

State	Jigawa
Local Government	BUJI
Year	2026

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

Revenue by Economic	2026 Budget
Opening Balance	-
Statutory Allocation	2,239,373,581.00
VAT	3,457,214,800.00
Other FAAC	3,152,676,555.00
LG IGR	187,300,226.00
Share of State IGR	-
Other (Capital Receipts)	-
<b>Total Revenue</b>	<b>9,036,565,162.00</b>

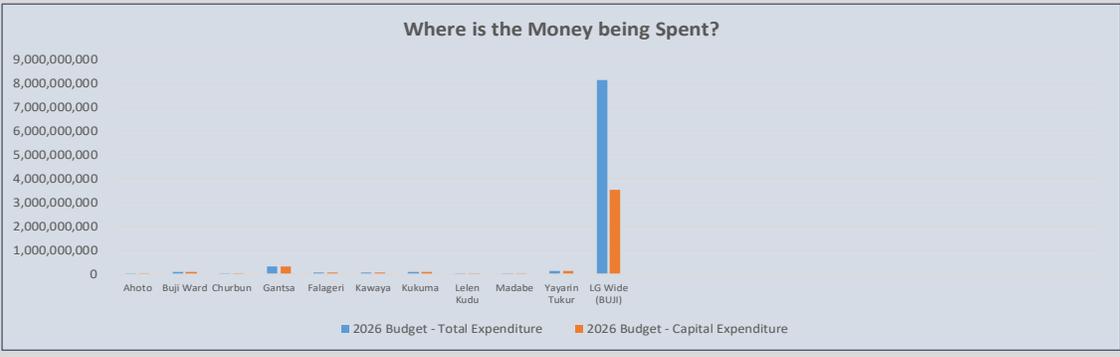
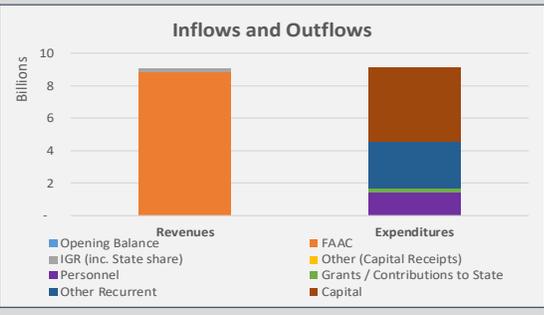
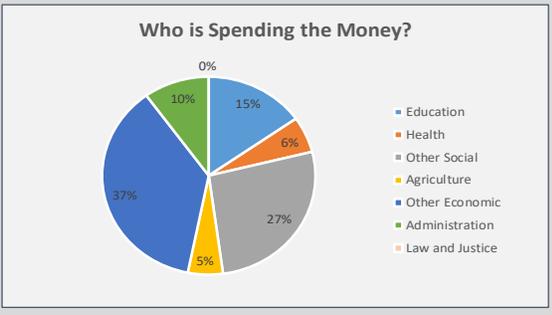
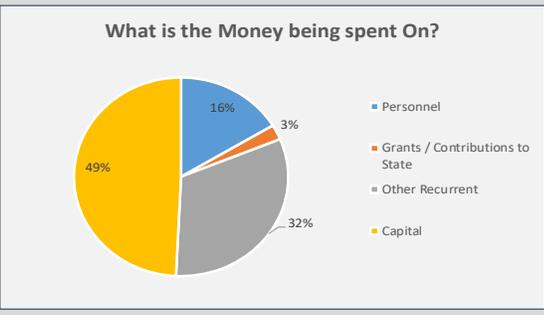
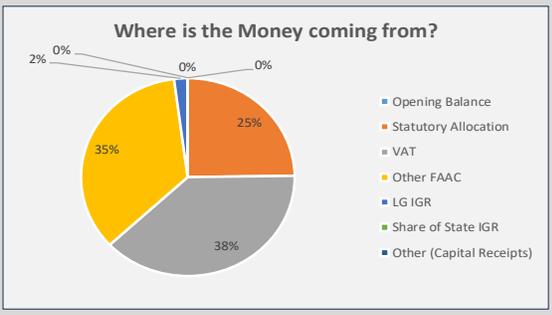
Expenditure by Economic	2026 Budget
Personnel	1,482,702,883.00
Grants / Contributions to State	220,578,645.00
Other Recurrent	2,897,223,880.00
Capital	4,463,132,289.00
<b>Total Expenditure</b>	<b>9,063,637,697.00</b>

Expenditure by Sector	2026 Budget
Education	1,381,571,719.00
Health	532,778,645.00
Other Social	2,424,100,352.00
Agriculture	482,226,284.00
Other Economic	3,338,482,520.00
Administration	904,478,177.00
Law and Justice	-
<b>Total Expenditure</b>	<b>9,063,637,697.00</b>

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Contribution to State and LG Joing Project	450,000,000.00
Drilling of 20no. Hand-Pumps at Fittiti, U/Kanya, Kwalele Gabas, Jata Yamma, Nahuca,	215,000,000.00
Matawalle Agric Support Programme (MASP)	200,000,000.00
Contribution to Community Development	200,000,000.00
Construction/Drilling of 10no Solar Water Scheme at Chakwama, Dadin Duniya, Sagu	160,000,000.00
Construction of 5 Blocks of 2no. Bedroom Prototype Houses at LGA Headquarters	150,000,000.00
Contribution to Jigawa State University (2%)	120,000,000.00
Purchase of Relief Materials (Palliative)	120,000,000.00
Youth Empowerment (Palliative)	120,000,000.00
Purchase of Building Materials (Palliatives)	100,000,000.00
Other Capital Projects	2,628,132,289.00
<b>Total</b>	<b>4,463,132,289.00</b>

Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
Ahoto	43,466,666.67	43,466,666.67
Buji Ward	112,822,750.67	112,466,666.67
Churbun	26,800,000.00	26,800,000.00
Gantsa	315,898,955.67	315,898,955.67
Falageri	79,800,000.00	79,800,000.00
Kawaya	72,800,000.00	72,800,000.00
Kukuma	84,800,000.00	84,800,000.00
Lelen Kudu	26,800,000.00	26,800,000.00
Madabe	34,800,000.00	34,800,000.00
Yayarin Tukur	115,800,000.00	115,800,000.00
LG Wide (BUJI)	8,149,849,324.00	3,549,700,000.00
<b>Total</b>	<b>9,063,637,697.00</b>	<b>4,463,132,289.00</b>

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



**317306 - BUJI Local Government, Jigawa State - 2026 Budget: Summary**

<b>Item</b>	<b>2025 Original Budget</b>	<b>2025 Performance January to August</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>Opening Balance</b>			<b>27,072,535.00</b>	
<b>Recurrent Revenue</b>	<b>5,967,239,572.00</b>	<b>3,772,396,032.86</b>	<b>9,036,565,162.00</b>	-
11 - LOCAL GOVT. SHARE OF FAAC	5,928,119,572.00	3,753,904,420.36	8,849,264,936.00	-
12 - Independent Revenue	39,120,000.00	18,491,612.50	187,300,226.00	-
<b>Recurrent Expenditure</b>	<b>2,299,692,374.00</b>	<b>2,117,345,794.00</b>	<b>4,600,505,408.00</b>	-
21 - Personnel Cost	1,042,498,006.00	1,014,079,167.00	1,482,702,883.00	-
22 - Other Recurrent Costs	1,257,194,368.00	1,103,266,627.00	3,117,802,525.00	-
<b>Transfer to Capital Account</b>	<b>3,667,547,198.00</b>	<b>1,655,050,238.86</b>	<b>4,463,132,289.00</b>	-
<b>Capital Receipts</b>	-	-	-	-
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-
<b>23 - Capital Expenditure</b>	<b>2,572,000,000.00</b>	<b>1,174,557,272.00</b>	<b>4,463,132,289.00</b>	<b>253,000,000.00</b>
<b>Total Revenue (including OB)</b>	<b>5,967,239,572.00</b>	<b>3,772,396,032.86</b>	<b>9,063,637,697.00</b>	-
<b>Total Expenditure</b>	<b>4,871,692,374.00</b>	<b>3,291,903,066.00</b>	<b>9,063,637,697.00</b>	<b>253,000,000.00</b>
<b>Closing Balance</b>	<b>1,095,547,198.00</b>	<b>480,492,966.86</b>	-	- <b>253,000,000.00</b>

317306 - BUJI Local Government, Jigawa State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<b>Total Expenditure</b>	<b>1,482,702,883.00</b>	<b>3,117,802,525.00</b>	<b>4,600,505,408.00</b>	<b>4,463,132,289.00</b>	<b>9,063,637,697.00</b>
<b>01000000000</b>	<b>Administrative</b>	<b>165,978,177.00</b>	<b>543,000,000.00</b>	<b>708,978,177.00</b>	<b>195,500,000.00</b>	<b>904,478,177.00</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>72,830,477.00</b>	<b>198,000,000.00</b>	<b>270,830,477.00</b>	-	<b>270,830,477.00</b>
011100100100	Chairman	68,876,889.00	194,000,000.00	262,876,889.00	-	262,876,889.00
011108000100	Internal Audit Office	3,953,588.00	4,000,000.00	7,953,588.00	-	7,953,588.00
<b>01120000000</b>	<b>LOCAL GOVT LEGISLATIVES COUNCIL</b>	<b>48,002,777.00</b>	<b>65,000,000.00</b>	<b>113,002,777.00</b>	-	<b>113,002,777.00</b>
011200100100	Legislative Council	48,002,777.00	65,000,000.00	113,002,777.00	-	113,002,777.00
<b>01250000000</b>	<b>ADMIN AND GENERAL SERVICES</b>	<b>45,144,923.00</b>	<b>280,000,000.00</b>	<b>325,144,923.00</b>	<b>195,500,000.00</b>	<b>520,644,923.00</b>
012500100100	Office of the Director Admin and General Services	45,144,923.00	280,000,000.00	325,144,923.00	195,500,000.00	520,644,923.00
<b>02000000000</b>	<b>Economic</b>	<b>226,276,515.00</b>	<b>1,170,000,000.00</b>	<b>1,396,276,515.00</b>	<b>2,424,432,289.00</b>	<b>3,820,708,804.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>65,726,284.00</b>	<b>76,500,000.00</b>	<b>142,226,284.00</b>	<b>340,000,000.00</b>	<b>482,226,284.00</b>
021500100100	Agriculture Section	7,506,373.00	30,500,000.00	38,006,373.00	300,000,000.00	338,006,373.00
021500200100	Forestry Section	25,111,823.00	15,500,000.00	40,611,823.00	40,000,000.00	80,611,823.00
021500300100	Livestock Section (Veterinary)	33,108,088.00	30,500,000.00	63,608,088.00	-	63,608,088.00
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>81,654,532.00</b>	<b>785,000,000.00</b>	<b>866,654,532.00</b>	-	<b>866,654,532.00</b>
022001000100	Account section	75,366,626.00	771,000,000.00	846,366,626.00	-	846,366,626.00
022002000100	Revenue Section	6,287,906.00	14,000,000.00	20,287,906.00	-	20,287,906.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>40,269,760.00</b>	<b>257,500,000.00</b>	<b>297,769,760.00</b>	<b>2,084,432,289.00</b>	<b>2,382,202,049.00</b>
023400100100	Road & Communication Section	9,827,990.00	21,000,000.00	30,827,990.00	-	30,827,990.00
023400200100	Mechanical Section	11,380,483.00	60,000,000.00	71,380,483.00	-	71,380,483.00
023400300100	Electrical Section	4,547,387.00	136,500,000.00	141,047,387.00	203,000,000.00	344,047,387.00
023400400100	Land & Survey Section	6,591,797.00	7,000,000.00	13,591,797.00	140,000,000.00	153,591,797.00
023400500100	Building Section	7,922,103.00	33,000,000.00	40,922,103.00	1,741,432,289.00	1,782,354,392.00
<b>02380000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>38,625,939.00</b>	<b>51,000,000.00</b>	<b>89,625,939.00</b>	-	<b>89,625,939.00</b>
023800100100	Planning	38,625,939.00	51,000,000.00	89,625,939.00	-	89,625,939.00
<b>05000000000</b>	<b>Social</b>	<b>1,090,448,191.00</b>	<b>1,404,802,525.00</b>	<b>2,495,250,716.00</b>	<b>1,843,200,000.00</b>	<b>4,338,450,716.00</b>
<b>05170000000</b>	<b>LOCAL EDUCATION AUTHORITY</b>	<b>942,413,839.00</b>	<b>27,157,880.00</b>	<b>969,571,719.00</b>	<b>412,000,000.00</b>	<b>1,381,571,719.00</b>
051700100100	Education (Non-Teaching Staff)	88,494,106.00	20,000,000.00	108,494,106.00	287,000,000.00	395,494,106.00
051700200100	Education (Teaching Staff)	853,919,733.00	-	853,919,733.00	-	853,919,733.00
051700300100	Adult Education	-	7,157,880.00	7,157,880.00	-	7,157,880.00
051700400100	Other Education	-	-	-	125,000,000.00	125,000,000.00
<b>05210000000</b>	<b>PRIMARY HEALTH CARE</b>	-	<b>331,578,645.00</b>	<b>331,578,645.00</b>	<b>201,200,000.00</b>	<b>532,778,645.00</b>
052100100100	Primary Health Care Manager	-	-	-	201,200,000.00	201,200,000.00
052100200100	Curative	-	331,578,645.00	331,578,645.00	-	331,578,645.00
<b>05350000000</b>	<b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b>	<b>78,477,592.00</b>	<b>99,000,000.00</b>	<b>177,477,592.00</b>	<b>413,000,000.00</b>	<b>590,477,592.00</b>
053500100100	Preventive (Water, Sanitation and Hygiene)	69,703,589.00	47,000,000.00	116,703,589.00	-	116,703,589.00
053500300100	Rural Water Supply	8,774,003.00	52,000,000.00	60,774,003.00	413,000,000.00	473,774,003.00
<b>05510000000</b>	<b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>	<b>69,556,760.00</b>	<b>947,066,000.00</b>	<b>1,016,622,760.00</b>	<b>817,000,000.00</b>	<b>1,833,622,760.00</b>
055100100100	Community Development Section	14,617,131.00	318,500,000.00	333,117,131.00	-	333,117,131.00
055100200100	Information, Youth, Sport & Culture	12,146,159.00	28,080,000.00	40,226,159.00	220,000,000.00	260,226,159.00
055100300100	Social Welfare Section	39,597,220.00	293,186,000.00	332,783,220.00	440,000,000.00	772,783,220.00
055100400100	Trade Section and Cooperatives	3,196,250.00	7,300,000.00	10,496,250.00	145,000,000.00	155,496,250.00
055100500100	Traditional/Religious Affairs	-	300,000,000.00	300,000,000.00	12,000,000.00	312,000,000.00

317306 - BUJI 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
	<b>Total Revenue</b>	<b>5,967,239,572.00</b>	<b>3,772,396,032.86</b>	<b>9,036,565,162.00</b>	<b>-</b>
<b>02000000000</b>	<b>Economic</b>	<b>5,967,089,572.00</b>	<b>3,772,288,482.86</b>	<b>9,036,165,162.00</b>	<b>-</b>
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>5,967,089,572.00</b>	<b>3,772,288,482.86</b>	<b>9,036,165,162.00</b>	<b>-</b>
022001000100	Account section	5,928,119,572.00	3,753,904,420.36	8,849,264,936.00	-
022002000100	Revenue Section	38,970,000.00	18,384,062.50	186,900,226.00	-
<b>05000000000</b>	<b>Social</b>	<b>150,000.00</b>	<b>107,550.00</b>	<b>400,000.00</b>	<b>-</b>
<b>05350000000</b>	<b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b>	<b>100,000.00</b>	<b>80,000.00</b>	<b>200,000.00</b>	<b>-</b>
053500100100	Preventive (Water, Sanitation and Hygiene)	100,000.00	80,000.00	200,000.00	-
<b>05510000000</b>	<b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>	<b>50,000.00</b>	<b>27,550.00</b>	<b>200,000.00</b>	<b>-</b>
055100100100	Community Development Section	50,000.00	27,550.00	200,000.00	-

**317306 - BUJI 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
<b>1</b>	<b>Revenue</b>	<b>5,967,239,572.00</b>	<b>3,772,396,032.86</b>	<b>9,036,565,162.00</b>	-
<b>11</b>	<b>LOCAL GOVT. SHARE OF FAAC</b>	<b>5,928,119,572.00</b>	<b>3,753,904,420.36</b>	<b>8,849,264,936.00</b>	-
<b>1101</b>	<b>LOCAL GOVT. SHARE OF FAAC</b>	<b>5,928,119,572.00</b>	<b>3,753,904,420.36</b>	<b>8,849,264,936.00</b>	-
<b>110101</b>	<b>LOCAL GOVT. SHARE OF STATUTORY REVENUES</b>	<b>1,141,669,408.00</b>	<b>1,223,693,424.11</b>	<b>2,239,373,581.00</b>	-
11010101	Statutory Allocation	1,141,669,408.00	1,223,693,424.11	2,239,373,581.00	-
<b>110102</b>	<b>LOCAL GOVT. SHARE OF VAT</b>	<b>2,468,191,523.00</b>	<b>1,614,005,557.93</b>	<b>3,457,214,800.00</b>	-
11010201	Share of VAT	2,468,191,523.00	1,614,005,557.93	3,457,214,800.00	-
<b>110103</b>	<b>LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES</b>	<b>2,318,258,641.00</b>	<b>916,205,438.32</b>	<b>3,152,676,555.00</b>	-
11010301	Excess Crude Oil Revenue	60,000,000.00	20,066,428.14	620,000,000.00	-
11010303	Exchange Gain	828,258,641.00	120,071,768.19	830,746,163.00	-
11010305	Electronic Money Transfer Levy (EMTL)	120,000,000.00	75,290,657.30	150,000,000.00	-
11010306	FOREX Equalization Mineral	840,000,000.00	37,037,037.00	827,740,997.00	-
11010308	Solid Mineral	120,000,000.00	4,926,382.75	100,000,000.00	-
11010312	Stabilization Funds	350,000,000.00	658,813,164.94	624,189,395.00	-
<b>12</b>	<b>Independent Revenue</b>	<b>39,120,000.00</b>	<b>18,491,612.50</b>	<b>187,300,226.00</b>	-
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>39,120,000.00</b>	<b>18,491,612.50</b>	<b>187,300,226.00</b>	-
<b>120201</b>	<b>Licenses - General</b>	<b>5,380,000.00</b>	<b>1,992,550.00</b>	<b>6,850,000.00</b>	-
12020111	Bake House Licenses	100,000.00	80,000.00	200,000.00	-
12020115	Dane Gun Licenses	50,000.00	27,550.00	200,000.00	-
12020120	Hawker's Permits	50,000.00	30,000.00	200,000.00	-
12020126	Tractor Hiring Services	2,500,000.00	1,040,000.00	3,000,000.00	-
12020130	Cinematograph Licenses	50,000.00	15,000.00	100,000.00	-
12020134	Patent Medicine & Drug Stores Licenses	50,000.00	40,000.00	200,000.00	-
12020135	Private School Licenses	50,000.00	-	100,000.00	-
12020137	Trade Permit Licenses	100,000.00	-	100,000.00	-
12020138	Forestry / Timber Licence	50,000.00	-	100,000.00	-
12020149	Communication Equipment Installation Permit	2,000,000.00	750,000.00	2,000,000.00	-
12020153	Product Buyers Licenses and Registration of Stores	100,000.00	-	200,000.00	-
12020157	Wild Animals Trophy License	-	-	50,000.00	-
12020159	Public Conveniences Permit	150,000.00	-	200,000.00	-
12020164	Building Materials / Block Making Licence Fees	100,000.00	10,000.00	100,000.00	-
12020165	Sewing / Tailoring Services	-	-	50,000.00	-
12020166	Barbing Salon / Boutque Services Fees	30,000.00	-	50,000.00	-
<b>120204</b>	<b>Fees - General</b>	<b>21,750,000.00</b>	<b>11,097,138.10</b>	<b>48,650,000.00</b>	-
12020417	Contractor Registration Fees	2,000,000.00	1,032,767.00	10,000,000.00	-
12020427	Tender Fees	15,000,000.00	5,875,270.10	30,000,000.00	-
12020436	Bill Board Advertisement Fees	100,000.00	-	-	-
12020438	Survey / Planning / Building Fees	400,000.00	170,000.00	1,000,000.00	-
12020443	Birth & Death Registration Fees	1,000,000.00	950,000.00	1,000,000.00	-
12020447	Land Use Fees	1,500,000.00	1,650,000.00	2,000,000.00	-
12020448	Gate Fees	50,000.00	288,381.00	500,000.00	-
12020449	Business/Trade Operating Fees	750,000.00	400,000.00	500,000.00	-
12020451	Timber & Forest Fees	50,000.00	120,000.00	150,000.00	-
12020459	Right Of Occupancy Fees	200,000.00	245,720.00	300,000.00	-
12020460	Building Plan Approval Fees	50,000.00	20,000.00	100,000.00	-
12020461	Title Transfer Fees	100,000.00	70,000.00	200,000.00	-
12020465	Sports/Recreational Facilities Fees	50,000.00	20,000.00	-	-
12020466	Indigenship Registration Fees	-	-	2,000,000.00	-
12020468	Milling Charges	50,000.00	-	100,000.00	-

**317306 - BUJI 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
12020471	Private School Registration	50,000.00	35,000.00	-	-
12020478	Workshop Fees	50,000.00	45,000.00	200,000.00	-
12020479	Motor Vehicles, Taxi and Motor Cycle Registration Fees	50,000.00	50,000.00	200,000.00	-
12020482	Women Co-Operative Development Fees	50,000.00	30,000.00	100,000.00	-
12020483	Certificate of Occupancy	50,000.00	40,000.00	100,000.00	-
12020485	Consultancy Services Fees	100,000.00	35,000.00	-	-
12020487	Layout Designment Fees	100,000.00	20,000.00	200,000.00	-
<b>120206</b>	<b>Sales - General</b>	<b>1,000,000.00</b>	<b>500,000.00</b>	<b>2,000,000.00</b>	<b>-</b>
12020604	Sales of Stores / Scraps / Unserviceable Items	1,000,000.00	500,000.00	2,000,000.00	-
<b>120207</b>	<b>Earnings - General</b>	<b>4,890,000.00</b>	<b>3,364,920.00</b>	<b>6,000,000.00</b>	<b>-</b>
12020702	Earnings From Laboratory Services	1,200,000.00	365,720.00	2,000,000.00	-
12020704	Earnings From The Use Of Govt. Vehicles	1,000,000.00	174,020.00	1,500,000.00	-
12020705	Earnings From The Use Of Govt. Halls	400,000.00	328,380.00	1,000,000.00	-
12020711	Earnings from Commercial Activities	1,000,000.00	2,363,950.00	1,000,000.00	-
12020729	Earning from Parks and Gardens	990,000.00	-	-	-
12020733	Earnings from Hall Hire	300,000.00	132,850.00	500,000.00	-
<b>120208</b>	<b>Rent on Government Buildings - General</b>	<b>2,300,000.00</b>	<b>-</b>	<b>5,000,000.00</b>	<b>-</b>
12020803	Rent on Government Buildings	1,500,000.00	-	5,000,000.00	-
12020805	Rent on Building at Aerodromes	800,000.00	-	-	-
<b>120209</b>	<b>Rent on Land &amp; Others - General</b>	<b>-</b>	<b>-</b>	<b>2,000,000.00</b>	<b>-</b>
12020901	Rent on Government Land	-	-	2,000,000.00	-
<b>120210</b>	<b>REPAYMENTS - GENERAL</b>	<b>1,500,000.00</b>	<b>220,000.00</b>	<b>1,000,000.00</b>	<b>-</b>
12021002	Repayment of Motor Vehicle Advances	50,000.00	-	-	-
12021003	Repayment of Bicycle Advances (Principal)	50,000.00	-	-	-
12021004	Repayment of Motor Vehicle Refurbishing Loan	50,000.00	-	-	-
12021005	Repayment of House Refurbishing Loan	50,000.00	-	-	-
12021013	Refund Sunderies	300,000.00	220,000.00	500,000.00	-
12021014	Recovery of Public Funds	1,000,000.00	-	500,000.00	-
<b>120213</b>	<b>Reimbursement - General</b>	<b>2,300,000.00</b>	<b>1,317,004.40</b>	<b>115,800,226.00</b>	<b>-</b>
12021315	Basic Healthcare Provision Fund Recurrent Receipts	2,000,000.00	1,317,004.40	115,600,226.00	-
12021317	Reimbursement of PAYE Cost of Collection	300,000.00	-	200,000.00	-

**317306 - BUJI Local Government, Jigawa State - 2026 Budget: Total Revenue by Fund**

<b>Code</b>	<b>Fund</b>	<b>2026 Approved Budget</b>
	<b><i>Total Revenue (including Capital Receipts, excluding Open Balance)</i></b>	<b><i>9,036,565,162.00</i></b>
<b>01</b>	<b>FEDERATION ACCOUNT</b>	<b>8,849,264,936.00</b>
<b>011</b>	<b>FAAC DIRECT ALLOCATION</b>	<b>8,849,264,936.00</b>
01101	FAAC DIRECT ALLOCATION	8,849,264,936.00
<b>02</b>	<b>CONSOLIDATED REVENUE FUND</b>	<b>187,300,226.00</b>
<b>021</b>	<b>MAIN ENVELOP</b>	<b>187,300,226.00</b>
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	187,300,226.00

317306 - BUJI 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		-	-	-	-

**317306 - BUJI 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
	<b>Total Expenditure</b>	<b>4,871,692,374.00</b>	<b>3,291,903,066.00</b>	<b>9,063,637,697.00</b>	<b>253,000,000.00</b>
<b>010000000000</b>	<b>Administrative</b>	<b>636,679,452.00</b>	<b>460,461,057.00</b>	<b>904,478,177.00</b>	-
<b>011000000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>133,581,332.00</b>	<b>101,412,427.00</b>	<b>270,830,477.00</b>	-
011100100100	Chairman	130,131,195.00	98,583,648.00	262,876,889.00	-
011108000100	Internal Audit Office	3,450,137.00	2,828,779.00	7,953,588.00	-
<b>011200000000</b>	<b>LOCAL GOVT LEGISLATIVES COUNCIL</b>	<b>72,826,802.00</b>	<b>53,034,533.00</b>	<b>113,002,777.00</b>	-
011200100100	Legislative Council	72,826,802.00	53,034,533.00	113,002,777.00	-
<b>012500000000</b>	<b>ADMIN AND GENERAL SERVICES</b>	<b>430,271,318.00</b>	<b>306,014,097.00</b>	<b>520,644,923.00</b>	-
012500100100	Office of the Director Admin and General Services	430,271,318.00	306,014,097.00	520,644,923.00	-
<b>020000000000</b>	<b>Economic</b>	<b>2,076,307,050.00</b>	<b>1,272,497,078.00</b>	<b>3,820,708,804.00</b>	<b>253,000,000.00</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>92,498,626.00</b>	<b>67,697,703.00</b>	<b>482,226,284.00</b>	<b>40,000,000.00</b>
021500100100	Agriculture Section	29,691,028.00	20,330,595.00	338,006,373.00	-
021500200100	Forestry Section	25,046,936.00	20,195,182.00	80,611,823.00	40,000,000.00
021500300100	Livestock Section (Veterinary)	37,760,662.00	27,171,926.00	63,608,088.00	-
<b>022000000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>511,460,526.00</b>	<b>244,945,399.00</b>	<b>866,654,532.00</b>	-
022001000100	Account section	499,846,370.00	234,903,509.00	846,366,626.00	-
022002000100	Revenue Section	11,614,156.00	10,041,890.00	20,287,906.00	-
<b>023400000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>1,434,585,548.00</b>	<b>891,885,351.00</b>	<b>2,382,202,049.00</b>	<b>213,000,000.00</b>
023400100100	Road & Communication Section	14,136,252.00	20,483,211.00	30,827,990.00	-
023400200100	Mechanical Section	29,848,416.00	48,770,042.00	71,380,483.00	-
023400300100	Electrical Section	307,785,948.00	183,723,666.00	344,047,387.00	143,000,000.00
023400400100	Land & Survey Section	77,536,424.00	20,855,377.00	153,591,797.00	70,000,000.00
023400500100	Building Section	1,005,278,508.00	618,053,055.00	1,782,354,392.00	-
<b>023800000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>37,762,350.00</b>	<b>67,968,625.00</b>	<b>89,625,939.00</b>	-
023800100100	Planning	37,762,350.00	67,968,625.00	89,625,939.00	-
<b>050000000000</b>	<b>Social</b>	<b>2,158,705,872.00</b>	<b>1,558,944,931.00</b>	<b>4,338,450,716.00</b>	-
<b>051700000000</b>	<b>LOCAL EDUCATION AUTHORITY</b>	<b>902,571,821.00</b>	<b>759,981,844.00</b>	<b>1,381,571,719.00</b>	-
051700100100	Education (Non-Teaching Staff)	285,295,713.00	134,303,908.00	395,494,106.00	-
051700200100	Education (Teaching Staff)	542,276,108.00	625,677,936.00	853,919,733.00	-
051700300100	Adult Education	-	-	7,157,880.00	-
051700400100	Other Education	75,000,000.00	-	125,000,000.00	-
<b>052100000000</b>	<b>PRIMARY HEALTH CARE</b>	<b>211,444,488.00</b>	<b>237,289,096.00</b>	<b>532,778,645.00</b>	-
052100100100	Primary Health Care Manager	18,500,000.00	-	201,200,000.00	-
052100200100	Curative	192,944,488.00	237,289,096.00	331,578,645.00	-
<b>053500000000</b>	<b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b>	<b>446,210,922.00</b>	<b>259,127,249.00</b>	<b>590,477,592.00</b>	-
053500100100	Preventive (Water, Sanitation and Hygiene)	139,366,407.00	106,082,059.00	116,703,589.00	-
053500300100	Rural Water Supply	306,844,515.00	153,045,190.00	473,774,003.00	-
<b>055100000000</b>	<b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>	<b>598,478,641.00</b>	<b>302,546,742.00</b>	<b>1,833,622,760.00</b>	-
055100100100	Community Development Section	35,652,874.00	43,987,752.00	333,117,131.00	-
055100200100	Information, Youth, Sport & Culture	198,117,672.00	117,205,730.00	260,226,159.00	-
055100300100	Social Welfare Section	280,360,749.00	101,466,830.00	772,783,220.00	-
055100400100	Trade Section and Cooperatives	84,347,346.00	39,886,430.00	155,496,250.00	-
055100500100	Traditional/Religious Affairs	-	-	312,000,000.00	-

317306 - BUJI 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
	<b>Total Personnel Expenditure</b>	<b>1,042,498,006.00</b>	<b>1,014,079,167.00</b>	<b>1,482,702,883.00</b>	-
<b>01000000000</b>	<b>Administrative</b>	<b>136,921,572.00</b>	<b>77,697,297.00</b>	<b>165,978,177.00</b>	-
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>77,481,332.00</b>	<b>40,070,471.00</b>	<b>72,830,477.00</b>	-
011100100100	Chairman	74,631,195.00	37,591,692.00	68,876,889.00	-
011108000100	Internal Audit Office	2,850,137.00	2,478,779.00	3,953,588.00	-
<b>01120000000</b>	<b>LOCAL GOVT LEGISLATIVES COUNCIL</b>	<b>26,826,802.00</b>	<b>15,884,533.00</b>	<b>48,002,777.00</b>	-
011200100100	Legislative Council	26,826,802.00	15,884,533.00	48,002,777.00	-
<b>01250000000</b>	<b>ADMIN AND GENERAL SERVICES</b>	<b>32,613,438.00</b>	<b>21,742,293.00</b>	<b>45,144,923.00</b>	-
012500100100	Office of the Director Admin and General Services	32,613,438.00	21,742,293.00	45,144,923.00	-
<b>02000000000</b>	<b>Economic</b>	<b>192,681,050.00</b>	<b>170,357,118.00</b>	<b>226,276,515.00</b>	-
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>53,872,626.00</b>	<b>43,817,703.00</b>	<b>65,726,284.00</b>	-
021500100100	Agriculture Section	4,765,028.00	5,004,595.00	7,506,373.00	-
021500200100	Forestry Section	15,846,936.00	16,741,182.00	25,111,823.00	-
021500300100	Livestock Section (Veterinary)	33,260,662.00	22,071,926.00	33,108,088.00	-
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>87,460,526.00</b>	<b>74,102,974.00</b>	<b>81,654,532.00</b>	-
022001000100	Account section	83,346,370.00	69,911,084.00	75,366,626.00	-
022002000100	Revenue Section	4,114,156.00	4,191,890.00	6,287,906.00	-
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>27,085,548.00</b>	<b>26,685,816.00</b>	<b>40,269,760.00</b>	-
023400100100	Road & Communication Section	3,836,252.00	6,551,994.00	9,827,990.00	-
023400200100	Mechanical Section	8,848,416.00	7,468,292.00	11,380,483.00	-
023400300100	Electrical Section	6,485,948.00	2,989,591.00	4,547,387.00	-
023400400100	Land & Survey Section	3,136,424.00	4,394,532.00	6,591,797.00	-
023400500100	Building Section	4,778,508.00	5,281,407.00	7,922,103.00	-
<b>02380000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>24,262,350.00</b>	<b>25,750,625.00</b>	<b>38,625,939.00</b>	-
023800100100	Planning	24,262,350.00	25,750,625.00	38,625,939.00	-
<b>05000000000</b>	<b>Social</b>	<b>712,895,384.00</b>	<b>766,024,752.00</b>	<b>1,090,448,191.00</b>	-
<b>05170000000</b>	<b>LOCAL EDUCATION AUTHORITY</b>	<b>587,571,821.00</b>	<b>680,244,006.00</b>	<b>942,413,839.00</b>	-
051700100100	Education (Non-Teaching Staff)	47,295,713.00	58,996,070.00	88,494,106.00	-
051700200100	Education (Teaching Staff)	540,276,108.00	621,247,936.00	853,919,733.00	-
<b>05350000000</b>	<b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b>	<b>94,210,922.00</b>	<b>55,638,395.00</b>	<b>78,477,592.00</b>	-
053500100100	Preventive (Water, Sanitation and Hygiene)	89,866,407.00	49,789,059.00	69,703,589.00	-
053500300100	Rural Water Supply	4,344,515.00	5,849,336.00	8,774,003.00	-
<b>05510000000</b>	<b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>	<b>31,112,641.00</b>	<b>30,142,351.00</b>	<b>69,556,760.00</b>	-
055100100100	Community Development Section	10,352,874.00	9,744,752.00	14,617,131.00	-
055100200100	Information, Youth, Sport & Culture	7,037,672.00	8,535,291.00	12,146,159.00	-
055100300100	Social Welfare Section	10,674,749.00	9,731,478.00	39,597,220.00	-
055100400100	Trade Section and Cooperatives	3,047,346.00	2,130,830.00	3,196,250.00	-

317306 - BUJI 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
	<b>Total Other Recurrent Expenditure</b>	<b>1,257,194,368.00</b>	<b>1,103,266,627.00</b>	<b>3,117,802,525.00</b>	-
<b>010000000000</b>	<b>Administrative</b>	<b>244,757,880.00</b>	<b>183,968,224.00</b>	<b>543,000,000.00</b>	-
<b>011100000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>56,100,000.00</b>	<b>61,341,956.00</b>	<b>198,000,000.00</b>	-
011100100100	Chairman	55,500,000.00	60,991,956.00	194,000,000.00	-
011108000100	Internal Audit Office	600,000.00	350,000.00	4,000,000.00	-
<b>011200000000</b>	<b>LOCAL GOVT LEGISLATIVES COUNCIL</b>	<b>46,000,000.00</b>	<b>37,150,000.00</b>	<b>65,000,000.00</b>	-
011200100100	Legislative Council	46,000,000.00	37,150,000.00	65,000,000.00	-
<b>012500000000</b>	<b>ADMIN AND GENERAL SERVICES</b>	<b>142,657,880.00</b>	<b>85,476,268.00</b>	<b>280,000,000.00</b>	-
012500100100	Office of the Director Admin and General Services	142,657,880.00	85,476,268.00	280,000,000.00	-
<b>020000000000</b>	<b>Economic</b>	<b>590,626,000.00</b>	<b>465,735,118.00</b>	<b>1,170,000,000.00</b>	-
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>20,626,000.00</b>	<b>23,040,000.00</b>	<b>76,500,000.00</b>	-
021500100100	Agriculture Section	9,926,000.00	15,326,000.00	30,500,000.00	-
021500200100	Forestry Section	6,200,000.00	2,614,000.00	15,500,000.00	-
021500300100	Livestock Section (Veterinary)	4,500,000.00	5,100,000.00	30,500,000.00	-
<b>022000000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>424,000,000.00</b>	<b>170,842,425.00</b>	<b>785,000,000.00</b>	-
022001000100	Account section	416,500,000.00	164,992,425.00	771,000,000.00	-
022002000100	Revenue Section	7,500,000.00	5,850,000.00	14,000,000.00	-
<b>023400000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>132,500,000.00</b>	<b>229,634,693.00</b>	<b>257,500,000.00</b>	-
023400100100	Road & Communication Section	10,300,000.00	13,931,217.00	21,000,000.00	-
023400200100	Mechanical Section	21,000,000.00	41,301,750.00	60,000,000.00	-
023400300100	Electrical Section	78,300,000.00	160,734,075.00	136,500,000.00	-
023400400100	Land & Survey Section	4,400,000.00	1,575,000.00	7,000,000.00	-
023400500100	Building Section	18,500,000.00	12,092,651.00	33,000,000.00	-
<b>023800000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>13,500,000.00</b>	<b>42,218,000.00</b>	<b>51,000,000.00</b>	-
023800100100	Planning	13,500,000.00	42,218,000.00	51,000,000.00	-
<b>050000000000</b>	<b>Social</b>	<b>421,810,488.00</b>	<b>453,563,285.00</b>	<b>1,404,802,525.00</b>	-
<b>051700000000</b>	<b>LOCAL EDUCATION AUTHORITY</b>	<b>20,000,000.00</b>	<b>18,026,750.00</b>	<b>27,157,880.00</b>	-
051700100100	Education (Non-Teaching Staff)	18,000,000.00	13,596,750.00	20,000,000.00	-
051700200100	Education (Teaching Staff)	2,000,000.00	4,430,000.00	-	-
051700300100	Adult Education	-	-	7,157,880.00	-
<b>052100000000</b>	<b>PRIMARY HEALTH CARE</b>	<b>192,944,488.00</b>	<b>237,289,096.00</b>	<b>331,578,645.00</b>	-
052100200100	Curative	192,944,488.00	237,289,096.00	331,578,645.00	-
<b>053500000000</b>	<b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b>	<b>127,500,000.00</b>	<b>105,241,090.00</b>	<b>99,000,000.00</b>	-
053500100100	Preventive (Water, Sanitation and Hygiene)	49,500,000.00	56,293,000.00	47,000,000.00	-
053500300100	Rural Water Supply	78,000,000.00	48,948,090.00	52,000,000.00	-
<b>055100000000</b>	<b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>	<b>81,366,000.00</b>	<b>93,006,349.00</b>	<b>947,066,000.00</b>	-
055100100100	Community Development Section	25,300,000.00	34,243,000.00	318,500,000.00	-
055100200100	Information, Youth, Sport & Culture	10,080,000.00	20,136,000.00	28,080,000.00	-
055100300100	Social Welfare Section	39,686,000.00	37,127,349.00	293,186,000.00	-
055100400100	Trade Section and Cooperatives	6,300,000.00	1,500,000.00	7,300,000.00	-
055100500100	Traditional/Religious Affairs	-	-	300,000,000.00	-

317306 - BUJI 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
	<b>Total Capital Expenditure</b>	<b>2,572,000,000.00</b>	<b>1,174,557,272.00</b>	<b>4,463,132,289.00</b>	<b>253,000,000.00</b>
<b>010000000000</b>	<b>Administrative</b>	<b>255,000,000.00</b>	<b>198,795,536.00</b>	<b>195,500,000.00</b>	<b>-</b>
<b>012500000000</b>	<b>ADMIN AND GENERAL SERVICES</b>	<b>255,000,000.00</b>	<b>198,795,536.00</b>	<b>195,500,000.00</b>	<b>-</b>
012500100100	Office of the Director Admin and General Services	255,000,000.00	198,795,536.00	195,500,000.00	-
<b>020000000000</b>	<b>Economic</b>	<b>1,293,000,000.00</b>	<b>636,404,842.00</b>	<b>2,424,432,289.00</b>	<b>253,000,000.00</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>18,000,000.00</b>	<b>840,000.00</b>	<b>340,000,000.00</b>	<b>40,000,000.00</b>
021500100100	Agriculture Section	15,000,000.00	-	300,000,000.00	-
021500200100	Forestry Section	3,000,000.00	840,000.00	40,000,000.00	40,000,000.00
<b>023400000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>1,275,000,000.00</b>	<b>635,564,842.00</b>	<b>2,084,432,289.00</b>	<b>213,000,000.00</b>
023400300100	Electrical Section	223,000,000.00	20,000,000.00	203,000,000.00	143,000,000.00
023400400100	Land & Survey Section	70,000,000.00	14,885,845.00	140,000,000.00	70,000,000.00
023400500100	Building Section	982,000,000.00	600,678,997.00	1,741,432,289.00	-
<b>050000000000</b>	<b>Social</b>	<b>1,024,000,000.00</b>	<b>339,356,894.00</b>	<b>1,843,200,000.00</b>	<b>-</b>
<b>051700000000</b>	<b>LOCAL EDUCATION AUTHORITY</b>	<b>295,000,000.00</b>	<b>61,711,088.00</b>	<b>412,000,000.00</b>	<b>-</b>
051700100100	Education (Non-Teaching Staff)	220,000,000.00	61,711,088.00	287,000,000.00	-
051700400100	Other Education	75,000,000.00	-	125,000,000.00	-
<b>052100000000</b>	<b>PRIMARY HEALTH CARE</b>	<b>18,500,000.00</b>	<b>-</b>	<b>201,200,000.00</b>	<b>-</b>
052100100100	Primary Health Care Manager	18,500,000.00	-	201,200,000.00	-
<b>053500000000</b>	<b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b>	<b>224,500,000.00</b>	<b>98,247,764.00</b>	<b>413,000,000.00</b>	<b>-</b>
053500300100	Rural Water Supply	224,500,000.00	98,247,764.00	413,000,000.00	-
<b>055100000000</b>	<b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>	<b>486,000,000.00</b>	<b>179,398,042.00</b>	<b>817,000,000.00</b>	<b>-</b>
055100200100	Information, Youth, Sport & Culture	181,000,000.00	88,534,439.00	220,000,000.00	-
055100300100	Social Welfare Section	230,000,000.00	54,608,003.00	440,000,000.00	-
055100400100	Trade Section and Cooperatives	75,000,000.00	36,255,600.00	145,000,000.00	-
055100500100	Traditional/Religious Affairs	-	-	12,000,000.00	-

317306 - BUJI 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
<b>2</b>	<b>EXPENDITURES</b>	<b>4,871,692,374.00</b>	<b>3,291,903,066.00</b>	<b>9,063,637,697.00</b>	<b>253,000,000.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>1,042,498,006.00</b>	<b>1,014,079,167.00</b>	<b>1,482,702,883.00</b>	-
<b>2101</b>	<b>SALARY</b>	<b>169,949,283.00</b>	<b>381,065,887.00</b>	<b>596,185,716.00</b>	-
<b>210101</b>	<b>Salaries and Wages</b>	<b>169,949,283.00</b>	<b>381,065,887.00</b>	<b>596,185,716.00</b>	-
21010101	Salary	169,949,283.00	381,065,887.00	596,185,716.00	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>872,548,723.00</b>	<b>633,013,280.00</b>	<b>886,517,167.00</b>	-
<b>210201</b>	<b>ALLOWANCES</b>	<b>732,548,723.00</b>	<b>566,751,098.00</b>	<b>781,517,167.00</b>	-
21020103	Transport Allowance	95,294,390.00	81,160,154.00	121,278,532.00	-
21020104	Rent Supplement	113,145,009.00	77,517,519.00	112,990,412.00	-
21020105	Meal Subsidy	48,547,518.00	28,806,465.00	42,532,400.00	-
21020106	Utility Allowance	26,348,865.00	38,114,274.00	50,613,107.00	-
21020107	Entertainment	14,981,675.00	7,999,960.00	5,533,526.00	-
21020109	Leave Transport Grant	51,105,576.00	30,870,435.00	67,080,572.00	-
21020110	Overtime	113,088,901.00	75,372,600.00	-	-
21020112	Inducement Allowance	158,159.00	240,929.00	3,202,657.00	-
21020113	Hazard / Hardship Allowance	10,070,738.00	2,395,565.00	3,593,348.00	-
21020117	Domestic Staff Allowance	16,486,932.00	8,453,540.00	17,237,434.00	-
21020122	Motor Vehicle Maintenance Allowance	4,620,158.00	3,080,105.00	10,277,440.00	-
21020123	Constituency Allowance	4,620,158.00	7,507,102.00	3,134,424.00	-
21020136	Responsibility Allowance	334,820.00	46,293,175.00	69,439,762.00	-
21020137	Medical Allowance	120,717,981.00	91,181,319.00	135,772,884.00	-
21020149	Consolidated Allowance	7,449,137.00	4,766,499.00	7,149,748.00	-
21020156	Professional Teaching Allowance	73,258,362.00	58,997,449.00	88,496,174.00	-
21020164	Consequential Increase Allowance	2,320,344.00	684,008.00	1,026,012.00	-
21020173	Once-in-4-Years Furniture Allowance	15,000,000.00	-	33,500,000.00	-
21020178	Casual Workers/Ad-hoc Staff Allowances	15,000,000.00	3,310,000.00	8,658,735.00	-
<b>210202</b>	<b>Social Contributions</b>	<b>140,000,000.00</b>	<b>66,262,182.00</b>	<b>105,000,000.00</b>	-
21020202	17% Government Contributory Pension	140,000,000.00	66,262,182.00	105,000,000.00	-
<b>22</b>	<b>Other Recurrent Costs</b>	<b>1,257,194,368.00</b>	<b>1,103,266,627.00</b>	<b>3,117,802,525.00</b>	-
<b>2202</b>	<b>OVERHEAD COST</b>	<b>878,249,880.00</b>	<b>731,373,187.00</b>	<b>1,878,566,000.00</b>	-
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>25,400,000.00</b>	<b>39,364,000.00</b>	<b>205,800,000.00</b>	-
22020101	Local Travel & Transport - Training	2,000,000.00	1,244,000.00	-	-
22020102	Local Travel & Transport - Others	21,400,000.00	38,120,000.00	135,800,000.00	-
22020103	International Travel & Transport - Training	2,000,000.00	-	50,000,000.00	-
22020104	International Travel & Transport - Others	-	-	20,000,000.00	-
<b>220202</b>	<b>Utilities General</b>	<b>500,000.00</b>	<b>300,000.00</b>	<b>7,500,000.00</b>	-
22020201	Electricity Charges	-	-	6,000,000.00	-
22020205	Water rates & Charges	500,000.00	300,000.00	1,500,000.00	-
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>87,000,000.00</b>	<b>137,095,736.00</b>	<b>207,000,000.00</b>	-
22020301	Office Materials and Consumables	29,000,000.00	54,506,000.00	104,000,000.00	-
22020305	Printing of Non-security Documents	10,000,000.00	15,892,986.00	23,000,000.00	-
22020307	Drugs, Vaccines & Medical Supplies	30,000,000.00	53,100,000.00	60,000,000.00	-
22020310	Teaching Aids, Laboratory and Instructional Materials	18,000,000.00	13,596,750.00	20,000,000.00	-
<b>220204</b>	<b>Maintenance Services - General</b>	<b>245,926,000.00</b>	<b>331,241,232.00</b>	<b>302,000,000.00</b>	-
22020402	Maintenance of Office Furniture	7,000,000.00	17,624,082.00	-	-
22020406	Other Maintenance Services	93,926,000.00	144,640,567.00	162,000,000.00	-
22020410	Maintenance of Street Lightings	75,000,000.00	138,047,575.00	100,000,000.00	-
22020415	Maintenance of Water Facilities	70,000,000.00	30,929,008.00	40,000,000.00	-
<b>220205</b>	<b>Training - General</b>	<b>35,000,000.00</b>	<b>8,320,000.00</b>	<b>87,000,000.00</b>	-
22020501	Local Training	28,000,000.00	8,320,000.00	87,000,000.00	-
22020503	Manpower Planning and Other Staff Development Expenses	7,000,000.00	-	-	-
<b>220206</b>	<b>Other Services - General</b>	<b>130,157,880.00</b>	<b>68,551,169.00</b>	<b>271,000,000.00</b>	-
22020601	Security Services	-	-	87,000,000.00	-
22020603	Residential Rent	3,000,000.00	702,651.00	10,000,000.00	-

**317306 - BUJI 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
22020604	Security Vote (Including Operations)	127,157,880.00	67,848,518.00	174,000,000.00	-
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>18,500,000.00</b>	<b>27,325,652.00</b>	<b>20,000,000.00</b>	-
22020701	Financial Consulting	18,500,000.00	27,325,652.00	20,000,000.00	-
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>17,000,000.00</b>	<b>11,396,900.00</b>	<b>32,000,000.00</b>	-
22020801	Motor Vehicle Fuel Cost	2,000,000.00	650,000.00	2,000,000.00	-
22020802	Other Transport Equipment Fuel Cost	15,000,000.00	10,746,900.00	30,000,000.00	-
<b>220209</b>	<b>Financial Charges - General</b>	-	-	<b>3,000,000.00</b>	-
22020901	Bank Charges (Other than Interest)	-	-	3,000,000.00	-
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>318,766,000.00</b>	<b>107,778,498.00</b>	<b>743,266,000.00</b>	-
22021001	Refreshment and Meals (Entertainment & Hospitality)	45,500,000.00	63,986,054.00	103,000,000.00	-
22021002	Honorarium and Sitting Allowance Payments	46,000,000.00	26,130,000.00	36,000,000.00	-
22021003	Publicity and Advertisements	1,080,000.00	450,000.00	6,080,000.00	-
22021007	Welfare Packages	8,126,000.00	1,014,444.00	48,186,000.00	-
22021041	Contingency Reserve - Recurrent	207,560,000.00	3,648,000.00	415,000,000.00	-
22021044	Committees and Commissions	10,000,000.00	11,200,000.00	20,000,000.00	-
22021060	Nutrition Activities	500,000.00	1,350,000.00	15,000,000.00	-
22021069	Project / Programmes Coordination Expenses	-	-	100,000,000.00	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>228,944,488.00</b>	<b>260,583,619.00</b>	<b>939,236,525.00</b>	-
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>228,944,488.00</b>	<b>260,583,619.00</b>	<b>939,236,525.00</b>	-
22040101	Grants to State Governments – PHCs Salary (60%)	133,944,488.00	177,759,096.00	220,578,645.00	-
22040103	Grants to State Governments – Recurrent Security Support	-	-	7,157,880.00	-
22040105	Grants to State Governments – Contribution to LGSC Training (1%)	60,000,000.00	37,924,618.00	150,000,000.00	-
22040111	Grants to Communities and NGOs	15,000,000.00	13,685,000.00	236,500,000.00	-
22040113	Contribution to Traditional Councils	-	-	300,000,000.00	-
22040115	Assistance and Donations to Individual	20,000,000.00	31,214,905.00	25,000,000.00	-
<b>2207</b>	<b>Transfers - Payments</b>	<b>150,000,000.00</b>	<b>111,309,821.00</b>	<b>300,000,000.00</b>	-
<b>220701</b>	<b>Transfer to Fund Recurrent Expenditure - Payments</b>	<b>150,000,000.00</b>	<b>111,309,821.00</b>	<b>300,000,000.00</b>	-
22070105	Stabilization Funds	150,000,000.00	111,309,821.00	300,000,000.00	-
<b>23</b>	<b>Capital Expenditure</b>	<b>2,572,000,000.00</b>	<b>1,174,557,272.00</b>	<b>4,463,132,289.00</b>	<b>253,000,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>412,000,000.00</b>	<b>286,079,284.00</b>	<b>410,500,000.00</b>	-
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>412,000,000.00</b>	<b>286,079,284.00</b>	<b>410,500,000.00</b>	-
23010101	Purchase/Acquisition Of Land	40,000,000.00	28,300,000.00	80,000,000.00	-
23010104	Purchase of Motor Cycles	-	-	28,500,000.00	-
23010105	Purchase Of Motor Vehicles	165,000,000.00	146,862,250.00	40,000,000.00	-
23010112	Purchase Of Office Furniture and Fittings	40,000,000.00	36,933,286.00	62,000,000.00	-
23010128	Purchase Of Security Equipment	40,000,000.00	-	50,000,000.00	-
23010129	Purchase Of Industrial Equipment	27,000,000.00	46,773,748.00	50,000,000.00	-
23010155	Purchase of Water Supply Equipment	100,000,000.00	27,210,000.00	100,000,000.00	-
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>1,334,500,000.00</b>	<b>636,161,058.00</b>	<b>2,472,432,289.00</b>	<b>143,000,000.00</b>
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>1,334,500,000.00</b>	<b>636,161,058.00</b>	<b>2,472,432,289.00</b>	<b>143,000,000.00</b>
23020103	Construction/Provision Of Electricity / Solar Power	247,500,000.00	31,037,764.00	431,000,000.00	143,000,000.00
23020104	Construction/Provision Of Housing	215,000,000.00	139,382,634.00	150,000,000.00	-
23020105	Construction/Provision Of Water Facilities	130,000,000.00	75,219,933.00	295,000,000.00	-
23020107	Construction/Provision Of Public Schools	175,000,000.00	34,461,444.00	205,000,000.00	-
23020112	Construction / Provision Of Sporting Facilities	20,000,000.00	-	45,000,000.00	-
23020113	Construction / Provision Of Agricultural Facilities	-	-	30,000,000.00	-
23020114	Construction / Provision Of Roads	15,000,000.00	-	30,000,000.00	-
23020118	Construction / Provision Of Infrastructure	272,000,000.00	223,106,507.00	811,432,289.00	-
23020124	Construction Of Markets/Parks	100,000,000.00	36,255,600.00	160,000,000.00	-
23020127	Construction Of ICT Infrastructures	100,000,000.00	40,557,000.00	200,000,000.00	-
23020131	Construction/Provision Of Religious Structures	60,000,000.00	56,140,176.00	115,000,000.00	-
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>265,000,000.00</b>	<b>109,059,747.00</b>	<b>292,000,000.00</b>	-
<b>230301</b>	<b>Rehabilitation/Repairs of Fixed Assets - General</b>	<b>265,000,000.00</b>	<b>109,059,747.00</b>	<b>292,000,000.00</b>	-
23030101	Rehabilitation/Repairs Of Residential Buildings	5,000,000.00	-	30,000,000.00	-

317306 - BUJI 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
23030113	Rehabilitation / Repairs - Roads	70,000,000.00	-	75,000,000.00	-
23030115	Rehabilitation / Repairs - Water-Way	-	-	60,000,000.00	-
23030121	Rehabilitation / Repairs Of Office Buildings	190,000,000.00	109,059,747.00	52,000,000.00	-
23030124	Rehabilitation/Repairs- Markets/Parks	-	-	30,000,000.00	-
23030127	Rehabilitation/Repairs- ICT Infrastructures	-	-	45,000,000.00	-
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>13,000,000.00</b>	<b>840,000.00</b>	<b>180,000,000.00</b>	<b>40,000,000.00</b>
<b>230401</b>	<b>Preservation of the Environment - General</b>	<b>13,000,000.00</b>	<b>840,000.00</b>	<b>180,000,000.00</b>	<b>40,000,000.00</b>
23040101	Tree Planting	-	-	20,000,000.00	20,000,000.00
23040102	Erosion & Flood Control	10,000,000.00	-	140,000,000.00	-
23040103	Wildlife & Nature Conservation	3,000,000.00	840,000.00	20,000,000.00	20,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>547,500,000.00</b>	<b>142,417,183.00</b>	<b>1,108,200,000.00</b>	<b>70,000,000.00</b>
<b>230501</b>	<b>Acquisition of Non-Tangible Asset</b>	<b>547,500,000.00</b>	<b>142,417,183.00</b>	<b>1,108,200,000.00</b>	<b>70,000,000.00</b>
23050101	Research & Development and Census/Surveys	50,000,000.00	15,000,000.00	30,000,000.00	-
23050108	Special Intervention Programmes and Projects	467,500,000.00	97,947,183.00	1,048,200,000.00	70,000,000.00
23050137	Capital Project Historical Liabilities	30,000,000.00	29,470,000.00	30,000,000.00	-

317306 - BUJI 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
	<b>Total Expenditure</b>	<b>4,871,692,374.00</b>	<b>3,291,903,066.00</b>	<b>9,063,637,697.00</b>	<b>253,000,000.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>1,270,246,843.00</b>	<b>802,486,599.00</b>	<b>1,839,532,651.00</b>	-
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>631,041,858.00</b>	<b>340,507,826.00</b>	<b>1,167,485,009.00</b>	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	176,131,195.00	135,733,648.00	327,876,889.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	454,910,663.00	204,774,178.00	839,608,120.00	-
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>639,204,985.00</b>	<b>461,978,773.00</b>	<b>672,047,642.00</b>	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	214,121,355.00	159,423,136.00	259,070,273.00	-
70133	OTHER GENERAL SERVICES	425,083,630.00	302,555,637.00	412,977,369.00	-
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>528,616,588.00</b>	<b>360,561,052.00</b>	<b>1,083,978,394.00</b>	<b>183,000,000.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>84,347,346.00</b>	<b>39,886,430.00</b>	<b>155,496,250.00</b>	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	84,347,346.00	39,886,430.00	155,496,250.00	-
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>92,498,626.00</b>	<b>67,697,703.00</b>	<b>482,226,284.00</b>	<b>40,000,000.00</b>
70421	AGRICULTURE	67,451,690.00	47,502,521.00	401,614,461.00	-
70422	FORESTRY	25,046,936.00	20,195,182.00	80,611,823.00	40,000,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>307,785,948.00</b>	<b>183,723,666.00</b>	<b>344,047,387.00</b>	<b>143,000,000.00</b>
70435	ELECTRICITY	307,785,948.00	183,723,666.00	344,047,387.00	143,000,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>43,984,668.00</b>	<b>69,253,253.00</b>	<b>102,208,473.00</b>	-
70451	ROAD TRANSPORT	43,984,668.00	69,253,253.00	102,208,473.00	-
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>1,512,834,213.00</b>	<b>884,311,097.00</b>	<b>2,903,766,909.00</b>	<b>70,000,000.00</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>1,084,814,932.00</b>	<b>643,338,432.00</b>	<b>2,035,946,189.00</b>	<b>70,000,000.00</b>
70611	HOUSING DEVELOPMENT	1,084,814,932.00	643,338,432.00	2,035,946,189.00	70,000,000.00
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>35,652,874.00</b>	<b>43,987,752.00</b>	<b>333,117,131.00</b>	-
70621	COMMUNITY DEVELOPMENT	35,652,874.00	43,987,752.00	333,117,131.00	-
<b>7063</b>	<b>WATER SUPPLY</b>	<b>392,366,407.00</b>	<b>196,984,913.00</b>	<b>534,703,589.00</b>	-
70631	WATER SUPPLY	392,366,407.00	196,984,913.00	534,703,589.00	-
<b>707</b>	<b>HEALTH</b>	<b>260,944,488.00</b>	<b>293,582,096.00</b>	<b>579,778,645.00</b>	-
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>260,944,488.00</b>	<b>293,582,096.00</b>	<b>579,778,645.00</b>	-
70741	PUBLIC HEALTH SERVICES	260,944,488.00	293,582,096.00	579,778,645.00	-
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>51,117,672.00</b>	<b>28,921,291.00</b>	<b>372,226,159.00</b>	-
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>17,117,672.00</b>	<b>28,671,291.00</b>	<b>40,226,159.00</b>	-
70811	RECREATIONAL AND SPORTING SERVICES	17,117,672.00	28,671,291.00	40,226,159.00	-
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>34,000,000.00</b>	<b>250,000.00</b>	<b>320,000,000.00</b>	-
70821	CULTURAL SERVICES	34,000,000.00	250,000.00	320,000,000.00	-
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	-	-	<b>12,000,000.00</b>	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	-	12,000,000.00	-
<b>709</b>	<b>EDUCATION</b>	<b>820,571,821.00</b>	<b>732,289,662.00</b>	<b>1,304,413,839.00</b>	-
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>645,571,821.00</b>	<b>697,828,218.00</b>	<b>1,059,413,839.00</b>	-
70911	PRE-PRIMARY EDUCATION	120,000,000.00	27,249,644.00	167,000,000.00	-
70912	PRIMARY EDUCATION	525,571,821.00	670,578,574.00	892,413,839.00	-
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>100,000,000.00</b>	<b>34,461,444.00</b>	<b>120,000,000.00</b>	-
70941	FIRST STAGE OF TERTIARY EDUCATION	100,000,000.00	34,461,444.00	120,000,000.00	-
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>75,000,000.00</b>	-	<b>125,000,000.00</b>	-
70981	EDUCATION N.E.C	75,000,000.00	-	125,000,000.00	-
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>427,360,749.00</b>	<b>189,751,269.00</b>	<b>979,941,100.00</b>	-
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>197,360,749.00</b>	<b>135,143,266.00</b>	<b>532,783,220.00</b>	-
71041	FAMILY AND CHILDREN	197,360,749.00	135,143,266.00	532,783,220.00	-
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>230,000,000.00</b>	<b>54,608,003.00</b>	<b>447,157,880.00</b>	-
71091	SOCIAL PROTECTION N.E.C.	230,000,000.00	54,608,003.00	447,157,880.00	-

317306 - BUJI 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
	<b>Total Personnel Expenditure</b>	<b>1,042,498,006.00</b>	<b>1,014,079,167.00</b>	<b>1,482,702,883.00</b>	-
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>332,988,963.00</b>	<b>206,662,414.00</b>	<b>365,032,651.00</b>	-
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>104,941,858.00</b>	<b>71,173,445.00</b>	<b>119,485,009.00</b>	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	74,631,195.00	37,591,692.00	68,876,889.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	30,310,663.00	33,581,753.00	50,608,120.00	-
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>228,047,105.00</b>	<b>135,488,969.00</b>	<b>245,547,642.00</b>	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	200,621,355.00	117,205,136.00	208,070,273.00	-
70133	OTHER GENERAL SERVICES	27,425,750.00	18,283,833.00	37,477,369.00	-
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>76,090,588.00</b>	<b>62,958,410.00</b>	<b>94,678,394.00</b>	-
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>3,047,346.00</b>	<b>2,130,830.00</b>	<b>3,196,250.00</b>	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	3,047,346.00	2,130,830.00	3,196,250.00	-
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>53,872,626.00</b>	<b>43,817,703.00</b>	<b>65,726,284.00</b>	-
70421	AGRICULTURE	38,025,690.00	27,076,521.00	40,614,461.00	-
70422	FORESTRY	15,846,936.00	16,741,182.00	25,111,823.00	-
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>6,485,948.00</b>	<b>2,989,591.00</b>	<b>4,547,387.00</b>	-
70435	ELECTRICITY	6,485,948.00	2,989,591.00	4,547,387.00	-
<b>7045</b>	<b>TRANSPORT</b>	<b>12,684,668.00</b>	<b>14,020,286.00</b>	<b>21,208,473.00</b>	-
70451	ROAD TRANSPORT	12,684,668.00	14,020,286.00	21,208,473.00	-
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>108,134,213.00</b>	<b>69,209,750.00</b>	<b>98,834,620.00</b>	-
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>7,914,932.00</b>	<b>9,675,939.00</b>	<b>14,513,900.00</b>	-
70611	HOUSING DEVELOPMENT	7,914,932.00	9,675,939.00	14,513,900.00	-
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>10,352,874.00</b>	<b>9,744,752.00</b>	<b>14,617,131.00</b>	-
70621	COMMUNITY DEVELOPMENT	10,352,874.00	9,744,752.00	14,617,131.00	-
<b>7063</b>	<b>WATER SUPPLY</b>	<b>89,866,407.00</b>	<b>49,789,059.00</b>	<b>69,703,589.00</b>	-
70631	WATER SUPPLY	89,866,407.00	49,789,059.00	69,703,589.00	-
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>7,037,672.00</b>	<b>8,535,291.00</b>	<b>12,146,159.00</b>	-
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>7,037,672.00</b>	<b>8,535,291.00</b>	<b>12,146,159.00</b>	-
70811	RECREATIONAL AND SPORTING SERVICES	7,037,672.00	8,535,291.00	12,146,159.00	-
<b>709</b>	<b>EDUCATION</b>	<b>507,571,821.00</b>	<b>656,981,824.00</b>	<b>872,413,839.00</b>	-
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>507,571,821.00</b>	<b>656,981,824.00</b>	<b>872,413,839.00</b>	-
70912	PRIMARY EDUCATION	507,571,821.00	656,981,824.00	872,413,839.00	-
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>10,674,749.00</b>	<b>9,731,478.00</b>	<b>39,597,220.00</b>	-
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>10,674,749.00</b>	<b>9,731,478.00</b>	<b>39,597,220.00</b>	-
71041	FAMILY AND CHILDREN	10,674,749.00	9,731,478.00	39,597,220.00	-

317306 - BUJI 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
	<b>Total Other Recurrent Expenditure</b>	<b>1,257,194,368.00</b>	<b>1,103,266,627.00</b>	<b>3,117,802,525.00</b>	-
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>682,257,880.00</b>	<b>397,028,649.00</b>	<b>1,379,000,000.00</b>	-
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>526,100,000.00</b>	<b>269,334,381.00</b>	<b>1,048,000,000.00</b>	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	101,500,000.00	98,141,956.00	259,000,000.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	424,600,000.00	171,192,425.00	789,000,000.00	-
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>156,157,880.00</b>	<b>127,694,268.00</b>	<b>331,000,000.00</b>	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	13,500,000.00	42,218,000.00	51,000,000.00	-
70133	OTHER GENERAL SERVICES	142,657,880.00	85,476,268.00	280,000,000.00	-
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>136,526,000.00</b>	<b>240,507,042.00</b>	<b>301,300,000.00</b>	-
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>6,300,000.00</b>	<b>1,500,000.00</b>	<b>7,300,000.00</b>	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	6,300,000.00	1,500,000.00	7,300,000.00	-
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>20,626,000.00</b>	<b>23,040,000.00</b>	<b>76,500,000.00</b>	-
70421	AGRICULTURE	14,426,000.00	20,426,000.00	61,000,000.00	-
70422	FORESTRY	6,200,000.00	2,614,000.00	15,500,000.00	-
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>78,300,000.00</b>	<b>160,734,075.00</b>	<b>136,500,000.00</b>	-
70435	ELECTRICITY	78,300,000.00	160,734,075.00	136,500,000.00	-
<b>7045</b>	<b>TRANSPORT</b>	<b>31,300,000.00</b>	<b>55,232,967.00</b>	<b>81,000,000.00</b>	-
70451	ROAD TRANSPORT	31,300,000.00	55,232,967.00	81,000,000.00	-
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>128,200,000.00</b>	<b>101,288,741.00</b>	<b>410,500,000.00</b>	-
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>24,900,000.00</b>	<b>18,097,651.00</b>	<b>40,000,000.00</b>	-
70611	HOUSING DEVELOPMENT	24,900,000.00	18,097,651.00	40,000,000.00	-
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>25,300,000.00</b>	<b>34,243,000.00</b>	<b>318,500,000.00</b>	-
70621	COMMUNITY DEVELOPMENT	25,300,000.00	34,243,000.00	318,500,000.00	-
<b>7063</b>	<b>WATER SUPPLY</b>	<b>78,000,000.00</b>	<b>48,948,090.00</b>	<b>52,000,000.00</b>	-
70631	WATER SUPPLY	78,000,000.00	48,948,090.00	52,000,000.00	-
<b>707</b>	<b>HEALTH</b>	<b>242,444,488.00</b>	<b>293,582,096.00</b>	<b>378,578,645.00</b>	-
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>242,444,488.00</b>	<b>293,582,096.00</b>	<b>378,578,645.00</b>	-
70741	PUBLIC HEALTH SERVICES	242,444,488.00	293,582,096.00	378,578,645.00	-
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>10,080,000.00</b>	<b>20,136,000.00</b>	<b>328,080,000.00</b>	-
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>10,080,000.00</b>	<b>20,136,000.00</b>	<b>28,080,000.00</b>	-
70811	RECREATIONAL AND SPORTING SERVICES	10,080,000.00	20,136,000.00	28,080,000.00	-
<b>7082</b>	<b>CULTURAL SERVICES</b>	-	-	<b>300,000,000.00</b>	-
70821	CULTURAL SERVICES	-	-	300,000,000.00	-
<b>709</b>	<b>EDUCATION</b>	<b>18,000,000.00</b>	<b>13,596,750.00</b>	<b>20,000,000.00</b>	-
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>18,000,000.00</b>	<b>13,596,750.00</b>	<b>20,000,000.00</b>	-
70912	PRIMARY EDUCATION	18,000,000.00	13,596,750.00	20,000,000.00	-
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>39,686,000.00</b>	<b>37,127,349.00</b>	<b>300,343,880.00</b>	-
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>39,686,000.00</b>	<b>37,127,349.00</b>	<b>293,186,000.00</b>	-
71041	FAMILY AND CHILDREN	39,686,000.00	37,127,349.00	293,186,000.00	-
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	-	-	<b>7,157,880.00</b>	-
71091	SOCIAL PROTECTION N.E.C.	-	-	7,157,880.00	-

317306 - BUJI 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
	<b>Total Capital Expenditure</b>	<b>2,572,000,000.00</b>	<b>1,174,557,272.00</b>	<b>4,463,132,289.00</b>	<b>253,000,000.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>255,000,000.00</b>	<b>198,795,536.00</b>	<b>95,500,000.00</b>	-
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>255,000,000.00</b>	<b>198,795,536.00</b>	<b>95,500,000.00</b>	-
70133	OTHER GENERAL SERVICES	255,000,000.00	198,795,536.00	95,500,000.00	-
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>316,000,000.00</b>	<b>57,095,600.00</b>	<b>688,000,000.00</b>	<b>183,000,000.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>75,000,000.00</b>	<b>36,255,600.00</b>	<b>145,000,000.00</b>	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	75,000,000.00	36,255,600.00	145,000,000.00	-
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>18,000,000.00</b>	<b>840,000.00</b>	<b>340,000,000.00</b>	<b>40,000,000.00</b>
70421	AGRICULTURE	15,000,000.00	-	300,000,000.00	-
70422	FORESTRY	3,000,000.00	840,000.00	40,000,000.00	40,000,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>223,000,000.00</b>	<b>20,000,000.00</b>	<b>203,000,000.00</b>	<b>143,000,000.00</b>
70435	ELECTRICITY	223,000,000.00	20,000,000.00	203,000,000.00	143,000,000.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>1,276,500,000.00</b>	<b>713,812,606.00</b>	<b>2,394,432,289.00</b>	<b>70,000,000.00</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>1,052,000,000.00</b>	<b>615,564,842.00</b>	<b>1,981,432,289.00</b>	<b>70,000,000.00</b>
70611	HOUSING DEVELOPMENT	1,052,000,000.00	615,564,842.00	1,981,432,289.00	70,000,000.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>224,500,000.00</b>	<b>98,247,764.00</b>	<b>413,000,000.00</b>	-
70631	WATER SUPPLY	224,500,000.00	98,247,764.00	413,000,000.00	-
<b>707</b>	<b>HEALTH</b>	<b>18,500,000.00</b>	-	<b>201,200,000.00</b>	-
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>18,500,000.00</b>	-	<b>201,200,000.00</b>	-
70741	PUBLIC HEALTH SERVICES	18,500,000.00	-	201,200,000.00	-
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>34,000,000.00</b>	<b>250,000.00</b>	<b>32,000,000.00</b>	-
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>34,000,000.00</b>	<b>250,000.00</b>	<b>20,000,000.00</b>	-
70821	CULTURAL SERVICES	34,000,000.00	250,000.00	20,000,000.00	-
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	-	-	<b>12,000,000.00</b>	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	-	12,000,000.00	-
<b>709</b>	<b>EDUCATION</b>	<b>295,000,000.00</b>	<b>61,711,088.00</b>	<b>412,000,000.00</b>	-
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>120,000,000.00</b>	<b>27,249,644.00</b>	<b>167,000,000.00</b>	-
70911	PRE-PRIMARY EDUCATION	120,000,000.00	27,249,644.00	167,000,000.00	-
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>100,000,000.00</b>	<b>34,461,444.00</b>	<b>120,000,000.00</b>	-
70941	FIRST STAGE OF TERTIARY EDUCATION	100,000,000.00	34,461,444.00	120,000,000.00	-
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>75,000,000.00</b>	-	<b>125,000,000.00</b>	-
70981	EDUCATION N.E.C	75,000,000.00	-	125,000,000.00	-
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>377,000,000.00</b>	<b>142,892,442.00</b>	<b>640,000,000.00</b>	-
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>147,000,000.00</b>	<b>88,284,439.00</b>	<b>200,000,000.00</b>	-
71041	FAMILY AND CHILDREN	147,000,000.00	88,284,439.00	200,000,000.00	-
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>230,000,000.00</b>	<b>54,608,003.00</b>	<b>440,000,000.00</b>	-
71091	SOCIAL PROTECTION N.E.C.	230,000,000.00	54,608,003.00	440,000,000.00	-

**317306 - BUJI 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
<b>317</b>	<b>JIGAWA STATE</b>	<b>4,871,692,374.00</b>	<b>3,291,903,066.00</b>	<b>9,063,637,697.00</b>	<b>253,000,000.00</b>
<b>3173</b>	<b>Jigawa State South West</b>	<b>4,871,692,374.00</b>	<b>3,291,903,066.00</b>	<b>9,063,637,697.00</b>	<b>253,000,000.00</b>
<b>317306</b>	<b>BUJI</b>	<b>4,871,692,374.00</b>	<b>3,291,903,066.00</b>	<b>9,063,637,697.00</b>	<b>253,000,000.00</b>
31730601	Ahoto	22,783,333.33	5,103,776.40	43,466,666.67	6,000,000.00
31730602	Buji Ward	124,694,984.00	79,130,674.40	112,822,750.67	6,000,000.00
31730603	Churbun	14,450,000.00	5,103,776.40	26,800,000.00	6,000,000.00
31730604	Gantsa	97,783,333.33	41,359,376.40	315,898,955.67	6,000,000.00
31730605	Falageri	34,450,000.00	5,103,776.40	79,800,000.00	6,000,000.00
31730606	Kawayaya	24,450,000.00	5,103,776.40	72,800,000.00	6,000,000.00
31730607	Kukuma	46,116,666.67	5,103,776.40	84,800,000.00	6,000,000.00
31730608	Lelen Kudu	14,450,000.00	5,103,776.40	26,800,000.00	6,000,000.00
31730609	Madabe	14,450,000.00	5,103,776.40	34,800,000.00	6,000,000.00
31730610	Yayarin Tukur	31,116,666.67	5,103,776.40	115,800,000.00	6,000,000.00
31730697	LG Wide (BUJI)	4,446,947,390.00	3,130,582,804.00	8,149,849,324.00	193,000,000.00

**317306 - BUJI 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
<b>317</b>	<b>JIGAWA STATE</b>	<b>1,042,498,006.00</b>	<b>1,014,079,167.00</b>	<b>1,482,702,883.00</b>	<b>0.00</b>
<b>3173</b>	<b>Jigawa State South West</b>	<b>1,042,498,006.00</b>	<b>1,014,079,167.00</b>	<b>1,482,702,883.00</b>	<b>0.00</b>
<b>317306</b>	<b>BUJI</b>	<b>1,042,498,006.00</b>	<b>1,014,079,167.00</b>	<b>1,482,702,883.00</b>	<b>0.00</b>
31730602	Buji Ward	244,984.00	237,389.00	356,084.00	-
31730697	LG Wide (BUJI)	1,042,253,022.00	1,013,841,778.00	1,482,346,799.00	-

**317306 - BUJI Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Location**

Code	Location	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	1,257,194,368.00	1,103,266,627.00	3,117,802,525.00	0.00
3173	Jigawa State South West	1,257,194,368.00	1,103,266,627.00	3,117,802,525.00	0.00
317306	BUJI	1,257,194,368.00	1,103,266,627.00	3,117,802,525.00	-
31730697	LG Wide (BUJI)	1,257,194,368.00	1,103,266,627.00	3,117,802,525.00	-

**317306 - BUJI 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
<b>317</b>	<b>JIGAWA STATE</b>	<b>2,572,000,000.00</b>	<b>1,174,557,272.00</b>	<b>4,463,132,289.00</b>	<b>253,000,000.00</b>
<b>3173</b>	<b>Jigawa State South West</b>	<b>2,572,000,000.00</b>	<b>1,174,557,272.00</b>	<b>4,463,132,289.00</b>	<b>253,000,000.00</b>
<b>317306</b>	<b>BUJI</b>	<b>2,572,000,000.00</b>	<b>1,174,557,272.00</b>	<b>4,463,132,289.00</b>	<b>253,000,000.00</b>
31730601	Ahoto	22,783,333.33	5,103,776.40	43,466,666.67	6,000,000.00
31730602	Buji Ward	124,450,000.00	78,893,285.40	112,466,666.67	6,000,000.00
31730603	Churbun	14,450,000.00	5,103,776.40	26,800,000.00	6,000,000.00
31730604	Gantsa	97,783,333.33	41,359,376.40	315,898,955.67	6,000,000.00
31730605	Falageri	34,450,000.00	5,103,776.40	79,800,000.00	6,000,000.00
31730606	Kawayaya	24,450,000.00	5,103,776.40	72,800,000.00	6,000,000.00
31730607	Kukuma	46,116,666.67	5,103,776.40	84,800,000.00	6,000,000.00
31730608	Lelen Kudu	14,450,000.00	5,103,776.40	26,800,000.00	6,000,000.00
31730609	Madabe	14,450,000.00	5,103,776.40	34,800,000.00	6,000,000.00
31730610	Yayarin Tukur	31,116,666.67	5,103,776.40	115,800,000.00	6,000,000.00
31730697	LG Wide (BUJI)	2,147,500,000.00	1,013,474,399.00	3,549,700,000.00	193,000,000.00

317306 - BUJI 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
	<b>Total Expenditure</b>	<b>4,871,692,374.00</b>	<b>3,291,903,066.00</b>	<b>9,063,637,697.00</b>	<b>253,000,000.00</b>
<b>01</b>	<b>Agriculture</b>	<b>89,498,626.00</b>	<b>66,857,703.00</b>	<b>472,226,284.00</b>	-
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>14,691,028.00</b>	<b>20,330,595.00</b>	<b>268,006,373.00</b>	-
010102	Agriculture sector coordination mechanisms	14,691,028.00	20,330,595.00	268,006,373.00	-
<b>0102</b>	<b>Development of the livestock value chain</b>	<b>37,760,662.00</b>	<b>27,171,926.00</b>	<b>63,608,088.00</b>	-
010205	Animal health and livestock diseases management	37,760,662.00	27,171,926.00	63,608,088.00	-
<b>0103</b>	<b>Enhancement of food production and productivity</b>	<b>15,000,000.00</b>	-	<b>100,000,000.00</b>	-
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	15,000,000.00	-	100,000,000.00	-
<b>0106</b>	<b>Promotion of forest resource conservation and preservation of biodiversity</b>	<b>22,046,936.00</b>	<b>19,355,182.00</b>	<b>40,611,823.00</b>	-
010601	Forest regeneration and conservation	22,046,936.00	19,355,182.00	40,611,823.00	-
<b>02</b>	<b>Societal Re-orientation</b>	<b>229,360,749.00</b>	<b>144,759,694.00</b>	<b>957,783,220.00</b>	-
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>229,360,749.00</b>	<b>144,759,694.00</b>	<b>957,783,220.00</b>	-
021001	Societal Re-orientation - General	229,360,749.00	144,759,694.00	957,783,220.00	-
<b>03</b>	<b>Poverty Alleviation</b>	<b>130,000,000.00</b>	<b>14,051,003.00</b>	<b>240,000,000.00</b>	-
<b>0310</b>	<b>Poverty Alleviation - General</b>	<b>130,000,000.00</b>	<b>14,051,003.00</b>	<b>240,000,000.00</b>	-
031001	Poverty Alleviation - General	130,000,000.00	14,051,003.00	240,000,000.00	-
<b>04</b>	<b>Health</b>	<b>127,000,000.00</b>	<b>115,823,000.00</b>	<b>363,200,000.00</b>	-
<b>0401</b>	<b>Effective governance of the health system</b>	<b>108,500,000.00</b>	<b>115,823,000.00</b>	<b>162,000,000.00</b>	-
040103	Health sector coordination mechanisms	108,500,000.00	115,823,000.00	162,000,000.00	-
<b>0402</b>	<b>Community engagement and participation in health</b>	<b>18,500,000.00</b>	-	<b>121,200,000.00</b>	-
040201	Community interventions	18,500,000.00	-	121,200,000.00	-
<b>0405</b>	<b>Provision of adequate and modern health infrastructure for health services delivery</b>	-	-	<b>80,000,000.00</b>	-
040501	Functional health facilities	-	-	80,000,000.00	-
<b>05</b>	<b>Education</b>	<b>820,571,821.00</b>	<b>732,289,662.00</b>	<b>1,314,413,839.00</b>	-
<b>0501</b>	<b>Effective governance of the education system</b>	<b>745,571,821.00</b>	<b>732,289,662.00</b>	<b>1,229,413,839.00</b>	-
050102	Human and institutional capacity performance management	478,276,108.00	611,582,504.00	803,919,733.00	-
050103	Education sector coordination mechanisms	147,295,713.00	93,457,514.00	258,494,106.00	-
050104	Integrated supportive supervision	120,000,000.00	27,249,644.00	167,000,000.00	-
<b>0503</b>	<b>Equity and inclusiveness in the provision of educational services</b>	<b>75,000,000.00</b>	-	<b>85,000,000.00</b>	-
050301	Inclusive Education	75,000,000.00	-	85,000,000.00	-
<b>06</b>	<b>Housing and Urban Development</b>	<b>580,814,932.00</b>	<b>289,245,733.00</b>	<b>660,946,189.00</b>	<b>93,000,000.00</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>580,814,932.00</b>	<b>289,245,733.00</b>	<b>660,946,189.00</b>	<b>93,000,000.00</b>
061001	Housing and Urban Development - General	580,814,932.00	289,245,733.00	660,946,189.00	93,000,000.00
<b>08</b>	<b>Youth</b>	<b>84,117,672.00</b>	<b>75,445,039.00</b>	<b>140,226,159.00</b>	-
<b>0810</b>	<b>Youth - General</b>	<b>84,117,672.00</b>	<b>75,445,039.00</b>	<b>140,226,159.00</b>	-
081001	Youth - General	84,117,672.00	75,445,039.00	140,226,159.00	-
<b>09</b>	<b>Environmental Improvement</b>	<b>53,000,000.00</b>	<b>840,000.00</b>	<b>90,000,000.00</b>	<b>90,000,000.00</b>
<b>0910</b>	<b>Environmental Improvement - General</b>	<b>53,000,000.00</b>	<b>840,000.00</b>	<b>90,000,000.00</b>	<b>90,000,000.00</b>
091001	Environmental Improvement - General	53,000,000.00	840,000.00	90,000,000.00	90,000,000.00
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>354,500,000.00</b>	<b>148,353,542.00</b>	<b>753,000,000.00</b>	<b>70,000,000.00</b>
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>354,500,000.00</b>	<b>148,353,542.00</b>	<b>753,000,000.00</b>	<b>70,000,000.00</b>
101001	Water Resources and Rural Deve - General	354,500,000.00	148,353,542.00	753,000,000.00	70,000,000.00
<b>11</b>	<b>Information Communication and Technology</b>	-	-	<b>50,000,000.00</b>	-
<b>1110</b>	<b>Information Communication and Technology - General</b>	-	-	<b>50,000,000.00</b>	-
111001	Information Communication and Technology - General	-	-	50,000,000.00	-
<b>12</b>	<b>Growing the Private Sector</b>	<b>109,347,346.00</b>	<b>39,886,430.00</b>	<b>190,496,250.00</b>	-
<b>1210</b>	<b>Growing the Private Sector - General</b>	<b>109,347,346.00</b>	<b>39,886,430.00</b>	<b>190,496,250.00</b>	-
121001	Growing the Private Sector - General	109,347,346.00	39,886,430.00	190,496,250.00	-
<b>13</b>	<b>Reform of Government and Governance</b>	<b>2,184,344,976.00</b>	<b>1,643,868,049.00</b>	<b>3,625,517,766.00</b>	-
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>2,184,344,976.00</b>	<b>1,643,868,049.00</b>	<b>3,625,517,766.00</b>	-
131001	Reform of Government and Governance - General	2,184,344,976.00	1,643,868,049.00	3,625,517,766.00	-
<b>17</b>	<b>Road</b>	<b>109,136,252.00</b>	<b>20,483,211.00</b>	<b>205,827,990.00</b>	-
<b>1710</b>	<b>Road - General</b>	<b>109,136,252.00</b>	<b>20,483,211.00</b>	<b>205,827,990.00</b>	-
171001	Road - General	109,136,252.00	20,483,211.00	205,827,990.00	-

**317306 - BUJI 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
------	-----------	----------------------	---------------------------------------	----------------------	--------------------------------

317306 - BUJI 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
	<b>Total Personnel Expenditure</b>	<b>1,042,498,006.00</b>	<b>1,014,079,167.00</b>	<b>1,482,702,883.00</b>	<b>-</b>
<b>01</b>	<b>Agriculture</b>	<b>53,872,626.00</b>	<b>43,817,703.00</b>	<b>65,726,284.00</b>	<b>-</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>4,765,028.00</b>	<b>5,004,595.00</b>	<b>7,506,373.00</b>	<b>-</b>
010102	Agriculture sector coordination mechanisms	4,765,028.00	5,004,595.00	7,506,373.00	-
<b>0102</b>	<b>Development of the livestock value chain</b>	<b>33,260,662.00</b>	<b>22,071,926.00</b>	<b>33,108,088.00</b>	<b>-</b>
010205	Animal health and livestock diseases management	33,260,662.00	22,071,926.00	33,108,088.00	-
<b>0106</b>	<b>Promotion of forest resource conservation and preservation of biodiversity</b>	<b>15,846,936.00</b>	<b>16,741,182.00</b>	<b>25,111,823.00</b>	<b>-</b>
010601	Forest regeneration and conservation	15,846,936.00	16,741,182.00	25,111,823.00	-
<b>02</b>	<b>Societal Re-orientation</b>	<b>10,674,749.00</b>	<b>9,731,478.00</b>	<b>39,597,220.00</b>	<b>-</b>
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>10,674,749.00</b>	<b>9,731,478.00</b>	<b>39,597,220.00</b>	<b>-</b>
021001	Societal Re-orientation - General	10,674,749.00	9,731,478.00	39,597,220.00	-
<b>05</b>	<b>Education</b>	<b>507,571,821.00</b>	<b>656,981,824.00</b>	<b>872,413,839.00</b>	<b>-</b>
<b>0501</b>	<b>Effective governance of the education system</b>	<b>507,571,821.00</b>	<b>656,981,824.00</b>	<b>872,413,839.00</b>	<b>-</b>
050102	Human and institutional capacity performance management	460,276,108.00	597,985,754.00	783,919,733.00	-
050103	Education sector coordination mechanisms	47,295,713.00	58,996,070.00	88,494,106.00	-
<b>06</b>	<b>Housing and Urban Development</b>	<b>7,914,932.00</b>	<b>9,675,939.00</b>	<b>14,513,900.00</b>	<b>-</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>7,914,932.00</b>	<b>9,675,939.00</b>	<b>14,513,900.00</b>	<b>-</b>
061001	Housing and Urban Development - General	7,914,932.00	9,675,939.00	14,513,900.00	-
<b>08</b>	<b>Youth</b>	<b>7,037,672.00</b>	<b>8,535,291.00</b>	<b>12,146,159.00</b>	<b>-</b>
<b>0810</b>	<b>Youth - General</b>	<b>7,037,672.00</b>	<b>8,535,291.00</b>	<b>12,146,159.00</b>	<b>-</b>
081001	Youth - General	7,037,672.00	8,535,291.00	12,146,159.00	-
<b>12</b>	<b>Growing the Private Sector</b>	<b>3,047,346.00</b>	<b>2,130,830.00</b>	<b>3,196,250.00</b>	<b>-</b>
<b>1210</b>	<b>Growing the Private Sector - General</b>	<b>3,047,346.00</b>	<b>2,130,830.00</b>	<b>3,196,250.00</b>	<b>-</b>
121001	Growing the Private Sector - General	3,047,346.00	2,130,830.00	3,196,250.00	-
<b>13</b>	<b>Reform of Government and Governance</b>	<b>448,542,608.00</b>	<b>276,654,108.00</b>	<b>465,281,241.00</b>	<b>-</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>448,542,608.00</b>	<b>276,654,108.00</b>	<b>465,281,241.00</b>	<b>-</b>
131001	Reform of Government and Governance - General	448,542,608.00	276,654,108.00	465,281,241.00	-
<b>17</b>	<b>Road</b>	<b>3,836,252.00</b>	<b>6,551,994.00</b>	<b>9,827,990.00</b>	<b>-</b>
<b>1710</b>	<b>Road - General</b>	<b>3,836,252.00</b>	<b>6,551,994.00</b>	<b>9,827,990.00</b>	<b>-</b>
171001	Road - General	3,836,252.00	6,551,994.00	9,827,990.00	-

317306 - BUJI 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
	<b>Total Other Recurrent Expenditure</b>	<b>1,257,194,368.00</b>	<b>1,103,266,627.00</b>	<b>3,117,802,525.00</b>	-
<b>01</b>	<b>Agriculture</b>	<b>20,626,000.00</b>	<b>23,040,000.00</b>	<b>76,500,000.00</b>	-
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>9,926,000.00</b>	<b>15,326,000.00</b>	<b>30,500,000.00</b>	-
010102	Agriculture sector coordination mechanisms	9,926,000.00	15,326,000.00	30,500,000.00	-
<b>0102</b>	<b>Development of the livestock value chain</b>	<b>4,500,000.00</b>	<b>5,100,000.00</b>	<b>30,500,000.00</b>	-
010205	Animal health and livestock diseases management	4,500,000.00	5,100,000.00	30,500,000.00	-
<b>0106</b>	<b>Promotion of forest resource conservation and preservation of biodiversity</b>	<b>6,200,000.00</b>	<b>2,614,000.00</b>	<b>15,500,000.00</b>	-
010601	Forest regeneration and conservation	6,200,000.00	2,614,000.00	15,500,000.00	-
<b>02</b>	<b>Societal Re-orientation</b>	<b>39,686,000.00</b>	<b>37,127,349.00</b>	<b>593,186,000.00</b>	-
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>39,686,000.00</b>	<b>37,127,349.00</b>	<b>593,186,000.00</b>	-
021001	Societal Re-orientation - General	39,686,000.00	37,127,349.00	593,186,000.00	-
<b>04</b>	<b>Health</b>	<b>108,500,000.00</b>	<b>115,823,000.00</b>	<b>162,000,000.00</b>	-
<b>0401</b>	<b>Effective governance of the health system</b>	<b>108,500,000.00</b>	<b>115,823,000.00</b>	<b>162,000,000.00</b>	-
040103	Health sector coordination mechanisms	108,500,000.00	115,823,000.00	162,000,000.00	-
<b>05</b>	<b>Education</b>	<b>18,000,000.00</b>	<b>13,596,750.00</b>	<b>20,000,000.00</b>	-
<b>0501</b>	<b>Effective governance of the education system</b>	<b>18,000,000.00</b>	<b>13,596,750.00</b>	<b>20,000,000.00</b>	-
050102	Human and institutional capacity performance management	18,000,000.00	13,596,750.00	20,000,000.00	-
<b>06</b>	<b>Housing and Urban Development</b>	<b>24,900,000.00</b>	<b>18,097,651.00</b>	<b>40,000,000.00</b>	-
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>24,900,000.00</b>	<b>18,097,651.00</b>	<b>40,000,000.00</b>	-
061001	Housing and Urban Development - General	24,900,000.00	18,097,651.00	40,000,000.00	-
<b>08</b>	<b>Youth</b>	<b>10,080,000.00</b>	<b>20,136,000.00</b>	<b>28,080,000.00</b>	-
<b>0810</b>	<b>Youth - General</b>	<b>10,080,000.00</b>	<b>20,136,000.00</b>	<b>28,080,000.00</b>	-
081001	Youth - General	10,080,000.00	20,136,000.00	28,080,000.00	-
<b>12</b>	<b>Growing the Private Sector</b>	<b>6,300,000.00</b>	<b>1,500,000.00</b>	<b>7,300,000.00</b>	-
<b>1210</b>	<b>Growing the Private Sector - General</b>	<b>6,300,000.00</b>	<b>1,500,000.00</b>	<b>7,300,000.00</b>	-
121001	Growing the Private Sector - General	6,300,000.00	1,500,000.00	7,300,000.00	-
<b>13</b>	<b>Reform of Government and Governance</b>	<b>1,018,802,368.00</b>	<b>860,014,660.00</b>	<b>2,169,736,525.00</b>	-
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>1,018,802,368.00</b>	<b>860,014,660.00</b>	<b>2,169,736,525.00</b>	-
131001	Reform of Government and Governance - General	1,018,802,368.00	860,014,660.00	2,169,736,525.00	-
<b>17</b>	<b>Road</b>	<b>10,300,000.00</b>	<b>13,931,217.00</b>	<b>21,000,000.00</b>	-
<b>1710</b>	<b>Road - General</b>	<b>10,300,000.00</b>	<b>13,931,217.00</b>	<b>21,000,000.00</b>	-
171001	Road - General	10,300,000.00	13,931,217.00	21,000,000.00	-

317306 - BUJI 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
	<b>Total Capital Expenditure</b>	<b>2,572,000,000.00</b>	<b>1,174,557,272.00</b>	<b>4,463,132,289.00</b>	<b>253,000,000.00</b>
<b>01</b>	<b>Agriculture</b>	<b>15,000,000.00</b>	-	<b>330,000,000.00</b>	-
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	-	-	<b>230,000,000.00</b>	-
010102	Agriculture sector coordination mechanisms	-	-	230,000,000.00	-
<b>0103</b>	<b>Enhancement of food production and productivity</b>	<b>15,000,000.00</b>	-	<b>100,000,000.00</b>	-
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	15,000,000.00	-	100,000,000.00	-
<b>02</b>	<b>Societal Re-orientation</b>	<b>179,000,000.00</b>	<b>97,900,867.00</b>	<b>325,000,000.00</b>	-
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>179,000,000.00</b>	<b>97,900,867.00</b>	<b>325,000,000.00</b>	-
021001	Societal Re-orientation - General	179,000,000.00	97,900,867.00	325,000,000.00	-
<b>03</b>	<b>Poverty Alleviation</b>	<b>130,000,000.00</b>	<b>14,051,003.00</b>	<b>240,000,000.00</b>	-
<b>0310</b>	<b>Poverty Alleviation - General</b>	<b>130,000,000.00</b>	<b>14,051,003.00</b>	<b>240,000,000.00</b>	-
031001	Poverty Alleviation - General	130,000,000.00	14,051,003.00	240,000,000.00	-
<b>04</b>	<b>Health</b>	<b>18,500,000.00</b>	-	<b>201,200,000.00</b>	-
<b>0402</b>	<b>Community engagement and participation in health</b>	<b>18,500,000.00</b>	-	<b>121,200,000.00</b>	-
040201	Community interventions	18,500,000.00	-	121,200,000.00	-
<b>0405</b>	<b>Provision of adequate and modern health infrastructure for health services delivery</b>	-	-	<b>80,000,000.00</b>	-
040501	Functional health facilities	-	-	80,000,000.00	-
<b>05</b>	<b>Education</b>	<b>295,000,000.00</b>	<b>61,711,088.00</b>	<b>422,000,000.00</b>	-
<b>0501</b>	<b>Effective governance of the education system</b>	<b>220,000,000.00</b>	<b>61,711,088.00</b>	<b>337,000,000.00</b>	-
050103	Education sector coordination mechanisms	100,000,000.00	34,461,444.00	170,000,000.00	-
050104	Integrated supportive supervision	120,000,000.00	27,249,644.00	167,000,000.00	-
<b>0503</b>	<b>Equity and inclusiveness in the provision of educational services</b>	<b>75,000,000.00</b>	-	<b>85,000,000.00</b>	-
050301	Inclusive Education	75,000,000.00	-	85,000,000.00	-
<b>06</b>	<b>Housing and Urban Development</b>	<b>548,000,000.00</b>	<b>261,472,143.00</b>	<b>606,432,289.00</b>	<b>93,000,000.00</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>548,000,000.00</b>	<b>261,472,143.00</b>	<b>606,432,289.00</b>	<b>93,000,000.00</b>
061001	Housing and Urban Development - General	548,000,000.00	261,472,143.00	606,432,289.00	93,000,000.00
<b>08</b>	<b>Youth</b>	<b>67,000,000.00</b>	<b>46,773,748.00</b>	<b>100,000,000.00</b>	-
<b>0810</b>	<b>Youth - General</b>	<b>67,000,000.00</b>	<b>46,773,748.00</b>	<b>100,000,000.00</b>	-
081001	Youth - General	67,000,000.00	46,773,748.00	100,000,000.00	-
<b>09</b>	<b>Environmental Improvement</b>	<b>53,000,000.00</b>	<b>840,000.00</b>	<b>90,000,000.00</b>	<b>90,000,000.00</b>
<b>0910</b>	<b>Environmental Improvement - General</b>	<b>53,000,000.00</b>	<b>840,000.00</b>	<b>90,000,000.00</b>	<b>90,000,000.00</b>
091001	Environmental Improvement - General	53,000,000.00	840,000.00	90,000,000.00	90,000,000.00
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>354,500,000.00</b>	<b>148,353,542.00</b>	<b>753,000,000.00</b>	<b>70,000,000.00</b>
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>354,500,000.00</b>	<b>148,353,542.00</b>	<b>753,000,000.00</b>	<b>70,000,000.00</b>
101001	Water Resources and Rural Deve - General	354,500,000.00	148,353,542.00	753,000,000.00	70,000,000.00
<b>11</b>	<b>Information Communication and Technology</b>	-	-	<b>50,000,000.00</b>	-
<b>1110</b>	<b>Information Communication and Technology - General</b>	-	-	<b>50,000,000.00</b>	-
111001	Information Communication and Technology - General	-	-	50,000,000.00	-
<b>12</b>	<b>Growing the Private Sector</b>	<b>100,000,000.00</b>	<b>36,255,600.00</b>	<b>180,000,000.00</b>	-
<b>1210</b>	<b>Growing the Private Sector - General</b>	<b>100,000,000.00</b>	<b>36,255,600.00</b>	<b>180,000,000.00</b>	-
121001	Growing the Private Sector - General	100,000,000.00	36,255,600.00	180,000,000.00	-
<b>13</b>	<b>Reform of Government and Governance</b>	<b>717,000,000.00</b>	<b>507,199,281.00</b>	<b>990,500,000.00</b>	-
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>717,000,000.00</b>	<b>507,199,281.00</b>	<b>990,500,000.00</b>	-
131001	Reform of Government and Governance - General	717,000,000.00	507,199,281.00	990,500,000.00	-
<b>17</b>	<b>Road</b>	<b>95,000,000.00</b>	-	<b>175,000,000.00</b>	-
<b>1710</b>	<b>Road - General</b>	<b>95,000,000.00</b>	-	<b>175,000,000.00</b>	-
171001	Road - General	95,000,000.00	-	175,000,000.00	-

317306 - BUJI 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 In August	2026 Approved Budget	2026 Climate Change Tansaru
<b>Total Capital Expenditure</b>						<b>2,572,000,000.00</b>	<b>1,174,557,272.00</b>	<b>4,463,132,289.00</b>	<b>253,000,000.00</b>
Procurement of 10no Motorcycles for Matawale Mobile Clinic	13 - Reform of Government and Governance	01.2500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70133 - OTHER GENERAL SERVICES	31730697 - LG Wide (BUJI)	-	-	12,000,000.00	-
Procurement of Motorcycle to LG Information Office	13 - Reform of Government and Governance	01.2500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70133 - OTHER GENERAL SERVICES	31730697 - LG Wide (BUJI)	-	-	1,500,000.00	-
Procurement of Official Vehicles to Chairman, Vice Chairman, Speaker, Secretary, and DAGS (Ongoing)	13 - Reform of Government and Governance	01.2500100100 - Office of the Director Admin and General Services	23010105 - Purchase of Motor Vehicles	70133 - OTHER GENERAL SERVICES	31730697 - LG Wide (BUJI)	165,000,000.00	146,862,250.00	40,000,000.00	-
Procurement of Office Furnitures, equipment and Fittings at LG Secretariat (Ongoing)	13 - Reform of Government and Governance	01.2500100100 - Office of the Director Admin and General Services	23010112 - Purchase of Office Furniture and Fittings	70133 - OTHER GENERAL SERVICES	31730697 - LG Wide (BUJI)	400,000,000.00	36,933,286.00	12,000,000.00	-
Capacity and Manpower Development of Political Office Holders	13 - Reform of Government and Governance	01.2500100100 - Office of the Director Admin and General Services	23050101 - Research & Development and General Services	70133 - OTHER GENERAL SERVICES	31730697 - LG Wide (BUJI)	50,000,000.00	15,000,000.00	30,000,000.00	-
Purchase of Building Materials (Pallatives)	13 - Reform of Government and Governance	01.2500100100 - Office of the Director Admin and General Services	23020118 - Construction / Provision Of Infrastructure	70611 - HOUSING DEVELOPMENT	31730697 - LG Wide (BUJI)	-	-	100,000,000.00	-
Matawale Agric Support Programme (MASP)	01 - Agriculture	021500100100 - Agriculture Section	23050108 - Special Intervention Programmes and Projects	70421 - AGRICULTURE	31730697 - LG Wide (BUJI)	-	-	200,000,000.00	-
Purchase of Fertilizer (Empowerment)	01 - Agriculture	021500100100 - Agriculture Section	23050108 - Special Intervention Programmes and Projects	70421 - AGRICULTURE	31730697 - LG Wide (BUJI)	-	-	75,000,000.00	-
Transportation of Fertilizer	01 - Agriculture	021500100100 - Agriculture Section	23050108 - Special Intervention Programmes and Projects	70421 - AGRICULTURE	31730697 - LG Wide (BUJI)	15,000,000.00	-	25,000,000.00	-
Construction of Grazing Reserves and Cattle Routes at Ahotu, Kawaya, Kukuma, Yayari, Tukur, Lelen-Kudu	09 - Environmental Improvement	021500200100 - Forestry Section	23040112 - Wildlife & Nature Conservation	70422 - FORESTRY	31730697 - LG Wide (BUJI)	3,000,000.00	840,000.00	20,000,000.00	20,000,000.00
Annual Trans-Planting of Tree Seedlings	09 - Environmental Improvement	021500200100 - Forestry Section	23040101 - Tree Planting	70422 - FORESTRY	31730697 - LG Wide (BUJI)	-	-	20,000,000.00	20,000,000.00
Installation of Stand-Alone Solar Street Light in Ahotu	06 - Housing and Urban Development	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31730601 - Ahotu	6,000,000.00	-	6,000,000.00	-
Installation of Stand-Alone Solar Street Light in Bui	06 - Housing and Urban Development	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31730602 - Bui	6,000,000.00	-	6,000,000.00	6,000,000.00
Installation of Stand-Alone Solar Street Light in Churban	06 - Housing and Urban Development	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31730603 - Churban	6,000,000.00	-	6,000,000.00	6,000,000.00
Installation of Stand-Alone Solar Street Light in Gantsa	06 - Housing and Urban Development	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31730604 - Gantsa	6,000,000.00	-	6,000,000.00	6,000,000.00
Installation of Stand-Alone Solar Street Light in Falageri	06 - Housing and Urban Development	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31730605 - Falageri	6,000,000.00	-	6,000,000.00	6,000,000.00
Installation of Stand-Alone Solar Street Light in Kawaya	06 - Housing and Urban Development	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31730606 - Kawaya	6,000,000.00	-	6,000,000.00	6,000,000.00
Installation of Stand-Alone Solar Street Light in Kukuma	06 - Housing and Urban Development	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31730607 - Kukuma	6,000,000.00	-	6,000,000.00	6,000,000.00
Installation of Stand-Alone Solar Street Light in Lelen Kudu	06 - Housing and Urban Development	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31730608 - Lelen Kudu	6,000,000.00	-	6,000,000.00	6,000,000.00
Installation of Stand-Alone Solar Street Light in Madaba	06 - Housing and Urban Development	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31730609 - Madaba	6,000,000.00	-	6,000,000.00	6,000,000.00
Installation of Stand-Alone Solar Street Light in Yayari/Tukur	06 - Housing and Urban Development	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31730610 - Yayari/Tukur	6,000,000.00	-	6,000,000.00	6,000,000.00
Re-connection of Power Line in Ahotu	06 - Housing and Urban Development	023400300100 - Electrical Section	23020118 - Construction / Provision Of Infrastructure	70435 - ELECTRICITY	31730601 - Ahotu	3,000,000.00	2,000,000.00	6,000,000.00	-
Re-connection of Power Line in Bui	06 - Housing and Urban Development	023400300100 - Electrical Section	23020118 - Construction / Provision Of Infrastructure	70435 - ELECTRICITY	31730602 - Bui	3,000,000.00	2,000,000.00	6,000,000.00	-
Re-connection of Power Line in Churban	06 - Housing and Urban Development	023400300100 - Electrical Section	23020118 - Construction / Provision Of Infrastructure	70435 - ELECTRICITY	31730603 - Churban	3,000,000.00	2,000,000.00	6,000,000.00	-
Re-connection of Power Line in Gantsa	06 - Housing and Urban Development	023400300100 - Electrical Section	23020118 - Construction / Provision Of Infrastructure	70435 - ELECTRICITY	31730604 - Gantsa	3,000,000.00	2,000,000.00	6,000,000.00	-
Re-connection of Power Line in Falageri	06 - Housing and Urban Development	023400300100 - Electrical Section	23020118 - Construction / Provision Of Infrastructure	70435 - ELECTRICITY	31730605 - Falageri	3,000,000.00	2,000,000.00	6,000,000.00	-
Re-connection of Power Line in Kawaya	06 - Housing and Urban Development	023400300100 - Electrical Section	23020118 - Construction / Provision Of Infrastructure	70435 - ELECTRICITY	31730606 - Kawaya	3,000,000.00	2,000,000.00	6,000,000.00	-
Re-connection of Power Line in Kukuma	06 - Housing and Urban Development	023400300100 - Electrical Section	23020118 - Construction / Provision Of Infrastructure	70435 - ELECTRICITY	31730607 - Kukuma	3,000,000.00	2,000,000.00	6,000,000.00	-
Re-connection of Power Line in Lelen Kudu	06 - Housing and Urban Development	023400300100 - Electrical Section	23020118 - Construction / Provision Of Infrastructure	70435 - ELECTRICITY	31730608 - Lelen Kudu	3,000,000.00	2,000,000.00	6,000,000.00	-
Re-connection of Power Line in Madaba	06 - Housing and Urban Development	023400300100 - Electrical Section	23020118 - Construction / Provision Of Infrastructure	70435 - ELECTRICITY	31730609 - Madaba	3,000,000.00	2,000,000.00	6,000,000.00	-
Re-connection of Power Line in Yayari/Tukur	06 - Housing and Urban Development	023400300100 - Electrical Section	23020118 - Construction / Provision Of Infrastructure	70435 - ELECTRICITY	31730610 - Yayari/Tukur	3,000,000.00	2,000,000.00	6,000,000.00	-
Installation of Stand-Alone Solar Powered Street Light at Gantsa, Ahotu, Kawaya, Churban, Bui, and Lelen-Kudu Ward	06 - Housing and Urban Development	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31730697 - LG Wide (BUJI)	83,000,000.00	-	33,000,000.00	33,000,000.00
Provision of Solar System at LG Secretariat	09 - Environmental Improvement	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31730697 - LG Wide (BUJI)	50,000,000.00	-	50,000,000.00	50,000,000.00
Construction of Drainage Lines Across the L.G.A	10 - Water Resources and Rural Development	023400400100 - Land & Survey Section	23050108 - Special Intervention Programmes and Projects	70611 - HOUSING DEVELOPMENT	31730697 - LG Wide (BUJI)	70,000,000.00	14,885,645.00	70,000,000.00	70,000,000.00
Flood Mitigation & Ecological Activities	10 - Water Resources and Rural Development	023400400100 - Land & Survey Section	23040102 - Erosion & Flood Control	70611 - HOUSING DEVELOPMENT	31730697 - LG Wide (BUJI)	-	-	70,000,000.00	-
Clearance & Earthwork of Feeder Road from Kawaya to Kauyen Makera (2km)	17 - Road	0234001000 - Building Section	23040102 - Erosion & Flood Control	70611 - HOUSING DEVELOPMENT	31730606 - Kawaya	10,000,000.00	-	30,000,000.00	-
Rehabilitation of Township Feeder Road at Kukuma (4km)	17 - Road	023400500100 - Building Section	23030113 - Rehabilitation / Repairs - Roads	70611 - HOUSING DEVELOPMENT	31730607 - Kukuma	30,000,000.00	-	30,000,000.00	-
Construction of Market Stall at Gantsa	12 - Growing the Private Sector	023400500100 - Building Section	23030124 - Construction Of Markets/Parks	70611 - HOUSING DEVELOPMENT	31730604 - Gantsa	8,333,333.33	-	16,666,666.67	-
Construction of Market Stall at Ahotu	12 - Growing the Private Sector	023400500100 - Building Section	23030124 - Construction Of Markets/Parks	70611 - HOUSING DEVELOPMENT	31730601 - Ahotu	8,333,333.33	-	16,666,666.67	-
Construction of Market Stall at Bui	12 - Growing the Private Sector	023400500100 - Building Section	23030124 - Construction Of Markets/Parks	70611 - HOUSING DEVELOPMENT	31730602 - Bui	8,333,333.33	-	16,666,666.67	-
Renovation of Existing Lock-up Shops at Bui	12 - Growing the Private Sector	023400500100 - Building Section	23030124 - Rehabilitation/Repairs- Markets/Parks	70611 - HOUSING DEVELOPMENT	31730602 - Bui	-	-	6,000,000.00	-
Renovation of Existing Lock-up Shops at Gantsa	12 - Growing the Private Sector	023400500100 - Building Section	23030124 - Rehabilitation/Repairs- Markets/Parks	70611 - HOUSING DEVELOPMENT	31730604 - Gantsa	-	-	6,000,000.00	-
Renovation of Existing Lock-up Shops at Falageri	12 - Growing the Private Sector	023400500100 - Building Section	23030124 - Rehabilitation/Repairs- Markets/Parks	70611 - HOUSING DEVELOPMENT	31730610 - Yayari/Tukur	-	-	6,000,000.00	-
Renovation of Existing Lock-up Shops at Kawaya	12 - Growing the Private Sector	023400500100 - Building Section	23030124 - Rehabilitation/Repairs- Markets/Parks	70611 - HOUSING DEVELOPMENT	31730606 - Kawaya	-	-	6,000,000.00	-
Renovation of Existing Lock-up Shops at Kukuma	12 - Growing the Private Sector	023400500100 - Building Section	23030124 - Rehabilitation/Repairs- Markets/Parks	70611 - HOUSING DEVELOPMENT	31730607 - Kukuma	-	-	6,000,000.00	-
Renovation of Existing Lock-up Shops at Sara	12 - Growing the Private Sector	023400500100 - Building Section	23030124 - Rehabilitation/Repairs- Markets/Parks	70611 - HOUSING DEVELOPMENT	31730602 - Bui	-	-	6,000,000.00	-
Renovation of Local Government Secretariat (On-going)	13 - Reform of Government and Governance	023400500100 - Building Section	23030121 - Rehabilitation / Repairs Of Office Buildings	70611 - HOUSING DEVELOPMENT	31730697 - LG Wide (BUJI)	40,000,000.00	-	20,000,000.00	-
Construction of 11no Holy Prayer Mosques at Gantsa, Usmani, Bui Gabas, Uj/Mama, Gamanawa, Rinde, Ahakuwa, Kwariya, Bebeli, G/Daji, M. Sale	02 - Societal Re-orientation	023400500100 - Building Section	23030113 - Construction/Provision Of Religious Structures	70611 - HOUSING DEVELOPMENT	31730697 - LG Wide (BUJI)	60,000,000.00	56,140,176.00	63,000,000.00	-
Renovation of Coppens Lodge at Bui	02 - Societal Re-orientation	023400500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31730602 - Bui	1,666,666.67	-	10,000,000.00	-
Renovation of Coppens Lodge at Yayari/Tukur	02 - Societal Re-orientation	023400500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31730610 - Yayari/Tukur	1,666,666.67	-	10,000,000.00	-
Renovation of Coppens Lodge at Kukuma	02 - Societal Re-orientation	023400500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31730607 - Kukuma	1,666,666.67	-	10,000,000.00	-
Settlement of Outstanding Liabilities	13 - Reform of Government and Governance	023050137 - Capital Project Historical Liabilities	23050137 - Capital Project Historical Liabilities	70611 - HOUSING DEVELOPMENT	31730697 - LG Wide (BUJI)	30,000,000.00	29,470,000.00	30,000,000.00	-
Renovation of ICT Center at Gantsa	13 - Reform of Government and Governance	023400500100 - Building Section	23030127 - Rehabilitation/Repairs- ICT Infrastructures	70611 - HOUSING DEVELOPMENT	31730604 - Gantsa	-	-	45,000,000.00	-
Contribution to State and LG 50mg Project	13 - Reform of Government and Governance	023400500100 - Building Section	23030118 - Construction / Provision Of Infrastructure	70611 - HOUSING DEVELOPMENT	31730697 - LG Wide (BUJI)	242,000,000.00	203,106,507.00	450,000,000.00	-
Purchase of Furnitures and Equipments for Women Centres at Gantsa	11 - Information Communication and Technology	023400500100 - Building Section	23010112 - Purchase Of Office Furniture and Fittings	70611 - HOUSING DEVELOPMENT	31730604 - Gantsa	-	-	50,000,000.00	-
Purchase of Executive Council Office Vehicles	13 - Reform of Government and Governance	023400500100 - Building Section	23010104 - Purchase of Motor Cycles	70611 - HOUSING DEVELOPMENT	31730697 - LG Wide (BUJI)	-	-	15,000,000.00	-
General Rectification of Water System at Kukuma, Gantsa, Jajikoli and Gwadaya	10 - Water Resources and Rural Development	023400500100 - Building Section	23020105 - Construction/Provision Of Water Facilities	70611 - HOUSING DEVELOPMENT	31730697 - LG Wide (BUJI)	50,000,000.00	8,804,000.00	10,000,000.00	-
Construction/Drilling of 10no Solar Water Scheme at Chakwama, Dadin Koyaya, Sabu Gabas, Jaku, Abere, Garduba, Abaji, Kagedama, K/Sarkin Noma, Golan Kwari Land Compensation	10 - Water Resources and Rural Development	023400500100 - Building Section	23020103 - Construction/Provision Of Electricity / Solar Power	70611 - HOUSING DEVELOPMENT	31730697 - LG Wide (BUJI)	-	-	160,000,000.00	-
Construction of Ino Entry Gate at Bui and Yayari/Tukur	06 - Housing and Urban Development	023400500100 - Building Section	23010101 - Purchase/Acquisition Of Land	70611 - HOUSING DEVELOPMENT	31730697 - LG Wide (BUJI)	40,000,000.00	28,300,000.00	80,000,000.00	-
Construction of Border Fence at Sara, Jangarari, Iza, Gadau Borders	06 - Housing and Urban Development	023400500100 - Building Section	23020118 - Construction / Provision Of Infrastructure	70611 - HOUSING DEVELOPMENT	31730610 - Yayari/Tukur	-	-	25,000,000.00	-
Construction of Mini Township Stadium at Gantsa (Phase I)	06 - Housing and Urban Development	023400500100 - Building Section	23020118 - Construction / Provision Of Infrastructure	70611 - HOUSING DEVELOPMENT	31730604 - Gantsa	-	-	50,000,000.00	-
Construction of LG JIC/CHA Office	06 - Housing and Urban Development	023400500100 - Building Section	23020118 - Construction / Provision Of Infrastructure	70611 - HOUSING DEVELOPMENT	31730697 - LG Wide (BUJI)	-	-	3,432,289.00	-
Rehabilitation of Township Feeder Road at Falageri (2.5Km)	06 - Housing and Urban Development	023400500100 - Building Section	23020112 - Rehabilitation / Repairs Of Sporting Facilities	70611 - HOUSING DEVELOPMENT	31730605 - Falageri	20,000,000.00	-	45,000,000.00	-
Renovation of Women Centre Hall (Ongoing)	06 - Housing and Urban Development	023400500100 - Building Section	23030121 - Rehabilitation / Repairs Of Office Buildings	70611 - HOUSING DEVELOPMENT	31730602 - Bui	50,000,000.00	35,288,292.00	10,000,000.00	-
Renovation of PNC Sagu (Ongoing)	06 - Housing and Urban Development	023400500100 - Building Section	23030121 - Rehabilitation / Repairs Of Office Buildings	70611 - HOUSING DEVELOPMENT	31730602 - Bui	50,000,000.00	38,501,217.00	12,000,000.00	-
Renovation of Local Government House Duplex at Gantsa (Ongoing)	13 - Reform of Government and Governance	023400500100 - Building Section	23030121 - Rehabilitation / Repairs Of Office Buildings	70611 - HOUSING DEVELOPMENT	31730697 - LG Wide (BUJI)	50,000,000.00	35,270,238.00	10,000,000.00	-
Renovation of Town Hall at Gantsa (Ongoing)	02 - Societal Re-orientation	023400500100 - Building Section	23030115 - Rehabilitation / Repairs - Water-Way	70611 - HOUSING DEVELOPMENT	31730604 - Gantsa	-	-	60,000,000.00	-
Clearance & Earthwork of Feeder Road from Kwariya Burari to Abere (2.5Km) Phase I	17 - Road	023400500100 - Building Section	23040102 - Erosion & Flood Control	70611 - HOUSING DEVELOPMENT	31730697 - LG Wide (BUJI)	-	-	40,000,000.00	-
Rehabilitation of Feeder Road from Lelen Kudu to Yayari Chakauri (3km)	17 - Road	023400500100 - Building Section	23020114 - Construction / Provision Of Roads	70611 - HOUSING DEVELOPMENT	31730610 - Yayari/Tukur	15,000,000.00	-	30,000,000.00	-
Rehabilitation of Road from Sagu to Gwadaya to Gijjawa (7km)	17 - Road	023400500100 - Building Section	23030113 - Rehabilitation / Repairs - Roads	70611 - HOUSING DEVELOPMENT	31730697 - LG Wide (BUJI)	40,000,000.00	-	45,000,000.00	-
Construction of 5 Blocks of 2no. Bedroom Prototype Houses at LGA Headquarters	06 - Housing and Urban Development	023400500100 - Building Section	23020104 - Construction/Provision Of Housing	70611 - HOUSING DEVELOPMENT	31730697 - LG Wide (BUJI)	215,000,000.00	-	150,000	

317306 - BUJI 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 Tansuru In August	2026 Approved Budget	2026 Climate Change Tanning
Construction of Steel Shade (Kumfa) with Stand-Alone Solar Lightening system for Ino. Tsangaya Quranic Recitation School	05 - Education	023400500100 - Building Section	23020103 - Construction/Provision Of Electricity / Solar Power	70611 - HOUSING DEVELOPMENT	31730605 - Falageri	-	-	5,000,000.00	-
Construction of Steel Shade (Kumfa) with Stand-Alone Solar Lightening system for Ino. Tsangaya Quranic Recitation School	05 - Education	023400500100 - Building Section	23020103 - Construction/Provision Of Electricity / Solar Power	70611 - HOUSING DEVELOPMENT	31730606 - Kawaye	-	-	5,000,000.00	-
Construction of Steel Shade (Kumfa) with Stand-Alone Solar Lightening system for Ino. Tsangaya Quranic Recitation School	05 - Education	023400500100 - Building Section	23020103 - Construction/Provision Of Electricity / Solar Power	70611 - HOUSING DEVELOPMENT	31730607 - Kukuma	-	-	5,000,000.00	-
Construction of Steel Shade (Kumfa) with Stand-Alone Solar Lightening system for Ino. Tsangaya Quranic Recitation School	05 - Education	023400500100 - Building Section	23020103 - Construction/Provision Of Electricity / Solar Power	70611 - HOUSING DEVELOPMENT	31730608 - Lelen Kudu	-	-	5,000,000.00	-
Construction of Steel Shade (Kumfa) with Stand-Alone Solar Lightening system for Ino. Tsangaya Quranic Recitation School	05 - Education	023400500100 - Building Section	23020103 - Construction/Provision Of Electricity / Solar Power	70611 - HOUSING DEVELOPMENT	31730609 - Madabe	-	-	5,000,000.00	-
Construction of Steel Shade (Kumfa) with Stand-Alone Solar Lightening system for Ino. Tsangaya Quranic Recitation School	05 - Education	023400500100 - Building Section	23020103 - Construction/Provision Of Electricity / Solar Power	70611 - HOUSING DEVELOPMENT	31730610 - Yayarin Turku	-	-	5,000,000.00	-
Contribution to Jigawa State University (2%)	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70941 - FIRST STAGE OF TERTIARY EDUCATION	31730697 - LG Wide (BUJI)	100,000,000.00	34,461,444.00	120,000,000.00	-
Contribution to Students Care Program	05 - Education	051700100100 - Education (Non-Teaching Staff)	23050108 - Special Intervention Programmes and Projects	70911 - PRE-PRIMARY EDUCATION	31730697 - LG Wide (BUJI)	-	-	67,000,000.00	-
Matawali Students Support Program (MSSP)	05 - Education	051700100100 - Education (Non-Teaching Staff)	23050108 - Special Intervention Programmes and Projects	70911 - PRE-PRIMARY EDUCATION	31730697 - LG Wide (BUJI)	120,000,000.00	27,249,644.00	100,000,000.00	-
Contribution to Hisbah Board Capital Project in Ahoto	02 - Societal Re-orientation	051700400100 - Other Education	23020131 - Construction/Provision Of Religious Structures	70981 - EDUCATION N.E.C	31730601 - Ahoto	-	-	4,000,000.00	-
Contribution to Hisbah Board Capital Project in Buji	02 - Societal Re-orientation	051700400100 - Other Education	23020131 - Construction/Provision Of Religious Structures	70981 - EDUCATION N.E.C	31730602 - Buji	-	-	4,000,000.00	-
Contribution to Hisbah Board Capital Project in Churbun	02 - Societal Re-orientation	051700400100 - Other Education	23020131 - Construction/Provision Of Religious Structures	70981 - EDUCATION N.E.C	31730603 - Churbun	-	-	4,000,000.00	-
Contribution to Hisbah Board Capital Project in Gantsa	02 - Societal Re-orientation	051700400100 - Other Education	23020131 - Construction/Provision Of Religious Structures	70981 - EDUCATION N.E.C	31730604 - Gantsa	-	-	4,000,000.00	-
Contribution to Hisbah Board Capital Project in Falageri	02 - Societal Re-orientation	051700400100 - Other Education	23020131 - Construction/Provision Of Religious Structures	70981 - EDUCATION N.E.C	31730605 - Falageri	-	-	4,000,000.00	-
Contribution to Hisbah Board Capital Project in Kawaye	02 - Societal Re-orientation	051700400100 - Other Education	23020131 - Construction/Provision Of Religious Structures	70981 - EDUCATION N.E.C	31730606 - Kawaye	-	-	4,000,000.00	-
Contribution to Hisbah Board Capital Project in Kukuma	02 - Societal Re-orientation	051700400100 - Other Education	23020131 - Construction/Provision Of Religious Structures	70981 - EDUCATION N.E.C	31730607 - Kukuma	-	-	4,000,000.00	-
Contribution to Hisbah Board Capital Project in Lelen Kudu	02 - Societal Re-orientation	051700400100 - Other Education	23020131 - Construction/Provision Of Religious Structures	70981 - EDUCATION N.E.C	31730608 - Lelen Kudu	-	-	4,000,000.00	-
Contribution to Hisbah Board Capital Project in Madabe	02 - Societal Re-orientation	051700400100 - Other Education	23020131 - Construction/Provision Of Religious Structures	70981 - EDUCATION N.E.C	31730609 - Madabe	-	-	4,000,000.00	-
Contribution to Hisbah Board Capital Project in Yayarin Turku	02 - Societal Re-orientation	051700400100 - Other Education	23020131 - Construction/Provision Of Religious Structures	70981 - EDUCATION N.E.C	31730610 - Yayarin Turku	-	-	4,000,000.00	-
Construction of Islamiyya Classes Across the LG	05 - Education	051700400100 - Other Education	23020107 - Construction/Provision Of Public Schools	70981 - EDUCATION N.E.C	31730697 - LG Wide (BUJI)	75,000,000.00	-	85,000,000.00	-
Repair & Maintenance of Health Facilities Across the L.G.A	04 - Health	052100100100 - Primary Health Care Manager	23050108 - Special Intervention Programmes and Projects	70741 - PUBLIC HEALTH SERVICES	31730697 - LG Wide (BUJI)	-	-	50,000,000.00	-
Construction of Health Post at Gantsa Yamma	04 - Health	052100100100 - Primary Health Care Manager	23050108 - Special Intervention Programmes and Projects	70741 - PUBLIC HEALTH SERVICES	31730604 - Gantsa	-	-	30,000,000.00	-
Matawali Mobile Clinic (MMC)	04 - Health	052100100100 - Primary Health Care Manager	23050108 - Special Intervention Programmes and Projects	70741 - PUBLIC HEALTH SERVICES	31730697 - LG Wide (BUJI)	-	-	80,000,000.00	-
Equity Contribution to JIOPMA	04 - Health	052100100100 - Primary Health Care Manager	23050108 - Special Intervention Programmes and Projects	70741 - PUBLIC HEALTH SERVICES	31730697 - LG Wide (BUJI)	18,500,000.00	-	41,200,000.00	-
Purchase of Hand Pump Materials	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31730697 - LG Wide (BUJI)	100,000,000.00	27,210,000.00	100,000,000.00	-
Sinking of 4no Solar Powered Boreholes at Gantsa	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31730604 - Gantsa	-	-	8,000,000.00	-
Sinking of 4no Solar Powered Boreholes at Madabe	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31730609 - Madabe	-	-	8,000,000.00	-
Sinking of 4no Solar Powered Boreholes at Falgeri	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31730605 - Falageri	-	-	8,000,000.00	-
Sinking of 4no Solar Powered Boreholes at Kukuma	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31730607 - Kukuma	-	-	8,000,000.00	-
Sinking of 4no Solar Powered Boreholes at Y/Tukur	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31730610 - Yayarin Turku	-	-	8,000,000.00	-
Conversion of Motorized Water Pump Station to Solar Powered in Ahoto	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020103 - Construction/Provision Of Electricity / Solar Power	70631 - WATER SUPPLY	31730601 - Ahoto	5,450,000.00	3,103,776.40	5,800,000.00	-
Conversion of Motorized Water Pump Station to Solar Powered in Buji	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020103 - Construction/Provision Of Electricity / Solar Power	70631 - WATER SUPPLY	31730602 - Buji	5,450,000.00	3,103,776.40	5,800,000.00	-
Conversion of Motorized Water Pump Station to Solar Powered in Churbun	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020103 - Construction/Provision Of Electricity / Solar Power	70631 - WATER SUPPLY	31730603 - Churbun	5,450,000.00	3,103,776.40	5,800,000.00	-
Conversion of Motorized Water Pump Station to Solar Powered in Gantsa	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020103 - Construction/Provision Of Electricity / Solar Power	70631 - WATER SUPPLY	31730604 - Gantsa	5,450,000.00	3,103,776.40	5,800,000.00	-
Conversion of Motorized Water Pump Station to Solar Powered in Falageri	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020103 - Construction/Provision Of Electricity / Solar Power	70631 - WATER SUPPLY	31730605 - Falageri	5,450,000.00	3,103,776.40	5,800,000.00	-
Conversion of Motorized Water Pump Station to Solar Powered in Kawaye	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020103 - Construction/Provision Of Electricity / Solar Power	70631 - WATER SUPPLY	31730606 - Kawaye	5,450,000.00	3,103,776.40	5,800,000.00	-
Conversion of Motorized Water Pump Station to Solar Powered in Kukuma	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020103 - Construction/Provision Of Electricity / Solar Power	70631 - WATER SUPPLY	31730607 - Kukuma	5,450,000.00	3,103,776.40	5,800,000.00	-
Conversion of Motorized Water Pump Station to Solar Powered in Lelen Kudu	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020103 - Construction/Provision Of Electricity / Solar Power	70631 - WATER SUPPLY	31730608 - Lelen Kudu	5,450,000.00	3,103,776.40	5,800,000.00	-
Conversion of Motorized Water Pump Station to Solar Powered in Madabe	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020103 - Construction/Provision Of Electricity / Solar Power	70631 - WATER SUPPLY	31730609 - Madabe	5,450,000.00	3,103,776.40	5,800,000.00	-
Conversion of Motorized Water Pump Station to Solar Powered in Yayarin Turku	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020103 - Construction/Provision Of Electricity / Solar Power	70631 - WATER SUPPLY	31730610 - Yayarin Turku	5,450,000.00	3,103,776.40	5,800,000.00	-
Drilling of 20no. hand-pumps at mko, tsokang, kwalee, cabas, zaa rammas, Nabuu, Gidan Hamma, Gidan Jajaye, Shang, Nariawa, Wuruwala, Fain Fako, Kora, Maduba, Katurje, Katsama, Geroji, Gambasha, Burari, Gidan Manga, Kafin Bahago	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31730697 - LG Wide (BUJI)	70,000,000.00	40,000,000.00	215,000,000.00	-
Orphans Mass Marriage (Empowerment)	02 - Societal Re-orientation	055100200100 - Information, Youth, Sport & Culture	23050108 - Special Intervention Programmes and Projects	70821 - CULTURAL SERVICES	31730697 - LG Wide (BUJI)	34,000,000.00	250,000.00	20,000,000.00	-
Women Empowerment (Palliative)	02 - Societal Re-orientation	055100200100 - Information, Youth, Sport & Culture	23050108 - Special Intervention Programmes and Projects	71041 - FAMILY AND CHILDREN	31730697 - LG Wide (BUJI)	80,000,000.00	41,510,691.00	100,000,000.00	-
Purchase of Grain making machines (Palliative)	08 - Youth	055100200100 - Information, Youth, Sport & Culture	23010129 - Purchase of Industrial Equipment	71041 - FAMILY AND CHILDREN	31730697 - LG Wide (BUJI)	27,000,000.00	46,773,748.00	50,000,000.00	-
Purchase of Local Security and Social Intervention Equipment	08 - Youth	055100200100 - Information, Youth, Sport & Culture	23010128 - Purchase of Security Equipment	71041 - FAMILY AND CHILDREN	31730697 - LG Wide (BUJI)	40,000,000.00	-	50,000,000.00	-
Contribution to Community Development	13 - Reform of Government and Governance	055100300100 - Social Welfare Section	23020127 - Construction Of ICT Infrastructures	71091 - SOCIAL PROTECTION N.E.C.	31730697 - LG Wide (BUJI)	100,000,000.00	40,557,000.00	200,000,000.00	-
Purchase of Relief Materials (Palliative)	03 - Poverty Alleviation	055100300100 - Social Welfare Section	23050108 - Special Intervention Programmes and Projects	71091 - SOCIAL PROTECTION N.E.C.	31730697 - LG Wide (BUJI)	50,000,000.00	14,051,003.00	120,000,000.00	-
Youth Empowerment (Palliative)	03 - Poverty Alleviation	055100300100 - Social Welfare Section	23050108 - Special Intervention Programmes and Projects	71091 - SOCIAL PROTECTION N.E.C.	31730697 - LG Wide (BUJI)	80,000,000.00	-	120,000,000.00	-
Construction of 3 Blocks of 10no Lock-Up Shops at Gantsa (Ongoing)	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31730604 - Gantsa	75,000,000.00	36,255,600.00	20,000,000.00	-
Constructions of 1 Block of 10no Lock-Up Shops at Gantsa	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31730604 - Gantsa	-	-	40,000,000.00	-
Constructions of 1 Block of 5no Lock-Up Shops at Buji	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31730602 - Buji	-	-	10,000,000.00	-
Constructions of 1 Block of 5no Lock-Up Shops at Kawaye	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31730606 - Kawaye	-	-	10,000,000.00	-
Constructions of 1 Block of 5no Lock-Up Shops at Kukuma	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31730607 - Kukuma	-	-	10,000,000.00	-
Constructions of 1 Block of 5no Lock-Up Shops at Yayari	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31730610 - Yayarin Turku	-	-	10,000,000.00	-
Construction of NYSC Lodge at Sagu	06 - Housing and Urban Development	055100400100 - Trade Section and Cooperatives	23020103 - Construction/Provision Of Electricity / Solar Power	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31730697 - LG Wide (BUJI)	-	-	20,000,000.00	-
Construction of 2No. Blocks of 4 Mini Stores at Gantsa (Ongoing)	13 - Reform of Government and Governance	055100400100 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31730604 - Gantsa	-	-	10,000,000.00	-
Construction of Grave Yard Wall Fencing at Buji Gari (Ongoing)	13 - Reform of Government and Governance	055100400100 - Trade Section and Cooperatives	23020118 - Construction / Provision Of Infrastructure	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31730602 - Buji	-	-	15,000,000.00	-
Construction of 7no. Daily Prayer Mosques Across the LG (Ongoing)	02 - Societal Re-orientation	055100500100 - Traditional/Religious Affairs	23020131 - Construction/Provision Of Religious Structures	70811 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31730697 - LG Wide (BUJI)	-	-	12,000,000.00	-

011100100100 Chairman					
Code	Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>130,131,195.00</b>	<b>98,583,648.00</b>	<b>262,876,889.00</b>	<b>0.00</b>
21	Personnel Cost	74,631,195.00	37,591,692.00	68,876,889.00	0.00
2101	SALARY	23,586,169.00	15,724,113.00	15,442,812.00	0.00
210101	Salaries and Wages	23,586,169.00	15,724,113.00	15,442,812.00	0.00
21010101	Salary	23,586,169.00	15,724,113.00	15,442,812.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	51,045,026.00	21,867,579.00	53,434,077.00	0.00
210201	ALLOWANCES	51,045,026.00	21,867,579.00	53,434,077.00	0.00
21020103	Transport Allowance	5,324,268.00	3,549,512.00	7,453,277.00	0.00
21020104	Rent Supplement	2,583,658.00	1,722,439.00	3,088,562.00	0.00
21020105	Meal Subsidy	2,583,658.00	1,055,772.00	0.00	0.00
21020106	Utility Allowance	1,583,658.00	6,223,096.00	1,544,282.00	0.00
21020107	Entertainment	9,994,644.00	4,889,763.00	1,544,282.00	0.00
21020109	Leave Transport Grant	7,334,644.00	0.00	10,945,152.00	0.00
21020117	Domestic Staff Allowance	6,640,496.00	0.00	6,177,124.00	0.00
21020122	Motor Vehicle Maintenance Allowance	0.00	0.00	6,177,124.00	0.00
21020123	Constituency Allowance	0.00	4,426,997.00	1,504,274.00	0.00
21020173	Once-in-4-Years Furniture Allowance	15,000,000.00	0.00	15,000,000.00	0.00
22	Other Recurrent Costs	55,500,000.00	60,991,956.00	194,000,000.00	0.00
2202	OVERHEAD COST	55,500,000.00	60,991,956.00	194,000,000.00	0.00
220201	Transport & Travelling - General	7,000,000.00	20,590,000.00	150,000,000.00	0.00
22020102	Local Travel & Transport - Others	5,000,000.00	20,590,000.00	80,000,000.00	0.00
22020103	International Travel & Transport - Training	2,000,000.00	0.00	50,000,000.00	0.00
22020104	International Travel & Transport - Others	0.00	0.00	20,000,000.00	0.00
220205	Training - General	7,000,000.00	0.00	0.00	0.00
22020503	Manpower Planning and Other Staff Development Expenses	7,000,000.00	0.00	0.00	0.00
220206	Other Services - General	24,000,000.00	24,000,000.00	24,000,000.00	0.00
22020604	Security Vote (Including Operations)	24,000,000.00	24,000,000.00	24,000,000.00	0.00
220207	Consulting and Professional Services	15,000,000.00	7,792,652.00	0.00	0.00
22020701	Financial Consulting	15,000,000.00	7,792,652.00	0.00	0.00
220210	Miscellaneous Expenses - General	2,500,000.00	8,609,304.00	20,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	2,500,000.00	8,609,304.00	20,000,000.00	0.00

011108000100 Internal Audit Office					
Code	Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>3,450,137.00</b>	<b>2,828,779.00</b>	<b>7,953,588.00</b>	<b>0.00</b>
21	Personnel Cost	2,850,137.00	2,478,779.00	3,953,588.00	0.00
2101	SALARY	1,464,948.00	1,561,875.00	2,342,812.00	0.00
210101	Salaries and Wages	1,464,948.00	1,561,875.00	2,342,812.00	0.00
21010101	Salary	1,464,948.00	1,561,875.00	2,342,812.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,385,189.00	916,904.00	1,610,776.00	0.00
210201	ALLOWANCES	1,385,189.00	916,904.00	1,610,776.00	0.00
21020103	Transport Allowance	251,400.00	193,985.00	290,978.00	0.00
21020104	Rent Supplement	447,244.00	312,374.00	468,562.00	0.00
21020105	Meal Subsidy	90,986.00	80,084.00	121,262.00	0.00
21020106	Utility Allowance	104,320.00	93,072.00	139,608.00	0.00
21020109	Leave Transport Grant	246,255.00	0.00	234,282.00	0.00
21020137	Medical Allowance	244,984.00	237,389.00	356,084.00	0.00
22	Other Recurrent Costs	600,000.00	350,000.00	4,000,000.00	0.00
2202	OVERHEAD COST	600,000.00	350,000.00	4,000,000.00	0.00
220201	Transport & Travelling - General	300,000.00	150,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	300,000.00	150,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	0.00	0.00	2,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	2,000,000.00	0.00
220204	Maintenance Services - General	300,000.00	200,000.00	1,000,000.00	0.00

22020406	Other Maintenance Services	300,000.00	200,000.00	1,000,000.00	0.00
----------	----------------------------	------------	------------	--------------	------

011200100100					
Legislative Council					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>72,826,802.00</u>	<u>53,034,533.00</u>	<u>113,002,777.00</u>	<u>0.00</u>
21	Personnel Cost	26,826,802.00	15,884,533.00	48,002,777.00	0.00
2101	SALARY	8,150,784.00	3,433,856.00	8,150,784.00	0.00
210101	Salaries and Wages	8,150,784.00	3,433,856.00	8,150,784.00	0.00
21010101	Salary	8,150,784.00	3,433,856.00	8,150,784.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	18,676,018.00	12,450,677.00	39,851,993.00	0.00
210201	ALLOWANCES	18,676,018.00	12,450,677.00	39,851,993.00	0.00
21020104	Rent Supplement	1,630,158.00	1,086,772.00	1,790,118.00	0.00
21020106	Utility Allowance	1,015,076.00	676,717.00	815,076.00	0.00
21020107	Entertainment	1,015,076.00	676,717.00	815,076.00	0.00
21020109	Leave Transport Grant	1,015,076.00	676,717.00	9,780,941.00	0.00
21020117	Domestic Staff Allowance	4,760,316.00	3,173,544.00	3,260,316.00	0.00
21020122	Motor Vehicle Maintenance Allowance	4,620,158.00	3,080,105.00	3,260,316.00	0.00
21020123	Constituency Allowance	4,620,158.00	3,080,105.00	1,630,150.00	0.00
21020173	Once-in-4-Years Furniture Allowance	0.00	0.00	18,500,000.00	0.00
22	Other Recurrent Costs	46,000,000.00	37,150,000.00	65,000,000.00	0.00
2202	OVERHEAD COST	46,000,000.00	37,150,000.00	65,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	300,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	300,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	2,000,000.00	0.00	2,000,000.00	0.00
22020305	Printing of Non-security Documents	2,000,000.00	0.00	2,000,000.00	0.00
220204	Maintenance Services - General	1,000,000.00	0.00	6,000,000.00	0.00
22020406	Other Maintenance Services	1,000,000.00	0.00	6,000,000.00	0.00
220205	Training - General	1,000,000.00	1,900,000.00	15,000,000.00	0.00
22020501	Local Training	1,000,000.00	1,900,000.00	15,000,000.00	0.00
220207	Consulting and Professional Services	500,000.00	1,000,000.00	0.00	0.00
22020701	Financial Consulting	500,000.00	1,000,000.00	0.00	0.00
220208	Fuel and Lubricant - General	2,000,000.00	650,000.00	2,000,000.00	0.00
22020801	Motor Vehicle Fuel Cost	2,000,000.00	650,000.00	2,000,000.00	0.00
220210	Miscellaneous Expenses - General	39,000,000.00	33,300,000.00	39,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22021002	Honorarium and Sitting Allowance Payments	36,000,000.00	24,000,000.00	36,000,000.00	0.00

012500100100					
Office of the Director Admin and General Services					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>430,271,318.00</u>	<u>306,014,097.00</u>	<u>520,644,923.00</u>	<u>0.00</u>
21	Personnel Cost	32,613,438.00	21,742,293.00	45,144,923.00	0.00
2101	SALARY	13,449,074.00	8,966,049.00	21,194,716.00	0.00
210101	Salaries and Wages	13,449,074.00	8,966,049.00	21,194,716.00	0.00
21010101	Salary	13,449,074.00	8,966,049.00	21,194,716.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	19,164,364.00	12,776,244.00	23,950,207.00	0.00
210201	ALLOWANCES	19,164,364.00	12,776,244.00	23,950,207.00	0.00
21020103	Transport Allowance	4,777,356.00	3,184,904.00	5,186,644.00	0.00
21020104	Rent Supplement	5,689,880.00	3,793,254.00	4,238,948.00	0.00
21020105	Meal Subsidy	1,202,148.00	801,432.00	2,194,993.00	0.00
21020106	Utility Allowance	946,228.00	630,818.00	2,522,364.00	0.00
21020107	Entertainment	16,188.00	10,792.00	21,000.00	0.00
21020109	Leave Transport Grant	1,344,876.00	896,584.00	2,118,704.00	0.00
21020117	Domestic Staff Allowance	360,000.00	240,000.00	240,000.00	0.00
21020122	Motor Vehicle Maintenance Allowance	0.00	0.00	840,000.00	0.00
21020137	Medical Allowance	4,827,688.00	3,218,460.00	6,587,554.00	0.00
22	Other Recurrent Costs	142,657,880.00	85,476,268.00	280,000,000.00	0.00
2202	OVERHEAD COST	142,657,880.00	85,476,268.00	280,000,000.00	0.00

<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>4,500,000.00</b>	<b>7,664,000.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training	2,000,000.00	1,244,000.00	0.00	0.00
22020102	Local Travel & Transport - Others	2,500,000.00	6,420,000.00	20,000,000.00	0.00
<b>220205</b>	<b>Training - General</b>	<b>25,000,000.00</b>	<b>6,420,000.00</b>	<b>70,000,000.00</b>	<b>0.00</b>
22020501	Local Training	25,000,000.00	6,420,000.00	70,000,000.00	0.00
<b>220206</b>	<b>Other Services - General</b>	<b>103,157,880.00</b>	<b>43,848,518.00</b>	<b>150,000,000.00</b>	<b>0.00</b>
22020604	Security Vote (Including Operations)	103,157,880.00	43,848,518.00	150,000,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>10,000,000.00</b>	<b>27,543,750.00</b>	<b>40,000,000.00</b>	<b>0.00</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)	10,000,000.00	27,543,750.00	40,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>255,000,000.00</b>	<b>198,795,536.00</b>	<b>195,500,000.00</b>	<b>0.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>205,000,000.00</b>	<b>183,795,536.00</b>	<b>65,500,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>205,000,000.00</b>	<b>183,795,536.00</b>	<b>65,500,000.00</b>	<b>0.00</b>
23010104	Purchase of Motor Cycles	0.00	0.00	13,500,000.00	0.00
23010105	Purchase Of Motor Vehicles	165,000,000.00	146,862,250.00	40,000,000.00	0.00
23010112	Purchase Of Office Furniture and Fittings	40,000,000.00	36,933,286.00	12,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>Contruction/Provision of Fixed Assets - General</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000,000.00</b>	<b>0.00</b>
23020118	Construction / Provision Of Infrastructure	0.00	0.00	100,000,000.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>50,000,000.00</b>	<b>15,000,000.00</b>	<b>30,000,000.00</b>	<b>0.00</b>
<b>230501</b>	<b>Acquisition of Non-Tangible Asset</b>	<b>50,000,000.00</b>	<b>15,000,000.00</b>	<b>30,000,000.00</b>	<b>0.00</b>
23050101	Research & Development and Census/Surveys	50,000,000.00	15,000,000.00	30,000,000.00	0.00

021500100100 Agriculture Section					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>29,691,028.00</b>	<b>20,330,595.00</b>	<b>338,006,373.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>4,765,028.00</b>	<b>5,004,595.00</b>	<b>7,506,373.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>2,194,832.00</b>	<b>2,696,889.00</b>	<b>4,044,814.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>2,194,832.00</b>	<b>2,696,889.00</b>	<b>4,044,814.00</b>	<b>0.00</b>
21010101	Salary	2,194,832.00	2,696,889.00	4,044,814.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>2,570,196.00</b>	<b>2,307,706.00</b>	<b>3,461,559.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>2,570,196.00</b>	<b>2,307,706.00</b>	<b>3,461,559.00</b>	<b>0.00</b>
21020103	Transport Allowance	496,880.00	475,559.00	713,339.00	0.00
21020104	Rent Supplement	838,960.00	539,377.00	809,065.00	0.00
21020105	Meal Subsidy	634,368.00	200,117.00	300,175.00	0.00
21020106	Utility Allowance	77,772.00	229,491.00	344,236.00	0.00
21020107	Entertainment	177,612.00	269,689.00	404,534.00	0.00
21020137	Medical Allowance	344,604.00	593,473.00	890,210.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>9,926,000.00</b>	<b>15,326,000.00</b>	<b>30,500,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>9,926,000.00</b>	<b>15,326,000.00</b>	<b>30,500,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>300,000.00</b>	<b>150,000.00</b>	<b>500,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	300,000.00	150,000.00	500,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	0.00	0.00	10,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>9,626,000.00</b>	<b>15,176,000.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
22020406	Other Maintenance Services	9,626,000.00	15,176,000.00	20,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>15,000,000.00</b>	<b>0.00</b>	<b>300,000,000.00</b>	<b>0.00</b>
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>15,000,000.00</b>	<b>0.00</b>	<b>300,000,000.00</b>	<b>0.00</b>
<b>230501</b>	<b>Acquisition of Non-Tangible Asset</b>	<b>15,000,000.00</b>	<b>0.00</b>	<b>300,000,000.00</b>	<b>0.00</b>
23050108	Special Intervention Programmes and Projects	15,000,000.00	0.00	300,000,000.00	0.00

021500200100 Forestry Section					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>25,046,936.00</b>	<b>20,195,182.00</b>	<b>80,611,823.00</b>	<b>40,000,000.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>15,846,936.00</b>	<b>16,741,182.00</b>	<b>25,111,823.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>6,945,480.00</b>	<b>8,302,020.00</b>	<b>12,453,080.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>6,945,480.00</b>	<b>8,302,020.00</b>	<b>12,453,080.00</b>	<b>0.00</b>
21010101	Salary	6,945,480.00	8,302,020.00	12,453,080.00	0.00

<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>8,901,456.00</b>	<b>8,439,162.00</b>	<b>12,658,743.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>8,901,456.00</b>	<b>8,439,162.00</b>	<b>12,658,743.00</b>	<b>0.00</b>
21020103	Transport Allowance	2,547,440.00	1,874,140.00	2,811,210.00	0.00
21020104	Rent Supplement	2,403,076.00	1,660,412.00	2,490,618.00	0.00
21020105	Meal Subsidy	680,136.00	793,739.00	1,190,608.00	0.00
21020106	Utility Allowance	391,872.00	909,317.00	1,363,976.00	0.00
21020107	Entertainment	742,548.00	827,661.00	1,241,491.00	0.00
21020137	Medical Allowance	2,136,384.00	2,373,893.00	3,560,840.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>6,200,000.00</b>	<b>2,614,000.00</b>	<b>15,500,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>6,200,000.00</b>	<b>2,614,000.00</b>	<b>15,500,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>200,000.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	200,000.00	0.00	500,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	0.00	0.00	5,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>6,000,000.00</b>	<b>2,614,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020406	Other Maintenance Services	6,000,000.00	2,614,000.00	10,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>3,000,000.00</b>	<b>840,000.00</b>	<b>40,000,000.00</b>	<b>40,000,000.00</b>
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>3,000,000.00</b>	<b>840,000.00</b>	<b>40,000,000.00</b>	<b>40,000,000.00</b>
<b>230401</b>	<b>Preservation of the Environment - General</b>	<b>3,000,000.00</b>	<b>840,000.00</b>	<b>40,000,000.00</b>	<b>40,000,000.00</b>
23040101	Tree Planting	0.00	0.00	20,000,000.00	20,000,000.00
23040103	Wildlife & Nature Conservation	3,000,000.00	840,000.00	20,000,000.00	20,000,000.00

<b>021500300100</b>	<b>Livestock Section (Veterinary)</b>				
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>Performance January to August</b>	<b>2026 Approved Budget</b>	<b>26 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>37,760,662.00</b>	<b>27,171,926.00</b>	<b>63,608,088.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>33,260,662.00</b>	<b>22,071,926.00</b>	<b>33,108,088.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>13,153,860.00</b>	<b>10,806,411.00</b>	<b>16,209,617.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>13,153,860.00</b>	<b>10,806,411.00</b>	<b>16,209,617.00</b>	<b>0.00</b>
21010101	Salary	13,153,860.00	10,806,411.00	16,209,617.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>20,106,802.00</b>	<b>11,265,515.00</b>	<b>16,898,471.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>20,106,802.00</b>	<b>11,265,515.00</b>	<b>16,898,471.00</b>	<b>0.00</b>
21020103	Transport Allowance	4,814,619.00	3,133,859.00	4,700,788.00	0.00
21020104	Rent Supplement	4,442,702.00	2,161,149.00	3,241,923.00	0.00
21020113	Hazard / Hardship Allowance	1,080,000.00	520,000.00	780,000.00	0.00
21020149	Consolidated Allowance	7,449,137.00	4,766,499.00	7,149,748.00	0.00
21020164	Consequential Increase Allowance	2,320,344.00	684,008.00	1,026,012.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>4,500,000.00</b>	<b>5,100,000.00</b>	<b>30,500,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>4,500,000.00</b>	<b>5,100,000.00</b>	<b>30,500,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000.00</b>	<b>300,000.00</b>	<b>500,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	500,000.00	300,000.00	500,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	0.00	0.00	20,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>4,000,000.00</b>	<b>4,800,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020406	Other Maintenance Services	4,000,000.00	4,800,000.00	10,000,000.00	0.00

<b>022001000100</b>	<b>Account section</b>				
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>Performance January to August</b>	<b>2026 Approved Budget</b>	<b>26 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>499,846,370.00</b>	<b>234,903,509.00</b>	<b>846,366,626.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>83,346,370.00</b>	<b>69,911,084.00</b>	<b>75,366,626.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>12,228,156.00</b>	<b>14,587,951.00</b>	<b>21,881,922.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>12,228,156.00</b>	<b>14,587,951.00</b>	<b>21,881,922.00</b>	<b>0.00</b>
21010101	Salary	12,228,156.00	14,587,951.00	21,881,922.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>71,118,214.00</b>	<b>55,323,133.00</b>	<b>53,484,704.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>11,118,214.00</b>	<b>12,323,133.00</b>	<b>18,484,704.00</b>	<b>0.00</b>
21020103	Transport Allowance	2,475,784.00	2,119,880.00	3,179,820.00	0.00
21020104	Rent Supplement	3,398,740.00	2,917,590.00	4,376,386.00	0.00
21020105	Meal Subsidy	477,324.00	885,685.00	1,328,528.00	0.00

21020106	Utility Allowance	44,962.00	1,017,878.00	1,526,818.00	0.00
21020107	Entertainment	2,205,028.00	28,000.00	42,000.00	0.00
21020109	Leave Transport Grant	646,056.00	1,462,818.00	2,194,228.00	0.00
21020117	Domestic Staff Allowance	90,000.00	1,120,000.00	1,680,000.00	0.00
21020136	Responsibility Allowance	0.00	160,000.00	240,000.00	0.00
21020137	Medical Allowance	1,780,320.00	2,611,282.00	3,916,924.00	0.00
<b>210202</b>	<b>Social Contributions</b>	<b>60,000,000.00</b>	<b>43,000,000.00</b>	<b>35,000,000.00</b>	<b>0.00</b>
21020202	17% Government Contributory Pension	60,000,000.00	43,000,000.00	35,000,000.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>416,500,000.00</b>	<b>164,992,425.00</b>	<b>771,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>206,500,000.00</b>	<b>15,757,986.00</b>	<b>321,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000.00</b>	<b>2,665,000.00</b>	<b>3,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	500,000.00	2,665,000.00	3,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>6,000,000.00</b>	<b>11,592,986.00</b>	<b>15,000,000.00</b>	<b>0.00</b>
22020305	Printing of Non-security Documents	6,000,000.00	11,592,986.00	15,000,000.00	0.00
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>0.00</b>	<b>1,500,000.00</b>	<b>0.00</b>	<b>0.00</b>
22020701	Financial Consulting	0.00	1,500,000.00	0.00	0.00
<b>220209</b>	<b>Financial Charges - General</b>	<b>0.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>0.00</b>
22020901	Bank Charges (Other than Interest)	0.00	0.00	3,000,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>200,000,000.00</b>	<b>0.00</b>	<b>300,000,000.00</b>	<b>0.00</b>
22021041	Contingency Reserve - Recurrent	200,000,000.00	0.00	300,000,000.00	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>60,000,000.00</b>	<b>37,924,618.00</b>	<b>150,000,000.00</b>	<b>0.00</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>60,000,000.00</b>	<b>37,924,618.00</b>	<b>150,000,000.00</b>	<b>0.00</b>
22040105	Grants to State Governments – Contribution to LGSC Training (1%)	60,000,000.00	37,924,618.00	150,000,000.00	0.00
<b>2207</b>	<b>Transfers - Payments</b>	<b>150,000,000.00</b>	<b>111,309,821.00</b>	<b>300,000,000.00</b>	<b>0.00</b>
<b>220701</b>	<b>Transfer to Fund Recurrent Expenditure - Payments</b>	<b>150,000,000.00</b>	<b>111,309,821.00</b>	<b>300,000,000.00</b>	<b>0.00</b>
22070105	Stabilization Funds	150,000,000.00	111,309,821.00	300,000,000.00	0.00

<b>022002000100</b>	<b>Revenue Section</b>				
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>Performance January to August</b>	<b>2026 Approved Budget</b>	<b>26 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>11,614,156.00</b>	<b>10,041,890.00</b>	<b>20,287,906.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>4,114,156.00</b>	<b>4,191,890.00</b>	<b>6,287,906.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>1,746,196.00</b>	<b>2,074,598.00</b>	<b>3,111,967.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>1,746,196.00</b>	<b>2,074,598.00</b>	<b>3,111,967.00</b>	<b>0.00</b>
21010101	Salary	1,746,196.00	2,074,598.00	3,111,967.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>2,367,960.00</b>	<b>2,117,292.00</b>	<b>3,175,939.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>2,367,960.00</b>	<b>2,117,292.00</b>	<b>3,175,939.00</b>	<b>0.00</b>
21020103	Transport Allowance	541,400.00	473,194.00	709,791.00	0.00
21020104	Rent Supplement	347,244.00	414,919.00	622,379.00	0.00
21020105	Meal Subsidy	253,756.00	199,716.00	299,574.00	0.00
21020106	Utility Allowance	204,320.00	228,578.00	342,867.00	0.00
21020109	Leave Transport Grant	276,256.00	207,412.00	311,118.00	0.00
21020137	Medical Allowance	744,984.00	593,473.00	890,210.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>7,500,000.00</b>	<b>5,850,000.00</b>	<b>14,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>7,500,000.00</b>	<b>5,850,000.00</b>	<b>14,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000.00</b>	<b>800,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	500,000.00	800,000.00	1,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>2,000,000.00</b>	<b>4,300,000.00</b>	<b>8,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	0.00	0.00	2,000,000.00	0.00
22020305	Printing of Non-security Documents	2,000,000.00	4,300,000.00	6,000,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>5,000,000.00</b>	<b>750,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22021044	Committees and Commissions	5,000,000.00	750,000.00	5,000,000.00	0.00

<b>023400100100</b>	<b>Road &amp; Communication Section</b>				
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>Performance January to August</b>	<b>2026 Approved Budget</b>	<b>26 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>14,136,252.00</b>	<b>20,483,211.00</b>	<b>30,827,990.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>3,836,252.00</b>	<b>6,551,994.00</b>	<b>9,827,990.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>0.00</b>	<b>3,429,975.00</b>	<b>5,144,962.00</b>	<b>0.00</b>

210101	Salaries and Wages	0.00	3,429,975.00	5,144,962.00	0.00
21010101	Salary	0.00	3,429,975.00	5,144,962.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,836,252.00	3,122,019.00	4,683,028.00	0.00
210201	ALLOWANCES	3,836,252.00	3,122,019.00	4,683,028.00	0.00
21020103	Transport Allowance	1,035,620.00	662,506.00	993,759.00	0.00
21020104	Rent Supplement	1,093,004.00	685,995.00	1,028,992.00	0.00
21020105	Meal Subsidy	235,804.00	279,372.00	419,058.00	0.00
21020106	Utility Allowance	163,200.00	320,286.00	480,429.00	0.00
21020109	Leave Transport Grant	0.00	342,997.00	514,496.00	0.00
21020113	Hazard / Hardship Allowance	296,496.00	0.00	0.00	0.00
21020137	Medical Allowance	1,012,128.00	830,863.00	1,246,294.00	0.00
22	Other Recurrent Costs	10,300,000.00	13,931,217.00	21,000,000.00	0.00
2202	OVERHEAD COST	10,300,000.00	13,931,217.00	21,000,000.00	0.00
220201	Transport & Travelling - General	300,000.00	120,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	300,000.00	120,000.00	1,000,000.00	0.00
220204	Maintenance Services - General	10,000,000.00	13,811,217.00	20,000,000.00	0.00
22020406	Other Maintenance Services	10,000,000.00	13,811,217.00	20,000,000.00	0.00

023400200100	Mechanical Section				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	29,848,416.00	48,770,042.00	71,380,483.00	0.00
21	Personnel Cost	8,848,416.00	7,468,292.00	11,380,483.00	0.00
2101	SALARY	3,751,968.00	3,769,009.00	5,653,514.00	0.00
210101	Salaries and Wages	3,751,968.00	3,769,009.00	5,653,514.00	0.00
21010101	Salary	3,751,968.00	3,769,009.00	5,653,514.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,096,448.00	3,699,283.00	5,726,969.00	0.00
210201	ALLOWANCES	5,096,448.00	3,699,283.00	5,726,969.00	0.00
21020103	Transport Allowance	1,050,384.00	849,395.00	1,274,093.00	0.00
21020104	Rent Supplement	1,004,324.00	753,801.00	1,130,702.00	0.00
21020105	Meal Subsidy	352,424.00	359,011.00	538,517.00	0.00
21020106	Utility Allowance	375,204.00	410,620.00	615,930.00	0.00
21020107	Entertainment	245,920.00	376,899.00	565,349.00	0.00
21020137	Medical Allowance	2,068,192.00	949,557.00	1,602,378.00	0.00
22	Other Recurrent Costs	21,000,000.00	41,301,750.00	60,000,000.00	0.00
2202	OVERHEAD COST	21,000,000.00	41,301,750.00	60,000,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	400,000.00	10,000,000.00	0.00
22020102	Local Travel & Transport - Others	1,000,000.00	400,000.00	10,000,000.00	0.00
220204	Maintenance Services - General	5,000,000.00	30,154,850.00	20,000,000.00	0.00
22020406	Other Maintenance Services	5,000,000.00	30,154,850.00	20,000,000.00	0.00
220208	Fuel and Lubricant - General	15,000,000.00	10,746,900.00	30,000,000.00	0.00
22020802	Other Transport Equipment Fuel Cost	15,000,000.00	10,746,900.00	30,000,000.00	0.00

023400300100	Electrical Section				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	307,785,948.00	183,723,666.00	344,047,387.00	143,000,000.00
21	Personnel Cost	6,485,948.00	2,989,591.00	4,547,387.00	0.00
2101	SALARY	1,161,936.00	1,642,361.00	2,463,541.00	0.00
210101	Salaries and Wages	1,161,936.00	1,642,361.00	2,463,541.00	0.00
21010101	Salary	1,161,936.00	1,642,361.00	2,463,541.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,324,012.00	1,347,230.00	2,083,846.00	0.00
210201	ALLOWANCES	5,324,012.00	1,347,230.00	2,083,846.00	0.00
21020103	Transport Allowance	244,360.00	283,939.00	425,909.00	0.00
21020104	Rent Supplement	4,321,376.00	286,473.00	429,709.00	0.00
21020105	Meal Subsidy	63,804.00	119,676.00	179,514.00	0.00
21020106	Utility Allowance	416,440.00	137,331.00	205,997.00	0.00
21020109	Leave Transport Grant	0.00	163,727.00	245,591.00	0.00
21020137	Medical Allowance	278,032.00	356,084.00	597,126.00	0.00

22	<b>Other Recurrent Costs</b>	<b>78,300,000.00</b>	<b>160,734,075.00</b>	<b>136,500,000.00</b>	<b>0.00</b>
2202	<b>OVERHEAD COST</b>	<b>78,300,000.00</b>	<b>160,734,075.00</b>	<b>136,500,000.00</b>	<b>0.00</b>
220201	<b>Transport &amp; Travelling - General</b>	<b>300,000.00</b>	<b>100,000.00</b>	<b>500,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	300,000.00	100,000.00	500,000.00	0.00
220202	<b>Utilities General</b>	<b>0.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>0.00</b>
22020201	Electricity Charges	0.00	0.00	6,000,000.00	0.00
220204	<b>Maintenance Services - General</b>	<b>78,000,000.00</b>	<b>160,634,075.00</b>	<b>130,000,000.00</b>	<b>0.00</b>
22020406	Other Maintenance Services	3,000,000.00	22,586,500.00	30,000,000.00	0.00
22020410	Maintenance of Street Lightings	75,000,000.00	138,047,575.00	100,000,000.00	0.00
23	<b>Capital Expenditure</b>	<b>223,000,000.00</b>	<b>20,000,000.00</b>	<b>203,000,000.00</b>	<b>143,000,000.00</b>
2302	<b>CONSTRUCTION / PROVISION</b>	<b>223,000,000.00</b>	<b>20,000,000.00</b>	<b>203,000,000.00</b>	<b>143,000,000.00</b>
230201	<b>Construction/Provision of Fixed Assets - General</b>	<b>223,000,000.00</b>	<b>20,000,000.00</b>	<b>203,000,000.00</b>	<b>143,000,000.00</b>
23020103	Construction/Provision Of Electricity / Solar Power	193,000,000.00	0.00	143,000,000.00	143,000,000.00
23020118	Construction / Provision Of Infrastructure	30,000,000.00	20,000,000.00	60,000,000.00	0.00

023400400100	Land & Survey Section				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>77,536,424.00</b>	<b>20,855,377.00</b>	<b>153,591,797.00</b>	<b>70,000,000.00</b>
21	<b>Personnel Cost</b>	<b>3,136,424.00</b>	<b>4,394,532.00</b>	<b>6,591,797.00</b>	<b>0.00</b>
2101	<b>SALARY</b>	<b>1,484,316.00</b>	<b>2,233,165.00</b>	<b>3,349,747.00</b>	<b>0.00</b>
210101	<b>Salaries and Wages</b>	<b>1,484,316.00</b>	<b>2,233,165.00</b>	<b>3,349,747.00</b>	<b>0.00</b>
21010101	Salary	1,484,316.00	2,233,165.00	3,349,747.00	0.00
2102	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>1,652,108.00</b>	<b>2,161,367.00</b>	<b>3,242,050.00</b>	<b>0.00</b>
210201	<b>ALLOWANCES</b>	<b>1,652,108.00</b>	<b>2,161,367.00</b>	<b>3,242,050.00</b>	<b>0.00</b>
21020103	Transport Allowance	525,284.00	470,886.00	706,329.00	0.00
21020104	Rent Supplement	294,468.00	446,633.00	669,949.00	0.00
21020105	Meal Subsidy	142,140.00	198,931.00	298,397.00	0.00
21020106	Utility Allowance	96,720.00	228,127.00	342,190.00	0.00
21020109	Leave Transport Grant	148,416.00	223,317.00	334,975.00	0.00
21020137	Medical Allowance	445,080.00	593,473.00	890,210.00	0.00
22	<b>Other Recurrent Costs</b>	<b>4,400,000.00</b>	<b>1,575,000.00</b>	<b>7,000,000.00</b>	<b>0.00</b>
2202	<b>OVERHEAD COST</b>	<b>4,400,000.00</b>	<b>1,575,000.00</b>	<b>7,000,000.00</b>	<b>0.00</b>
220201	<b>Transport &amp; Travelling - General</b>	<b>400,000.00</b>	<b>150,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	400,000.00	150,000.00	2,000,000.00	0.00
220204	<b>Maintenance Services - General</b>	<b>4,000,000.00</b>	<b>1,425,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020406	Other Maintenance Services	4,000,000.00	1,425,000.00	5,000,000.00	0.00
23	<b>Capital Expenditure</b>	<b>70,000,000.00</b>	<b>14,885,845.00</b>	<b>140,000,000.00</b>	<b>70,000,000.00</b>
2304	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>0.00</b>	<b>0.00</b>	<b>70,000,000.00</b>	<b>0.00</b>
230401	<b>Preservation of the Environment - General</b>	<b>0.00</b>	<b>0.00</b>	<b>70,000,000.00</b>	<b>0.00</b>
23040102	Erosion & Flood Control	0.00	0.00	70,000,000.00	0.00
2305	<b>OTHER CAPITAL PROJECTS</b>	<b>70,000,000.00</b>	<b>14,885,845.00</b>	<b>70,000,000.00</b>	<b>70,000,000.00</b>
230501	<b>Acquisition of Non-Tangible Asset</b>	<b>70,000,000.00</b>	<b>14,885,845.00</b>	<b>70,000,000.00</b>	<b>70,000,000.00</b>
23050108	Special Intervention Programmes and Projects	70,000,000.00	14,885,845.00	70,000,000.00	70,000,000.00

023400500100	Building Section				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>1,005,278,508.00</b>	<b>618,053,055.00</b>	<b>1,782,354,392.00</b>	<b>0.00</b>
21	<b>Personnel Cost</b>	<b>4,778,508.00</b>	<b>5,281,407.00</b>	<b>7,922,103.00</b>	<b>0.00</b>
2101	<b>SALARY</b>	<b>2,047,632.00</b>	<b>2,909,713.00</b>	<b>4,364,570.00</b>	<b>0.00</b>
210101	<b>Salaries and Wages</b>	<b>2,047,632.00</b>	<b>2,909,713.00</b>	<b>4,364,570.00</b>	<b>0.00</b>
21010101	Salary	2,047,632.00	2,909,713.00	4,364,570.00	0.00
2102	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>2,730,876.00</b>	<b>2,371,694.00</b>	<b>3,557,533.00</b>	<b>0.00</b>
210201	<b>ALLOWANCES</b>	<b>2,730,876.00</b>	<b>2,371,694.00</b>	<b>3,557,533.00</b>	<b>0.00</b>
21020103	Transport Allowance	829,052.00	475,617.00	713,425.00	0.00
21020104	Rent Supplement	610,716.00	581,943.00	872,914.00	0.00
21020105	Meal Subsidy	242,152.00	199,733.00	299,599.00	0.00
21020106	Utility Allowance	99,120.00	229,952.00	344,928.00	0.00

21020109	Leave Transport Grant	304,756.00	290,971.00	436,457.00	0.00
21020137	Medical Allowance	645,080.00	593,478.00	890,210.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>18,500,000.00</b>	<b>12,092,651.00</b>	<b>33,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>18,500,000.00</b>	<b>12,092,651.00</b>	<b>33,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000.00</b>	<b>200,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	500,000.00	200,000.00	1,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	0.00	0.00	2,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>15,000,000.00</b>	<b>11,190,000.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
22020406	Other Maintenance Services	15,000,000.00	11,190,000.00	20,000,000.00	0.00
<b>220206</b>	<b>Other Services - General</b>	<b>3,000,000.00</b>	<b>702,651.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020603	Residential Rent	3,000,000.00	702,651.00	10,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>982,000,000.00</b>	<b>600,678,997.00</b>	<b>1,741,432,289.00</b>	<b>0.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>40,000,000.00</b>	<b>28,300,000.00</b>	<b>145,000,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>40,000,000.00</b>	<b>28,300,000.00</b>	<b>145,000,000.00</b>	<b>0.00</b>
23010101	Purchase/Acquisition Of Land	40,000,000.00	28,300,000.00	80,000,000.00	0.00
23010104	Purchase of Motor Cycles	0.00	0.00	15,000,000.00	0.00
23010112	Purchase Of Office Furniture and Fittings	0.00	0.00	50,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>637,000,000.00</b>	<b>433,849,250.00</b>	<b>1,204,432,289.00</b>	<b>0.00</b>
<b>230201</b>	<b>Contruction/Provision of Fixed Assets - General</b>	<b>637,000,000.00</b>	<b>433,849,250.00</b>	<b>1,204,432,289.00</b>	<b>0.00</b>
23020103	Construction/Provision Of Electricity / Solar Power	0.00	0.00	210,000,000.00	0.00
23020104	Construction/Provision Of Housing	215,000,000.00	139,382,634.00	150,000,000.00	0.00
23020105	Construction/Provision Of Water Facilities	60,000,000.00	35,219,933.00	40,000,000.00	0.00
23020112	Construction / Provision Of Sporting Facilities	20,000,000.00	0.00	45,000,000.00	0.00
23020113	Construction / Provision Of Agricultural Facilities	0.00	0.00	30,000,000.00	0.00
23020114	Construction / Provision Of Roads	15,000,000.00	0.00	30,000,000.00	0.00
23020118	Construction / Provision Of Infrastructure	242,000,000.00	203,106,507.00	586,432,289.00	0.00
23020124	Construction Of Markets/Parks	25,000,000.00	0.00	50,000,000.00	0.00
23020131	Construction/Provision Of Religious Structures	60,000,000.00	56,140,176.00	63,000,000.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>265,000,000.00</b>	<b>109,059,747.00</b>	<b>292,000,000.00</b>	<b>0.00</b>
<b>230301</b>	<b>Rehabilitation/Repairs of Fixed Assets - General</b>	<b>265,000,000.00</b>	<b>109,059,747.00</b>	<b>292,000,000.00</b>	<b>0.00</b>
23030101	Rehabilitation/Repairs Of Residential Buildings	5,000,000.00	0.00	30,000,000.00	0.00
23030113	Rehabilitation / Repairs - Roads	70,000,000.00	0.00	75,000,000.00	0.00
23030115	Rehabilitation / Repairs - Water-Way	0.00	0.00	60,000,000.00	0.00
23030121	Rehabilitation / Repairs Of Office Buildings	190,000,000.00	109,059,747.00	52,000,000.00	0.00
23030124	Rehabilitation/Repairs- Markets/Parks	0.00	0.00	30,000,000.00	0.00
23030127	Rehabilitation/Repairs- ICT Infrastructures	0.00	0.00	45,000,000.00	0.00
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>70,000,000.00</b>	<b>0.00</b>
<b>230401</b>	<b>Preservation of the Environment - General</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>70,000,000.00</b>	<b>0.00</b>
23040102	Erosion & Flood Control	10,000,000.00	0.00	70,000,000.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>30,000,000.00</b>	<b>29,470,000.00</b>	<b>30,000,000.00</b>	<b>0.00</b>
<b>230501</b>	<b>Acquisition of Non-Tangible Asset</b>	<b>30,000,000.00</b>	<b>29,470,000.00</b>	<b>30,000,000.00</b>	<b>0.00</b>
23050137	Capital Project Historical Liabilities	30,000,000.00	29,470,000.00	30,000,000.00	0.00

<b>023800100100</b>	<b>Planning</b>				
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>Performance January to August</b>	<b>2026 Approved Budget</b>	<b>26 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>37,762,350.00</b>	<b>67,968,625.00</b>	<b>89,625,939.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>24,262,350.00</b>	<b>25,750,625.00</b>	<b>38,625,939.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>10,337,472.00</b>	<b>11,931,754.00</b>	<b>17,897,631.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>10,337,472.00</b>	<b>11,931,754.00</b>	<b>17,897,631.00</b>	<b>0.00</b>
21010101	Salary	10,337,472.00	11,931,754.00	17,897,631.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>13,924,878.00</b>	<b>13,818,871.00</b>	<b>20,728,308.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>13,924,878.00</b>	<b>13,818,871.00</b>	<b>20,728,308.00</b>	<b>0.00</b>
21020103	Transport Allowance	2,663,162.00	2,989,127.00	4,483,691.00	0.00
21020104	Rent Supplement	4,427,264.00	2,386,356.00	3,579,534.00	0.00
21020105	Meal Subsidy	2,062,828.00	1,265,566.00	1,898,349.00	0.00
21020106	Utility Allowance	109,288.00	1,453,439.00	2,180,159.00	0.00

21020107	Entertainment	0.00	14,000.00	21,000.00	0.00
21020109	Leave Transport Grant	1,033,728.00	1,192,154.00	1,788,231.00	0.00
21020113	Hazard / Hardship Allowance	240,000.00	160,000.00	240,000.00	0.00
21020117	Domestic Staff Allowance	0.00	560,000.00	840,000.00	0.00
21020137	Medical Allowance	3,388,608.00	3,798,229.00	5,697,344.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>13,500,000.00</b>	<b>42,218,000.00</b>	<b>51,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>13,500,000.00</b>	<b>42,218,000.00</b>	<b>51,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000.00</b>	<b>250,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	500,000.00	250,000.00	1,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>5,000,000.00</b>	<b>14,485,000.00</b>	<b>15,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	5,000,000.00	14,485,000.00	15,000,000.00	0.00
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>3,000,000.00</b>	<b>17,033,000.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
22020701	Financial Consulting	3,000,000.00	17,033,000.00	20,000,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>5,000,000.00</b>	<b>10,450,000.00</b>	<b>15,000,000.00</b>	<b>0.00</b>
22021044	Committees and Commissions	5,000,000.00	10,450,000.00	15,000,000.00	0.00

<b>051700100100 Education (Non-Teaching Staff)</b>					
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>Performance January to August</b>	<b>2026 Approved Budget</b>	<b>26 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>285,295,713.00</b>	<b>134,303,908.00</b>	<b>395,494,106.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>47,295,713.00</b>	<b>58,996,070.00</b>	<b>88,494,106.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>22,036,014.00</b>	<b>26,662,901.00</b>	<b>39,994,352.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>22,036,014.00</b>	<b>26,662,901.00</b>	<b>39,994,352.00</b>	<b>0.00</b>
21010101	Salary	22,036,014.00	26,662,901.00	39,994,352.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>25,259,699.00</b>	<b>32,333,169.00</b>	<b>48,499,754.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>25,259,699.00</b>	<b>32,333,169.00</b>	<b>48,499,754.00</b>	<b>0.00</b>
21020103	Transport Allowance	6,584,567.00	7,739,568.00	11,609,352.00	0.00
21020104	Rent Supplement	2,720,559.00	5,332,961.00	7,999,442.00	0.00
21020105	Meal Subsidy	2,798,502.00	3,280,560.00	4,920,840.00	0.00
21020106	Utility Allowance	1,077,120.00	3,460,544.00	5,190,816.00	0.00
21020109	Leave Transport Grant	2,202,982.00	2,668,128.00	4,002,192.00	0.00
21020137	Medical Allowance	9,875,969.00	9,851,408.00	14,777,112.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>18,000,000.00</b>	<b>13,596,750.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>18,000,000.00</b>	<b>13,596,750.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>18,000,000.00</b>	<b>13,596,750.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
22020310	Teaching Aids, Laboratory and Instructional Materials	18,000,000.00	13,596,750.00	20,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>220,000,000.00</b>	<b>61,711,088.00</b>	<b>287,000,000.00</b>	<b>0.00</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>100,000,000.00</b>	<b>34,461,444.00</b>	<b>120,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>100,000,000.00</b>	<b>34,461,444.00</b>	<b>120,000,000.00</b>	<b>0.00</b>
23020107	Construction/Provision Of Public Schools	100,000,000.00	34,461,444.00	120,000,000.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>120,000,000.00</b>	<b>27,249,644.00</b>	<b>167,000,000.00</b>	<b>0.00</b>
<b>230501</b>	<b>Acquisition of Non-Tangible Asset</b>	<b>120,000,000.00</b>	<b>27,249,644.00</b>	<b>167,000,000.00</b>	<b>0.00</b>
23050108	Special Intervention Programmes and Projects	120,000,000.00	27,249,644.00	167,000,000.00	0.00

<b>051700200100 Education (Teaching Staff)</b>					
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>Performance January to August</b>	<b>2026 Approved Budget</b>	<b>26 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>542,276,108.00</b>	<b>625,677,936.00</b>	<b>853,919,733.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>540,276,108.00</b>	<b>621,247,936.00</b>	<b>853,919,733.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>0.00</b>	<b>217,785,872.00</b>	<b>326,678,809.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>0.00</b>	<b>217,785,872.00</b>	<b>326,678,809.00</b>	<b>0.00</b>
21010101	Salary	0.00	217,785,872.00	326,678,809.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>540,276,108.00</b>	<b>403,462,064.00</b>	<b>527,240,924.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>460,276,108.00</b>	<b>380,199,882.00</b>	<b>457,240,924.00</b>	<b>0.00</b>
21020103	Transport Allowance	57,446,512.00	62,297,648.00	63,446,472.00	0.00
21020104	Rent Supplement	69,846,631.00	43,927,600.00	65,891,400.00	0.00
21020105	Meal Subsidy	34,793,412.00	17,789,924.00	26,684,886.00	0.00
21020106	Utility Allowance	17,865,866.00	20,349,576.00	30,524,364.00	0.00
21020107	Entertainment	148,123.00	67,200.00	100,800.00	0.00

21020109	Leave Transport Grant	35,041,993.00	21,731,469.00	32,597,204.00	0.00
21020110	Overtime	113,088,901.00	75,372,600.00	0.00	0.00
21020117	Domestic Staff Allowance	4,236,120.00	3,359,996.00	5,039,994.00	0.00
21020136	Responsibility Allowance	0.00	43,927,600.00	65,891,400.00	0.00
21020137	Medical Allowance	54,550,188.00	52,378,820.00	78,568,230.00	0.00
21020156	Professional Teaching Allowance	73,258,362.00	58,997,449.00	88,496,174.00	0.00
<b>210202</b>	<b>Social Contributions</b>	<b>80,000,000.00</b>	<b>23,262,182.00</b>	<b>70,000,000.00</b>	<b>0.00</b>
21020202	17% Government Contributory Pension	80,000,000.00	23,262,182.00	70,000,000.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>2,000,000.00</b>	<b>4,430,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,000,000.00</b>	<b>4,430,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220204</b>	<b>Maintenance Services - General</b>	<b>2,000,000.00</b>	<b>4,430,000.00</b>	<b>0.00</b>	<b>0.00</b>
22020406	Other Maintenance Services	2,000,000.00	4,430,000.00	0.00	0.00

<b>051700300100</b>	<b>Adult Education</b>				
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>Performance January to August</b>	<b>2026 Approved Budget</b>	<b>26 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>7,157,880.00</b>	<b>0.00</b>
<b>22</b>	<b>Other Recurrent Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>7,157,880.00</b>	<b>0.00</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>7,157,880.00</b>	<b>0.00</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>0.00</b>	<b>0.00</b>	<b>7,157,880.00</b>	<b>0.00</b>
22040103	Grants to State Governments – Recurrent Security Support	0.00	0.00	7,157,880.00	0.00

<b>051700400100</b>	<b>Other Education</b>				
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>Performance January to August</b>	<b>2026 Approved Budget</b>	<b>26 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>75,000,000.00</b>	<b>0.00</b>	<b>125,000,000.00</b>	<b>0.00</b>
<b>23</b>	<b>Capital Expenditure</b>	<b>75,000,000.00</b>	<b>0.00</b>	<b>125,000,000.00</b>	<b>0.00</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>75,000,000.00</b>	<b>0.00</b>	<b>125,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>75,000,000.00</b>	<b>0.00</b>	<b>125,000,000.00</b>	<b>0.00</b>
23020107	Construction/Provision Of Public Schools	75,000,000.00	0.00	85,000,000.00	0.00
23020131	Construction/Provision Of Religious Structures	0.00	0.00	40,000,000.00	0.00

<b>052100100100</b>	<b>Primary Health Care Manager</b>				
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>Performance January to August</b>	<b>2026 Approved Budget</b>	<b>26 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>18,500,000.00</b>	<b>0.00</b>	<b>201,200,000.00</b>	<b>0.00</b>
<b>23</b>	<b>Capital Expenditure</b>	<b>18,500,000.00</b>	<b>0.00</b>	<b>201,200,000.00</b>	<b>0.00</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>0.00</b>	<b>50,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>0.00</b>	<b>0.00</b>	<b>50,000,000.00</b>	<b>0.00</b>
23020118	Construction / Provision Of Infrastructure	0.00	0.00	50,000,000.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>18,500,000.00</b>	<b>0.00</b>	<b>151,200,000.00</b>	<b>0.00</b>
<b>230501</b>	<b>Acquisition of Non-Tangible Asset</b>	<b>18,500,000.00</b>	<b>0.00</b>	<b>151,200,000.00</b>	<b>0.00</b>
23050108	Special Intervention Programmes and Projects	18,500,000.00	0.00	151,200,000.00	0.00

<b>052100200100</b>	<b>Curative</b>				
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>Performance January to August</b>	<b>2026 Approved Budget</b>	<b>26 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>192,944,488.00</b>	<b>237,289,096.00</b>	<b>331,578,645.00</b>	<b>0.00</b>
<b>22</b>	<b>Other Recurrent Costs</b>	<b>192,944,488.00</b>	<b>237,289,096.00</b>	<b>331,578,645.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>59,000,000.00</b>	<b>59,530,000.00</b>	<b>111,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000.00</b>	<b>280,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	500,000.00	280,000.00	1,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>30,000,000.00</b>	<b>53,100,000.00</b>	<b>60,000,000.00</b>	<b>0.00</b>
22020307	Drugs, Vaccines & Medical Supplies	30,000,000.00	53,100,000.00	60,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>3,000,000.00</b>	<b>2,670,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020406	Other Maintenance Services	3,000,000.00	2,670,000.00	10,000,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>25,500,000.00</b>	<b>3,480,000.00</b>	<b>40,000,000.00</b>	<b>0.00</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)	15,000,000.00	0.00	25,000,000.00	0.00
22021002	Honorarium and Sitting Allowance Payments	10,000,000.00	2,130,000.00	0.00	0.00
22021060	Nutrition Activities	500,000.00	1,350,000.00	15,000,000.00	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>133,944,488.00</b>	<b>177,759,096.00</b>	<b>220,578,645.00</b>	<b>0.00</b>

220401	Local Grants and Contributions	133,944,488.00	177,759,096.00	220,578,645.00	0.00
22040101	Grants to State Governments – PHCs Salary (60%)	133,944,488.00	177,759,096.00	220,578,645.00	0.00

053500100100 Preventive (Water, Sanitation and Hygiene)					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>139,366,407.00</b>	<b>106,082,059.00</b>	<b>116,703,589.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>89,866,407.00</b>	<b>49,789,059.00</b>	<b>69,703,589.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>32,245,850.00</b>	<b>23,718,153.00</b>	<b>32,562,230.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>32,245,850.00</b>	<b>23,718,153.00</b>	<b>32,562,230.00</b>	<b>0.00</b>
21010101	Salary	32,245,850.00	23,718,153.00	32,562,230.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>57,620,557.00</b>	<b>26,070,906.00</b>	<b>37,141,359.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>57,620,557.00</b>	<b>26,070,906.00</b>	<b>37,141,359.00</b>	<b>0.00</b>
21020103	Transport Allowance	0.00	6,875,364.00	7,313,046.00	0.00
21020104	Rent Supplement	0.00	4,741,629.00	4,612,444.00	0.00
21020112	Inducement Allowance	0.00	0.00	2,841,264.00	0.00
21020113	Hazard / Hardship Allowance	8,240,000.00	1,440,000.00	2,160,000.00	0.00
21020136	Responsibility Allowance	0.00	1,894,176.00	2,841,264.00	0.00
21020137	Medical Allowance	34,380,557.00	7,809,737.00	8,714,606.00	0.00
21020178	Casual Workers/Ad-hoc Staff Allowances	15,000,000.00	3,310,000.00	8,658,735.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>49,500,000.00</b>	<b>56,293,000.00</b>	<b>47,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>39,500,000.00</b>	<b>48,068,000.00</b>	<b>37,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000.00</b>	<b>1,650,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	500,000.00	1,650,000.00	2,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>13,000,000.00</b>	<b>19,935,000.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	13,000,000.00	19,935,000.00	20,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>11,000,000.00</b>	<b>7,950,000.00</b>	<b>0.00</b>	<b>0.00</b>
22020406	Other Maintenance Services	11,000,000.00	7,950,000.00	0.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>15,000,000.00</b>	<b>18,533,000.00</b>	<b>15,000,000.00</b>	<b>0.00</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)	15,000,000.00	18,533,000.00	15,000,000.00	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>10,000,000.00</b>	<b>8,225,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>10,000,000.00</b>	<b>8,225,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22040111	Grants to Communities and NGOs	10,000,000.00	8,225,000.00	10,000,000.00	0.00

053500300100 Rural Water Supply					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>306,844,515.00</b>	<b>153,045,190.00</b>	<b>473,774,003.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>4,344,515.00</b>	<b>5,849,336.00</b>	<b>8,774,003.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>1,464,984.00</b>	<b>3,113,986.00</b>	<b>4,670,979.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>1,464,984.00</b>	<b>3,113,986.00</b>	<b>4,670,979.00</b>	<b>0.00</b>
21010101	Salary	1,464,984.00	3,113,986.00	4,670,979.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>2,879,531.00</b>	<b>2,735,350.00</b>	<b>4,103,024.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>2,879,531.00</b>	<b>2,735,350.00</b>	<b>4,103,024.00</b>	<b>0.00</b>
21020103	Transport Allowance	657,566.00	572,493.00	858,740.00	0.00
21020104	Rent Supplement	669,641.00	622,797.00	934,195.00	0.00
21020112	Inducement Allowance	158,159.00	240,929.00	361,393.00	0.00
21020113	Hazard / Hardship Allowance	214,242.00	275,565.00	413,348.00	0.00
21020136	Responsibility Allowance	334,820.00	311,399.00	467,098.00	0.00
21020137	Medical Allowance	845,103.00	712,167.00	1,068,250.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>78,000,000.00</b>	<b>48,948,090.00</b>	<b>52,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>78,000,000.00</b>	<b>48,948,090.00</b>	<b>52,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000.00</b>	<b>95,000.00</b>	<b>500,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	500,000.00	95,000.00	500,000.00	0.00
<b>220202</b>	<b>Utilities General</b>	<b>500,000.00</b>	<b>300,000.00</b>	<b>1,500,000.00</b>	<b>0.00</b>
22020205	Water rates & Charges	500,000.00	300,000.00	1,500,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>77,000,000.00</b>	<b>48,553,090.00</b>	<b>50,000,000.00</b>	<b>0.00</b>
22020402	Maintenance of Office Furniture	7,000,000.00	17,624,082.00	0.00	0.00
22020406	Other Maintenance Services	0.00	0.00	10,000,000.00	0.00

22020415	Maintenance of Water Facilities	70,000,000.00	30,929,008.00	40,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>224,500,000.00</b>	<b>98,247,764.00</b>	<b>413,000,000.00</b>	<b>0.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>100,000,000.00</b>	<b>27,210,000.00</b>	<b>100,000,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>100,000,000.00</b>	<b>27,210,000.00</b>	<b>100,000,000.00</b>	<b>0.00</b>
23010155	Purchase of Water Supply Equipment	100,000,000.00	27,210,000.00	100,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>124,500,000.00</b>	<b>71,037,764.00</b>	<b>313,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>124,500,000.00</b>	<b>71,037,764.00</b>	<b>313,000,000.00</b>	<b>0.00</b>
23020103	Construction/Provision Of Electricity / Solar Power	54,500,000.00	31,037,764.00	58,000,000.00	0.00
23020105	Construction/Provision Of Water Facilities	70,000,000.00	40,000,000.00	255,000,000.00	0.00

<b>055100100100 Community Development Section</b>					
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>Performance January to August</b>	<b>2026 Approved Budget</b>	<b>26 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>35,652,874.00</b>	<b>43,987,752.00</b>	<b>333,117,131.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>10,352,874.00</b>	<b>9,744,752.00</b>	<b>14,617,131.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>4,342,548.00</b>	<b>5,196,806.00</b>	<b>7,795,210.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>4,342,548.00</b>	<b>5,196,806.00</b>	<b>7,795,210.00</b>	<b>0.00</b>
21010101	Salary	4,342,548.00	5,196,806.00	7,795,210.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>6,010,326.00</b>	<b>4,547,946.00</b>	<b>6,821,921.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>6,010,326.00</b>	<b>4,547,946.00</b>	<b>6,821,921.00</b>	<b>0.00</b>
21020103	Transport Allowance	1,098,912.00	946,388.00	1,419,582.00	0.00
21020104	Rent Supplement	2,065,864.00	1,039,362.00	1,559,043.00	0.00
21020105	Meal Subsidy	605,652.00	399,432.00	599,148.00	0.00
21020106	Utility Allowance	297,014.00	457,156.00	685,734.00	0.00
21020107	Entertainment	436,536.00	518,662.00	777,994.00	0.00
21020109	Leave Transport Grant	16,188.00	0.00	0.00	0.00
21020117	Domestic Staff Allowance	400,000.00	0.00	0.00	0.00
21020137	Medical Allowance	1,090,160.00	1,186,946.00	1,780,420.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>25,300,000.00</b>	<b>34,243,000.00</b>	<b>318,500,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>20,300,000.00</b>	<b>28,783,000.00</b>	<b>92,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>300,000.00</b>	<b>1,150,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	300,000.00	1,150,000.00	2,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>0.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	0.00	0.00	3,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>20,000,000.00</b>	<b>27,633,000.00</b>	<b>0.00</b>	<b>0.00</b>
22020406	Other Maintenance Services	20,000,000.00	27,633,000.00	0.00	0.00
<b>220206</b>	<b>Other Services - General</b>	<b>0.00</b>	<b>0.00</b>	<b>87,000,000.00</b>	<b>0.00</b>
22020601	Security Services	0.00	0.00	87,000,000.00	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>5,000,000.00</b>	<b>5,460,000.00</b>	<b>226,500,000.00</b>	<b>0.00</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>5,000,000.00</b>	<b>5,460,000.00</b>	<b>226,500,000.00</b>	<b>0.00</b>
22040111	Grants to Communities and NGOs	5,000,000.00	5,460,000.00	226,500,000.00	0.00

<b>055100200100 Information, Youth, Sport &amp; Culture</b>					
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>Performance January to August</b>	<b>2026 Approved Budget</b>	<b>26 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>198,117,672.00</b>	<b>117,205,730.00</b>	<b>260,226,159.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>7,037,672.00</b>	<b>8,535,291.00</b>	<b>12,146,159.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>2,654,224.00</b>	<b>4,383,640.00</b>	<b>6,575,461.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>2,654,224.00</b>	<b>4,383,640.00</b>	<b>6,575,461.00</b>	<b>0.00</b>
21010101	Salary	2,654,224.00	4,383,640.00	6,575,461.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>4,383,448.00</b>	<b>4,151,651.00</b>	<b>5,570,698.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>4,383,448.00</b>	<b>4,151,651.00</b>	<b>5,570,698.00</b>	<b>0.00</b>
21020103	Transport Allowance	878,728.00	761,806.00	1,142,710.00	0.00
21020104	Rent Supplement	865,664.00	876,728.00	1,315,093.00	0.00
21020105	Meal Subsidy	611,284.00	367,273.00	480,866.00	0.00
21020106	Utility Allowance	648,200.00	437,855.00	550,910.00	0.00
21020107	Entertainment	0.00	320,577.00	0.00	0.00
21020109	Leave Transport Grant	456,460.00	437,855.00	656,783.00	0.00
21020137	Medical Allowance	923,112.00	949,557.00	1,424,336.00	0.00

22	<b>Other Recurrent Costs</b>	10,080,000.00	20,136,000.00	28,080,000.00	0.00
2202	<b>OVERHEAD COST</b>	10,080,000.00	20,136,000.00	28,080,000.00	0.00
220201	<b>Transport &amp; Travelling - General</b>	2,000,000.00	1,100,000.00	2,000,000.00	0.00
22020102	Local Travel & Transport - Others	2,000,000.00	1,100,000.00	2,000,000.00	0.00
220203	<b>Materials and Supplies - General</b>	7,000,000.00	18,586,000.00	20,000,000.00	0.00
22020301	Office Materials and Consumables	7,000,000.00	18,586,000.00	20,000,000.00	0.00
220210	<b>Miscellaneous Expenses - General</b>	1,080,000.00	450,000.00	6,080,000.00	0.00
22021003	Publicity and Advertisements	1,080,000.00	450,000.00	6,080,000.00	0.00
23	<b>Capital Expenditure</b>	181,000,000.00	88,534,439.00	220,000,000.00	0.00
2301	<b>FIXED ASSETS PURCHASED</b>	67,000,000.00	46,773,748.00	100,000,000.00	0.00
230101	<b>Purchase of Fixed Assets - General</b>	67,000,000.00	46,773,748.00	100,000,000.00	0.00
23010128	Purchase Of Security Equipment	40,000,000.00	0.00	50,000,000.00	0.00
23010129	Purchase Of Industrial Equipment	27,000,000.00	46,773,748.00	50,000,000.00	0.00
2305	<b>OTHER CAPITAL PROJECTS</b>	114,000,000.00	41,760,691.00	120,000,000.00	0.00
230501	<b>Acquisition of Non-Tangible Asset</b>	114,000,000.00	41,760,691.00	120,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	114,000,000.00	41,760,691.00	120,000,000.00	0.00

055100300100 Social Welfare Section		2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
<b>Code</b>	<b>Description</b>				
2	<b>EXPENDITURES</b>	280,360,749.00	101,466,830.00	772,783,220.00	0.00
21	<b>Personnel Cost</b>	10,674,749.00	9,731,478.00	39,597,220.00	0.00
2101	<b>SALARY</b>	4,396,776.00	4,958,464.00	32,437,696.00	0.00
210101	<b>Salaries and Wages</b>	4,396,776.00	4,958,464.00	32,437,696.00	0.00
21010101	Salary	4,396,776.00	4,958,464.00	32,437,696.00	0.00
2102	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	6,277,973.00	4,773,014.00	7,159,524.00	0.00
210201	<b>ALLOWANCES</b>	6,277,973.00	4,773,014.00	7,159,524.00	0.00
21020103	Transport Allowance	807,096.00	1,038,764.00	1,558,147.00	0.00
21020104	Rent Supplement	2,544,688.00	991,691.00	1,487,537.00	0.00
21020105	Meal Subsidy	653,336.00	438,283.00	657,425.00	0.00
21020106	Utility Allowance	587,045.00	502,789.00	754,184.00	0.00
21020109	Leave Transport Grant	827,032.00	495,846.00	743,769.00	0.00
21020137	Medical Allowance	858,776.00	1,305,641.00	1,958,462.00	0.00
22	<b>Other Recurrent Costs</b>	39,686,000.00	37,127,349.00	293,186,000.00	0.00
2202	<b>OVERHEAD COST</b>	19,686,000.00	5,912,444.00	268,186,000.00	0.00
220201	<b>Transport &amp; Travelling - General</b>	4,000,000.00	1,250,000.00	5,000,000.00	0.00
22020102	Local Travel & Transport - Others	4,000,000.00	1,250,000.00	5,000,000.00	0.00
220210	<b>Miscellaneous Expenses - General</b>	15,686,000.00	4,662,444.00	263,186,000.00	0.00
22021007	Welfare Packages	8,126,000.00	1,014,444.00	48,186,000.00	0.00
22021041	Contingency Reserve - Recurrent	7,560,000.00	3,648,000.00	115,000,000.00	0.00
22021069	Project / Programmes Coordination Expenses	0.00	0.00	100,000,000.00	0.00
2204	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	20,000,000.00	31,214,905.00	25,000,000.00	0.00
220401	<b>Local Grants and Contributions</b>	20,000,000.00	31,214,905.00	25,000,000.00	0.00
22040115	Assistance and Donations to Individual	20,000,000.00	31,214,905.00	25,000,000.00	0.00
23	<b>Capital Expenditure</b>	230,000,000.00	54,608,003.00	440,000,000.00	0.00
2302	<b>CONSTRUCTION / PROVISION</b>	100,000,000.00	40,557,000.00	200,000,000.00	0.00
230201	<b>Construction/Provision of Fixed Assets - General</b>	100,000,000.00	40,557,000.00	200,000,000.00	0.00
23020127	Construction Of ICT Infrastructures	100,000,000.00	40,557,000.00	200,000,000.00	0.00
2305	<b>OTHER CAPITAL PROJECTS</b>	130,000,000.00	14,051,003.00	240,000,000.00	0.00
230501	<b>Acquisition of Non-Tangible Asset</b>	130,000,000.00	14,051,003.00	240,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	130,000,000.00	14,051,003.00	240,000,000.00	0.00

055100400100 Trade Section and Cooperatives		2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
<b>Code</b>	<b>Description</b>				
2	<b>EXPENDITURES</b>	84,347,346.00	39,886,430.00	155,496,250.00	0.00
21	<b>Personnel Cost</b>	3,047,346.00	2,130,830.00	3,196,250.00	0.00
2101	<b>SALARY</b>	1,106,064.00	1,176,326.00	1,764,490.00	0.00
210101	<b>Salaries and Wages</b>	1,106,064.00	1,176,326.00	1,764,490.00	0.00

21010101	Salary	1,106,064.00	1,176,326.00	1,764,490.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>1,941,282.00</b>	<b>954,504.00</b>	<b>1,431,760.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>1,941,282.00</b>	<b>954,504.00</b>	<b>1,431,760.00</b>	<b>0.00</b>
21020103	Transport Allowance	244,000.00	191,620.00	287,430.00	0.00
21020104	Rent Supplement	899,148.00	235,264.00	352,897.00	0.00
21020105	Meal Subsidy	63,804.00	92,159.00	120,661.00	0.00
21020106	Utility Allowance	245,440.00	117,632.00	138,239.00	0.00
21020109	Leave Transport Grant	210,858.00	80,440.00	176,449.00	0.00
21020137	Medical Allowance	278,032.00	237,389.00	356,084.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>6,300,000.00</b>	<b>1,500,000.00</b>	<b>7,300,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>6,300,000.00</b>	<b>1,500,000.00</b>	<b>7,300,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>300,000.00</b>	<b>0.00</b>	<b>300,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	300,000.00	0.00	300,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>4,000,000.00</b>	<b>1,500,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	4,000,000.00	1,500,000.00	5,000,000.00	0.00
<b>220205</b>	<b>Training - General</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
22020501	Local Training	2,000,000.00	0.00	2,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>75,000,000.00</b>	<b>36,255,600.00</b>	<b>145,000,000.00</b>	<b>0.00</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>75,000,000.00</b>	<b>36,255,600.00</b>	<b>145,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>Contruccion/Provision of Fixed Assets - General</b>	<b>75,000,000.00</b>	<b>36,255,600.00</b>	<b>145,000,000.00</b>	<b>0.00</b>
23020103	Construction/Provision Of Electricity / Solar Power	0.00	0.00	20,000,000.00	0.00
23020118	Construction / Provision Of Infrastructure	0.00	0.00	15,000,000.00	0.00
23020124	Construction Of Markets/Parks	75,000,000.00	36,255,600.00	110,000,000.00	0.00

055100500100 Traditional/Religious Affairs					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22</b>	<b>Other Recurrent Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>300,000,000.00</b>	<b>0.00</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>300,000,000.00</b>	<b>0.00</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>0.00</b>	<b>0.00</b>	<b>300,000,000.00</b>	<b>0.00</b>
22040113	Contribution to Traditional Councils	0.00	0.00	300,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>0.00</b>	<b>0.00</b>	<b>12,000,000.00</b>	<b>0.00</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>0.00</b>	<b>12,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>Contruccion/Provision of Fixed Assets - General</b>	<b>0.00</b>	<b>0.00</b>	<b>12,000,000.00</b>	<b>0.00</b>
23020131	Construction/Provision Of Religious Structures	0.00	0.00	12,000,000.00	0.00