

State	Jigawa
Local Government	DUTSE
Year	2026

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

Revenue by Economic	2026 Budget
Opening Balance	-
Statutory Allocation	4,130,000,000.00
VAT	4,385,827,903.00
Other FAAC	3,095,450,830.00
LG IGR	58,850,000.00
Share of State IGR	113,400,752.00
Other (Capital Receipts)	-
<b>Total Revenue</b>	<b>11,783,529,485.00</b>

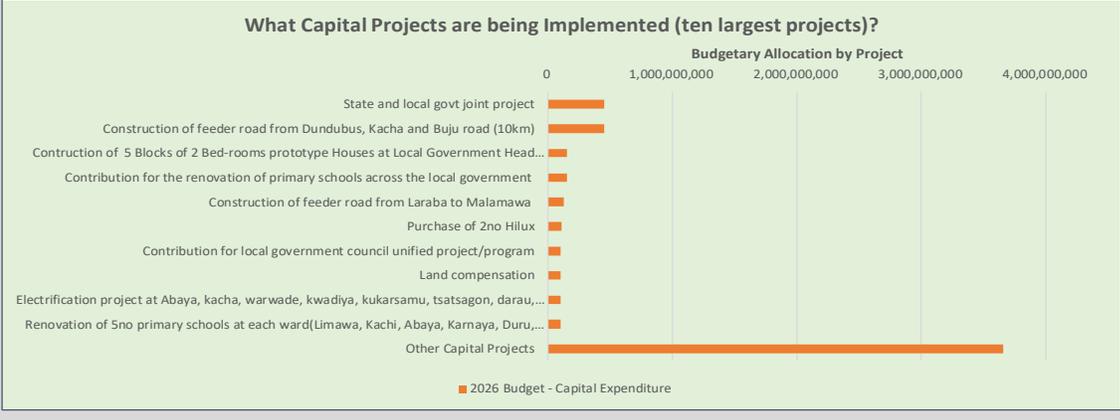
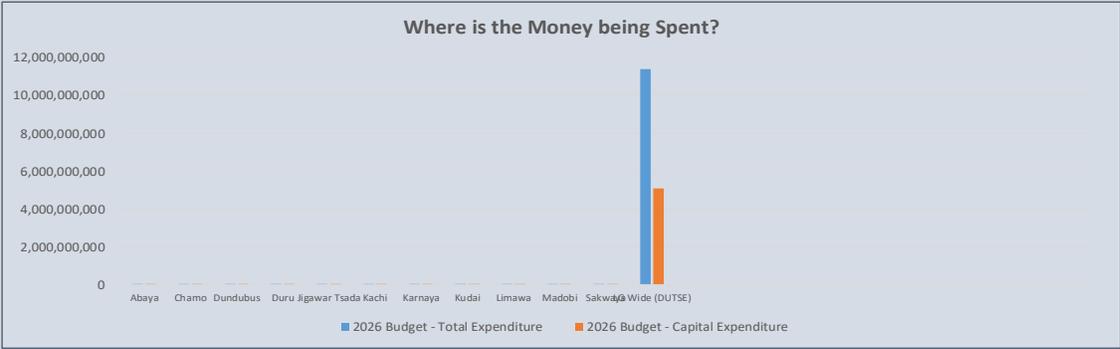
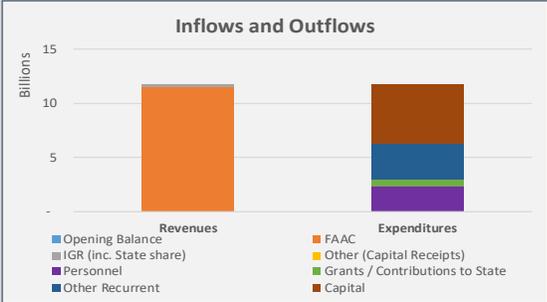
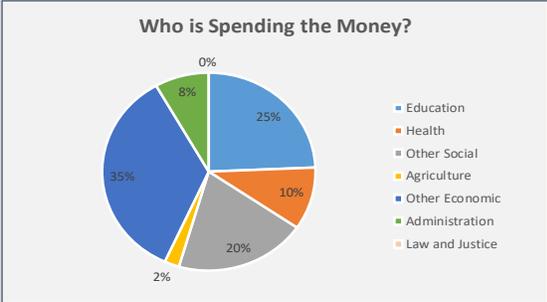
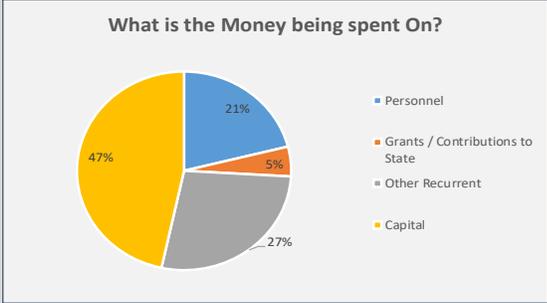
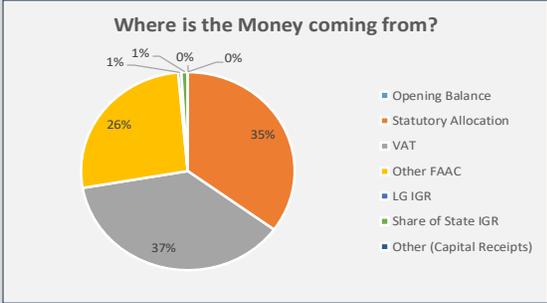
Expenditure by Economic	2026 Budget
Personnel	2,485,475,324.00
Grants / Contributions to State	565,525,998.00
Other Recurrent	3,237,823,880.00
Capital	5,494,704,283.00
<b>Total Expenditure</b>	<b>11,783,529,485.00</b>

Expenditure by Sector	2026 Budget
Education	2,868,604,460.00
Health	1,205,025,998.00
Other Social	2,351,167,083.00
Agriculture	262,792,359.00
Other Economic	4,126,428,440.00
Administration	969,511,145.00
Law and Justice	-
<b>Total Expenditure</b>	<b>11,783,529,485.00</b>

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
State and local govt joint project	450,000,000.00
Construction of feeder road from Dundubus, Kacha and Buju road (10km)	450,000,000.00
Construction of 5 Blocks of 2 Bed-rooms prototype Houses at Local Government Head	150,000,000.00
Contribution for the renovation of primary schools across the local government	150,000,000.00
Construction of feeder road from Laraba to Malamawa	130,000,000.00
Purchase of 2no Hilux	106,384,395.00
Contribution for local government council unified project/program	100,000,000.00
Land compensation	100,000,000.00
Electrification project at Abaya, kacha, warwade, kwadiya, kukarsamu, tsatsagon, dar	100,000,000.00
Renovation of 5no primary schools at each ward(Limawa, Kachi, Abaya, Karnaya, Dur	100,000,000.00
<i>Other Capital Projects</i>	3,658,319,888.00
<b>Total</b>	<b>5,494,704,283.00</b>

Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
Abaya	27,954,545.45	27,954,545.45
Chamo	59,621,212.12	59,621,212.12
Dundubus	69,621,212.12	69,621,212.12
Duru	20,454,545.45	20,454,545.45
Jigawar Tsada	20,454,545.45	20,454,545.45
Kachi	20,454,545.45	20,454,545.45
Karnaya	45,454,545.45	45,454,545.45
Kudai	20,454,545.45	20,454,545.45
Limawa	20,454,545.45	20,454,545.45
Madobi	20,454,545.45	20,454,545.45
Sakwaya	59,621,212.12	59,621,212.12
LG Wide (DUTSE)	11,398,529,485.00	5,109,704,283.00
<b>Total</b>	<b>11,783,529,485.00</b>	<b>5,494,704,283.00</b>

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



**317307 - DUTSE 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>Recurrent Revenue</b>	<b>7,169,851,741.00</b>	<b>4,842,502,115.00</b>	<b>11,783,529,485.00</b>	<b>-</b>
11 - LOCAL GOVT. SHARE OF FAAC	7,124,361,741.00	4,800,755,486.00	11,611,278,733.00	-
12 - Independent Revenue	45,490,000.00	41,746,629.00	172,250,752.00	-
<b>Recurrent Expenditure</b>	<b>4,449,968,213.00</b>	<b>3,386,547,518.00</b>	<b>6,288,825,202.00</b>	<b>-</b>
21 - Personnel Cost	2,569,339,947.00	1,697,352,225.00	2,485,475,324.00	-
22 - Other Recurrent Costs	1,880,628,266.00	1,689,195,293.00	3,803,349,878.00	-
<b>Transfer to Capital Account</b>	<b>2,719,883,528.00</b>	<b>1,455,954,597.00</b>	<b>5,494,704,283.00</b>	<b>-</b>
<b>Capital Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-
<b>23 - Capital Expenditure</b>	<b>2,690,264,302.00</b>	<b>1,607,437,271.00</b>	<b>5,494,704,283.00</b>	<b>220,000,000.00</b>
<b>Total Revenue (including OB)</b>	<b>7,169,851,741.00</b>	<b>4,842,502,115.00</b>	<b>11,783,529,485.00</b>	<b>-</b>
<b>Total Expenditure</b>	<b>7,140,232,515.00</b>	<b>4,993,984,789.00</b>	<b>11,783,529,485.00</b>	<b>220,000,000.00</b>
<b>Closing Balance</b>	<b>29,619,226.00</b>	<b>- 151,482,674.00</b>	<b>-</b>	<b>- 220,000,000.00</b>

317307 - DUTSE 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>2,485,475,324.00</b>	<b>3,803,349,878.00</b>	<b>6,288,825,202.00</b>	<b>5,494,704,283.00</b>	<b>11,783,529,485.00</b>
<b>010000000000</b>	<b>Administrative</b>	<b>165,626,750.00</b>	<b>485,500,000.00</b>	<b>651,126,750.00</b>	<b>318,384,395.00</b>	<b>969,511,145.00</b>
<b>011100000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>52,225,624.00</b>	<b>180,500,000.00</b>	<b>232,725,624.00</b>	-	<b>232,725,624.00</b>
011100100100	Chairman	46,185,600.00	179,000,000.00	225,185,600.00	-	225,185,600.00
011108000100	Internal Audit Office	6,040,024.00	1,500,000.00	7,540,024.00	-	7,540,024.00
<b>011200000000</b>	<b>LOCAL GOVT LEGISLATIVES COUNCIL</b>	<b>43,847,956.00</b>	<b>103,000,000.00</b>	<b>146,847,956.00</b>	-	<b>146,847,956.00</b>
011200100100	Legislative Council	43,847,956.00	103,000,000.00	146,847,956.00	-	146,847,956.00
<b>012500000000</b>	<b>ADMIN AND GENERAL SERVICES</b>	<b>69,553,170.00</b>	<b>202,000,000.00</b>	<b>271,553,170.00</b>	<b>318,384,395.00</b>	<b>589,937,565.00</b>
012500100100	Office of the Director Admin and General Services	69,553,170.00	202,000,000.00	271,553,170.00	318,384,395.00	589,937,565.00
<b>020000000000</b>	<b>Economic</b>	<b>209,200,911.00</b>	<b>1,139,900,000.00</b>	<b>1,349,100,911.00</b>	<b>3,040,119,888.00</b>	<b>4,389,220,799.00</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>38,592,359.00</b>	<b>34,200,000.00</b>	<b>72,792,359.00</b>	<b>190,000,000.00</b>	<b>262,792,359.00</b>
021500100100	Agriculture Section	8,086,348.00	16,000,000.00	24,086,348.00	165,000,000.00	189,086,348.00
021500200100	Forestry Section	8,899,730.00	5,500,000.00	14,399,730.00	25,000,000.00	39,399,730.00
021500300100	Livestock Section (Veterinary)	21,606,281.00	12,700,000.00	34,306,281.00	-	34,306,281.00
<b>022000000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>110,125,370.00</b>	<b>872,500,000.00</b>	<b>982,625,370.00</b>	-	<b>982,625,370.00</b>
022001000100	Account section	100,076,822.00	852,000,000.00	952,076,822.00	-	952,076,822.00
022002000100	Revenue Section	10,048,548.00	20,500,000.00	30,548,548.00	-	30,548,548.00
<b>023400000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>39,884,334.00</b>	<b>188,200,000.00</b>	<b>228,084,334.00</b>	<b>2,850,119,888.00</b>	<b>3,078,204,222.00</b>
023400100100	Road & Communication Section	11,225,175.00	26,000,000.00	37,225,175.00	-	37,225,175.00
023400200100	Mechanical Section	10,257,476.00	76,000,000.00	86,257,476.00	-	86,257,476.00
023400300100	Electrical Section	7,674,424.00	35,500,000.00	43,174,424.00	470,119,888.00	513,294,312.00
023400400100	Land & Survey Section	7,228,489.00	2,700,000.00	9,928,489.00	290,000,000.00	299,928,489.00
023400500100	Building Section	3,498,770.00	48,000,000.00	51,498,770.00	2,090,000,000.00	2,141,498,770.00
<b>023800000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>20,598,848.00</b>	<b>45,000,000.00</b>	<b>65,598,848.00</b>	-	<b>65,598,848.00</b>
023800100100	Planning	20,598,848.00	45,000,000.00	65,598,848.00	-	65,598,848.00
<b>050000000000</b>	<b>Social</b>	<b>2,110,647,663.00</b>	<b>2,177,949,878.00</b>	<b>4,288,597,541.00</b>	<b>2,136,200,000.00</b>	<b>6,424,797,541.00</b>
<b>051700000000</b>	<b>LOCAL EDUCATION AUTHORITY</b>	<b>1,927,446,580.00</b>	<b>129,157,880.00</b>	<b>2,056,604,460.00</b>	<b>812,000,000.00</b>	<b>2,868,604,460.00</b>
051700100100	Education (Non-Teaching Staff)	126,236,946.00	122,000,000.00	248,236,946.00	-	248,236,946.00
051700200100	Education (Teaching Staff)	1,801,209,634.00	-	1,801,209,634.00	-	1,801,209,634.00
051700300100	Adult Education	-	7,157,880.00	7,157,880.00	-	7,157,880.00
051700400100	Other Education	-	-	-	812,000,000.00	812,000,000.00
<b>052100000000</b>	<b>PRIMARY HEALTH CARE</b>	-	<b>612,025,998.00</b>	<b>612,025,998.00</b>	<b>593,000,000.00</b>	<b>1,205,025,998.00</b>
052100200100	Curative	-	612,025,998.00	612,025,998.00	593,000,000.00	1,205,025,998.00
<b>053500000000</b>	<b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b>	<b>101,837,367.00</b>	<b>129,700,000.00</b>	<b>231,537,367.00</b>	<b>180,000,000.00</b>	<b>411,537,367.00</b>
053500100100	Preventive (Water, Sanitation and Hygiene)	90,974,606.00	61,000,000.00	151,974,606.00	-	151,974,606.00
053500300100	Rural Water Supply	10,862,761.00	68,700,000.00	79,562,761.00	180,000,000.00	259,562,761.00
<b>055100000000</b>	<b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>	<b>81,363,716.00</b>	<b>1,307,066,000.00</b>	<b>1,388,429,716.00</b>	<b>551,200,000.00</b>	<b>1,939,629,716.00</b>
055100100100	Community Development Section	16,207,773.00	561,560,000.00	577,767,773.00	-	577,767,773.00
055100200100	Information, Youth, Sport & Culture	4,016,053.00	25,080,000.00	29,096,053.00	175,000,000.00	204,096,053.00
055100300100	Social Welfare Section	58,391,963.00	314,126,000.00	372,517,963.00	251,200,000.00	623,717,963.00
055100400100	Trade Section and Cooperatives	2,747,927.00	6,300,000.00	9,047,927.00	125,000,000.00	134,047,927.00
055100500100	Traditional/Religious Affairs	-	400,000,000.00	400,000,000.00	-	400,000,000.00

317307 - DUTSE 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
	<i>Total Revenue</i>	<i>7,169,851,741.00</i>	<i>4,842,502,115.00</i>	<i>11,783,529,485.00</i>	-
02000000000	Economic	7,169,851,741.00	4,842,502,115.00	11,783,529,485.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	7,169,851,741.00	4,842,502,115.00	11,783,529,485.00	-
022001000100	Account section	7,124,361,741.00	4,800,755,486.00	11,611,278,733.00	-
022002000100	Revenue Section	45,490,000.00	41,746,629.00	172,250,752.00	-

**317307 - DUTSE 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>7,169,851,741.00</b>	<b>4,842,502,115.00</b>	<b>11,783,529,485.00</b>	-
<b>11</b>	<b>LOCAL GOVT. SHARE OF FAAC</b>	<b>7,124,361,741.00</b>	<b>4,800,755,486.00</b>	<b>11,611,278,733.00</b>	-
<b>1101</b>	<b>LOCAL GOVT. SHARE OF FAAC</b>	<b>7,124,361,741.00</b>	<b>4,800,755,486.00</b>	<b>11,611,278,733.00</b>	-
<b>110101</b>	<b>LOCAL GOVT. SHARE OF STATUTORY REVENUES</b>	<b>1,239,285,246.00</b>	<b>472,712,379.00</b>	<b>4,130,000,000.00</b>	-
11010101	Statutory Allocation	1,239,285,246.00	472,712,379.00	4,130,000,000.00	-
<b>110102</b>	<b>LOCAL GOVT. SHARE OF VAT</b>	<b>2,785,076,495.00</b>	<b>2,281,909,262.00</b>	<b>4,385,827,903.00</b>	-
11010201	Share of VAT	2,785,076,495.00	2,281,909,262.00	4,385,827,903.00	-
<b>110103</b>	<b>LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES</b>	<b>3,100,000,000.00</b>	<b>2,046,133,845.00</b>	<b>3,095,450,830.00</b>	-
11010301	Excess Crude Oil Revenue	-	-	241,681,872.00	-
11010303	Exchange Gain	1,600,000,000.00	225,993,527.00	385,000,450.00	-
11010304	Ecological Fund	600,000,000.00	553,187,387.00	1,210,000,000.00	-
11010308	Solid Mineral	300,000,000.00	6,915,288.00	230,000,000.00	-
11010312	Stabilization Funds	600,000,000.00	1,260,037,643.00	1,028,768,508.00	-
<b>12</b>	<b>Independent Revenue</b>	<b>45,490,000.00</b>	<b>41,746,629.00</b>	<b>172,250,752.00</b>	-
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>45,490,000.00</b>	<b>41,746,629.00</b>	<b>172,250,752.00</b>	-
<b>120201</b>	<b>Licenses - General</b>	<b>5,260,000.00</b>	<b>6,505,000.00</b>	<b>10,000,000.00</b>	-
12020105	Radio / Television Station Licenses	50,000.00	60,000.00	100,000.00	-
12020111	Bake House Licenses	200,000.00	250,000.00	500,000.00	-
12020113	Brick-making, etc, Licenses	300,000.00	350,000.00	-	-
12020120	Hawker's Permits	50,000.00	100,000.00	300,000.00	-
12020121	Hunting Permits	10,000.00	20,000.00	-	-
12020122	Produce Buying Licenses	50,000.00	70,000.00	200,000.00	-
12020126	Tractor Hiring Services	3,000,000.00	4,000,000.00	5,000,000.00	-
12020130	Cinematograph Licenses	50,000.00	100,000.00	200,000.00	-
12020135	Private School Licenses	200,000.00	300,000.00	500,000.00	-
12020147	Licence of Hotels and Restaurants	300,000.00	400,000.00	1,000,000.00	-
12020148	Food and Water Processing Licence	-	-	200,000.00	-
12020159	Public Conveniences Permit	200,000.00	150,000.00	300,000.00	-
12020161	Minor Industrial Licence Fees	100,000.00	100,000.00	200,000.00	-
12020162	Welding Machine License	100,000.00	120,000.00	300,000.00	-
12020163	Auto Spare Parts	200,000.00	250,000.00	300,000.00	-
12020164	Building Materials / Block Making Licence Fees	300,000.00	35,000.00	500,000.00	-
12020165	Sewing / Tailoring Services	100,000.00	150,000.00	200,000.00	-
12020166	Barbing Salon / Boutque Services Fees	50,000.00	50,000.00	200,000.00	-
<b>120204</b>	<b>Fees - General</b>	<b>14,020,000.00</b>	<b>16,060,000.00</b>	<b>20,010,000.00</b>	-
12020417	Contractor Registration Fees	1,000,000.00	1,200,000.00	2,000,000.00	-
12020427	Tender Fees	7,000,000.00	7,500,000.00	8,500,000.00	-
12020436	Bill Board Advertisement Fees	500,000.00	600,000.00	1,000,000.00	-
12020438	Survey / Planning / Building Fees	300,000.00	350,000.00	500,000.00	-
12020441	Laboratory Fees	20,000.00	30,000.00	100,000.00	-
12020442	Association Fees	-	-	100,000.00	-
12020447	Land Use Fees	200,000.00	250,000.00	500,000.00	-
12020449	Business/Trade Operating Fees	50,000.00	250,000.00	300,000.00	-
12020451	Timber & Forest Fees	50,000.00	100,000.00	160,000.00	-
12020459	Right Of Occupancy Fees	1,000,000.00	1,500,000.00	2,000,000.00	-
12020461	Title Transfer Fees	200,000.00	200,000.00	250,000.00	-
12020466	Indigenship Registration Fees	2,500,000.00	3,000,000.00	3,000,000.00	-
12020471	Private School Registration	100,000.00	150,000.00	400,000.00	-
12020478	Workshop Fees	300,000.00	350,000.00	200,000.00	-
12020479	Motor Vehicles, Taxi and Motor Cycle Registration Fees	300,000.00	30,000.00	-	-
12020493	Auto Mechanic Registration Fees	500,000.00	550,000.00	700,000.00	-
12020494	Annual Communication Equipment Installation/ Optic Fibre Laying Fees	-	-	300,000.00	-
<b>120206</b>	<b>Sales - General</b>	<b>500,000.00</b>	<b>700,000.00</b>	<b>1,000,000.00</b>	-
12020604	Sales of Stores / Scraps / Unserviceable Items	500,000.00	700,000.00	1,000,000.00	-

**317307 - DUTSE 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>120207</b>	<b>Earnings - General</b>	<b>4,900,000.00</b>	<b>3,400,000.00</b>	<b>8,800,000.00</b>	-
12020704	Earnings From The Use Of Govt. Vehicles	200,000.00	300,000.00	3,300,000.00	-
12020707	Earnings from Medical Services	150,000.00	200,000.00	500,000.00	-
12020711	Earnings from Commercial Activities	4,400,000.00	2,550,000.00	4,600,000.00	-
12020714	Earnings From ICT Services	100,000.00	150,000.00	200,000.00	-
12020729	Earning from Parks and Gardens	50,000.00	200,000.00	200,000.00	-
<b>120208</b>	<b>Rent on Government Buildings - General</b>	<b>4,300,000.00</b>	<b>3,400,000.00</b>	<b>4,005,000.00</b>	-
12020801	Rent on Government Quarters	300,000.00	400,000.00	600,000.00	-
12020803	Rent on Government Buildings	4,000,000.00	3,000,000.00	3,405,000.00	-
<b>120209</b>	<b>Rent on Land &amp; Others - General</b>	<b>10,000,000.00</b>	<b>10,200,000.00</b>	<b>12,100,000.00</b>	-
12020901	Rent on Government Land	1,000,000.00	700,000.00	1,500,000.00	-
12020908	Ground Rent and Penalties	8,000,000.00	9,000,000.00	10,000,000.00	-
12020910	Certificate of Temporary Permit	1,000,000.00	500,000.00	600,000.00	-
<b>120210</b>	<b>REPAYMENTS - GENERAL</b>	<b>3,220,000.00</b>	-	<b>1,500,000.00</b>	-
12021002	Repayment of Motor Vehicle Advances	1,640,000.00	-	-	-
12021003	Repayment of Bicycle Advances (Principal)	50,000.00	-	-	-
12021004	Repayment of Motor Vehicle Refurbishing Loan	30,000.00	-	-	-
12021012	Refund of Overpayment	500,000.00	-	1,000,000.00	-
12021021	Unclaimed Deposits	1,000,000.00	-	500,000.00	-
<b>120211</b>	<b>Investment Income</b>	<b>1,000,000.00</b>	-	-	-
12021103	Other Investment Income	1,000,000.00	-	-	-
<b>120212</b>	<b>Interest Earned</b>	<b>90,000.00</b>	-	<b>1,235,000.00</b>	-
12021201	Motor Vehicle Advances (Interest)	20,000.00	-	-	-
12021202	Bicycle Advances (Interest)	20,000.00	-	1,200,000.00	-
12021203	Interest on Refurbishing Loan	20,000.00	-	-	-
12021204	Interest on Furniture Loan	20,000.00	-	15,000.00	-
12021205	Interest on Housing Loan	10,000.00	-	20,000.00	-
<b>120213</b>	<b>Reimbursement - General</b>	<b>2,200,000.00</b>	<b>1,481,629.00</b>	<b>113,600,752.00</b>	-
12021301	Receipt of Local Government Share of State IGR	2,000,000.00	1,481,629.00	113,400,752.00	-
12021317	Reimbursement of PAYE Cost of Collection	200,000.00	-	200,000.00	-

**317307 - DUTSE 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><u>11,783,529,485.00</u></b>
<b>01</b>	<b>FEDERATION ACCOUNT</b>	<b>11,611,278,733.00</b>
<b>011</b>	<b>FAAC DIRECT ALLOCATION</b>	<b>11,611,278,733.00</b>
01101	FAAC DIRECT ALLOCATION	11,611,278,733.00
<b>02</b>	<b>CONSOLIDATED REVENUE FUND</b>	<b>172,250,752.00</b>
<b>021</b>	<b>MAIN ENVELOP</b>	<b>172,250,752.00</b>
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	172,250,752.00

317307 - DUTSE 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		-	-	-	-

317307 - DUTSE 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>7,140,232,515.00</b>	<b>4,993,984,789.00</b>	<b>11,783,529,485.00</b>	<b>220,000,000.00</b>
<b>01000000000</b>	<b>Administrative</b>	<b>810,673,389.00</b>	<b>444,372,979.00</b>	<b>969,511,145.00</b>	-
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>91,556,649.00</b>	<b>78,350,725.00</b>	<b>232,725,624.00</b>	-
011100100100	Chairman	85,385,957.00	74,079,366.00	225,185,600.00	-
011108000100	Internal Audit Office	6,170,692.00	4,271,359.00	7,540,024.00	-
<b>01120000000</b>	<b>LOCAL GOVT LEGISLATIVES COUNCIL</b>	<b>59,847,956.00</b>	<b>45,145,522.00</b>	<b>146,847,956.00</b>	-
011200100100	Legislative Council	59,847,956.00	45,145,522.00	146,847,956.00	-
<b>01250000000</b>	<b>ADMIN AND GENERAL SERVICES</b>	<b>659,268,784.00</b>	<b>320,876,732.00</b>	<b>589,937,565.00</b>	-
012500100100	Office of the Director Admin and General Services	659,268,784.00	320,876,732.00	589,937,565.00	-
<b>02000000000</b>	<b>Economic</b>	<b>2,195,445,367.00</b>	<b>1,750,157,896.00</b>	<b>4,389,220,799.00</b>	<b>210,000,000.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>172,344,180.00</b>	<b>123,355,499.00</b>	<b>262,792,359.00</b>	<b>10,000,000.00</b>
021500100100	Agriculture Section	94,798,489.00	74,868,939.00	189,086,348.00	-
021500200100	Forestry Section	31,667,695.00	21,178,418.00	39,399,730.00	10,000,000.00
021500300100	Livestock Section (Veterinary)	45,877,996.00	27,308,142.00	34,306,281.00	-
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>511,589,015.00</b>	<b>561,993,020.00</b>	<b>982,625,370.00</b>	-
022001000100	Account section	496,082,261.00	548,974,447.00	952,076,822.00	-
022002000100	Revenue Section	15,506,754.00	13,018,573.00	30,548,548.00	-
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>1,472,911,975.00</b>	<b>1,035,916,908.00</b>	<b>3,078,204,222.00</b>	<b>200,000,000.00</b>
023400100100	Road & Communication Section	28,785,368.00	19,071,788.00	37,225,175.00	-
023400200100	Mechanical Section	59,199,190.00	65,770,116.00	86,257,476.00	-
023400300100	Electrical Section	252,203,437.00	144,269,294.00	513,294,312.00	-
023400400100	Land & Survey Section	175,248,394.00	136,214,415.00	299,928,489.00	190,000,000.00
023400500100	Building Section	957,475,586.00	670,591,295.00	2,141,498,770.00	10,000,000.00
<b>02380000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>38,600,197.00</b>	<b>28,892,469.00</b>	<b>65,598,848.00</b>	-
023800100100	Planning	38,600,197.00	28,892,469.00	65,598,848.00	-
<b>05000000000</b>	<b>Social</b>	<b>4,134,113,759.00</b>	<b>2,799,453,914.00</b>	<b>6,424,797,541.00</b>	<b>10,000,000.00</b>
<b>05170000000</b>	<b>LOCAL EDUCATION AUTHORITY</b>	<b>2,524,353,213.00</b>	<b>1,655,584,762.00</b>	<b>2,868,604,460.00</b>	<b>10,000,000.00</b>
051700100100	Education (Non-Teaching Staff)	457,601,034.00	233,880,187.00	248,236,946.00	-
051700200100	Education (Teaching Staff)	1,672,601,299.00	1,186,909,008.00	1,801,209,634.00	-
051700300100	Adult Education	7,150,880.00	7,150,880.00	7,157,880.00	-
051700400100	Other Education	387,000,000.00	227,644,687.00	812,000,000.00	10,000,000.00
<b>05210000000</b>	<b>PRIMARY HEALTH CARE</b>	<b>761,870,506.00</b>	<b>460,882,821.00</b>	<b>1,205,025,998.00</b>	-
052100200100	Curative	761,870,506.00	460,882,821.00	1,205,025,998.00	-
<b>05350000000</b>	<b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b>	<b>376,508,972.00</b>	<b>236,747,751.00</b>	<b>411,537,367.00</b>	-
053500100100	Preventive (Water, Sanitation and Hygiene)	127,931,635.00	73,906,452.00	151,974,606.00	-
053500300100	Rural Water Supply	248,577,337.00	162,841,299.00	259,562,761.00	-
<b>05510000000</b>	<b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>	<b>471,381,068.00</b>	<b>446,238,580.00</b>	<b>1,939,629,716.00</b>	-
055100100100	Community Development Section	25,440,067.00	22,088,063.00	577,767,773.00	-
055100200100	Information, Youth, Sport & Culture	73,594,599.00	58,558,212.00	204,096,053.00	-
055100300100	Social Welfare Section	148,865,503.00	124,188,754.00	623,717,963.00	-
055100400100	Trade Section and Cooperatives	43,480,899.00	32,823,186.00	134,047,927.00	-
055100500100	Traditional/Religious Affairs	180,000,000.00	208,580,365.00	400,000,000.00	-

317307 - DUTSE 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>2,569,339,947.00</b>	<b>1,697,352,225.00</b>	<b>2,485,475,324.00</b>	-
<b>01000000000</b>	<b>Administrative</b>	<b>130,524,994.00</b>	<b>90,345,450.00</b>	<b>165,626,750.00</b>	-
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>45,306,649.00</b>	<b>34,241,725.00</b>	<b>52,225,624.00</b>	-
011100100100	Chairman	39,885,957.00	30,640,366.00	46,185,600.00	-
011108000100	Internal Audit Office	5,420,692.00	3,601,359.00	6,040,024.00	-
<b>01120000000</b>	<b>LOCAL GOVT LEGISLATIVES COUNCIL</b>	<b>23,847,956.00</b>	<b>13,280,522.00</b>	<b>43,847,956.00</b>	-
011200100100	Legislative Council	23,847,956.00	13,280,522.00	43,847,956.00	-
<b>01250000000</b>	<b>ADMIN AND GENERAL SERVICES</b>	<b>61,370,389.00</b>	<b>42,823,203.00</b>	<b>69,553,170.00</b>	-
012500100100	Office of the Director Admin and General Services	61,370,389.00	42,823,203.00	69,553,170.00	-
<b>02000000000</b>	<b>Economic</b>	<b>218,793,580.00</b>	<b>119,493,770.00</b>	<b>209,200,911.00</b>	-
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>51,644,180.00</b>	<b>32,596,845.00</b>	<b>38,592,359.00</b>	-
021500100100	Agriculture Section	6,298,489.00	4,187,805.00	8,086,348.00	-
021500200100	Forestry Section	6,167,695.00	4,279,918.00	8,899,730.00	-
021500300100	Livestock Section (Veterinary)	39,177,996.00	24,129,122.00	21,606,281.00	-
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>116,389,015.00</b>	<b>50,393,843.00</b>	<b>110,125,370.00</b>	-
022001000100	Account section	109,382,261.00	46,029,270.00	100,076,822.00	-
022002000100	Revenue Section	7,006,754.00	4,364,573.00	10,048,548.00	-
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>34,911,068.00</b>	<b>24,834,613.00</b>	<b>39,884,334.00</b>	-
023400100100	Road & Communication Section	8,485,368.00	6,114,288.00	11,225,175.00	-
023400200100	Mechanical Section	9,199,190.00	6,649,655.00	10,257,476.00	-
023400300100	Electrical Section	6,202,530.00	4,402,160.00	7,674,424.00	-
023400400100	Land & Survey Section	6,048,394.00	4,286,558.00	7,228,489.00	-
023400500100	Building Section	4,975,586.00	3,381,952.00	3,498,770.00	-
<b>02380000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>15,849,317.00</b>	<b>11,668,469.00</b>	<b>20,598,848.00</b>	-
023800100100	Planning	15,849,317.00	11,668,469.00	20,598,848.00	-
<b>05000000000</b>	<b>Social</b>	<b>2,220,021,373.00</b>	<b>1,487,513,005.00</b>	<b>2,110,647,663.00</b>	-
<b>05170000000</b>	<b>LOCAL EDUCATION AUTHORITY</b>	<b>2,060,202,333.00</b>	<b>1,405,455,195.00</b>	<b>1,927,446,580.00</b>	-
051700100100	Education (Non-Teaching Staff)	387,601,034.00	218,546,187.00	126,236,946.00	-
051700200100	Education (Teaching Staff)	1,672,601,299.00	1,186,909,008.00	1,801,209,634.00	-
<b>05350000000</b>	<b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b>	<b>77,113,972.00</b>	<b>54,280,708.00</b>	<b>101,837,367.00</b>	-
053500100100	Preventive (Water, Sanitation and Hygiene)	68,431,635.00	48,018,652.00	90,974,606.00	-
053500300100	Rural Water Supply	8,682,337.00	6,262,056.00	10,862,761.00	-
<b>05510000000</b>	<b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>	<b>82,705,068.00</b>	<b>27,777,102.00</b>	<b>81,363,716.00</b>	-
055100100100	Community Development Section	15,240,067.00	10,278,063.00	16,207,773.00	-
055100200100	Information, Youth, Sport & Culture	3,514,599.00	2,386,212.00	4,016,053.00	-
055100300100	Social Welfare Section	60,239,503.00	12,579,390.00	58,391,963.00	-
055100400100	Trade Section and Cooperatives	3,710,899.00	2,533,437.00	2,747,927.00	-

317307 - DUTSE 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>1,880,628,266.00</b>	<b>1,689,195,293.00</b>	<b>3,803,349,878.00</b>	-
<b>01000000000</b>	<b>Administrative</b>	<b>298,750,000.00</b>	<b>217,375,529.00</b>	<b>485,500,000.00</b>	-
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>46,250,000.00</b>	<b>44,109,000.00</b>	<b>180,500,000.00</b>	-
011100100100	Chairman	45,500,000.00	43,439,000.00	179,000,000.00	-
011108000100	Internal Audit Office	750,000.00	670,000.00	1,500,000.00	-
<b>01120000000</b>	<b>LOCAL GOVT LEGISLATIVES COUNCIL</b>	<b>36,000,000.00</b>	<b>31,865,000.00</b>	<b>103,000,000.00</b>	-
011200100100	Legislative Council	36,000,000.00	31,865,000.00	103,000,000.00	-
<b>01250000000</b>	<b>ADMIN AND GENERAL SERVICES</b>	<b>216,500,000.00</b>	<b>141,401,529.00</b>	<b>202,000,000.00</b>	-
012500100100	Office of the Director Admin and General Services	216,500,000.00	141,401,529.00	202,000,000.00	-
<b>02000000000</b>	<b>Economic</b>	<b>543,650,880.00</b>	<b>665,366,334.00</b>	<b>1,139,900,000.00</b>	-
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>20,700,000.00</b>	<b>10,253,520.00</b>	<b>34,200,000.00</b>	-
021500100100	Agriculture Section	8,500,000.00	6,388,000.00	16,000,000.00	-
021500200100	Forestry Section	5,500,000.00	686,500.00	5,500,000.00	-
021500300100	Livestock Section (Veterinary)	6,700,000.00	3,179,020.00	12,700,000.00	-
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>395,200,000.00</b>	<b>511,599,177.00</b>	<b>872,500,000.00</b>	-
022001000100	Account section	386,700,000.00	502,945,177.00	852,000,000.00	-
022002000100	Revenue Section	8,500,000.00	8,654,000.00	20,500,000.00	-
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>105,000,000.00</b>	<b>126,289,637.00</b>	<b>188,200,000.00</b>	-
023400100100	Road & Communication Section	20,300,000.00	12,957,500.00	26,000,000.00	-
023400200100	Mechanical Section	50,000,000.00	59,120,461.00	76,000,000.00	-
023400300100	Electrical Section	11,000,000.00	12,934,898.00	35,500,000.00	-
023400400100	Land & Survey Section	1,200,000.00	1,010,000.00	2,700,000.00	-
023400500100	Building Section	22,500,000.00	40,266,778.00	48,000,000.00	-
<b>02380000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>22,750,880.00</b>	<b>17,224,000.00</b>	<b>45,000,000.00</b>	-
023800100100	Planning	22,750,880.00	17,224,000.00	45,000,000.00	-
<b>05000000000</b>	<b>Social</b>	<b>1,038,227,386.00</b>	<b>806,453,430.00</b>	<b>2,177,949,878.00</b>	-
<b>05170000000</b>	<b>LOCAL EDUCATION AUTHORITY</b>	<b>77,150,880.00</b>	<b>22,484,880.00</b>	<b>129,157,880.00</b>	-
051700100100	Education (Non-Teaching Staff)	70,000,000.00	15,334,000.00	122,000,000.00	-
051700300100	Adult Education	7,150,880.00	7,150,880.00	7,157,880.00	-
<b>05210000000</b>	<b>PRIMARY HEALTH CARE</b>	<b>580,370,506.00</b>	<b>409,196,484.00</b>	<b>612,025,998.00</b>	-
052100200100	Curative	580,370,506.00	409,196,484.00	612,025,998.00	-
<b>05350000000</b>	<b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b>	<b>126,000,000.00</b>	<b>76,277,893.00</b>	<b>129,700,000.00</b>	-
053500100100	Preventive (Water, Sanitation and Hygiene)	59,500,000.00	25,887,800.00	61,000,000.00	-
053500300100	Rural Water Supply	66,500,000.00	50,390,093.00	68,700,000.00	-
<b>05510000000</b>	<b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>	<b>254,706,000.00</b>	<b>298,494,173.00</b>	<b>1,307,066,000.00</b>	-
055100100100	Community Development Section	10,200,000.00	11,810,000.00	561,560,000.00	-
055100200100	Information, Youth, Sport & Culture	13,080,000.00	15,545,500.00	25,080,000.00	-
055100300100	Social Welfare Section	45,126,000.00	62,558,308.00	314,126,000.00	-
055100400100	Trade Section and Cooperatives	6,300,000.00	-	6,300,000.00	-
055100500100	Traditional/Religious Affairs	180,000,000.00	208,580,365.00	400,000,000.00	-

317307 - DUTSE 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>2,690,264,302.00</b>	<b>1,607,437,271.00</b>	<b>5,494,704,283.00</b>	<b>220,000,000.00</b>
<b>01000000000</b>	<b>Administrative</b>	<b>381,398,395.00</b>	<b>136,652,000.00</b>	<b>318,384,395.00</b>	-
<b>01250000000</b>	<b>ADMIN AND GENERAL SERVICES</b>	<b>381,398,395.00</b>	<b>136,652,000.00</b>	<b>318,384,395.00</b>	-
012500100100	Office of the Director Admin and General Services	381,398,395.00	136,652,000.00	318,384,395.00	-
<b>02000000000</b>	<b>Economic</b>	<b>1,433,000,907.00</b>	<b>965,297,792.00</b>	<b>3,040,119,888.00</b>	<b>210,000,000.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>100,000,000.00</b>	<b>80,505,134.00</b>	<b>190,000,000.00</b>	<b>10,000,000.00</b>
021500100100	Agriculture Section	80,000,000.00	64,293,134.00	165,000,000.00	-
021500200100	Forestry Section	20,000,000.00	16,212,000.00	25,000,000.00	10,000,000.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>1,333,000,907.00</b>	<b>884,792,658.00</b>	<b>2,850,119,888.00</b>	<b>200,000,000.00</b>
023400300100	Electrical Section	235,000,907.00	126,932,236.00	470,119,888.00	-
023400400100	Land & Survey Section	168,000,000.00	130,917,857.00	290,000,000.00	190,000,000.00
023400500100	Building Section	930,000,000.00	626,942,565.00	2,090,000,000.00	10,000,000.00
<b>05000000000</b>	<b>Social</b>	<b>875,865,000.00</b>	<b>505,487,479.00</b>	<b>2,136,200,000.00</b>	<b>10,000,000.00</b>
<b>05170000000</b>	<b>LOCAL EDUCATION AUTHORITY</b>	<b>387,000,000.00</b>	<b>227,644,687.00</b>	<b>812,000,000.00</b>	<b>10,000,000.00</b>
051700400100	Other Education	387,000,000.00	227,644,687.00	812,000,000.00	10,000,000.00
<b>05210000000</b>	<b>PRIMARY HEALTH CARE</b>	<b>181,500,000.00</b>	<b>51,686,337.00</b>	<b>593,000,000.00</b>	-
052100200100	Curative	181,500,000.00	51,686,337.00	593,000,000.00	-
<b>05350000000</b>	<b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b>	<b>173,395,000.00</b>	<b>106,189,150.00</b>	<b>180,000,000.00</b>	-
053500300100	Rural Water Supply	173,395,000.00	106,189,150.00	180,000,000.00	-
<b>05510000000</b>	<b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>	<b>133,970,000.00</b>	<b>119,967,305.00</b>	<b>551,200,000.00</b>	-
055100200100	Information, Youth, Sport & Culture	57,000,000.00	40,626,500.00	175,000,000.00	-
055100300100	Social Welfare Section	43,500,000.00	49,051,056.00	251,200,000.00	-
055100400100	Trade Section and Cooperatives	33,470,000.00	30,289,749.00	125,000,000.00	-

317307 - DUTSE 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>7,140,232,515.00</b>	<b>4,993,984,789.00</b>	<b>11,783,529,485.00</b>	<b>220,000,000.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>2,569,339,947.00</b>	<b>1,697,352,225.00</b>	<b>2,485,475,324.00</b>	-
<b>2101</b>	<b>SALARY</b>	<b>836,928,303.00</b>	<b>444,081,967.00</b>	<b>981,165,649.00</b>	-
<b>210101</b>	<b>Salaries and Wages</b>	<b>836,928,303.00</b>	<b>444,081,967.00</b>	<b>981,165,649.00</b>	-
21010101	Salary	836,928,303.00	444,081,967.00	981,165,649.00	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>1,684,411,644.00</b>	<b>1,249,622,258.00</b>	<b>1,456,309,675.00</b>	-
<b>210201</b>	<b>ALLOWANCES</b>	<b>1,524,411,644.00</b>	<b>1,109,572,823.00</b>	<b>1,296,309,675.00</b>	-
21020103	Transport Allowance	191,019,495.00	138,729,345.00	171,026,628.00	-
21020104	Rent Supplement	223,249,318.00	140,125,964.00	186,355,775.00	-
21020105	Meal Subsidy	136,715,942.00	99,290,868.00	70,330,973.00	-
21020106	Utility Allowance	128,472,554.00	93,397,396.00	83,485,776.00	-
21020107	Entertainment	36,201,481.00	24,479,201.00	6,902,622.00	-
21020109	Leave Transport Grant	156,932,408.00	114,540,208.00	91,865,422.00	-
21020112	Inducement Allowance	571,899.00	26,992,188.00	4,158,341.00	-
21020113	Hazard / Hardship Allowance	12,527,214.00	8,928,740.00	5,705,378.00	-
21020117	Domestic Staff Allowance	36,294,635.00	24,444,791.00	16,830,000.00	-
21020122	Motor Vehicle Maintenance Allowance	10,222,708.00	6,815,142.00	10,222,708.00	-
21020123	Constituency Allowance	2,144,285.00	1,429,527.00	2,144,285.00	-
21020136	Responsibility Allowance	146,715,305.00	106,996,676.00	140,858,302.00	-
21020137	Medical Allowance	164,671,440.00	120,157,261.00	207,311,633.00	-
21020149	Consolidated Allowance	42,116,140.00	30,717,586.00	36,305,515.00	-
21020156	Professional Teaching Allowance	221,055,541.00	162,860,410.00	221,622,457.00	-
21020164	Consequential Increase Allowance	2,501,279.00	1,667,520.00	1,183,860.00	-
21020173	Once-in-4-Years Furniture Allowance	13,000,000.00	8,000,000.00	40,000,000.00	-
<b>210202</b>	<b>Social Contributions</b>	<b>160,000,000.00</b>	<b>140,049,435.00</b>	<b>160,000,000.00</b>	-
21020202	17% Government Contributory Pension	160,000,000.00	140,049,435.00	160,000,000.00	-
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>48,000,000.00</b>	<b>3,648,000.00</b>	<b>48,000,000.00</b>	-
<b>210301</b>	<b>Social Benefits</b>	<b>48,000,000.00</b>	<b>3,648,000.00</b>	<b>48,000,000.00</b>	-
21030108	Social Security Benefits	48,000,000.00	3,648,000.00	48,000,000.00	-
<b>22</b>	<b>Other Recurrent Costs</b>	<b>1,880,628,266.00</b>	<b>1,689,195,293.00</b>	<b>3,803,349,878.00</b>	-
<b>2202</b>	<b>OVERHEAD COST</b>	<b>862,956,000.00</b>	<b>753,059,065.00</b>	<b>1,428,106,000.00</b>	-
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>41,550,000.00</b>	<b>33,114,103.00</b>	<b>109,700,000.00</b>	-
22020102	Local Travel & Transport - Others	34,550,000.00	30,564,103.00	79,700,000.00	-
22020104	International Travel & Transport - Others	7,000,000.00	2,550,000.00	30,000,000.00	-
<b>220202</b>	<b>Utilities General</b>	<b>2,200,000.00</b>	<b>3,502,898.00</b>	<b>11,000,000.00</b>	-
22020201	Electricity Charges	700,000.00	3,402,898.00	10,000,000.00	-
22020202	Telephone Charges	500,000.00	-	-	-
22020205	Water rates & Charges	1,000,000.00	100,000.00	1,000,000.00	-
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>64,800,000.00</b>	<b>90,777,751.00</b>	<b>242,500,000.00</b>	-
22020301	Office Materials and Consumables	36,800,000.00	41,021,751.00	132,500,000.00	-
22020305	Printing of Non-security Documents	8,000,000.00	24,866,000.00	30,000,000.00	-
22020307	Drugs, Vaccines & Medical Supplies	20,000,000.00	24,890,000.00	30,000,000.00	-
22020310	Teaching Aids, Laboratory and Instructional Materials	-	-	50,000,000.00	-
<b>220204</b>	<b>Maintenance Services - General</b>	<b>191,500,000.00</b>	<b>187,712,006.00</b>	<b>293,500,000.00</b>	-
22020406	Other Maintenance Services	127,500,000.00	137,960,808.00	231,500,000.00	-
22020410	Maintenance of Street Lightings	2,000,000.00	-	-	-
22020415	Maintenance of Water Facilities	60,000,000.00	48,405,520.00	60,000,000.00	-
22020421	Maintenance of Health Institution Buildings	2,000,000.00	1,345,678.00	2,000,000.00	-
<b>220205</b>	<b>Training - General</b>	<b>27,000,000.00</b>	<b>27,633,200.00</b>	<b>120,000,000.00</b>	-
22020501	Local Training	27,000,000.00	27,633,200.00	80,000,000.00	-
22020502	International Training	-	-	40,000,000.00	-
<b>220206</b>	<b>Other Services - General</b>	<b>265,126,000.00</b>	<b>141,275,407.00</b>	<b>252,126,000.00</b>	-
22020603	Residential Rent	1,000,000.00	-	2,000,000.00	-
22020604	Security Vote (Including Operations)	136,000,000.00	80,097,629.00	164,000,000.00	-

**317307 - DUTSE 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
22020616	Casual Workers Services	128,126,000.00	61,177,778.00	86,126,000.00	-
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>28,000,000.00</b>	<b>36,783,000.00</b>	<b>20,000,000.00</b>	-
22020701	Financial Consulting	28,000,000.00	36,783,000.00	20,000,000.00	-
<b>220209</b>	<b>Financial Charges - General</b>	<b>1,000,000.00</b>	<b>164,000.00</b>	<b>1,000,000.00</b>	-
22020901	Bank Charges (Other than Interest)	1,000,000.00	164,000.00	1,000,000.00	-
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>241,780,000.00</b>	<b>232,096,700.00</b>	<b>378,280,000.00</b>	-
22021001	Refreshment and Meals (Entertainment & Hospitality)	21,000,000.00	23,566,700.00	48,000,000.00	-
22021003	Publicity and Advertisements	1,080,000.00	400,000.00	5,080,000.00	-
22021041	Contingency Reserve - Recurrent	200,000,000.00	199,000,000.00	300,000,000.00	-
22021044	Committees and Commissions	8,200,000.00	2,750,000.00	13,200,000.00	-
22021049	Special Health Programmes & Initiatives	500,000.00	300,000.00	1,000,000.00	-
22021060	Nutrition Activities	11,000,000.00	6,080,000.00	11,000,000.00	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>917,672,266.00</b>	<b>727,555,863.00</b>	<b>2,025,243,878.00</b>	-
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>917,672,266.00</b>	<b>727,555,863.00</b>	<b>2,025,243,878.00</b>	-
22040101	Grants to State Governments – PHCs Salary (60%)	545,370,506.00	375,110,806.00	565,525,998.00	-
22040103	Grants to State Governments – Recurrent Security Support	7,150,880.00	-	112,000,000.00	-
22040104	Grants to State Governments – Contribution to LG Audit (0.5%)	20,000,000.00	18,374,953.00	45,000,000.00	-
22040105	Grants to State Governments – Contribution to LGSC Training (1%)	40,000,000.00	36,749,906.00	90,000,000.00	-
22040106	Grants to State Governments – Contribution to MLG (0.5%)	20,000,000.00	18,374,953.00	45,000,000.00	-
22040108	Grants to Other Local Governments – Recurrent	77,150,880.00	22,484,880.00	79,157,880.00	-
22040111	Grants to Communities and NGOs	18,000,000.00	7,900,000.00	555,560,000.00	-
22040113	Contribution to Traditional Councils	180,000,000.00	208,580,365.00	400,000,000.00	-
22040115	Assistance and Donations to Individual	10,000,000.00	39,980,000.00	133,000,000.00	-
<b>2207</b>	<b>Transfers - Payments</b>	<b>100,000,000.00</b>	<b>208,580,365.00</b>	<b>350,000,000.00</b>	-
<b>220701</b>	<b>Transfer to Fund Recurrent Expenditure - Payments</b>	<b>100,000,000.00</b>	<b>208,580,365.00</b>	<b>350,000,000.00</b>	-
22070105	Stabilization Funds	100,000,000.00	208,580,365.00	350,000,000.00	-
<b>23</b>	<b>Capital Expenditure</b>	<b>2,690,264,302.00</b>	<b>1,607,437,271.00</b>	<b>5,494,704,283.00</b>	<b>220,000,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>476,793,395.00</b>	<b>181,108,265.00</b>	<b>418,384,395.00</b>	-
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>476,793,395.00</b>	<b>181,108,265.00</b>	<b>418,384,395.00</b>	-
23010104	Purchase of Motor Cycles	17,000,000.00	-	17,000,000.00	-
23010105	Purchase Of Motor Vehicles	348,398,395.00	127,000,000.00	281,384,395.00	-
23010112	Purchase Of Office Furniture and Fittings	41,000,000.00	15,074,115.00	35,000,000.00	-
23010119	Purchase Of Power Generating Set	10,000,000.00	-	20,000,000.00	-
23010128	Purchase Of Security Equipment	10,000,000.00	-	10,000,000.00	-
23010141	Purchase of School Furniture	15,000,000.00	-	15,000,000.00	-
23010155	Purchase of Water Supply Equipment	35,395,000.00	39,034,150.00	40,000,000.00	-
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>1,841,470,907.00</b>	<b>1,135,819,036.00</b>	<b>4,016,319,888.00</b>	<b>200,000,000.00</b>
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>1,841,470,907.00</b>	<b>1,135,819,036.00</b>	<b>4,016,319,888.00</b>	<b>200,000,000.00</b>
23020101	Construction/Provision Of Office Buildings	187,000,000.00	129,491,780.00	300,000,000.00	-
23020102	Construction/Provision Of Residential Buildings	38,000,000.00	-	200,000,000.00	-
23020103	Construction/Provision Of Electricity / Solar Power	245,000,907.00	140,732,236.00	520,119,888.00	-
23020105	Construction/Provision Of Water Facilities	108,000,000.00	51,835,000.00	170,000,000.00	-
23020106	Construction/Provision Of Hospitals/Health Centres	204,500,000.00	92,951,287.00	508,000,000.00	-
23020107	Construction/Provision Of Public Schools	85,000,000.00	28,484,095.00	150,000,000.00	-
23020113	Construction / Provision Of Agricultural Facilities	-	-	30,000,000.00	-
23020114	Construction / Provision Of Roads	155,000,000.00	-	610,000,000.00	-
23020118	Construction / Provision Of Infrastructure	356,970,000.00	375,340,805.00	801,200,000.00	-
23020131	Construction/Provision Of Religious Structures	212,000,000.00	125,651,986.00	382,000,000.00	-
23020132	Construction/Provision Of Other Institutional Structures	10,000,000.00	6,081,340.00	50,000,000.00	-
23020134	Grazing Reserves Development	10,000,000.00	9,162,000.00	15,000,000.00	-
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	160,000,000.00	112,417,857.00	200,000,000.00	200,000,000.00
23020146	Construction of Lecture Hall/Theatre/Class Rooms	70,000,000.00	63,670,650.00	80,000,000.00	-
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>82,000,000.00</b>	<b>50,622,336.00</b>	<b>465,000,000.00</b>	-
<b>230301</b>	<b>Rehabilitation/Repairs of Fixed Assets - General</b>	<b>82,000,000.00</b>	<b>50,622,336.00</b>	<b>465,000,000.00</b>	-

**317307 - DUTSE 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
23030101	Rehabilitation/Repairs Of Residential Buildings	32,000,000.00	20,000,000.00	30,000,000.00	-
23030106	Rehabilitation/Repairs - Public Schools	10,000,000.00	-	150,000,000.00	-
23030113	Rehabilitation / Repairs - Roads	-	-	120,000,000.00	-
23030121	Rehabilitation / Repairs Of Office Buildings	25,000,000.00	19,000,000.00	125,000,000.00	-
23030130	Rehabilitation/Repairs of Other Institutional Buildings	5,000,000.00	5,000,000.00	-	-
23030131	Rehabilitation/Repairs of Other Infrastructure	10,000,000.00	6,622,336.00	40,000,000.00	-
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>10,000,000.00</b>	<b>7,050,000.00</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>
<b>230401</b>	<b>Preservation of the Environment - General</b>	<b>10,000,000.00</b>	<b>7,050,000.00</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>
23040101	Tree Planting	10,000,000.00	7,050,000.00	10,000,000.00	10,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>280,000,000.00</b>	<b>232,837,634.00</b>	<b>585,000,000.00</b>	<b>10,000,000.00</b>
<b>230501</b>	<b>Acquisition of Non-Tangible Asset</b>	<b>280,000,000.00</b>	<b>232,837,634.00</b>	<b>585,000,000.00</b>	<b>10,000,000.00</b>
23050101	Research & Development and Census/Surveys	10,000,000.00	10,510,000.00	10,000,000.00	10,000,000.00
23050103	Monitoring And Evaluation	10,000,000.00	-	5,000,000.00	-
23050108	Special Intervention Programmes and Projects	210,000,000.00	156,631,795.00	505,000,000.00	-
23050137	Capital Project Historical Liabilities	50,000,000.00	65,695,839.00	65,000,000.00	-

317307 - DUTSE 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>7,140,232,515.00</b>	<b>4,993,984,789.00</b>	<b>11,783,529,485.00</b>	<b>220,000,000.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>1,828,332,601.00</b>	<b>1,270,620,961.00</b>	<b>2,707,735,363.00</b>	-
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>1,241,392,015.00</b>	<b>983,236,332.00</b>	<b>1,935,583,345.00</b>	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	723,632,308.00	416,971,953.00	945,417,951.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	517,759,707.00	566,264,379.00	990,165,394.00	-
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>504,940,586.00</b>	<b>246,804,629.00</b>	<b>557,152,018.00</b>	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	38,600,197.00	28,892,469.00	65,598,848.00	-
70133	OTHER GENERAL SERVICES	466,340,389.00	217,912,160.00	491,553,170.00	-
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>82,000,000.00</b>	<b>40,580,000.00</b>	<b>215,000,000.00</b>	-
70161	GENERAL PUBLIC SERVICES N.E.C.	82,000,000.00	40,580,000.00	215,000,000.00	-
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>10,000,000.00</b>	<b>6,081,340.00</b>	<b>50,000,000.00</b>	-
<b>7031</b>	<b>POLICE SERVICES</b>	<b>10,000,000.00</b>	<b>6,081,340.00</b>	<b>50,000,000.00</b>	-
70311	POLICE SERVICES	10,000,000.00	6,081,340.00	50,000,000.00	-
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>665,543,074.00</b>	<b>404,682,042.00</b>	<b>1,613,497,361.00</b>	-
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>80,010,899.00</b>	<b>90,981,597.00</b>	<b>144,047,927.00</b>	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	80,010,899.00	90,981,597.00	144,047,927.00	-
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>137,344,180.00</b>	<b>88,609,660.00</b>	<b>282,792,359.00</b>	-
70421	AGRICULTURE	125,676,485.00	83,643,242.00	268,392,629.00	-
70422	FORESTRY	11,667,695.00	4,966,418.00	14,399,730.00	-
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>217,203,437.00</b>	<b>140,248,881.00</b>	<b>408,174,424.00</b>	-
70435	ELECTRICITY	217,203,437.00	140,248,881.00	408,174,424.00	-
<b>7045</b>	<b>TRANSPORT</b>	<b>227,984,558.00</b>	<b>84,841,904.00</b>	<b>773,482,651.00</b>	-
70451	ROAD TRANSPORT	227,984,558.00	84,841,904.00	773,482,651.00	-
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>3,000,000.00</b>	-	<b>5,000,000.00</b>	-
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	3,000,000.00	-	5,000,000.00	-
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>180,000,000.00</b>	<b>129,977,857.00</b>	<b>220,000,000.00</b>	<b>220,000,000.00</b>
<b>7054</b>	<b>PROTECTION OF BIODIVERSITYAND LANDSCAPE</b>	<b>170,000,000.00</b>	<b>119,467,857.00</b>	<b>210,000,000.00</b>	<b>210,000,000.00</b>
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	170,000,000.00	119,467,857.00	210,000,000.00	210,000,000.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>10,000,000.00</b>	<b>10,510,000.00</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	10,000,000.00	10,510,000.00	10,000,000.00	10,000,000.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>687,241,384.00</b>	<b>624,297,486.00</b>	<b>2,240,077,681.00</b>	-
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>159,723,980.00</b>	<b>68,945,288.00</b>	<b>466,427,259.00</b>	-
70611	HOUSING DEVELOPMENT	159,723,980.00	68,945,288.00	466,427,259.00	-
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>308,940,067.00</b>	<b>411,630,899.00</b>	<b>1,308,967,773.00</b>	-
70621	COMMUNITY DEVELOPMENT	308,940,067.00	411,630,899.00	1,308,967,773.00	-
<b>7063</b>	<b>WATER SUPPLY</b>	<b>153,577,337.00</b>	<b>120,141,299.00</b>	<b>249,562,761.00</b>	-
70631	WATER SUPPLY	153,577,337.00	120,141,299.00	249,562,761.00	-
<b>7064</b>	<b>STREET LIGHTING</b>	<b>65,000,000.00</b>	<b>23,580,000.00</b>	<b>143,000,000.00</b>	-
70641	STREET LIGHTING	65,000,000.00	23,580,000.00	143,000,000.00	-
<b>7066</b>	<b>HOUSING AND COMMUNITY AMENITIES N.E.C.</b>	-	-	<b>72,119,888.00</b>	-
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	-	-	72,119,888.00	-
<b>707</b>	<b>HEALTH</b>	<b>917,802,141.00</b>	<b>580,549,686.00</b>	<b>1,262,000,604.00</b>	-
<b>7072</b>	<b>OUTPATIENT SERVICES</b>	<b>100,000,000.00</b>	<b>50,000,000.00</b>	<b>50,000,000.00</b>	-
70721	GENERAL MEDICAL SERVICES	100,000,000.00	50,000,000.00	50,000,000.00	-
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>817,802,141.00</b>	<b>530,549,686.00</b>	<b>1,212,000,604.00</b>	-
70741	PUBLIC HEALTH SERVICES	817,802,141.00	530,549,686.00	1,212,000,604.00	-
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>266,594,599.00</b>	<b>280,236,457.00</b>	<b>609,096,053.00</b>	-
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>16,594,599.00</b>	<b>17,931,712.00</b>	<b>69,096,053.00</b>	-
70811	RECREATIONAL AND SPORTING SERVICES	16,594,599.00	17,931,712.00	69,096,053.00	-
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>180,000,000.00</b>	<b>208,580,365.00</b>	<b>400,000,000.00</b>	-
70821	CULTURAL SERVICES	180,000,000.00	208,580,365.00	400,000,000.00	-
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>70,000,000.00</b>	<b>53,724,380.00</b>	<b>140,000,000.00</b>	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	70,000,000.00	53,724,380.00	140,000,000.00	-
<b>709</b>	<b>EDUCATION</b>	<b>2,464,353,213.00</b>	<b>1,597,124,762.00</b>	<b>2,678,604,460.00</b>	-

317307 - DUTSE 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>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>2,270,202,333.00</b>	<b>1,465,991,375.00</b>	<b>2,474,446,580.00</b>	-
70912	PRIMARY EDUCATION	2,270,202,333.00	1,465,991,375.00	2,474,446,580.00	-
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>100,000,000.00</b>	<b>63,670,650.00</b>	<b>80,000,000.00</b>	-
70941	FIRST STAGE OF TERTIARY EDUCATION	70,000,000.00	63,670,650.00	80,000,000.00	-
70942	SECOND STAGE OF TERTIARY EDUCATION	30,000,000.00	-	-	-
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>7,150,880.00</b>	<b>7,150,880.00</b>	<b>7,157,880.00</b>	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	7,150,880.00	7,150,880.00	7,157,880.00	-
<b>7096</b>	<b>SUBSIDIARY SERVICES TO EDUCATION</b>	<b>87,000,000.00</b>	<b>60,311,857.00</b>	<b>117,000,000.00</b>	-
70961	SUBSIDIARY SERVICES TO EDUCATION	87,000,000.00	60,311,857.00	117,000,000.00	-
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>120,365,503.00</b>	<b>100,414,198.00</b>	<b>402,517,963.00</b>	-
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>105,365,503.00</b>	<b>75,137,698.00</b>	<b>372,517,963.00</b>	-
71041	FAMILY AND CHILDREN	105,365,503.00	75,137,698.00	372,517,963.00	-
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>15,000,000.00</b>	<b>25,276,500.00</b>	<b>30,000,000.00</b>	-
71091	SOCIAL PROTECTION N.E.C.	15,000,000.00	25,276,500.00	30,000,000.00	-

317307 - DUTSE 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>2,569,339,947.00</b>	<b>1,697,352,225.00</b>	<b>2,485,475,324.00</b>	-
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>262,763,326.00</b>	<b>152,407,762.00</b>	<b>296,350,968.00</b>	-
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>185,543,620.00</b>	<b>97,916,090.00</b>	<b>206,198,950.00</b>	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	63,733,913.00	43,920,888.00	90,033,556.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	121,809,707.00	53,995,202.00	116,165,394.00	-
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>77,219,706.00</b>	<b>54,491,672.00</b>	<b>90,152,018.00</b>	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	15,849,317.00	11,668,469.00	20,598,848.00	-
70133	OTHER GENERAL SERVICES	61,370,389.00	42,823,203.00	69,553,170.00	-
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>79,242,167.00</b>	<b>52,296,385.00</b>	<b>70,497,361.00</b>	-
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>3,710,899.00</b>	<b>2,533,437.00</b>	<b>2,747,927.00</b>	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	3,710,899.00	2,533,437.00	2,747,927.00	-
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>51,644,180.00</b>	<b>32,596,845.00</b>	<b>38,592,359.00</b>	-
70421	AGRICULTURE	45,476,485.00	28,316,927.00	29,692,629.00	-
70422	FORESTRY	6,167,695.00	4,279,918.00	8,899,730.00	-
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>6,202,530.00</b>	<b>4,402,160.00</b>	<b>7,674,424.00</b>	-
70435	ELECTRICITY	6,202,530.00	4,402,160.00	7,674,424.00	-
<b>7045</b>	<b>TRANSPORT</b>	<b>17,684,558.00</b>	<b>12,763,943.00</b>	<b>21,482,651.00</b>	-
70451	ROAD TRANSPORT	17,684,558.00	12,763,943.00	21,482,651.00	-
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>34,946,384.00</b>	<b>24,208,629.00</b>	<b>37,797,793.00</b>	-
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>11,023,980.00</b>	<b>7,668,510.00</b>	<b>10,727,259.00</b>	-
70611	HOUSING DEVELOPMENT	11,023,980.00	7,668,510.00	10,727,259.00	-
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>15,240,067.00</b>	<b>10,278,063.00</b>	<b>16,207,773.00</b>	-
70621	COMMUNITY DEVELOPMENT	15,240,067.00	10,278,063.00	16,207,773.00	-
<b>7063</b>	<b>WATER SUPPLY</b>	<b>8,682,337.00</b>	<b>6,262,056.00</b>	<b>10,862,761.00</b>	-
70631	WATER SUPPLY	8,682,337.00	6,262,056.00	10,862,761.00	-
<b>707</b>	<b>HEALTH</b>	<b>68,431,635.00</b>	<b>48,018,652.00</b>	<b>90,974,606.00</b>	-
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>68,431,635.00</b>	<b>48,018,652.00</b>	<b>90,974,606.00</b>	-
70741	PUBLIC HEALTH SERVICES	68,431,635.00	48,018,652.00	90,974,606.00	-
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>3,514,599.00</b>	<b>2,386,212.00</b>	<b>4,016,053.00</b>	-
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>3,514,599.00</b>	<b>2,386,212.00</b>	<b>4,016,053.00</b>	-
70811	RECREATIONAL AND SPORTING SERVICES	3,514,599.00	2,386,212.00	4,016,053.00	-
<b>709</b>	<b>EDUCATION</b>	<b>2,060,202,333.00</b>	<b>1,405,455,195.00</b>	<b>1,927,446,580.00</b>	-
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>2,060,202,333.00</b>	<b>1,405,455,195.00</b>	<b>1,927,446,580.00</b>	-
70912	PRIMARY EDUCATION	2,060,202,333.00	1,405,455,195.00	1,927,446,580.00	-
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>60,239,503.00</b>	<b>12,579,390.00</b>	<b>58,391,963.00</b>	-
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>60,239,503.00</b>	<b>12,579,390.00</b>	<b>58,391,963.00</b>	-
71041	FAMILY AND CHILDREN	60,239,503.00	12,579,390.00	58,391,963.00	-

317307 - DUTSE 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>1,880,628,266.00</b>	<b>1,689,195,293.00</b>	<b>3,803,349,878.00</b>	-
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>716,700,880.00</b>	<b>746,198,706.00</b>	<b>1,403,000,000.00</b>	-
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>477,450,000.00</b>	<b>587,573,177.00</b>	<b>1,156,000,000.00</b>	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	81,500,000.00	75,304,000.00	282,000,000.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	395,950,000.00	512,269,177.00	874,000,000.00	-
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>239,250,880.00</b>	<b>158,625,529.00</b>	<b>247,000,000.00</b>	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	22,750,880.00	17,224,000.00	45,000,000.00	-
70133	OTHER GENERAL SERVICES	216,500,000.00	141,401,529.00	202,000,000.00	-
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>108,300,000.00</b>	<b>95,266,379.00</b>	<b>178,000,000.00</b>	-
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>6,300,000.00</b>	-	<b>6,300,000.00</b>	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	6,300,000.00	-	6,300,000.00	-
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>20,700,000.00</b>	<b>10,253,520.00</b>	<b>34,200,000.00</b>	-
70421	AGRICULTURE	15,200,000.00	9,567,020.00	28,700,000.00	-
70422	FORESTRY	5,500,000.00	686,500.00	5,500,000.00	-
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>11,000,000.00</b>	<b>12,934,898.00</b>	<b>35,500,000.00</b>	-
70435	ELECTRICITY	11,000,000.00	12,934,898.00	35,500,000.00	-
<b>7045</b>	<b>TRANSPORT</b>	<b>70,300,000.00</b>	<b>72,077,961.00</b>	<b>102,000,000.00</b>	-
70451	ROAD TRANSPORT	70,300,000.00	72,077,961.00	102,000,000.00	-
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>100,400,000.00</b>	<b>103,476,871.00</b>	<b>680,960,000.00</b>	-
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>23,700,000.00</b>	<b>41,276,778.00</b>	<b>50,700,000.00</b>	-
70611	HOUSING DEVELOPMENT	23,700,000.00	41,276,778.00	50,700,000.00	-
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>10,200,000.00</b>	<b>11,810,000.00</b>	<b>561,560,000.00</b>	-
70621	COMMUNITY DEVELOPMENT	10,200,000.00	11,810,000.00	561,560,000.00	-
<b>7063</b>	<b>WATER SUPPLY</b>	<b>66,500,000.00</b>	<b>50,390,093.00</b>	<b>68,700,000.00</b>	-
70631	WATER SUPPLY	66,500,000.00	50,390,093.00	68,700,000.00	-
<b>707</b>	<b>HEALTH</b>	<b>639,870,506.00</b>	<b>435,084,284.00</b>	<b>673,025,998.00</b>	-
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>639,870,506.00</b>	<b>435,084,284.00</b>	<b>673,025,998.00</b>	-
70741	PUBLIC HEALTH SERVICES	639,870,506.00	435,084,284.00	673,025,998.00	-
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>193,080,000.00</b>	<b>224,125,865.00</b>	<b>425,080,000.00</b>	-
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>13,080,000.00</b>	<b>15,545,500.00</b>	<b>25,080,000.00</b>	-
70811	RECREATIONAL AND SPORTING SERVICES	13,080,000.00	15,545,500.00	25,080,000.00	-
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>180,000,000.00</b>	<b>208,580,365.00</b>	<b>400,000,000.00</b>	-
70821	CULTURAL SERVICES	180,000,000.00	208,580,365.00	400,000,000.00	-
<b>709</b>	<b>EDUCATION</b>	<b>77,150,880.00</b>	<b>22,484,880.00</b>	<b>129,157,880.00</b>	-
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>70,000,000.00</b>	<b>15,334,000.00</b>	<b>122,000,000.00</b>	-
70912	PRIMARY EDUCATION	70,000,000.00	15,334,000.00	122,000,000.00	-
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>7,150,880.00</b>	<b>7,150,880.00</b>	<b>7,157,880.00</b>	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	7,150,880.00	7,150,880.00	7,157,880.00	-
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>45,126,000.00</b>	<b>62,558,308.00</b>	<b>314,126,000.00</b>	-
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>45,126,000.00</b>	<b>62,558,308.00</b>	<b>314,126,000.00</b>	-
71041	FAMILY AND CHILDREN	45,126,000.00	62,558,308.00	314,126,000.00	-

317307 - DUTSE 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>2,690,264,302.00</b>	<b>1,607,437,271.00</b>	<b>5,494,704,283.00</b>	<b>220,000,000.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>848,868,395.00</b>	<b>372,014,493.00</b>	<b>1,008,384,395.00</b>	-
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>578,398,395.00</b>	<b>297,747,065.00</b>	<b>573,384,395.00</b>	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	578,398,395.00	297,747,065.00	573,384,395.00	-
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>188,470,000.00</b>	<b>33,687,428.00</b>	<b>220,000,000.00</b>	-
70133	OTHER GENERAL SERVICES	188,470,000.00	33,687,428.00	220,000,000.00	-
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>82,000,000.00</b>	<b>40,580,000.00</b>	<b>215,000,000.00</b>	-
70161	GENERAL PUBLIC SERVICES N.E.C.	82,000,000.00	40,580,000.00	215,000,000.00	-
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>10,000,000.00</b>	<b>6,081,340.00</b>	<b>50,000,000.00</b>	-
<b>7031</b>	<b>POLICE SERVICES</b>	<b>10,000,000.00</b>	<b>6,081,340.00</b>	<b>50,000,000.00</b>	-
70311	POLICE SERVICES	10,000,000.00	6,081,340.00	50,000,000.00	-
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>478,000,907.00</b>	<b>257,119,278.00</b>	<b>1,365,000,000.00</b>	-
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>70,000,000.00</b>	<b>88,448,160.00</b>	<b>135,000,000.00</b>	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	70,000,000.00	88,448,160.00	135,000,000.00	-
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>65,000,000.00</b>	<b>45,759,295.00</b>	<b>210,000,000.00</b>	-
70421	AGRICULTURE	65,000,000.00	45,759,295.00	210,000,000.00	-
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>200,000,907.00</b>	<b>122,911,823.00</b>	<b>365,000,000.00</b>	-
70435	ELECTRICITY	200,000,907.00	122,911,823.00	365,000,000.00	-
<b>7045</b>	<b>TRANSPORT</b>	<b>140,000,000.00</b>	-	<b>650,000,000.00</b>	-
70451	ROAD TRANSPORT	140,000,000.00	-	650,000,000.00	-
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>3,000,000.00</b>	-	<b>5,000,000.00</b>	-
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	3,000,000.00	-	5,000,000.00	-
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>180,000,000.00</b>	<b>129,977,857.00</b>	<b>220,000,000.00</b>	<b>220,000,000.00</b>
<b>7054</b>	<b>PROTECTION OF BIODIVERSITYAND LANDSCAPE</b>	<b>170,000,000.00</b>	<b>119,467,857.00</b>	<b>210,000,000.00</b>	<b>210,000,000.00</b>
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	170,000,000.00	119,467,857.00	210,000,000.00	210,000,000.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>10,000,000.00</b>	<b>10,510,000.00</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	10,000,000.00	10,510,000.00	10,000,000.00	10,000,000.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>551,895,000.00</b>	<b>496,611,986.00</b>	<b>1,521,319,888.00</b>	-
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>125,000,000.00</b>	<b>20,000,000.00</b>	<b>405,000,000.00</b>	-
70611	HOUSING DEVELOPMENT	125,000,000.00	20,000,000.00	405,000,000.00	-
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>283,500,000.00</b>	<b>389,542,836.00</b>	<b>731,200,000.00</b>	-
70621	COMMUNITY DEVELOPMENT	283,500,000.00	389,542,836.00	731,200,000.00	-
<b>7063</b>	<b>WATER SUPPLY</b>	<b>78,395,000.00</b>	<b>63,489,150.00</b>	<b>170,000,000.00</b>	-
70631	WATER SUPPLY	78,395,000.00	63,489,150.00	170,000,000.00	-
<b>7064</b>	<b>STREET LIGHTING</b>	<b>65,000,000.00</b>	<b>23,580,000.00</b>	<b>143,000,000.00</b>	-
70641	STREET LIGHTING	65,000,000.00	23,580,000.00	143,000,000.00	-
<b>7066</b>	<b>HOUSING AND COMMUNITY AMENITIES N.E.C.</b>	-	-	<b>72,119,888.00</b>	-
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	-	-	72,119,888.00	-
<b>707</b>	<b>HEALTH</b>	<b>209,500,000.00</b>	<b>97,446,750.00</b>	<b>498,000,000.00</b>	-
<b>7072</b>	<b>OUTPATIENT SERVICES</b>	<b>100,000,000.00</b>	<b>50,000,000.00</b>	<b>50,000,000.00</b>	-
70721	GENERAL MEDICAL SERVICES	100,000,000.00	50,000,000.00	50,000,000.00	-
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>109,500,000.00</b>	<b>47,446,750.00</b>	<b>448,000,000.00</b>	-
70741	PUBLIC HEALTH SERVICES	109,500,000.00	47,446,750.00	448,000,000.00	-
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>70,000,000.00</b>	<b>53,724,380.00</b>	<b>180,000,000.00</b>	-
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	-	-	<b>40,000,000.00</b>	-
70811	RECREATIONAL AND SPORTING SERVICES	-	-	40,000,000.00	-
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>70,000,000.00</b>	<b>53,724,380.00</b>	<b>140,000,000.00</b>	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	70,000,000.00	53,724,380.00	140,000,000.00	-
<b>709</b>	<b>EDUCATION</b>	<b>327,000,000.00</b>	<b>169,184,687.00</b>	<b>622,000,000.00</b>	-
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>140,000,000.00</b>	<b>45,202,180.00</b>	<b>425,000,000.00</b>	-
70912	PRIMARY EDUCATION	140,000,000.00	45,202,180.00	425,000,000.00	-
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>100,000,000.00</b>	<b>63,670,650.00</b>	<b>80,000,000.00</b>	-
70941	FIRST STAGE OF TERTIARY EDUCATION	70,000,000.00	63,670,650.00	80,000,000.00	-
70942	SECOND STAGE OF TERTIARY EDUCATION	30,000,000.00	-	-	-

**317307 - DUTSE Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Function**

<b>Code</b>	<b>Function</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>7096</b>	<b>SUBSIDIARY SERVICES TO EDUCATION</b>	<b>87,000,000.00</b>	<b>60,311,857.00</b>	<b>117,000,000.00</b>	<b>-</b>
70961	SUBSIDIARY SERVICES TO EDUCATION	87,000,000.00	60,311,857.00	117,000,000.00	-
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>15,000,000.00</b>	<b>25,276,500.00</b>	<b>30,000,000.00</b>	<b>-</b>
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>15,000,000.00</b>	<b>25,276,500.00</b>	<b>30,000,000.00</b>	<b>-</b>
71091	SOCIAL PROTECTION N.E.C.	15,000,000.00	25,276,500.00	30,000,000.00	-

**317307 - DUTSE 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>7,140,232,515.00</b>	<b>4,993,984,789.00</b>	<b>11,783,529,485.00</b>	<b>220,000,000.00</b>
<b>3173</b>	<b>Jigawa State South West</b>	<b>7,140,232,515.00</b>	<b>4,993,984,789.00</b>	<b>11,783,529,485.00</b>	<b>220,000,000.00</b>
<b>317307</b>	<b>DUTSE</b>	<b>7,140,232,515.00</b>	<b>4,993,984,789.00</b>	<b>11,783,529,485.00</b>	<b>220,000,000.00</b>
31730701	Abaya	17,500,000.00	6,352,312.91	27,954,545.45	2,272,727.27
31730702	Chamo	33,833,333.33	8,379,426.24	59,621,212.12	2,272,727.27
31730703	Dundubus	70,833,333.33	33,379,426.24	69,621,212.12	2,272,727.27
31730704	Duru	10,000,000.00	6,352,312.91	20,454,545.45	2,272,727.27
31730705	Jigawar Tsada	10,000,000.00	6,352,312.91	20,454,545.45	2,272,727.27
31730706	Kachi	10,000,000.00	6,352,312.91	20,454,545.45	2,272,727.27
31730707	Karnaya	60,000,000.00	31,352,312.91	45,454,545.45	2,272,727.27
31730708	Kudai	10,000,000.00	6,352,312.91	20,454,545.45	2,272,727.27
31730709	Limawa	10,000,000.00	6,352,312.91	20,454,545.45	2,272,727.27
31730710	Madobi	10,000,000.00	6,352,312.91	20,454,545.45	2,272,727.27
31730711	Sakwaya	30,833,333.33	8,379,426.24	59,621,212.12	2,272,727.27
31730797	LG Wide (DUTSE)	6,867,232,515.00	4,868,028,007.00	11,398,529,485.00	195,000,000.00

**317307 - DUTSE Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Location**

<b>Code</b>	<b>Location</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>317</b>	<b>JIGAWA STATE</b>	<b>2,569,339,947.00</b>	<b>1,697,352,225.00</b>	<b>2,485,475,324.00</b>	<b>0.00</b>
<b>3173</b>	<b>Jigawa State South West</b>	<b>2,569,339,947.00</b>	<b>1,697,352,225.00</b>	<b>2,485,475,324.00</b>	<b>0.00</b>
<b>317307</b>	<b>DUTSE</b>	<b>2,569,339,947.00</b>	<b>1,697,352,225.00</b>	<b>2,485,475,324.00</b>	<b>0.00</b>
31730797	LG Wide (DUTSE)	2,569,339,947.00	1,697,352,225.00	2,485,475,324.00	-

**317307 - DUTSE Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Location**

<b>Code</b>	<b>Location</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>317</b>	<b>JIGAWA STATE</b>	<b>1,880,628,266.00</b>	<b>1,689,195,293.00</b>	<b>3,803,349,878.00</b>	<b>0.00</b>
<b>3173</b>	<b>Jigawa State South West</b>	<b>1,880,628,266.00</b>	<b>1,689,195,293.00</b>	<b>3,803,349,878.00</b>	<b>0.00</b>
<b>317307</b>	<b>DUTSE</b>	<b>1,880,628,266.00</b>	<b>1,689,195,293.00</b>	<b>3,803,349,878.00</b>	<b>-</b>
31730797	LG Wide (DUTSE)	1,880,628,266.00	1,689,195,293.00	3,803,349,878.00	-

**317307 - DUTSE 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>2,690,264,302.00</b>	<b>1,607,437,271.00</b>	<b>5,494,704,283.00</b>	<b>220,000,000.00</b>
<b>3173</b>	<b>Jigawa State South West</b>	<b>2,690,264,302.00</b>	<b>1,607,437,271.00</b>	<b>5,494,704,283.00</b>	<b>220,000,000.00</b>
<b>317307</b>	<b>DUTSE</b>	<b>2,690,264,302.00</b>	<b>1,607,437,271.00</b>	<b>5,494,704,283.00</b>	<b>220,000,000.00</b>
31730701	Abaya	17,500,000.00	6,352,312.91	27,954,545.45	2,272,727.27
31730702	Chamo	33,833,333.33	8,379,426.24	59,621,212.12	2,272,727.27
31730703	Dundubus	70,833,333.33	33,379,426.24	69,621,212.12	2,272,727.27
31730704	Duru	10,000,000.00	6,352,312.91	20,454,545.45	2,272,727.27
31730705	Jigawar Tsada	10,000,000.00	6,352,312.91	20,454,545.45	2,272,727.27
31730706	Kachi	10,000,000.00	6,352,312.91	20,454,545.45	2,272,727.27
31730707	Karnaya	60,000,000.00	31,352,312.91	45,454,545.45	2,272,727.27
31730708	Kudai	10,000,000.00	6,352,312.91	20,454,545.45	2,272,727.27
31730709	Limawa	10,000,000.00	6,352,312.91	20,454,545.45	2,272,727.27
31730710	Madobi	10,000,000.00	6,352,312.91	20,454,545.45	2,272,727.27
31730711	Sakwaya	30,833,333.33	8,379,426.24	59,621,212.12	2,272,727.27
31730797	LG Wide (DUTSE)	2,417,264,302.00	1,481,480,489.00	5,109,704,283.00	195,000,000.00

317307 - DUTSE 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>7,140,232,515.00</b>	<b>4,993,984,789.00</b>	<b>11,783,529,485.00</b>	<b>220,000,000.00</b>
<b>01</b>	<b>Agriculture</b>	<b>80,000,000.00</b>	<b>64,293,134.00</b>	<b>135,000,000.00</b>	-
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>25,000,000.00</b>	<b>27,695,839.00</b>	<b>20,000,000.00</b>	-
010102	Agriculture sector coordination mechanisms	25,000,000.00	27,695,839.00	20,000,000.00	-
<b>0102</b>	<b>Development of the livestock value chain</b>	<b>5,000,000.00</b>	<b>3,000,000.00</b>	<b>5,000,000.00</b>	-
010206	Livestock feeds development	5,000,000.00	3,000,000.00	5,000,000.00	-
<b>0103</b>	<b>Enhancement of food production and productivity</b>	<b>50,000,000.00</b>	<b>33,597,295.00</b>	<b>60,000,000.00</b>	-
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	50,000,000.00	33,597,295.00	60,000,000.00	-
<b>0104</b>	<b>Reduction of post-harvest losses</b>	-	-	<b>50,000,000.00</b>	-
010403	Market linkage	-	-	50,000,000.00	-
<b>02</b>	<b>Societal Re-orientation</b>	<b>260,440,067.00</b>	<b>312,016,097.00</b>	<b>1,197,767,773.00</b>	-
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>260,440,067.00</b>	<b>312,016,097.00</b>	<b>1,197,767,773.00</b>	-
021001	Societal Re-orientation - General	260,440,067.00	312,016,097.00	1,197,767,773.00	-
<b>03</b>	<b>Poverty Alleviation</b>	<b>137,365,503.00</b>	<b>85,987,698.00</b>	<b>462,517,963.00</b>	-
<b>0310</b>	<b>Poverty Alleviation - General</b>	<b>137,365,503.00</b>	<b>85,987,698.00</b>	<b>462,517,963.00</b>	-
031001	Poverty Alleviation - General	137,365,503.00	85,987,698.00	462,517,963.00	-
<b>04</b>	<b>Health</b>	<b>804,870,506.00</b>	<b>515,105,771.00</b>	<b>1,195,025,998.00</b>	-
<b>0401</b>	<b>Effective governance of the health system</b>	<b>647,370,506.00</b>	<b>452,154,484.00</b>	<b>867,025,998.00</b>	-
040103	Health sector coordination mechanisms	647,370,506.00	452,154,484.00	867,025,998.00	-
<b>0405</b>	<b>Provision of adequate and modern health infrastructure for health services delivery</b>	<b>157,500,000.00</b>	<b>62,951,287.00</b>	<b>328,000,000.00</b>	-
040501	Functional health facilities	147,500,000.00	58,711,700.00	248,000,000.00	-
040503	Facility electrification, water and sanitation	10,000,000.00	4,239,587.00	80,000,000.00	-
<b>05</b>	<b>Education</b>	<b>2,488,353,213.00</b>	<b>1,603,398,165.00</b>	<b>2,788,604,460.00</b>	<b>90,000,000.00</b>
<b>0501</b>	<b>Effective governance of the education system</b>	<b>2,239,202,333.00</b>	<b>1,491,611,052.00</b>	<b>2,196,446,580.00</b>	<b>10,000,000.00</b>
050103	Education sector coordination mechanisms	2,142,202,333.00	1,431,299,195.00	2,069,446,580.00	10,000,000.00
050104	Integrated supportive supervision	97,000,000.00	60,311,857.00	127,000,000.00	-
<b>0503</b>	<b>Equity and inclusiveness in the provision of educational services</b>	<b>7,150,880.00</b>	<b>7,150,880.00</b>	<b>7,157,880.00</b>	-
050304	Second chance education	7,150,880.00	7,150,880.00	7,157,880.00	-
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	<b>242,000,000.00</b>	<b>104,636,233.00</b>	<b>585,000,000.00</b>	<b>80,000,000.00</b>
050501	Schools' infrastructure construction and rehabilitation	227,000,000.00	104,636,233.00	570,000,000.00	80,000,000.00
050502	Furnishing	15,000,000.00	-	15,000,000.00	-
<b>06</b>	<b>Housing and Urban Development</b>	<b>864,139,477.00</b>	<b>724,716,794.00</b>	<b>1,792,062,606.00</b>	<b>110,000,000.00</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>864,139,477.00</b>	<b>724,716,794.00</b>	<b>1,792,062,606.00</b>	<b>110,000,000.00</b>
061001	Housing and Urban Development - General	864,139,477.00	724,716,794.00	1,792,062,606.00	110,000,000.00
<b>08</b>	<b>Youth</b>	<b>26,594,599.00</b>	<b>27,431,712.00</b>	<b>79,096,053.00</b>	-
<b>0810</b>	<b>Youth - General</b>	<b>26,594,599.00</b>	<b>27,431,712.00</b>	<b>79,096,053.00</b>	-
081001	Youth - General	26,594,599.00	27,431,712.00	79,096,053.00	-
<b>09</b>	<b>Environmental Improvement</b>	<b>27,248,394.00</b>	<b>21,508,558.00</b>	<b>114,928,489.00</b>	<b>10,000,000.00</b>
<b>0910</b>	<b>Environmental Improvement - General</b>	<b>27,248,394.00</b>	<b>21,508,558.00</b>	<b>114,928,489.00</b>	<b>10,000,000.00</b>
091001	Environmental Improvement - General	27,248,394.00	21,508,558.00	114,928,489.00	10,000,000.00
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>143,395,000.00</b>	<b>90,869,150.00</b>	<b>210,000,000.00</b>	-
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>143,395,000.00</b>	<b>90,869,150.00</b>	<b>210,000,000.00</b>	-
101001	Water Resources and Rural Deve - General	143,395,000.00	90,869,150.00	210,000,000.00	-
<b>12</b>	<b>Growing the Private Sector</b>	<b>25,010,899.00</b>	<b>2,533,437.00</b>	<b>29,047,927.00</b>	-
<b>1210</b>	<b>Growing the Private Sector - General</b>	<b>25,010,899.00</b>	<b>2,533,437.00</b>	<b>29,047,927.00</b>	-
121001	Growing the Private Sector - General	25,010,899.00	2,533,437.00	29,047,927.00	-
<b>13</b>	<b>Reform of Government and Governance</b>	<b>1,819,826,052.00</b>	<b>1,367,463,191.00</b>	<b>2,596,958,729.00</b>	-
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>1,819,826,052.00</b>	<b>1,367,463,191.00</b>	<b>2,596,958,729.00</b>	-
131001	Reform of Government and Governance - General	1,819,826,052.00	1,367,463,191.00	2,596,958,729.00	-
<b>14</b>	<b>Power</b>	<b>282,203,437.00</b>	<b>159,589,294.00</b>	<b>553,294,312.00</b>	-
<b>1410</b>	<b>Power - General</b>	<b>282,203,437.00</b>	<b>159,589,294.00</b>	<b>553,294,312.00</b>	-
141001	Power - General	282,203,437.00	159,589,294.00	553,294,312.00	-
<b>17</b>	<b>Road</b>	<b>180,785,368.00</b>	<b>19,071,788.00</b>	<b>629,225,175.00</b>	<b>10,000,000.00</b>
<b>1710</b>	<b>Road - General</b>	<b>180,785,368.00</b>	<b>19,071,788.00</b>	<b>629,225,175.00</b>	<b>10,000,000.00</b>

**317307 - DUTSE Local Government, Jigawa State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)**

<b>Code</b>	<b>Programme</b>	<b>2025 Original Budget</b>	<b>2025 Performance January to August</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
171001	Road - General	180,785,368.00	19,071,788.00	629,225,175.00	10,000,000.00

317307 - DUTSE 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>2,569,339,947.00</b>	<b>1,697,352,225.00</b>	<b>2,485,475,324.00</b>	-
<b>02</b>	<b>Societal Re-orientation</b>	<b>15,240,067.00</b>	<b>10,278,063.00</b>	<b>16,207,773.00</b>	-
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>15,240,067.00</b>	<b>10,278,063.00</b>	<b>16,207,773.00</b>	-
021001	Societal Re-orientation - General	15,240,067.00	10,278,063.00	16,207,773.00	-
<b>03</b>	<b>Poverty Alleviation</b>	<b>60,239,503.00</b>	<b>12,579,390.00</b>	<b>58,391,963.00</b>	-
<b>0310</b>	<b>Poverty Alleviation - General</b>	<b>60,239,503.00</b>	<b>12,579,390.00</b>	<b>58,391,963.00</b>	-
031001	Poverty Alleviation - General	60,239,503.00	12,579,390.00	58,391,963.00	-
<b>05</b>	<b>Education</b>	<b>2,060,202,333.00</b>	<b>1,405,455,195.00</b>	<b>1,927,446,580.00</b>	-
<b>0501</b>	<b>Effective governance of the education system</b>	<b>2,060,202,333.00</b>	<b>1,405,455,195.00</b>	<b>1,927,446,580.00</b>	-
050103	Education sector coordination mechanisms	2,060,202,333.00	1,405,455,195.00	1,927,446,580.00	-
<b>06</b>	<b>Housing and Urban Development</b>	<b>20,918,597.00</b>	<b>14,870,992.00</b>	<b>25,362,606.00</b>	-
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>20,918,597.00</b>	<b>14,870,992.00</b>	<b>25,362,606.00</b>	-
061001	Housing and Urban Development - General	20,918,597.00	14,870,992.00	25,362,606.00	-
<b>08</b>	<b>Youth</b>	<b>3,514,599.00</b>	<b>2,386,212.00</b>	<b>4,016,053.00</b>	-
<b>0810</b>	<b>Youth - General</b>	<b>3,514,599.00</b>	<b>2,386,212.00</b>	<b>4,016,053.00</b>	-
081001	Youth - General	3,514,599.00	2,386,212.00	4,016,053.00	-
<b>09</b>	<b>Environmental Improvement</b>	<b>6,048,394.00</b>	<b>4,286,558.00</b>	<b>7,228,489.00</b>	-
<b>0910</b>	<b>Environmental Improvement - General</b>	<b>6,048,394.00</b>	<b>4,286,558.00</b>	<b>7,228,489.00</b>	-
091001	Environmental Improvement - General	6,048,394.00	4,286,558.00	7,228,489.00	-
<b>12</b>	<b>Growing the Private Sector</b>	<b>3,710,899.00</b>	<b>2,533,437.00</b>	<b>2,747,927.00</b>	-
<b>1210</b>	<b>Growing the Private Sector - General</b>	<b>3,710,899.00</b>	<b>2,533,437.00</b>	<b>2,747,927.00</b>	-
121001	Growing the Private Sector - General	3,710,899.00	2,533,437.00	2,747,927.00	-
<b>13</b>	<b>Reform of Government and Governance</b>	<b>384,777,657.00</b>	<b>234,445,930.00</b>	<b>425,174,334.00</b>	-
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>384,777,657.00</b>	<b>234,445,930.00</b>	<b>425,174,334.00</b>	-
131001	Reform of Government and Governance - General	384,777,657.00	234,445,930.00	425,174,334.00	-
<b>14</b>	<b>Power</b>	<b>6,202,530.00</b>	<b>4,402,160.00</b>	<b>7,674,424.00</b>	-
<b>1410</b>	<b>Power - General</b>	<b>6,202,530.00</b>	<b>4,402,160.00</b>	<b>7,674,424.00</b>	-
141001	Power - General	6,202,530.00	4,402,160.00	7,674,424.00	-
<b>17</b>	<b>Road</b>	<b>8,485,368.00</b>	<b>6,114,288.00</b>	<b>11,225,175.00</b>	-
<b>1710</b>	<b>Road - General</b>	<b>8,485,368.00</b>	<b>6,114,288.00</b>	<b>11,225,175.00</b>	-
171001	Road - General	8,485,368.00	6,114,288.00	11,225,175.00	-

317307 - DUTSE 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>1,880,628,266.00</b>	<b>1,689,195,293.00</b>	<b>3,803,349,878.00</b>	-
<b>02</b>	<b>Societal Re-orientation</b>	<b>190,200,000.00</b>	<b>220,390,365.00</b>	<b>961,560,000.00</b>	-
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>190,200,000.00</b>	<b>220,390,365.00</b>	<b>961,560,000.00</b>	-
021001	Societal Re-orientation - General	190,200,000.00	220,390,365.00	961,560,000.00	-
<b>03</b>	<b>Poverty Alleviation</b>	<b>45,126,000.00</b>	<b>62,558,308.00</b>	<b>314,126,000.00</b>	-
<b>0310</b>	<b>Poverty Alleviation - General</b>	<b>45,126,000.00</b>	<b>62,558,308.00</b>	<b>314,126,000.00</b>	-
031001	Poverty Alleviation - General	45,126,000.00	62,558,308.00	314,126,000.00	-
<b>04</b>	<b>Health</b>	<b>580,370,506.00</b>	<b>409,196,484.00</b>	<b>612,025,998.00</b>	-
<b>0401</b>	<b>Effective governance of the health system</b>	<b>580,370,506.00</b>	<b>409,196,484.00</b>	<b>612,025,998.00</b>	-
040103	Health sector coordination mechanisms	580,370,506.00	409,196,484.00	612,025,998.00	-
<b>05</b>	<b>Education</b>	<b>77,150,880.00</b>	<b>22,484,880.00</b>	<b>129,157,880.00</b>	-
<b>0501</b>	<b>Effective governance of the education system</b>	<b>70,000,000.00</b>	<b>15,334,000.00</b>	<b>122,000,000.00</b>	-
050103	Education sector coordination mechanisms	70,000,000.00	15,334,000.00	122,000,000.00	-
<b>0503</b>	<b>Equity and inclusiveness in the provision of educational services</b>	<b>7,150,880.00</b>	<b>7,150,880.00</b>	<b>7,157,880.00</b>	-
050304	Second chance education	7,150,880.00	7,150,880.00	7,157,880.00	-
<b>06</b>	<b>Housing and Urban Development</b>	<b>111,750,880.00</b>	<b>107,880,871.00</b>	<b>161,700,000.00</b>	-
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>111,750,880.00</b>	<b>107,880,871.00</b>	<b>161,700,000.00</b>	-
061001	Housing and Urban Development - General	111,750,880.00	107,880,871.00	161,700,000.00	-
<b>08</b>	<b>Youth</b>	<b>13,080,000.00</b>	<b>15,545,500.00</b>	<b>25,080,000.00</b>	-
<b>0810</b>	<b>Youth - General</b>	<b>13,080,000.00</b>	<b>15,545,500.00</b>	<b>25,080,000.00</b>	-
081001	Youth - General	13,080,000.00	15,545,500.00	25,080,000.00	-
<b>09</b>	<b>Environmental Improvement</b>	<b>1,200,000.00</b>	<b>1,010,000.00</b>	<b>2,700,000.00</b>	-
<b>0910</b>	<b>Environmental Improvement - General</b>	<b>1,200,000.00</b>	<b>1,010,000.00</b>	<b>2,700,000.00</b>	-
091001	Environmental Improvement - General	1,200,000.00	1,010,000.00	2,700,000.00	-
<b>12</b>	<b>Growing the Private Sector</b>	<b>6,300,000.00</b>	-	<b>6,300,000.00</b>	-
<b>1210</b>	<b>Growing the Private Sector - General</b>	<b>6,300,000.00</b>	-	<b>6,300,000.00</b>	-
121001	Growing the Private Sector - General	6,300,000.00	-	6,300,000.00	-
<b>13</b>	<b>Reform of Government and Governance</b>	<b>824,150,000.00</b>	<b>824,236,487.00</b>	<b>1,529,200,000.00</b>	-
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>824,150,000.00</b>	<b>824,236,487.00</b>	<b>1,529,200,000.00</b>	-
131001	Reform of Government and Governance - General	824,150,000.00	824,236,487.00	1,529,200,000.00	-
<b>14</b>	<b>Power</b>	<b>11,000,000.00</b>	<b>12,934,898.00</b>	<b>35,500,000.00</b>	-
<b>1410</b>	<b>Power - General</b>	<b>11,000,000.00</b>	<b>12,934,898.00</b>	<b>35,500,000.00</b>	-
141001	Power - General	11,000,000.00	12,934,898.00	35,500,000.00	-
<b>17</b>	<b>Road</b>	<b>20,300,000.00</b>	<b>12,957,500.00</b>	<b>26,000,000.00</b>	-
<b>1710</b>	<b>Road - General</b>	<b>20,300,000.00</b>	<b>12,957,500.00</b>	<b>26,000,000.00</b>	-
171001	Road - General	20,300,000.00	12,957,500.00	26,000,000.00	-

317307 - DUTSE 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>2,690,264,302.00</b>	<b>1,607,437,271.00</b>	<b>5,494,704,283.00</b>	<b>220,000,000.00</b>
<b>01</b>	<b>Agriculture</b>	<b>80,000,000.00</b>	<b>64,293,134.00</b>	<b>135,000,000.00</b>	-
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>25,000,000.00</b>	<b>27,695,839.00</b>	<b>20,000,000.00</b>	-
010102	Agriculture sector coordination mechanisms	25,000,000.00	27,695,839.00	20,000,000.00	-
<b>0102</b>	<b>Development of the livestock value chain</b>	<b>5,000,000.00</b>	<b>3,000,000.00</b>	<b>5,000,000.00</b>	-
010206	Livestock feeds development	5,000,000.00	3,000,000.00	5,000,000.00	-
<b>0103</b>	<b>Enhancement of food production and productivity</b>	<b>50,000,000.00</b>	<b>33,597,295.00</b>	<b>60,000,000.00</b>	-
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	50,000,000.00	33,597,295.00	60,000,000.00	-
<b>0104</b>	<b>Reduction of post-harvest losses</b>	-	-	<b>50,000,000.00</b>	-
010403	Market linkage	-	-	50,000,000.00	-
<b>02</b>	<b>Societal Re-orientation</b>	<b>55,000,000.00</b>	<b>81,347,669.00</b>	<b>220,000,000.00</b>	-
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>55,000,000.00</b>	<b>81,347,669.00</b>	<b>220,000,000.00</b>	-
021001	Societal Re-orientation - General	55,000,000.00	81,347,669.00	220,000,000.00	-
<b>03</b>	<b>Poverty Alleviation</b>	<b>32,000,000.00</b>	<b>10,850,000.00</b>	<b>90,000,000.00</b>	-
<b>0310</b>	<b>Poverty Alleviation - General</b>	<b>32,000,000.00</b>	<b>10,850,000.00</b>	<b>90,000,000.00</b>	-
031001	Poverty Alleviation - General	32,000,000.00	10,850,000.00	90,000,000.00	-
<b>04</b>	<b>Health</b>	<b>224,500,000.00</b>	<b>105,909,287.00</b>	<b>583,000,000.00</b>	-
<b>0401</b>	<b>Effective governance of the health system</b>	<b>67,000,000.00</b>	<b>42,958,000.00</b>	<b>255,000,000.00</b>	-
040103	Health sector coordination mechanisms	67,000,000.00	42,958,000.00	255,000,000.00	-
<b>0405</b>	<b>Provision of adequate and modern health infrastructure for health services delivery</b>	<b>157,500,000.00</b>	<b>62,951,287.00</b>	<b>328,000,000.00</b>	-
040501	Functional health facilities	147,500,000.00	58,711,700.00	248,000,000.00	-
040503	Facility electrification, water and sanitation	10,000,000.00	4,239,587.00	80,000,000.00	-
<b>05</b>	<b>Education</b>	<b>351,000,000.00</b>	<b>175,458,090.00</b>	<b>732,000,000.00</b>	<b>90,000,000.00</b>
<b>0501</b>	<b>Effective governance of the education system</b>	<b>109,000,000.00</b>	<b>70,821,857.00</b>	<b>147,000,000.00</b>	<b>10,000,000.00</b>
050103	Education sector coordination mechanisms	12,000,000.00	10,510,000.00	20,000,000.00	10,000,000.00
050104	Integrated supportive supervision	97,000,000.00	60,311,857.00	127,000,000.00	-
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	<b>242,000,000.00</b>	<b>104,636,233.00</b>	<b>585,000,000.00</b>	<b>80,000,000.00</b>
050501	Schools' infrastructure construction and rehabilitation	227,000,000.00	104,636,233.00	570,000,000.00	80,000,000.00
050502	Furnishing	15,000,000.00	-	15,000,000.00	-
<b>06</b>	<b>Housing and Urban Development</b>	<b>731,470,000.00</b>	<b>601,964,931.00</b>	<b>1,605,000,000.00</b>	<b>110,000,000.00</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>731,470,000.00</b>	<b>601,964,931.00</b>	<b>1,605,000,000.00</b>	<b>110,000,000.00</b>
061001	Housing and Urban Development - General	731,470,000.00	601,964,931.00	1,605,000,000.00	110,000,000.00
<b>08</b>	<b>Youth</b>	<b>10,000,000.00</b>	<b>9,500,000.00</b>	<b>50,000,000.00</b>	-
<b>0810</b>	<b>Youth - General</b>	<b>10,000,000.00</b>	<b>9,500,000.00</b>	<b>50,000,000.00</b>	-
081001	Youth - General	10,000,000.00	9,500,000.00	50,000,000.00	-
<b>09</b>	<b>Environmental Improvement</b>	<b>20,000,000.00</b>	<b>16,212,000.00</b>	<b>105,000,000.00</b>	<b>10,000,000.00</b>
<b>0910</b>	<b>Environmental Improvement - General</b>	<b>20,000,000.00</b>	<b>16,212,000.00</b>	<b>105,000,000.00</b>	<b>10,000,000.00</b>
091001	Environmental Improvement - General	20,000,000.00	16,212,000.00	105,000,000.00	10,000,000.00
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>143,395,000.00</b>	<b>90,869,150.00</b>	<b>210,000,000.00</b>	-
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>143,395,000.00</b>	<b>90,869,150.00</b>	<b>210,000,000.00</b>	-
101001	Water Resources and Rural Deve - General	143,395,000.00	90,869,150.00	210,000,000.00	-
<b>12</b>	<b>Growing the Private Sector</b>	<b>15,000,000.00</b>	-	<b>20,000,000.00</b>	-
<b>1210</b>	<b>Growing the Private Sector - General</b>	<b>15,000,000.00</b>	-	<b>20,000,000.00</b>	-
121001	Growing the Private Sector - General	15,000,000.00	-	20,000,000.00	-
<b>13</b>	<b>Reform of Government and Governance</b>	<b>610,898,395.00</b>	<b>308,780,774.00</b>	<b>642,584,395.00</b>	-
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>610,898,395.00</b>	<b>308,780,774.00</b>	<b>642,584,395.00</b>	-
131001	Reform of Government and Governance - General	610,898,395.00	308,780,774.00	642,584,395.00	-
<b>14</b>	<b>Power</b>	<b>265,000,907.00</b>	<b>142,252,236.00</b>	<b>510,119,888.00</b>	-
<b>1410</b>	<b>Power - General</b>	<b>265,000,907.00</b>	<b>142,252,236.00</b>	<b>510,119,888.00</b>	-
141001	Power - General	265,000,907.00	142,252,236.00	510,119,888.00	-
<b>17</b>	<b>Road</b>	<b>152,000,000.00</b>	-	<b>592,000,000.00</b>	<b>10,000,000.00</b>
<b>1710</b>	<b>Road - General</b>	<b>152,000,000.00</b>	-	<b>592,000,000.00</b>	<b>10,000,000.00</b>
171001	Road - General	152,000,000.00	-	592,000,000.00	10,000,000.00

**317307 - DUTSE 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
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317307 - DUTSE 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 To August	2026 Approved Budget	2026 Climate Change Tansuru
Wall fencing of grave yard at Chamo	06 - Housing and Urban Development	023400500100 - Building Section	23020118 - Construction / Provision Of Infrastructure	70611 - HOUSING DEVELOPMENT	31730702 - Chamo	909,090.91	-	909,090.91	-
Wall fencing of grave yard at Dandubus	06 - Housing and Urban Development	023400500100 - Building Section	23020118 - Construction / Provision Of Infrastructure	70611 - HOUSING DEVELOPMENT	31730703 - Dandubus	909,090.91	-	909,090.91	-
Wall fencing of grave yard at Duru	06 - Housing and Urban Development	023400500100 - Building Section	23020118 - Construction / Provision Of Infrastructure	70611 - HOUSING DEVELOPMENT	31730704 - Duru	909,090.91	-	909,090.91	-
Wall fencing of grave yard at Jigawar Tsada	06 - Housing and Urban Development	023400500100 - Building Section	23020118 - Construction / Provision Of Infrastructure	70611 - HOUSING DEVELOPMENT	31730705 - Jigawar Tsada	909,090.91	-	909,090.91	-
Wall fencing of grave yard at Kachi	06 - Housing and Urban Development	023400500100 - Building Section	23020118 - Construction / Provision Of Infrastructure	70611 - HOUSING DEVELOPMENT	31730706 - Kachi	909,090.91	-	909,090.91	-
Wall fencing of grave yard at Kamaya	06 - Housing and Urban Development	023400500100 - Building Section	23020118 - Construction / Provision Of Infrastructure	70611 - HOUSING DEVELOPMENT	31730707 - Kamaya	909,090.91	-	909,090.91	-
Wall fencing of grave yard at Kudal	06 - Housing and Urban Development	023400500100 - Building Section	23020118 - Construction / Provision Of Infrastructure	70611 - HOUSING DEVELOPMENT	31730708 - Kudal	909,090.91	-	909,090.91	-
Wall fencing of grave yard at Limawa	06 - Housing and Urban Development	023400500100 - Building Section	23020118 - Construction / Provision Of Infrastructure	70611 - HOUSING DEVELOPMENT	31730709 - Limawa	909,090.91	-	909,090.91	-
Wall fencing of grave yard at Madobi	06 - Housing and Urban Development	023400500100 - Building Section	23020118 - Construction / Provision Of Infrastructure	70611 - HOUSING DEVELOPMENT	31730710 - Madobi	909,090.91	-	909,090.91	-
Wall fencing of grave yard at Sakwaya	06 - Housing and Urban Development	023400500100 - Building Section	23020118 - Construction / Provision Of Infrastructure	70611 - HOUSING DEVELOPMENT	31730711 - Sakwaya	909,090.91	-	909,090.91	-
Construction of 3nos. Sdaly prayer mosque at Abaya	06 - Housing and Urban Development	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31730701 - Abaya	2,272,727.27	2,348,357.36	4,545,454.55	-
Construction of 3nos. Sdaly prayer mosque at Chamo	06 - Housing and Urban Development	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31730702 - Chamo	2,272,727.27	2,348,357.36	4,545,454.55	-
Construction of 3nos. Sdaly prayer mosque at Dandubus	06 - Housing and Urban Development	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31730703 - Dandubus	2,272,727.27	2,348,357.36	4,545,454.55	-
Construction of 3nos. Sdaly prayer mosque at Duru	06 - Housing and Urban Development	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31730704 - Duru	2,272,727.27	2,348,357.36	4,545,454.55	-
Construction of 3nos. Sdaly prayer mosque at Jigawar Tsada	06 - Housing and Urban Development	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31730705 - Jigawar Tsada	2,272,727.27	2,348,357.36	4,545,454.55	-
Construction of 3nos. Sdaly prayer mosque at Kachi	06 - Housing and Urban Development	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31730706 - Kachi	2,272,727.27	2,348,357.36	4,545,454.55	-
Construction of 3nos. Sdaly prayer mosque at Kamaya	06 - Housing and Urban Development	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31730707 - Kamaya	2,272,727.27	2,348,357.36	4,545,454.55	-
Construction of 3nos. Sdaly prayer mosque at Kudal	06 - Housing and Urban Development	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31730708 - Kudal	2,272,727.27	2,348,357.36	4,545,454.55	-
Construction of 3nos. Sdaly prayer mosque at Limawa	06 - Housing and Urban Development	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31730709 - Limawa	2,272,727.27	2,348,357.36	4,545,454.55	-
Construction of 3nos. Sdaly prayer mosque at Madobi	06 - Housing and Urban Development	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31730710 - Madobi	2,272,727.27	2,348,357.36	4,545,454.55	-
Construction of 3nos. Sdaly prayer mosque at Sakwaya	06 - Housing and Urban Development	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31730711 - Sakwaya	2,272,727.27	2,348,357.36	4,545,454.55	-
General renovation of Blind and woman center	13 - Reform of Government and Governance	023400500100 - Building Section	23030130 - Rehabilitation/Repairs of Other Institutional Buildings	71091 - SOCIAL PROTECTION N.E.C.	31730797 - LG Wide (DUTSE)	5,000,000.00	5,000,000.00	-	-
Renovation of local government secretariat (Ongoing)	13 - Reform of Government and Governance	023400500100 - Building Section	23030121 - Rehabilitation / Repairs Of Office Buildings	70133 - OTHER GENERAL SERVICES	31730797 - LG Wide (DUTSE)	15,000,000.00	15,000,000.00	20,000,000.00	-
Contribution for the purchase of Hilux for L.G Insp.(ongoing)	13 - Reform of Government and Governance	023400500100 - Building Section	23030105 - Purchase of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31730797 - LG Wide (DUTSE)	15,000,000.00	-	15,000,000.00	-
Renovation of depluxe house	06 - Housing and Urban Development	023400500100 - Building Section	23030101 - Rehabilitation/Repairs of Residential Buildings	70611 - HOUSING DEVELOPMENT	31730797 - LG Wide (DUTSE)	25,000,000.00	20,000,000.00	10,000,000.00	-
Settlement of outstanding liabilities	13 - Reform of Government and Governance	023400500100 - Building Section	23050137 - Capital Project Historical Liabilities	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31730797 - LG Wide (DUTSE)	30,000,000.00	38,000,000.00	50,000,000.00	-
State and local govt joint project	06 - Housing and Urban Development	023400500100 - Building Section	23020118 - Construction / Provision Of Infrastructure	70621 - COMMUNITY DEVELOPMENT	31730797 - LG Wide (DUTSE)	200,000,000.00	296,000,000.00	450,000,000.00	-
Contribution for local government council unified project/program	06 - Housing and Urban Development	023400500100 - Building Section	23020101 - Construction / Provision Of Office Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31730797 - LG Wide (DUTSE)	100,000,000.00	85,000,000.00	100,000,000.00	-
Construction of Steel-Head (Kumfi) with Standalone Solar lightingning system for No. Tsangaya Quranic Rection School	06 - Housing and Urban Development	023400500100 - Building Section	23020103 - Construction/Provision Of Electricity / Solar Power	70161 - GENERAL PUBLIC SERVICES N.E.C.	31730701 - Abaya	-	-	4,545,454.55	-
Construction of Steel-Head (Kumfi) with Standalone Solar lightingning system for No. Tsangaya Quranic Rection School	06 - Housing and Urban Development	023400500100 - Building Section	23020103 - Construction/Provision Of Electricity / Solar Power	70161 - GENERAL PUBLIC SERVICES N.E.C.	31730702 - Chamo	-	-	4,545,454.55	-
Construction of Steel-Head (Kumfi) with Standalone Solar lightingning system for No. Tsangaya Quranic Rection School	06 - Housing and Urban Development	023400500100 - Building Section	23020103 - Construction/Provision Of Electricity / Solar Power	70161 - GENERAL PUBLIC SERVICES N.E.C.	31730703 - Dandubus	-	-	4,545,454.55	-
Construction of Steel-Head (Kumfi) with Standalone Solar lightingning system for No. Tsangaya Quranic Rection School	06 - Housing and Urban Development	023400500100 - Building Section	23020103 - Construction/Provision Of Electricity / Solar Power	70161 - GENERAL PUBLIC SERVICES N.E.C.	31730704 - Duru	-	-	4,545,454.55	-
Construction of Steel-Head (Kumfi) with Standalone Solar lightingning system for No. Tsangaya Quranic Rection School	06 - Housing and Urban Development	023400500100 - Building Section	23020103 - Construction/Provision Of Electricity / Solar Power	70161 - GENERAL PUBLIC SERVICES N.E.C.	31730705 - Jigawar Tsada	-	-	4,545,454.55	-
Construction of Steel-Head (Kumfi) with Standalone Solar lightingning system for No. Tsangaya Quranic Rection School	06 - Housing and Urban Development	023400500100 - Building Section	23020103 - Construction/Provision Of Electricity / Solar Power	70161 - GENERAL PUBLIC SERVICES N.E.C.	31730706 - Kachi	-	-	4,545,454.55	-
Construction of Steel-Head (Kumfi) with Standalone Solar lightingning system for No. Tsangaya Quranic Rection School	06 - Housing and Urban Development	023400500100 - Building Section	23020103 - Construction/Provision Of Electricity / Solar Power	70161 - GENERAL PUBLIC SERVICES N.E.C.	31730707 - Kamaya	-	-	4,545,454.55	-
Construction of Steel-Head (Kumfi) with Standalone Solar lightingning system for No. Tsangaya Quranic Rection School	06 - Housing and Urban Development	023400500100 - Building Section	23020103 - Construction/Provision Of Electricity / Solar Power	70161 - GENERAL PUBLIC SERVICES N.E.C.	31730708 - Kudal	-	-	4,545,454.55	-
Construction of Steel-Head (Kumfi) with Standalone Solar lightingning system for No. Tsangaya Quranic Rection School	06 - Housing and Urban Development	023400500100 - Building Section	23020103 - Construction/Provision Of Electricity / Solar Power	70161 - GENERAL PUBLIC SERVICES N.E.C.	31730709 - Limawa	-	-	4,545,454.55	-
Construction of Steel-Head (Kumfi) with Standalone Solar lightingning system for No. Tsangaya Quranic Rection School	06 - Housing and Urban Development	023400500100 - Building Section	23020103 - Construction/Provision Of Electricity / Solar Power	70161 - GENERAL PUBLIC SERVICES N.E.C.	31730710 - Madobi	-	-	4,545,454.55	-
Construction of 1no midwife quarters at Dandubus	04 - Health	023400500100 - Building Section	23020106 - Construction/Provision Of Hospitals/Health Centres	70161 - GENERAL PUBLIC SERVICES N.E.C.	31730711 - Sakwaya	-	-	4,545,454.55	-
Construction of 1no midwife quarters at Kamaya	04 - Health	023400500100 - Building Section	23020106 - Construction/Provision Of Hospitals/Health Centres	70721 - GENERAL MEDICAL SERVICES	31730703 - Dandubus	50,000,000.00	25,000,000.00	25,000,000.00	-
Renovation of distric head house at Dutse clinl gari	06 - Housing and Urban Development	023400500100 - Building Section	23030101 - Rehabilitation/Repairs of Residential Buildings	70611 - HOUSING DEVELOPMENT	31730797 - LG Wide (DUTSE)	2,000,000.00	-	10,000,000.00	-
Construction of distric head house at Chamo (ongoing)	06 - Housing and Urban Development	023400500100 - Building Section	23030102 - Construction/Provision Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31730702 - Chamo	13,000,000.00	-	15,000,000.00	-
Construction of distric head house at Sakwaya (ongoing)	06 - Housing and Urban Development	023400500100 - Building Section	23030102 - Construction/Provision Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31730711 - Sakwaya	10,000,000.00	-	15,000,000.00	-
Renovation of Dandubus distric head house	06 - Housing and Urban Development	023400500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31730797 - LG Wide (DUTSE)	5,000,000.00	-	10,000,000.00	-
Construction of police station at Chamo	13 - Reform of Government and Governance	023400500100 - Building Section	23030132 - Construction/Provision Of Other Institutional Structures	70311 - POLICE SERVICES	31730702 - Chamo	3,333,333.33	2,027,113.33	16,666,666.67	-
Construction of police station at Sakwaya	13 - Reform of Government and Governance	023400500100 - Building Section	23030132 - Construction/Provision Of Other Institutional Structures	70311 - POLICE SERVICES	31730711 - Sakwaya	3,333,333.33	2,027,113.33	16,666,666.67	-
Construction of police station at Dandubus	13 - Reform of Government and Governance	023400500100 - Building Section	23030101 - Construction/Provision Of Office Buildings	70311 - POLICE SERVICES	31730703 - Dandubus	3,333,333.33	2,027,113.33	16,666,666.67	-
Construction of conference hall at Dutse L G secretariat	06 - Housing and Urban Development	023400500100 - Building Section	23020106 - Construction/Provision Of Hospitals/Health Centres	70621 - COMMUNITY DEVELOPMENT	31730797 - LG Wide (DUTSE)	20,000,000.00	-	30,000,000.00	-
Construction of ccdroom at Dutse primary health care	04 - Health	023400500100 - Building Section	23020106 - Construction/Provision Of Hospitals/Health Centres	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31730797 - LG Wide (DUTSE)	5,000,000.00	4,222,950.00	5,000,000.00	-
Construction of education secretary office at L G secretariat	05 - Education	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31730797 - LG Wide (DUTSE)	2,000,000.00	-	10,000,000.00	-
Renovation and furnishing of L E secretariat	13 - Reform of Government and Governance	023400500100 - Building Section	23010112 - Purchase Of Office Furniture and Fittings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31730797 - LG Wide (DUTSE)	18,000,000.00	5,422,115.00	10,000,000.00	-
Procurement of office furniture at Chamo	13 - Reform of Government and Governance	023400500100 - Building Section	23010112 - Purchase Of Office Furniture and Fittings	70611 - HOUSING DEVELOPMENT	31730702 - Chamo	2,500,000.00	-	2,500,000.00	-
Procurement of office furniture at Sakwaya	13 - Reform of Government and Governance	023400500100 - Building Section	23010112 - Purchase Of Office Furniture and Fittings	70611 - HOUSING DEVELOPMENT	31730711 - Sakwaya	2,500,000.00	-	2,500,000.00	-
Procurement of office furniture at Abaya	13 - Reform of Government and Governance	023400500100 - Building Section	23010112 - Purchase Of Office Furniture and Fittings	70611 - HOUSING DEVELOPMENT	31730701 - Abaya	2,500,000.00	-	2,500,000.00	-
Procurement of office furniture at Dandubus	13 - Reform of Government and Governance	023400500100 - Building Section	23010112 - Purchase Of Office Furniture and Fittings	70611 - HOUSING DEVELOPMENT	31730703 - Dandubus	2,500,000.00	-	2,500,000.00	-
Latefire filling from by-pass bakin jeli to baranda and madobi	17 - Road	023400500100 - Building Section	23030146 - Construction of Drainages, Barrages & other Erosion Control Structures	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31730797 - LG Wide (DUTSE)	10,000,000.00	-	10,000,000.00	10,000,000.00
Contribution to local govt election (SIEC)	13 - Reform of Government and Governance	023400500100 - Building Section	23050103 - Monitoring And Evaluation	70161 - GENERAL PUBLIC SERVICES N.E.C.	31730797 - LG Wide (DUTSE)	10,000,000.00	-	5,000,000.00	-
Construction of shopping complex at Dutse	12 - Growing the Private Sector	023400500100 - Building Section	23020118 - Construction / Provision Of Infrastructure	70611 - HOUSING DEVELOPMENT	31730797 - LG Wide (DUTSE)	15,000,000.00	-	20,000,000.00	-
Construction of three village Health office at each wards (Limawa, Kachi, Abaya, Kamaya, Duru, Dandubus, J/Tsada, Madobi, Chamo, Sakwaya and Kudal)	06 - Housing and Urban Development	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70611 - HOUSING DEVELOPMENT	31730797 - LG Wide (DUTSE)	10,000,000.00	-	30,000,000.00	-
Renovation of 3nos village Health offices at each ward (Limawa, Kachi, Abaya, Kamaya, Duru, Dandubus, J/Tsada, Madobi, Chamo, Sakwaya and Kudal)	06 - Housing and Urban Development	023400500100 - Building Section	23030121 - Rehabilitation / Repairs Of Office Buildings	70611 - HOUSING DEVELOPMENT	31730797 - LG Wide (DUTSE)	10,000,000.00	-	55,000,000.00	-
Rehabilitation of Feeder Road from Indian Quarters to Jaudi Road (3KM)	06 - Housing and Urban Development	023400500100 - Building Section	23030114 - Rehabilitation / Repairs - Roads	70451 - ROAD TRANSPORT	31730797 - LG Wide (DUTSE)	-	-	70,000,000.00	-
Construction of city gate at Dutse	06 - Housing and Urban Development	023400500100 - Building Section	23020114 - Construction / Provision Of Roads	70621 - COMMUNITY DEVELOPMENT	31730797 - LG Wide (DUTSE)	15,000,000.00	-	30,000,000.00	-
Procurement of office furniture at Chamo	06 - Housing and Urban Development	023400500100 - Building Section	23010112 - Purchase Of Office Furniture and Fittings	70611 - HOUSING DEVELOPMENT	31730702 - Chamo	2,500,000.00	-	2,500,000.00	-
Construction of guest house Dutse	06 - Housing and Urban Development	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70133 - OTHER GENERAL SERVICES	31730797 - LG Wide (DUTSE)	50,000,000.00	-	50,000,000.00	-
Construction of feeder road from Dandubus, Kacha and Buju road (10km)	17 - Road	023400500100 - Building Section	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31730797 - LG Wide (DUTSE)	100,000,000.00	-	450,000,000.00	-
Construction of feeder road from Laraba to Halamawa	17 - Road	023400500100 - Building Section	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31730797 - LG Wide (DUTSE)	40,000,000.00	-	130,000,000.00	-
Rehabilitation of Feeder Road from Kudal to Ruru to Rufe Village	17 - Road	023400500100 - Building Section	23030113 - Rehabilitation / Repairs - Roads	70421 - AGRICULTURE	31730797 - LG Wide (DUTSE)	-	-	50,000,000.00	-
Renovation of Local government Staffs Quarters	06 - Housing and Urban Development	023400500100 - Building Section	23030121 - Rehabilitation / Repairs Of Office Buildings	70611 - HOUSING DEVELOPMENT	31730797 - LG Wide (DUTSE)	-	-	50,000,000.00	-
2% contribution to Sule lamido university Khasua	05 - Education	051700400100 - Other Education	23020146 - Construction of Lecture Hall/Theatre/Class Rooms	70941 - FIRST STAGE OF TERTIARY EDUCATION	31730797 - LG Wide (DUTSE)	70,000,000.00	63,670,650.00	80,000,000.00	-
Establishment of college of nursing/health sciences phase1	05 - Education	051700400100 - Other Education	23020107 - Construction/Provision Of Public Schools	70942 - SECOND STAGE OF TERTIARY EDUCATION	31730797 - LG Wide (DUTSE)	30,000,000.00	-	-	-
Construction of 3nocks or 2 classrom isamiya primary school at each ward (Limawa, Kachi, Abaya, Kamaya, Duru, Dandubus, J/Tsada, Madobi, Chamo, Sakwaya and Kudal)	05 - Education	051700400100 - Other Education	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31730797 - LG Wide (DUTSE)	10,000,000.00	5,558,776.00	80,000,000.00	-

317307 - DUTSE 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 Summary To August	2026 Approved Budget	2026 Climate Change Tonnage
Renovation of 5no primary schools at each ward(Limawa, Kachi, Abaya, Karmaya, Duru, Dandubus, J/Tsada, Madobi, Chamo, Sakwaya and Kuda)	05 - Education	05170040010 - Other Education	23020131 - Construction/Provision Of Religious Structures	70912 - PRIMARY EDUCATION	31730797 - LG Wide (DUTSE)	50,000,000.00	16,718,085.00	100,000,000.00	-
Provision of scholarship and educational support for tertiary institution	05 - Education	05170040010 - Other Education	23020131 - Construction/Provision Of Religious Structures	70961 - SUBSIDIARY SERVICES TO EDUCATION	31730797 - LG Wide (DUTSE)	20,000,000.00	30,396,257.00	50,000,000.00	-
Students care program	05 - Education	05170040010 - Other Education	23020101 - Research & Development and Censuses/Surveys	70961 - SUBSIDIARY SERVICES TO EDUCATION	31730797 - LG Wide (DUTSE)	67,000,000.00	29,915,600.00	67,000,000.00	-
CONTRIBUTION FOR SUSTAINABILITY IN THE CAPACITY BUILDING ON CLIMATE CHANGE MITTIGATION	05 - Education	05170040010 - Other Education	23020107 - Construction/Provision Of Public Schools	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31730797 - LG Wide (DUTSE)	10,000,000.00	10,510,000.00	10,000,000.00	10,000,000.00
Contribution to primary school furnitures in the local government	05 - Education	05170040010 - Other Education	23010141 - Purchase of School Furniture	70912 - PRIMARY EDUCATION	31730797 - LG Wide (DUTSE)	15,000,000.00	-	15,000,000.00	-
Construction of 1block of 2classrooms at Dadin duruya, bare-bari and eje ( ongoing)	05 - Education	05170040010 - Other Education	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31730797 - LG Wide (DUTSE)	10,000,000.00	-	70,000,000.00	-
Contributions for the training and re-treat of political office holders	13 - Reform of Government and Governance	05170040010 - Other Education	23050108 - Special Intervention Programmes and Projects	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31730797 - LG Wide (DUTSE)	50,000,000.00	47,950,000.00	30,000,000.00	-
Construction of primary school Homadic at Daina and Kacha ongoing	05 - Education	05170040010 - Other Education	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31730797 - LG Wide (DUTSE)	35,000,000.00	22,925,319.00	-	-
CONTRIBUTION OF 5 BLOCKS OF 2BED-ROOMS PROTOTYPE HOUSES AT LOCAL GOVERNMENT HEAD QUARTER	06 - Housing and Urban Development	05170040010 - Other Education	23020102 - Construction/Provision Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31730797 - LG Wide (DUTSE)	-	-	150,000,000.00	-
Contribution for the renovation of primary schools across the local government	05 - Education	05170040010 - Other Education	23030106 - Rehabilitation/Repairs - Public Schools	70912 - PRIMARY EDUCATION	31730797 - LG Wide (DUTSE)	10,000,000.00	-	150,000,000.00	-
Purchase of school uniform	05 - Education	05170040010 - Other Education	23050108 - Special Intervention Programmes and Projects	70912 - PRIMARY EDUCATION	31730797 - LG Wide (DUTSE)	10,000,000.00	-	10,000,000.00	-
Completion of 2nos bedroom house at chamo	05 - Education	05210020010 - Curative	23020102 - Construction/Provision Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31730797 - LG Wide (DUTSE)	7,000,000.00	-	10,000,000.00	-
Construction of basic health center at yargaba, darau and tudun wada ( ongoing )	04 - Health	05210020010 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31730797 - LG Wide (DUTSE)	10,000,000.00	4,488,750.00	35,000,000.00	-
Construction of public convenence at motorpark and dutse market	06 - Housing and Urban Development	05210020010 - Curative	23020118 - Construction / Provision Of Infrastructure	70133 - OTHER GENERAL SERVICES	31730797 - LG Wide (DUTSE)	27,500,000.00	-	27,500,000.00	-
Construction of basic health clinic at zargon buju, jiba, baranda, sakwayayar and kwaiwana ongoing	04 - Health	05210020010 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31730797 - LG Wide (DUTSE)	17,000,000.00	30,000,000.00	70,000,000.00	-
Construction of 1no health post standard at baranda,chamo and kachi	04 - Health	05210020010 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31730797 - LG Wide (DUTSE)	20,000,000.00	-	50,000,000.00	-
Wall fencing at karmaya and yargaba health care center	04 - Health	05210020010 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31730797 - LG Wide (DUTSE)	5,000,000.00	-	50,000,000.00	-
Renovation of health clinic at galanawa, Gkofa, kyaran (ongoing)	04 - Health	05210020010 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31730797 - LG Wide (DUTSE)	5,000,000.00	-	10,000,000.00	-
Procurement of drugs rehabilitation program	04 - Health	05210020010 - Curative	23050108 - Special Intervention Programmes and Projects	70741 - PUBLIC HEALTH SERVICES	31730797 - LG Wide (DUTSE)	20,000,000.00	12,958,000.00	75,000,000.00	-
provision of solar lighting system at most centers in each ward (Limawa, Kachi, Abaya, Karmaya, Duru, Dandubus, J/Tsada, Madobi, Chamo, Sakwaya and Kuda)	04 - Health	05210020010 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70435 - ELECTRICITY	31730797 - LG Wide (DUTSE)	10,000,000.00	4,239,587.00	80,000,000.00	-
Renovation of 5no health post facilities in each ward (Limawa, Kachi, Abaya, Karmaya, Duru, Dandubus, J/Tsada, Madobi, Chamo, Sakwaya and Kuda)	04 - Health	05210020010 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31730797 - LG Wide (DUTSE)	10,000,000.00	-	40,000,000.00	-
Construction of public convenence at Dutse sport complex	06 - Housing and Urban Development	05210020010 - Curative	23020118 - Construction / Provision Of Infrastructure	70133 - OTHER GENERAL SERVICES	31730797 - LG Wide (DUTSE)	27,500,000.00	-	27,500,000.00	-
General renovation of primary health facilities at Abaya	04 - Health	05210020010 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31730701 - Abaya	909,090.91	-	3,636,363.64	-
General renovation of primary health facilities at Chamo	04 - Health	05210020010 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31730702 - Chamo	909,090.91	-	3,636,363.64	-
General renovation of primary health facilities at Dandubus	04 - Health	05210020010 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31730703 - Dandubus	909,090.91	-	3,636,363.64	-
General renovation of primary health facilities at Duru	04 - Health	05210020010 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31730704 - Duru	909,090.91	-	3,636,363.64	-
General renovation of primary health facilities at Jigawar Tsada	04 - Health	05210020010 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31730705 - Jigawar Tsada	909,090.91	-	3,636,363.64	-
General renovation of primary health facilities at Kachi	04 - Health	05210020010 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31730706 - Kachi	909,090.91	-	3,636,363.64	-
General renovation of primary health facilities at Karmaya	04 - Health	05210020010 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31730707 - Karmaya	909,090.91	-	3,636,363.64	-
General renovation of primary health facilities at Kudai	04 - Health	05210020010 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31730708 - Kudai	909,090.91	-	3,636,363.64	-
General renovation of primary health facilities at Limawa	04 - Health	05210020010 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31730709 - Limawa	909,090.91	-	3,636,363.64	-
General renovation of primary health facilities at Madobi	04 - Health	05210020010 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31730710 - Madobi	909,090.91	-	3,636,363.64	-
General renovation of primary health facilities at Sakwaya	04 - Health	05210020010 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31730711 - Sakwaya	909,090.91	-	3,636,363.64	-
Construction of health post at FaniSau and Sabalari town	04 - Health	05210020010 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31730797 - LG Wide (DUTSE)	12,500,000.00	-	20,000,000.00	-
Construction of 1no health post standard at baranda,chamo and kachi	04 - Health	05210020010 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31730797 - LG Wide (DUTSE)	-	-	58,000,000.00	-
Construction of 10nos handpumps at each ward (Limawa, Kachi, Abaya, Karmaya, Duru, Dandubus, J/Tsada, Madobi, Chamo, Sakwaya and Kuda)	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31730797 - LG Wide (DUTSE)	25,000,000.00	22,355,000.00	25,000,000.00	-
Purchase of hand pump materials	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31730797 - LG Wide (DUTSE)	35,395,000.00	39,034,150.00	40,000,000.00	-
Construction of Industrial Bore-hole for Irrigation Projects	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31730797 - LG Wide (DUTSE)	-	-	30,000,000.00	-
Ratification of pipes line across the local government	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31730797 - LG Wide (DUTSE)	10,000,000.00	-	-	-
Extension of pipes at kwaiwana 1000meters	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31730797 - LG Wide (DUTSE)	3,000,000.00	-	-	-
Conversion of hand pumps to solar at each ward (Limawa, Kachi, Abaya, Karmaya, Duru, Dandubus, J/Tsada, Madobi, Chamo, Sakwaya and Kuda) Ongoing	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31730797 - LG Wide (DUTSE)	5,000,000.00	2,100,000.00	5,000,000.00	-
Provision of water supply at upgrade PHC	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70133 - OTHER GENERAL SERVICES	31730797 - LG Wide (DUTSE)	5,000,000.00	-	-	-
Provision of water supply at NYSJ lodge Dutse	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70133 - OTHER GENERAL SERVICES	31730797 - LG Wide (DUTSE)	5,000,000.00	-	-	-
Construction of solar at Dadin duruya	14 - Power	05350030010 - Rural Water Supply	23020103 - Construction/Provision Of Electricity / Solar Power	70133 - OTHER GENERAL SERVICES	31730797 - LG Wide (DUTSE)	10,000,000.00	-	10,000,000.00	-
Construction of 10nos borehole at each ward (Limawa, Kachi, Abaya, Karmaya, Duru, Dandubus, J/Tsada, Madobi, Chamo, Sakwaya and Kuda) (ongoing)	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70161 - GENERAL PUBLIC SERVICES N.E.C.	31730797 - LG Wide (DUTSE)	30,000,000.00	20,230,000.00	20,000,000.00	-
Construction and Conversion of 1no solar scheme at Abaya	14 - Power	05350030010 - Rural Water Supply	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31730701 - Abaya	1,818,181.82	1,392,727.27	2,727,272.73	-
Construction and Conversion of 1no solar scheme at Chamo	14 - Power	05350030010 - Rural Water Supply	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31730702 - Chamo	1,818,181.82	1,392,727.27	2,727,272.73	-
Construction and Conversion of 1no solar scheme at Dandubus	14 - Power	05350030010 - Rural Water Supply	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31730703 - Dandubus	1,818,181.82	1,392,727.27	2,727,272.73	-
Construction and Conversion of 1no solar scheme at Duru	14 - Power	05350030010 - Rural Water Supply	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31730704 - Duru	1,818,181.82	1,392,727.27	2,727,272.73	-
Construction and Conversion of 1no solar scheme at Jigawar Tsada	14 - Power	05350030010 - Rural Water Supply	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31730705 - Jigawar Tsada	1,818,181.82	1,392,727.27	2,727,272.73	-
Construction and Conversion of 1no solar scheme at Kachi	14 - Power	05350030010 - Rural Water Supply	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31730706 - Kachi	1,818,181.82	1,392,727.27	2,727,272.73	-
Construction and Conversion of 1no solar scheme at Karmaya	14 - Power	05350030010 - Rural Water Supply	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31730707 - Karmaya	1,818,181.82	1,392,727.27	2,727,272.73	-
Construction and Conversion of 1no solar scheme at Kudai	14 - Power	05350030010 - Rural Water Supply	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31730708 - Kudai	1,818,181.82	1,392,727.27	2,727,272.73	-
Construction and Conversion of 1no solar scheme at Limawa	14 - Power	05350030010 - Rural Water Supply	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31730709 - Limawa	1,818,181.82	1,392,727.27	2,727,272.73	-
Construction and Conversion of 1no solar scheme at Madobi	14 - Power	05350030010 - Rural Water Supply	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31730710 - Madobi	1,818,181.82	1,392,727.27	2,727,272.73	-
Construction and Conversion of 1no solar scheme at Sakwaya	14 - Power	05350030010 - Rural Water Supply	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31730711 - Sakwaya	1,818,181.82	1,392,727.27	2,727,272.73	-
Conversion of motorize water pumps station to solar system at Abaya	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70133 - OTHER GENERAL SERVICES	31730701 - Abaya	2,272,727.27	650,000.00	1,818,181.82	-
Conversion of motorize water pumps station to solar system at Chamo	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70133 - OTHER GENERAL SERVICES	31730702 - Chamo	2,272,727.27	650,000.00	1,818,181.82	-
Conversion of motorize water pumps station to solar system at Dandubus	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70133 - OTHER GENERAL SERVICES	31730703 - Dandubus	2,272,727.27	650,000.00	1,818,181.82	-
Conversion of motorize water pumps station to solar system at Duru	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70133 - OTHER GENERAL SERVICES	31730704 - Duru	2,272,727.27	650,000.00	1,818,181.82	-
Conversion of motorize water pumps station to solar system at Jigawar Tsada	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70133 - OTHER GENERAL SERVICES	31730705 - Jigawar Tsada	2,272,727.27	650,000.00	1,818,181.82	-
Conversion of motorize water pumps station to solar system at Kachi	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70133 - OTHER GENERAL SERVICES	31730706 - Kachi	2,272,727.27	650,000.00	1,818,181.82	-
Conversion of motorize water pumps station to solar system at Karmaya	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70133 - OTHER GENERAL SERVICES	31730707 - Karmaya	2,272,727.27	650,000.00	1,818,181.82	-
Conversion of motorize water pumps station to solar system at Kudai	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70133 - OTHER GENERAL SERVICES	31730708 - Kudai	2,272,727.27	650,000.00	1,818,181.82	-
Conversion of motorize water pumps station to solar system at Limawa	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70133 - OTHER GENERAL SERVICES	31730709 - Limawa	2,272,727.27	650,000.00	1,818,181.82	-
Conversion of motorize water pumps station to solar system at Madobi	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70133 - OTHER GENERAL SERVICES	31730710 - Madobi	2,272,727.27	650,000.00	1,818,181.82	-
Conversion of motorize water pumps station to solar system at Sakwaya	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70133 - OTHER GENERAL SERVICES	31730711 - Sakwaya	2,272,727.27	650,000.00	1,818,181.82	-
Purchase of materials for blind center at Dutse	13 - Reform of Government and Governance	05510020010 - Information, Youth, Sport & Culture	23050108 - Special Intervention Programmes and Projects	70133 - OTHER GENERAL SERVICES	31730797 - LG Wide (DUTSE)	5,000,000.00	-	5,000,000.00	-

317307 - DUTSE Local Government, Jigawa State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tanning
Social protection programme	02 - Societal Re-orientation	055100200100 - Information, Youth, Sport & Culture	23050108 - Special Intervention Programmes and Projects	71091 - SOCIAL PROTECTION N.E.C.	31730797 - LG Wide (DUTSE)	10,000,000.00	20,276,500.00	30,000,000.00	-
Youth/Women empowerment (Palliative)	03 - Poverty Alleviation	055100200100 - Information, Youth, Sport & Culture	23050108 - Special Intervention Programmes and Projects	70161 - GENERAL PUBLIC SERVICES N.E.C.	31730797 - LG Wide (DUTSE)	22,000,000.00	10,650,000.00	40,000,000.00	-
Contribution to empowerment programme	03 - Poverty Alleviation	055100200100 - Information, Youth, Sport & Culture	23050108 - Special Intervention Programmes and Projects	70161 - GENERAL PUBLIC SERVICES N.E.C.	31730797 - LG Wide (DUTSE)	10,000,000.00	-	50,000,000.00	-
Youth empowerment	08 - Youth	055100200100 - Information, Youth, Sport & Culture	23050108 - Special Intervention Programmes and Projects	70161 - GENERAL PUBLIC SERVICES N.E.C.	31730797 - LG Wide (DUTSE)	10,000,000.00	9,500,000.00	50,000,000.00	-
Construction of Water Solar Scheme at Dadin Duniya, Kacha, Kachi, Fagaji, Rankwache, Godiya Miyetti and Takur Site	10 - Water Resources and Rural Development	055100300100 - Social Welfare Section	23020105 - Construction/Provision Of Water Facilities	70621 - WATER SUPPLY	31730797 - LG Wide (DUTSE)	-	-	70,000,000.00	-
Contribution to community development project	02 - Societal Re-orientation	055100300100 - Social Welfare Section	23020118 - Construction / Provision Of Infrastructure	70621 - COMMUNITY DEVELOPMENT	31730797 - LG Wide (DUTSE)	25,000,000.00	39,801,056.00	100,000,000.00	-
Equity contribution to JICHIMA	13 - Reform of Government and Governance	055100300100 - Social Welfare Section	23020118 - Construction / Provision Of Infrastructure	70621 - COMMUNITY DEVELOPMENT	31730797 - LG Wide (DUTSE)	18,500,000.00	9,250,000.00	41,200,000.00	-
Contribution to Hiba Board Capital Projects Across the LGA	02 - Societal Re-orientation	055100300100 - Social Welfare Section	23020131 - Construction/Provision Of Religious Structures	70811 - RECREATIONAL AND SPORTING SERVICES	31730797 - LG Wide (DUTSE)	-	-	40,000,000.00	-
Construction of market stalls at Lintawa, Laraba, Durbubus, Kudai, Yangaba, Chai-Chai, Chamo, Sakwaya and Hammayayi markets (ongoing)	06 - Housing and Urban Development	055100400100 - Trade Section and Cooperatives	23020118 - Construction / Provision Of Infrastructure	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31730797 - LG Wide (DUTSE)	10,000,000.00	20,233,818.00	20,000,000.00	-
Construction of mini motorpark at dutse modern market ( phase I)	06 - Housing and Urban Development	055100400100 - Trade Section and Cooperatives	23020118 - Construction / Provision Of Infrastructure	70133 - OTHER GENERAL SERVICES	31730797 - LG Wide (DUTSE)	10,000,000.00	-	30,000,000.00	-
Construction of new motor park at dutse, tarabar tambarrin gwani and chamo	06 - Housing and Urban Development	055100400100 - Trade Section and Cooperatives	23020118 - Construction / Provision Of Infrastructure	70133 - OTHER GENERAL SERVICES	31730797 - LG Wide (DUTSE)	6,470,000.00	7,537,428.00	30,000,000.00	-
Construction of 5nos market stalls moredem one at Karnaya	06 - Housing and Urban Development	055100400100 - Trade Section and Cooperatives	23020118 - Construction / Provision Of Infrastructure	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31730797 - LG Wide (DUTSE)	5,000,000.00	2,518,503.00	5,000,000.00	-
Construction of 2nos market stalls (unwasa, kashim, Abaya, Karnaya, Duru, Durdubus, J/Tsada, Madobi, Chamo, Sakwaya and Kuda)	06 - Housing and Urban Development	055100400100 - Trade Section and Cooperatives	23020118 - Construction / Provision Of Infrastructure	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31730797 - LG Wide (DUTSE)	-	-	40,000,000.00	-

<b>011100100100 Chairman</b>					
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>Performance January to August</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>85,385,957.00</b>	<b>74,079,366.00</b>	<b>225,185,600.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>39,885,957.00</b>	<b>30,640,366.00</b>	<b>46,185,600.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>16,596,684.00</b>	<b>12,447,513.00</b>	<b>15,836,604.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>16,596,684.00</b>	<b>12,447,513.00</b>	<b>15,836,604.00</b>	<b>0.00</b>
21010101	Salary	16,596,684.00	12,447,513.00	15,836,604.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>23,289,273.00</b>	<b>18,192,853.00</b>	<b>30,348,996.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>23,289,273.00</b>	<b>18,192,853.00</b>	<b>30,348,996.00</b>	<b>0.00</b>
21020104	Rent Supplement	3,319,329.00	2,212,886.00	3,327,785.00	0.00
21020106	Utility Allowance	1,659,668.00	1,106,446.00	1,786,943.00	0.00
21020107	Entertainment	1,659,668.00	1,106,446.00	1,583,660.00	0.00
21020109	Leave Transport Grant	1,659,668.00	1,106,446.00	1,659,668.00	0.00
21020122	Motor Vehicle Maintenance Allowance	6,638,673.00	4,425,782.00	6,638,673.00	0.00
21020123	Constituency Allowance	352,267.00	234,847.00	352,267.00	0.00
21020173	Once-in-4-Years Furniture Allowance	8,000,000.00	8,000,000.00	15,000,000.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>45,500,000.00</b>	<b>43,439,000.00</b>	<b>179,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>45,500,000.00</b>	<b>43,439,000.00</b>	<b>179,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>10,000,000.00</b>	<b>5,709,000.00</b>	<b>50,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	3,000,000.00	3,159,000.00	20,000,000.00	0.00
22020104	International Travel & Transport - Others	7,000,000.00	2,550,000.00	30,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>500,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	500,000.00	0.00	10,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>2,000,000.00</b>	<b>12,720,000.00</b>	<b>15,000,000.00</b>	<b>0.00</b>
22020406	Other Maintenance Services	2,000,000.00	12,720,000.00	15,000,000.00	0.00
<b>220205</b>	<b>Training - General</b>	<b>4,000,000.00</b>	<b>6,700,000.00</b>	<b>60,000,000.00</b>	<b>0.00</b>
22020501	Local Training	4,000,000.00	6,700,000.00	20,000,000.00	0.00
22020502	International Training	0.00	0.00	40,000,000.00	0.00
<b>220206</b>	<b>Other Services - General</b>	<b>24,000,000.00</b>	<b>18,000,000.00</b>	<b>24,000,000.00</b>	<b>0.00</b>
22020604	Security Vote (Including Operations)	24,000,000.00	18,000,000.00	24,000,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>5,000,000.00</b>	<b>310,000.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)	5,000,000.00	310,000.00	20,000,000.00	0.00

<b>011108000100 Internal Audit Office</b>					
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>Performance January to August</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>6,170,692.00</b>	<b>4,271,359.00</b>	<b>7,540,024.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>5,420,692.00</b>	<b>3,601,359.00</b>	<b>6,040,024.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>1,667,399.00</b>	<b>1,099,125.00</b>	<b>2,479,944.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>1,667,399.00</b>	<b>1,099,125.00</b>	<b>2,479,944.00</b>	<b>0.00</b>
21010101	Salary	1,667,399.00	1,099,125.00	2,479,944.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>3,753,293.00</b>	<b>2,502,234.00</b>	<b>3,560,080.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>3,753,293.00</b>	<b>2,502,234.00</b>	<b>3,560,080.00</b>	<b>0.00</b>
21020103	Transport Allowance	371,091.00	247,400.00	298,252.00	0.00
21020104	Rent Supplement	504,999.00	336,670.00	495,988.00	0.00
21020105	Meal Subsidy	281,043.00	187,370.00	121,866.00	0.00
21020106	Utility Allowance	265,767.00	177,180.00	140,304.00	0.00
21020107	Entertainment	224,487.00	149,660.00	33,600.00	0.00
21020109	Leave Transport Grant	358,455.00	238,980.00	247,994.00	0.00
21020112	Inducement Allowance	571,899.00	381,266.00	1,679,998.00	0.00

21020113	Hazard / Hardship Allowance	283,730.00	189,154.00	123,997.00	0.00
21020136	Responsibility Allowance	501,891.00	334,594.00	61,999.00	0.00
21020137	Medical Allowance	389,931.00	259,960.00	356,082.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>750,000.00</b>	<b>670,000.00</b>	<b>1,500,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>750,000.00</b>	<b>670,000.00</b>	<b>1,500,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>350,000.00</b>	<b>320,000.00</b>	<b>500,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	350,000.00	320,000.00	500,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>400,000.00</b>	<b>350,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	400,000.00	350,000.00	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
<b>2</b>	<b>EXPENDITURES</b>	<b>59,847,956.00</b>	<b>45,145,522.00</b>	<b>146,847,956.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>23,847,956.00</b>	<b>13,280,522.00</b>	<b>43,847,956.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>8,960,088.00</b>	<b>6,709,752.00</b>	<b>8,960,088.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>8,960,088.00</b>	<b>6,709,752.00</b>	<b>8,960,088.00</b>	<b>0.00</b>
21010101	Salary	8,960,088.00	6,709,752.00	8,960,088.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>14,887,868.00</b>	<b>6,570,770.00</b>	<b>34,887,868.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>14,887,868.00</b>	<b>6,570,770.00</b>	<b>34,887,868.00</b>	<b>0.00</b>
21020104	Rent Supplement	1,823,788.00	1,194,680.00	1,823,788.00	0.00
21020106	Utility Allowance	896,009.00	597,350.00	896,009.00	0.00
21020107	Entertainment	896,009.00	597,350.00	896,009.00	0.00
21020109	Leave Transport Grant	896,009.00	597,350.00	896,009.00	0.00
21020122	Motor Vehicle Maintenance Allowance	3,584,035.00	2,389,360.00	3,584,035.00	0.00
21020123	Constituency Allowance	1,792,018.00	1,194,680.00	1,792,018.00	0.00
21020173	Once-in-4-Years Furniture Allowance	5,000,000.00	0.00	25,000,000.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>36,000,000.00</b>	<b>31,865,000.00</b>	<b>103,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>36,000,000.00</b>	<b>31,865,000.00</b>	<b>103,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>7,000,000.00</b>	<b>4,930,000.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	7,000,000.00	4,930,000.00	20,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>2,000,000.00</b>	<b>100,000.00</b>	<b>30,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	2,000,000.00	100,000.00	30,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>0.00</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>0.00</b>
22020406	Other Maintenance Services	0.00	0.00	15,000,000.00	0.00
<b>220205</b>	<b>Training - General</b>	<b>3,000,000.00</b>	<b>950,000.00</b>	<b>30,000,000.00</b>	<b>0.00</b>
22020501	Local Training	3,000,000.00	950,000.00	30,000,000.00	0.00
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>18,000,000.00</b>	<b>21,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
22020701	Financial Consulting	18,000,000.00	21,000,000.00	0.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>6,000,000.00</b>	<b>4,885,000.00</b>	<b>8,000,000.00</b>	<b>0.00</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)	6,000,000.00	4,885,000.00	8,000,000.00	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
<b>2</b>	<b>EXPENDITURES</b>	<b>551,268,784.00</b>	<b>234,224,732.00</b>	<b>629,951,565.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>61,370,389.00</b>	<b>42,823,203.00</b>	<b>69,553,170.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>27,922,078.00</b>	<b>17,736,966.00</b>	<b>31,113,960.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>27,922,078.00</b>	<b>17,736,966.00</b>	<b>31,113,960.00</b>	<b>0.00</b>
21010101	Salary	27,922,078.00	17,736,966.00	31,113,960.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>33,448,311.00</b>	<b>25,086,237.00</b>	<b>38,439,210.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>33,448,311.00</b>	<b>25,086,237.00</b>	<b>38,439,210.00</b>	<b>0.00</b>

21020103	Transport Allowance	5,870,138.00	4,402,604.00	6,634,944.00	0.00
21020104	Rent Supplement	7,836,138.00	5,877,104.00	6,822,316.00	0.00
21020105	Meal Subsidy	2,596,330.00	1,947,248.00	2,818,111.00	0.00
21020106	Utility Allowance	2,127,076.00	1,595,307.00	3,229,581.00	0.00
21020107	Entertainment	3,921,166.00	2,940,875.00	4,033,600.00	0.00
21020109	Leave Transport Grant	3,347,939.00	2,510,955.00	3,413,389.00	0.00
21020112	Inducement Allowance	0.00	0.00	480,000.00	0.00
21020113	Hazard / Hardship Allowance	0.00	0.00	959,314.00	0.00
21020117	Domestic Staff Allowance	1,608,790.00	1,206,593.00	1,680,000.00	0.00
21020137	Medical Allowance	6,140,734.00	4,605,551.00	8,367,955.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>216,500,000.00</b>	<b>141,401,529.00</b>	<b>202,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>216,500,000.00</b>	<b>141,401,529.00</b>	<b>202,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,000,000.00</b>	<b>980,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	1,000,000.00	980,000.00	2,000,000.00	0.00
<b>220202</b>	<b>Utilities General</b>	<b>500,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22020202	Telephone Charges	500,000.00	0.00	0.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,000,000.00</b>	<b>849,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	1,000,000.00	849,000.00	10,000,000.00	0.00
<b>220205</b>	<b>Training - General</b>	<b>20,000,000.00</b>	<b>19,983,200.00</b>	<b>30,000,000.00</b>	<b>0.00</b>
22020501	Local Training	20,000,000.00	19,983,200.00	30,000,000.00	0.00
<b>220206</b>	<b>Other Services - General</b>	<b>184,000,000.00</b>	<b>101,217,629.00</b>	<b>140,000,000.00</b>	<b>0.00</b>
22020604	Security Vote (Including Operations)	112,000,000.00	62,097,629.00	140,000,000.00	0.00
22020616	Casual Workers Services	72,000,000.00	39,120,000.00	0.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>10,000,000.00</b>	<b>18,371,700.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)	10,000,000.00	18,371,700.00	20,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>273,398,395.00</b>	<b>50,000,000.00</b>	<b>358,398,395.00</b>	<b>0.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>173,398,395.00</b>	<b>0.00</b>	<b>348,398,395.00</b>	<b>0.00</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>173,398,395.00</b>	<b>0.00</b>	<b>348,398,395.00</b>	<b>0.00</b>
23010104	Purchase of Motor Cycles	22,000,000.00	0.00	17,000,000.00	0.00
23010105	Purchase Of Motor Vehicles	143,398,395.00	0.00	306,398,395.00	0.00
23010112	Purchase Of Office Furniture and Fittings	5,000,000.00	0.00	15,000,000.00	0.00
23010128	Purchase Of Security Equipment	3,000,000.00	0.00	10,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>100,000,000.00</b>	<b>50,000,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>100,000,000.00</b>	<b>50,000,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
23020102	Construction/Provision Of Residential Buildings	100,000,000.00	50,000,000.00	10,000,000.00	0.00

<b>021500100100 Agriculture 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>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>164,799,396.00</b>	<b>155,208,180.00</b>	<b>189,086,348.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>6,298,489.00</b>	<b>4,187,805.00</b>	<b>8,086,348.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>2,196,328.00</b>	<b>1,453,005.00</b>	<b>3,791,884.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>2,196,328.00</b>	<b>1,453,005.00</b>	<b>3,791,884.00</b>	<b>0.00</b>
21010101	Salary	2,196,328.00	1,453,005.00	3,791,884.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>4,102,161.00</b>	<b>2,734,800.00</b>	<b>4,294,464.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>4,102,161.00</b>	<b>2,734,800.00</b>	<b>4,294,464.00</b>	<b>0.00</b>
21020103	Transport Allowance	608,551.00	405,700.00	713,428.00	0.00
21020104	Rent Supplement	616,456.00	410,980.00	758,374.00	0.00
21020105	Meal Subsidy	411,808.00	274,540.00	299,876.00	0.00
21020106	Utility Allowance	368,126.00	245,420.00	343,216.00	0.00
21020107	Entertainment	275,176.00	183,460.00	70,153.00	0.00

21020109	Leave Transport Grant	498,988.00	332,660.00	379,209.00	0.00
21020117	Domestic Staff Allowance	618,988.00	412,660.00	840,000.00	0.00
21020137	Medical Allowance	704,068.00	469,380.00	890,208.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>8,500,000.00</b>	<b>6,388,000.00</b>	<b>16,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>8,500,000.00</b>	<b>6,388,000.00</b>	<b>16,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000.00</b>	<b>675,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	500,000.00	675,000.00	1,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,000,000.00</b>	<b>1,065,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	1,000,000.00	1,065,000.00	5,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>7,000,000.00</b>	<b>4,648,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020406	Other Maintenance Services	7,000,000.00	4,648,000.00	10,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>150,000,907.00</b>	<b>144,632,375.00</b>	<b>165,000,000.00</b>	<b>0.00</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>110,000,907.00</b>	<b>106,254,536.00</b>	<b>35,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>110,000,907.00</b>	<b>106,254,536.00</b>	<b>35,000,000.00</b>	<b>0.00</b>
23020113	Construction / Provision Of Agricultural Facilities	100,000,907.00	99,204,536.00	30,000,000.00	0.00
23020131	Construction/Provision Of Religious Structures	10,000,000.00	7,050,000.00	5,000,000.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>40,000,000.00</b>	<b>38,377,839.00</b>	<b>130,000,000.00</b>	<b>0.00</b>
<b>230501</b>	<b>Acquisition of Non-Tangible Asset</b>	<b>40,000,000.00</b>	<b>38,377,839.00</b>	<b>130,000,000.00</b>	<b>0.00</b>
23050108	Special Intervention Programmes and Projects	40,000,000.00	38,377,839.00	115,000,000.00	0.00
23050137	Capital Project Historical Liabilities	0.00	0.00	15,000,000.00	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>36,667,695.00</b>	<b>6,966,418.00</b>	<b>39,399,730.00</b>	<b>10,000,000.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>6,167,695.00</b>	<b>4,279,918.00</b>	<b>8,899,730.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>2,407,024.00</b>	<b>1,772,784.00</b>	<b>4,432,593.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>2,407,024.00</b>	<b>1,772,784.00</b>	<b>4,432,593.00</b>	<b>0.00</b>
21010101	Salary	2,407,024.00	1,772,784.00	4,432,593.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>3,760,671.00</b>	<b>2,507,134.00</b>	<b>4,467,137.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>3,760,671.00</b>	<b>2,507,134.00</b>	<b>4,467,137.00</b>	<b>0.00</b>
21020103	Transport Allowance	713,608.00	475,740.00	993,672.00	0.00
21020104	Rent Supplement	836,491.00	557,670.00	886,515.00	0.00
21020105	Meal Subsidy	496,336.00	330,900.00	419,033.00	0.00
21020106	Utility Allowance	398,488.00	265,660.00	478,367.00	0.00
21020109	Leave Transport Grant	433,648.00	289,098.00	443,259.00	0.00
21020137	Medical Allowance	882,100.00	588,066.00	1,246,291.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>5,500,000.00</b>	<b>686,500.00</b>	<b>5,500,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>5,500,000.00</b>	<b>686,500.00</b>	<b>5,500,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000.00</b>	<b>230,000.00</b>	<b>500,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	500,000.00	230,000.00	500,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>5,000,000.00</b>	<b>456,500.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020406	Other Maintenance Services	5,000,000.00	456,500.00	5,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>25,000,000.00</b>	<b>2,000,000.00</b>	<b>25,000,000.00</b>	<b>10,000,000.00</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>0.00</b>
23020134	Grazing Reserves Development	10,000,000.00	0.00	15,000,000.00	0.00
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>15,000,000.00</b>	<b>2,000,000.00</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>
<b>230401</b>	<b>Preservation of the Environment - General</b>	<b>15,000,000.00</b>	<b>2,000,000.00</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>
23040101	Tree Planting	15,000,000.00	2,000,000.00	10,000,000.00	10,000,000.00

<b>021500300100 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>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>45,877,996.00</b>	<b>27,308,142.00</b>	<b>34,306,281.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>39,177,996.00</b>	<b>24,129,122.00</b>	<b>21,606,281.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>12,289,137.00</b>	<b>6,203,202.00</b>	<b>11,919,632.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>12,289,137.00</b>	<b>6,203,202.00</b>	<b>11,919,632.00</b>	<b>0.00</b>
21010101	Salary	12,289,137.00	6,203,202.00	11,919,632.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>26,888,859.00</b>	<b>17,925,920.00</b>	<b>9,686,649.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>26,888,859.00</b>	<b>17,925,920.00</b>	<b>9,686,649.00</b>	<b>0.00</b>
21020103	Transport Allowance	4,312,227.00	2,874,820.00	3,439,160.00	0.00
21020104	Rent Supplement	4,674,751.00	3,116,500.00	2,371,836.00	0.00
21020113	Hazard / Hardship Allowance	4,966,283.00	3,310,860.00	1,170,128.00	0.00
21020149	Consolidated Allowance	10,434,319.00	6,956,220.00	1,521,665.00	0.00
21020164	Consequential Increase Allowance	2,501,279.00	1,667,520.00	1,183,860.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>6,700,000.00</b>	<b>3,179,020.00</b>	<b>12,700,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>6,700,000.00</b>	<b>3,179,020.00</b>	<b>12,700,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>700,000.00</b>	<b>500,000.00</b>	<b>700,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	700,000.00	500,000.00	700,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>5,000,000.00</b>	<b>2,179,020.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	5,000,000.00	2,179,020.00	10,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>1,000,000.00</b>	<b>500,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
22020406	Other Maintenance Services	1,000,000.00	500,000.00	2,000,000.00	0.00

<b>022001000100 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>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>496,082,261.00</b>	<b>548,974,447.00</b>	<b>952,076,822.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>109,382,261.00</b>	<b>46,029,270.00</b>	<b>100,076,822.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>35,743,123.00</b>	<b>11,648,418.00</b>	<b>20,320,804.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>35,743,123.00</b>	<b>11,648,418.00</b>	<b>20,320,804.00</b>	<b>0.00</b>
21010101	Salary	35,743,123.00	11,648,418.00	20,320,804.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>73,639,138.00</b>	<b>34,380,852.00</b>	<b>79,756,018.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>13,639,138.00</b>	<b>9,093,015.00</b>	<b>19,756,018.00</b>	<b>0.00</b>
21020103	Transport Allowance	2,229,243.00	1,486,170.00	3,186,914.00	0.00
21020104	Rent Supplement	3,339,094.00	2,226,265.00	4,064,152.00	0.00
21020105	Meal Subsidy	1,026,819.00	684,550.00	1,330,272.00	0.00
21020106	Utility Allowance	816,555.00	544,380.00	1,526,118.00	0.00
21020107	Entertainment	240,675.00	160,450.00	67,200.00	0.00
21020109	Leave Transport Grant	1,675,229.00	1,116,820.00	2,032,069.00	0.00
21020113	Hazard / Hardship Allowance	350,434.00	233,650.00	210,391.00	0.00
21020117	Domestic Staff Allowance	931,899.00	621,266.00	3,360,000.00	0.00
21020136	Responsibility Allowance	531,891.00	354,598.00	62,000.00	0.00
21020137	Medical Allowance	2,497,299.00	1,664,866.00	3,916,902.00	0.00
<b>210202</b>	<b>Social Contributions</b>	<b>60,000,000.00</b>	<b>25,287,837.00</b>	<b>60,000,000.00</b>	<b>0.00</b>
21020202	17% Government Contributory Pension	60,000,000.00	25,287,837.00	60,000,000.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>386,700,000.00</b>	<b>502,945,177.00</b>	<b>852,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>206,700,000.00</b>	<b>220,865,000.00</b>	<b>322,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>700,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	700,000.00	0.00	1,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>5,000,000.00</b>	<b>21,701,000.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
22020305	Printing of Non-security Documents	5,000,000.00	21,701,000.00	20,000,000.00	0.00

<b>220209</b>	<b>Financial Charges - General</b>	<b>1,000,000.00</b>	<b>164,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>
22020901	Bank Charges (Other than Interest)	1,000,000.00	164,000.00	1,000,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>200,000,000.00</b>	<b>199,000,000.00</b>	<b>300,000,000.00</b>	<b>0.00</b>
22021041	Contingency Reserve - Recurrent	200,000,000.00	199,000,000.00	300,000,000.00	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>80,000,000.00</b>	<b>73,499,812.00</b>	<b>180,000,000.00</b>	<b>0.00</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>80,000,000.00</b>	<b>73,499,812.00</b>	<b>180,000,000.00</b>	<b>0.00</b>
22040104	Grants to State Governments – Contribution to LG Audit (0.5%)	20,000,000.00	18,374,953.00	45,000,000.00	0.00
22040105	Grants to State Governments – Contribution to LGSC Training (1%)	40,000,000.00	36,749,906.00	90,000,000.00	0.00
22040106	Grants to State Governments – Contribution to MLG (0.5%)	20,000,000.00	18,374,953.00	45,000,000.00	0.00
<b>2207</b>	<b>Transfers - Payments</b>	<b>100,000,000.00</b>	<b>208,580,365.00</b>	<b>350,000,000.00</b>	<b>0.00</b>
<b>220701</b>	<b>Transfer to Fund Recurrent Expenditure - Payments</b>	<b>100,000,000.00</b>	<b>208,580,365.00</b>	<b>350,000,000.00</b>	<b>0.00</b>
22070105	Stabilization Funds	100,000,000.00	208,580,365.00	350,000,000.00	0.00

<b>022002000100 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>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>15,506,754.00</b>	<b>13,018,573.00</b>	<b>30,548,548.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>7,006,754.00</b>	<b>4,364,573.00</b>	<b>10,048,548.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>2,977,269.00</b>	<b>1,983,213.00</b>	<b>5,417,134.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>2,977,269.00</b>	<b>1,983,213.00</b>	<b>5,417,134.00</b>	<b>0.00</b>
21010101	Salary	2,977,269.00	1,983,213.00	5,417,134.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>4,029,485.00</b>	<b>2,381,360.00</b>	<b>4,631,414.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>4,029,485.00</b>	<b>2,381,360.00</b>	<b>4,631,414.00</b>	<b>0.00</b>
21020103	Transport Allowance	737,589.00	491,730.00	1,001,027.00	0.00
21020104	Rent Supplement	861,841.00	574,570.00	1,083,471.00	0.00
21020105	Meal Subsidy	508,377.00	33,920.00	419,382.00	0.00
21020106	Utility Allowance	457,185.00	304,800.00	482,833.00	0.00
21020107	Entertainment	0.00	0.00	16,800.00	0.00
21020109	Leave Transport Grant	597,412.00	398,280.00	541,614.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	840,000.00	0.00
21020137	Medical Allowance	867,081.00	578,060.00	246,287.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>8,500,000.00</b>	<b>8,654,000.00</b>	<b>20,500,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>8,500,000.00</b>	<b>8,654,000.00</b>	<b>20,500,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	500,000.00	0.00	500,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>3,000,000.00</b>	<b>3,165,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020305	Printing of Non-security Documents	3,000,000.00	3,165,000.00	10,000,000.00	0.00
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>5,000,000.00</b>	<b>5,489,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020701	Financial Consulting	5,000,000.00	5,489,000.00	5,000,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22021044	Committees and Commissions	0.00	0.00	5,000,000.00	0.00

<b>023400100100 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>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>28,785,368.00</b>	<b>19,071,788.00</b>	<b>37,225,175.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>8,485,368.00</b>	<b>6,114,288.00</b>	<b>11,225,175.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>3,473,985.00</b>	<b>2,355,749.00</b>	<b>5,194,079.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>3,473,985.00</b>	<b>2,355,749.00</b>	<b>5,194,079.00</b>	<b>0.00</b>
21010101	Salary	3,473,985.00	2,355,749.00	5,194,079.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>5,011,383.00</b>	<b>3,758,539.00</b>	<b>6,031,096.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>5,011,383.00</b>	<b>3,758,539.00</b>	<b>6,031,096.00</b>	<b>0.00</b>

21020103	Transport Allowance	1,009,113.00	756,835.00	1,139,248.00	0.00
21020104	Rent Supplement	961,197.00	720,898.00	1,062,815.00	0.00
21020105	Meal Subsidy	630,621.00	472,966.00	479,970.00	0.00
21020106	Utility Allowance	540,225.00	405,169.00	548,522.00	0.00
21020107	Entertainment	0.00	0.00	16,800.00	0.00
21020109	Leave Transport Grant	647,082.00	485,312.00	519,408.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	840,000.00	0.00
21020137	Medical Allowance	1,223,145.00	917,359.00	1,424,333.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>20,300,000.00</b>	<b>12,957,500.00</b>	<b>26,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>20,300,000.00</b>	<b>12,957,500.00</b>	<b>26,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>300,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	300,000.00	0.00	1,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>0.00</b>	<b>0.00</b>	<b>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>20,000,000.00</b>	<b>12,957,500.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
22020406	Other Maintenance Services	20,000,000.00	12,957,500.00	20,000,000.00	0.00

<b>023400200100 Mechanical 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>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>59,199,190.00</b>	<b>65,770,116.00</b>	<b>86,257,476.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>9,199,190.00</b>	<b>6,649,655.00</b>	<b>10,257,476.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>4,002,981.00</b>	<b>2,752,497.00</b>	<b>5,130,533.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>4,002,981.00</b>	<b>2,752,497.00</b>	<b>5,130,533.00</b>	<b>0.00</b>
21010101	Salary	4,002,981.00	2,752,497.00	5,130,533.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>5,196,209.00</b>	<b>3,897,158.00</b>	<b>5,126,943.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>5,196,209.00</b>	<b>3,897,158.00</b>	<b>5,126,943.00</b>	<b>0.00</b>
21020103	Transport Allowance	1,018,984.00	764,238.00	1,135,611.00	0.00
21020104	Rent Supplement	1,066,977.00	800,233.00	1,026,106.00	0.00
21020105	Meal Subsidy	638,637.00	478,978.00	479,667.00	0.00
21020106	Utility Allowance	548,985.00	411,739.00	548,173.00	0.00
21020109	Leave Transport Grant	699,481.00	524,611.00	513,053.00	0.00
21020137	Medical Allowance	1,223,145.00	917,359.00	1,424,333.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>50,000,000.00</b>	<b>59,120,461.00</b>	<b>76,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>50,000,000.00</b>	<b>59,120,461.00</b>	<b>76,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>9,000,000.00</b>	<b>6,800,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	9,000,000.00	6,800,000.00	10,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,000,000.00</b>	<b>405,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	1,000,000.00	405,000.00	1,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>40,000,000.00</b>	<b>51,915,461.00</b>	<b>65,000,000.00</b>	<b>0.00</b>
22020406	Other Maintenance Services	40,000,000.00	51,915,461.00	65,000,000.00	0.00

<b>023400300100 Electrical 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>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>150,672,530.00</b>	<b>71,834,507.00</b>	<b>483,280,312.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>6,202,530.00</b>	<b>4,402,160.00</b>	<b>7,674,424.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>2,650,413.00</b>	<b>1,738,071.00</b>	<b>3,852,712.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>2,650,413.00</b>	<b>1,738,071.00</b>	<b>3,852,712.00</b>	<b>0.00</b>
21010101	Salary	2,650,413.00	1,738,071.00	3,852,712.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>3,552,117.00</b>	<b>2,664,089.00</b>	<b>3,821,712.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>3,552,117.00</b>	<b>2,664,089.00</b>	<b>3,821,712.00</b>	<b>0.00</b>

21020103	Transport Allowance	615,412.00	461,559.00	578,496.00	0.00
21020104	Rent Supplement	796,473.00	597,355.00	770,526.00	0.00
21020105	Meal Subsidy	460,593.00	345,445.00	241,626.00	0.00
21020106	Utility Allowance	425,865.00	319,399.00	276,827.00	0.00
21020107	Entertainment	0.00	0.00	16,800.00	0.00
21020109	Leave Transport Grant	564,725.00	423,544.00	385,271.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	840,000.00	0.00
21020137	Medical Allowance	689,049.00	516,787.00	712,166.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>11,000,000.00</b>	<b>12,934,898.00</b>	<b>35,500,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>11,000,000.00</b>	<b>12,934,898.00</b>	<b>35,500,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>300,000.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	300,000.00	0.00	500,000.00	0.00
<b>220202</b>	<b>Utilities General</b>	<b>700,000.00</b>	<b>3,402,898.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020201	Electricity Charges	700,000.00	3,402,898.00	10,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,000,000.00</b>	<b>3,532,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	1,000,000.00	3,532,000.00	5,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>9,000,000.00</b>	<b>6,000,000.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
22020406	Other Maintenance Services	7,000,000.00	6,000,000.00	20,000,000.00	0.00
22020410	Maintenance of Street Lightings	2,000,000.00	0.00	0.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>133,470,000.00</b>	<b>54,497,449.00</b>	<b>440,105,888.00</b>	<b>0.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
23010119	Purchase Of Power Generating Set	0.00	0.00	20,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>133,470,000.00</b>	<b>54,497,449.00</b>	<b>420,105,888.00</b>	<b>0.00</b>
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>133,470,000.00</b>	<b>54,497,449.00</b>	<b>420,105,888.00</b>	<b>0.00</b>
23020103	Construction/Provision Of Electricity / Solar Power	118,470,000.00	30,917,449.00	400,105,888.00	0.00
23020131	Construction/Provision Of Religious Structures	15,000,000.00	23,580,000.00	20,000,000.00	0.00

<b>023400400100 Land &amp; Survey 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>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>479,248,394.00</b>	<b>298,418,787.00</b>	<b>299,928,489.00</b>	<b>190,000,000.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>6,048,394.00</b>	<b>4,286,558.00</b>	<b>7,228,489.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>2,386,641.00</b>	<b>1,540,242.00</b>	<b>3,744,674.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>2,386,641.00</b>	<b>1,540,242.00</b>	<b>3,744,674.00</b>	<b>0.00</b>
21010101	Salary	2,386,641.00	1,540,242.00	3,744,674.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>3,661,753.00</b>	<b>2,746,316.00</b>	<b>3,483,815.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>3,661,753.00</b>	<b>2,746,316.00</b>	<b>3,483,815.00</b>	<b>0.00</b>
21020103	Transport Allowance	677,205.00	507,904.00	713,251.00	0.00
21020104	Rent Supplement	742,545.00	556,909.00	748,931.00	0.00
21020105	Meal Subsidy	485,805.00	364,354.00	300,753.00	0.00
21020106	Utility Allowance	439,785.00	329,839.00	343,545.00	0.00
21020109	Leave Transport Grant	538,348.00	403,761.00	374,467.00	0.00
21020113	Hazard / Hardship Allowance	0.00	0.00	82,662.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	30,000.00	0.00
21020137	Medical Allowance	778,065.00	583,549.00	890,206.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>1,200,000.00</b>	<b>1,010,000.00</b>	<b>2,700,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>1,200,000.00</b>	<b>1,010,000.00</b>	<b>2,700,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>200,000.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	200,000.00	0.00	200,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>500,000.00</b>	<b>100,000.00</b>	<b>500,000.00</b>	<b>0.00</b>

22020301	Office Materials and Consumables	500,000.00	100,000.00	500,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>500,000.00</b>	<b>910,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
22020406	Other Maintenance Services	500,000.00	910,000.00	2,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>472,000,000.00</b>	<b>293,122,229.00</b>	<b>290,000,000.00</b>	<b>190,000,000.00</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>272,000,000.00</b>	<b>166,122,229.00</b>	<b>190,000,000.00</b>	<b>190,000,000.00</b>
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>272,000,000.00</b>	<b>166,122,229.00</b>	<b>190,000,000.00</b>	<b>190,000,000.00</b>
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	272,000,000.00	166,122,229.00	190,000,000.00	190,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>200,000,000.00</b>	<b>127,000,000.00</b>	<b>100,000,000.00</b>	<b>0.00</b>
<b>230501</b>	<b>Acquisition of Non-Tangible Asset</b>	<b>200,000,000.00</b>	<b>127,000,000.00</b>	<b>100,000,000.00</b>	<b>0.00</b>
23050108	Special Intervention Programmes and Projects	200,000,000.00	127,000,000.00	100,000,000.00	0.00

023400500100 Building Section					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>943,475,586.00</b>	<b>685,340,590.00</b>	<b>2,061,498,770.00</b>	<b>10,000,000.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>4,975,586.00</b>	<b>3,381,952.00</b>	<b>3,498,770.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>1,871,661.00</b>	<b>1,154,007.00</b>	<b>1,997,198.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>1,871,661.00</b>	<b>1,154,007.00</b>	<b>1,997,198.00</b>	<b>0.00</b>
21010101	Salary	1,871,661.00	1,154,007.00	1,997,198.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>3,103,925.00</b>	<b>2,227,945.00</b>	<b>1,501,572.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>3,103,925.00</b>	<b>2,227,945.00</b>	<b>1,501,572.00</b>	<b>0.00</b>
21020103	Transport Allowance	546,189.00	409,642.00	287,430.00	0.00
21020104	Rent Supplement	640,713.00	480,535.00	399,439.00	0.00
21020105	Meal Subsidy	427,353.00	220,515.00	120,661.00	0.00
21020106	Utility Allowance	402,785.00	302,089.00	138,239.00	0.00
21020109	Leave Transport Grant	486,852.00	365,139.00	199,720.00	0.00
21020137	Medical Allowance	600,033.00	450,025.00	356,083.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>22,500,000.00</b>	<b>40,266,778.00</b>	<b>48,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>22,500,000.00</b>	<b>40,266,778.00</b>	<b>48,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000.00</b>	<b>380,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	500,000.00	380,000.00	1,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,000,000.00</b>	<b>4,681,231.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	1,000,000.00	4,681,231.00	5,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>20,000,000.00</b>	<b>35,205,547.00</b>	<b>40,000,000.00</b>	<b>0.00</b>
22020406	Other Maintenance Services	20,000,000.00	35,205,547.00	40,000,000.00	0.00
<b>220206</b>	<b>Other Services - General</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
22020603	Residential Rent	1,000,000.00	0.00	2,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>916,000,000.00</b>	<b>641,691,860.00</b>	<b>2,010,000,000.00</b>	<b>10,000,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>35,000,000.00</b>	<b>0.00</b>	<b>35,000,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>35,000,000.00</b>	<b>0.00</b>	<b>35,000,000.00</b>	<b>0.00</b>
23010105	Purchase Of Motor Vehicles	15,000,000.00	0.00	15,000,000.00	0.00
23010112	Purchase Of Office Furniture and Fittings	20,000,000.00	0.00	20,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>651,000,000.00</b>	<b>543,988,184.00</b>	<b>1,605,000,000.00</b>	<b>10,000,000.00</b>
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>651,000,000.00</b>	<b>543,988,184.00</b>	<b>1,605,000,000.00</b>	<b>10,000,000.00</b>
23020101	Construction/Provision Of Office Buildings	178,000,000.00	139,136,845.00	300,000,000.00	0.00
23020102	Construction/Provision Of Residential Buildings	5,000,000.00	0.00	30,000,000.00	0.00
23020103	Construction/Provision Of Electricity / Solar Power	18,000,000.00	18,500,000.00	50,000,000.00	0.00
23020106	Construction/Provision Of Hospitals/Health Centres	12,000,000.00	9,652,000.00	55,000,000.00	0.00
23020114	Construction / Provision Of Roads	150,000,000.00	33,597,295.00	530,000,000.00	0.00
23020118	Construction / Provision Of Infrastructure	220,000,000.00	296,000,000.00	480,000,000.00	0.00
23020131	Construction/Provision Of Religious Structures	60,000,000.00	47,102,044.00	100,000,000.00	0.00

23020132	Construction/Provision Of Other Institutional Structures	3,000,000.00	0.00	50,000,000.00	0.00
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	5,000,000.00	0.00	10,000,000.00	10,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>185,000,000.00</b>	<b>59,703,676.00</b>	<b>315,000,000.00</b>	<b>0.00</b>
<b>230301</b>	<b>Rehabilitation/Repairs of Fixed Assets - General</b>	<b>185,000,000.00</b>	<b>59,703,676.00</b>	<b>315,000,000.00</b>	<b>0.00</b>
23030101	Rehabilitation/Repairs Of Residential Buildings	70,000,000.00	26,081,340.00	30,000,000.00	0.00
23030113	Rehabilitation / Repairs - Roads	65,000,000.00	0.00	120,000,000.00	0.00
23030121	Rehabilitation / Repairs Of Office Buildings	35,000,000.00	22,000,000.00	125,000,000.00	0.00
23030130	Rehabilitation/Repairs of Other Institutional Buildings	5,000,000.00	5,000,000.00	0.00	0.00
23030131	Rehabilitation/Repairs of Other Infrastructure	10,000,000.00	6,622,336.00	40,000,000.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>45,000,000.00</b>	<b>38,000,000.00</b>	<b>55,000,000.00</b>	<b>0.00</b>
<b>230501</b>	<b>Acquisition of Non-Tangible Asset</b>	<b>45,000,000.00</b>	<b>38,000,000.00</b>	<b>55,000,000.00</b>	<b>0.00</b>
23050103	Monitoring And Evaluation	15,000,000.00	0.00	5,000,000.00	0.00
23050137	Capital Project Historical Liabilities	30,000,000.00	38,000,000.00	50,000,000.00	0.00

<b>023800100100 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>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>38,600,197.00</b>	<b>28,892,469.00</b>	<b>65,598,848.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>15,849,317.00</b>	<b>11,668,469.00</b>	<b>20,598,848.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>7,260,674.00</b>	<b>5,226,984.00</b>	<b>11,001,075.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>7,260,674.00</b>	<b>5,226,984.00</b>	<b>11,001,075.00</b>	<b>0.00</b>
21010101	Salary	7,260,674.00	5,226,984.00	11,001,075.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>8,588,643.00</b>	<b>6,441,485.00</b>	<b>9,597,773.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>8,588,643.00</b>	<b>6,441,485.00</b>	<b>9,597,773.00</b>	<b>0.00</b>
21020103	Transport Allowance	1,404,422.00	1,053,317.00	2,005,171.00	0.00
21020104	Rent Supplement	1,685,210.00	1,263,908.00	2,200,215.00	0.00
21020105	Meal Subsidy	780,423.00	585,318.00	733,646.00	0.00
21020106	Utility Allowance	640,372.00	480,279.00	1,053,838.00	0.00
21020109	Leave Transport Grant	991,236.00	743,427.00	1,004,055.00	0.00
21020113	Hazard / Hardship Allowance	0.00	0.00	105,277.00	0.00
21020117	Domestic Staff Allowance	1,371,362.00	1,028,522.00	0.00	0.00
21020137	Medical Allowance	1,715,618.00	1,286,714.00	2,495,571.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>22,750,880.00</b>	<b>17,224,000.00</b>	<b>45,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>15,600,000.00</b>	<b>17,224,000.00</b>	<b>45,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>400,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	400,000.00	0.00	1,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>2,700,000.00</b>	<b>1,650,000.00</b>	<b>12,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	2,700,000.00	1,650,000.00	12,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>500,000.00</b>	<b>3,530,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020406	Other Maintenance Services	500,000.00	3,530,000.00	10,000,000.00	0.00
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>5,000,000.00</b>	<b>10,294,000.00</b>	<b>15,000,000.00</b>	<b>0.00</b>
22020701	Financial Consulting	5,000,000.00	10,294,000.00	15,000,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>7,000,000.00</b>	<b>1,750,000.00</b>	<b>7,000,000.00</b>	<b>0.00</b>
22021044	Committees and Commissions	7,000,000.00	1,750,000.00	7,000,000.00	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>7,150,880.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>7,150,880.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22040103	Grants to State Governments – Recurrent Security Support	7,150,880.00	0.00	0.00	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>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>457,601,034.00</b>	<b>233,880,187.00</b>	<b>248,236,946.00</b>	<b>0.00</b>

<b>21</b>	<b>Personnel Cost</b>	<b>387,601,034.00</b>	<b>218,546,187.00</b>	<b>126,236,946.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>56,444,362.00</b>	<b>20,670,575.00</b>	<b>52,285,959.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>56,444,362.00</b>	<b>20,670,575.00</b>	<b>52,285,959.00</b>	<b>0.00</b>
21010101	Salary	56,444,362.00	20,670,575.00	52,285,959.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>331,156,672.00</b>	<b>197,875,612.00</b>	<b>73,950,987.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>331,156,672.00</b>	<b>197,875,612.00</b>	<b>73,950,987.00</b>	<b>0.00</b>
21020103	Transport Allowance	34,651,330.00	23,100,890.00	9,552,805.00	0.00
21020104	Rent Supplement	35,512,558.00	675,690.00	10,471,172.00	0.00
21020105	Meal Subsidy	31,369,247.00	20,912,850.00	5,045,584.00	0.00
21020106	Utility Allowance	30,624,920.00	20,416,780.00	4,612,842.00	0.00
21020107	Entertainment	28,984,300.00	19,340,960.00	168,000.00	0.00
21020109	Leave Transport Grant	32,133,545.00	21,450,980.00	5,235,656.00	0.00
21020117	Domestic Staff Allowance	31,763,596.00	21,175,750.00	8,400,000.00	0.00
21020136	Responsibility Allowance	35,512,558.00	23,680,760.00	7,304,961.00	0.00
21020137	Medical Allowance	35,429,661.00	23,670,980.00	11,928,787.00	0.00
21020156	Professional Teaching Allowance	35,174,957.00	23,449,972.00	11,231,180.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>70,000,000.00</b>	<b>15,334,000.00</b>	<b>122,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>0.00</b>	<b>0.00</b>	<b>50,000,000.00</b>	<b>0.00</b>
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>0.00</b>	<b>0.00</b>	<b>50,000,000.00</b>	<b>0.00</b>
22020310	Teaching Aids, Laboratory and Instructional Materials	0.00	0.00	50,000,000.00	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>70,000,000.00</b>	<b>15,334,000.00</b>	<b>72,000,000.00</b>	<b>0.00</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>70,000,000.00</b>	<b>15,334,000.00</b>	<b>72,000,000.00</b>	<b>0.00</b>
22040108	Grants to Other Local Governments – Recurrent	70,000,000.00	15,334,000.00	72,000,000.00	0.00

<b>051700200100</b>	<b>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>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>1,672,601,299.00</b>	<b>1,186,909,008.00</b>	<b>1,801,209,634.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>1,672,601,299.00</b>	<b>1,186,909,008.00</b>	<b>1,801,209,634.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>599,250,671.00</b>	<b>315,523,545.00</b>	<b>717,952,814.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>599,250,671.00</b>	<b>315,523,545.00</b>	<b>717,952,814.00</b>	<b>0.00</b>
21010101	Salary	599,250,671.00	315,523,545.00	717,952,814.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>1,073,350,628.00</b>	<b>871,385,463.00</b>	<b>1,083,256,820.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>973,350,628.00</b>	<b>756,623,865.00</b>	<b>983,256,820.00</b>	<b>0.00</b>
21020103	Transport Allowance	131,956,868.00	98,967,651.00	134,537,397.00	0.00
21020104	Rent Supplement	152,888,874.00	114,666,656.00	143,576,571.00	0.00
21020105	Meal Subsidy	93,551,793.00	70,163,845.00	55,488,234.00	0.00
21020106	Utility Allowance	85,229,434.00	63,922,076.00	64,750,806.00	0.00
21020109	Leave Transport Grant	107,991,318.00	80,993,489.00	71,788,220.00	0.00
21020112	Inducement Allowance	0.00	26,610,922.00	1,998,343.00	0.00
21020113	Hazard / Hardship Allowance	0.00	0.00	293,609.00	0.00
21020136	Responsibility Allowance	110,168,965.00	82,626,724.00	133,429,342.00	0.00
21020137	Medical Allowance	105,682,792.00	79,262,064.00	167,003,021.00	0.00
21020156	Professional Teaching Allowance	185,880,584.00	139,410,438.00	210,391,277.00	0.00
<b>210202</b>	<b>Social Contributions</b>	<b>100,000,000.00</b>	<b>114,761,598.00</b>	<b>100,000,000.00</b>	<b>0.00</b>
21020202	17% Government Contributory Pension	100,000,000.00	114,761,598.00	100,000,000.00	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>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>7,150,880.00</b>	<b>7,150,880.00</b>	<b>7,157,880.00</b>	<b>0.00</b>
<b>22</b>	<b>Other Recurrent Costs</b>	<b>7,150,880.00</b>	<b>7,150,880.00</b>	<b>7,157,880.00</b>	<b>0.00</b>

2204	GRANTS AND CONTRIBUTIONS - GENERAL	7,150,880.00	7,150,880.00	7,157,880.00	0.00
220401	Local Grants and Contributions	7,150,880.00	7,150,880.00	7,157,880.00	0.00
22040108	Grants to Other Local Governments – Recurrent	7,150,880.00	7,150,880.00	7,157,880.00	0.00

051700400100 Other Education					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<u>2</u>	<b>EXPENDITURES</b>	<b>231,500,000.00</b>	<b>109,603,656.00</b>	<b>882,000,000.00</b>	<b>10,000,000.00</b>
23	<b>Capital Expenditure</b>	<b>231,500,000.00</b>	<b>109,603,656.00</b>	<b>882,000,000.00</b>	<b>10,000,000.00</b>
2301	<b>FIXED ASSETS PURCHASED</b>	<b>10,000,000.00</b>	<b>4,488,750.00</b>	<b>15,000,000.00</b>	<b>0.00</b>
230101	<b>Purchase of Fixed Assets - General</b>	<b>10,000,000.00</b>	<b>4,488,750.00</b>	<b>15,000,000.00</b>	<b>0.00</b>
23010141	Purchase of School Furniture	10,000,000.00	4,488,750.00	15,000,000.00	0.00
2302	<b>CONSTRUCTION / PROVISION</b>	<b>179,500,000.00</b>	<b>70,875,319.00</b>	<b>617,000,000.00</b>	<b>0.00</b>
230201	<b>Construction/Provision of Fixed Assets - General</b>	<b>179,500,000.00</b>	<b>70,875,319.00</b>	<b>617,000,000.00</b>	<b>0.00</b>
23020102	Construction/Provision Of Residential Buildings	5,000,000.00	0.00	150,000,000.00	0.00
23020107	Construction/Provision Of Public Schools	107,500,000.00	47,950,000.00	170,000,000.00	0.00
23020131	Construction/Provision Of Religious Structures	52,000,000.00	22,925,319.00	217,000,000.00	0.00
23020146	Construction of Lecture Hall/Theatre/Class Rooms	15,000,000.00	0.00	80,000,000.00	0.00
2303	<b>REHABILITATION / REPAIRS</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>200,000,000.00</b>	<b>0.00</b>
230301	<b>Rehabilitation/Repairs of Fixed Assets - General</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>200,000,000.00</b>	<b>0.00</b>
23030106	Rehabilitation/Repairs - Public Schools	5,000,000.00	0.00	200,000,000.00	0.00
2305	<b>OTHER CAPITAL PROJECTS</b>	<b>37,000,000.00</b>	<b>34,239,587.00</b>	<b>50,000,000.00</b>	<b>10,000,000.00</b>
230501	<b>Acquisition of Non-Tangible Asset</b>	<b>37,000,000.00</b>	<b>34,239,587.00</b>	<b>50,000,000.00</b>	<b>10,000,000.00</b>
23050101	Research & Development and Census/Surveys	10,000,000.00	0.00	10,000,000.00	10,000,000.00
23050108	Special Intervention Programmes and Projects	27,000,000.00	34,239,587.00	40,000,000.00	0.00

052100200100 Curative					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<u>2</u>	<b>EXPENDITURES</b>	<b>738,870,506.00</b>	<b>500,982,040.00</b>	<b>1,147,025,998.00</b>	<b>0.00</b>
22	<b>Other Recurrent Costs</b>	<b>580,370,506.00</b>	<b>409,196,484.00</b>	<b>612,025,998.00</b>	<b>0.00</b>
2202	<b>OVERHEAD COST</b>	<b>35,000,000.00</b>	<b>34,085,678.00</b>	<b>46,500,000.00</b>	<b>0.00</b>
220201	<b>Transport &amp; Travelling - General</b>	<b>1,000,000.00</b>	<b>1,170,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	1,000,000.00	1,170,000.00	2,000,000.00	0.00
220203	<b>Materials and Supplies - General</b>	<b>20,000,000.00</b>	<b>24,890,000.00</b>	<b>30,000,000.00</b>	<b>0.00</b>
22020307	Drugs, Vaccines & Medical Supplies	20,000,000.00	24,890,000.00	30,000,000.00	0.00
220204	<b>Maintenance Services - General</b>	<b>2,500,000.00</b>	<b>1,645,678.00</b>	<b>2,500,000.00</b>	<b>0.00</b>
22020406	Other Maintenance Services	500,000.00	300,000.00	500,000.00	0.00
22020421	Maintenance of Health Institution Buildings	2,000,000.00	1,345,678.00	2,000,000.00	0.00
220210	<b>Miscellaneous Expenses - General</b>	<b>11,500,000.00</b>	<b>6,380,000.00</b>	<b>12,000,000.00</b>	<b>0.00</b>
22021049	Special Health Programmes & Initiatives	500,000.00	300,000.00	1,000,000.00	0.00
22021060	Nutrition Activities	11,000,000.00	6,080,000.00	11,000,000.00	0.00
2204	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>545,370,506.00</b>	<b>375,110,806.00</b>	<b>565,525,998.00</b>	<b>0.00</b>
220401	<b>Local Grants and Contributions</b>	<b>545,370,506.00</b>	<b>375,110,806.00</b>	<b>565,525,998.00</b>	<b>0.00</b>
22040101	Grants to State Governments – PHCs Salary (60%)	545,370,506.00	375,110,806.00	565,525,998.00	0.00
23	<b>Capital Expenditure</b>	<b>158,500,000.00</b>	<b>91,785,556.00</b>	<b>535,000,000.00</b>	<b>0.00</b>
2302	<b>CONSTRUCTION / PROVISION</b>	<b>133,500,000.00</b>	<b>51,984,500.00</b>	<b>460,000,000.00</b>	<b>0.00</b>
230201	<b>Construction/Provision of Fixed Assets - General</b>	<b>133,500,000.00</b>	<b>51,984,500.00</b>	<b>460,000,000.00</b>	<b>0.00</b>
23020102	Construction/Provision Of Residential Buildings	20,000,000.00	12,958,000.00	10,000,000.00	0.00
23020106	Construction/Provision Of Hospitals/Health Centres	76,000,000.00	29,526,500.00	395,000,000.00	0.00
23020118	Construction / Provision Of Infrastructure	37,500,000.00	9,500,000.00	55,000,000.00	0.00
2305	<b>OTHER CAPITAL PROJECTS</b>	<b>25,000,000.00</b>	<b>39,801,056.00</b>	<b>75,000,000.00</b>	<b>0.00</b>

230501	Acquisition of Non-Tangible Asset	25,000,000.00	39,801,056.00	75,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	25,000,000.00	39,801,056.00	75,000,000.00	0.00

053500100100 Preventive (Water, Sanitation and Hygiene)					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>127,931,635.00</b>	<b>73,906,452.00</b>	<b>151,974,606.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>68,431,635.00</b>	<b>48,018,652.00</b>	<b>90,974,606.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>29,823,047.00</b>	<b>19,062,210.00</b>	<b>53,430,756.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>29,823,047.00</b>	<b>19,062,210.00</b>	<b>53,430,756.00</b>	<b>0.00</b>
21010101	Salary	29,823,047.00	19,062,210.00	53,430,756.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>38,608,588.00</b>	<b>28,956,442.00</b>	<b>37,543,850.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>38,608,588.00</b>	<b>28,956,442.00</b>	<b>37,543,850.00</b>	<b>0.00</b>
21020113	Hazard / Hardship Allowance	6,926,767.00	5,195,076.00	2,760,000.00	0.00
21020149	Consolidated Allowance	31,681,821.00	23,761,366.00	34,783,850.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>59,500,000.00</b>	<b>25,887,800.00</b>	<b>61,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>49,500,000.00</b>	<b>25,737,800.00</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>450,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	500,000.00	450,000.00	1,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>12,000,000.00</b>	<b>12,000,000.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	12,000,000.00	12,000,000.00	20,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>17,000,000.00</b>	<b>6,367,800.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020406	Other Maintenance Services	17,000,000.00	6,367,800.00	10,000,000.00	0.00
<b>220206</b>	<b>Other Services - General</b>	<b>20,000,000.00</b>	<b>6,920,000.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
22020616	Casual Workers Services	20,000,000.00	6,920,000.00	20,000,000.00	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>10,000,000.00</b>	<b>150,000.00</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>150,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22040111	Grants to Communities and NGOs	10,000,000.00	150,000.00	10,000,000.00	0.00

053500300100 Rural Water Supply					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>305,182,337.00</b>	<b>202,417,145.00</b>	<b>259,562,761.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>8,682,337.00</b>	<b>6,262,056.00</b>	<b>10,862,761.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>3,473,734.00</b>	<b>2,355,561.00</b>	<b>5,259,366.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>3,473,734.00</b>	<b>2,355,561.00</b>	<b>5,259,366.00</b>	<b>0.00</b>
21010101	Salary	3,473,734.00	2,355,561.00	5,259,366.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>5,208,603.00</b>	<b>3,906,495.00</b>	<b>5,603,395.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>5,208,603.00</b>	<b>3,906,495.00</b>	<b>5,603,395.00</b>	<b>0.00</b>
21020103	Transport Allowance	1,071,273.00	803,455.00	1,270,628.00	0.00
21020104	Rent Supplement	961,132.00	720,890.00	1,051,869.00	0.00
21020105	Meal Subsidy	658,509.00	493,882.00	537,338.00	0.00
21020106	Utility Allowance	557,909.00	418,432.00	615,252.00	0.00
21020109	Leave Transport Grant	647,577.00	485,683.00	525,935.00	0.00
21020137	Medical Allowance	1,312,203.00	984,153.00	1,602,373.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>66,500,000.00</b>	<b>50,390,093.00</b>	<b>68,700,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>66,500,000.00</b>	<b>50,390,093.00</b>	<b>68,700,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>300,000.00</b>	<b>220,573.00</b>	<b>500,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	300,000.00	220,573.00	500,000.00	0.00
<b>220202</b>	<b>Utilities General</b>	<b>1,000,000.00</b>	<b>100,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>
22020205	Water rates & Charges	1,000,000.00	100,000.00	1,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,000,000.00</b>	<b>385,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>

22020301	Office Materials and Consumables	1,000,000.00	385,000.00	1,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>60,000,000.00</b>	<b>48,405,520.00</b>	<b>60,000,000.00</b>	<b>0.00</b>
22020415	Maintenance of Water Facilities	60,000,000.00	48,405,520.00	60,000,000.00	0.00
<b>220206</b>	<b>Other Services - General</b>	<b>3,000,000.00</b>	<b>279,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020616	Casual Workers Services	3,000,000.00	279,000.00	5,000,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>1,200,000.00</b>	<b>1,000,000.00</b>	<b>1,200,000.00</b>	<b>0.00</b>
22021044	Committees and Commissions	1,200,000.00	1,000,000.00	1,200,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>230,000,000.00</b>	<b>145,764,996.00</b>	<b>180,000,000.00</b>	<b>0.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>40,000,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>40,000,000.00</b>	<b>0.00</b>
23010155	Purchase of Water Supply Equipment	5,000,000.00	0.00	40,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>225,000,000.00</b>	<b>145,764,996.00</b>	<b>140,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>225,000,000.00</b>	<b>145,764,996.00</b>	<b>140,000,000.00</b>	<b>0.00</b>
23020103	Construction/Provision Of Electricity / Solar Power	70,000,000.00	50,581,435.00	40,000,000.00	0.00
23020105	Construction/Provision Of Water Facilities	155,000,000.00	95,183,561.00	100,000,000.00	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>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>25,440,067.00</b>	<b>22,088,063.00</b>	<b>577,767,773.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>15,240,067.00</b>	<b>10,278,063.00</b>	<b>16,207,773.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>7,261,125.00</b>	<b>5,193,855.00</b>	<b>8,323,227.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>7,261,125.00</b>	<b>5,193,855.00</b>	<b>8,323,227.00</b>	<b>0.00</b>
21010101	Salary	7,261,125.00	5,193,855.00	8,323,227.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>7,978,942.00</b>	<b>5,084,208.00</b>	<b>7,884,546.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>7,978,942.00</b>	<b>5,084,208.00</b>	<b>7,884,546.00</b>	<b>0.00</b>
21020103	Transport Allowance	1,466,257.00	199,693.00	1,703,547.00	0.00
21020104	Rent Supplement	1,718,613.00	1,288,960.00	1,670,788.00	0.00
21020105	Meal Subsidy	917,577.00	688,183.00	718,623.00	0.00
21020106	Utility Allowance	737,385.00	553,039.00	823,294.00	0.00
21020109	Leave Transport Grant	1,025,805.00	769,354.00	831,797.00	0.00
21020137	Medical Allowance	2,113,305.00	1,584,979.00	2,136,497.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>10,200,000.00</b>	<b>11,810,000.00</b>	<b>561,560,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,200,000.00</b>	<b>4,060,000.00</b>	<b>16,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000.00</b>	<b>580,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	500,000.00	580,000.00	1,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>700,000.00</b>	<b>2,530,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	700,000.00	2,530,000.00	5,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>1,000,000.00</b>	<b>950,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020406	Other Maintenance Services	1,000,000.00	950,000.00	10,000,000.00	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>8,000,000.00</b>	<b>7,750,000.00</b>	<b>545,560,000.00</b>	<b>0.00</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>8,000,000.00</b>	<b>7,750,000.00</b>	<b>545,560,000.00</b>	<b>0.00</b>
22040111	Grants to Communities and NGOs	8,000,000.00	7,750,000.00	545,560,000.00	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>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>16,594,599.00</b>	<b>17,931,712.00</b>	<b>262,096,053.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>3,514,599.00</b>	<b>2,386,212.00</b>	<b>4,016,053.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>1,065,477.00</b>	<b>549,369.00</b>	<b>2,058,331.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>1,065,477.00</b>	<b>549,369.00</b>	<b>2,058,331.00</b>	<b>0.00</b>
21010101	Salary	1,065,477.00	549,369.00	2,058,331.00	0.00

<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>2,449,122.00</b>	<b>1,836,843.00</b>	<b>1,957,722.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>2,449,122.00</b>	<b>1,836,843.00</b>	<b>1,957,722.00</b>	<b>0.00</b>
21020103	Transport Allowance	408,501.00	306,376.00	422,445.00	0.00
21020104	Rent Supplement	488,097.00	366,073.00	411,664.00	0.00
21020105	Meal Subsidy	366,225.00	274,669.00	178,335.00	0.00
21020106	Utility Allowance	358,065.00	268,549.00	205,320.00	0.00
21020109	Leave Transport Grant	406,233.00	304,675.00	205,832.00	0.00
21020137	Medical Allowance	422,001.00	316,501.00	534,126.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>13,080,000.00</b>	<b>15,545,500.00</b>	<b>25,080,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>13,080,000.00</b>	<b>15,545,500.00</b>	<b>25,080,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>3,000,000.00</b>	<b>3,200,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	3,000,000.00	3,200,000.00	5,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>5,000,000.00</b>	<b>10,445,500.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	5,000,000.00	10,445,500.00	10,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>4,000,000.00</b>	<b>1,500,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020406	Other Maintenance Services	4,000,000.00	1,500,000.00	5,000,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>1,080,000.00</b>	<b>400,000.00</b>	<b>5,080,000.00</b>	<b>0.00</b>
22021003	Publicity and Advertisements	1,080,000.00	400,000.00	5,080,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>0.00</b>	<b>0.00</b>	<b>233,000,000.00</b>	<b>0.00</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>0.00</b>	<b>58,000,000.00</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>58,000,000.00</b>	<b>0.00</b>
23020106	Construction/Provision Of Hospitals/Health Centres	0.00	0.00	58,000,000.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>0.00</b>	<b>0.00</b>	<b>175,000,000.00</b>	<b>0.00</b>
<b>230501</b>	<b>Acquisition of Non-Tangible Asset</b>	<b>0.00</b>	<b>0.00</b>	<b>175,000,000.00</b>	<b>0.00</b>
23050108	Special Intervention Programmes and Projects	0.00	0.00	175,000,000.00	0.00

<b>055100300100 Social Welfare 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>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>127,365,503.00</b>	<b>85,987,698.00</b>	<b>623,717,963.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>60,239,503.00</b>	<b>12,579,390.00</b>	<b>58,391,963.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>6,126,841.00</b>	<b>4,346,892.00</b>	<b>5,240,929.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>6,126,841.00</b>	<b>4,346,892.00</b>	<b>5,240,929.00</b>	<b>0.00</b>
21010101	Salary	6,126,841.00	4,346,892.00	5,240,929.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>6,112,662.00</b>	<b>4,584,498.00</b>	<b>5,151,034.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>6,112,662.00</b>	<b>4,584,498.00</b>	<b>5,151,034.00</b>	<b>0.00</b>
21020103	Transport Allowance	890,313.00	667,735.00	1,129,235.00	0.00
21020104	Rent Supplement	1,492,149.00	1,119,112.00	1,047,184.00	0.00
21020105	Meal Subsidy	719,673.00	539,755.00	478,512.00	0.00
21020106	Utility Allowance	607,785.00	455,839.00	548,185.00	0.00
21020109	Leave Transport Grant	912,549.00	684,412.00	523,588.00	0.00
21020137	Medical Allowance	1,490,193.00	1,117,645.00	1,424,330.00	0.00
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>48,000,000.00</b>	<b>3,648,000.00</b>	<b>48,000,000.00</b>	<b>0.00</b>
<b>210301</b>	<b>Social Benefits</b>	<b>48,000,000.00</b>	<b>3,648,000.00</b>	<b>48,000,000.00</b>	<b>0.00</b>
21030108	Social Security Benefits	48,000,000.00	3,648,000.00	48,000,000.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>45,126,000.00</b>	<b>62,558,308.00</b>	<b>314,126,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>38,126,000.00</b>	<b>22,578,308.00</b>	<b>72,126,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>4,000,000.00</b>	<b>6,969,530.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	4,000,000.00	6,969,530.00	10,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,000,000.00</b>	<b>750,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	1,000,000.00	750,000.00	1,000,000.00	0.00

220206	Other Services - General	33,126,000.00	14,858,778.00	61,126,000.00	0.00
22020616	Casual Workers Services	33,126,000.00	14,858,778.00	61,126,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	7,000,000.00	39,980,000.00	242,000,000.00	0.00
220401	Local Grants and Contributions	7,000,000.00	39,980,000.00	242,000,000.00	0.00
22040103	Grants to State Governments – Recurrent Security Support	0.00	0.00	112,000,000.00	0.00
22040115	Assistance and Donations to Individual	7,000,000.00	39,980,000.00	130,000,000.00	0.00
23	Capital Expenditure	22,000,000.00	10,850,000.00	251,200,000.00	0.00
2302	CONSTRUCTION / PROVISION	22,000,000.00	10,850,000.00	251,200,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	22,000,000.00	10,850,000.00	251,200,000.00	0.00
23020105	Construction/Provision Of Water Facilities	22,000,000.00	10,850,000.00	70,000,000.00	0.00
23020118	Construction / Provision Of Infrastructure	0.00	0.00	141,200,000.00	0.00
23020131	Construction/Provision Of Religious Structures	0.00	0.00	40,000,000.00	0.00

055100400100 Trade Section and Cooperatives					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	88,405,899.00	66,022,587.00	134,047,927.00	0.00
21	Personnel Cost	3,710,899.00	2,533,437.00	2,747,927.00	0.00
2101	SALARY	1,077,561.00	558,432.00	1,421,353.00	0.00
210101	Salaries and Wages	1,077,561.00	558,432.00	1,421,353.00	0.00
21010101	Salary	1,077,561.00	558,432.00	1,421,353.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,633,338.00	1,975,005.00	1,326,574.00	0.00
210201	ALLOWANCES	2,633,338.00	1,975,005.00	1,326,574.00	0.00
21020103	Transport Allowance	461,181.00	345,886.00	283,967.00	0.00
21020104	Rent Supplement	481,893.00	361,420.00	284,270.00	0.00
21020105	Meal Subsidy	388,773.00	291,580.00	119,484.00	0.00
21020106	Utility Allowance	370,165.00	277,624.00	137,562.00	0.00
21020109	Leave Transport Grant	420,309.00	315,232.00	145,209.00	0.00
21020137	Medical Allowance	511,017.00	383,263.00	356,082.00	0.00
22	Other Recurrent Costs	6,300,000.00	0.00	6,300,000.00	0.00
2202	OVERHEAD COST	3,300,000.00	0.00	3,300,000.00	0.00
220201	Transport & Travelling - General	300,000.00	0.00	300,000.00	0.00
22020102	Local Travel & Transport - Others	300,000.00	0.00	300,000.00	0.00
220203	Materials and Supplies - General	1,000,000.00	0.00	1,000,000.00	0.00
22020301	Office Materials and Consumables	1,000,000.00	0.00	1,000,000.00	0.00
220204	Maintenance Services - General	2,000,000.00	0.00	2,000,000.00	0.00
22020406	Other Maintenance Services	2,000,000.00	0.00	2,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	3,000,000.00	0.00	3,000,000.00	0.00
220401	Local Grants and Contributions	3,000,000.00	0.00	3,000,000.00	0.00
22040115	Assistance and Donations to Individual	3,000,000.00	0.00	3,000,000.00	0.00
23	Capital Expenditure	78,395,000.00	63,489,150.00	125,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	78,395,000.00	63,489,150.00	125,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	78,395,000.00	63,489,150.00	125,000,000.00	0.00
23020118	Construction / Provision Of Infrastructure	78,395,000.00	63,489,150.00	125,000,000.00	0.00

055100500100 Traditional/Religious Affairs					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	180,000,000.00	208,580,365.00	400,000,000.00	0.00
22	Other Recurrent Costs	180,000,000.00	208,580,365.00	400,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	180,000,000.00	208,580,365.00	400,000,000.00	0.00
220401	Local Grants and Contributions	180,000,000.00	208,580,365.00	400,000,000.00	0.00

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22040113	Contribution to Traditional Councils	180,000,000.00	208,580,365.00	400,000,000.00	0.00
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