,000.00	1,131,077,852.00
055100100100	Community Development Section	49,452,667.00	115,000,000.00	164,452,667.00	75,000,000.00	239,452,667.00
055100200100	Information, Youth, Sport & Culture	15,669,621.00	32,080,000.00	47,749,621.00	2,000,000.00	49,749,621.00
055100300100	Social Welfare Section	52,471,961.00	266,186,000.00	318,657,961.00	130,000,000.00	448,657,961.00
055100400100	Trade Section and Cooperatives	4,717,603.00	18,500,000.00	23,217,603.00	-	23,217,603.00
055100500100	Traditional/Religious Affairs	-	370,000,000.00	370,000,000.00	-	370,000,000.00

317303 - BIRNIN KUDU Local Government, Jigawa State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Revenue	8,065,721,582.51	6,093,304,293.00	12,198,525,000.00	-
01000000000	Administrative	2,800,000.00	180,000.00	3,100,000.00	-
01250000000	ADMIN AND GENERAL SERVICES	2,800,000.00	180,000.00	3,100,000.00	-
012500100100	Office of the Director Admin and General Services	2,800,000.00	180,000.00	3,100,000.00	-
02000000000	Economic	8,060,251,582.51	6,092,383,813.00	12,190,705,000.00	-
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	8,270,000.00	4,739,952.00	13,400,000.00	-
021500100100	Agriculture Section	7,870,000.00	4,739,952.00	13,100,000.00	-
021500200100	Forestry Section	400,000.00	-	300,000.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	8,036,681,582.51	6,079,670,861.00	12,139,605,000.00	-
022001000100	Account section	8,011,431,582.51	6,068,997,971.00	11,769,340,000.00	-
022002000100	Revenue Section	25,250,000.00	10,672,890.00	370,265,000.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	15,300,000.00	7,973,000.00	37,700,000.00	-
023400200100	Mechanical Section	900,000.00	218,000.00	1,100,000.00	-
023400300100	Electrical Section	100,000.00	-	100,000.00	-
023400400100	Land & Survey Section	10,200,000.00	7,665,000.00	32,500,000.00	-
023400500100	Building Section	4,100,000.00	90,000.00	4,000,000.00	-
05000000000	Social	2,670,000.00	740,480.00	4,720,000.00	-
05210000000	PRIMARY HEALTH CARE	100,000.00	-	100,000.00	-
052100200100	Curative	100,000.00	-	100,000.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	2,570,000.00	740,480.00	4,620,000.00	-
055100100100	Community Development Section	920,000.00	500,000.00	1,620,000.00	-
055100200100	Information, Youth, Sport & Culture	1,200,000.00	-	1,200,000.00	-
055100300100	Social Welfare Section	150,000.00	87,480.00	300,000.00	-
055100400100	Trade Section and Cooperatives	300,000.00	153,000.00	1,500,000.00	-

317303 - BIRNIN KUDU Local Government, Jigawa State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
1	Revenue	8,065,721,582.51	6,093,304,293.00	12,198,525,000.00	-
11	LOCAL GOVT. SHARE OF FAAC	8,010,171,582.51	6,068,361,171.00	11,767,290,000.00	-
1101	LOCAL GOVT. SHARE OF FAAC	8,010,171,582.51	6,068,361,171.00	11,767,290,000.00	-
110101	LOCAL GOVT. SHARE OF STATUTORY REVENUES	1,608,171,582.51	2,829,307,322.00	3,450,270,000.00	-
11010101	Statutory Allocation	1,608,171,582.51	2,829,307,322.00	3,450,270,000.00	-
110102	LOCAL GOVT. SHARE OF VAT	3,302,000,000.00	2,437,514,693.00	3,683,000,000.00	-
11010201	Share of VAT	3,302,000,000.00	2,437,514,693.00	3,683,000,000.00	-
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	3,100,000,000.00	801,539,156.00	4,634,020,000.00	-
11010399	Other FAAC Distributions	3,100,000,000.00	801,539,156.00	4,634,020,000.00	-
12	Independent Revenue	55,550,000.00	24,943,122.00	431,235,000.00	-
1201	TAX REVENUE	200,000.00	-	200,000.00	-
120101	PERSONAL TAXES	200,000.00	-	200,000.00	-
12010112	Pay-As-You-Earn (Non-Public-Sector)	200,000.00	-	200,000.00	-
1202	NON-TAX REVENUE	55,350,000.00	24,943,122.00	431,035,000.00	-
120201	Licenses - General	9,860,000.00	5,531,052.00	14,170,000.00	-
12020109	Registration of Voluntary Organization	100,000.00	-	500,000.00	-
12020111	Bake House Licenses	350,000.00	56,700.00	500,000.00	-
12020113	Brick-making, etc, Licenses	300,000.00	-	300,000.00	-
12020115	Dane Gun Licenses	60,000.00	70,000.00	100,000.00	-
12020116	Cattle Dealer Licenses	200,000.00	210,000.00	250,000.00	-
12020120	Hawker's Permits	100,000.00	150,000.00	200,000.00	-
12020122	Produce Buying Licenses	250,000.00	150,100.00	300,000.00	-
12020126	Tractor Hiring Services	7,000,000.00	3,958,000.00	8,200,000.00	-
12020130	Cinematograph Licenses	220,000.00	100,000.00	220,000.00	-
12020132	Motor Vehicle Licenses	100,000.00	65,000.00	100,000.00	-
12020137	Trade Permit Licenses	150,000.00	-	200,000.00	-
12020138	Forestry / Timber Licence	100,000.00	-	-	-
12020149	Communication Equipment Installation Permit	400,000.00	300,000.00	500,000.00	-
12020151	Cattle Traders Certificate	100,000.00	165,252.00	2,000,000.00	-
12020156	Petroleum License Permit	100,000.00	153,000.00	200,000.00	-
12020161	Minor Industrial Licence Fees	100,000.00	153,000.00	200,000.00	-
12020162	Welding Machine License	100,000.00	-	100,000.00	-
12020163	Auto Spare Parts	50,000.00	-	100,000.00	-
12020165	Sewing / Tailoring Services	50,000.00	-	100,000.00	-
12020166	Barbing Salon / Boutque Services Fees	30,000.00	-	100,000.00	-
120204	Fees - General	21,850,000.00	11,280,656.00	37,300,000.00	-
12020417	Contractor Registration Fees	3,000,000.00	-	5,000,000.00	-
12020427	Tender Fees	10,000,000.00	3,978,176.00	15,000,000.00	-
12020436	Bill Board Advertisement Fees	100,000.00	-	200,000.00	-
12020443	Birth & Death Registration Fees	100,000.00	-	200,000.00	-
12020445	Change Of Ownership Fees	100,000.00	-	100,000.00	-
12020447	Land Use Fees	3,000,000.00	6,635,000.00	10,000,000.00	-
12020451	Timber & Forest Fees	100,000.00	-	100,000.00	-
12020459	Right Of Occupancy Fees	200,000.00	100,000.00	700,000.00	-
12020460	Building Plan Approval Fees	100,000.00	90,000.00	-	-
12020461	Title Transfer Fees	200,000.00	-	500,000.00	-
12020466	Indigenship Registration Fees	2,700,000.00	180,000.00	3,000,000.00	-
12020468	Milling Charges	200,000.00	-	200,000.00	-
12020471	Private School Registration	100,000.00	87,480.00	200,000.00	-
12020479	Motor Vehicles, Taxi and Motor Cycle Registration Fees	300,000.00	-	300,000.00	-
12020484	Registration of Private Medical Institutions	100,000.00	-	100,000.00	-
12020493	Auto Mechanic Registration Fees	150,000.00	-	200,000.00	-
12020494	Annual Communication Equipment Installation/ Optic Fibre Laying Fees	1,200,000.00	-	1,200,000.00	-
12020499	Slaughter Stock Fees	200,000.00	210,000.00	300,000.00	-

317303 - BIRNIN KUDU Local Government, Jigawa State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
120206	Sales - General	2,320,000.00	-	2,300,000.00	-
12020604	Sales of Stores / Scraps / Unserviceable Items	2,000,000.00	-	2,000,000.00	-
12020609	Proceeds from Sales of Farm Produce	300,000.00	-	300,000.00	-
12020623	Advertisement	20,000.00	-	-	-
120207	Earnings - General	6,470,000.00	5,784,410.00	12,500,000.00	-
12020701	Earnings From Consultancy Services	220,000.00	135,950.00	500,000.00	-
12020708	Earnings from Agricultural Produce	250,000.00	270,750.00	2,000,000.00	-
12020711	Earnings from Commercial Activities	1,000,000.00	3,750,000.00	5,000,000.00	-
12020729	Earning from Parks and Gardens	5,000,000.00	1,627,710.00	5,000,000.00	-
120208	Rent on Government Buildings - General	3,600,000.00	-	3,500,000.00	-
12020801	Rent on Government Quarters	1,000,000.00	-	500,000.00	-
12020802	Rent on Government Offices	100,000.00	-	500,000.00	-
12020803	Rent on Government Buildings	2,500,000.00	-	2,500,000.00	-
120209	Rent on Land & Others - General	7,000,000.00	1,030,000.00	23,000,000.00	-
12020901	Rent on Government Land	7,000,000.00	1,030,000.00	20,000,000.00	-
12020908	Ground Rent and Penalties	-	-	2,000,000.00	-
12020910	Certificate of Temporary Permit	-	-	1,000,000.00	-
120210	REPAYMENTS - GENERAL	2,250,000.00	-	2,900,000.00	-
12021009	Repayment of Motorcycle Loan	-	-	200,000.00	-
12021010	Repayment of Bicycle Loan	-	-	200,000.00	-
12021012	Refund of Overpayment	2,000,000.00	-	2,000,000.00	-
12021021	Unclaimed Deposits	250,000.00	-	500,000.00	-
120211	Investment Income	-	-	200,000.00	-
12021102	Dividend on Investment	-	-	200,000.00	-
120212	Interest Earned	-	-	110,000.00	-
12021201	Motor Vehicle Advances (Interest)	-	-	50,000.00	-
12021202	Bicycle Advances (Interest)	-	-	30,000.00	-
12021203	Interest on Refurbishing Loan	-	-	30,000.00	-
120213	Reimbursement - General	2,000,000.00	1,317,004.00	335,055,000.00	-
12021301	Receipt of Local Government Share of State IGR	2,000,000.00	1,317,004.00	178,109,000.00	-
12021315	Basic Healthcare Provision Fund Recurrent Receipts	-	-	156,946,000.00	-

317303 - BIRNIN KUDU Local Government, Jigawa State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i>12,198,525,000.00</i>
01	FEDERATION ACCOUNT	11,767,490,000.00
011	FAAC DIRECT ALLOCATION	11,767,490,000.00
01101	FAAC DIRECT ALLOCATION	11,767,490,000.00
02	CONSOLIDATED REVENUE FUND	431,035,000.00
021	MAIN ENVELOP	431,035,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	431,035,000.00

317303 - BIRNIN KUDU Local Government, Jigawa State - 2026 Budget: Capital Receipts

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

317303 - BIRNIN KUDU Local Government, Jigawa State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Expenditure	7,069,601,057.00	5,253,070,876.00	12,227,391,000.00	44,000,000.00
01000000000	Administrative	1,144,359,539.00	1,122,253,778.00	1,871,911,148.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	122,342,671.00	43,854,752.00	150,302,109.00	-
011100100100	Chairman	112,589,596.00	32,497,956.00	140,841,922.00	-
011108000100	Internal Audit Office	9,753,075.00	11,356,796.00	9,460,187.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	81,296,277.00	57,454,209.00	97,092,113.00	-
011200100100	Legislative Council	81,296,277.00	57,454,209.00	97,092,113.00	-
01250000000	ADMIN AND GENERAL SERVICES	940,720,591.00	1,020,944,817.00	1,624,516,926.00	-
012500100100	Office of the Director Admin and General Services	940,720,591.00	1,020,944,817.00	1,624,516,926.00	-
02000000000	Economic	3,214,903,270.00	2,161,240,586.00	5,666,688,184.00	44,000,000.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	235,431,958.00	246,090,151.00	332,662,702.00	44,000,000.00
021500100100	Agriculture Section	120,522,254.00	125,027,526.00	175,428,512.00	2,000,000.00
021500200100	Forestry Section	58,115,716.00	46,485,045.00	102,828,188.00	42,000,000.00
021500300100	Livestock Section (Veterinary)	56,793,988.00	74,577,580.00	54,406,002.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	634,521,806.00	759,788,283.00	1,119,820,766.00	-
022001000100	Account section	609,857,926.00	635,981,752.00	1,080,458,686.00	-
022002000100	Revenue Section	24,663,880.00	123,806,531.00	39,362,080.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	2,171,749,911.00	1,053,517,752.00	3,957,088,392.00	-
023400100100	Road & Communication Section	121,217,437.00	27,013,284.00	238,846,825.00	-
023400200100	Mechanical Section	210,476,688.00	108,930,605.00	167,837,328.00	-
023400300100	Electrical Section	601,504,404.00	361,553,216.00	701,103,853.00	-
023400400100	Land & Survey Section	44,770,695.00	32,584,012.00	32,529,290.00	-
023400500100	Building Section	1,193,780,687.00	523,436,635.00	2,816,771,096.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	173,199,595.00	101,844,400.00	257,116,324.00	-
023800100100	Planning	44,949,390.00	27,264,226.00	99,579,055.00	-
023800200100	Research and Statistics	114,750,205.00	74,280,174.00	143,537,269.00	-
023800300100	Monitoring & Evaluation	13,500,000.00	300,000.00	14,000,000.00	-
05000000000	Social	2,710,338,248.00	1,969,576,512.00	4,688,791,668.00	-
05170000000	LOCAL EDUCATION AUTHORITY	1,004,975,970.00	737,312,733.00	1,634,856,992.00	-
051700100100	Education (Non-Teaching Staff)	69,884,319.00	133,301,264.00	376,586,778.00	-
051700200100	Education (Teaching Staff)	927,933,771.00	604,011,469.00	1,250,270,214.00	-
051700300100	Adult Education	7,157,880.00	-	8,000,000.00	-
05210000000	PRIMARY HEALTH CARE	250,888,268.00	151,545,009.00	708,070,621.00	-
052100200100	Curative	250,888,268.00	151,545,009.00	708,070,621.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	855,873,525.00	591,303,244.00	1,214,786,203.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	201,605,200.00	174,022,449.00	328,954,020.00	-
053500300100	Rural Water Supply	654,268,325.00	417,280,795.00	885,832,183.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	598,600,485.00	489,415,526.00	1,131,077,852.00	-
055100100100	Community Development Section	166,343,159.00	115,308,188.00	239,452,667.00	-
055100200100	Information, Youth, Sport & Culture	34,566,982.00	35,809,240.00	49,749,621.00	-
055100300100	Social Welfare Section	212,196,600.00	181,376,870.00	448,657,961.00	-
055100400100	Trade Section and Cooperatives	15,493,744.00	21,678,790.00	23,217,603.00	-
055100500100	Traditional/Religious Affairs	170,000,000.00	135,242,438.00	370,000,000.00	-

317303 - BIRNIN KUDU Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	1,928,215,640.00	1,670,673,824.00	3,083,465,076.00	-
01000000000	Administrative	140,859,539.00	127,809,551.00	194,011,148.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	53,042,671.00	9,354,752.00	53,802,109.00	-
011100100100	Chairman	43,589,596.00	2,997,956.00	49,841,922.00	-
011108000100	Internal Audit Office	9,453,075.00	6,356,796.00	3,960,187.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	41,296,277.00	21,504,209.00	37,892,113.00	-
011200100100	Legislative Council	41,296,277.00	21,504,209.00	37,892,113.00	-
01250000000	ADMIN AND GENERAL SERVICES	46,520,591.00	96,950,590.00	102,316,926.00	-
012500100100	Office of the Director Admin and General Services	46,520,591.00	96,950,590.00	102,316,926.00	-
02000000000	Economic	358,641,733.00	454,192,599.00	442,128,260.00	-
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	76,961,958.00	116,897,977.00	70,162,702.00	-
021500100100	Agriculture Section	18,052,254.00	24,041,359.00	20,928,512.00	-
021500200100	Forestry Section	19,615,716.00	20,582,038.00	20,828,188.00	-
021500300100	Livestock Section (Veterinary)	39,293,988.00	72,274,580.00	28,406,002.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	84,521,806.00	197,324,978.00	155,820,766.00	-
022001000100	Account section	67,857,926.00	81,158,447.00	137,458,686.00	-
022002000100	Revenue Section	16,663,880.00	116,166,531.00	18,362,080.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	69,458,374.00	56,020,244.00	56,028,468.00	-
023400100100	Road & Communication Section	15,217,437.00	9,586,104.00	12,346,825.00	-
023400200100	Mechanical Section	17,185,131.00	17,400,500.00	10,337,328.00	-
023400300100	Electrical Section	12,504,404.00	8,148,160.00	7,103,853.00	-
023400400100	Land & Survey Section	11,570,695.00	11,283,512.00	7,529,290.00	-
023400500100	Building Section	12,980,707.00	9,601,968.00	18,711,172.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	127,699,595.00	83,949,400.00	160,116,324.00	-
023800100100	Planning	12,949,390.00	9,669,226.00	42,579,055.00	-
023800200100	Research and Statistics	114,750,205.00	74,280,174.00	117,537,269.00	-
05000000000	Social	1,428,714,368.00	1,088,671,674.00	2,447,325,668.00	-
05170000000	LOCAL EDUCATION AUTHORITY	972,818,090.00	694,812,380.00	1,546,856,992.00	-
051700100100	Education (Non-Teaching Staff)	44,884,319.00	90,800,911.00	296,586,778.00	-
051700200100	Education (Teaching Staff)	927,933,771.00	604,011,469.00	1,250,270,214.00	-
05210000000	PRIMARY HEALTH CARE	172,888,268.00	119,654,337.00	524,870,621.00	-
052100200100	Curative	172,888,268.00	119,654,337.00	524,870,621.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	175,294,614.00	170,928,891.00	253,286,203.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	161,605,200.00	148,680,949.00	243,954,020.00	-
053500300100	Rural Water Supply	13,689,414.00	22,247,942.00	9,332,183.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	107,713,396.00	103,276,066.00	122,311,852.00	-
055100100100	Community Development Section	28,143,159.00	35,080,388.00	49,452,667.00	-
055100200100	Information, Youth, Sport & Culture	21,286,982.00	22,304,240.00	15,669,621.00	-
055100300100	Social Welfare Section	47,989,511.00	25,712,648.00	52,471,961.00	-
055100400100	Trade Section and Cooperatives	10,293,744.00	20,178,790.00	4,717,603.00	-

317303 - BIRNIN KUDU Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Other Recurrent Expenditure	2,125,123,880.00	2,034,433,869.00	3,868,166,000.00	-
01000000000	Administrative	296,500,000.00	394,336,436.00	570,900,000.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	69,300,000.00	34,500,000.00	96,500,000.00	-
011100100100	Chairman	69,000,000.00	29,500,000.00	91,000,000.00	-
011108000100	Internal Audit Office	300,000.00	5,000,000.00	5,500,000.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	40,000,000.00	35,950,000.00	59,200,000.00	-
011200100100	Legislative Council	40,000,000.00	35,950,000.00	59,200,000.00	-
01250000000	ADMIN AND GENERAL SERVICES	187,200,000.00	323,886,436.00	415,200,000.00	-
012500100100	Office of the Director Admin and General Services	187,200,000.00	323,886,436.00	415,200,000.00	-
02000000000	Economic	1,099,000,000.00	1,024,645,484.00	1,857,000,000.00	-
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	37,000,000.00	41,170,000.00	105,500,000.00	-
021500100100	Agriculture Section	10,000,000.00	31,247,000.00	41,500,000.00	-
021500200100	Forestry Section	14,500,000.00	7,620,000.00	38,000,000.00	-
021500300100	Livestock Section (Veterinary)	12,500,000.00	2,303,000.00	26,000,000.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	550,000,000.00	562,463,305.00	964,000,000.00	-
022001000100	Account section	542,000,000.00	554,823,305.00	943,000,000.00	-
022002000100	Revenue Section	8,000,000.00	7,640,000.00	21,000,000.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	466,500,000.00	403,117,179.00	690,500,000.00	-
023400100100	Road & Communication Section	26,000,000.00	8,427,180.00	36,500,000.00	-
023400200100	Mechanical Section	33,000,000.00	30,394,605.00	62,000,000.00	-
023400300100	Electrical Section	380,000,000.00	315,189,625.00	506,000,000.00	-
023400400100	Land & Survey Section	3,200,000.00	500,000.00	5,000,000.00	-
023400500100	Building Section	24,300,000.00	48,605,769.00	81,000,000.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	45,500,000.00	17,895,000.00	97,000,000.00	-
023800100100	Planning	32,000,000.00	17,595,000.00	57,000,000.00	-
023800200100	Research and Statistics	-	-	26,000,000.00	-
023800300100	Monitoring & Evaluation	13,500,000.00	300,000.00	14,000,000.00	-
05000000000	Social	729,623,880.00	615,451,949.00	1,440,266,000.00	-
05170000000	LOCAL EDUCATION AUTHORITY	32,157,880.00	42,500,353.00	88,000,000.00	-
051700100100	Education (Non-Teaching Staff)	25,000,000.00	42,500,353.00	80,000,000.00	-
051700300100	Adult Education	7,157,880.00	-	8,000,000.00	-
05210000000	PRIMARY HEALTH CARE	14,500,000.00	9,167,083.00	77,000,000.00	-
052100200100	Curative	14,500,000.00	9,167,083.00	77,000,000.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	400,578,911.00	256,700,853.00	473,500,000.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	40,000,000.00	25,341,500.00	82,000,000.00	-
053500300100	Rural Water Supply	360,578,911.00	231,359,353.00	391,500,000.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	282,387,089.00	307,083,660.00	801,766,000.00	-
055100100100	Community Development Section	33,200,000.00	35,672,000.00	115,000,000.00	-
055100200100	Information, Youth, Sport & Culture	11,280,000.00	13,505,000.00	32,080,000.00	-
055100300100	Social Welfare Section	62,707,089.00	121,164,222.00	266,186,000.00	-
055100400100	Trade Section and Cooperatives	5,200,000.00	1,500,000.00	18,500,000.00	-
055100500100	Traditional/Religious Affairs	170,000,000.00	135,242,438.00	370,000,000.00	-

317303 - BIRNIN KUDU Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Capital Expenditure	3,016,261,537.00	1,547,963,183.00	5,275,759,924.00	44,000,000.00
01000000000	Administrative	707,000,000.00	600,107,791.00	1,107,000,000.00	-
01250000000	ADMIN AND GENERAL SERVICES	707,000,000.00	600,107,791.00	1,107,000,000.00	-
012500100100	Office of the Director Admin and General Services	707,000,000.00	600,107,791.00	1,107,000,000.00	-
02000000000	Economic	1,757,261,537.00	682,402,503.00	3,367,559,924.00	44,000,000.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	121,470,000.00	88,022,174.00	157,000,000.00	44,000,000.00
021500100100	Agriculture Section	92,470,000.00	69,739,167.00	113,000,000.00	2,000,000.00
021500200100	Forestry Section	24,000,000.00	18,283,007.00	44,000,000.00	42,000,000.00
021500300100	Livestock Section (Veterinary)	5,000,000.00	-	-	-
02340000000	DEPARTMENT OF WORKS & HOUSING	1,635,791,537.00	594,380,329.00	3,210,559,924.00	-
023400100100	Road & Communication Section	80,000,000.00	9,000,000.00	190,000,000.00	-
023400200100	Mechanical Section	160,291,557.00	61,135,500.00	95,500,000.00	-
023400300100	Electrical Section	209,000,000.00	38,215,431.00	188,000,000.00	-
023400400100	Land & Survey Section	30,000,000.00	20,800,500.00	20,000,000.00	-
023400500100	Building Section	1,156,499,980.00	465,228,898.00	2,717,059,924.00	-
05000000000	Social	552,000,000.00	265,452,889.00	801,200,000.00	-
05210000000	PRIMARY HEALTH CARE	63,500,000.00	22,723,589.00	106,200,000.00	-
052100200100	Curative	63,500,000.00	22,723,589.00	106,200,000.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	280,000,000.00	163,673,500.00	488,000,000.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	-	-	3,000,000.00	-
053500300100	Rural Water Supply	280,000,000.00	163,673,500.00	485,000,000.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	208,500,000.00	79,055,800.00	207,000,000.00	-
055100100100	Community Development Section	105,000,000.00	44,555,800.00	75,000,000.00	-
055100200100	Information, Youth, Sport & Culture	2,000,000.00	-	2,000,000.00	-
055100300100	Social Welfare Section	101,500,000.00	34,500,000.00	130,000,000.00	-

317303 - BIRNIN KUDU Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	7,069,601,057.00	5,253,070,876.00	12,227,391,000.00	44,000,000.00
21	Personnel Cost	1,928,215,640.00	1,670,673,824.00	3,083,465,076.00	-
2101	SALARY	832,288,332.00	708,687,504.00	1,191,982,433.00	-
210101	Salaries and Wages	832,288,332.00	708,687,504.00	1,191,982,433.00	-
21010101	Salary	832,288,332.00	708,687,504.00	1,191,982,433.00	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,035,927,308.00	956,766,320.00	1,801,482,643.00	-
210201	ALLOWANCES	914,927,308.00	909,261,155.00	1,617,761,767.00	-
21020103	Transport Allowance	110,619,928.00	137,116,414.00	162,565,315.00	-
21020104	Rent Supplement	113,719,752.00	96,840,615.00	172,425,122.00	-
21020105	Meal Subsidy	61,731,871.00	58,788,682.00	74,347,481.00	-
21020106	Utility Allowance	44,555,638.00	41,835,680.00	81,610,906.00	-
21020107	Entertainment	5,498,897.00	2,252,175.00	4,031,570.00	-
21020109	Leave Transport Grant	68,363,927.00	57,814,095.00	88,395,813.00	-
21020110	Overtime	-	-	5,306,371.00	-
21020112	Inducement Allowance	63,844.00	148,969.00	283,752.00	-
21020113	Hazard / Hardship Allowance	28,699,534.00	22,330,110.00	34,217,483.00	-
21020117	Domestic Staff Allowance	14,877,701.00	4,490,857.00	15,325,771.00	-
21020122	Motor Vehicle Maintenance Allowance	6,849,849.00	6,403,952.00	11,548,551.00	-
21020123	Constituency Allowance	2,431,421.00	1,492,084.00	2,314,862.00	-
21020136	Responsibility Allowance	63,280,926.00	72,790,644.00	115,692,120.00	-
21020137	Medical Allowance	121,557,967.00	149,440,671.00	201,616,149.00	-
21020149	Consolidated Allowance	128,264,552.00	132,651,834.00	293,002,722.00	-
21020156	Professional Teaching Allowance	80,534,589.00	96,050,779.00	158,443,727.00	-
21020164	Consequential Increase Allowance	15,704,622.00	13,087,185.00	6,587,027.00	-
21020173	Once-in-4-Years Furniture Allowance	16,000,000.00	-	16,000,000.00	-
21020178	Casual Workers/Ad-hoc Staff Allowances	-	-	144,100,000.00	-
21020181	Leave Bonus	32,172,290.00	15,726,409.00	29,947,025.00	-
210202	Social Contributions	121,000,000.00	47,505,165.00	183,720,876.00	-
21020201	NHIS Contribution	-	-	30,000,000.00	-
21020202	17% Government Contributory Pension	121,000,000.00	47,505,165.00	153,720,876.00	-
2103	SOCIAL BENEFITS	60,000,000.00	5,220,000.00	90,000,000.00	-
210301	Social Benefits	60,000,000.00	5,220,000.00	90,000,000.00	-
21030104	Contract Staff Gratuity	26,000,000.00	-	56,000,000.00	-
21030105	Severance Gratuity	10,000,000.00	-	10,000,000.00	-
21030108	Social Security Benefits	24,000,000.00	5,220,000.00	24,000,000.00	-
22	Other Recurrent Costs	2,125,123,880.00	2,034,433,869.00	3,868,166,000.00	-
2202	OVERHEAD COST	1,818,123,880.00	1,688,051,564.00	2,810,166,000.00	-
220201	Transport & Travelling - General	223,557,880.00	158,227,882.00	90,500,000.00	-
22020102	Local Travel & Transport - Others	213,557,880.00	148,227,882.00	80,500,000.00	-
22020104	International Travel & Transport - Others	10,000,000.00	10,000,000.00	10,000,000.00	-
220202	Utilities General	700,000.00	-	700,000.00	-
22020202	Telephone Charges	200,000.00	-	200,000.00	-
22020205	Water rates & Charges	500,000.00	-	500,000.00	-
220203	Materials and Supplies - General	232,000,000.00	354,216,692.00	531,500,000.00	-
22020301	Office Materials and Consumables	153,000,000.00	283,378,339.00	375,500,000.00	-
22020305	Printing of Non-security Documents	54,000,000.00	28,338,000.00	56,000,000.00	-
22020307	Drugs, Vaccines & Medical Supplies	-	-	50,000,000.00	-
22020310	Teaching Aids, Laboratory and Instructional Materials	25,000,000.00	42,500,353.00	50,000,000.00	-
220204	Maintenance Services - General	471,300,000.00	416,849,979.00	731,000,000.00	-
22020401	Maintenance of Motor Vehicles / Transport Equipment	25,500,000.00	22,971,605.00	56,000,000.00	-
22020402	Maintenance of Office Furniture	3,000,000.00	-	15,000,000.00	-
22020403	Maintenance of Office Building / Residential Quarters	20,000,000.00	48,005,769.00	70,000,000.00	-
22020404	Maintenance of Office / IT Equipment	5,000,000.00	20,764,176.00	30,000,000.00	-
22020406	Other Maintenance Services	2,000,000.00	100,000.00	-	-

317303 - BIRNIN KUDU Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
22020410	Maintenance of Street Lightings	372,800,000.00	297,747,749.00	480,000,000.00	-
22020415	Maintenance of Water Facilities	20,000,000.00	19,893,500.00	40,000,000.00	-
22020421	Maintenance of Health Institution Buildings	3,000,000.00	-	10,000,000.00	-
22020425	Maintenance of Lab/Workshop Tools and Instrument	20,000,000.00	7,367,180.00	30,000,000.00	-
220205	Training - General	40,000,000.00	59,311,900.00	130,000,000.00	-
22020501	Local Training	40,000,000.00	59,311,900.00	130,000,000.00	-
220206	Other Services - General	159,500,000.00	193,511,036.00	201,000,000.00	-
22020601	Security Services	46,500,000.00	48,700,000.00	36,000,000.00	-
22020603	Residential Rent	3,000,000.00	600,000.00	5,000,000.00	-
22020604	Security Vote (Including Operations)	100,000,000.00	141,991,036.00	150,000,000.00	-
22020616	Casual Workers Services	10,000,000.00	2,220,000.00	10,000,000.00	-
220207	Consulting and Professional Services	28,000,000.00	8,970,000.00	18,000,000.00	-
22020701	Financial Consulting	28,000,000.00	8,970,000.00	18,000,000.00	-
220208	Fuel and Lubricant - General	341,778,911.00	213,430,353.00	363,200,000.00	-
22020801	Motor Vehicle Fuel Cost	341,778,911.00	213,430,353.00	363,200,000.00	-
220209	Financial Charges - General	-	-	5,000,000.00	-
22020901	Bank Charges (Other than Interest)	-	-	5,000,000.00	-
220210	Miscellaneous Expenses - General	321,287,089.00	283,533,722.00	739,266,000.00	-
22021001	Refreshment and Meals (Entertainment & Hospitality)	62,500,000.00	70,911,500.00	115,000,000.00	-
22021002	Honorarium and Sitting Allowance Payments	13,000,000.00	-	52,000,000.00	-
22021003	Publicity and Advertisements	1,080,000.00	800,000.00	1,080,000.00	-
22021007	Welfare Packages	-	-	100,000,000.00	-
22021041	Contingency Reserve - Recurrent	200,000,000.00	200,000,000.00	300,000,000.00	-
22021044	Committees and Commissions	3,000,000.00	-	37,000,000.00	-
22021049	Special Health Programmes & Initiatives	1,000,000.00	-	1,000,000.00	-
22021059	Council of Ulama, Hisba & Other Religious Groups Activities	23,486,000.00	7,472,222.00	23,186,000.00	-
22021060	Nutrition Activities	-	-	10,000,000.00	-
22021064	Emergency Preparedness and Response	9,221,089.00	4,350,000.00	100,000,000.00	-
22021068	Governing Council Expenses	8,000,000.00	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL	107,000,000.00	118,448,749.00	688,000,000.00	-
220401	Local Grants and Contributions	107,000,000.00	118,448,749.00	688,000,000.00	-
22040107	Grants to State Governments – Other Recurrent	100,000,000.00	115,448,749.00	220,000,000.00	-
22040108	Grants to Other Local Governments – Recurrent	-	-	378,000,000.00	-
22040111	Grants to Communities and NGOs	3,000,000.00	3,000,000.00	80,000,000.00	-
22040115	Assistance and Donations to Individual	4,000,000.00	-	10,000,000.00	-
2207	Transfers - Payments	200,000,000.00	227,933,556.00	370,000,000.00	-
220701	Transfer to Fund Recurrent Expenditure - Payments	200,000,000.00	227,933,556.00	370,000,000.00	-
22070105	Stabilization Funds	200,000,000.00	227,933,556.00	370,000,000.00	-
23	Capital Expenditure	3,016,261,537.00	1,547,963,183.00	5,275,759,924.00	44,000,000.00
2301	FIXED ASSETS PURCHASED	538,863,395.00	257,500,338.00	380,500,000.00	-
230101	Purchase of Fixed Assets - General	538,863,395.00	257,500,338.00	380,500,000.00	-
23010101	Purchase/Acquisition Of Land	30,000,000.00	20,800,500.00	20,000,000.00	-
23010104	Purchase of Motor Cycles	8,000,000.00	1,500,000.00	33,500,000.00	-
23010105	Purchase Of Motor Vehicles	341,393,395.00	63,000,000.00	60,000,000.00	-
23010112	Purchase Of Office Furniture and Fittings	30,000,000.00	29,000,000.00	60,000,000.00	-
23010119	Purchase Of Power Generating Set	3,000,000.00	31,635,500.00	47,000,000.00	-
23010121	Purchase Of Residential Furniture	20,000,000.00	19,600,782.00	20,000,000.00	-
23010122	Purchase Of Health / Medical Equipment	15,000,000.00	14,723,589.00	25,000,000.00	-
23010127	Purchase Of Agricultural Equipment and Improved Inputs	50,000,000.00	64,200,000.00	100,000,000.00	-
23010128	Purchase Of Security Equipment	15,000,000.00	7,500,800.00	15,000,000.00	-
23010144	Purchase of Heavy Plants and Equipment	21,470,000.00	5,539,167.00	-	-
23010150	Purchase of Livestocks	5,000,000.00	-	-	-
2302	CONSTRUCTION / PROVISION	1,599,499,980.00	840,997,754.00	3,236,368,301.00	-
230201	Contruction/Provision of Fixed Assets - General	1,599,499,980.00	840,997,754.00	3,236,368,301.00	-

317303 - BIRNIN KUDU Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
23020101	Construction/Provision Of Office Buildings	40,500,000.00	8,000,000.00	66,200,000.00	-
23020102	Construction/Provision Of Residential Buildings	75,000,000.00	50,000,000.00	20,000,000.00	-
23020103	Construction/Provision Of Electricity / Solar Power	189,000,000.00	38,215,431.00	188,000,000.00	-
23020105	Construction/Provision Of Water Facilities	170,000,000.00	81,380,000.00	435,000,000.00	-
23020106	Construction/Provision Of Hospitals/Health Centres	145,000,000.00	25,432,713.00	248,000,000.00	-
23020107	Construction/Provision Of Public Schools	99,199,980.00	15,750,000.00	170,000,000.00	-
23020114	Construction / Provision Of Roads	80,000,000.00	9,000,000.00	190,000,000.00	-
23020118	Construction / Provision Of Infrastructure	332,000,000.00	369,642,250.00	965,000,000.00	-
23020119	Construction / Provision Of Recreational Facilities	1,500,000.00	-	-	-
23020124	Construction Of Markets/Parks	36,000,000.00	20,448,691.00	190,000,000.00	-
23020130	Construction / Provision of Wall Fence/Boundary Pillars	30,000,000.00	-	130,000,000.00	-
23020131	Construction/Provision Of Religious Structures	187,300,000.00	100,276,556.00	289,168,301.00	-
23020133	Construction/Provision Of Public Convenience	5,000,000.00	5,000,000.00	40,000,000.00	-
23020139	Construction of Bridges and Culverts	150,000,000.00	115,852,113.00	296,000,000.00	-
23020144	Construction of Agricultural Facilities	9,000,000.00	-	9,000,000.00	-
23020146	Construction of Lecture Hall/Theatre/Class Rooms	50,000,000.00	2,000,000.00	-	-
2303	REHABILITATION / REPAIRS	801,898,162.00	426,182,084.00	1,560,891,623.00	-
230301	Rehabilitation/Repairs of Fixed Assets - General	801,898,162.00	426,182,084.00	1,560,891,623.00	-
23030101	Rehabilitation/Repairs Of Residential Buildings	85,000,000.00	24,938,500.00	103,891,623.00	-
23030102	Rehabilitation/Repairs - Electricity	20,000,000.00	-	-	-
23030103	Rehabilitation/Repairs - Housing	30,000,000.00	7,387,199.00	25,000,000.00	-
23030104	Rehabilitation/Repairs - Water Facilities	110,000,000.00	82,293,500.00	50,000,000.00	-
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	-	-	70,000,000.00	-
23030106	Rehabilitation/Repairs - Public Schools	147,000,000.00	136,478,484.00	262,000,000.00	-
23030118	Rehabilitation / Repairs - Recreational Facilities	-	-	300,000,000.00	-
23030121	Rehabilitation / Repairs Of Office Buildings	110,000,000.00	17,812,873.00	160,000,000.00	-
23030126	Rehabilitation/Repairs Of Cemeteries	40,000,000.00	-	140,000,000.00	-
23030130	Rehabilitation/Repairs of Other Institutional Buildings	55,000,000.00	24,649,837.00	210,000,000.00	-
23030131	Rehabilitation/Repairs of Other Infrastructure	175,000,000.00	117,621,691.00	195,000,000.00	-
23030134	Rehabilitation/Repairs of Vehicles	9,898,162.00	15,000,000.00	20,000,000.00	-
23030138	Rehabilitation/Repairs of Workshops/Laboratories	20,000,000.00	-	25,000,000.00	-
2304	PRESERVATION OF THE ENVIRONMENT	36,000,000.00	18,283,007.00	48,000,000.00	44,000,000.00
230401	Preservation of the Environment - General	36,000,000.00	18,283,007.00	48,000,000.00	44,000,000.00
23040101	Tree Planting	2,000,000.00	3,250,300.00	12,000,000.00	12,000,000.00
23040102	Erosion & Flood Control	20,000,000.00	15,032,707.00	30,000,000.00	30,000,000.00
23040105	Water and Environmental Pollution Prevention & Control	10,000,000.00	-	2,000,000.00	2,000,000.00
23040106	Nurseries and Seedlings	2,000,000.00	-	2,000,000.00	-
23040107	Forests and Shelterbelts	2,000,000.00	-	2,000,000.00	-
2305	OTHER CAPITAL PROJECTS	40,000,000.00	5,000,000.00	50,000,000.00	-
230501	Acquisition of Non-Tangible Asset	40,000,000.00	5,000,000.00	50,000,000.00	-
23050108	Special Intervention Programmes and Projects	40,000,000.00	5,000,000.00	50,000,000.00	-

317303 - BIRNIN KUDU Local Government, Jigawa State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Expenditure	7,069,601,057.00	5,253,070,876.00	12,227,391,000.00	44,000,000.00
701	GENERAL PUBLIC SERVICES	2,867,672,497.00	1,972,674,087.00	4,424,187,286.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	698,160,754.00	698,143,330.00	1,053,494,112.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	193,885,873.00	89,952,165.00	237,934,035.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	504,274,881.00	608,191,165.00	815,560,077.00	-
7013	GENERAL SERVICES	928,818,348.00	686,420,780.00	1,373,524,873.00	-
70131	GENERAL PERSONNEL SERVICES	750,618,753.00	584,576,380.00	1,106,408,549.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	173,199,595.00	101,844,400.00	257,116,324.00	-
70133	OTHER GENERAL SERVICES	5,000,000.00	-	10,000,000.00	-
7015	R&D GENERAL PUBLIC SERVICES	80,000,000.00	80,535,996.00	99,168,301.00	-
70151	R&D GENERAL PUBLIC SERVICES	80,000,000.00	80,535,996.00	99,168,301.00	-
7016	GENERAL PUBLIC SERVICES N.E.C.	1,060,693,395.00	392,125,232.00	1,300,000,000.00	-
70161	GENERAL PUBLIC SERVICES N.E.C.	1,060,693,395.00	392,125,232.00	1,300,000,000.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	100,000,000.00	115,448,749.00	598,000,000.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	100,000,000.00	115,448,749.00	598,000,000.00	-
703	PUBLIC ORDER AND SAFETY	28,000,000.00	9,000,800.00	21,000,000.00	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	28,000,000.00	9,000,800.00	21,000,000.00	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	28,000,000.00	9,000,800.00	21,000,000.00	-
704	ECONOMIC AFFAIRS	432,828,270.00	356,896,294.00	1,340,064,458.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	185,463,744.00	84,721,648.00	937,217,603.00	-
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	185,463,744.00	84,721,648.00	937,217,603.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	125,961,958.00	189,703,477.00	231,662,702.00	-
70421	AGRICULTURE	91,846,242.00	161,501,439.00	172,834,514.00	-
70422	FORESTRY	34,115,716.00	28,202,038.00	58,828,188.00	-
7045	TRANSPORT	96,402,568.00	65,808,389.00	121,184,153.00	-
70451	ROAD TRANSPORT	96,402,568.00	65,808,389.00	121,184,153.00	-
7049	ECONOMIC AFFAIRS N.E.C	25,000,000.00	16,662,780.00	50,000,000.00	-
70491	ECONOMIC AFFAIRS N.E.C.	25,000,000.00	16,662,780.00	50,000,000.00	-
705	ENVIRONMENTAL PROTECTION	192,000,000.00	99,188,415.00	293,000,000.00	44,000,000.00
7051	WASTE MANAGEMENT	-	-	3,000,000.00	-
70511	WASTE MANAGEMENT	-	-	3,000,000.00	-
7055	R&D ENVIRONMENTAL PROTECTION	20,000,000.00	15,032,707.00	30,000,000.00	30,000,000.00
70551	R & D ENVIRONMENTAL PROTECTION	20,000,000.00	15,032,707.00	30,000,000.00	30,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	172,000,000.00	84,155,708.00	260,000,000.00	14,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	172,000,000.00	84,155,708.00	260,000,000.00	14,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	1,367,167,290.00	1,212,845,892.00	2,127,629,165.00	-
7061	HOUSING DEVELOPMENT	104,555,806.00	108,939,909.00	159,344,315.00	-
70611	HOUSING DEVELOPMENT	104,555,806.00	108,939,909.00	159,344,315.00	-
7062	COMMUNITY DEVELOPMENT	81,343,159.00	70,752,388.00	164,452,667.00	-
70621	COMMUNITY DEVELOPMENT	81,343,159.00	70,752,388.00	164,452,667.00	-
7063	WATER SUPPLY	404,268,325.00	276,184,295.00	472,832,183.00	-
70631	WATER SUPPLY	404,268,325.00	276,184,295.00	472,832,183.00	-
7064	STREET LIGHTING	380,000,000.00	315,189,625.00	506,000,000.00	-
70641	STREET LIGHTING	380,000,000.00	315,189,625.00	506,000,000.00	-
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	397,000,000.00	441,779,675.00	825,000,000.00	-
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	397,000,000.00	441,779,675.00	825,000,000.00	-
707	HEALTH	502,493,468.00	312,990,458.00	1,270,024,641.00	-
7072	OUTPATIENT SERVICES	135,000,000.00	19,723,589.00	193,000,000.00	-
70721	GENERAL MEDICAL SERVICES	135,000,000.00	19,723,589.00	193,000,000.00	-
7073	HOSPITAL SERVICES	-	-	50,000,000.00	-
70731	GENERAL HOSPITAL SERVICES	-	-	50,000,000.00	-
7074	PUBLIC HEALTH SERVICES	367,493,468.00	293,266,869.00	1,027,024,641.00	-
70741	PUBLIC HEALTH SERVICES	367,493,468.00	293,266,869.00	1,027,024,641.00	-
708	RECREATION, CULTURE AND RELIGION	202,566,982.00	171,051,678.00	47,749,621.00	-

317303 - BIRNIN KUDU Local Government, Jigawa State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
7081	RECREATIONAL AND SPORTING SERVICES	32,566,982.00	35,809,240.00	47,749,621.00	-
70811	RECREATIONAL AND SPORTING SERVICES	32,566,982.00	35,809,240.00	47,749,621.00	-
7082	CULTURAL SERVICES	170,000,000.00	135,242,438.00	-	-
70821	CULTURAL SERVICES	170,000,000.00	135,242,438.00	-	-
709	EDUCATION	1,155,175,950.00	889,541,217.00	2,071,856,992.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,001,018,070.00	737,312,733.00	1,736,856,992.00	-
70911	PRE-PRIMARY EDUCATION	64,199,980.00	42,500,353.00	160,000,000.00	-
70912	PRIMARY EDUCATION	936,818,090.00	694,812,380.00	1,576,856,992.00	-
7092	SECONDARY EDUCATION	30,000,000.00	15,750,000.00	30,000,000.00	-
70921	LOWER SECONDARY EDUCATION	30,000,000.00	15,750,000.00	30,000,000.00	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	7,157,880.00	-	8,000,000.00	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	7,157,880.00	-	8,000,000.00	-
7098	EDUCATION N.E.C.	117,000,000.00	136,478,484.00	297,000,000.00	-
70981	EDUCATION N.E.C	117,000,000.00	136,478,484.00	297,000,000.00	-
710	SOCIAL PROTECTION	321,696,600.00	228,882,035.00	631,878,837.00	-
7102	OLD AGE	121,000,000.00	47,505,165.00	183,720,876.00	-
71021	OLD AGE	121,000,000.00	47,505,165.00	183,720,876.00	-
7104	FAMILY AND CHILDREN	86,696,600.00	141,656,870.00	294,657,961.00	-
71041	FAMILY AND CHILDREN	86,696,600.00	141,656,870.00	294,657,961.00	-
7105	UNEMPLOYMENT	-	-	19,500,000.00	-
71051	UNEMPLOYMENT	-	-	19,500,000.00	-
7108	R & D SOCIAL PROTECTION	40,000,000.00	5,000,000.00	50,000,000.00	-
71081	R & D SOCIAL PROTECTION	40,000,000.00	5,000,000.00	50,000,000.00	-
7109	SOCIAL PROTECTION N.E.C.	74,000,000.00	34,720,000.00	84,000,000.00	-
71091	SOCIAL PROTECTION N.E.C.	74,000,000.00	34,720,000.00	84,000,000.00	-

317303 - BIRNIN KUDU Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	1,928,215,640.00	1,670,673,824.00	3,083,465,076.00	-
701	GENERAL PUBLIC SERVICES	313,080,940.00	361,578,764.00	416,227,362.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	138,860,754.00	180,678,774.00	153,794,112.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	84,885,873.00	24,502,165.00	87,734,035.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	53,974,881.00	156,176,609.00	66,060,077.00	-
7013	GENERAL SERVICES	174,220,186.00	180,899,990.00	262,433,250.00	-
70131	GENERAL PERSONNEL SERVICES	46,520,591.00	96,950,590.00	102,316,926.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	127,699,595.00	83,949,400.00	160,116,324.00	-
704	ECONOMIC AFFAIRS	119,658,270.00	164,063,371.00	97,564,458.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	10,293,744.00	20,178,790.00	4,717,603.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	10,293,744.00	20,178,790.00	4,717,603.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	76,961,958.00	116,897,977.00	70,162,702.00	-
70421	AGRICULTURE	57,346,242.00	96,315,939.00	49,334,514.00	-
70422	FORESTRY	19,615,716.00	20,582,038.00	20,828,188.00	-
7045	TRANSPORT	32,402,568.00	26,986,604.00	22,684,153.00	-
70451	ROAD TRANSPORT	32,402,568.00	26,986,604.00	22,684,153.00	-
706	HOUSING AND COMMUNITY AMMENITIES	78,888,379.00	86,361,970.00	92,129,165.00	-
7061	HOUSING DEVELOPMENT	37,055,806.00	29,033,640.00	33,344,315.00	-
70611	HOUSING DEVELOPMENT	37,055,806.00	29,033,640.00	33,344,315.00	-
7062	COMMUNITY DEVELOPMENT	28,143,159.00	35,080,388.00	49,452,667.00	-
70621	COMMUNITY DEVELOPMENT	28,143,159.00	35,080,388.00	49,452,667.00	-
7063	WATER SUPPLY	13,689,414.00	22,247,942.00	9,332,183.00	-
70631	WATER SUPPLY	13,689,414.00	22,247,942.00	9,332,183.00	-
707	HEALTH	319,493,468.00	268,335,286.00	678,824,641.00	-
7074	PUBLIC HEALTH SERVICES	319,493,468.00	268,335,286.00	678,824,641.00	-
70741	PUBLIC HEALTH SERVICES	319,493,468.00	268,335,286.00	678,824,641.00	-
708	RECREATION, CULTURE AND RELIGION	21,286,982.00	22,304,240.00	15,669,621.00	-
7081	RECREATIONAL AND SPORTING SERVICES	21,286,982.00	22,304,240.00	15,669,621.00	-
70811	RECREATIONAL AND SPORTING SERVICES	21,286,982.00	22,304,240.00	15,669,621.00	-
709	EDUCATION	906,818,090.00	694,812,380.00	1,546,856,992.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	906,818,090.00	694,812,380.00	1,546,856,992.00	-
70912	PRIMARY EDUCATION	906,818,090.00	694,812,380.00	1,546,856,992.00	-
710	SOCIAL PROTECTION	168,989,511.00	73,217,813.00	236,192,837.00	-
7102	OLD AGE	121,000,000.00	47,505,165.00	183,720,876.00	-
71021	OLD AGE	121,000,000.00	47,505,165.00	183,720,876.00	-
7104	FAMILY AND CHILDREN	23,989,511.00	20,492,648.00	28,471,961.00	-
71041	FAMILY AND CHILDREN	23,989,511.00	20,492,648.00	28,471,961.00	-
7109	SOCIAL PROTECTION N.E.C.	24,000,000.00	5,220,000.00	24,000,000.00	-
71091	SOCIAL PROTECTION N.E.C.	24,000,000.00	5,220,000.00	24,000,000.00	-

317303 - BIRNIN KUDU Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Other Recurrent Expenditure	2,125,123,880.00	2,034,433,869.00	3,868,166,000.00	-
701	GENERAL PUBLIC SERVICES	892,000,000.00	974,694,741.00	2,009,900,000.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	559,300,000.00	517,464,556.00	899,700,000.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	109,000,000.00	65,450,000.00	150,200,000.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	450,300,000.00	452,014,556.00	749,500,000.00	-
7013	GENERAL SERVICES	232,700,000.00	341,781,436.00	512,200,000.00	-
70131	GENERAL PERSONNEL SERVICES	187,200,000.00	323,886,436.00	415,200,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	45,500,000.00	17,895,000.00	97,000,000.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	100,000,000.00	115,448,749.00	598,000,000.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	100,000,000.00	115,448,749.00	598,000,000.00	-
704	ECONOMIC AFFAIRS	101,200,000.00	81,491,785.00	214,500,000.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	5,200,000.00	1,500,000.00	10,500,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	5,200,000.00	1,500,000.00	10,500,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	37,000,000.00	41,170,000.00	105,500,000.00	-
70421	AGRICULTURE	22,500,000.00	33,550,000.00	67,500,000.00	-
70422	FORESTRY	14,500,000.00	7,620,000.00	38,000,000.00	-
7045	TRANSPORT	59,000,000.00	38,821,785.00	98,500,000.00	-
70451	ROAD TRANSPORT	59,000,000.00	38,821,785.00	98,500,000.00	-
706	HOUSING AND COMMUNITY AMMENITIES	831,278,911.00	653,903,747.00	1,170,500,000.00	-
7061	HOUSING DEVELOPMENT	27,500,000.00	49,105,769.00	86,000,000.00	-
70611	HOUSING DEVELOPMENT	27,500,000.00	49,105,769.00	86,000,000.00	-
7062	COMMUNITY DEVELOPMENT	33,200,000.00	35,672,000.00	115,000,000.00	-
70621	COMMUNITY DEVELOPMENT	33,200,000.00	35,672,000.00	115,000,000.00	-
7063	WATER SUPPLY	390,578,911.00	253,936,353.00	463,500,000.00	-
70631	WATER SUPPLY	390,578,911.00	253,936,353.00	463,500,000.00	-
7064	STREET LIGHTING	380,000,000.00	315,189,625.00	506,000,000.00	-
70641	STREET LIGHTING	380,000,000.00	315,189,625.00	506,000,000.00	-
707	HEALTH	24,500,000.00	11,931,583.00	87,000,000.00	-
7074	PUBLIC HEALTH SERVICES	24,500,000.00	11,931,583.00	87,000,000.00	-
70741	PUBLIC HEALTH SERVICES	24,500,000.00	11,931,583.00	87,000,000.00	-
708	RECREATION, CULTURE AND RELIGION	181,280,000.00	148,747,438.00	32,080,000.00	-
7081	RECREATIONAL AND SPORTING SERVICES	11,280,000.00	13,505,000.00	32,080,000.00	-
70811	RECREATIONAL AND SPORTING SERVICES	11,280,000.00	13,505,000.00	32,080,000.00	-
7082	CULTURAL SERVICES	170,000,000.00	135,242,438.00	-	-
70821	CULTURAL SERVICES	170,000,000.00	135,242,438.00	-	-
709	EDUCATION	32,157,880.00	42,500,353.00	88,000,000.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	25,000,000.00	42,500,353.00	80,000,000.00	-
70911	PRE-PRIMARY EDUCATION	25,000,000.00	42,500,353.00	80,000,000.00	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	7,157,880.00	-	8,000,000.00	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	7,157,880.00	-	8,000,000.00	-
710	SOCIAL PROTECTION	62,707,089.00	121,164,222.00	266,186,000.00	-
7104	FAMILY AND CHILDREN	62,707,089.00	121,164,222.00	266,186,000.00	-
71041	FAMILY AND CHILDREN	62,707,089.00	121,164,222.00	266,186,000.00	-

317303 - BIRNIN KUDU Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Capital Expenditure	3,016,261,537.00	1,547,963,183.00	5,275,759,924.00	44,000,000.00
701	GENERAL PUBLIC SERVICES	1,662,591,557.00	636,400,582.00	1,998,059,924.00	-
7013	GENERAL SERVICES	521,898,162.00	163,739,354.00	598,891,623.00	-
70131	GENERAL PERSONNEL SERVICES	516,898,162.00	163,739,354.00	588,891,623.00	-
70133	OTHER GENERAL SERVICES	5,000,000.00	-	10,000,000.00	-
7015	R&D GENERAL PUBLIC SERVICES	80,000,000.00	80,535,996.00	99,168,301.00	-
70151	R&D GENERAL PUBLIC SERVICES	80,000,000.00	80,535,996.00	99,168,301.00	-
7016	GENERAL PUBLIC SERVICES N.E.C.	1,060,693,395.00	392,125,232.00	1,300,000,000.00	-
70161	GENERAL PUBLIC SERVICES N.E.C.	1,060,693,395.00	392,125,232.00	1,300,000,000.00	-
703	PUBLIC ORDER AND SAFETY	28,000,000.00	9,000,800.00	21,000,000.00	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	28,000,000.00	9,000,800.00	21,000,000.00	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	28,000,000.00	9,000,800.00	21,000,000.00	-
704	ECONOMIC AFFAIRS	211,970,000.00	111,341,138.00	1,028,000,000.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	169,970,000.00	63,042,858.00	922,000,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	169,970,000.00	63,042,858.00	922,000,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	12,000,000.00	31,635,500.00	56,000,000.00	-
70421	AGRICULTURE	12,000,000.00	31,635,500.00	56,000,000.00	-
7045	TRANSPORT	5,000,000.00	-	-	-
70451	ROAD TRANSPORT	5,000,000.00	-	-	-
7049	ECONOMIC AFFAIRS N.E.C	25,000,000.00	16,662,780.00	50,000,000.00	-
70491	ECONOMIC AFFAIRS N.E.C.	25,000,000.00	16,662,780.00	50,000,000.00	-
705	ENVIRONMENTAL PROTECTION	192,000,000.00	99,188,415.00	293,000,000.00	44,000,000.00
7051	WASTE MANAGEMENT	-	-	3,000,000.00	-
70511	WASTE MANAGEMENT	-	-	3,000,000.00	-
7055	R&D ENVIRONMENTAL PROTECTION	20,000,000.00	15,032,707.00	30,000,000.00	30,000,000.00
70551	R & D ENVIRONMENTAL PROTECTION	20,000,000.00	15,032,707.00	30,000,000.00	30,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	172,000,000.00	84,155,708.00	260,000,000.00	14,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	172,000,000.00	84,155,708.00	260,000,000.00	14,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	457,000,000.00	472,580,175.00	865,000,000.00	-
7061	HOUSING DEVELOPMENT	40,000,000.00	30,800,500.00	40,000,000.00	-
70611	HOUSING DEVELOPMENT	40,000,000.00	30,800,500.00	40,000,000.00	-
7062	COMMUNITY DEVELOPMENT	20,000,000.00	-	-	-
70621	COMMUNITY DEVELOPMENT	20,000,000.00	-	-	-
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	397,000,000.00	441,779,675.00	825,000,000.00	-
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	397,000,000.00	441,779,675.00	825,000,000.00	-
707	HEALTH	158,500,000.00	32,723,589.00	504,200,000.00	-
7072	OUTPATIENT SERVICES	135,000,000.00	19,723,589.00	193,000,000.00	-
70721	GENERAL MEDICAL SERVICES	135,000,000.00	19,723,589.00	193,000,000.00	-
7073	HOSPITAL SERVICES	-	-	50,000,000.00	-
70731	GENERAL HOSPITAL SERVICES	-	-	50,000,000.00	-
7074	PUBLIC HEALTH SERVICES	23,500,000.00	13,000,000.00	261,200,000.00	-
70741	PUBLIC HEALTH SERVICES	23,500,000.00	13,000,000.00	261,200,000.00	-
709	EDUCATION	216,199,980.00	152,228,484.00	437,000,000.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	69,199,980.00	-	110,000,000.00	-
70911	PRE-PRIMARY EDUCATION	39,199,980.00	-	80,000,000.00	-
70912	PRIMARY EDUCATION	30,000,000.00	-	30,000,000.00	-
7092	SECONDARY EDUCATION	30,000,000.00	15,750,000.00	30,000,000.00	-
70921	LOWER SECONDARY EDUCATION	30,000,000.00	15,750,000.00	30,000,000.00	-
7098	EDUCATION N.E.C.	117,000,000.00	136,478,484.00	297,000,000.00	-
70981	EDUCATION N.E.C	117,000,000.00	136,478,484.00	297,000,000.00	-
710	SOCIAL PROTECTION	90,000,000.00	34,500,000.00	129,500,000.00	-
7105	UNEMPLOYMENT	-	-	19,500,000.00	-
71051	UNEMPLOYMENT	-	-	19,500,000.00	-
7108	R & D SOCIAL PROTECTION	40,000,000.00	5,000,000.00	50,000,000.00	-

317303 - BIRNIN KUDU Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
71081	R & D SOCIAL PROTECTION	40,000,000.00	5,000,000.00	50,000,000.00	-
7109	SOCIAL PROTECTION N.E.C.	50,000,000.00	29,500,000.00	60,000,000.00	-
71091	SOCIAL PROTECTION N.E.C.	50,000,000.00	29,500,000.00	60,000,000.00	-

317303 - BIRNIN KUDU Local Government, Jigawa State - 2026 Budget: Total Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	7,069,601,057.00	5,253,070,876.00	12,227,391,000.00	44,000,000.00
3173	Jigawa State South West	7,069,601,057.00	5,253,070,876.00	12,227,391,000.00	44,000,000.00
317303	BIRNIN KUDU	7,069,601,057.00	5,253,070,876.00	12,227,391,000.00	44,000,000.00
31730301	Birnin Kudu	152,300,000.00	31,812,560.00	955,000,000.00	-
31730302	Kangire	5,000,000.00	-	5,000,000.00	-
31730305	Kwangwara	-	-	100,000,000.00	-
31730307	Sundimina	-	-	20,000,000.00	-
31730311	Yalwan Damai	115,000,000.00	11,132,215.00	170,000,000.00	-
31730397	LG Wide (BIRNIN KUDU)	6,797,301,057.00	5,210,126,101.00	10,977,391,000.00	44,000,000.00

317303 - BIRNIN KUDU Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	1,928,215,640.00	1,670,673,824.00	3,083,465,076.00	0.00
3173	Jigawa State South West	1,928,215,640.00	1,670,673,824.00	3,083,465,076.00	0.00
317303	BIRNIN KUDU	1,928,215,640.00	1,670,673,824.00	3,083,465,076.00	0.00
31730397	LG Wide (BIRNIN KUDU)	1,928,215,640.00	1,670,673,824.00	3,083,465,076.00	-

317303 - BIRNIN KUDU Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	2,125,123,880.00	2,034,433,869.00	3,868,166,000.00	0.00
3173	Jigawa State South West	2,125,123,880.00	2,034,433,869.00	3,868,166,000.00	0.00
317303	BIRNIN KUDU	2,125,123,880.00	2,034,433,869.00	3,868,166,000.00	-
31730397	LG Wide (BIRNIN KUDU)	2,125,123,880.00	2,034,433,869.00	3,868,166,000.00	-

317303 - BIRNIN KUDU Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	3,016,261,537.00	1,547,963,183.00	5,275,759,924.00	44,000,000.00
3173	Jigawa State South West	3,016,261,537.00	1,547,963,183.00	5,275,759,924.00	44,000,000.00
317303	BIRNIN KUDU	3,016,261,537.00	1,547,963,183.00	5,275,759,924.00	44,000,000.00
31730301	Birnin Kudu	152,300,000.00	31,812,560.00	955,000,000.00	-
31730302	Kangire	5,000,000.00	-	5,000,000.00	-
31730305	Kwangwara	-	-	100,000,000.00	-
31730307	Sundimina	-	-	20,000,000.00	-
31730311	Yalwan Damai	115,000,000.00	11,132,215.00	170,000,000.00	-
31730397	LG Wide (BIRNIN KUDU)	2,743,961,537.00	1,505,018,408.00	4,025,759,924.00	44,000,000.00

317303 - BIRNIN KUDU Local Government, Jigawa State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Expenditure	7,069,601,057.00	5,253,070,876.00	12,227,391,000.00	44,000,000.00
01	Agriculture	181,961,958.00	222,267,977.00	288,662,702.00	-
0102	Development of the livestock value chain	67,793,988.00	74,577,580.00	65,406,002.00	-
010201	Ruminant (cattle, sheep & goats) production and marketing	51,793,988.00	74,577,580.00	54,406,002.00	-
010202	Meat processing and marketing	9,000,000.00	-	9,000,000.00	-
010206	Livestock feeds development	7,000,000.00	-	2,000,000.00	-
0103	Enhancement of food production and productivity	80,052,254.00	119,488,359.00	164,428,512.00	-
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	28,052,254.00	55,288,359.00	62,428,512.00	-
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	52,000,000.00	64,200,000.00	102,000,000.00	-
0106	Promotion of forest resource conservation and preservation of biodiversity	34,115,716.00	28,202,038.00	58,828,188.00	-
010601	Forest regeneration and conservation	34,115,716.00	28,202,038.00	58,828,188.00	-
03	Poverty Alleviation	140,696,600.00	176,376,870.00	358,657,961.00	-
0310	Poverty Alleviation - General	140,696,600.00	176,376,870.00	358,657,961.00	-
031001	Poverty Alleviation - General	140,696,600.00	176,376,870.00	358,657,961.00	-
04	Health	642,493,468.00	401,000,171.00	1,440,024,641.00	-
0401	Effective governance of the health system	187,388,268.00	128,821,420.00	604,870,621.00	-
040102	Human and institutional capacity performance management	-	-	3,000,000.00	-
040104	Integrated supportive supervision	187,388,268.00	128,821,420.00	601,870,621.00	-
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	-	-	20,000,000.00	-
040306	Nutrition	-	-	20,000,000.00	-
0405	Provision of adequate and modern health infrastructure for health services delivery	455,105,200.00	272,178,751.00	815,154,020.00	-
040501	Functional health facilities	253,500,000.00	98,156,302.00	489,200,000.00	-
040503	Facility electrification, water and sanitation	201,605,200.00	174,022,449.00	325,954,020.00	-
05	Education	1,221,175,950.00	889,541,217.00	2,071,856,992.00	-
0501	Effective governance of the education system	1,037,018,070.00	737,312,733.00	1,736,856,992.00	-
050102	Human and institutional capacity performance management	927,933,771.00	604,011,469.00	1,250,270,214.00	-
050103	Education sector coordination mechanisms	39,199,980.00	-	110,000,000.00	-
050104	Integrated supportive supervision	69,884,319.00	133,301,264.00	376,586,778.00	-
0502	Increase in access, retention, and completion rate at all levels	40,000,000.00	80,478,484.00	175,000,000.00	-
050206	Tertiary institutions' new courses accreditation	40,000,000.00	80,478,484.00	175,000,000.00	-
0503	Equity and inclusiveness in the provision of educational services	37,157,880.00	-	38,000,000.00	-
050302	Special education	7,157,880.00	-	8,000,000.00	-
050303	Nomadic and migrants' education	30,000,000.00	-	30,000,000.00	-
0504	Improved quality of teaching and learning outcomes	67,000,000.00	56,000,000.00	67,000,000.00	-
050401	All levels of education quality assurance	67,000,000.00	56,000,000.00	67,000,000.00	-
0505	Adequate infrastructure at all levels	40,000,000.00	15,750,000.00	55,000,000.00	-
050501	Schools' infrastructure construction and rehabilitation	40,000,000.00	15,750,000.00	55,000,000.00	-
06	Housing and Urban Development	125,000,000.00	49,463,280.00	90,000,000.00	-
0610	Housing and Urban Development - General	125,000,000.00	49,463,280.00	90,000,000.00	-
061001	Housing and Urban Development - General	125,000,000.00	49,463,280.00	90,000,000.00	-
08	Youth	32,566,982.00	35,809,240.00	67,249,621.00	-
0810	Youth - General	32,566,982.00	35,809,240.00	67,249,621.00	-
081001	Youth - General	32,566,982.00	35,809,240.00	67,249,621.00	-
09	Environmental Improvement	146,500,000.00	84,800,205.00	110,000,000.00	-
0910	Environmental Improvement - General	146,500,000.00	84,800,205.00	110,000,000.00	-
091001	Environmental Improvement - General	146,500,000.00	84,800,205.00	110,000,000.00	-
10	Water Resources and Rural Development	952,367,290.00	703,092,730.00	1,545,629,165.00	-
1010	Water Resources and Rural Deve - General	952,367,290.00	703,092,730.00	1,545,629,165.00	-
101001	Water Resources and Rural Deve - General	952,367,290.00	703,092,730.00	1,545,629,165.00	-
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	65,493,744.00	58,437,847.00	533,217,603.00	-
1210	Growing the Private Sector - General	65,493,744.00	58,437,847.00	533,217,603.00	-

317303 - BIRNIN KUDU Local Government, Jigawa State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
121001	Growing the Private Sector - General	65,493,744.00	58,437,847.00	533,217,603.00	-
13	Reform of Government and Governance	2,711,244,335.00	2,136,410,679.00	4,457,908,162.00	-
1310	Reform of Government and Governance - General	2,711,244,335.00	2,136,410,679.00	4,457,908,162.00	-
131001	Reform of Government and Governance - General	2,711,244,335.00	2,136,410,679.00	4,457,908,162.00	-
14	Power	556,800,000.00	351,727,356.00	688,000,000.00	-
1410	Power - General	556,800,000.00	351,727,356.00	688,000,000.00	-
141001	Power - General	556,800,000.00	351,727,356.00	688,000,000.00	-
16	Water Ways	70,000,000.00	36,051,908.00	196,000,000.00	-
1610	Water Ways - General	70,000,000.00	36,051,908.00	196,000,000.00	-
161001	Water Ways - General	70,000,000.00	36,051,908.00	196,000,000.00	-
17	Road	189,300,730.00	89,808,389.00	334,184,153.00	-
1710	Road - General	189,300,730.00	89,808,389.00	334,184,153.00	-
171001	Road - General	189,300,730.00	89,808,389.00	334,184,153.00	-
20	CLIMATE CHANGE	32,000,000.00	18,283,007.00	44,000,000.00	44,000,000.00
2010	CLIMATE CHANGE - General	32,000,000.00	18,283,007.00	44,000,000.00	44,000,000.00
201001	CLIMATE CHANGE - General	32,000,000.00	18,283,007.00	44,000,000.00	44,000,000.00

317303 - BIRNIN KUDU Local Government, Jigawa State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	1,928,215,640.00	1,670,673,824.00	3,083,465,076.00	-
01	Agriculture	76,961,958.00	116,897,977.00	70,162,702.00	-
0102	Development of the livestock value chain	39,293,988.00	72,274,580.00	28,406,002.00	-
010201	Ruminant (cattle, sheep & goats) production and marketing	39,293,988.00	72,274,580.00	28,406,002.00	-
0103	Enhancement of food production and productivity	18,052,254.00	24,041,359.00	20,928,512.00	-
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	18,052,254.00	24,041,359.00	20,928,512.00	-
0106	Promotion of forest resource conservation and preservation of biodiversity	19,615,716.00	20,582,038.00	20,828,188.00	-
010601	Forest regeneration and conservation	19,615,716.00	20,582,038.00	20,828,188.00	-
03	Poverty Alleviation	47,989,511.00	25,712,648.00	52,471,961.00	-
0310	Poverty Alleviation - General	47,989,511.00	25,712,648.00	52,471,961.00	-
031001	Poverty Alleviation - General	47,989,511.00	25,712,648.00	52,471,961.00	-
04	Health	334,493,468.00	268,335,286.00	768,824,641.00	-
0401	Effective governance of the health system	172,888,268.00	119,654,337.00	524,870,621.00	-
040104	Integrated supportive supervision	172,888,268.00	119,654,337.00	524,870,621.00	-
0405	Provision of adequate and modern health infrastructure for health services delivery	161,605,200.00	148,680,949.00	243,954,020.00	-
040503	Facility electrification, water and sanitation	161,605,200.00	148,680,949.00	243,954,020.00	-
05	Education	972,818,090.00	694,812,380.00	1,546,856,992.00	-
0501	Effective governance of the education system	972,818,090.00	694,812,380.00	1,546,856,992.00	-
050102	Human and institutional capacity performance management	927,933,771.00	604,011,469.00	1,250,270,214.00	-
050104	Integrated supportive supervision	44,884,319.00	90,800,911.00	296,586,778.00	-
08	Youth	21,286,982.00	22,304,240.00	15,669,621.00	-
0810	Youth - General	21,286,982.00	22,304,240.00	15,669,621.00	-
081001	Youth - General	21,286,982.00	22,304,240.00	15,669,621.00	-
10	Water Resources and Rural Development	78,888,379.00	86,361,970.00	92,129,165.00	-
1010	Water Resources and Rural Deve - General	78,888,379.00	86,361,970.00	92,129,165.00	-
101001	Water Resources and Rural Deve - General	78,888,379.00	86,361,970.00	92,129,165.00	-
12	Growing the Private Sector	10,293,744.00	20,178,790.00	4,717,603.00	-
1210	Growing the Private Sector - General	10,293,744.00	20,178,790.00	4,717,603.00	-
121001	Growing the Private Sector - General	10,293,744.00	20,178,790.00	4,717,603.00	-
13	Reform of Government and Governance	353,080,940.00	409,083,929.00	509,948,238.00	-
1310	Reform of Government and Governance - General	353,080,940.00	409,083,929.00	509,948,238.00	-
131001	Reform of Government and Governance - General	353,080,940.00	409,083,929.00	509,948,238.00	-
17	Road	32,402,568.00	26,986,604.00	22,684,153.00	-
1710	Road - General	32,402,568.00	26,986,604.00	22,684,153.00	-
171001	Road - General	32,402,568.00	26,986,604.00	22,684,153.00	-

317303 - BIRNIN KUDU Local Government, Jigawa State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Other Recurrent Expenditure	2,125,123,880.00	2,034,433,869.00	3,868,166,000.00	-
01	Agriculture	37,000,000.00	41,170,000.00	105,500,000.00	-
0102	Development of the livestock value chain	12,500,000.00	2,303,000.00	26,000,000.00	-
010201	Ruminant (cattle, sheep & goats) production and marketing	12,500,000.00	2,303,000.00	26,000,000.00	-
0103	Enhancement of food production and productivity	10,000,000.00	31,247,000.00	41,500,000.00	-
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	10,000,000.00	31,247,000.00	41,500,000.00	-
0106	Promotion of forest resource conservation and preservation of biodiversity	14,500,000.00	7,620,000.00	38,000,000.00	-
010601	Forest regeneration and conservation	14,500,000.00	7,620,000.00	38,000,000.00	-
03	Poverty Alleviation	62,707,089.00	121,164,222.00	266,186,000.00	-
0310	Poverty Alleviation - General	62,707,089.00	121,164,222.00	266,186,000.00	-
031001	Poverty Alleviation - General	62,707,089.00	121,164,222.00	266,186,000.00	-
04	Health	54,500,000.00	34,508,583.00	159,000,000.00	-
0401	Effective governance of the health system	14,500,000.00	9,167,083.00	77,000,000.00	-
040104	Integrated supportive supervision	14,500,000.00	9,167,083.00	77,000,000.00	-
0405	Provision of adequate and modern health infrastructure for health services delivery	40,000,000.00	25,341,500.00	82,000,000.00	-
040503	Facility electrification, water and sanitation	40,000,000.00	25,341,500.00	82,000,000.00	-
05	Education	32,157,880.00	42,500,353.00	88,000,000.00	-
0501	Effective governance of the education system	25,000,000.00	42,500,353.00	80,000,000.00	-
050104	Integrated supportive supervision	25,000,000.00	42,500,353.00	80,000,000.00	-
0503	Equity and inclusiveness in the provision of educational services	7,157,880.00	-	8,000,000.00	-
050302	Special education	7,157,880.00	-	8,000,000.00	-
08	Youth	11,280,000.00	13,505,000.00	32,080,000.00	-
0810	Youth - General	11,280,000.00	13,505,000.00	32,080,000.00	-
081001	Youth - General	11,280,000.00	13,505,000.00	32,080,000.00	-
10	Water Resources and Rural Development	593,478,911.00	453,057,260.00	968,500,000.00	-
1010	Water Resources and Rural Deve - General	593,478,911.00	453,057,260.00	968,500,000.00	-
101001	Water Resources and Rural Deve - General	593,478,911.00	453,057,260.00	968,500,000.00	-
12	Growing the Private Sector	5,200,000.00	1,500,000.00	18,500,000.00	-
1210	Growing the Private Sector - General	5,200,000.00	1,500,000.00	18,500,000.00	-
121001	Growing the Private Sector - General	5,200,000.00	1,500,000.00	18,500,000.00	-
13	Reform of Government and Governance	892,000,000.00	974,694,741.00	1,631,900,000.00	-
1310	Reform of Government and Governance - General	892,000,000.00	974,694,741.00	1,631,900,000.00	-
131001	Reform of Government and Governance - General	892,000,000.00	974,694,741.00	1,631,900,000.00	-
14	Power	377,800,000.00	313,511,925.00	500,000,000.00	-
1410	Power - General	377,800,000.00	313,511,925.00	500,000,000.00	-
141001	Power - General	377,800,000.00	313,511,925.00	500,000,000.00	-
17	Road	59,000,000.00	38,821,785.00	98,500,000.00	-
1710	Road - General	59,000,000.00	38,821,785.00	98,500,000.00	-
171001	Road - General	59,000,000.00	38,821,785.00	98,500,000.00	-

317303 - BIRNIN KUDU Local Government, Jigawa State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Capital Expenditure	3,016,261,537.00	1,547,963,183.00	5,275,759,924.00	44,000,000.00
01	Agriculture	68,000,000.00	64,200,000.00	113,000,000.00	-
0102	Development of the livestock value chain	16,000,000.00	-	11,000,000.00	-
010202	Meat processing and marketing	9,000,000.00	-	9,000,000.00	-
010206	Livestock feeds development	7,000,000.00	-	2,000,000.00	-
0103	Enhancement of food production and productivity	52,000,000.00	64,200,000.00	102,000,000.00	-
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	52,000,000.00	64,200,000.00	102,000,000.00	-
03	Poverty Alleviation	30,000,000.00	29,500,000.00	40,000,000.00	-
0310	Poverty Alleviation - General	30,000,000.00	29,500,000.00	40,000,000.00	-
031001	Poverty Alleviation - General	30,000,000.00	29,500,000.00	40,000,000.00	-
04	Health	253,500,000.00	98,156,302.00	512,200,000.00	-
0401	Effective governance of the health system	-	-	3,000,000.00	-
040102	Human and institutional capacity performance management	-	-	3,000,000.00	-
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	-	-	20,000,000.00	-
040306	Nutrition	-	-	20,000,000.00	-
0405	Provision of adequate and modern health infrastructure for health services delivery	253,500,000.00	98,156,302.00	489,200,000.00	-
040501	Functional health facilities	253,500,000.00	98,156,302.00	489,200,000.00	-
05	Education	216,199,980.00	152,228,484.00	437,000,000.00	-
0501	Effective governance of the education system	39,199,980.00	-	110,000,000.00	-
050103	Education sector coordination mechanisms	39,199,980.00	-	110,000,000.00	-
0502	Increase in access, retention, and completion rate at all levels	40,000,000.00	80,478,484.00	175,000,000.00	-
050206	Tertiary institutions' new courses accreditation	40,000,000.00	80,478,484.00	175,000,000.00	-
0503	Equity and inclusiveness in the provision of educational services	30,000,000.00	-	30,000,000.00	-
050303	Nomadic and migrants' education	30,000,000.00	-	30,000,000.00	-
0504	Improved quality of teaching and learning outcomes	67,000,000.00	56,000,000.00	67,000,000.00	-
050401	All levels of education quality assurance	67,000,000.00	56,000,000.00	67,000,000.00	-
0505	Adequate infrastructure at all levels	40,000,000.00	15,750,000.00	55,000,000.00	-
050501	Schools' infrastructure construction and rehabilitation	40,000,000.00	15,750,000.00	55,000,000.00	-
06	Housing and Urban Development	125,000,000.00	49,463,280.00	90,000,000.00	-
0610	Housing and Urban Development - General	125,000,000.00	49,463,280.00	90,000,000.00	-
061001	Housing and Urban Development - General	125,000,000.00	49,463,280.00	90,000,000.00	-
08	Youth	-	-	19,500,000.00	-
0810	Youth - General	-	-	19,500,000.00	-
081001	Youth - General	-	-	19,500,000.00	-
09	Environmental Improvement	146,500,000.00	84,800,205.00	110,000,000.00	-
0910	Environmental Improvement - General	146,500,000.00	84,800,205.00	110,000,000.00	-
091001	Environmental Improvement - General	146,500,000.00	84,800,205.00	110,000,000.00	-
10	Water Resources and Rural Development	280,000,000.00	163,673,500.00	485,000,000.00	-
1010	Water Resources and Rural Deve - General	280,000,000.00	163,673,500.00	485,000,000.00	-
101001	Water Resources and Rural Deve - General	280,000,000.00	163,673,500.00	485,000,000.00	-
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	50,000,000.00	36,759,057.00	510,000,000.00	-
1210	Growing the Private Sector - General	50,000,000.00	36,759,057.00	510,000,000.00	-
121001	Growing the Private Sector - General	50,000,000.00	36,759,057.00	510,000,000.00	-
13	Reform of Government and Governance	1,466,163,395.00	752,632,009.00	2,316,059,924.00	-
1310	Reform of Government and Governance - General	1,466,163,395.00	752,632,009.00	2,316,059,924.00	-
131001	Reform of Government and Governance - General	1,466,163,395.00	752,632,009.00	2,316,059,924.00	-
14	Power	179,000,000.00	38,215,431.00	188,000,000.00	-
1410	Power - General	179,000,000.00	38,215,431.00	188,000,000.00	-
141001	Power - General	179,000,000.00	38,215,431.00	188,000,000.00	-
16	Water Ways	70,000,000.00	36,051,908.00	196,000,000.00	-
1610	Water Ways - General	70,000,000.00	36,051,908.00	196,000,000.00	-

317303 - BIRNIN KUDU Local Government, Jigawa State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
161001	Water Ways - General	70,000,000.00	36,051,908.00	196,000,000.00	-
17	Road	97,898,162.00	24,000,000.00	213,000,000.00	-
1710	Road - General	97,898,162.00	24,000,000.00	213,000,000.00	-
171001	Road - General	97,898,162.00	24,000,000.00	213,000,000.00	-
20	CLIMATE CHANGE	32,000,000.00	18,283,007.00	44,000,000.00	44,000,000.00
2010	CLIMATE CHANGE - General	32,000,000.00	18,283,007.00	44,000,000.00	44,000,000.00
201001	CLIMATE CHANGE - General	32,000,000.00	18,283,007.00	44,000,000.00	44,000,000.00

317303 - BIRNIN KUDU Local Government, Jigawa State - 2026 Budget:

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Performance Tansaru To August	2026 Approved Budget	2026 Climate Change Tansaru
Total Capital Expenditure						3,016,261,537.00	1,547,963,183.00	5,275,759,924.00	44,000,000.00
Training and Rftrite of LG Political Office Holders	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23030131 - Rehabilitation/repairs of Other Infrastructure	70161 - GENERAL PUBLIC SERVICES N.E.C.	31730397 - LG Wide (BIRNIN KUDU)	50,000,000.00	36,000,000.00	50,000,000.00	-
Procurement of Official Vehicle of O/M, VOM, Secretary and Council Leader	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70131 - GENERAL PERSONNEL SERVICES	31730397 - LG Wide (BIRNIN KUDU)	200,000,000.00	50,000,000.00	60,000,000.00	-
Purchase of Furniture for Late Malam Sule Mai Tafar Librery	05 - Education	012500100100 - Office of the Director Admin and General Services	23010112 - Purchase Of Office Furniture and Fittings	70981 - EDUCATION N.E.C	31730301 - Birnin Kudu	-	-	5,000,000.00	-
Contribution to State and Local Government Joint Projects & Programmes.	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23020118 - Construction / Provision Of Infrastructure	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	31730397 - LG Wide (BIRNIN KUDU)	200,000,000.00	352,979,470.00	450,000,000.00	-
Assistance to Community Development Project	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23030130 - Rehabilitation/repairs of Other Infrastructure Buildings	70161 - GENERAL PUBLIC SERVICES N.E.C.	31730397 - LG Wide (BIRNIN KUDU)	50,000,000.00	24,649,837.00	200,000,000.00	-
Contribution for Local Govt Council Unfiled Project	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23020118 - Construction / Provision Of Infrastructure	70161 - GENERAL PUBLIC SERVICES N.E.C.	31730397 - LG Wide (BIRNIN KUDU)	100,000,000.00	-	100,000,000.00	-
2% Contribution to Jigawa State University	05 - Education	012500100100 - Office of the Director Admin and General Services	23030106 - Rehabilitation/Repairs - Public Schools	70981 - EDUCATION N.E.C	31730397 - LG Wide (BIRNIN KUDU)	40,000,000.00	80,478,484.00	175,000,000.00	-
Student Care Programme	05 - Education	012500100100 - Office of the Director Admin and General Services	23030106 - Rehabilitation/Repairs - Public Schools	70981 - EDUCATION N.E.C	31730397 - LG Wide (BIRNIN KUDU)	67,000,000.00	56,000,000.00	67,000,000.00	-
Tractor Loan Repayment	13 - Reform of Government and Governance	021500100100 - Agriculture Section	23010144 - Purchase of Heavy Plants and Equipment	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31730397 - LG Wide (BIRNIN KUDU)	21,470,000.00	5,539,167.00	-	-
Construction of Stables/Reseals at Tukudu,Iggi,Dumus,K/Gana,Jangargari,Sundamina and Kiyako	01 - Agriculture	021500100100 - Agriculture Section	23020144 - Construction of Agricultural Facilities	70421 - AGRICULTURE	31730397 - LG Wide (BIRNIN KUDU)	5,000,000.00	-	5,000,000.00	-
Renovation of Slaughter House at Babaiulu and y/Damai	01 - Agriculture	021500100100 - Agriculture Section	23020144 - Construction of Agricultural Facilities	70421 - AGRICULTURE	31730397 - LG Wide (BIRNIN KUDU)	4,000,000.00	-	4,000,000.00	-
Support to Irrigation Farming and Activities within the LG	01 - Agriculture	021500100100 - Agriculture Section	23010100 - Agriculture Section	70161 - GENERAL PUBLIC SERVICES N.E.C.	31730397 - LG Wide (BIRNIN KUDU)	50,000,000.00	64,200,000.00	100,000,000.00	-
Contribution of Sensization for Capacity Building on Climate Changes Mitigation	20 - CLIMATE CHANGE	021500100100 - Agriculture Section	23040105 - Water and Environmental Pollution Prevention & Control	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31730397 - LG Wide (BIRNIN KUDU)	10,000,000.00	-	2,000,000.00	2,000,000.00
Demarcation of Grazing Reserves and Cattle routes	01 - Agriculture	021500100100 - Agriculture Section	23040107 - Forestry and Shelterbelts	70161 - GENERAL PUBLIC SERVICES N.E.C.	31730397 - LG Wide (BIRNIN KUDU)	2,000,000.00	-	2,000,000.00	-
Roadside Tree Planting	20 - CLIMATE CHANGE	021550200100 - Forestry Section	23040101 - Tree Planting	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31730397 - LG Wide (BIRNIN KUDU)	2,000,000.00	3,250,300.00	12,000,000.00	12,000,000.00
Establishment of Nursery at B/Kudu,Wurmo,Sundamina and Kantoga	01 - Agriculture	021500200100 - Forestry Section	23040106 - Nurseries and Seedlings	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31730397 - LG Wide (BIRNIN KUDU)	2,000,000.00	-	2,000,000.00	-
Control of Erosion at Kiyako,Kawo,Samaina,Samainiya,Nasakar,Jiboga Badirgu, Bindigi Rivers Iggi and B/Kudu Morto Park (On Going)	20 - CLIMATE CHANGE	021500200100 - Forestry Section	23040102 - Erosion & Flood Control	70551 - R & D ENVIRONMENTAL PROTECTION	31730397 - LG Wide (BIRNIN KUDU)	20,000,000.00	15,032,707.00	30,000,000.00	30,000,000.00
Goat Breeding (women empowerment)	01 - Agriculture	021500300100 - Livestock Section (Veterinary)	23010150 - Purchase of Livestocks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31730397 - LG Wide (BIRNIN KUDU)	5,000,000.00	-	-	-
Construction of Feeder Road from Hsaru to Zurkudu 2 KM	17 - Road	023400100100 - Road & Communication Section	23020114 - Construction / Provision Of Roads	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	31730397 - LG Wide (BIRNIN KUDU)	-	-	10,000,000.00	-
Construction of Feeder Road 3 KM from Yalwa to Kangiriji, Yawakali to Yassaa 1KM	17 - Road	023400100100 - Road & Communication Section	23020114 - Construction / Provision Of Roads	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	31730397 - LG Wide (BIRNIN KUDU)	-	-	10,000,000.00	-
Construction of Feeder Road from Yalwan Damai to Injiwawa 2 KM	17 - Road	023400100100 - Road & Communication Section	23020114 - Construction / Provision Of Roads	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	31730397 - LG Wide (BIRNIN KUDU)	-	-	20,000,000.00	-
Construction of Feeder Road from PM Radio B/Kudu to Subwarw Dangaje 1.5 KM	17 - Road	023400100100 - Road & Communication Section	23020114 - Construction / Provision Of Roads	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	31730397 - LG Wide (BIRNIN KUDU)	80,000,000.00	9,000,000.00	150,000,000.00	-
Purchase of 2 no Motor Cycle for youth Empowerment	08 - Youth	023400200100 - Mechanical Section	23030104 - Purchase of Motor Cycles	70161 - UNEMPLOYMENT	31730397 - LG Wide (BIRNIN KUDU)	2,000,000.00	-	2,000,000.00	-
General Renovation and Overhauling of LG Official Vehicles	17 - Road	023030200100 - Mechanical Section	23030131 - Rehabilitation/Repairs of Vehicles	70451 - GENERAL PERSONNEL SERVICES	31730397 - LG Wide (BIRNIN KUDU)	9,898,162.00	15,000,000.00	20,000,000.00	-
Purchase of Motor Cycle For the Contribution to Security Agencies	13 - Reform of Government and Governance	023400200100 - Mechanical Section	23010105 - Purchase Of Motor Vehicles	70451 - ROAD TRANSPORT	31730397 - LG Wide (BIRNIN KUDU)	5,000,000.00	-	-	-
Purchase of 1 no Utility Vehicle (DAIS office, Toyota Corolla)	13 - Reform of Government and Governance	023400200100 - Mechanical Section	23010104 - Purchase of Motor Cycles	70361 - PUBLIC ORDER AND SAFETY N.E.C.	31730397 - LG Wide (BIRNIN KUDU)	3,000,000.00	1,500,000.00	6,000,000.00	-
Purchase of 2 no Motorcycle for Project Inspection and Monitoring B/Kudu	17 - Road	023400200100 - Mechanical Section	23010105 - Purchase of Motor Vehicles	70161 - GENERAL PUBLIC SERVICES N.E.C.	31730397 - LG Wide (BIRNIN KUDU)	10,000,000.00	-	13,000,000.00	-
Purchase of 2 no Hilux	13 - Reform of Government and Governance	023400200100 - Mechanical Section	23010105 - Purchase of Motor Vehicles	70161 - GENERAL PUBLIC SERVICES N.E.C.	31730397 - LG Wide (BIRNIN KUDU)	3,000,000.00	-	3,000,000.00	-
Contribution for the purchase of Hilux for Local Government Zonal Inspector	13 - Reform of Government and Governance	023400200100 - Mechanical Section	23010105 - Purchase of Motor Vehicles	70161 - GENERAL PUBLIC SERVICES N.E.C.	31730397 - LG Wide (BIRNIN KUDU)	106,393,395.00	-	-	-
Purchase of Water pump generators for Irrigation at Yidama,K/Gana,Avangwara,B/Kudu, and Kiyako	13 - Reform of Government and Governance	023400200100 - Mechanical Section	23010119 - Purchase Of Power Generating Set	70421 - AGRICULTURE	31730397 - LG Wide (BIRNIN KUDU)	3,000,000.00	31,635,500.00	47,000,000.00	-
Electrification project at Chandum, Jukana, Gamba, Soli, Halimbe, Kuntuku, Kawo, Ramgwam, Dorawa, Magw aram, Waza, Hirin, Kivale, Tsagay, Ramgwam & Yalwan Damai	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70161 - GENERAL PUBLIC SERVICES N.E.C.	31730397 - LG Wide (BIRNIN KUDU)	55,000,000.00	2,215,431.00	48,000,000.00	-
Extension Of Electricity at B/Kudu, Babaiulu, Bigidam, Sundamina, Kiyako and Wurmo	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70161 - GENERAL PUBLIC SERVICES N.E.C.	31730397 - LG Wide (BIRNIN KUDU)	20,000,000.00	-	5,000,000.00	-
Provision of Solar Lightening System at Wurmo Health Clinic	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70161 - GENERAL PUBLIC SERVICES N.E.C.	31730397 - LG Wide (BIRNIN KUDU)	32,000,000.00	-	-	-
Provision of Street Solar Lightening One street ward, (KURE-PT) villages for 4 Political Wards	12 - Growing the Private Sector	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70161 - GENERAL PUBLIC SERVICES N.E.C.	31730397 - LG Wide (BIRNIN KUDU)	22,000,000.00	-	10,000,000.00	-
Provision of Solar Lightening at Local Govt Secretariat	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70361 - PUBLIC ORDER AND SAFETY N.E.C.	31730397 - LG Wide (BIRNIN KUDU)	10,000,000.00	-	-	-
Solar Street Light 60no. Phase 2	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70161 - GENERAL PUBLIC SERVICES N.E.C.	31730397 - LG Wide (BIRNIN KUDU)	50,000,000.00	36,000,000.00	50,000,000.00	-
Solar Lightning and Furnition of Newly Constructed Midwifery Quarters	13 - Reform of Government and Governance	023400300100 - Electrical Section	23030102 - Rehabilitation/Repairs - Electricity	70161 - GENERAL PUBLIC SERVICES N.E.C.	31730397 - LG Wide (BIRNIN KUDU)	-	-	83,000,000.00	-
Land Compensation	06 - Housing and Urban Development	0230100100 - Land & Survey Section	23010101 - Purchase/Acquisition Of Land	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31730397 - LG Wide (BIRNIN KUDU)	20,000,000.00	-	-	-
Compellion of Tsangayr Dantaraba Friday Mosque wall fencing at B/Kudu	06 - Housing and Urban Development	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70611 - HOUSING DEVELOPMENT	31730397 - LG Wide (BIRNIN KUDU)	30,000,000.00	20,800,500.00	20,000,000.00	-
Construction of Local Government Plaza at Birnin Kudu	12 - Growing the Private Sector	023400500100 - Building Section	23020124 - Construction Of Markets/Parks	70611 - HOUSING DEVELOPMENT	31730301 - Birnin Kudu	10,000,000.00	10,000,000.00	20,000,000.00	-
Construction Of Birnin Kudu Town Hall	12 - Growing the Private Sector	023400500100 - Building Section	23020118 - Construction / Provision Of Infrastructure	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31730301 - Birnin Kudu	-	-	100,000,000.00	-
Settlement of Outstanding Liabilities	06 - Housing and Urban Development	023400500100 - Building Section	23020118 - Construction / Provision Of Infrastructure	70491 - ECONOMIC AFFAIRS N.E.C.	31730397 - LG Wide (BIRNIN KUDU)	25,000,000.00	16,662,780.00	50,000,000.00	-
Construction of NSCD Out post at Kangire	13 - Reform of Government and Governance	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70361 - PUBLIC ORDER AND SAFETY N.E.C.	31730302 - Kangire	5,000,000.00	-	5,000,000.00	-
General renovation of Local Government Secretariat	13 - Reform of Government and Governance	023400500100 - Building Section	23030121 - Rehabilitation / Repairs Of Office Buildings	70131 - GENERAL PERSONNEL SERVICES	31730311 - Yalwan Damai	100,000,000.00	11,132,215.00	150,000,000.00	-
Renovation of B/Kudu District Head House	13 - Reform of Government and Governance	023400500100 - Building Section	23030101 - Rehabilitation/repairs of Residential Buildings	70131 - GENERAL PERSONNEL SERVICES	31730301 - Birnin Kudu	20,000,000.00	-	30,000,000.00	-
General renovation of Local Government Quest House Dutse	13 - Reform of Government and Governance	023400500100 - Building Section	23030101 - Rehabilitation/repairs of Residential Buildings	70131 - GENERAL PERSONNEL SERVICES	31730301 - Birnin Kudu	20,000,000.00	10,072,000.00	5,000,000.00	-
Renovation of Local Education Authority (LEA) Secretariat	13 - Reform of Government and Governance	023400500100 - Building Section	23030121 - Rehabilitation / Repairs Of Office Buildings	70131 - GENERAL PERSONNEL SERVICES	31730397 - LG Wide (BIRNIN KUDU)	10,000,000.00	6,680,658.00	10,000,000.00	-
Construction of USINDC Reside Houses at wurmo, iggi, kiyako, samaina , sumpolina and y/Damai (On Going)	13 - Reform of Government and Governance	023400500100 - Building Section	23030101 - Rehabilitation/repairs of Residential Buildings	70131 - GENERAL PERSONNEL SERVICES	31730397 - LG Wide (BIRNIN KUDU)	45,000,000.00	14,866,500.00	68,891,623.00	-
General Renovation of 4no. Staff Quarters & 3no. Boys Quarters (On going)	13 - Reform of Government and Governance	023400500100 - Building Section	23030103 - Rehabilitation/Repairs - Housing	70131 - GENERAL PERSONNEL SERVICES	31730397 - LG Wide (BIRNIN KUDU)	5,000,000.00	-	10,000,000.00	-
Renovation of Duplex House at B/Kudu	13 - Reform of Government and Governance	023400500100 - Building Section	23030103 - Rehabilitation/Repairs - Housing	70131 - GENERAL PERSONNEL SERVICES	31730397 - LG Wide (BIRNIN KUDU)	20,000,000.00	7,387,199.00	10,000,000.00	-
Wall Fencing/Renovation of NYSC Lodge at B/Kudu	13 - Reform of Government and Governance	023400500100 - Building Section	23030103 - Rehabilitation/Repairs - Housing	70131 - GENERAL PERSONNEL SERVICES	31730397 - LG Wide (BIRNIN KUDU)	5,000,000.00	-	5,000,000.00	-
Purchase of Furniture for Chairman Duplex House B/Kudu and Local Quest House Dutse	13 - Reform of Government and Governance	023400500100 - Building Section	23010121 - Purchase Of Residential Furniture	70131 - GENERAL PERSONNEL SERVICES	31730397 - LG Wide (BIRNIN KUDU)	200,000.00	19,600,782.00	200,000.00	-
Furnishing of L.G. PHC Office Complex at B/Kudu	04 - Health	023400500100 - Building Section	23010112 - Purchase of Office Furniture and Fittings	70131 - GENERAL PERSONNEL SERVICES	31730301 - Birnin Kudu	-	-	5,000,000.00	-
Re-construction of L.G Secretariat Stand by Generator Room	13 - Reform of Government and Governance	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70131 - GENERAL PERSONNEL SERVICES	31730397 - LG Wide (BIRNIN KUDU)	2,000,000.00	-	-	-
Construction of Walling Shade at Gargadi, Jangargari, Nafara, Bigidam, and Dorawa	13 - Reform of Government and Governance	023400500100 - Building Section	23020118 - Construction / Provision Of Infrastructure	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	31730397 - LG Wide (BIRNIN KUDU)	7,000,000.00	-	15,000,000.00	-
Purchase of Additional Furniture to Local Govt Secretariat	13 - Reform of Government and Governance	023400500100 - Building Section	23010112 - Purchase of Office Furniture and Fittings	70131 - GENERAL PERSONNEL SERVICES	31730397 - LG Wide (BIRNIN KUDU)	30,000,000.00	29,000,000.00	50,000,000.00	-
Construction of Two Midwery House at Sundamina Bamaina and Unguwar Ya"	04 - Health	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70161 - GENERAL PUBLIC SERVICES N.E.C.	31730397 - LG Wide (BIRNIN KUDU)	50,000,000.00	50,000,000.00	-	-
Construction of 4 NO Town Gates at Birnin Kudu Town	09 - Environmental Improvement	023400500100 - Building Section	23020130 - Construction / Provision Of Wall Fence/Boundary Pillars	70621 - COMMUNITY DEVELOPMENT	31730301 - Birnin Kudu	20,000,000.00	-	-	-
Construction and wall fencing of District Head House at Y/Damai	13 - Reform of Government and Governance	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70131 - GENERAL PERSONNEL SERVICES	31730311 - Yalwan Damai	15,000,000.00	-	20,000,000.00	-
Wall Fencing of Grave Yard Across the LG	13 - Reform of Government and Governance	023400500100 - Building Section	23030126 - Rehabilitation/Repairs Of Cemeteries	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	31730397 - LG Wide (BIRNIN KUDU)	30,000,000.00	-	40,000,000.00	-
Fencing & Construction of Midwife House at Jangargari	04 - Health	023400500100 - Building Section	23020130 - Construction / Provision Of Wall Fence/Boundary Pillars	70741 - PUBLIC HEALTH SERVICES	31730305 - Kwangwara	-	-	100,000,000.00	-
Construction of Juma at Mosque 1 NO per each Wards of the LG	13 - Reform of Government and Governance	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70161 - GENERAL PUBLIC SERVICES N.E.C.	31730397 - LG Wide (BIRNIN KUDU)	80,000,000.00	-	120,000,000.00	-
Renovation of Friday Mosque at Ywar, Babaiulu, Jaba, Kiyako, Yidama, Jangargari, Ludu, Hirin, S/dangaje, Bamaina, Furufawa, Gamba, Dukwana and Injiwawa (On going)	13 - Reform of Government and Governance	023400500100 - Building Section	23030131 - Rehabilitation/Repairs of Other Infrastructure	70161 - GENERAL PUBLIC SERVICES N.E.C.	31730397 - LG Wide (BIRNIN KUDU)	15,000,000.00	2,200,000.00	5,000,000.00	-
Construction of 10 Utility Project Mosque at Kantoga, Iggi, Nasakar, Sakai, Zarena, Jadduga, D/Kawo, Chandum, Tsangayr Ramgwam, Bakasi and Kangire (On going)	13 - Reform of Government and Governance	023400500100 - Building Section	23030131 - Rehabilitation/Repairs of Other Infrastructure	70161 - GENERAL PUBLIC SERVICES N.E.C.	31730397 - LG Wide (BIRNIN KUDU)	10,000,000.00	1,416,691.00	10,000,000.00	-
Construction of Juma at Mosque at Waza, Kangire, Surko and K/Gana (On going)	13 - Reform of Government and Governance	023400500100 - Building Section	23030131 - Rehabilitation/Repairs of Other Infrastructure	70161 - GENERAL PUBLIC SERVICES N.E.C.	31730397 - LG Wide (BIRNIN KUDU)	10,000,000.00	13,450,000.00	10,000,000.00	-

317303 - BIRNIN KUDU Local Government, Jigawa State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Performance Tansaru To August	2026 Approved Budget	2026 Climate Change Tansaru
Construction of 2 No Public Convinient Toilet at Different Location	13 - Reform of Government and Governance	02340500100 - Building Section	2320113 - Construction/Provision Of Public Convenience	70131 - GENERAL PERSONNEL SERVICES	3170397 - LG Wide (BIRNIN KUDU)	-	-	40,000,000.00	-
Wallfencing of Sundumina GraveYard	13 - Reform of Government and Governance	02340500100 - Building Section	2330126 - Rehabilitation/Repairs Of Cemeteries	70131 - GENERAL PERSONNEL SERVICES	3170397 - Sundumina	-	-	20,000,000.00	-
Wallfencing of Proposed B/Kudu Motor Dodo	13 - Reform of Government and Governance	02340500100 - Building Section	2330130 - Construction / Provision of Wall Fence/Boundary Pillars	70561 - ENVIRONMENTAL PROTECTION N.E.C.	3170301 - Birnin Kudu	-	-	30,000,000.00	-
Wall Fencing of Grave Yard at dutsen Mai Dodo (On Going)	13 - Reform of Government and Governance	02340500100 - Building Section	2330126 - Rehabilitation/Repairs Of Cemeteries	70131 - GENERAL PERSONNEL SERVICES	3170301 - Birnin Kudu	-	-	20,000,000.00	-
Completion of Alhussuna Friday Mosques at B/Kudu (Phase 1, 2 and 3)	13 - Reform of Government and Governance	02340500100 - Building Section	2330130 - Rehabilitation/Repairs Of Other Institutional Buildings	70133 - OTHER GENERAL SERVICES	3170301 - Birnin Kudu	5,000,000.00	-	10,000,000.00	-
Contribution for the Completion of Uncompleted Mosque at B/Kudu (On going)	13 - Reform of Government and Governance	02340500100 - Building Section	2330130 - Rehabilitation/Repairs Of Other Institutional Buildings	70161 - GENERAL PUBLIC SERVICES N.E.C.	3170301 - Birnin Kudu	17,300,000.00	9,740,560.00	-	-
Support to Renovation and completion of Isalamiya Primary and JSS schools across the LG	05 - Education	02340500100 - Building Section	2320107 - Construction/Provision Of Public Schools	70921 - LOWER SECONDARY EDUCATION	3170397 - LG Wide (BIRNIN KUDU)	30,000,000.00	15,750,000.00	30,000,000.00	-
Construction of 5 daily Prayer Mosques 3No pe each Wards	13 - Reform of Government and Governance	02340500100 - Building Section	2320131 - Construction/Provision Of Religious Structures	70151 - R&D GENERAL PUBLIC SERVICES	3170397 - LG Wide (BIRNIN KUDU)	80,000,000.00	80,535,996.00	99,168,301.00	-
Construction of Motor Park, Office Vehicle, Shade and Ibrite filling	13 - Reform of Government and Governance	02340500100 - Building Section	2320124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	3170301 - Birnin Kudu	-	-	30,000,000.00	-
Wall fencing of manseer Grave Yard	13 - Reform of Government and Governance	02340500100 - Building Section	2330126 - Rehabilitation/Repairs Of Cemeteries	70131 - GENERAL PERSONNEL SERVICES	3170301 - Birnin Kudu	-	-	40,000,000.00	-
Re-construction of Skills Acquisition Center B/Kudu	13 - Reform of Government and Governance	02340500100 - Building Section	2330118 - Rehabilitation /Repairs - Miscellaneous Facilities	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	3170301 - Birnin Kudu	-	-	300,000,000.00	-
Construction of Nomadic Primary School at Rigat Idau, kantoga, kangire and Lemo	05 - Education	02340500100 - Building Section	2320107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	3170397 - LG Wide (BIRNIN KUDU)	30,000,000.00	-	30,000,000.00	-
Construction of Markets Stall at babaku,Kangire, Kyako, sundumina , Rumbuwya,Kafin Gana , B/Kudu and Waza	12 - Growing the Private Sector	02340500100 - Building Section	2320124 - Construction Of Markets/Parks	70161 - GENERAL PUBLIC SERVICES N.E.C.	3170397 - LG Wide (BIRNIN KUDU)	10,000,000.00	1,704,057.00	10,000,000.00	-
Renovation of Catering Rest House at B/Kudu	09 - Environmental Improvement	02340500100 - Building Section	2330131 - Rehabilitation/Repairs Of Other Infrastructure	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	3170301 - Birnin Kudu	10,000,000.00	-	10,000,000.00	-
Construction of Waiting Shade at Unguwar Ya 'Kadangare,Zanga and Masaya	13 - Reform of Government and Governance	02340500100 - Building Section	2320124 - Construction Of Markets/Parks	70161 - GENERAL PUBLIC SERVICES N.E.C.	3170397 - LG Wide (BIRNIN KUDU)	6,000,000.00	-	5,000,000.00	-
Construction of Market Stall at Kadangare,Zanga,Kangire,Dumus, Nafara and Kwangwara	13 - Reform of Government and Governance	02340500100 - Building Section	2320124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	3170397 - LG Wide (BIRNIN KUDU)	20,000,000.00	18,744,634.00	45,000,000.00	-
Construction of currier and drainage at Dagwaje,Kigana,Y'dama,Budunga,Kangire,Kawo,U/ya',Tudu Babba,Kadangare,Kantoga,Kwan,Gwa and Surko Town (On Going)	16 - Water Ways	02340500100 - Building Section	2320139 - Construction of Bridges and Culverts	70561 - ENVIRONMENTAL PROTECTION N.E.C.	3170397 - LG Wide (BIRNIN KUDU)	10,000,000.00	9,850,200.00	20,000,000.00	-
Construction of currier and drainage at Y'dama,Kantoga ,Kangiya Layin Iban Jajere,B/Kudu Titi Allah Ya Isa and Kangire Health Clinic	16 - Water Ways	02340500100 - Building Section	2320139 - Construction of Bridges and Culverts	70561 - ENVIRONMENTAL PROTECTION N.E.C.	3170397 - LG Wide (BIRNIN KUDU)	30,000,000.00	26,201,708.00	40,000,000.00	-
Construction of culvert at barinon	16 - Water Ways	02340500100 - Building Section	2320139 - Construction of Bridges and Culverts	70561 - ENVIRONMENTAL PROTECTION N.E.C.	3170397 - LG Wide (BIRNIN KUDU)	20,000,000.00	-	40,000,000.00	-
Avu U/ya Bata B/Kudu, Ukuda Halabe,Dokoki,Tudu Karami,Yabaza,Nafara,Dangaje,Kangire and Dongoli	16 - Water Ways	02340500100 - Building Section	2320139 - Construction of Bridges and Culverts	70561 - ENVIRONMENTAL PROTECTION N.E.C.	3170397 - LG Wide (BIRNIN KUDU)	20,000,000.00	-	40,000,000.00	-
Re-construction of dakoro Half Bridge	16 - Water Ways	02340500100 - Building Section	2320139 - Construction of Bridges and Culverts	70561 - ENVIRONMENTAL PROTECTION N.E.C.	3170397 - LG Wide (BIRNIN KUDU)	-	-	68,000,000.00	-
Construction of three Cell Culvert along Tsamiya-Ladduga Road	16 - Water Ways	02340500100 - Building Section	2320139 - Construction of Bridges and Culverts	70561 - ENVIRONMENTAL PROTECTION N.E.C.	3170397 - LG Wide (BIRNIN KUDU)	10,000,000.00	-	28,000,000.00	-
Control of Erosion Across The Local Government (Ecological Fund)	09 - Environmental Improvement	02340500100 - Building Section	2320139 - Construction of Bridges and Culverts	70561 - ENVIRONMENTAL PROTECTION N.E.C.	3170397 - LG Wide (BIRNIN KUDU)	80,000,000.00	79,800,205.00	100,000,000.00	-
CONSTRUCTION OF HEALTH POST AT BILILI,WAZA,OHAWA,JIJEWAN,HIRIN,BADINGU,IJGGI,RUMBUNWYA,WARWADA,ZANGA,GANGARA,JANGARGANI AND KURA (ON GOING)	04 - Health	02340500100 - Building Section	2320106 - Construction/Provision Of Hospitals/Health Centres	70161 - GENERAL PUBLIC SERVICES N.E.C.	3170397 - LG Wide (BIRNIN KUDU)	10,000,000.00	-	-	-
General Renovation and Completion of Health Post across the LG	04 - Health	02340500100 - Building Section	2320101 - Construction/Provision Of Office Buildings	70721 - GENERAL MEDICAL SERVICES	3170397 - LG Wide (BIRNIN KUDU)	15,000,000.00	-	20,000,000.00	-
Construction of Public Convinence at Market and Motor park at B/Kudu	09 - Environmental Improvement	02340500100 - Building Section	2320113 - Construction/Provision Of Public Convenience	70741 - PUBLIC HEALTH SERVICES	3170397 - LG Wide (BIRNIN KUDU)	5,000,000.00	5,000,000.00	-	-
Construction of Health post at Jangargani,Bigdam and Badingu	04 - Health	02340500100 - Building Section	2320106 - Construction/Provision Of Hospitals/Health Centres	70161 - GENERAL PUBLIC SERVICES N.E.C.	3170397 - LG Wide (BIRNIN KUDU)	30,000,000.00	20,432,713.00	-	-
Construction of Primary Health Care Centre at Masaya,K/Gana,Jukina and Maidubu	04 - Health	02340500100 - Building Section	2320106 - Construction/Provision Of Hospitals/Health Centres	70721 - GENERAL MEDICAL SERVICES	3170397 - LG Wide (BIRNIN KUDU)	20,000,000.00	-	20,000,000.00	-
Construction of standard delivery room in tineward at Makarantun Kabatin Primary Health Care Clinic B/Kudu	04 - Health	02340500100 - Building Section	2320106 - Construction/Provision Of Hospitals/Health Centres	70721 - GENERAL MEDICAL SERVICES	3170397 - LG Wide (BIRNIN KUDU)	25,000,000.00	-	20,000,000.00	-
Renovation of Primary Healthcare clinic Dokoki,Ijgg, Tu'kuda,Yarma,Kawo,Kangire,Kiyako,Kwagwara,Nafara,Kwan Samamniya and Badingu (On going)	04 - Health	02340500100 - Building Section	2320106 - Construction/Provision Of Hospitals/Health Centres	70721 - GENERAL MEDICAL SERVICES	3170397 - LG Wide (BIRNIN KUDU)	10,000,000.00	-	10,000,000.00	-
General Renovation of Primary health Care Across the LG	04 - Health	02340500100 - Building Section	2320106 - Construction/Provision Of Hospitals/Health Centres	70721 - GENERAL MEDICAL SERVICES	3170397 - LG Wide (BIRNIN KUDU)	20,000,000.00	5,000,000.00	20,000,000.00	-
Contribution of Local Government JICHMA Office	04 - Health	02340500100 - Building Section	2320106 - Construction/Provision Of Hospitals/Health Centres	70721 - GENERAL MEDICAL SERVICES	3170397 - LG Wide (BIRNIN KUDU)	-	-	58,000,000.00	-
Construction and Wall Fencing of Midwifery Quaters	04 - Health	02340500100 - Building Section	2330130 - Construction / Provision of Wall Fence/Boundary Pillars	70161 - GENERAL PUBLIC SERVICES N.E.C.	3170397 - LG Wide (BIRNIN KUDU)	10,000,000.00	-	-	-
onstruction of Hajj Demonstration Ground	13 - Reform of Government and Governance	02340500100 - Building Section	2320131 - Construction/Provision Of Religious Structures	70161 - GENERAL PUBLIC SERVICES N.E.C.	3170397 - LG Wide (BIRNIN KUDU)	-	-	50,000,000.00	-
Construction of PHC Hospital at zaka which include zmidwife Houses wall fencing, Interlock, gate and gate House	04 - Health	02340500100 - Building Section	2320106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	3170397 - LG Wide (BIRNIN KUDU)	-	-	100,000,000.00	-
Renovation of B/Kudu Old General Hospital	04 - Health	02340500100 - Building Section	2330105 - Rehabilitation/Repairs-Hospital/Health Centres	70731 - GENERAL HOSPITAL SERVICES	3170397 - LG Wide (BIRNIN KUDU)	-	-	30,000,000.00	-
General renovation of PHC Hospital Nafara	04 - Health	02340500100 - Building Section	2330105 - Rehabilitation/Repairs-Hospital/Health Centres	70731 - GENERAL HOSPITAL SERVICES	3170397 - LG Wide (BIRNIN KUDU)	-	-	20,000,000.00	-
Renovation of women center and Purchase of Material	13 - Reform of Government and Governance	02340500100 - Building Section	2330118 - Rehabilitation/Repairs of Workshops/Laboratories	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	3170397 - LG Wide (BIRNIN KUDU)	20,000,000.00	-	25,000,000.00	-
Purchase/repairs of Schools furniture	05 - Education	02340500100 - Building Section	2330106 - Rehabilitation/Repairs - Public Schools	70981 - EDUCATION N.E.C.	3170397 - LG Wide (BIRNIN KUDU)	10,000,000.00	-	20,000,000.00	-
Construction of 1 Block of 2 Classroom for Islamiya Primary School at Dutsen madang,Halabe,Bata,Yawa,Migawa,Barwa,Bilili arewa ,G/Damau & Bamaina	05 - Education	02340500100 - Building Section	2320107 - Construction/Provision Of Public Schools	70981 - EDUCATION N.E.C.	3170397 - LG Wide (BIRNIN KUDU)	-	-	30,000,000.00	-
Construction of 4no of 2 bed room semi-detach house at Hard reach Areas at Hirin,Safa,Furtuwaa,Ukuda and Jigawa Nasara	06 - Housing and Urban Development	02340500100 - Building Section	2320102 - Construction/Provision Of Residential Buildings	70131 - GENERAL PERSONNEL SERVICES	3170397 - LG Wide (BIRNIN KUDU)	10,000,000.00	-	-	-
Construction of 3 no Isalamiya School per each Wards of the LG	05 - Education	02340500100 - Building Section	2320107 - Construction/Provision Of Public Schools	70111 - PRE-PRIMARY EDUCATION	3170397 - LG Wide (BIRNIN KUDU)	5,000,000.00	-	30,000,000.00	-
Contribution for the General Renovation of Primary Schools at Hirin and Kalingana and Baki Kuja	09 - Environmental Improvement	02340500100 - Building Section	2330106 - Rehabilitation/Repairs - Public Schools	70161 - GENERAL PUBLIC SERVICES N.E.C.	3170397 - LG Wide (BIRNIN KUDU)	30,000,000.00	-	-	-
Support to Renovation and completion of Isalamiya Primary and JSS Schools across the LG	05 - Education	02340500100 - Building Section	2320107 - Construction/Provision Of Public Schools	70911 - PRE-PRIMARY EDUCATION	3170397 - LG Wide (BIRNIN KUDU)	20,000,000.00	-	30,000,000.00	-
Construction of Isalamiya at Mohd Nafaj (Ahaji kwado)	05 - Education	02340500100 - Building Section	2320107 - Construction/Provision Of Public Schools	70911 - PRE-PRIMARY EDUCATION	3170397 - LG Wide (BIRNIN KUDU)	4,199,980.00	-	10,000,000.00	-
Equity Contribution to JICHMA	04 - Health	05210020010 - Curative	2320101 - Construction/Provision Of Office Buildings	70741 - PUBLIC HEALTH SERVICES	3170397 - LG Wide (BIRNIN KUDU)	18,500,000.00	8,000,000.00	41,200,000.00	-
Purchase of Medical Equipment for Health Clinics at B/Kudu,Babaku,Kiyako,Lafya,U/ya ,Kantoga, Sundumina and Kangire	04 - Health	05210020010 - Curative	2301122 - Purchase Of Health / Medical Equipment	70721 - GENERAL MEDICAL SERVICES	3170397 - LG Wide (BIRNIN KUDU)	15,000,000.00	14,723,589.00	25,000,000.00	-
Purchases of Health Post Equipment	04 - Health	05210020010 - Curative	2320106 - Construction/Provision Of Hospitals/Health Centres	70721 - GENERAL MEDICAL SERVICES	3170397 - LG Wide (BIRNIN KUDU)	30,000,000.00	-	20,000,000.00	-
Support to Nutritional Activities and Programms	04 - Health	05210020010 - Curative	05230100100 - Hygiene (Water, Sanitation and Hygiene)	70741 - PUBLIC HEALTH SERVICES	3170397 - LG Wide (BIRNIN KUDU)	-	-	20,000,000.00	-
purchase of 5 nos motorcycle for ODF SUSTAINABILITY	04 - Health	05210020010 - Curative	2301014 - Purchase of Motor Cycles	70111 - WASTE MANAGEMENT	3170397 - LG Wide (BIRNIN KUDU)	-	-	3,000,000.00	-
Construction of Hand Pump 5 no at every Wards	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	2320105 - Construction/Provision Of Water Facilities	70161 - GENERAL PUBLIC SERVICES N.E.C.	3170397 - LG Wide (BIRNIN KUDU)	40,000,000.00	19,800,000.00	100,000,000.00	-
Drilling of 100 well 140 no at Yigga (Gaba Kwagwara,B/Kudu, Kiyako,Ijgg,Waza,Badingu,Lafya , Jangargani and Safa	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	2320105 - Construction/Provision Of Water Facilities	70161 - GENERAL PUBLIC SERVICES N.E.C.	3170397 - LG Wide (BIRNIN KUDU)	10,000,000.00	-	5,000,000.00	-
Construction of Complete Solar Water Scheme 2 no per Each Wards of the LG	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	2330104 - Rehabilitation/Repairs - Water Facilities	70561 - ENVIRONMENTAL PROTECTION N.E.C.	3170397 - LG Wide (BIRNIN KUDU)	70,000,000.00	44,853,500.00	50,000,000.00	-
Extension of Pipe Bone Water Systems across the LG	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	2320105 - Construction/Provision Of Water Facilities	70161 - GENERAL PUBLIC SERVICES N.E.C.	3170397 - LG Wide (BIRNIN KUDU)	25,000,000.00	3,500,000.00	20,000,000.00	-
Purchase of Hand Pump Materials	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	2320105 - Construction/Provision Of Water Facilities	70161 - GENERAL PUBLIC SERVICES N.E.C.	3170397 - LG Wide (BIRNIN KUDU)	45,000,000.00	54,480,000.00	70,000,000.00	-
conversion of motorizer water scheme to solar powered scheme at kiyako,kwan, Warwada,Badingu,Kwagwara,Jangargani,Dumus,Shanguru,Bigdam,Malammaru,Gangara,Zarena,Sundumina,Soli,Babaku, Y/Dama/Surko of Nursing B/Kudu,Bamaina Lodge and Bamaina Central Mosque	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	2330104 - Rehabilitation/Repairs - Water Facilities	70161 - GENERAL PUBLIC SERVICES N.E.C.	3170397 - LG Wide (BIRNIN KUDU)	40,000,000.00	37,440,000.00	-	-
Drilling of 15 ND Hand Pumps at Kantoga,Ukuda,Kiyako, Kangire, Surko, Y'dama,U/ya and Kwagwara	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	2320105 - Construction/Provision Of Water Facilities	70161 - GENERAL PUBLIC SERVICES N.E.C.	3170397 - LG Wide (BIRNIN KUDU)	15,000,000.00	-	25,000,000.00	-
Construction of complete package mini solar power Water scheme across the Local Government	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	2320105 - Construction/Provision Of Water Facilities	70161 - GENERAL PUBLIC SERVICES N.E.C.	3170397 - LG Wide (BIRNIN KUDU)	-	-	75,000,000.00	-
Proposed Sinking of Solar Power Borehole 4 number at each Local Government	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	2320105 - Construction/Provision Of Water Facilities	70161 - GENERAL PUBLIC SERVICES N.E.C.	3170397 - LG Wide (BIRNIN KUDU)	-	-	40,000,000.00	-
Conversion of Motorizer Water Scheme to Solar Within the Local Govt	13 - Reform of Government and Governance	05510010010 - Community Development Section	2301128 - Purchase Of Security Equipment	70161 - GENERAL PUBLIC SERVICES N.E.C.	3170397 - LG Wide (BIRNIN KUDU)	35,000,000.00	-	100,000,000.00	-
Procurement of Security Equipment	06 - Housing and Urban Development	05510010010 - Community Development Section	2302146 - Construction of Lecture Hall/Theatre/Class Rooms	70351 - PUBLIC ORDER AND SAFETY N.E.C.	3170397 - LG Wide (BIRNIN KUDU)	10,000,000.00	7,500,800.00	10,000,000.00	-
0	06 - Housing and Urban Development	05510010010 - Community Development Section	2302146 - Construction of Lecture Hall/Theatre/Class Rooms	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	3170301 - Birnin Kudu	50,000,000.00	2,000,000.00	-	-
Purchase of security equipments	13 - Reform of Government and Governance	05510010010 - Community Development Section	2301128 - Purchase Of Security Equipment	70161 - GENERAL PUBLIC SERVICES N.E.C.	3170397 - LG Wide (BIRNIN KUDU)	5,000,000.00	-	5,000,000.00	-
Youth Empowerment	12 - Growing the Private Sector	05510010010 - Community Development Section	2330131 - Rehabilitation/Repairs Of Other Infrastructure	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	3170397 - LG Wide (BIRNIN KUDU)	20,000,000.00	28,770,000.00	30,000,000.00	-
Women Empowerment	12 - Growing the Private Sector	05510010010 - Community Development Section	2330131 - Rehabilitation/Repairs Of Other Infrastructure	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	3170397 - LG Wide (BIRNIN KUDU)	10,000,000.00	6,285,000.00	20,000,000.00	-
Contribution for the construction of Isalamiya and Primary School at Ukuda Gabas,Jangargani and Asayya Village	05 - Education	05510010010 - Community Development Section	2320107 - Construction/Provision Of Public Schools	70911 - PRE-PRIMARY EDUCATION	3170397 - LG Wide (BIRNIN KUDU)	10,000,000.00	-	10,000,000.00	-

317303 - BIRNIN KUDU Local Government, Jigawa State - 2026 Budget:

Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tanning
Procurement of Motor Cycle to Local Govt Information Officer	11 - Information Communication and Technology	055100200100 - Information, Youth, Sport & Culture	23010104 - Purchase of Motor Cycles	70131 - GENERAL PERSONNEL SERVICES	31730397 - LG Wide (BIRNIN KUDU)	2,000,000.00	-	2,000,000.00	-
Purchase of Grains /Transportation	13 - Reform of Government and Governance	055100300100 - Social Welfare Section	23050108 - Special Intervention Programmes and Projects	71081 - R & D SOCIAL PROTECTION	31730397 - LG Wide (BIRNIN KUDU)	40,000,000.00	5,000,000.00	50,000,000.00	-
Establishment of Park and Guarding at B/kudu	09 - Environmental Improvement	055100300100 - Social Welfare Section	23020119 - Construction / Provision Of Recreational Facilities	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31730397 - LG Wide (BIRNIN KUDU)	1,500,000.00	-	-	-
Purchase of relief materials (sallatives)	03 - Poverty Alleviation	055100300100 - Social Welfare Section	23030131 - Rehabilitation/Repairs Of Other Infrastructure	71091 - SOCIAL PROTECTION N.E.C.	31730397 - LG Wide (BIRNIN KUDU)	30,000,000.00	29,500,000.00	40,000,000.00	-
Purchase of White Heng (Luccifari) and (Makara) for Distribution to 209 Friday Mosque	13 - Reform of Government and Governance	055100300100 - Social Welfare Section	23030126 - Rehabilitation/Repairs Of Cemeteries	70161 - GENERAL PUBLIC SERVICES N.E.C.	31730397 - LG Wide (BIRNIN KUDU)	10,000,000.00	-	20,000,000.00	-
Social Intervention Programme (sip)	13 - Reform of Government and Governance	055100300100 - Social Welfare Section	23030131 - Rehabilitation/Repairs Of Other Infrastructure	71091 - SOCIAL PROTECTION N.E.C.	31730397 - LG Wide (BIRNIN KUDU)	20,000,000.00	-	20,000,000.00	-

011100100100		Chairman			
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	112,589,596.00	32,497,956.00	140,841,922.00	0.00
21	Personnel Cost	43,589,596.00	2,997,956.00	49,841,922.00	0.00
2101	SALARY	15,836,604.00	908,316.00	15,832,804.00	0.00
210101	Salaries and Wages	15,836,604.00	908,316.00	15,832,804.00	0.00
21010101	Salary	15,836,604.00	908,316.00	15,832,804.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	27,752,992.00	2,089,640.00	34,009,118.00	0.00
210201	ALLOWANCES	27,752,992.00	2,089,640.00	34,009,118.00	0.00
21020104	Rent Supplement	3,167,320.00	181,663.00	3,176,071.00	0.00
21020105	Meal Subsidy	4,805,821.00	0.00	4,805,821.00	0.00
21020106	Utility Allowance	1,583,660.00	908,831.00	1,618,662.00	0.00
21020107	Entertainment	1,583,660.00	0.00	1,588,032.00	0.00
21020109	Leave Transport Grant	1,583,660.00	90,831.00	1,583,360.00	0.00
21020110	Overtime	0.00	0.00	5,306,371.00	0.00
21020117	Domestic Staff Allowance	4,805,821.00	363,326.00	1,045,771.00	0.00
21020122	Motor Vehicle Maintenance Allowance	1,583,660.00	363,326.00	6,362,142.00	0.00
21020123	Constituency Allowance	639,390.00	181,663.00	522,888.00	0.00
21020173	Once-in-4-Years Furniture Allowance	8,000,000.00	0.00	8,000,000.00	0.00
22	Other Recurrent Costs	69,000,000.00	29,500,000.00	91,000,000.00	0.00
2202	OVERHEAD COST	69,000,000.00	29,500,000.00	91,000,000.00	0.00
220201	Transport & Travelling - General	15,000,000.00	10,000,000.00	20,000,000.00	0.00
22020102	Local Travel & Transport - Others	5,000,000.00	0.00	10,000,000.00	0.00
22020104	International Travel & Transport - Others	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	0.00	5,000,000.00	0.00
220205	Training - General	10,000,000.00	0.00	20,000,000.00	0.00
22020501	Local Training	10,000,000.00	0.00	20,000,000.00	0.00
220206	Other Services - General	24,000,000.00	19,500,000.00	36,000,000.00	0.00
22020601	Security Services	24,000,000.00	19,500,000.00	36,000,000.00	0.00
220210	Miscellaneous Expenses - General	15,000,000.00	0.00	10,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	2,000,000.00	0.00	10,000,000.00	0.00
22021002	Honorarium and Sitting Allowance Payments	5,000,000.00	0.00	0.00	0.00
22021068	Governing Council Expenses	8,000,000.00	0.00	0.00	0.00

011108000100		Internal Audit Office			
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	9,753,075.00	11,356,796.00	9,460,187.00	0.00
21	Personnel Cost	9,453,075.00	6,356,796.00	9,960,187.00	0.00
2101	SALARY	2,479,683.00	1,951,536.00	2,340,413.00	0.00
210101	Salaries and Wages	2,479,683.00	1,951,536.00	2,340,413.00	0.00
21010101	Salary	2,479,683.00	1,951,536.00	2,340,413.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,973,392.00	4,405,260.00	1,619,774.00	0.00
210201	ALLOWANCES	6,973,392.00	4,405,260.00	1,619,774.00	0.00
21020103	Transport Allowance	1,165,731.00	395,268.00	290,978.00	0.00
21020104	Rent Supplement	1,307,695.00	649,500.00	468,562.00	0.00
21020105	Meal Subsidy	1,051,179.00	282,480.00	121,262.00	0.00
21020106	Utility Allowance	1,094,859.00	326,744.00	139,608.00	0.00
21020109	Leave Transport Grant	1,161,197.00	336,744.00	234,281.00	0.00
21020137	Medical Allowance	1,192,731.00	726,576.00	365,083.00	0.00
21020181	Leave Bonus	0.00	1,687,948.00	0.00	0.00
22	Other Recurrent Costs	300,000.00	5,000,000.00	5,500,000.00	0.00
2202	OVERHEAD COST	300,000.00	5,000,000.00	5,500,000.00	0.00
220201	Transport & Travelling - General	300,000.00	0.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	300,000.00	0.00	500,000.00	0.00
220203	Materials and Supplies - General	0.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	5,000,000.00	0.00

220204	Maintenance Services - General	0.00	5,000,000.00	0.00	0.00
22020404	Maintenance of Office / IT Equipment	0.00	5,000,000.00	0.00	0.00

011200100100					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	81,296,277.00	57,454,209.00	97,092,113.00	0.00
21	Personnel Cost	41,296,277.00	21,504,209.00	37,892,113.00	0.00
2101	SALARY	8,960,088.00	6,451,263.00	8,960,088.00	0.00
210101	Salaries and Wages	8,960,088.00	6,451,263.00	8,960,088.00	0.00
21010101	Salary	8,960,088.00	6,451,263.00	8,960,088.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	22,336,189.00	15,052,946.00	18,932,025.00	0.00
210201	ALLOWANCES	22,336,189.00	15,052,946.00	18,932,025.00	0.00
21020104	Rent Supplement	1,792,018.00	2,150,421.00	1,971,977.00	0.00
21020106	Utility Allowance	896,015.00	1,075,210.00	896,008.00	0.00
21020107	Entertainment	896,015.00	1,075,210.00	896,008.00	0.00
21020109	Leave Transport Grant	1,792,030.00	4,300,842.00	1,792,023.00	0.00
21020117	Domestic Staff Allowance	3,584,040.00	840,000.00	0.00	0.00
21020122	Motor Vehicle Maintenance Allowance	3,584,040.00	4,300,842.00	3,584,035.00	0.00
21020123	Constituency Allowance	1,792,031.00	1,310,421.00	1,791,974.00	0.00
21020173	Once-in-4-Years Furniture Allowance	8,000,000.00	0.00	8,000,000.00	0.00
2103	SOCIAL BENEFITS	10,000,000.00	0.00	10,000,000.00	0.00
210301	Social Benefits	10,000,000.00	0.00	10,000,000.00	0.00
21030105	Severance Gratuity	10,000,000.00	0.00	10,000,000.00	0.00
22	Other Recurrent Costs	40,000,000.00	35,950,000.00	59,200,000.00	0.00
2202	OVERHEAD COST	40,000,000.00	35,950,000.00	59,200,000.00	0.00
220201	Transport & Travelling - General	3,000,000.00	0.00	5,000,000.00	0.00
22020102	Local Travel & Transport - Others	3,000,000.00	0.00	5,000,000.00	0.00
220203	Materials and Supplies - General	3,000,000.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	2,000,000.00	0.00	2,000,000.00	0.00
22020305	Printing of Non-security Documents	1,000,000.00	0.00	3,000,000.00	0.00
220204	Maintenance Services - General	3,000,000.00	100,000.00	0.00	0.00
22020402	Maintenance of Office Furniture	1,000,000.00	0.00	0.00	0.00
22020406	Other Maintenance Services	2,000,000.00	100,000.00	0.00	0.00
220205	Training - General	0.00	0.00	10,000,000.00	0.00
22020501	Local Training	0.00	0.00	10,000,000.00	0.00
220206	Other Services - General	21,500,000.00	29,200,000.00	0.00	0.00
22020601	Security Services	21,500,000.00	29,200,000.00	0.00	0.00
220207	Consulting and Professional Services	0.00	0.00	2,000,000.00	0.00
22020701	Financial Consulting	0.00	0.00	2,000,000.00	0.00
220208	Fuel and Lubricant - General	0.00	0.00	13,200,000.00	0.00
22020801	Motor Vehicle Fuel Cost	0.00	0.00	13,200,000.00	0.00
220210	Miscellaneous Expenses - General	9,500,000.00	6,650,000.00	24,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	2,500,000.00	6,650,000.00	5,000,000.00	0.00
22021002	Honorarium and Sitting Allowance Payments	4,000,000.00	0.00	12,000,000.00	0.00
22021044	Committees and Commissions	3,000,000.00	0.00	7,000,000.00	0.00

012500100100					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	940,720,591.00	1,020,944,817.00	1,624,516,926.00	0.00
21	Personnel Cost	46,520,591.00	96,950,590.00	102,316,926.00	0.00
2101	SALARY	21,594,455.00	43,192,745.00	51,217,469.00	0.00
210101	Salaries and Wages	21,594,455.00	43,192,745.00	51,217,469.00	0.00
21010101	Salary	21,594,455.00	43,192,745.00	51,217,469.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	24,926,136.00	53,757,845.00	51,099,457.00	0.00
210201	ALLOWANCES	24,926,136.00	53,757,845.00	51,099,457.00	0.00
21020103	Transport Allowance	4,335,938.00	11,122,123.00	8,887,410.00	0.00
21020104	Rent Supplement	4,909,261.00	10,089,432.00	10,239,762.00	0.00

21020105	Meal Subsidy	2,249,939.00	7,240,800.00	3,725,832.00	0.00
21020106	Utility Allowance	1,795,979.00	3,500,452.00	4,275,254.00	0.00
21020107	Entertainment	770,339.00	133,440.00	151,200.00	0.00
21020109	Leave Transport Grant	2,821,959.00	6,157,975.00	6,061,320.00	0.00
21020113	Hazard / Hardship Allowance	1,217,963.00	0.00	0.00	0.00
21020117	Domestic Staff Allowance	1,457,963.00	1,094,759.00	6,720,000.00	0.00
21020137	Medical Allowance	5,366,795.00	14,418,864.00	11,038,679.00	0.00
22	Other Recurrent Costs	187,200,000.00	323,886,436.00	415,200,000.00	0.00
2202	OVERHEAD COST	187,200,000.00	323,886,436.00	415,200,000.00	0.00
220201	Transport & Travelling - General	2,000,000.00	820,000.00	5,000,000.00	0.00
22020102	Local Travel & Transport - Others	2,000,000.00	820,000.00	5,000,000.00	0.00
220202	Utilities General	200,000.00	0.00	200,000.00	0.00
22020202	Telephone Charges	200,000.00	0.00	200,000.00	0.00
220203	Materials and Supplies - General	20,000,000.00	57,902,000.00	30,000,000.00	0.00
22020301	Office Materials and Consumables	20,000,000.00	57,902,000.00	30,000,000.00	0.00
220205	Training - General	30,000,000.00	59,311,900.00	100,000,000.00	0.00
22020501	Local Training	30,000,000.00	59,311,900.00	100,000,000.00	0.00
220206	Other Services - General	100,000,000.00	141,991,036.00	150,000,000.00	0.00
22020604	Security Vote (Including Operations)	100,000,000.00	141,991,036.00	150,000,000.00	0.00
220210	Miscellaneous Expenses - General	35,000,000.00	63,861,500.00	130,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	35,000,000.00	63,861,500.00	100,000,000.00	0.00
22021002	Honorarium and Sitting Allowance Payments	0.00	0.00	30,000,000.00	0.00
23	Capital Expenditure	707,000,000.00	600,107,791.00	1,107,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	200,000,000.00	50,000,000.00	65,000,000.00	0.00
230101	Purchase of Fixed Assets - General	200,000,000.00	50,000,000.00	65,000,000.00	0.00
23010105	Purchase Of Motor Vehicles	200,000,000.00	50,000,000.00	60,000,000.00	0.00
23010112	Purchase Of Office Furniture and Fittings	0.00	0.00	5,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	300,000,000.00	352,979,470.00	550,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	300,000,000.00	352,979,470.00	550,000,000.00	0.00
23020118	Construction / Provision Of Infrastructure	300,000,000.00	352,979,470.00	550,000,000.00	0.00
2303	REHABILITATION / REPAIRS	207,000,000.00	197,128,321.00	492,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	207,000,000.00	197,128,321.00	492,000,000.00	0.00
23030106	Rehabilitation/Repairs - Public Schools	107,000,000.00	136,478,484.00	242,000,000.00	0.00
23030130	Rehabilitation/Repairs of Other Institutional Buildings	50,000,000.00	24,649,837.00	200,000,000.00	0.00
23030131	Rehabilitation/Repairs of Other Infrastructure	50,000,000.00	36,000,000.00	50,000,000.00	0.00

021500100100	Agriculture Section				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	120,522,254.00	125,027,526.00	175,428,512.00	2,000,000.00
21	Personnel Cost	18,052,254.00	24,041,359.00	20,928,512.00	0.00
2101	SALARY	5,851,699.00	10,406,283.00	10,408,105.00	0.00
210101	Salaries and Wages	5,851,699.00	10,406,283.00	10,408,105.00	0.00
21010101	Salary	5,851,699.00	10,406,283.00	10,408,105.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,200,555.00	13,635,076.00	10,520,407.00	0.00
210201	ALLOWANCES	12,200,555.00	13,635,076.00	10,520,407.00	0.00
21020103	Transport Allowance	1,640,455.00	3,610,720.00	2,002,132.00	0.00
21020104	Rent Supplement	1,819,505.00	1,605,368.00	2,081,746.00	0.00
21020105	Meal Subsidy	1,175,863.00	2,314,008.00	841,496.00	0.00
21020106	Utility Allowance	1,069,147.00	1,966,000.00	963,914.00	0.00
21020107	Entertainment	824,347.00	0.00	21,000.00	0.00
21020109	Leave Transport Grant	1,315,772.00	802,680.00	1,037,536.00	0.00
21020117	Domestic Staff Allowance	1,171,759.00	0.00	840,000.00	0.00
21020136	Responsibility Allowance	240,000.00	0.00	0.00	0.00
21020137	Medical Allowance	1,879,951.00	3,336,300.00	2,732,583.00	0.00
21020181	Leave Bonus	1,063,756.00	0.00	0.00	0.00
22	Other Recurrent Costs	10,000,000.00	31,247,000.00	41,500,000.00	0.00
2202	OVERHEAD COST	10,000,000.00	31,247,000.00	41,500,000.00	0.00

220201	Transport & Travelling - General	500,000.00	830,000.00	1,500,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	830,000.00	1,500,000.00	0.00
220203	Materials and Supplies - General	7,000,000.00	27,637,000.00	30,000,000.00	0.00
22020301	Office Materials and Consumables	7,000,000.00	27,637,000.00	30,000,000.00	0.00
220204	Maintenance Services - General	2,500,000.00	2,780,000.00	10,000,000.00	2,780,000.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,500,000.00	2,780,000.00	10,000,000.00	0.00
23	Capital Expenditure	92,470,000.00	69,739,167.00	113,000,000.00	2,000,000.00
2301	FIXED ASSETS PURCHASED	71,470,000.00	69,739,167.00	100,000,000.00	0.00
230101	Purchase of Fixed Assets - General	71,470,000.00	69,739,167.00	100,000,000.00	0.00
23010127	Purchase Of Agricultural Equipment and Improved Inputs	50,000,000.00	64,200,000.00	100,000,000.00	0.00
23010144	Purchase of Heavy Plants and Equipment	21,470,000.00	5,539,167.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	9,000,000.00	0.00	9,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	9,000,000.00	0.00	9,000,000.00	0.00
23020144	Construction of Agricultural Facilities	9,000,000.00	0.00	9,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	12,000,000.00	0.00	4,000,000.00	2,000,000.00
230401	Preservation of the Environment - General	12,000,000.00	0.00	4,000,000.00	2,000,000.00
23040105	Water and Environmental Pollution Prevention & Control	10,000,000.00	0.00	2,000,000.00	2,000,000.00
23040107	Forests and Shelterbelts	2,000,000.00	0.00	2,000,000.00	0.00

021500200100	Forestry Section				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	58,115,716.00	46,485,045.00	102,828,188.00	42,000,000.00
21	Personnel Cost	19,615,716.00	20,582,038.00	20,828,188.00	0.00
2101	SALARY	6,953,931.00	7,718,271.00	10,553,831.00	0.00
210101	Salaries and Wages	6,953,931.00	7,718,271.00	10,553,831.00	0.00
21010101	Salary	6,953,931.00	7,718,271.00	10,553,831.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,661,785.00	12,863,767.00	10,274,357.00	0.00
210201	ALLOWANCES	12,661,785.00	12,863,767.00	10,274,357.00	0.00
21020103	Transport Allowance	2,144,379.00	2,035,600.00	2,264,587.00	0.00
21020104	Rent Supplement	2,202,533.00	2,709,214.00	2,114,041.00	0.00
21020105	Meal Subsidy	1,510,263.00	1,455,600.00	895,797.00	0.00
21020106	Utility Allowance	1,356,339.00	1,455,600.00	1,095,682.00	0.00
21020109	Leave Transport Grant	1,608,640.00	2,293,693.00	1,055,578.00	0.00
21020137	Medical Allowance	2,527,971.00	2,914,060.00	2,848,672.00	0.00
21020181	Leave Bonus	1,311,660.00	0.00	0.00	0.00
22	Other Recurrent Costs	14,500,000.00	7,620,000.00	38,000,000.00	0.00
2202	OVERHEAD COST	14,500,000.00	7,620,000.00	38,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	3,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	3,000,000.00	0.00
220203	Materials and Supplies - General	12,000,000.00	7,620,000.00	20,000,000.00	0.00
22020301	Office Materials and Consumables	12,000,000.00	7,620,000.00	20,000,000.00	0.00
220204	Maintenance Services - General	2,000,000.00	0.00	15,000,000.00	0.00
22020402	Maintenance of Office Furniture	2,000,000.00	0.00	15,000,000.00	0.00
23	Capital Expenditure	24,000,000.00	18,283,007.00	44,000,000.00	42,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	24,000,000.00	18,283,007.00	44,000,000.00	42,000,000.00
230401	Preservation of the Environment - General	24,000,000.00	18,283,007.00	44,000,000.00	42,000,000.00
23040101	Tree Planting	2,000,000.00	3,250,300.00	12,000,000.00	12,000,000.00
23040102	Erosion & Flood Control	20,000,000.00	15,032,707.00	30,000,000.00	30,000,000.00
23040106	Nurseries and Seedlings	2,000,000.00	0.00	2,000,000.00	0.00

021500300100	Livestock Section (Veterinary)				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	56,293,988.00	74,577,580.00	54,406,002.00	0.00
21	Personnel Cost	39,293,988.00	72,274,580.00	28,406,002.00	0.00
2101	SALARY	15,964,186.00	16,111,975.00	14,660,280.00	0.00
210101	Salaries and Wages	15,964,186.00	16,111,975.00	14,660,280.00	0.00
21010101	Salary	15,964,186.00	16,111,975.00	14,660,280.00	0.00

2102	ALLOWANCES AND SOCIAL CONTRIBUTION	23,329,802.00	56,162,605.00	13,745,722.00	0.00
210201	ALLOWANCES	23,329,802.00	56,162,605.00	13,745,722.00	0.00
21020113	Hazard / Hardship Allowance	3,459,398.00	6,140,000.00	7,158,695.00	0.00
21020137	Medical Allowance	4,165,782.00	36,935,420.00	0.00	0.00
21020164	Consequential Increase Allowance	15,704,622.00	13,087,185.00	6,587,027.00	0.00
22	Other Recurrent Costs	12,500,000.00	2,303,000.00	26,000,000.00	0.00
2202	OVERHEAD COST	12,500,000.00	2,303,000.00	26,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	3,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	3,000,000.00	0.00
220203	Materials and Supplies - General	10,000,000.00	2,303,000.00	20,000,000.00	0.00
22020301	Office Materials and Consumables	10,000,000.00	2,303,000.00	20,000,000.00	0.00
220204	Maintenance Services - General	1,000,000.00	0.00	3,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,000,000.00	0.00	3,000,000.00	0.00
220206	Other Services - General	1,000,000.00	0.00	0.00	0.00
22020601	Security Services	1,000,000.00	0.00	0.00	0.00
23	Capital Expenditure	5,000,000.00	0.00	0.00	0.00
2301	FIXED ASSETS PURCHASED	5,000,000.00	0.00	0.00	0.00
230101	Purchase of Fixed Assets - General	5,000,000.00	0.00	0.00	0.00
23010150	Purchase of Livestocks	5,000,000.00	0.00	0.00	0.00

022001000100	Account section				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	609,857,926.00	635,981,752.00	1,080,458,686.00	0.00
21	Personnel Cost	67,857,926.00	81,158,447.00	137,458,686.00	0.00
2101	SALARY	12,688,107.00	8,458,738.00	22,458,685.00	0.00
210101	Salaries and Wages	12,688,107.00	8,458,738.00	22,458,685.00	0.00
21010101	Salary	12,688,107.00	8,458,738.00	22,458,685.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	55,169,819.00	72,699,709.00	115,000,001.00	0.00
210201	ALLOWANCES	15,169,819.00	25,194,544.00	21,279,125.00	0.00
21020103	Transport Allowance	2,360,799.00	6,464,160.00	3,059,351.00	0.00
21020104	Rent Supplement	3,349,279.00	3,832,080.00	4,488,823.00	0.00
21020105	Meal Subsidy	1,604,979.00	2,743,348.00	1,271,785.00	0.00
21020106	Utility Allowance	855,067.00	2,214,288.00	1,456,845.00	0.00
21020107	Entertainment	0.00	0.00	95,000.00	0.00
21020109	Leave Transport Grant	2,182,051.00	1,916,040.00	2,248,447.00	0.00
21020117	Domestic Staff Allowance	1,616,987.00	839,988.00	4,200,000.00	0.00
21020136	Responsibility Allowance	1,598,369.00	840,000.00	720,000.00	0.00
21020137	Medical Allowance	1,602,288.00	6,344,640.00	3,738,874.00	0.00
210202	Social Contributions	40,000,000.00	47,505,165.00	93,720,876.00	0.00
21020202	17% Government Contributory Pension	40,000,000.00	47,505,165.00	93,720,876.00	0.00
22	Other Recurrent Costs	542,000,000.00	554,823,305.00	943,000,000.00	0.00
2202	OVERHEAD COST	242,000,000.00	211,441,000.00	353,000,000.00	0.00
220201	Transport & Travelling - General	7,000,000.00	240,000.00	5,000,000.00	0.00
22020102	Local Travel & Transport - Others	7,000,000.00	240,000.00	5,000,000.00	0.00
220203	Materials and Supplies - General	35,000,000.00	11,201,000.00	40,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	5,000,000.00	0.00
22020305	Printing of Non-security Documents	35,000,000.00	11,201,000.00	35,000,000.00	0.00
220207	Consulting and Professional Services	0.00	0.00	3,000,000.00	0.00
22020701	Financial Consulting	0.00	0.00	3,000,000.00	0.00
220209	Financial Charges - General	0.00	0.00	5,000,000.00	0.00
22020901	Bank Charges (Other than Interest)	0.00	0.00	5,000,000.00	0.00
220210	Miscellaneous Expenses - General	200,000,000.00	200,000,000.00	300,000,000.00	0.00
22021041	Contingency Reserve - Recurrent	200,000,000.00	200,000,000.00	300,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	100,000,000.00	115,448,749.00	220,000,000.00	0.00
220401	Local Grants and Contributions	100,000,000.00	115,448,749.00	220,000,000.00	0.00
22040107	Grants to State Governments – Other Recurrent	100,000,000.00	115,448,749.00	220,000,000.00	0.00
2207	Transfers - Payments	200,000,000.00	227,933,556.00	370,000,000.00	0.00

220701	Transfer to Fund Recurrent Expenditure - Payments	200,000,000.00	227,933,556.00	370,000,000.00	0.00
22070105	Stabilization Funds	200,000,000.00	227,933,556.00	370,000,000.00	0.00

022002000100 Revenue Section					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	24,663,880.00	123,806,531.00	39,362,080.00	0.00
21	Personnel Cost	16,663,880.00	116,166,531.00	18,362,080.00	0.00
2101	SALARY	6,046,071.00	70,051,908.00	12,458,067.00	0.00
210101	Salaries and Wages	6,046,071.00	70,051,908.00	12,458,067.00	0.00
21010101	Salary	6,046,071.00	70,051,908.00	12,458,067.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	10,617,809.00	46,114,623.00	5,904,013.00	0.00
210201	ALLOWANCES	10,617,809.00	46,114,623.00	5,904,013.00	0.00
21020103	Transport Allowance	1,988,619.00	36,603,312.00	1,391,879.00	0.00
21020104	Rent Supplement	2,020,993.00	1,573,656.00	940,532.00	0.00
21020105	Meal Subsidy	1,435,803.00	1,435,092.00	778,662.00	0.00
21020106	Utility Allowance	1,304,619.00	1,006,572.00	893,083.00	0.00
21020109	Leave Transport Grant	1,517,836.00	786,828.00	585,311.00	0.00
21020137	Medical Allowance	2,349,939.00	3,442,896.00	1,314,546.00	0.00
21020181	Leave Bonus	0.00	1,266,267.00	0.00	0.00
22	Other Recurrent Costs	8,000,000.00	7,640,000.00	21,000,000.00	0.00
2202	OVERHEAD COST	8,000,000.00	7,640,000.00	21,000,000.00	0.00
220201	Transport & Travelling - General	0.00	500,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	0.00	500,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	3,000,000.00	0.00	5,000,000.00	0.00
22020305	Printing of Non-security Documents	3,000,000.00	0.00	5,000,000.00	0.00
220207	Consulting and Professional Services	5,000,000.00	7,140,000.00	5,000,000.00	0.00
22020701	Financial Consulting	5,000,000.00	7,140,000.00	5,000,000.00	0.00
220210	Miscellaneous Expenses - General	0.00	0.00	10,000,000.00	0.00
22021044	Committees and Commissions	0.00	0.00	10,000,000.00	0.00

023400100100 Road & Communication Section					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	121,217,437.00	27,013,284.00	238,846,825.00	0.00
21	Personnel Cost	15,217,437.00	9,586,104.00	12,346,825.00	0.00
2101	SALARY	5,094,423.00	4,841,316.00	6,025,253.00	0.00
210101	Salaries and Wages	5,094,423.00	4,841,316.00	6,025,253.00	0.00
21010101	Salary	5,094,423.00	4,841,316.00	6,025,253.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	10,123,014.00	4,744,788.00	6,321,572.00	0.00
210201	ALLOWANCES	10,123,014.00	4,744,788.00	6,321,572.00	0.00
21020103	Transport Allowance	1,822,374.00	1,208,088.00	1,412,570.00	0.00
21020104	Rent Supplement	1,830,644.00	972,960.00	1,205,307.00	0.00
21020105	Meal Subsidy	1,211,724.00	656,400.00	597,369.00	0.00
21020106	Utility Allowance	1,034,377.00	760,860.00	683,686.00	0.00
21020109	Leave Transport Grant	1,422,671.00	486,480.00	642,224.00	0.00
21020137	Medical Allowance	1,582,539.00	660,000.00	1,780,416.00	0.00
21020181	Leave Bonus	1,218,685.00	0.00	0.00	0.00
22	Other Recurrent Costs	26,000,000.00	8,427,180.00	36,500,000.00	0.00
2202	OVERHEAD COST	26,000,000.00	8,427,180.00	36,500,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	220,000.00	1,500,000.00	0.00
22020102	Local Travel & Transport - Others	1,000,000.00	220,000.00	1,500,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	840,000.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	840,000.00	5,000,000.00	0.00
220204	Maintenance Services - General	20,000,000.00	7,367,180.00	30,000,000.00	0.00
22020425	Maintenance of Lab/Workshop Tools and Instrument	20,000,000.00	7,367,180.00	30,000,000.00	0.00
23	Capital Expenditure	80,000,000.00	9,000,000.00	190,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	80,000,000.00	9,000,000.00	190,000,000.00	0.00
230201	Contruction/Provision of Fixed Assets - General	80,000,000.00	9,000,000.00	190,000,000.00	0.00

23020114	Construction / Provision Of Roads	80,000,000.00	9,000,000.00	190,000,000.00	0.00
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023400200100		Mechanical Section			
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	210,476,688.00	108,930,605.00	167,837,328.00	0.00
21	Personnel Cost	17,185,131.00	17,400,500.00	10,337,328.00	0.00
2101	SALARY	5,851,967.00	7,119,432.00	5,117,808.00	0.00
210101	Salaries and Wages	5,851,967.00	7,119,432.00	5,117,808.00	0.00
21010101	Salary	5,851,967.00	7,119,432.00	5,117,808.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	11,333,164.00	10,281,068.00	5,219,520.00	0.00
210201	ALLOWANCES	11,333,164.00	10,281,068.00	5,219,520.00	0.00
21020103	Transport Allowance	1,816,374.00	2,127,860.00	997,395.00	0.00
21020104	Rent Supplement	1,982,153.00	1,579,224.00	723,799.00	0.00
21020105	Meal Subsidy	1,376,480.00	1,266,720.00	419,360.00	0.00
21020106	Utility Allowance	1,287,909.00	1,150,320.00	480,777.00	0.00
21020109	Leave Transport Grant	1,498,426.00	786,000.00	511,898.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	840,000.00	0.00
21020137	Medical Allowance	2,115,260.00	3,370,944.00	1,246,291.00	0.00
21020181	Leave Bonus	1,256,562.00	0.00	0.00	0.00
22	Other Recurrent Costs	33,000,000.00	30,394,605.00	62,000,000.00	0.00
2202	OVERHEAD COST	33,000,000.00	30,394,605.00	62,000,000.00	0.00
220201	Transport & Travelling - General	10,000,000.00	6,963,000.00	17,000,000.00	0.00
22020102	Local Travel & Transport - Others	10,000,000.00	6,963,000.00	17,000,000.00	0.00
220203	Materials and Supplies - General	3,000,000.00	3,240,000.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	3,000,000.00	3,240,000.00	5,000,000.00	0.00
220204	Maintenance Services - General	20,000,000.00	20,191,605.00	40,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	20,000,000.00	20,191,605.00	40,000,000.00	0.00
23	Capital Expenditure	160,291,557.00	61,135,500.00	95,500,000.00	0.00
2301	FIXED ASSETS PURCHASED	150,393,395.00	46,135,500.00	75,500,000.00	0.00
230101	Purchase of Fixed Assets - General	150,393,395.00	46,135,500.00	75,500,000.00	0.00
23010104	Purchase of Motor Cycles	6,000,000.00	1,500,000.00	28,500,000.00	0.00
23010105	Purchase Of Motor Vehicles	141,393,395.00	13,000,000.00	0.00	0.00
23010119	Purchase Of Power Generating Set	3,000,000.00	31,635,500.00	47,000,000.00	0.00
2303	REHABILITATION / REPAIRS	9,898,162.00	15,000,000.00	20,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	9,898,162.00	15,000,000.00	20,000,000.00	0.00
23030134	Rehabilitation/Repairs of Vehicles	9,898,162.00	15,000,000.00	20,000,000.00	0.00

023400300100		Electrical Section			
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	601,504,404.00	361,553,216.00	701,103,853.00	0.00
21	Personnel Cost	12,504,404.00	8,148,160.00	7,103,853.00	0.00
2101	SALARY	3,226,295.00	4,020,000.00	3,125,901.00	0.00
210101	Salaries and Wages	3,226,295.00	4,020,000.00	3,125,901.00	0.00
21010101	Salary	3,226,295.00	4,020,000.00	3,125,901.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	9,278,109.00	4,128,160.00	3,977,952.00	0.00
210201	ALLOWANCES	9,278,109.00	4,128,160.00	3,977,952.00	0.00
21020103	Transport Allowance	1,444,822.00	915,280.00	571,311.00	0.00
21020104	Rent Supplement	1,457,098.00	708,000.00	625,430.00	0.00
21020105	Meal Subsidy	1,195,933.00	618,720.00	240,721.00	0.00
21020106	Utility Allowance	1,207,909.00	476,160.00	275,108.00	0.00
21020109	Leave Transport Grant	1,235,899.00	354,000.00	332,541.00	0.00
21020122	Motor Vehicle Maintenance Allowance	0.00	0.00	712,166.00	0.00
21020137	Medical Allowance	1,611,149.00	1,056,000.00	1,220,675.00	0.00
21020181	Leave Bonus	1,125,299.00	0.00	0.00	0.00
22	Other Recurrent Costs	380,000,000.00	315,189,625.00	506,000,000.00	0.00
2202	OVERHEAD COST	380,000,000.00	315,189,625.00	506,000,000.00	0.00
220201	Transport & Travelling - General	200,000.00	0.00	1,000,000.00	0.00

22020102	Local Travel & Transport - Others	200,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	2,000,000.00	1,677,700.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	2,000,000.00	1,677,700.00	5,000,000.00	0.00
220204	Maintenance Services - General	377,800,000.00	313,511,925.00	500,000,000.00	0.00
22020404	Maintenance of Office / IT Equipment	5,000,000.00	15,764,176.00	20,000,000.00	0.00
22020410	Maintenance of Street Lightings	372,800,000.00	297,747,749.00	480,000,000.00	0.00
23	Capital Expenditure	209,000,000.00	38,215,431.00	188,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	189,000,000.00	38,215,431.00	188,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	189,000,000.00	38,215,431.00	188,000,000.00	0.00
23020103	Construction/Provision Of Electricity / Solar Power	189,000,000.00	38,215,431.00	188,000,000.00	0.00
2303	REHABILITATION / REPAIRS	20,000,000.00	0.00	0.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	20,000,000.00	0.00	0.00	0.00
23030102	Rehabilitation/Repairs - Electricity	20,000,000.00	0.00	0.00	0.00

023400400100 Land & Survey Section					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	44,770,695.00	32,584,012.00	32,529,290.00	0.00
21	Personnel Cost	11,570,695.00	11,283,512.00	7,529,290.00	0.00
2101	SALARY	3,314,602.00	3,964,950.00	3,666,693.00	0.00
210101	Salaries and Wages	3,314,602.00	3,964,950.00	3,666,693.00	0.00
21010101	Salary	3,314,602.00	3,964,950.00	3,666,693.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	8,256,093.00	7,318,562.00	3,862,597.00	0.00
210201	ALLOWANCES	8,256,093.00	7,318,562.00	3,862,597.00	0.00
21020103	Transport Allowance	1,482,589.00	1,227,288.00	713,252.00	0.00
21020104	Rent Supplement	1,474,681.00	960,984.00	697,576.00	0.00
21020105	Meal Subsidy	1,215,377.00	730,560.00	300,751.00	0.00
21020106	Utility Allowance	1,156,607.00	1,049,760.00	890,751.00	0.00
21020109	Leave Transport Grant	1,244,690.00	480,492.00	370,059.00	0.00
21020122	Motor Vehicle Maintenance Allowance	1,682,149.00	1,739,784.00	890,208.00	0.00
21020181	Leave Bonus	0.00	1,129,694.00	0.00	0.00
22	Other Recurrent Costs	3,200,000.00	500,000.00	5,000,000.00	0.00
2202	OVERHEAD COST	3,200,000.00	500,000.00	5,000,000.00	0.00
220201	Transport & Travelling - General	200,000.00	0.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	200,000.00	0.00	500,000.00	0.00
220203	Materials and Supplies - General	1,000,000.00	500,000.00	1,500,000.00	0.00
22020301	Office Materials and Consumables	1,000,000.00	500,000.00	1,500,000.00	0.00
220204	Maintenance Services - General	2,000,000.00	0.00	3,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,000,000.00	0.00	3,000,000.00	0.00
23	Capital Expenditure	30,000,000.00	20,800,500.00	20,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	30,000,000.00	20,800,500.00	20,000,000.00	0.00
230101	Purchase of Fixed Assets - General	30,000,000.00	20,800,500.00	20,000,000.00	0.00
23010101	Purchase/Acquisition Of Land	30,000,000.00	20,800,500.00	20,000,000.00	0.00

023400500100 Building Section					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	1,193,780,687.00	523,436,635.00	2,816,771,096.00	0.00
21	Personnel Cost	12,980,707.00	9,601,968.00	18,711,172.00	0.00
2101	SALARY	3,502,435.00	4,553,412.00	9,326,828.00	0.00
210101	Salaries and Wages	3,502,435.00	4,553,412.00	9,326,828.00	0.00
21010101	Salary	3,502,435.00	4,553,412.00	9,326,828.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	9,478,272.00	5,048,556.00	9,384,344.00	0.00
210201	ALLOWANCES	9,478,272.00	5,048,556.00	9,384,344.00	0.00
21020103	Transport Allowance	1,516,106.00	1,036,800.00	1,578,329.00	0.00
21020104	Rent Supplement	1,512,246.00	800,268.00	3,449,442.00	0.00
21020105	Meal Subsidy	1,227,679.00	662,880.00	663,336.00	0.00
21020106	Utility Allowance	1,157,149.00	196,800.00	759,628.00	0.00
21020109	Leave Transport Grant	1,263,473.00	482,880.00	975,152.00	0.00

21020137	Medical Allowance	1,661,933.00	1,868,928.00	1,958,457.00	0.00
21020181	Leave Bonus	1,139,686.00	0.00	0.00	0.00
22	Other Recurrent Costs	24,300,000.00	48,605,769.00	81,000,000.00	0.00
2202	OVERHEAD COST	24,300,000.00	48,605,769.00	81,000,000.00	0.00
220201	Transport & Travelling - General	300,000.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	300,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	1,000,000.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	1,000,000.00	0.00	5,000,000.00	0.00
220204	Maintenance Services - General	20,000,000.00	48,005,769.00	70,000,000.00	0.00
22020403	Maintenance of Office Building / Residential Quarters	20,000,000.00	48,005,769.00	70,000,000.00	0.00
220206	Other Services - General	3,000,000.00	600,000.00	5,000,000.00	0.00
22020603	Residential Rent	3,000,000.00	600,000.00	5,000,000.00	0.00
23	Capital Expenditure	1,156,499,980.00	465,228,898.00	2,717,059,924.00	0.00
2301	FIXED ASSETS PURCHASED	50,000,000.00	48,600,782.00	75,000,000.00	0.00
230101	Purchase of Fixed Assets - General	50,000,000.00	48,600,782.00	75,000,000.00	0.00
23010112	Purchase Of Office Furniture and Fittings	30,000,000.00	29,000,000.00	55,000,000.00	0.00
23010121	Purchase Of Residential Furniture	20,000,000.00	19,600,782.00	20,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	741,499,980.00	349,422,853.00	1,793,168,301.00	0.00
230201	Contruction/Provision of Fixed Assets - General	741,499,980.00	349,422,853.00	1,793,168,301.00	0.00
23020101	Construction/Provision Of Office Buildings	22,000,000.00	0.00	25,000,000.00	0.00
23020102	Construction/Provision Of Residential Buildings	75,000,000.00	50,000,000.00	20,000,000.00	0.00
23020106	Construction/Provision Of Hospitals/Health Centres	115,000,000.00	25,432,713.00	228,000,000.00	0.00
23020107	Construction/Provision Of Public Schools	89,199,980.00	15,750,000.00	160,000,000.00	0.00
23020118	Construction / Provision Of Infrastructure	32,000,000.00	16,662,780.00	415,000,000.00	0.00
23020124	Construction Of Markets/Parks	36,000,000.00	20,448,691.00	190,000,000.00	0.00
23020130	Construction / Provision of Wall Fence/Boundary Pillars	30,000,000.00	0.00	130,000,000.00	0.00
23020131	Construction/Provision Of Religious Structures	187,300,000.00	100,276,556.00	289,168,301.00	0.00
23020133	Construction/Provision Of Public Convenience	5,000,000.00	5,000,000.00	40,000,000.00	0.00
23020139	Construction of Bridges and Culverts	150,000,000.00	115,852,113.00	296,000,000.00	0.00
2303	REHABILITATION / REPAIRS	365,000,000.00	67,205,263.00	848,891,623.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	365,000,000.00	67,205,263.00	848,891,623.00	0.00
23030101	Rehabilitation/Repairs Of Residential Buildings	85,000,000.00	24,938,500.00	103,891,623.00	0.00
23030103	Rehabilitation/Repairs - Housing	30,000,000.00	7,387,199.00	25,000,000.00	0.00
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	0.00	0.00	50,000,000.00	0.00
23030106	Rehabilitation/Repairs - Public Schools	40,000,000.00	0.00	20,000,000.00	0.00
23030118	Rehabilitation / Repairs - Recreational Facilities	0.00	0.00	300,000,000.00	0.00
23030121	Rehabilitation / Repairs Of Office Buildings	110,000,000.00	17,812,873.00	160,000,000.00	0.00
23030126	Rehabilitation/Repairs Of Cemeteries	30,000,000.00	0.00	120,000,000.00	0.00
23030130	Rehabilitation/Repairs of Other Institutional Buildings	5,000,000.00	0.00	10,000,000.00	0.00
23030131	Rehabilitation/Repairs of Other Infrastructure	45,000,000.00	17,066,691.00	35,000,000.00	0.00
23030138	Rehabilitation/Repairs of Workshops/Laboratories	20,000,000.00	0.00	25,000,000.00	0.00

023800100100	Planning				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	44,949,390.00	27,264,226.00	99,579,055.00	0.00
21	Personnel Cost	12,949,390.00	9,669,226.00	42,579,055.00	0.00
2101	SALARY	5,298,005.00	3,532,003.00	21,666,364.00	0.00
210101	Salaries and Wages	5,298,005.00	3,532,003.00	21,666,364.00	0.00
21010101	Salary	5,298,005.00	3,532,003.00	21,666,364.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,651,385.00	6,137,223.00	20,912,691.00	0.00
210201	ALLOWANCES	7,651,385.00	6,137,223.00	20,912,691.00	0.00
21020103	Transport Allowance	1,639,955.00	1,093,303.00	3,640,867.00	0.00
21020104	Rent Supplement	1,781,165.00	1,187,443.00	4,372,702.00	0.00
21020105	Meal Subsidy	1,222,151.00	814,767.00	2,062,082.00	0.00
21020106	Utility Allowance	636,995.00	424,663.00	1,809,757.00	0.00
21020107	Entertainment	0.00	0.00	25,200.00	0.00
21020109	Leave Transport Grant	0.00	914,543.00	3,511,743.00	0.00

21020113	Hazard / Hardship Allowance	0.00	0.00	240,000.00	0.00
21020117	Domestic Staff Allowance	979,176.00	652,784.00	840,000.00	0.00
21020137	Medical Allowance	1,391,943.00	927,962.00	4,410,340.00	0.00
21020181	Leave Bonus	0.00	121,758.00	0.00	0.00
22	Other Recurrent Costs	32,000,000.00	17,595,000.00	57,000,000.00	0.00
2202	OVERHEAD COST	32,000,000.00	17,595,000.00	57,000,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	120,000.00	2,000,000.00	0.00
22020102	Local Travel & Transport - Others	1,000,000.00	120,000.00	2,000,000.00	0.00
220203	Materials and Supplies - General	11,000,000.00	15,945,000.00	30,000,000.00	0.00
22020301	Office Materials and Consumables	11,000,000.00	15,945,000.00	20,000,000.00	0.00
22020305	Printing of Non-security Documents	0.00	0.00	10,000,000.00	0.00
220204	Maintenance Services - General	0.00	0.00	10,000,000.00	0.00
22020404	Maintenance of Office / IT Equipment	0.00	0.00	10,000,000.00	0.00
220207	Consulting and Professional Services	20,000,000.00	1,530,000.00	5,000,000.00	0.00
22020701	Financial Consulting	20,000,000.00	1,530,000.00	5,000,000.00	0.00
220210	Miscellaneous Expenses - General	0.00	0.00	10,000,000.00	0.00
22021002	Honorarium and Sitting Allowance Payments	0.00	0.00	10,000,000.00	0.00

023800200100 Research and Statistics					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	114,750,205.00	74,280,174.00	143,537,269.00	0.00
21	Personnel Cost	114,750,205.00	74,280,174.00	117,537,269.00	0.00
2101	SALARY	47,319,515.00	31,546,343.00	84,894,930.00	0.00
210101	Salaries and Wages	47,319,515.00	31,546,343.00	84,894,930.00	0.00
21010101	Salary	47,319,515.00	31,546,343.00	84,894,930.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	67,430,690.00	42,733,831.00	32,642,339.00	0.00
210201	ALLOWANCES	67,430,690.00	42,733,831.00	32,642,339.00	0.00
21020103	Transport Allowance	13,511,667.00	9,007,778.00	8,031,770.00	0.00
21020104	Rent Supplement	10,278,662.00	6,852,441.00	4,627,158.00	0.00
21020105	Meal Subsidy	6,355,903.00	4,237,268.00	3,413,462.00	0.00
21020106	Utility Allowance	4,538,179.00	3,025,452.00	3,929,964.00	0.00
21020109	Leave Transport Grant	10,183,360.00	6,788,906.00	2,313,573.00	0.00
21020137	Medical Allowance	19,232,979.00	12,821,986.00	10,326,412.00	0.00
21020181	Leave Bonus	3,329,940.00	0.00	0.00	0.00
22	Other Recurrent Costs	0.00	0.00	26,000,000.00	0.00
2202	OVERHEAD COST	0.00	0.00	26,000,000.00	0.00
220201	Transport & Travelling - General	0.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	0.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	0.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	2,000,000.00	0.00
22020305	Printing of Non-security Documents	0.00	0.00	3,000,000.00	0.00
220210	Miscellaneous Expenses - General	0.00	0.00	20,000,000.00	0.00
22021044	Committees and Commissions	0.00	0.00	20,000,000.00	0.00

023800300100 Monitoring & Evaluation					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	13,500,000.00	300,000.00	14,000,000.00	0.00
22	Other Recurrent Costs	13,500,000.00	300,000.00	14,000,000.00	0.00
2202	OVERHEAD COST	13,500,000.00	300,000.00	14,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	10,000,000.00	0.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	10,000,000.00	0.00	10,000,000.00	0.00
220207	Consulting and Professional Services	3,000,000.00	300,000.00	3,000,000.00	0.00
22020701	Financial Consulting	3,000,000.00	300,000.00	3,000,000.00	0.00

051700100100 Education (Non-Teaching Staff)					
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Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	69,884,319.00	133,301,264.00	376,586,778.00	0.00
21	Personnel Cost	44,884,319.00	90,800,911.00	296,586,778.00	0.00
2101	SALARY	26,481,144.00	17,654,096.00	37,791,744.00	0.00
210101	Salaries and Wages	26,481,144.00	17,654,096.00	37,791,744.00	0.00
21010101	Salary	26,481,144.00	17,654,096.00	37,791,744.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	18,403,175.00	73,146,815.00	258,795,034.00	0.00
210201	ALLOWANCES	18,403,175.00	73,146,815.00	258,795,034.00	0.00
21020103	Transport Allowance	3,040,476.00	2,280,357.00	34,985,776.00	0.00
21020104	Rent Supplement	5,151,887.00	3,863,915.00	35,936,428.00	0.00
21020105	Meal Subsidy	1,301,256.00	975,942.00	14,695,632.00	0.00
21020106	Utility Allowance	855,000.00	641,250.00	16,835,053.00	0.00
21020107	Entertainment	0.00	0.00	75,600.00	0.00
21020109	Leave Transport Grant	2,575,943.00	1,931,957.00	17,968,216.00	0.00
21020112	Inducement Allowance	63,844.00	0.00	85,126.00	0.00
21020113	Hazard / Hardship Allowance	2,834,997.00	0.00	3,779,996.00	0.00
21020136	Responsibility Allowance	0.00	25,868,727.00	34,491,636.00	0.00
21020137	Medical Allowance	1,450,800.00	1,088,100.00	43,424,346.00	0.00
21020156	Professional Teaching Allowance	0.00	35,649,838.00	47,533,118.00	0.00
21020181	Leave Bonus	1,128,972.00	846,729.00	8,984,107.00	0.00
22	Other Recurrent Costs	25,000,000.00	42,500,353.00	80,000,000.00	0.00
2202	OVERHEAD COST	25,000,000.00	42,500,353.00	80,000,000.00	0.00
220203	Materials and Supplies - General	25,000,000.00	42,500,353.00	80,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	30,000,000.00	0.00
22020310	Teaching Aids, Laboratory and Instructional Materials	25,000,000.00	42,500,353.00	50,000,000.00	0.00

051700200100 Education (Teaching Staff)					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	927,933,771.00	604,011,469.00	1,250,270,214.00	0.00
21	Personnel Cost	927,933,771.00	604,011,469.00	1,250,270,214.00	0.00
2101	SALARY	451,471,046.00	300,980,697.00	550,415,136.00	0.00
210101	Salaries and Wages	451,471,046.00	300,980,697.00	550,415,136.00	0.00
21010101	Salary	451,471,046.00	300,980,697.00	550,415,136.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	476,462,725.00	303,030,772.00	699,855,078.00	0.00
210201	ALLOWANCES	410,462,725.00	303,030,772.00	699,855,078.00	0.00
21020103	Transport Allowance	60,337,426.00	45,253,069.00	81,633,476.00	0.00
21020104	Rent Supplement	56,949,402.00	42,712,051.00	83,851,664.00	0.00
21020105	Meal Subsidy	25,507,941.00	19,130,955.00	34,289,808.00	0.00
21020106	Utility Allowance	16,179,736.00	12,134,802.00	39,281,791.00	0.00
21020107	Entertainment	88,166.00	66,124.00	176,400.00	0.00
21020109	Leave Transport Grant	28,474,701.00	21,356,035.00	41,925,836.00	0.00
21020112	Inducement Allowance	0.00	148,969.00	198,626.00	0.00
21020113	Hazard / Hardship Allowance	6,614,994.00	0.00	8,819,992.00	0.00
21020136	Responsibility Allowance	61,442,557.00	46,081,917.00	80,480,484.00	0.00
21020137	Medical Allowance	60,095,862.00	45,071,896.00	101,323,474.00	0.00
21020156	Professional Teaching Allowance	80,534,589.00	60,400,941.00	110,910,609.00	0.00
21020178	Casual Workers/Ad-hoc Staff Allowances	0.00	0.00	96,000,000.00	0.00
21020181	Leave Bonus	14,237,351.00	10,674,013.00	20,962,918.00	0.00
210202	Social Contributions	66,000,000.00	0.00	0.00	0.00
21020202	17% Government Contributory Pension	66,000,000.00	0.00	0.00	0.00

051700300100 Adult Education					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	7,157,880.00	0.00	8,000,000.00	0.00
22	Other Recurrent Costs	7,157,880.00	0.00	8,000,000.00	0.00
2202	OVERHEAD COST	7,157,880.00	0.00	8,000,000.00	0.00
220201	Transport & Travelling - General	7,157,880.00	0.00	8,000,000.00	0.00

22020102	Local Travel & Transport - Others	7,157,880.00	0.00	8,000,000.00	0.00
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052100200100 Curative		2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
Code	Description				
2	EXPENDITURES	250,888,268.00	151,545,009.00	708,070,621.00	0.00
21	Personnel Cost	172,888,268.00	119,654,337.00	524,870,621.00	0.00
2101	SALARY	97,892,329.00	65,261,552.00	183,252,839.00	0.00
210101	Salaries and Wages	97,892,329.00	65,261,552.00	183,252,839.00	0.00
21010101	Salary	97,892,329.00	65,261,552.00	183,252,839.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	74,995,939.00	54,392,785.00	341,617,782.00	0.00
210201	ALLOWANCES	74,995,939.00	54,392,785.00	281,617,782.00	0.00
21020113	Hazard / Hardship Allowance	5,106,814.00	3,830,110.00	10,258,800.00	0.00
21020137	Medical Allowance	2,472,225.00	0.00	0.00	0.00
21020149	Consolidated Allowance	67,416,900.00	50,562,675.00	223,258,982.00	0.00
21020178	Casual Workers/Ad-hoc Staff Allowances	0.00	0.00	48,100,000.00	0.00
210202	Social Contributions	0.00	0.00	60,000,000.00	0.00
21020201	NHIS Contribution	0.00	0.00	30,000,000.00	0.00
21020202	17% Government Contributory Pension	0.00	0.00	30,000,000.00	0.00
22	Other Recurrent Costs	14,500,000.00	9,167,083.00	77,000,000.00	0.00
2202	OVERHEAD COST	14,500,000.00	9,167,083.00	77,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	427,444.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	427,444.00	1,000,000.00	0.00
220203	Materials and Supplies - General	6,000,000.00	8,739,639.00	55,000,000.00	0.00
22020301	Office Materials and Consumables	6,000,000.00	8,739,639.00	5,000,000.00	0.00
22020307	Drugs, Vaccines & Medical Supplies	0.00	0.00	50,000,000.00	0.00
220204	Maintenance Services - General	3,000,000.00	0.00	10,000,000.00	0.00
22020421	Maintenance of Health Institution Buildings	3,000,000.00	0.00	10,000,000.00	0.00
220210	Miscellaneous Expenses - General	5,000,000.00	0.00	11,000,000.00	0.00
22021002	Honorarium and Sitting Allowance Payments	4,000,000.00	0.00	0.00	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
23	Capital Expenditure	63,500,000.00	22,723,589.00	106,200,000.00	0.00
2301	FIXED ASSETS PURCHASED	15,000,000.00	14,723,589.00	25,000,000.00	0.00
230101	Purchase of Fixed Assets - General	15,000,000.00	14,723,589.00	25,000,000.00	0.00
23010122	Purchase Of Health / Medical Equipment	15,000,000.00	14,723,589.00	25,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	48,500,000.00	8,000,000.00	61,200,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	48,500,000.00	8,000,000.00	61,200,000.00	0.00
23020101	Construction/Provision Of Office Buildings	18,500,000.00	8,000,000.00	41,200,000.00	0.00
23020106	Construction/Provision Of Hospitals/Health Centres	30,000,000.00	0.00	20,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	0.00	20,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	0.00	0.00	20,000,000.00	0.00
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	0.00	0.00	20,000,000.00	0.00

053500100100 Preventive (Water, Sanitation and Hygiene)		2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
Code	Description				
2	EXPENDITURES	201,605,200.00	174,022,449.00	328,954,020.00	0.00
21	Personnel Cost	161,605,200.00	148,680,949.00	243,954,020.00	0.00
2101	SALARY	50,292,180.00	54,231,790.00	84,250,280.00	0.00
210101	Salaries and Wages	50,292,180.00	54,231,790.00	84,250,280.00	0.00
21010101	Salary	50,292,180.00	54,231,790.00	84,250,280.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	85,313,020.00	94,449,159.00	103,703,740.00	0.00
210201	ALLOWANCES	70,313,020.00	94,449,159.00	73,703,740.00	0.00
21020113	Hazard / Hardship Allowance	9,465,368.00	12,360,000.00	3,960,000.00	0.00
21020149	Consolidated Allowance	60,847,652.00	82,089,159.00	69,743,740.00	0.00
210202	Social Contributions	15,000,000.00	0.00	30,000,000.00	0.00
21020202	17% Government Contributory Pension	15,000,000.00	0.00	30,000,000.00	0.00
2103	SOCIAL BENEFITS	26,000,000.00	0.00	56,000,000.00	0.00

210301	Social Benefits	26,000,000.00	0.00	56,000,000.00	0.00
21030104	Contract Staff Gratuity	26,000,000.00	0.00	56,000,000.00	0.00
22	Other Recurrent Costs	40,000,000.00	25,341,500.00	82,000,000.00	0.00
2202	OVERHEAD COST	37,000,000.00	22,341,500.00	72,000,000.00	0.00
220201	Transport & Travelling - General	2,000,000.00	220,000.00	2,000,000.00	0.00
22020102	Local Travel & Transport - Others	2,000,000.00	220,000.00	2,000,000.00	0.00
220203	Materials and Supplies - General	15,000,000.00	17,137,000.00	50,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	50,000,000.00	0.00
22020305	Printing of Non-security Documents	15,000,000.00	17,137,000.00	0.00	0.00
220204	Maintenance Services - General	10,000,000.00	2,764,500.00	10,000,000.00	0.00
22020415	Maintenance of Water Facilities	10,000,000.00	2,764,500.00	10,000,000.00	0.00
220206	Other Services - General	10,000,000.00	2,220,000.00	10,000,000.00	0.00
22020616	Casual Workers Services	10,000,000.00	2,220,000.00	10,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	3,000,000.00	3,000,000.00	10,000,000.00	0.00
220401	Local Grants and Contributions	3,000,000.00	3,000,000.00	10,000,000.00	0.00
22040111	Grants to Communities and NGOs	3,000,000.00	3,000,000.00	10,000,000.00	0.00
23	Capital Expenditure	0.00	0.00	3,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	3,000,000.00	0.00
230101	Purchase of Fixed Assets - General	0.00	0.00	3,000,000.00	0.00
23010104	Purchase of Motor Cycles	0.00	0.00	3,000,000.00	0.00

053500300100	Rural Water Supply				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	654,268,325.00	417,280,795.00	885,832,183.00	0.00
21	Personnel Cost	13,689,414.00	22,247,942.00	9,332,183.00	0.00
2101	SALARY	4,231,407.00	9,826,046.00	4,709,814.00	0.00
210101	Salaries and Wages	4,231,407.00	9,826,046.00	4,709,814.00	0.00
21010101	Salary	4,231,407.00	9,826,046.00	4,709,814.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	9,458,007.00	12,421,896.00	4,622,369.00	0.00
210201	ALLOWANCES	9,458,007.00	12,421,896.00	4,622,369.00	0.00
21020103	Transport Allowance	1,417,209.00	2,701,608.00	858,441.00	0.00
21020104	Rent Supplement	1,658,041.00	2,070,792.00	936,588.00	0.00
21020105	Meal Subsidy	1,191,222.00	1,815,360.00	360,781.00	0.00
21020106	Utility Allowance	1,137,407.00	1,710,403.00	411,978.00	0.00
21020107	Entertainment	1,336,370.00	963,401.00	986,330.00	0.00
21020137	Medical Allowance	1,542,223.00	3,160,332.00	1,068,251.00	0.00
21020181	Leave Bonus	1,175,535.00	0.00	0.00	0.00
22	Other Recurrent Costs	360,578,911.00	231,359,353.00	391,500,000.00	0.00
2202	OVERHEAD COST	360,578,911.00	231,359,353.00	391,500,000.00	0.00
220201	Transport & Travelling - General	300,000.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	300,000.00	0.00	1,000,000.00	0.00
220202	Utilities General	500,000.00	0.00	500,000.00	0.00
22020205	Water rates & Charges	500,000.00	0.00	500,000.00	0.00
220203	Materials and Supplies - General	8,000,000.00	800,000.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	8,000,000.00	800,000.00	10,000,000.00	0.00
220204	Maintenance Services - General	10,000,000.00	17,129,000.00	30,000,000.00	0.00
22020415	Maintenance of Water Facilities	10,000,000.00	17,129,000.00	30,000,000.00	0.00
220208	Fuel and Lubricant - General	341,778,911.00	213,430,353.00	350,000,000.00	0.00
22020801	Motor Vehicle Fuel Cost	341,778,911.00	213,430,353.00	350,000,000.00	0.00
23	Capital Expenditure	280,000,000.00	163,673,500.00	485,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	170,000,000.00	81,380,000.00	435,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	170,000,000.00	81,380,000.00	435,000,000.00	0.00
23020105	Construction/Provision Of Water Facilities	170,000,000.00	81,380,000.00	435,000,000.00	0.00
2303	REHABILITATION / REPAIRS	110,000,000.00	82,293,500.00	50,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	110,000,000.00	82,293,500.00	50,000,000.00	0.00
23030104	Rehabilitation/Repairs - Water Facilities	110,000,000.00	82,293,500.00	50,000,000.00	0.00

055100100100 Community Development Section					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	166,343,159.00	115,308,188.00	239,452,667.00	0.00
21	Personnel Cost	28,143,159.00	35,080,388.00	49,452,667.00	0.00
2101	SALARY	10,918,807.00	17,392,474.00	25,983,383.00	0.00
210101	Salaries and Wages	10,918,807.00	17,392,474.00	25,983,383.00	0.00
21010101	Salary	10,918,807.00	17,392,474.00	25,983,383.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	17,224,352.00	17,687,914.00	23,469,284.00	0.00
210201	ALLOWANCES	17,224,352.00	17,687,914.00	23,469,284.00	0.00
21020103	Transport Allowance	2,976,995.00	0.00	4,716,592.00	0.00
21020104	Rent Supplement	2,698,082.00	3,930,493.00	5,196,759.00	0.00
21020105	Meal Subsidy	1,794,768.00	4,330,632.00	1,981,630.00	0.00
21020106	Utility Allowance	1,502,063.00	1,651,373.00	2,243,803.00	0.00
21020107	Entertainment	0.00	14,000.00	16,800.00	0.00
21020109	Leave Transport Grant	1,800,019.00	2,165,279.00	2,598,335.00	0.00
21020117	Domestic Staff Allowance	1,261,955.00	700,000.00	840,000.00	0.00
21020137	Medical Allowance	3,839,483.00	4,896,137.00	5,875,365.00	0.00
21020181	Leave Bonus	1,350,987.00	0.00	0.00	0.00
22	Other Recurrent Costs	33,200,000.00	35,672,000.00	115,000,000.00	0.00
2202	OVERHEAD COST	33,200,000.00	35,672,000.00	45,000,000.00	0.00
220201	Transport & Travelling - General	200,000.00	2,075,000.00	5,000,000.00	0.00
22020102	Local Travel & Transport - Others	200,000.00	2,075,000.00	5,000,000.00	0.00
220203	Materials and Supplies - General	10,000,000.00	33,197,000.00	40,000,000.00	0.00
22020301	Office Materials and Consumables	10,000,000.00	33,197,000.00	40,000,000.00	0.00
220210	Miscellaneous Expenses - General	23,000,000.00	400,000.00	0.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	23,000,000.00	400,000.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	0.00	0.00	70,000,000.00	0.00
220401	Local Grants and Contributions	0.00	0.00	70,000,000.00	0.00
22040111	Grants to Communities and NGOs	0.00	0.00	70,000,000.00	0.00
23	Capital Expenditure	105,000,000.00	44,555,800.00	75,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	15,000,000.00	7,500,800.00	15,000,000.00	0.00
230101	Purchase of Fixed Assets - General	15,000,000.00	7,500,800.00	15,000,000.00	0.00
23010128	Purchase Of Security Equipment	15,000,000.00	7,500,800.00	15,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	60,000,000.00	2,000,000.00	10,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	60,000,000.00	2,000,000.00	10,000,000.00	0.00
23020107	Construction/Provision Of Public Schools	10,000,000.00	0.00	10,000,000.00	0.00
23020146	Construction of Lecture Hall/Theatre/Class Rooms	50,000,000.00	2,000,000.00	0.00	0.00
2303	REHABILITATION / REPAIRS	30,000,000.00	35,055,000.00	50,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	30,000,000.00	35,055,000.00	50,000,000.00	0.00
23030131	Rehabilitation/Repairs of Other Infrastructure	30,000,000.00	35,055,000.00	50,000,000.00	0.00

055100200100 Information, Youth, Sport & Culture					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	34,566,982.00	35,809,240.00	49,749,621.00	0.00
21	Personnel Cost	21,286,982.00	22,304,240.00	15,669,621.00	0.00
2101	SALARY	8,156,583.00	4,046,040.00	7,269,142.00	0.00
210101	Salaries and Wages	8,156,583.00	4,046,040.00	7,269,142.00	0.00
21010101	Salary	8,156,583.00	4,046,040.00	7,269,142.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	13,130,399.00	18,258,200.00	8,400,479.00	0.00
210201	ALLOWANCES	13,130,399.00	18,258,200.00	8,400,479.00	0.00
21020103	Transport Allowance	2,176,587.00	3,248,680.00	1,834,844.00	0.00
21020104	Rent Supplement	2,434,465.00	3,209,210.00	1,732,408.00	0.00
21020105	Meal Subsidy	1,523,295.00	2,848,640.00	776,858.00	0.00
21020106	Utility Allowance	1,373,859.00	2,828,640.00	887,622.00	0.00
21020109	Leave Transport Grant	1,724,582.00	2,104,600.00	854,206.00	0.00
21020137	Medical Allowance	2,527,971.00	4,018,430.00	2,314,541.00	0.00
21020181	Leave Bonus	1,369,640.00	0.00	0.00	0.00

22	Other Recurrent Costs	11,280,000.00	13,505,000.00	32,080,000.00	0.00
2202	OVERHEAD COST	11,280,000.00	13,505,000.00	32,080,000.00	0.00
220201	Transport & Travelling - General	200,000.00	170,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	200,000.00	170,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	10,000,000.00	12,535,000.00	30,000,000.00	0.00
22020301	Office Materials and Consumables	10,000,000.00	12,535,000.00	30,000,000.00	0.00
220210	Miscellaneous Expenses - General	1,080,000.00	800,000.00	1,080,000.00	0.00
22021003	Publicity and Advertisements	1,080,000.00	800,000.00	1,080,000.00	0.00
23	Capital Expenditure	2,000,000.00	0.00	2,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	2,000,000.00	0.00	2,000,000.00	0.00
230101	Purchase of Fixed Assets - General	2,000,000.00	0.00	2,000,000.00	0.00
23010104	Purchase of Motor Cycles	2,000,000.00	0.00	2,000,000.00	0.00

055100300100 Social Welfare Section		2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
Code	Description				
2	EXPENDITURES	212,196,600.00	181,376,870.00	448,657,961.00	0.00
21	Personnel Cost	47,989,511.00	25,712,648.00	52,471,961.00	0.00
2101	SALARY	10,368,462.00	6,912,308.00	13,426,525.00	0.00
210101	Salaries and Wages	10,368,462.00	6,912,308.00	13,426,525.00	0.00
21010101	Salary	10,368,462.00	6,912,308.00	13,426,525.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	13,621,049.00	13,580,340.00	15,045,436.00	0.00
210201	ALLOWANCES	13,621,049.00	13,580,340.00	15,045,436.00	0.00
21020103	Transport Allowance	2,428,567.00	2,817,060.00	3,264,985.00	0.00
21020104	Rent Supplement	2,516,036.00	3,090,700.00	3,154,337.00	0.00
21020105	Meal Subsidy	1,521,271.00	2,226,840.00	1,378,668.00	0.00
21020106	Utility Allowance	1,305,307.00	1,639,240.00	1,575,258.00	0.00
21020109	Leave Transport Grant	1,663,897.00	1,425,300.00	1,577,169.00	0.00
21020137	Medical Allowance	2,948,143.00	2,381,200.00	4,095,019.00	0.00
21020181	Leave Bonus	1,237,828.00	0.00	0.00	0.00
2103	SOCIAL BENEFITS	24,000,000.00	5,220,000.00	24,000,000.00	0.00
210301	Social Benefits	24,000,000.00	5,220,000.00	24,000,000.00	0.00
21030108	Social Security Benefits	24,000,000.00	5,220,000.00	24,000,000.00	0.00
22	Other Recurrent Costs	62,707,089.00	121,164,222.00	266,186,000.00	0.00
2202	OVERHEAD COST	58,707,089.00	121,164,222.00	256,186,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	400,000.00	3,000,000.00	0.00
22020102	Local Travel & Transport - Others	1,000,000.00	400,000.00	3,000,000.00	0.00
220203	Materials and Supplies - General	25,000,000.00	108,942,000.00	30,000,000.00	0.00
22020301	Office Materials and Consumables	25,000,000.00	108,942,000.00	30,000,000.00	0.00
220210	Miscellaneous Expenses - General	32,707,089.00	11,822,222.00	223,186,000.00	0.00
22021007	Welfare Packages	0.00	0.00	100,000,000.00	0.00
22021059	Council of Ulama, Hisba & Other Religious Groups Activities	23,486,000.00	7,472,222.00	23,186,000.00	0.00
22021064	Emergency Preparedness and Response	9,221,089.00	4,350,000.00	100,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	4,000,000.00	0.00	10,000,000.00	0.00
220401	Local Grants and Contributions	4,000,000.00	0.00	10,000,000.00	0.00
22040115	Assistance and Donations to Individual	4,000,000.00	0.00	10,000,000.00	0.00
23	Capital Expenditure	101,500,000.00	34,500,000.00	130,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	1,500,000.00	0.00	0.00	0.00
230201	Construction/Provision of Fixed Assets - General	1,500,000.00	0.00	0.00	0.00
23020119	Construction / Provision Of Recreational Facilities	1,500,000.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	60,000,000.00	29,500,000.00	80,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	60,000,000.00	29,500,000.00	80,000,000.00	0.00
23030126	Rehabilitation/Repairs Of Cemeteries	10,000,000.00	0.00	20,000,000.00	0.00
23030131	Rehabilitation/Repairs of Other Infrastructure	50,000,000.00	29,500,000.00	60,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	40,000,000.00	5,000,000.00	50,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	40,000,000.00	5,000,000.00	50,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	40,000,000.00	5,000,000.00	50,000,000.00	0.00

055100400100		Trade Section and Cooperatives			
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	15,493,744.00	21,678,790.00	23,217,603.00	0.00
21	Personnel Cost	10,293,744.00	20,178,790.00	4,717,603.00	0.00
2101	SALARY	2,494,308.00	7,554,010.00	2,170,051.00	0.00
210101	Salaries and Wages	2,494,308.00	7,554,010.00	2,170,051.00	0.00
21010101	Salary	2,494,308.00	7,554,010.00	2,170,051.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,799,436.00	12,624,780.00	2,547,552.00	0.00
210201	ALLOWANCES	7,799,436.00	12,624,780.00	2,547,552.00	0.00
21020103	Transport Allowance	1,372,860.00	3,968,060.00	429,370.00	0.00
21020104	Rent Supplement	1,426,586.00	2,110,800.00	434,010.00	0.00
21020105	Meal Subsidy	1,253,024.00	3,001,670.00	726,368.00	0.00
21020106	Utility Allowance	1,227,456.00	1,692,260.00	206,674.00	0.00
21020109	Leave Transport Grant	1,293,121.00	1,851,990.00	217,005.00	0.00
21020137	Medical Allowance	0.00	0.00	534,125.00	0.00
21020181	Leave Bonus	1,226,389.00	0.00	0.00	0.00
22	Other Recurrent Costs	5,200,000.00	1,500,000.00	18,500,000.00	0.00
2202	OVERHEAD COST	5,200,000.00	1,500,000.00	10,500,000.00	0.00
220201	Transport & Travelling - General	200,000.00	0.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	200,000.00	0.00	500,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	1,500,000.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	1,500,000.00	10,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	0.00	0.00	8,000,000.00	0.00
220401	Local Grants and Contributions	0.00	0.00	8,000,000.00	0.00
22040108	Grants to Other Local Governments – Recurrent	0.00	0.00	8,000,000.00	0.00
055100500100		Traditional/Religious Affairs			
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	170,000,000.00	135,242,438.00	370,000,000.00	0.00
22	Other Recurrent Costs	170,000,000.00	135,242,438.00	370,000,000.00	0.00
2202	OVERHEAD COST	170,000,000.00	135,242,438.00	0.00	0.00
220201	Transport & Travelling - General	170,000,000.00	135,242,438.00	0.00	0.00
22020102	Local Travel & Transport - Others	170,000,000.00	135,242,438.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	0.00	0.00	370,000,000.00	0.00
220401	Local Grants and Contributions	0.00	0.00	370,000,000.00	0.00
22040108	Grants to Other Local Governments – Recurrent	0.00	0.00	370,000,000.00	0.00