

State	Jigawa
Local Government	GARKI
Year	2026

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

Revenue by Economic	2026 Budget
Opening Balance	13,105,000.00
Statutory Allocation	2,976,219,810.00
VAT	4,024,925,666.00
Other FAAC	4,099,970,136.00
LG IGR	29,615,000.00
Share of State IGR	133,600,000.00
Other (Capital Receipts)	-
Total Revenue	11,277,435,612.00

Expenditure by Economic	2026 Budget
Personnel	2,956,679,061.76
Grants / Contributions to State	-
Other Recurrent	2,738,066,000.00
Capital	5,582,690,550.24
Total Expenditure	11,277,435,612.00

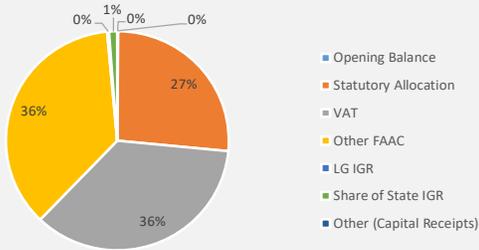
Expenditure by Sector	2026 Budget
Education	2,387,443,609.00
Health	1,052,826,761.00
Other Social	2,723,170,460.00
Agriculture	621,365,702.52
Other Economic	2,980,674,548.24
Administration	1,511,954,531.24
Law and Justice	-
Total Expenditure	11,277,435,612.00

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Contribution to State and Local Government Joint Projects & Programmes.	450,000,000.00
Renovation of Friday Praayer Mosque 3No. Each at political ward	207,000,000.00
Youth/Women Empowerment	205,803,857.00
Construction of Friday Prayer mosque at Dan Bako, Gurararaji, Unbono, Gayawa, Baban	200,000,000.00
Rehabilitation/Repair of Primary Healthcare/Health centre across 11 wards in Garki Lo	160,018,861.00
Construction of 80No of Hand Pumps across the Local Government	160,000,000.00
ConStruction of 5 Blocks of 2 bed Rooms Prototype at Local Governemnt Head Quart	150,000,000.00
Upgrading of Primary Health care centre to Modern Primary Health Care in Kore.	142,000,000.00
Erosion control across the Local Government Area	138,185,966.24
Purchase of 2No. Utility Vehicle (Hilux) for Monitoring and Inspection	135,893,395.00
<i>Other Capital Projects</i>	3,633,788,471.00
Total	5,582,690,550.24

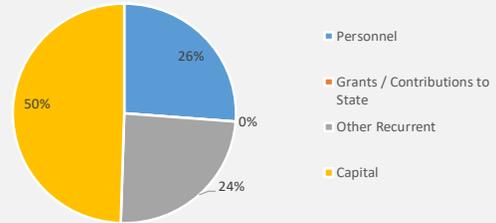
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
Buduru	-	-
Doko	35,000,000.00	35,000,000.00
Garki Ward	55,000,000.00	55,000,000.00
Gwarzon Garki	30,000,000.00	30,000,000.00
Jirima	120,000,000.00	120,000,000.00
Kanya Mai Kaho	30,000,000.00	30,000,000.00
Kargo	-	-
Kore	239,500,000.00	239,500,000.00
Muku	-	-
Rafin Marke	-	-
Siyori	-	-
LG Wide (GARKI)	10,767,935,612.00	5,073,190,550.24
Total	11,277,435,612.00	5,582,690,550.24

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

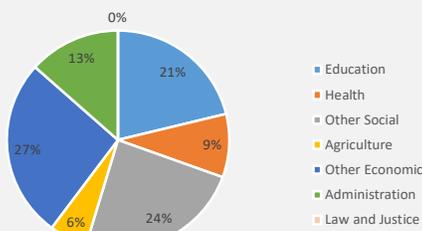
Where is the Money coming from?



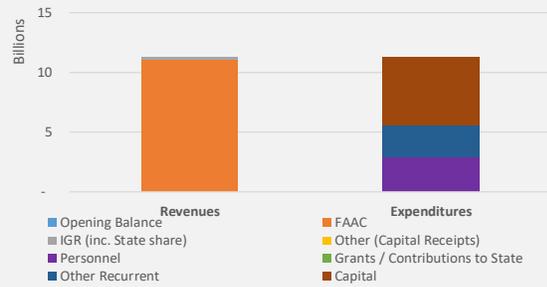
What is the Money being spent On?



Who is Spending the Money?



Inflows and Outflows



Where is the Money being Spent?



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



317108 - GARKI Local Government, Jigawa State - 2026 Budget: Summary

Item	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
Opening Balance	27,678,002.00		13,105,000.00	
Recurrent Revenue	6,727,137,470.00	3,654,985,002.05	11,264,330,612.00	-
11 - LOCAL GOVT. SHARE OF FAAC	6,702,172,470.00	3,652,284,736.01	11,101,115,612.00	-
12 - Independent Revenue	24,965,000.00	2,700,266.04	163,215,000.00	-
Recurrent Expenditure	3,651,772,680.60	2,102,411,323.68	5,694,745,061.76	-
21 - Personnel Cost	1,890,682,800.60	1,154,564,907.67	2,956,679,061.76	-
22 - Other Recurrent Costs	1,761,089,880.00	947,846,416.01	2,738,066,000.00	-
Transfer to Capital Account	3,103,042,791.40	1,552,573,678.37	5,582,690,550.24	-
Capital Receipts	-	-	-	-
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-
23 - Capital Expenditure	3,000,412,256.00	1,456,084,183.74	5,582,690,550.24	-
Total Revenue (including OB)	6,754,815,472.00	3,654,985,002.05	11,277,435,612.00	-
Total Expenditure	6,652,184,936.60	3,558,495,507.42	11,277,435,612.00	-
Closing Balance	102,630,535.40	96,489,494.63	-	-

317108 - GARKI Local Government, Jigawa State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	2,956,679,061.76	2,738,066,000.00	5,694,745,061.76	5,582,690,550.24	11,277,435,612.00
010000000000	Administrative	162,466,060.24	377,900,000.00	540,366,060.24	971,588,471.00	1,511,954,531.24
011100000000	OFFICE OF THE LG CHAIRMAN	56,920,339.00	58,700,000.00	115,620,339.00	130,000,000.00	245,620,339.00
011100100100	Chairman	54,986,578.00	58,000,000.00	112,986,578.00	130,000,000.00	242,986,578.00
011108000100	Internal Audit Office	1,933,761.00	700,000.00	2,633,761.00	-	2,633,761.00
011200000000	LOCAL GOVT LEGISLATIVES COUNCIL	44,897,412.00	49,200,000.00	94,097,412.00	-	94,097,412.00
011200100100	Legislative Council	44,897,412.00	49,200,000.00	94,097,412.00	-	94,097,412.00
012500000000	ADMIN AND GENERAL SERVICES	60,648,309.24	270,000,000.00	330,648,309.24	841,588,471.00	1,172,236,780.24
012500100100	Office of the Director Admin and General Services	60,648,309.24	270,000,000.00	330,648,309.24	841,588,471.00	1,172,236,780.24
020000000000	Economic	286,960,889.52	1,042,500,000.00	1,329,460,889.52	2,272,579,361.24	3,602,040,250.76
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	45,679,736.28	37,500,000.00	83,179,736.28	538,185,966.24	621,365,702.52
021500100100	Agriculture Section	12,838,469.60	10,000,000.00	22,838,469.60	508,185,966.24	531,024,435.84
021500200100	Forestry Section	12,607,204.00	8,500,000.00	21,107,204.00	10,000,000.00	31,107,204.00
021500300100	Livestock Section (Veterinary)	20,234,062.68	19,000,000.00	39,234,062.68	20,000,000.00	59,234,062.68
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	116,306,818.24	700,500,000.00	816,806,818.24	-	816,806,818.24
022001000100	Account section	105,987,244.24	693,000,000.00	798,987,244.24	-	798,987,244.24
022002000100	Revenue Section	10,319,574.00	7,500,000.00	17,819,574.00	-	17,819,574.00
023400000000	DEPARTMENT OF WORKS & HOUSING	49,322,813.00	275,500,000.00	324,822,813.00	1,598,500,000.00	1,923,322,813.00
023400100100	Road & Communication Section	10,278,912.00	32,000,000.00	42,278,912.00	57,500,000.00	99,778,912.00
023400200100	Mechanical Section	8,940,744.00	45,000,000.00	53,940,744.00	-	53,940,744.00
023400300100	Electrical Section	9,779,469.00	162,500,000.00	172,279,469.00	408,000,000.00	580,279,469.00
023400400100	Land & Survey Section	6,686,212.00	8,000,000.00	14,686,212.00	25,000,000.00	39,686,212.00
023400500100	Building Section	13,637,476.00	28,000,000.00	41,637,476.00	1,108,000,000.00	1,149,637,476.00
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	75,651,522.00	29,000,000.00	104,651,522.00	135,893,395.00	240,544,917.00
023800100100	Planning	75,651,522.00	20,000,000.00	95,651,522.00	135,893,395.00	231,544,917.00
023800200100	Research and Statistics	-	9,000,000.00	9,000,000.00	-	9,000,000.00
050000000000	Social	2,507,252,112.00	1,317,666,000.00	3,824,918,112.00	2,338,522,718.00	6,163,440,830.00
051700000000	LOCAL EDUCATION AUTHORITY	2,022,443,609.00	58,000,000.00	2,080,443,609.00	307,000,000.00	2,387,443,609.00
051700100100	Education (Non-Teaching Staff)	103,821,275.00	50,000,000.00	153,821,275.00	190,000,000.00	343,821,275.00
051700200100	Education (Teaching Staff)	1,918,622,334.00	-	1,918,622,334.00	-	1,918,622,334.00
051700300100	Adult Education	-	8,000,000.00	8,000,000.00	-	8,000,000.00
051700400100	Other Education	-	-	-	117,000,000.00	117,000,000.00
052100000000	PRIMARY HEALTH CARE	256,607,900.00	85,000,000.00	341,607,900.00	711,218,861.00	1,052,826,761.00
052100200100	Curative	256,607,900.00	85,000,000.00	341,607,900.00	711,218,861.00	1,052,826,761.00
053500000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	136,570,400.00	173,500,000.00	310,070,400.00	795,500,000.00	1,105,570,400.00
053500100100	Preventive (Water, Sanitation and Hygiene)	121,447,076.00	56,000,000.00	177,447,076.00	115,000,000.00	292,447,076.00
053500300100	Rural Water Supply	15,123,324.00	117,500,000.00	132,623,324.00	680,500,000.00	813,123,324.00
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	91,630,203.00	1,001,166,000.00	1,092,796,203.00	524,803,857.00	1,617,600,060.00
055100100100	Community Development Section	17,761,048.00	396,960,000.00	414,721,048.00	141,000,000.00	555,721,048.00
055100200100	Information, Youth, Sport & Culture	12,543,493.00	18,080,000.00	30,623,493.00	318,803,857.00	349,427,350.00
055100300100	Social Welfare Section	42,022,970.00	300,126,000.00	342,148,970.00	65,000,000.00	407,148,970.00
055100400100	Trade Section and Cooperatives	19,302,692.00	16,000,000.00	35,302,692.00	-	35,302,692.00
055100500100	Traditional/Religious Affairs	-	270,000,000.00	270,000,000.00	-	270,000,000.00

317108 - GARKI Local Government, Jigawa State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Revenue	6,727,137,470.00	3,654,985,002.05	11,264,330,612.00	-
01000000000	Administrative	300,000.00	280,000.00	2,300,000.00	-
01250000000	ADMIN AND GENERAL SERVICES	300,000.00	280,000.00	2,300,000.00	-
012500100100	Office of the Director Admin and General Services	300,000.00	280,000.00	2,300,000.00	-
02000000000	Economic	6,726,837,470.00	3,654,705,002.05	11,262,030,612.00	-
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	2,090,000.00	-	3,090,000.00	-
021500100100	Agriculture Section	2,000,000.00	-	3,000,000.00	-
021500200100	Forestry Section	90,000.00	-	90,000.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	6,724,247,470.00	3,654,705,002.05	11,258,440,612.00	-
022001000100	Account section	6,709,187,470.00	3,652,284,736.01	11,111,115,612.00	-
022002000100	Revenue Section	15,060,000.00	2,420,266.04	147,325,000.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	500,000.00	-	500,000.00	-
023400500100	Building Section	500,000.00	-	500,000.00	-

317108 - GARKI Local Government, Jigawa State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
1	Revenue	6,727,137,470.00	3,654,985,002.05	11,264,330,612.00	-
11	LOCAL GOVT. SHARE OF FAAC	6,702,172,470.00	3,652,284,736.01	11,101,115,612.00	-
1101	LOCAL GOVT. SHARE OF FAAC	6,702,172,470.00	3,652,284,736.01	11,101,115,612.00	-
110101	LOCAL GOVT. SHARE OF STATUTORY REVENUES	1,295,916,791.00	1,164,860,099.81	2,976,219,810.00	-
11010101	Statutory Allocation	1,295,916,791.00	1,164,860,099.81	2,976,219,810.00	-
110102	LOCAL GOVT. SHARE OF VAT	2,696,347,237.00	2,215,942,159.92	4,024,925,666.00	-
11010201	Share of VAT	2,696,347,237.00	2,215,942,159.92	4,024,925,666.00	-
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	2,709,908,442.00	271,482,476.28	4,099,970,136.00	-
11010303	Exchange Gain	1,300,000,000.00	132,686,351.78	1,900,000,000.00	-
11010307	FOREX Equalization Non-Mineral	600,000,000.00	-	1,100,000,000.00	-
11010312	Stabilization Funds	809,908,442.00	138,796,124.50	1,099,970,136.00	-
12	Independent Revenue	24,965,000.00	2,700,266.04	163,215,000.00	-
1202	NON-TAX REVENUE	24,965,000.00	2,700,266.04	163,215,000.00	-
120201	Licenses - General	5,725,000.00	906,662.00	7,795,000.00	-
12020105	Radio / Television Station Licenses	100,000.00	-	100,000.00	-
12020111	Bake House Licenses	-	-	400,000.00	-
12020115	Dane Gun Licenses	10,000.00	-	30,000.00	-
12020116	Cattle Dealer Licenses	500,000.00	636,150.00	1,000,000.00	-
12020120	Hawker's Permits	50,000.00	-	50,000.00	-
12020122	Produce Buying Licenses	30,000.00	-	100,000.00	-
12020126	Tractor Hiring Services	2,000,000.00	-	3,000,000.00	-
12020130	Cinematograph Licenses	70,000.00	-	70,000.00	-
12020135	Private School Licenses	15,000.00	-	30,000.00	-
12020137	Trade Permit Licenses	2,035,000.00	270,512.00	2,035,000.00	-
12020138	Forestry / Timber Licence	40,000.00	-	40,000.00	-
12020144	Animal Import Permit	10,000.00	-	50,000.00	-
12020153	Product Buyers Licenses and Registration of Stores	300,000.00	-	300,000.00	-
12020161	Minor Industrial Licence Fees	100,000.00	-	100,000.00	-
12020162	Welding Machine License	30,000.00	-	30,000.00	-
12020163	Auto Spare Parts	100,000.00	-	100,000.00	-
12020164	Building Materials / Block Making Licence Fees	300,000.00	-	300,000.00	-
12020165	Sewing / Tailoring Services	15,000.00	-	30,000.00	-
12020166	Barbing Salon / Boutque Services Fees	20,000.00	-	30,000.00	-
120204	Fees - General	8,925,000.00	476,600.00	13,900,000.00	-
12020417	Contractor Registration Fees	1,000,000.00	-	2,000,000.00	-
12020418	Marriage Divorce Fees	15,000.00	-	-	-
12020427	Tender Fees	3,000,000.00	-	5,000,000.00	-
12020438	Survey / Planning / Building Fees	100,000.00	-	100,000.00	-
12020443	Birth & Death Registration Fees	1,200,000.00	-	1,200,000.00	-
12020447	Land Use Fees	250,000.00	-	250,000.00	-
12020449	Business/Trade Operating Fees	130,000.00	-	200,000.00	-
12020451	Timber & Forest Fees	50,000.00	-	50,000.00	-
12020454	Parking Fees	1,000,000.00	169,800.00	1,000,000.00	-
12020459	Right Of Occupancy Fees	300,000.00	-	300,000.00	-
12020460	Building Plan Approval Fees	200,000.00	-	200,000.00	-
12020461	Title Transfer Fees	200,000.00	-	200,000.00	-
12020466	Indigenship Registration Fees	-	280,000.00	2,000,000.00	-
12020470	Hide and Skin inspection charges	50,000.00	-	50,000.00	-
12020471	Private School Registration	100,000.00	-	100,000.00	-
12020478	Workshop Fees	500,000.00	-	500,000.00	-
12020479	Motor Vehicles, Taxi and Motor Cycle Registration Fees	100,000.00	-	100,000.00	-
12020481	Registration of Business Names	20,000.00	-	200,000.00	-
12020484	Registration of Private Medical Institutions	15,000.00	-	100,000.00	-
12020493	Auto Mechanic Registration Fees	45,000.00	-	100,000.00	-

317108 - GARKI 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
12020499	Slaughter Stock Fees	650,000.00	26,800.00	250,000.00	-
120206	Sales - General	3,000,000.00	-	3,000,000.00	-
12020604	Sales of Stores / Scraps / Unserviceable Items	2,000,000.00	-	2,000,000.00	-
12020611	Proceeds from Sales of Govt. Vehicles	1,000,000.00	-	1,000,000.00	-
120207	Earnings - General	700,000.00	-	1,200,000.00	-
12020711	Earnings from Commercial Activities	700,000.00	-	1,000,000.00	-
12020736	Earnings from Environmental Sanitation Services	-	-	200,000.00	-
120208	Rent on Government Buildings - General	330,000.00	-	600,000.00	-
12020801	Rent on Government Quarters	100,000.00	-	100,000.00	-
12020803	Rent on Government Buildings	150,000.00	-	250,000.00	-
12020804	Rent on Conference Centres	80,000.00	-	250,000.00	-
120209	Rent on Land & Others - General	100,000.00	-	600,000.00	-
12020908	Ground Rent and Penalties	-	-	500,000.00	-
12020910	Certificate of Temporary Permit	100,000.00	-	100,000.00	-
120210	REPAYMENTS - GENERAL	1,880,000.00	-	1,750,000.00	-
12021002	Repayment of Motor Vehicle Advances	100,000.00	-	100,000.00	-
12021003	Repayment of Bicycle Advances (Principal)	50,000.00	-	50,000.00	-
12021004	Repayment of Motor Vehicle Refurbishing Loan	-	-	50,000.00	-
12021009	Repayment of Motorcycle Loan	50,000.00	-	50,000.00	-
12021010	Repayment of Bicycle Loan	30,000.00	-	-	-
12021012	Refund of Overpayment	-	-	1,000,000.00	-
12021013	Refund Sundries	1,500,000.00	-	500,000.00	-
12021015	Repayment of Owner Occupier	150,000.00	-	-	-
120211	Investment Income	2,000,000.00	-	500,000.00	-
12021102	Dividend on Investment	2,000,000.00	-	500,000.00	-
120212	Interest Earned	105,000.00	-	70,000.00	-
12021201	Motor Vehicle Advances (Interest)	25,000.00	-	30,000.00	-
12021202	Bicycle Advances (Interest)	15,000.00	-	20,000.00	-
12021203	Interest on Refurbishing Loan	15,000.00	-	20,000.00	-
12021204	Interest on Furniture Loan	25,000.00	-	-	-
12021205	Interest on Housing Loan	25,000.00	-	-	-
120213	Reimbursement - General	2,200,000.00	1,317,004.04	133,800,000.00	-
12021301	Receipt of Local Government Share of State IGR	2,000,000.00	1,317,004.04	133,600,000.00	-
12021317	Reimbursement of Cost of Collections of PAYE	200,000.00	-	200,000.00	-

317108 - GARKI Local Government, Jigawa State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i>11,264,330,612.00</i>
01	FEDERATION ACCOUNT	11,101,115,612.00
011	FAAC DIRECT ALLOCATION	11,101,115,612.00
01101	FAAC DIRECT ALLOCATION	11,101,115,612.00
02	CONSOLIDATED REVENUE FUND	163,215,000.00
021	MAIN ENVELOP	163,215,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	163,215,000.00

317108 - GARKI 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		-	-	-	-

317108 - GARKI Local Government, Jigawa State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Expenditure	6,652,184,936.60	3,558,495,507.42	11,277,435,612.00	-
01000000000	Administrative	1,053,450,419.00	865,669,737.50	1,511,954,531.24	-
01110000000	OFFICE OF THE LG CHAIRMAN	142,906,046.00	68,767,178.00	245,620,339.00	-
011100100100	Chairman	140,994,338.00	67,859,372.67	242,986,578.00	-
011108000100	Internal Audit Office	1,911,708.00	907,805.33	2,633,761.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	66,397,412.00	37,717,410.00	94,097,412.00	-
011200100100	Legislative Council	66,397,412.00	37,717,410.00	94,097,412.00	-
01250000000	ADMIN AND GENERAL SERVICES	844,146,961.00	759,185,149.50	1,172,236,780.24	-
012500100100	Office of the Director Admin and General Services	844,146,961.00	759,185,149.50	1,172,236,780.24	-
02000000000	Economic	2,353,545,979.60	774,535,156.42	3,602,040,250.76	-
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	303,849,927.60	115,133,118.00	621,365,702.52	-
021500100100	Agriculture Section	240,995,498.60	73,436,113.33	531,024,435.84	-
021500200100	Forestry Section	29,013,657.00	9,209,104.67	31,107,204.00	-
021500300100	Livestock Section (Veterinary)	33,840,772.00	32,487,900.00	59,234,062.68	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	667,746,033.00	283,567,851.96	816,806,818.24	-
022001000100	Account section	652,768,798.00	277,443,028.62	798,987,244.24	-
022002000100	Revenue Section	14,977,235.00	6,124,823.33	17,819,574.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	1,212,823,331.00	308,045,324.46	1,923,322,813.00	-
023400100100	Road & Communication Section	80,158,484.00	5,622,322.67	99,778,912.00	-
023400200100	Mechanical Section	44,471,252.00	25,463,732.86	53,940,744.00	-
023400300100	Electrical Section	449,767,783.00	153,873,499.08	580,279,469.00	-
023400400100	Land & Survey Section	35,611,971.00	4,341,314.00	39,686,212.00	-
023400500100	Building Section	602,813,841.00	118,744,455.86	1,149,637,476.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	169,126,688.00	67,788,862.00	240,544,917.00	-
023800100100	Planning	169,126,688.00	67,788,862.00	231,544,917.00	-
023800200100	Research and Statistics	-	-	9,000,000.00	-
05000000000	Social	3,245,188,538.00	1,918,290,613.50	6,163,440,830.00	-
05170000000	LOCAL EDUCATION AUTHORITY	1,159,302,373.00	693,535,042.93	2,387,443,609.00	-
051700100100	Education (Non-Teaching Staff)	145,057,670.00	52,038,446.67	343,821,275.00	-
051700200100	Education (Teaching Staff)	890,086,823.00	588,934,393.67	1,918,622,334.00	-
051700300100	Adult Education	7,157,880.00	2,199,400.00	8,000,000.00	-
051700400100	Other Education	117,000,000.00	50,362,802.60	117,000,000.00	-
05210000000	PRIMARY HEALTH CARE	666,242,230.00	204,733,687.00	1,052,826,761.00	-
052100200100	Curative	666,242,230.00	204,733,687.00	1,052,826,761.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	1,014,160,888.00	491,669,702.60	1,105,570,400.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	277,665,439.00	94,448,668.39	292,447,076.00	-
053500300100	Rural Water Supply	736,495,449.00	397,221,034.21	813,123,324.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	405,483,047.00	528,352,180.96	1,617,600,060.00	-
055100100100	Community Development Section	113,477,799.00	330,311,807.77	555,721,048.00	-
055100200100	Information, Youth, Sport & Culture	35,227,769.00	31,354,012.67	349,427,350.00	-
055100300100	Social Welfare Section	92,978,691.00	20,323,682.87	407,148,970.00	-
055100400100	Trade Section and Cooperatives	13,798,788.00	9,470,329.00	35,302,692.00	-
055100500100	Traditional/Religious Affairs	150,000,000.00	136,892,348.65	270,000,000.00	-

317108 - GARKI Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	1,890,682,800.60	1,154,564,907.67	2,956,679,061.76	-
01000000000	Administrative	179,750,419.00	95,356,995.33	162,466,060.24	-
01110000000	OFFICE OF THE LG CHAIRMAN	63,706,046.00	26,387,178.00	56,920,339.00	-
011100100100	Chairman	61,994,338.00	25,579,372.67	54,986,578.00	-
011108000100	Internal Audit Office	1,711,708.00	807,805.33	1,933,761.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	44,897,412.00	21,538,510.00	44,897,412.00	-
011200100100	Legislative Council	44,897,412.00	21,538,510.00	44,897,412.00	-
01250000000	ADMIN AND GENERAL SERVICES	71,146,961.00	47,431,307.33	60,648,309.24	-
012500100100	Office of the Director Admin and General Services	71,146,961.00	47,431,307.33	60,648,309.24	-
02000000000	Economic	287,552,584.60	157,131,806.00	286,960,889.52	-
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	47,049,927.60	43,463,368.00	45,679,736.28	-
021500100100	Agriculture Section	15,995,498.60	11,211,363.33	12,838,469.60	-
021500200100	Forestry Section	13,213,657.00	8,809,104.67	12,607,204.00	-
021500300100	Livestock Section (Veterinary)	17,840,772.00	23,442,900.00	20,234,062.68	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	102,446,033.00	21,630,688.67	116,306,818.24	-
022001000100	Account section	93,768,798.00	15,845,865.33	105,987,244.24	-
022002000100	Revenue Section	8,677,235.00	5,784,823.33	10,319,574.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	45,823,331.00	30,548,887.33	49,322,813.00	-
023400100100	Road & Communication Section	7,458,484.00	4,972,322.67	10,278,912.00	-
023400200100	Mechanical Section	13,471,252.00	8,980,834.67	8,940,744.00	-
023400300100	Electrical Section	6,167,783.00	4,111,855.33	9,779,469.00	-
023400400100	Land & Survey Section	6,511,971.00	4,341,314.00	6,686,212.00	-
023400500100	Building Section	12,213,841.00	8,142,560.67	13,637,476.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	92,233,293.00	61,488,862.00	75,651,522.00	-
023800100100	Planning	92,233,293.00	61,488,862.00	75,651,522.00	-
05000000000	Social	1,423,379,797.00	902,076,106.34	2,507,252,112.00	-
05170000000	LOCAL EDUCATION AUTHORITY	965,144,493.00	638,972,840.33	2,022,443,609.00	-
051700100100	Education (Non-Teaching Staff)	75,057,670.00	50,038,446.67	103,821,275.00	-
051700200100	Education (Teaching Staff)	890,086,823.00	588,934,393.67	1,918,622,334.00	-
05210000000	PRIMARY HEALTH CARE	252,723,369.00	137,170,839.00	256,607,900.00	-
052100200100	Curative	252,723,369.00	137,170,839.00	256,607,900.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	132,908,888.00	88,605,925.33	136,570,400.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	127,165,439.00	84,776,959.33	121,447,076.00	-
053500300100	Rural Water Supply	5,743,449.00	3,828,966.00	15,123,324.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	72,603,047.00	37,326,501.67	91,630,203.00	-
055100100100	Community Development Section	22,977,799.00	15,318,532.67	17,761,048.00	-
055100200100	Information, Youth, Sport & Culture	5,847,769.00	3,898,512.67	12,543,493.00	-
055100300100	Social Welfare Section	31,978,691.00	9,639,127.33	42,022,970.00	-
055100400100	Trade Section and Cooperatives	11,798,788.00	8,470,329.00	19,302,692.00	-

317108 - GARKI Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Other Recurrent Expenditure	1,761,089,880.00	947,846,416.01	2,738,066,000.00	-
01000000000	Administrative	208,700,000.00	207,476,717.78	377,900,000.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	29,200,000.00	42,380,000.00	58,700,000.00	-
011100100100	Chairman	29,000,000.00	42,280,000.00	58,000,000.00	-
011108000100	Internal Audit Office	200,000.00	100,000.00	700,000.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	21,500,000.00	16,178,900.00	49,200,000.00	-
011200100100	Legislative Council	21,500,000.00	16,178,900.00	49,200,000.00	-
01250000000	ADMIN AND GENERAL SERVICES	158,000,000.00	148,917,817.78	270,000,000.00	-
012500100100	Office of the Director Admin and General Services	158,000,000.00	148,917,817.78	270,000,000.00	-
02000000000	Economic	818,600,000.00	380,294,261.48	1,042,500,000.00	-
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	17,800,000.00	9,745,000.00	37,500,000.00	-
021500100100	Agriculture Section	6,000,000.00	300,000.00	10,000,000.00	-
021500200100	Forestry Section	5,800,000.00	400,000.00	8,500,000.00	-
021500300100	Livestock Section (Veterinary)	6,000,000.00	9,045,000.00	19,000,000.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	565,300,000.00	261,937,163.29	700,500,000.00	-
022001000100	Account section	559,000,000.00	261,597,163.29	693,000,000.00	-
022002000100	Revenue Section	6,300,000.00	340,000.00	7,500,000.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	224,500,000.00	102,312,098.19	275,500,000.00	-
023400100100	Road & Communication Section	15,200,000.00	650,000.00	32,000,000.00	-
023400200100	Mechanical Section	31,000,000.00	16,482,898.19	45,000,000.00	-
023400300100	Electrical Section	152,600,000.00	80,609,200.00	162,500,000.00	-
023400400100	Land & Survey Section	4,100,000.00	-	8,000,000.00	-
023400500100	Building Section	21,600,000.00	4,570,000.00	28,000,000.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	11,000,000.00	6,300,000.00	29,000,000.00	-
023800100100	Planning	11,000,000.00	6,300,000.00	20,000,000.00	-
023800200100	Research and Statistics	-	-	9,000,000.00	-
05000000000	Social	733,789,880.00	360,075,436.75	1,317,666,000.00	-
05170000000	LOCAL EDUCATION AUTHORITY	17,157,880.00	4,199,400.00	58,000,000.00	-
051700100100	Education (Non-Teaching Staff)	10,000,000.00	2,000,000.00	50,000,000.00	-
051700300100	Adult Education	7,157,880.00	2,199,400.00	8,000,000.00	-
05210000000	PRIMARY HEALTH CARE	63,000,000.00	67,562,848.00	85,000,000.00	-
052100200100	Curative	63,000,000.00	67,562,848.00	85,000,000.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	442,752,000.00	117,759,984.56	173,500,000.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	42,500,000.00	9,671,709.06	56,000,000.00	-
053500300100	Rural Water Supply	400,252,000.00	108,088,275.50	117,500,000.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	210,880,000.00	170,553,204.19	1,001,166,000.00	-
055100100100	Community Development Section	10,500,000.00	15,451,300.00	396,960,000.00	-
055100200100	Information, Youth, Sport & Culture	12,380,000.00	6,525,000.00	18,080,000.00	-
055100300100	Social Welfare Section	36,000,000.00	10,684,555.54	300,126,000.00	-
055100400100	Trade Section and Cooperatives	2,000,000.00	1,000,000.00	16,000,000.00	-
055100500100	Traditional/Religious Affairs	150,000,000.00	136,892,348.65	270,000,000.00	-

317108 - GARKI Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Capital Expenditure	3,000,412,256.00	1,456,084,183.74	5,582,690,550.24	-
01000000000	Administrative	665,000,000.00	562,836,024.39	971,588,471.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	50,000,000.00	-	130,000,000.00	-
011100100100	Chairman	50,000,000.00	-	130,000,000.00	-
01250000000	ADMIN AND GENERAL SERVICES	615,000,000.00	562,836,024.39	841,588,471.00	-
012500100100	Office of the Director Admin and General Services	615,000,000.00	562,836,024.39	841,588,471.00	-
02000000000	Economic	1,247,393,395.00	237,109,088.94	2,272,579,361.24	-
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	239,000,000.00	61,924,750.00	538,185,966.24	-
021500100100	Agriculture Section	219,000,000.00	61,924,750.00	508,185,966.24	-
021500200100	Forestry Section	10,000,000.00	-	10,000,000.00	-
021500300100	Livestock Section (Veterinary)	10,000,000.00	-	20,000,000.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	942,500,000.00	175,184,338.94	1,598,500,000.00	-
023400100100	Road & Communication Section	57,500,000.00	-	57,500,000.00	-
023400300100	Electrical Section	291,000,000.00	69,152,443.75	408,000,000.00	-
023400400100	Land & Survey Section	25,000,000.00	-	25,000,000.00	-
023400500100	Building Section	569,000,000.00	106,031,895.19	1,108,000,000.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	65,893,395.00	-	135,893,395.00	-
023800100100	Planning	65,893,395.00	-	135,893,395.00	-
05000000000	Social	1,088,018,861.00	656,139,070.41	2,338,522,718.00	-
05170000000	LOCAL EDUCATION AUTHORITY	177,000,000.00	50,362,802.60	307,000,000.00	-
051700100100	Education (Non-Teaching Staff)	60,000,000.00	-	190,000,000.00	-
051700400100	Other Education	117,000,000.00	50,362,802.60	117,000,000.00	-
05210000000	PRIMARY HEALTH CARE	350,518,861.00	-	711,218,861.00	-
052100200100	Curative	350,518,861.00	-	711,218,861.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	438,500,000.00	285,303,792.71	795,500,000.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	108,000,000.00	-	115,000,000.00	-
053500300100	Rural Water Supply	330,500,000.00	285,303,792.71	680,500,000.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	122,000,000.00	320,472,475.10	524,803,857.00	-
055100100100	Community Development Section	80,000,000.00	299,541,975.10	141,000,000.00	-
055100200100	Information, Youth, Sport & Culture	17,000,000.00	20,930,500.00	318,803,857.00	-
055100300100	Social Welfare Section	25,000,000.00	-	65,000,000.00	-

317108 - GARKI Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	6,652,184,936.60	3,558,495,507.42	11,277,435,612.00	-
21	Personnel Cost	1,890,682,800.60	1,154,564,907.67	2,956,679,061.76	-
2101	SALARY	797,774,174.00	545,244,000.00	1,642,487,413.68	-
210101	Salaries and Wages	797,774,174.00	545,244,000.00	1,642,487,413.68	-
21010101	Salary	797,774,174.00	545,244,000.00	1,642,487,413.68	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,070,408,626.60	609,070,907.67	1,299,191,648.08	-
210201	ALLOWANCES	853,008,626.60	533,640,597.67	1,056,793,648.08	-
21020103	Transport Allowance	120,639,619.00	80,577,901.33	206,260,859.48	-
21020104	Rent Supplement	140,000,978.00	93,307,124.33	200,018,504.16	-
21020105	Meal Subsidy	42,773,834.00	27,612,866.67	45,930,190.00	-
21020106	Utility Allowance	30,715,058.00	20,546,172.33	69,097,292.00	-
21020107	Entertainment	4,392,518.00	2,928,345.33	7,912,050.00	-
21020109	Leave Transport Grant	50,841,867.00	33,856,398.67	61,199,579.00	-
21020110	Overtime	30,875,190.00	22,364,142.33	7,920,908.44	-
21020112	Inducement Allowance	92,964,338.00	61,976,225.33	81,227,844.00	-
21020113	Hazard / Hardship Allowance	22,830,228.00	15,220,152.00	4,238,460.00	-
21020117	Domestic Staff Allowance	61,012,074.00	16,062,844.00	27,103,990.00	-
21020118	Personal Assistant Allowance	5,050,577.00	3,367,051.33	5,050,577.00	-
21020122	Motor Vehicle Maintenance Allowance	8,418,680.00	5,612,453.33	8,418,680.00	-
21020123	Constituency Allowance	1,792,019.00	1,194,679.33	1,792,019.00	-
21020136	Responsibility Allowance	1,680,380.00	1,120,253.33	7,212,488.00	-
21020137	Medical Allowance	112,534,412.60	75,808,015.33	131,631,934.60	-
21020149	Consolidated Allowance	43,787,454.00	29,191,636.00	32,491,214.40	-
21020156	Professional Teaching Allowance	57,699,400.00	38,466,266.67	134,287,058.00	-
21020173	Once-in-4-Years Furniture Allowance	25,000,000.00	4,428,070.00	25,000,000.00	-
210202	Social Contributions	217,400,000.00	75,430,310.00	242,398,000.00	-
21020202	17% Government Contributory Pension	181,100,000.00	69,667,310.00	200,317,000.00	-
21020204	Employee Compensation Fund	24,000,000.00	4,320,000.00	24,000,000.00	-
21020206	Workers Health Insurance Cover	12,300,000.00	1,443,000.00	18,081,000.00	-
2103	SOCIAL BENEFITS	22,500,000.00	250,000.00	15,000,000.00	-
210301	Social Benefits	22,500,000.00	250,000.00	15,000,000.00	-
21030105	Severance Gratuity	22,500,000.00	250,000.00	15,000,000.00	-
22	Other Recurrent Costs	1,761,089,880.00	947,846,416.01	2,738,066,000.00	-
2202	OVERHEAD COST	1,353,932,000.00	564,701,504.07	1,567,106,000.00	-
220201	Transport & Travelling - General	45,800,000.00	33,575,000.00	69,200,000.00	-
22020101	Local Travel & Transport - Training	600,000.00	500,000.00	2,000,000.00	-
22020102	Local Travel & Transport - Others	35,200,000.00	17,075,000.00	57,200,000.00	-
22020103	International Travel & Transport - Training	10,000,000.00	16,000,000.00	-	-
22020104	International Travel & Transport - Others	-	-	10,000,000.00	-
220202	Utilities General	2,500,000.00	1,750,000.00	3,000,000.00	-
22020201	Electricity Charges	1,500,000.00	750,000.00	1,500,000.00	-
22020205	Water rates & Charges	1,000,000.00	1,000,000.00	1,500,000.00	-
220203	Materials and Supplies - General	88,700,000.00	76,848,759.06	204,500,000.00	-
22020301	Office Materials and Consumables	30,700,000.00	11,176,909.06	103,500,000.00	-
22020305	Printing of Non-security Documents	8,000,000.00	7,310,000.00	11,000,000.00	-
22020307	Drugs, Vaccines & Medical Supplies	50,000,000.00	58,361,850.00	60,000,000.00	-
22020310	Teaching Aids, Laboratory and Instructional Materials	-	-	30,000,000.00	-
220204	Maintenance Services - General	664,252,000.00	264,825,473.69	433,000,000.00	-
22020402	Maintenance of Office Furniture	-	-	2,000,000.00	-
22020403	Maintenance of Office Building / Residential Quarters	20,000,000.00	4,570,000.00	25,000,000.00	-
22020404	Maintenance of Office / IT Equipment	229,626,000.00	91,324,437.75	42,000,000.00	-
22020405	Maintenance of Plants / Generators	43,000,000.00	25,927,898.19	84,000,000.00	-
22020410	Maintenance of Street Lightings	150,000,000.00	78,634,000.00	150,000,000.00	-
22020412	Maintenance of Markets / Public Places	-	500,000.00	-	-

317108 - GARKI 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
22020415	Maintenance of Water Facilities	198,626,000.00	53,544,137.75	100,000,000.00	-
22020417	Maintenance of Other Infrastructure	18,000,000.00	9,825,000.00	20,000,000.00	-
22020421	Maintenance of Health Institution Buildings	5,000,000.00	500,000.00	10,000,000.00	-
220205	Training - General	30,000,000.00	7,450,000.00	60,000,000.00	-
22020501	Local Training	30,000,000.00	7,450,000.00	60,000,000.00	-
220206	Other Services - General	97,100,000.00	123,667,817.78	187,000,000.00	-
22020603	Residential Rent	100,000.00	-	1,000,000.00	-
22020604	Security Vote (Including Operations)	97,000,000.00	123,667,817.78	186,000,000.00	-
220207	Consulting and Professional Services	2,000,000.00	-	2,000,000.00	-
22020701	Financial Consulting	2,000,000.00	-	2,000,000.00	-
220208	Fuel and Lubricant - General	8,000,000.00	3,278,900.00	8,200,000.00	-
22020801	Motor Vehicle Fuel Cost	8,000,000.00	3,278,900.00	8,200,000.00	-
220209	Financial Charges - General	2,000,000.00	300,000.00	2,000,000.00	-
22020901	Bank Charges (Other than Interest)	2,000,000.00	300,000.00	2,000,000.00	-
220210	Miscellaneous Expenses - General	413,580,000.00	53,005,553.54	598,206,000.00	-
22021001	Refreshment and Meals (Entertainment & Hospitality)	23,000,000.00	25,160,000.00	40,000,000.00	-
22021002	Honorarium and Sitting Allowance Payments	-	-	23,000,000.00	-
22021003	Publicity and Advertisements	1,080,000.00	350,000.00	1,080,000.00	-
22021007	Welfare Packages	18,000,000.00	6,219,000.00	30,000,000.00	-
22021041	Contingency Reserve - Recurrent	312,000,000.00	-	300,000,000.00	-
22021044	Committees and Commissions	37,000,000.00	8,780,000.00	43,000,000.00	-
22021045	Institutional Feeding	-	-	100,000,000.00	-
22021049	Special Health Programmes & Initiatives	500,000.00	-	1,000,000.00	-
22021059	Council of Ulama, Hisba & Other Religious Groups Activities	15,000,000.00	4,465,555.54	48,126,000.00	-
22021060	Nutrition Activities	7,000,000.00	8,030,998.00	12,000,000.00	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL	257,157,880.00	208,033,366.63	910,960,000.00	-
220401	Local Grants and Contributions	257,157,880.00	208,033,366.63	910,960,000.00	-
22040102	Grants to State Governments – LEAs Salary	7,157,880.00	2,199,400.00	8,000,000.00	-
22040103	Grants to State Governments – Recurrent Security Support	90,000,000.00	66,941,617.98	217,000,000.00	-
22040107	Grants to State Governments – Other Recurrent	-	-	112,000,000.00	-
22040111	Grants to Communities and NGOs	10,000,000.00	2,000,000.00	303,960,000.00	-
22040113	Contribution to Traditional Councils	150,000,000.00	136,892,348.65	270,000,000.00	-
2207	Transfers - Payments	150,000,000.00	175,111,545.31	260,000,000.00	-
220701	Transfer to Fund Recurrent Expenditure - Payments	150,000,000.00	175,111,545.31	260,000,000.00	-
22070105	Stabilization Funds	150,000,000.00	175,111,545.31	260,000,000.00	-
23	Capital Expenditure	3,000,412,256.00	1,456,084,183.74	5,582,690,550.24	-
2301	FIXED ASSETS PURCHASED	543,393,395.00	206,345,500.00	1,116,197,252.00	-
230101	Purchase of Fixed Assets - General	543,393,395.00	206,345,500.00	1,116,197,252.00	-
23010101	Purchase/Acquisition Of Land	25,000,000.00	-	25,000,000.00	-
23010104	Purchase of Motor Cycles	22,000,000.00	-	122,000,000.00	-
23010105	Purchase Of Motor Vehicles	225,000,000.00	137,200,000.00	140,000,000.00	-
23010106	Purchase Of Vans	80,893,395.00	-	135,893,395.00	-
23010108	Purchase Of Buses	-	-	60,000,000.00	-
23010112	Purchase Of Office Furniture and Fittings	25,000,000.00	-	25,000,000.00	-
23010121	Purchase Of Residential Furniture	20,000,000.00	-	20,000,000.00	-
23010123	Purchase Of Fire Fighting Equipment	30,500,000.00	-	31,500,000.00	-
23010127	Purchase Of Agricultural Equipment and Improved Inputs	50,000,000.00	48,215,000.00	190,000,000.00	-
23010139	Purchase Of Tricycle	50,000,000.00	-	50,000,000.00	-
23010140	Purchase of Information / Communication Equipment	15,000,000.00	20,930,500.00	111,000,000.00	-
23010150	Purchase of Livestocks	-	-	205,803,857.00	-
2302	CONSTRUCTION / PROVISION	1,696,000,000.00	1,012,505,630.74	3,216,000,000.00	-
230201	Construction/Provision of Fixed Assets - General	1,696,000,000.00	1,012,505,630.74	3,216,000,000.00	-
23020101	Construction/Provision Of Office Buildings	110,000,000.00	-	153,000,000.00	-
23020102	Construction/Provision Of Residential Buildings	205,000,000.00	88,361,895.19	245,000,000.00	-

317108 - GARKI 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
23020103	Construction/Provision Of Electricity / Solar Power	309,000,000.00	86,480,731.25	235,000,000.00	-
23020105	Construction/Provision Of Water Facilities	295,500,000.00	267,975,505.21	680,500,000.00	-
23020106	Construction/Provision Of Hospitals/Health Centres	85,000,000.00	-	230,000,000.00	-
23020107	Construction/Provision Of Public Schools	110,000,000.00	45,012,802.60	290,000,000.00	-
23020113	Construction / Provision Of Agricultural Facilities	5,000,000.00	-	15,000,000.00	-
23020114	Construction / Provision Of Roads	20,000,000.00	-	-	-
23020116	Construction / Provision Of Water-Ways	15,000,000.00	-	-	-
23020118	Construction / Provision Of Infrastructure	339,500,000.00	511,804,696.49	629,500,000.00	-
23020124	Construction Of Markets/Parks	15,000,000.00	12,870,000.00	15,000,000.00	-
23020126	Construction/Provision Of Cemeteries	19,000,000.00	-	50,000,000.00	-
23020131	Construction/Provision Of Religious Structures	80,000,000.00	-	563,000,000.00	-
23020132	Construction/Provision Of Other Institutional Structures	30,000,000.00	-	55,000,000.00	-
23020133	Construction/Provision Of Public Convenience	58,000,000.00	-	55,000,000.00	-
2303	REHABILITATION / REPAIRS	331,518,861.00	4,800,000.00	499,518,861.00	-
230301	Rehabilitation/Repairs of Fixed Assets - General	331,518,861.00	4,800,000.00	499,518,861.00	-
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	254,018,861.00	-	412,018,861.00	-
23030112	Rehabilitation / Repairs - Agricultural Facilities	-	-	20,000,000.00	-
23030113	Rehabilitation / Repairs - Roads	57,500,000.00	-	57,500,000.00	-
23030121	Rehabilitation / Repairs Of Office Buildings	10,000,000.00	4,800,000.00	10,000,000.00	-
23030139	Rehabilitation/Repairs of Religious Structures	10,000,000.00	-	-	-
2304	PRESERVATION OF THE ENVIRONMENT	154,000,000.00	13,709,750.00	303,185,966.24	-
230401	Preservation of the Environment - General	154,000,000.00	13,709,750.00	303,185,966.24	-
23040101	Tree Planting	5,000,000.00	-	5,000,000.00	-
23040102	Erosion & Flood Control	139,000,000.00	13,709,750.00	288,185,966.24	-
23040103	Wildlife & Nature Conservation	10,000,000.00	-	10,000,000.00	-
2305	OTHER CAPITAL PROJECTS	275,500,000.00	218,723,303.00	447,788,471.00	-
230501	Acquisition of Non-Tangible Asset	275,500,000.00	218,723,303.00	447,788,471.00	-
23050101	Research & Development and Census/Surveys	50,000,000.00	-	20,000,000.00	-
23050108	Special Intervention Programmes and Projects	180,500,000.00	187,327,500.00	366,200,000.00	-
23050137	Capital Project Historical Liabilities	45,000,000.00	31,395,803.00	61,588,471.00	-

317108 - GARKI Local Government, Jigawa State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Expenditure	6,652,184,936.60	3,558,495,507.42	11,277,435,612.00	-
701	GENERAL PUBLIC SERVICES	1,775,823,140.00	850,898,125.26	2,314,306,266.48	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	1,165,442,886.00	558,398,242.96	1,479,006,435.24	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	384,891,750.00	242,526,782.67	462,083,990.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	780,551,136.00	315,871,460.29	1,016,922,445.24	-
7013	GENERAL SERVICES	332,380,254.00	264,137,987.11	435,299,831.24	-
70131	GENERAL PERSONNEL SERVICES	229,146,961.00	196,349,125.11	330,648,309.24	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	103,233,293.00	67,788,862.00	104,651,522.00	-
7016	GENERAL PUBLIC SERVICES N.E.C.	278,000,000.00	28,361,895.19	288,000,000.00	-
70161	GENERAL PUBLIC SERVICES N.E.C.	278,000,000.00	28,361,895.19	288,000,000.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	-	-	112,000,000.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	-	-	112,000,000.00	-
703	PUBLIC ORDER AND SAFETY	-	-	40,000,000.00	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	-	-	40,000,000.00	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	-	-	40,000,000.00	-
704	ECONOMIC AFFAIRS	776,778,451.60	659,634,449.02	1,346,702,084.28	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	13,798,788.00	9,470,329.00	35,302,692.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	13,798,788.00	9,470,329.00	35,302,692.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	193,849,927.60	102,523,368.00	473,179,736.28	-
70421	AGRICULTURE	170,636,270.60	93,714,263.33	430,572,532.28	-
70422	FORESTRY	23,213,657.00	8,809,104.67	22,607,204.00	-
70423	FISHING AND HUNTING	-	-	20,000,000.00	-
7043	FUEL AND ENERGY	50,000,000.00	4,750,000.00	60,000,000.00	-
70435	ELECTRICITY	50,000,000.00	4,750,000.00	60,000,000.00	-
7045	TRANSPORT	154,629,736.00	31,086,055.52	163,719,656.00	-
70451	ROAD TRANSPORT	154,629,736.00	31,086,055.52	163,719,656.00	-
7047	OTHER INDUSTRIES	339,500,000.00	511,804,696.49	589,500,000.00	-
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	339,500,000.00	511,804,696.49	589,500,000.00	-
7049	ECONOMIC AFFAIRS N.E.C	25,000,000.00	-	25,000,000.00	-
70491	ECONOMIC AFFAIRS N.E.C.	25,000,000.00	-	25,000,000.00	-
705	ENVIRONMENTAL PROTECTION	392,665,439.00	107,058,418.39	430,633,042.24	-
7051	WASTE MANAGEMENT	274,665,439.00	94,448,668.39	282,447,076.00	-
70511	WASTE MANAGEMENT	274,665,439.00	94,448,668.39	282,447,076.00	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	118,000,000.00	12,609,750.00	148,185,966.24	-
70561	ENVIRONMENTAL PROTECTION N.E.C.	118,000,000.00	12,609,750.00	148,185,966.24	-
706	HOUSING AND COMMUNITY AMMENITIES	1,244,189,044.00	601,719,707.96	1,891,686,481.00	-
7061	HOUSING DEVELOPMENT	94,425,812.00	27,053,874.67	61,323,688.00	-
70611	HOUSING DEVELOPMENT	94,425,812.00	27,053,874.67	61,323,688.00	-
7062	COMMUNITY DEVELOPMENT	25,500,000.00	28,321,300.00	591,960,000.00	-
70621	COMMUNITY DEVELOPMENT	25,500,000.00	28,321,300.00	591,960,000.00	-
7063	WATER SUPPLY	736,495,449.00	397,221,034.21	813,123,324.00	-
70631	WATER SUPPLY	736,495,449.00	397,221,034.21	813,123,324.00	-
7064	STREET LIGHTING	387,767,783.00	149,123,499.08	425,279,469.00	-
70641	STREET LIGHTING	387,767,783.00	149,123,499.08	425,279,469.00	-
707	HEALTH	782,742,230.00	254,733,687.00	1,066,626,761.00	-
7073	HOSPITAL SERVICES	-	-	60,000,000.00	-
70733	MEDICAL AND MATERNITY CENTRE SERVICES	-	-	60,000,000.00	-
7074	PUBLIC HEALTH SERVICES	480,723,369.00	254,733,687.00	416,607,900.00	-
70741	PUBLIC HEALTH SERVICES	480,723,369.00	254,733,687.00	416,607,900.00	-
7076	HEALTH N.E.C.	302,018,861.00	-	590,018,861.00	-
70761	HEALTH N.E.C.	302,018,861.00	-	590,018,861.00	-
708	RECREATION, CULTURE AND RELIGION	277,227,769.00	147,315,861.32	913,623,493.00	-
7081	RECREATIONAL AND SPORTING SERVICES	18,227,769.00	10,423,512.67	30,623,493.00	-
70811	RECREATIONAL AND SPORTING SERVICES	18,227,769.00	10,423,512.67	30,623,493.00	-

317108 - GARKI 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
7082	CULTURAL SERVICES	150,000,000.00	136,892,348.65	270,000,000.00	-
70821	CULTURAL SERVICES	150,000,000.00	136,892,348.65	270,000,000.00	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	59,000,000.00	-	80,000,000.00	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	59,000,000.00	-	80,000,000.00	-
7085	R & D RECREATION, CULTURE AND RELIGION	50,000,000.00	-	533,000,000.00	-
70851	R & D RECREATION, CULTURE AND RELIGION	50,000,000.00	-	533,000,000.00	-
709	EDUCATION	1,174,302,373.00	693,535,042.93	2,437,443,609.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,042,302,373.00	643,172,240.33	2,270,443,609.00	-
70912	PRIMARY EDUCATION	1,042,302,373.00	643,172,240.33	2,270,443,609.00	-
7094	TERTIARY EDUCATION	50,000,000.00	45,012,802.60	50,000,000.00	-
70942	SECOND STAGE OF TERTIARY EDUCATION	50,000,000.00	45,012,802.60	50,000,000.00	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	-	-	50,000,000.00	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	-	-	50,000,000.00	-
7096	SUBSIDIARY SERVICES TO EDUCATION	67,000,000.00	5,350,000.00	67,000,000.00	-
70961	SUBSIDIARY SERVICES TO EDUCATION	67,000,000.00	5,350,000.00	67,000,000.00	-
7098	EDUCATION N.E.C.	15,000,000.00	-	-	-
70981	EDUCATION N.E.C	15,000,000.00	-	-	-
710	SOCIAL PROTECTION	228,456,490.00	243,600,215.54	836,413,875.00	-
7102	OLD AGE	22,500,000.00	250,000.00	15,000,000.00	-
71021	OLD AGE	22,500,000.00	250,000.00	15,000,000.00	-
7104	FAMILY AND CHILDREN	54,956,490.00	24,957,660.00	59,784,018.00	-
71041	FAMILY AND CHILDREN	54,956,490.00	24,957,660.00	59,784,018.00	-
7105	UNEMPLOYMENT	-	-	50,000,000.00	-
71051	UNEMPLOYMENT	-	-	50,000,000.00	-
7107	SOCIAL EXCLUSSION N.E.C	79,000,000.00	202,908,000.00	430,803,857.00	-
71071	SOCIAL EXCLUSION N.E.C.	79,000,000.00	202,908,000.00	430,803,857.00	-
7109	SOCIAL PROTECTION N.E.C.	72,000,000.00	15,484,555.54	280,826,000.00	-
71091	SOCIAL PROTECTION N.E.C.	72,000,000.00	15,484,555.54	280,826,000.00	-

317108 - GARKI Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	1,890,682,800.60	1,154,564,907.67	2,956,679,061.76	-
701	GENERAL PUBLIC SERVICES	351,929,745.00	178,226,546.00	339,424,400.48	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	188,549,491.00	69,306,376.67	203,124,569.24	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	84,391,750.00	46,867,882.67	84,883,990.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	104,157,741.00	22,438,494.00	118,240,579.24	-
7013	GENERAL SERVICES	163,380,254.00	108,920,169.33	136,299,831.24	-
70131	GENERAL PERSONNEL SERVICES	71,146,961.00	47,431,307.33	60,648,309.24	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	92,233,293.00	61,488,862.00	75,651,522.00	-
704	ECONOMIC AFFAIRS	79,778,451.60	65,886,854.34	84,202,084.28	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	11,798,788.00	8,470,329.00	19,302,692.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	11,798,788.00	8,470,329.00	19,302,692.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	47,049,927.60	43,463,368.00	45,679,736.28	-
70421	AGRICULTURE	33,836,270.60	34,654,263.33	33,072,532.28	-
70422	FORESTRY	13,213,657.00	8,809,104.67	12,607,204.00	-
7045	TRANSPORT	20,929,736.00	13,953,157.33	19,219,656.00	-
70451	ROAD TRANSPORT	20,929,736.00	13,953,157.33	19,219,656.00	-
705	ENVIRONMENTAL PROTECTION	127,165,439.00	84,776,959.33	121,447,076.00	-
7051	WASTE MANAGEMENT	127,165,439.00	84,776,959.33	121,447,076.00	-
70511	WASTE MANAGEMENT	127,165,439.00	84,776,959.33	121,447,076.00	-
706	HOUSING AND COMMUNITY AMMENITIES	30,637,044.00	20,424,696.00	45,226,481.00	-
7061	HOUSING DEVELOPMENT	18,725,812.00	12,483,874.67	20,323,688.00	-
70611	HOUSING DEVELOPMENT	18,725,812.00	12,483,874.67	20,323,688.00	-
7063	WATER SUPPLY	5,743,449.00	3,828,966.00	15,123,324.00	-
70631	WATER SUPPLY	5,743,449.00	3,828,966.00	15,123,324.00	-
7064	STREET LIGHTING	6,167,783.00	4,111,855.33	9,779,469.00	-
70641	STREET LIGHTING	6,167,783.00	4,111,855.33	9,779,469.00	-
707	HEALTH	252,723,369.00	137,170,839.00	256,607,900.00	-
7074	PUBLIC HEALTH SERVICES	252,723,369.00	137,170,839.00	256,607,900.00	-
70741	PUBLIC HEALTH SERVICES	252,723,369.00	137,170,839.00	256,607,900.00	-
708	RECREATION, CULTURE AND RELIGION	5,847,769.00	3,898,512.67	12,543,493.00	-
7081	RECREATIONAL AND SPORTING SERVICES	5,847,769.00	3,898,512.67	12,543,493.00	-
70811	RECREATIONAL AND SPORTING SERVICES	5,847,769.00	3,898,512.67	12,543,493.00	-
709	EDUCATION	965,144,493.00	638,972,840.33	2,022,443,609.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	965,144,493.00	638,972,840.33	2,022,443,609.00	-
70912	PRIMARY EDUCATION	965,144,493.00	638,972,840.33	2,022,443,609.00	-
710	SOCIAL PROTECTION	77,456,490.00	25,207,660.00	74,784,018.00	-
7102	OLD AGE	22,500,000.00	250,000.00	15,000,000.00	-
71021	OLD AGE	22,500,000.00	250,000.00	15,000,000.00	-
7104	FAMILY AND CHILDREN	54,956,490.00	24,957,660.00	59,784,018.00	-
71041	FAMILY AND CHILDREN	54,956,490.00	24,957,660.00	59,784,018.00	-

317108 - GARKI Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Other Recurrent Expenditure	1,761,089,880.00	947,846,416.01	2,738,066,000.00	-
701	GENERAL PUBLIC SERVICES	785,000,000.00	475,713,881.07	1,219,400,000.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	616,000,000.00	320,496,063.29	808,400,000.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	50,500,000.00	58,458,900.00	107,200,000.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	565,500,000.00	262,037,163.29	701,200,000.00	-
7013	GENERAL SERVICES	169,000,000.00	155,217,817.78	299,000,000.00	-
70131	GENERAL PERSONNEL SERVICES	158,000,000.00	148,917,817.78	270,000,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	11,000,000.00	6,300,000.00	29,000,000.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	-	-	112,000,000.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	-	-	112,000,000.00	-
704	ECONOMIC AFFAIRS	66,000,000.00	27,877,898.19	130,500,000.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	2,000,000.00	1,000,000.00	16,000,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	2,000,000.00	1,000,000.00	16,000,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	17,800,000.00	9,745,000.00	37,500,000.00	-
70421	AGRICULTURE	17,800,000.00	9,745,000.00	37,500,000.00	-
7045	TRANSPORT	46,200,000.00	17,132,898.19	77,000,000.00	-
70451	ROAD TRANSPORT	46,200,000.00	17,132,898.19	77,000,000.00	-
705	ENVIRONMENTAL PROTECTION	42,500,000.00	9,671,709.06	56,000,000.00	-
7051	WASTE MANAGEMENT	42,500,000.00	9,671,709.06	56,000,000.00	-
70511	WASTE MANAGEMENT	42,500,000.00	9,671,709.06	56,000,000.00	-
706	HOUSING AND COMMUNITY AMMENITIES	589,052,000.00	208,718,775.50	712,960,000.00	-
7061	HOUSING DEVELOPMENT	25,700,000.00	4,570,000.00	36,000,000.00	-
70611	HOUSING DEVELOPMENT	25,700,000.00	4,570,000.00	36,000,000.00	-
7062	COMMUNITY DEVELOPMENT	10,500,000.00	15,451,300.00	396,960,000.00	-
70621	COMMUNITY DEVELOPMENT	10,500,000.00	15,451,300.00	396,960,000.00	-
7063	WATER SUPPLY	400,252,000.00	108,088,275.50	117,500,000.00	-
70631	WATER SUPPLY	400,252,000.00	108,088,275.50	117,500,000.00	-
7064	STREET LIGHTING	152,600,000.00	80,609,200.00	162,500,000.00	-
70641	STREET LIGHTING	152,600,000.00	80,609,200.00	162,500,000.00	-
707	HEALTH	63,000,000.00	67,562,848.00	85,000,000.00	-
7074	PUBLIC HEALTH SERVICES	63,000,000.00	67,562,848.00	85,000,000.00	-
70741	PUBLIC HEALTH SERVICES	63,000,000.00	67,562,848.00	85,000,000.00	-
708	RECREATION, CULTURE AND RELIGION	162,380,000.00	143,417,348.65	288,080,000.00	-
7081	RECREATIONAL AND SPORTING SERVICES	12,380,000.00	6,525,000.00	18,080,000.00	-
70811	RECREATIONAL AND SPORTING SERVICES	12,380,000.00	6,525,000.00	18,080,000.00	-
7082	CULTURAL SERVICES	150,000,000.00	136,892,348.65	270,000,000.00	-
70821	CULTURAL SERVICES	150,000,000.00	136,892,348.65	270,000,000.00	-
709	EDUCATION	17,157,880.00	4,199,400.00	58,000,000.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	17,157,880.00	4,199,400.00	58,000,000.00	-
70912	PRIMARY EDUCATION	17,157,880.00	4,199,400.00	58,000,000.00	-
710	SOCIAL PROTECTION	36,000,000.00	10,684,555.54	188,126,000.00	-
7109	SOCIAL PROTECTION N.E.C.	36,000,000.00	10,684,555.54	188,126,000.00	-
71091	SOCIAL PROTECTION N.E.C.	36,000,000.00	10,684,555.54	188,126,000.00	-

317108 - GARKI Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Capital Expenditure	3,000,412,256.00	1,456,084,183.74	5,582,690,550.24	-
701	GENERAL PUBLIC SERVICES	638,893,395.00	196,957,698.19	755,481,866.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	360,893,395.00	168,595,803.00	467,481,866.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	250,000,000.00	137,200,000.00	270,000,000.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	110,893,395.00	31,395,803.00	197,481,866.00	-
7016	GENERAL PUBLIC SERVICES N.E.C.	278,000,000.00	28,361,895.19	288,000,000.00	-
70161	GENERAL PUBLIC SERVICES N.E.C.	278,000,000.00	28,361,895.19	288,000,000.00	-
703	PUBLIC ORDER AND SAFETY	-	-	40,000,000.00	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	-	-	40,000,000.00	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	-	-	40,000,000.00	-
704	ECONOMIC AFFAIRS	631,000,000.00	565,869,696.49	1,132,000,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	129,000,000.00	49,315,000.00	390,000,000.00	-
70421	AGRICULTURE	119,000,000.00	49,315,000.00	360,000,000.00	-
70422	FORESTRY	10,000,000.00	-	10,000,000.00	-
70423	FISHING AND HUNTING	-	-	20,000,000.00	-
7043	FUEL AND ENERGY	50,000,000.00	4,750,000.00	60,000,000.00	-
70435	ELECTRICITY	50,000,000.00	4,750,000.00	60,000,000.00	-
7045	TRANSPORT	87,500,000.00	-	67,500,000.00	-
70451	ROAD TRANSPORT	87,500,000.00	-	67,500,000.00	-
7047	OTHER INDUSTRIES	339,500,000.00	511,804,696.49	589,500,000.00	-
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	339,500,000.00	511,804,696.49	589,500,000.00	-
7049	ECONOMIC AFFAIRS N.E.C	25,000,000.00	-	25,000,000.00	-
70491	ECONOMIC AFFAIRS N.E.C.	25,000,000.00	-	25,000,000.00	-
705	ENVIRONMENTAL PROTECTION	223,000,000.00	12,609,750.00	253,185,966.24	-
7051	WASTE MANAGEMENT	105,000,000.00	-	105,000,000.00	-
70511	WASTE MANAGEMENT	105,000,000.00	-	105,000,000.00	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	118,000,000.00	12,609,750.00	148,185,966.24	-
70561	ENVIRONMENTAL PROTECTION N.E.C.	118,000,000.00	12,609,750.00	148,185,966.24	-
706	HOUSING AND COMMUNITY AMMENITIES	624,500,000.00	372,576,236.46	1,133,500,000.00	-
7061	HOUSING DEVELOPMENT	50,000,000.00	10,000,000.00	5,000,000.00	-
70611	HOUSING DEVELOPMENT	50,000,000.00	10,000,000.00	5,000,000.00	-
7062	COMMUNITY DEVELOPMENT	15,000,000.00	12,870,000.00	195,000,000.00	-
70621	COMMUNITY DEVELOPMENT	15,000,000.00	12,870,000.00	195,000,000.00	-
7063	WATER SUPPLY	330,500,000.00	285,303,792.71	680,500,000.00	-
70631	WATER SUPPLY	330,500,000.00	285,303,792.71	680,500,000.00	-
7064	STREET LIGHTING	229,000,000.00	64,402,443.75	253,000,000.00	-
70641	STREET LIGHTING	229,000,000.00	64,402,443.75	253,000,000.00	-
707	HEALTH	467,018,861.00	50,000,000.00	725,018,861.00	-
7073	HOSPITAL SERVICES	-	-	60,000,000.00	-
70733	MEDICAL AND MATERNITY CENTRE SERVICES	-	-	60,000,000.00	-
7074	PUBLIC HEALTH SERVICES	165,000,000.00	50,000,000.00	75,000,000.00	-
70741	PUBLIC HEALTH SERVICES	165,000,000.00	50,000,000.00	75,000,000.00	-
7076	HEALTH N.E.C.	302,018,861.00	-	590,018,861.00	-
70761	HEALTH N.E.C.	302,018,861.00	-	590,018,861.00	-
708	RECREATION, CULTURE AND RELIGION	109,000,000.00	-	613,000,000.00	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	59,000,000.00	-	80,000,000.00	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	59,000,000.00	-	80,000,000.00	-
7085	R & D RECREATION, CULTURE AND RELIGION	50,000,000.00	-	533,000,000.00	-
70851	R & D RECREATION, CULTURE AND RELIGION	50,000,000.00	-	533,000,000.00	-
709	EDUCATION	192,000,000.00	50,362,802.60	357,000,000.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	60,000,000.00	-	190,000,000.00	-
70912	PRIMARY EDUCATION	60,000,000.00	-	190,000,000.00	-
7094	TERTIARY EDUCATION	50,000,000.00	45,012,802.60	50,000,000.00	-
70942	SECOND STAGE OF TERTIARY EDUCATION	50,000,000.00	45,012,802.60	50,000,000.00	-

317108 - GARKI 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
7095	EDUCATION NOT DEFINABLE BY LEVEL	-	-	50,000,000.00	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	-	-	50,000,000.00	-
7096	SUBSIDIARY SERVICES TO EDUCATION	67,000,000.00	5,350,000.00	67,000,000.00	-
70961	SUBSIDIARY SERVICES TO EDUCATION	67,000,000.00	5,350,000.00	67,000,000.00	-
7098	EDUCATION N.E.C.	15,000,000.00	-	-	-
70981	EDUCATION N.E.C	15,000,000.00	-	-	-
710	SOCIAL PROTECTION	115,000,000.00	207,708,000.00	573,503,857.00	-
7105	UNEMPLOYMENT	-	-	50,000,000.00	-
71051	UNEMPLOYMENT	-	-	50,000,000.00	-
7107	SOCIAL EXCLUSSION N.E.C	79,000,000.00	202,908,000.00	430,803,857.00	-
71071	SOCIAL EXCLUSION N.E.C.	79,000,000.00	202,908,000.00	430,803,857.00	-
7109	SOCIAL PROTECTION N.E.C.	36,000,000.00	4,800,000.00	92,700,000.00	-
71091	SOCIAL PROTECTION N.E.C.	36,000,000.00	4,800,000.00	92,700,000.00	-

317108 - GARKI Local Government, Jigawa State - 2026 Budget: Total Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	6,652,184,936.60	3,558,495,507.42	11,277,435,612.00	0.00
3171	Jigawa State North West	6,652,184,936.60	3,558,495,507.42	11,277,435,612.00	0.00
317108	GARKI	6,652,184,936.60	3,558,495,507.42	11,277,435,612.00	-
31710801	Buduru	15,000,000.00	-	-	-
31710802	Doko	35,000,000.00	-	35,000,000.00	-
31710803	Garki	35,000,000.00	4,800,000.00	55,000,000.00	-
31710804	Gwarzon Garki	20,000,000.00	-	30,000,000.00	-
31710805	Jirima	49,000,000.00	1,100,000.00	120,000,000.00	-
31710806	Kanya Mai Kaho	20,000,000.00	-	30,000,000.00	-
31710808	Kore	146,500,000.00	64,402,443.75	239,500,000.00	-
31710897	LG Wide (GARKI)	6,331,684,936.60	3,488,193,063.67	10,767,935,612.00	-

317108 - GARKI Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	1,890,682,800.60	1,154,564,907.67	2,956,679,061.76	0.00
3171	Jigawa State North West	1,890,682,800.60	1,154,564,907.67	2,956,679,061.76	0.00
317108	GARKI	1,890,682,800.60	1,154,564,907.67	2,956,679,061.76	0.00
31710897	LG Wide (GARKI)	1,890,682,800.60	1,154,564,907.67	2,956,679,061.76	-

317108 - GARKI Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	1,761,089,880.00	947,846,416.01	2,738,066,000.00	0.00
3171	Jigawa State North West	1,761,089,880.00	947,846,416.01	2,738,066,000.00	0.00
317108	GARKI	1,761,089,880.00	947,846,416.01	2,738,066,000.00	-
31710897	LG Wide (GARKI)	1,761,089,880.00	947,846,416.01	2,738,066,000.00	-

317108 - GARKI Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	3,000,412,256.00	1,456,084,183.74	5,582,690,550.24	0.00
3171	Jigawa State North West	3,000,412,256.00	1,456,084,183.74	5,582,690,550.24	0.00
317108	GARKI	3,000,412,256.00	1,456,084,183.74	5,582,690,550.24	-
31710801	Buduru	15,000,000.00	-	-	-
31710802	Doko	35,000,000.00	-	35,000,000.00	-
31710803	Garki	35,000,000.00	4,800,000.00	55,000,000.00	-
31710804	Gwarzon Garki	20,000,000.00	-	30,000,000.00	-
31710805	Jirima	49,000,000.00	1,100,000.00	120,000,000.00	-
31710806	Kanya Mai Kaho	20,000,000.00	-	30,000,000.00	-
31710808	Kore	146,500,000.00	64,402,443.75	239,500,000.00	-
31710897	LG Wide (GARKI)	2,679,912,256.00	1,385,781,739.99	5,073,190,550.24	-

317108 - GARKI Local Government, Jigawa State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Expenditure	6,652,184,936.60	3,558,495,507.42	11,277,435,612.00	-
01	Agriculture	188,849,927.60	102,523,368.00	468,179,736.28	-
0102	Development of the livestock value chain	23,840,772.00	32,487,900.00	49,234,062.68	-
010201	Ruminant (cattle, sheep & goats) production and marketing	23,840,772.00	32,487,900.00	39,234,062.68	-
010202	Meat processing and marketing	-	-	10,000,000.00	-
0103	Enhancement of food production and productivity	135,995,498.60	60,826,363.33	317,838,469.60	-
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	135,995,498.60	60,826,363.33	317,838,469.60	-
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	-	-	20,000,000.00	-
010503	Fish processing and post-harvest management	-	-	20,000,000.00	-
0106	Promotion of forest resource conservation and preservation of biodiversity	19,013,657.00	9,209,104.67	21,107,204.00	-
010601	Forest regeneration and conservation	19,013,657.00	9,209,104.67	21,107,204.00	-
0107	Promotion of enabling environment for increased agricultural development	10,000,000.00	-	10,000,000.00	-
010706	Capacity building for stakeholders and professional human resources development	10,000,000.00	-	10,000,000.00	-
0110	Agriculture Sector Expenditures Not Elsewhere Classified	-	-	50,000,000.00	-
011001	Agriculture Programme Not Elsewhere Classified	-	-	50,000,000.00	-
02	Societal Re-orientation	110,000,000.00	-	638,000,000.00	-
0210	Societal Re-orientation - General	110,000,000.00	-	638,000,000.00	-
021001	Societal Re-orientation - General	110,000,000.00	-	638,000,000.00	-
03	Poverty Alleviation	107,978,691.00	202,301,182.87	492,148,970.00	-
0310	Poverty Alleviation - General	107,978,691.00	202,301,182.87	492,148,970.00	-
031001	Poverty Alleviation - General	107,978,691.00	202,301,182.87	492,148,970.00	-
04	Health	869,242,230.00	254,733,687.00	1,172,826,761.00	-
0402	Community engagement and participation in health	15,000,000.00	-	15,000,000.00	-
040201	Community interventions	15,000,000.00	-	15,000,000.00	-
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	3,000,000.00	-	60,000,000.00	-
040301	Reproductive, maternal and neonatal health	-	-	60,000,000.00	-
040302	Child health	3,000,000.00	-	-	-
0405	Provision of adequate and modern health infrastructure for health services delivery	517,018,861.00	50,000,000.00	675,018,861.00	-
040501	Functional health facilities	459,018,861.00	50,000,000.00	620,018,861.00	-
040503	Facility electrification, water and sanitation	58,000,000.00	-	55,000,000.00	-
0408	Institution and maintenance of a responsive public health emergency preparedness system	-	-	40,000,000.00	-
040801	Integrated national disease surveillance	-	-	40,000,000.00	-
0409	Provision of universal health coverage and financial risk protection for citizens	18,500,000.00	-	41,200,000.00	-
040901	Mobilising equity contributions and vulnerable group funds	18,500,000.00	-	41,200,000.00	-
0410	Health Sector Expenditures Not Elsewhere Classified	315,723,369.00	204,733,687.00	341,607,900.00	-
041001	Health Not Elsewhere Classified	315,723,369.00	204,733,687.00	341,607,900.00	-
05	Education	1,159,302,373.00	693,535,042.93	2,437,443,609.00	-
0501	Effective governance of the education system	85,057,670.00	52,038,446.67	153,821,275.00	-
050103	Education sector coordination mechanisms	85,057,670.00	52,038,446.67	153,821,275.00	-
0502	Increase in access, retention, and completion rate at all levels	67,000,000.00	5,350,000.00	67,000,000.00	-
050205	Parental and community support	67,000,000.00	5,350,000.00	67,000,000.00	-
0503	Equity and inclusiveness in the provision of educational services	7,157,880.00	2,199,400.00	58,000,000.00	-
050302	Special education	7,157,880.00	2,199,400.00	58,000,000.00	-
0505	Adequate infrastructure at all levels	110,000,000.00	45,012,802.60	240,000,000.00	-
050501	Schools' infrastructure construction and rehabilitation	110,000,000.00	45,012,802.60	240,000,000.00	-
0510	Education Sector Expenditures Not Elsewhere Classified	890,086,823.00	588,934,393.67	1,918,622,334.00	-
051001	Education Not Elsewhere Classified	890,086,823.00	588,934,393.67	1,918,622,334.00	-
07	Gender	20,000,000.00	4,800,000.00	20,000,000.00	-
0710	Gender - General	20,000,000.00	4,800,000.00	20,000,000.00	-
071001	Gender - General	20,000,000.00	4,800,000.00	20,000,000.00	-
08	Youth	51,227,769.00	31,354,012.67	388,427,350.00	-
0810	Youth - General	51,227,769.00	31,354,012.67	388,427,350.00	-
081001	Youth - General	51,227,769.00	31,354,012.67	388,427,350.00	-
09	Environmental Improvement	324,665,439.00	107,058,418.39	380,633,042.24	-

317108 - GARKI 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
0910	Environmental Improvement - General	324,665,439.00	107,058,418.39	380,633,042.24	-
091001	Environmental Improvement - General	324,665,439.00	107,058,418.39	380,633,042.24	-
10	Water Resources and Rural Development	1,058,899,060.00	581,937,090.19	1,870,668,060.00	-
1010	Water Resources and Rural Deve - General	1,058,899,060.00	581,937,090.19	1,870,668,060.00	-
101001	Water Resources and Rural Deve - General	1,058,899,060.00	581,937,090.19	1,870,668,060.00	-
11	Information Communication and Technology	1,000,000.00	-	11,000,000.00	-
1110	Information Communication and Technology - General	1,000,000.00	-	11,000,000.00	-
111001	Information Communication and Technology - General	1,000,000.00	-	11,000,000.00	-
12	Growing the Private Sector	28,798,788.00	22,340,329.00	50,302,692.00	-
1210	Growing the Private Sector - General	28,798,788.00	22,340,329.00	50,302,692.00	-
121001	Growing the Private Sector - General	28,798,788.00	22,340,329.00	50,302,692.00	-
13	Reform of Government and Governance	2,129,823,140.00	1,372,952,821.75	2,703,806,266.48	-
1310	Reform of Government and Governance - General	2,129,823,140.00	1,372,952,821.75	2,703,806,266.48	-
131001	Reform of Government and Governance - General	2,129,823,140.00	1,372,952,821.75	2,703,806,266.48	-
14	Power	442,767,783.00	153,873,499.08	490,279,469.00	-
1410	Power - General	442,767,783.00	153,873,499.08	490,279,469.00	-
141001	Power - General	442,767,783.00	153,873,499.08	490,279,469.00	-
17	Road	159,629,736.00	31,086,055.52	153,719,656.00	-
1710	Road - General	159,629,736.00	31,086,055.52	153,719,656.00	-
171001	Road - General	159,629,736.00	31,086,055.52	153,719,656.00	-

317108 - GARKI Local Government, Jigawa State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	1,890,682,800.60	1,154,564,907.67	2,956,679,061.76	-
01	Agriculture	47,049,927.60	43,463,368.00	45,679,736.28	-
0102	Development of the livestock value chain	17,840,772.00	23,442,900.00	20,234,062.68	-
010201	Ruminant (cattle, sheep & goats) production and marketing	17,840,772.00	23,442,900.00	20,234,062.68	-
0103	Enhancement of food production and productivity	15,995,498.60	11,211,363.33	12,838,469.60	-
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	15,995,498.60	11,211,363.33	12,838,469.60	-
0106	Promotion of forest resource conservation and preservation of biodiversity	13,213,657.00	8,809,104.67	12,607,204.00	-
010601	Forest regeneration and conservation	13,213,657.00	8,809,104.67	12,607,204.00	-
03	Poverty Alleviation	31,978,691.00	9,639,127.33	42,022,970.00	-
0310	Poverty Alleviation - General	31,978,691.00	9,639,127.33	42,022,970.00	-
031001	Poverty Alleviation - General	31,978,691.00	9,639,127.33	42,022,970.00	-
04	Health	252,723,369.00	137,170,839.00	256,607,900.00	-
0410	Health Sector Expenditures Not Elsewhere Classified	252,723,369.00	137,170,839.00	256,607,900.00	-
041001	Health Not Elsewhere Classified	252,723,369.00	137,170,839.00	256,607,900.00	-
05	Education	965,144,493.00	638,972,840.33	2,022,443,609.00	-
0501	Effective governance of the education system	75,057,670.00	50,038,446.67	103,821,275.00	-
050103	Education sector coordination mechanisms	75,057,670.00	50,038,446.67	103,821,275.00	-
0510	Education Sector Expenditures Not Elsewhere Classified	890,086,823.00	588,934,393.67	1,918,622,334.00	-
051001	Education Not Elsewhere Classified	890,086,823.00	588,934,393.67	1,918,622,334.00	-
08	Youth	5,847,769.00	3,898,512.67	12,543,493.00	-
0810	Youth - General	5,847,769.00	3,898,512.67	12,543,493.00	-
081001	Youth - General	5,847,769.00	3,898,512.67	12,543,493.00	-
09	Environmental Improvement	127,165,439.00	84,776,959.33	121,447,076.00	-
0910	Environmental Improvement - General	127,165,439.00	84,776,959.33	121,447,076.00	-
091001	Environmental Improvement - General	127,165,439.00	84,776,959.33	121,447,076.00	-
10	Water Resources and Rural Development	47,447,060.00	31,631,373.33	53,208,060.00	-
1010	Water Resources and Rural Deve - General	47,447,060.00	31,631,373.33	53,208,060.00	-
101001	Water Resources and Rural Deve - General	47,447,060.00	31,631,373.33	53,208,060.00	-
12	Growing the Private Sector	11,798,788.00	8,470,329.00	19,302,692.00	-
1210	Growing the Private Sector - General	11,798,788.00	8,470,329.00	19,302,692.00	-
121001	Growing the Private Sector - General	11,798,788.00	8,470,329.00	19,302,692.00	-
13	Reform of Government and Governance	374,429,745.00	178,476,546.00	354,424,400.48	-
1310	Reform of Government and Governance - General	374,429,745.00	178,476,546.00	354,424,400.48	-
131001	Reform of Government and Governance - General	374,429,745.00	178,476,546.00	354,424,400.48	-
14	Power	6,167,783.00	4,111,855.33	9,779,469.00	-
1410	Power - General	6,167,783.00	4,111,855.33	9,779,469.00	-
141001	Power - General	6,167,783.00	4,111,855.33	9,779,469.00	-
17	Road	20,929,736.00	13,953,157.33	19,219,656.00	-
1710	Road - General	20,929,736.00	13,953,157.33	19,219,656.00	-

317108 - GARKI Local Government, Jigawa State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Other Recurrent Expenditure	1,761,089,880.00	947,846,416.01	2,738,066,000.00	-
01	Agriculture	17,800,000.00	9,745,000.00	37,500,000.00	-
0102	Development of the livestock value chain	6,000,000.00	9,045,000.00	19,000,000.00	-
010201	Ruminant (cattle, sheep & goats) production and marketing	6,000,000.00	9,045,000.00	19,000,000.00	-
0103	Enhancement of food production and productivity	6,000,000.00	300,000.00	10,000,000.00	-
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	6,000,000.00	300,000.00	10,000,000.00	-
0106	Promotion of forest resource conservation and preservation of biodiversity	5,800,000.00	400,000.00	8,500,000.00	-
010601	Forest regeneration and conservation	5,800,000.00	400,000.00	8,500,000.00	-
03	Poverty Alleviation	36,000,000.00	10,684,555.54	300,126,000.00	-
0310	Poverty Alleviation - General	36,000,000.00	10,684,555.54	300,126,000.00	-
031001	Poverty Alleviation - General	36,000,000.00	10,684,555.54	300,126,000.00	-
04	Health	63,000,000.00	67,562,848.00	85,000,000.00	-
0410	Health Sector Expenditures Not Elsewhere Classified	63,000,000.00	67,562,848.00	85,000,000.00	-
041001	Health Not Elsewhere Classified	63,000,000.00	67,562,848.00	85,000,000.00	-
05	Education	17,157,880.00	4,199,400.00	58,000,000.00	-
0501	Effective governance of the education system	10,000,000.00	2,000,000.00	50,000,000.00	-
050103	Education sector coordination mechanisms	10,000,000.00	2,000,000.00	50,000,000.00	-
0503	Equity and inclusiveness in the provision of educational services	7,157,880.00	2,199,400.00	8,000,000.00	-
050302	Special education	7,157,880.00	2,199,400.00	8,000,000.00	-
08	Youth	12,380,000.00	6,525,000.00	18,080,000.00	-
0810	Youth - General	12,380,000.00	6,525,000.00	18,080,000.00	-
081001	Youth - General	12,380,000.00	6,525,000.00	18,080,000.00	-
09	Environmental Improvement	42,500,000.00	9,671,709.06	56,000,000.00	-
0910	Environmental Improvement - General	42,500,000.00	9,671,709.06	56,000,000.00	-
091001	Environmental Improvement - General	42,500,000.00	9,671,709.06	56,000,000.00	-
10	Water Resources and Rural Development	586,452,000.00	265,001,924.15	820,460,000.00	-
1010	Water Resources and Rural Deve - General	586,452,000.00	265,001,924.15	820,460,000.00	-
101001	Water Resources and Rural Deve - General	586,452,000.00	265,001,924.15	820,460,000.00	-
12	Growing the Private Sector	2,000,000.00	1,000,000.00	16,000,000.00	-
1210	Growing the Private Sector - General	2,000,000.00	1,000,000.00	16,000,000.00	-
121001	Growing the Private Sector - General	2,000,000.00	1,000,000.00	16,000,000.00	-
13	Reform of Government and Governance	785,000,000.00	475,713,881.07	1,107,400,000.00	-
1310	Reform of Government and Governance - General	785,000,000.00	475,713,881.07	1,107,400,000.00	-
131001	Reform of Government and Governance - General	785,000,000.00	475,713,881.07	1,107,400,000.00	-
14	Power	152,600,000.00	80,609,200.00	162,500,000.00	-
1410	Power - General	152,600,000.00	80,609,200.00	162,500,000.00	-
141001	Power - General	152,600,000.00	80,609,200.00	162,500,000.00	-
17	Road	46,200,000.00	17,132,898.19	77,000,000.00	-
1710	Road - General	46,200,000.00	17,132,898.19	77,000,000.00	-
171001	Road - General	46,200,000.00	17,132,898.19	77,000,000.00	-

317108 - GARKI Local Government, Jigawa State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Capital Expenditure	3,000,412,256.00	1,456,084,183.74	5,582,690,550.24	-
01	Agriculture	124,000,000.00	49,315,000.00	385,000,000.00	-
0102	Development of the livestock value chain	-	-	10,000,000.00	-
010202	Meat processing and marketing	-	-	10,000,000.00	-
0103	Enhancement of food production and productivity	114,000,000.00	49,315,000.00	295,000,000.00	-
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	114,000,000.00	49,315,000.00	295,000,000.00	-
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	-	-	20,000,000.00	-
010503	Fish processing and post-harvest management	-	-	20,000,000.00	-
0107	Promotion of enabling environment for increased agricultural development	10,000,000.00	-	10,000,000.00	-
010706	Capacity building for stakeholders and professional human resources development	10,000,000.00	-	10,000,000.00	-
0110	Agriculture Sector Expenditures Not Elsewhere Classified	-	-	50,000,000.00	-
011001	Agriculture Programme Not Elsewhere Classified	-	-	50,000,000.00	-
02	Societal Re-orientation	110,000,000.00	-	638,000,000.00	-
0210	Societal Re-orientation - General	110,000,000.00	-	638,000,000.00	-
021001	Societal Re-orientation - General	110,000,000.00	-	638,000,000.00	-
03	Poverty Alleviation	40,000,000.00	181,977,500.00	150,000,000.00	-
0310	Poverty Alleviation - General	40,000,000.00	181,977,500.00	150,000,000.00	-
031001	Poverty Alleviation - General	40,000,000.00	181,977,500.00	150,000,000.00	-
04	Health	553,518,861.00	50,000,000.00	831,218,861.00	-
0402	Community engagement and participation in health	15,000,000.00	-	15,000,000.00	-
040201	Community interventions	15,000,000.00	-	15,000,000.00	-
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	3,000,000.00	-	60,000,000.00	-
040301	Reproductive, maternal and neonatal health	-	-	60,000,000.00	-
040302	Child health	3,000,000.00	-	-	-
0405	Provision of adequate and modern health infrastructure for health services delivery	517,018,861.00	50,000,000.00	675,018,861.00	-
040501	Functional health facilities	459,018,861.00	50,000,000.00	620,018,861.00	-
040503	Facility electrification, water and sanitation	58,000,000.00	-	55,000,000.00	-
0408	Institution and maintenance of a responsive public health emergency preparedness system	-	-	40,000,000.00	-
040801	Integrated national disease surveillance	-	-	40,000,000.00	-
0409	Provision of universal health coverage and financial risk protection for citizens	18,500,000.00	-	41,200,000.00	-
040901	Mobilising equity contributions and vulnerable group funds	18,500,000.00	-	41,200,000.00	-
05	Education	177,000,000.00	50,362,802.60	357,000,000.00	-
0502	Increase in access, retention, and completion rate at all levels	67,000,000.00	5,350,000.00	67,000,000.00	-
050205	Parental and community support	67,000,000.00	5,350,000.00	67,000,000.00	-
0503	Equity and inclusiveness in the provision of educational services	-	-	50,000,000.00	-
050302	Special education	-	-	50,000,000.00	-
0505	Adequate infrastructure at all levels	110,000,000.00	45,012,802.60	240,000,000.00	-
050501	Schools' infrastructure construction and rehabilitation	110,000,000.00	45,012,802.60	240,000,000.00	-
07	Gender	20,000,000.00	4,800,000.00	20,000,000.00	-
0710	Gender - General	20,000,000.00	4,800,000.00	20,000,000.00	-
071001	Gender - General	20,000,000.00	4,800,000.00	20,000,000.00	-
08	Youth	33,000,000.00	20,930,500.00	357,803,857.00	-
0810	Youth - General	33,000,000.00	20,930,500.00	357,803,857.00	-
081001	Youth - General	33,000,000.00	20,930,500.00	357,803,857.00	-
09	Environmental Improvement	155,000,000.00	12,609,750.00	203,185,966.24	-
0910	Environmental Improvement - General	155,000,000.00	12,609,750.00	203,185,966.24	-
091001	Environmental Improvement - General	155,000,000.00	12,609,750.00	203,185,966.24	-
10	Water Resources and Rural Development	425,000,000.00	285,303,792.71	997,000,000.00	-
1010	Water Resources and Rural Deve - General	425,000,000.00	285,303,792.71	997,000,000.00	-
101001	Water Resources and Rural Deve - General	425,000,000.00	285,303,792.71	997,000,000.00	-
11	Information Communication and Technology	1,000,000.00	-	11,000,000.00	-
1110	Information Communication and Technology - General	1,000,000.00	-	11,000,000.00	-
111001	Information Communication and Technology - General	1,000,000.00	-	11,000,000.00	-
12	Growing the Private Sector	15,000,000.00	12,870,000.00	15,000,000.00	-

317108 - GARKI 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
1210	Growing the Private Sector - General	15,000,000.00	12,870,000.00	15,000,000.00	-
121001	Growing the Private Sector - General	15,000,000.00	12,870,000.00	15,000,000.00	-
13	Reform of Government and Governance	970,393,395.00	718,762,394.68	1,241,981,866.00	-
1310	Reform of Government and Governance - General	970,393,395.00	718,762,394.68	1,241,981,866.00	-
131001	Reform of Government and Governance - General	970,393,395.00	718,762,394.68	1,241,981,866.00	-
14	Power	284,000,000.00	69,152,443.75	318,000,000.00	-
1410	Power - General	284,000,000.00	69,152,443.75	318,000,000.00	-
141001	Power - General	284,000,000.00	69,152,443.75	318,000,000.00	-
17	Road	92,500,000.00	-	57,500,000.00	-
1710	Road - General	92,500,000.00	-	57,500,000.00	-
171001	Road - General	92,500,000.00	-	57,500,000.00	-

317108 - GARKI 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
Total Capital Expenditure						3,000,412,256.00	1,456,084,183.74	5,882,690,559.24	-
Procurement of domestic Vehicle to Chairman (Toyota Siena)	13 - Reform of Government and Governance	011100100100 - Chairman	23010105 - Purchase Of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31710897 - LG Wide (GARKI)	-	-	50,000,000.00	-
procurement of 200cc Motorcycle to the Advisors and Special Assistance	13 - Reform of Government and Governance	011100100100 - Chairman	23010118 - Purchase Of Motor Cycles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31710897 - LG Wide (GARKI)	-	-	60,000,000.00	-
contribution to the training/retreat of political office holders	13 - Reform of Government and Governance	011100100100 - Chairman	23050101 - Research & Development and Census/Surveys	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31710897 - LG Wide (GARKI)	50,000,000.00	-	20,000,000.00	-
Settlement of Out Standing Liability	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23050137 - Capital Project Historical Liabilities	70112 - FINANCIAL AND FISCAL AFFAIRS	31710897 - LG Wide (GARKI)	49,000,000.00	31,395,803.00	61,588,471.00	-
Contribution to State and Local Government Joint Projects & Programmes.	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23020118 - Construction / Provision Of Infrastructure	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	31710897 - LG Wide (GARKI)	200,000,000.00	394,240,221.39	450,000,000.00	-
Procurement of 3 No Official vehicle (Toyota Corolla LE) for Vice Chairman, Speaker and DAGS	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31710897 - LG Wide (GARKI)	200,000,000.00	137,200,000.00	80,000,000.00	-
Contribution for the purchase of utility Vehicle Hilux for Local Govt. Zonal Inspector	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010106 - Purchase Of Vans	70161 - GENERAL PUBLIC SERVICES N.E.C.	31710897 - LG Wide (GARKI)	15,000,000.00	-	-	-
Procurement of operational vehicle (Golf Wagon)	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70451 - ROAD TRANSPORT	31710897 - LG Wide (GARKI)	10,000,000.00	-	10,000,000.00	-
Contribution for LGCS Unified project and program	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23020118 - Construction / Provision Of Infrastructure	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	31710897 - LG Wide (GARKI)	100,000,000.00	-	100,000,000.00	-
Purchase of fairly used vehicle (Toyota Corolla LE) for Education Secretary Office	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70981 - EDUCATION N.E.C	31710897 - LG Wide (GARKI)	15,000,000.00	-	-	-
Purchase of Fire Proof safety and climbed drawer	10 - Water Resources and Rural Development	012500100100 - Office of the Director Admin and General Services	23010123 - Purchase Of Fire Fighting Equipment	70161 - GENERAL PUBLIC SERVICES N.E.C.	31710897 - LG Wide (GARKI)	30,000,000.00	-	30,000,000.00	-
Procurement of 30No. Motorcycle for Empowerment	03 - Poverty Alleviation	012500100100 - Office of the Director Admin and General Services	23010104 - Purchase Of Motor Cycles	71051 - UNEMPLOYMENT	31710897 - LG Wide (GARKI)	-	-	50,000,000.00	-
Procurement of Fairly Used HOMA bus 1No to Legislative Council	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010108 - Purchase Of Buses	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31710897 - LG Wide (GARKI)	-	-	60,000,000.00	-
Purchase of 10No. Motorcycle for Agric Extension workers	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31710897 - LG Wide (GARKI)	20,000,000.00	-	-	-
Purchase of 3 nos of Tractor (Installment payment to State)	01 - Agriculture	021500100100 - Agriculture Section	23040102 - Erosion & Flood Control	70421 - AGRICULTURE	31710897 - LG Wide (GARKI)	-	-	40,000,000.00	-
Erosion control across the Local Government Area	09 - Environmental Improvement	021500100100 - Agriculture Section	23040103 - Wildlife & Nature Conservation	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31710897 - LG Wide (GARKI)	100,000,000.00	12,609,750.00	138,185,966.24	-
Contribution for sensitization and capacity building on climate changed mitigation	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70161 - GENERAL PUBLIC SERVICES N.E.C.	31710897 - LG Wide (GARKI)	10,000,000.00	-	10,000,000.00	-
Purchase of Grains	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31710897 - LG Wide (GARKI)	30,000,000.00	17,950,000.00	30,000,000.00	-
Purchase and Transport of fertilizer	01 - Agriculture	021500100100 - Agriculture Section	23040102 - Erosion & Flood Control	70421 - AGRICULTURE	31710897 - LG Wide (GARKI)	20,000,000.00	30,265,000.00	50,000,000.00	-
Establishment of irrigation scheme at Jirima	01 - Agriculture	021500100100 - Agriculture Section	23040102 - Erosion & Flood Control	70421 - AGRICULTURE	31710805 - Jirima	39,000,000.00	1,100,000.00	100,000,000.00	-
Modification of fish pond at Jirima, Sugungun, Kore and Garki	01 - Agriculture	021500100100 - Agriculture Section	23030112 - Rehabilitation / Repairs - Agricultural Facilities	70423 - FISHING AND HUNTING	31710897 - LG Wide (GARKI)	-	-	20,000,000.00	-
Purchase of Agricultural Inputs	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31710897 - LG Wide (GARKI)	-	-	20,000,000.00	-
Contribution for the Dry season Irrigation Programme	01 - Agriculture	021500100100 - Agriculture Section	23040102 - Erosion & Flood Control	70421 - AGRICULTURE	31710897 - LG Wide (GARKI)	-	-	50,000,000.00	-
Purchase of Agricultural inputs such as seeds, fertilizer etc. as Support to Kaiming Season Programme	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31710897 - LG Wide (GARKI)	-	-	50,000,000.00	-
Establishment of Nursery (Seedling) at Garki	01 - Agriculture	021500200100 - Forestry Section	23020113 - Construction / Provision Of Agricultural Facilities	70422 - FORESTRY	31710803 - Garki	5,000,000.00	-	5,000,000.00	-
Road Side tree planting	09 - Environmental Improvement	021500200100 - Forestry Section	23040101 - Tree Planting	70422 - FORESTRY	31710897 - LG Wide (GARKI)	5,000,000.00	-	5,000,000.00	-
Widow Empowerment Programme (Goat breeding)	07 - Gender	021500300100 - Livestock Section (Veterinary)	23050108 - Special Intervention Programmes and Projects	70421 - AGRICULTURE	31710897 - LG Wide (GARKI)	10,000,000.00	-	10,000,000.00	-
Construction of slaughter house at Kore	01 - Agriculture	021500300100 - Livestock Section (Veterinary)	23020113 - Construction / Provision Of Agricultural Facilities	70421 - AGRICULTURE	31710805 - Jirima	-	-	10,000,000.00	-
Rehabilitation/Repair of Road from Garki to Kore Town 24km Phase I	17 - Road	023400100100 - Road & Communication Section	23030113 - Rehabilitation / Repairs - Roads	70451 - ROAD TRANSPORT	31710808 - Kore	57,500,000.00	-	57,500,000.00	-
Installation of solar system at Sugungun and Tagwayan Fage health post	14 - Power	023400300100 - Electrical Section	23020107 - Construction/Provision Of Electricity / Solar Power	70741 - PUBLIC HEALTH SERVICES	31710897 - LG Wide (GARKI)	5,000,000.00	-	5,000,000.00	-
Purchase of POS and rechargeable Solar Power Mobile Charging System for Youth Empowerment.	08 - Youth	023400300100 - Electrical Section	23050108 - Special Intervention Programmes and Projects	71091 - SOCIAL PROTECTION N.E.C.	31710897 - LG Wide (GARKI)	7,000,000.00	-	40,000,000.00	-
completion of Electrification in gwazo town	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70641 - STREET LIGHTING	31710804 - Gwarzon Garki	10,000,000.00	-	30,000,000.00	-
Provision of Solar street light 60No. Phase II	14 - Power	023400300100 - Electrical Section	23050108 - Special Intervention Programmes and Projects	70641 - STREET LIGHTING	31710897 - LG Wide (GARKI)	10,000,000.00	-	83,000,000.00	-
Improvement of Sugungun/Sabor/Gari 33kVA High Tension Cable line	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31710806 - Kanya Mai Kaho	10,000,000.00	-	20,000,000.00	-
Rehabilitation of 35111 KVA transformer - Kargo and Garki - Uko High Tension cable line	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31710897 - LG Wide (GARKI)	40,000,000.00	4,750,000.00	40,000,000.00	-
Rehabilitation of Majia to Kore High Tension line	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70641 - STREET LIGHTING	31710808 - Kore	89,000,000.00	64,402,443.75	10,000,000.00	-
Installation Of Solar Street Light across the 11 political wards	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70641 - STREET LIGHTING	31710897 - LG Wide (GARKI)	100,000,000.00	-	80,000,000.00	-
procurement of Solar ligh at LG Secretariat	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70641 - STREET LIGHTING	31710897 - LG Wide (GARKI)	20,000,000.00	-	50,000,000.00	-
Construction of Steel Shades (Rumfa) with Stand along Solar Lightening System for 1No. Qur'anic Tsangaya Recreation School at Each Ward	05 - Education	023400300100 - Electrical Section	23020107 - Construction/Provision Of Public Schools	70951 - EDUCATION NOT DEFINABLE BY LEVEL	31710897 - LG Wide (GARKI)	-	-	50,000,000.00	-
Purchase of Land (Land Compensation)	10 - Water Resources and Rural Development	023400400100 - Land & Survey Section	23010101 - Purchase/Acquisition Of Land	70491 - ECONOMIC AFFAIRS N.E.C.	31710897 - LG Wide (GARKI)	25,000,000.00	-	25,000,000.00	-
General Renovation of Women/Blind Center at Garki	07 - Gender	023400500100 - Building Section	23030121 - Rehabilitation / Repairs Of Office Buildings	71091 - SOCIAL PROTECTION N.E.C.	31710803 - Garki	10,000,000.00	4,800,000.00	10,000,000.00	-
Construction of drainage at Garki, Uko/Koro, Tagwayan Fage, Jirima, Gwazo, Kargo, Kore, Kanya, Ungwaru Ganji, Buduru and Gwazo	17 - Road	023400500100 - Building Section	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31710803 - Garki	20,000,000.00	-	-	-
Construction of communicable diseases Hospital phase 1 at Garki	04 - Health	023400500100 - Building Section	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31710897 - LG Wide (GARKI)	30,000,000.00	-	50,000,000.00	-
Construction of five daily prayer mosque one at each ward of Garki Local Government Area	02 - Societal Re-orientation	023400500100 - Building Section	23020113 - Construction/Provision Of Religious Structures	70851 - R & D RECREATION, CULTURE AND RELIGION	31710897 - LG Wide (GARKI)	15,000,000.00	-	126,000,000.00	-
Renovation of Friday Prayer Mosque 3No. Each at political ward	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70851 - R & D RECREATION, CULTURE AND RELIGION	31710897 - LG Wide (GARKI)	5,000,000.00	-	207,000,000.00	-
Construction of Friday Prayer mosque at Dan Bako, Gararaji, Umbono, Gayama, Babande, Gwallawa, Muku Gidan Maza, Tagwayan Fage, and Bata Kashi	02 - Societal Re-orientation	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70851 - R & D RECREATION, CULTURE AND RELIGION	31710897 - LG Wide (GARKI)	30,000,000.00	-	200,000,000.00	-
Renovation of Local Government staff quarters at Garki	13 - Reform of Government and Governance	023400500100 - Building Section	23020112 - Purchase Of Office Furniture and Fittings	70161 - GENERAL PUBLIC SERVICES N.E.C.	31710897 - LG Wide (GARKI)	30,000,000.00	13,519,671.21	30,000,000.00	-
Purchase of furniture to Local Government Secretariat Garki	13 - Reform of Government and Governance	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70161 - GENERAL PUBLIC SERVICES N.E.C.	31710897 - LG Wide (GARKI)	25,000,000.00	-	25,000,000.00	-
Contribution for the construction of conference Hall with Toilet, furnitures and office at Guest house Dutse	13 - Reform of Government and Governance	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70161 - GENERAL PUBLIC SERVICES N.E.C.	31710897 - LG Wide (GARKI)	50,000,000.00	-	-	-
Construction of Police Station at Garki Local Government	02 - Societal Re-orientation	023400500100 - Building Section	23020132 - Construction/Provision Of Other Institutional Structures	70161 - GENERAL PUBLIC SERVICES N.E.C.	31710897 - LG Wide (GARKI)	10,000,000.00	-	25,000,000.00	-
Construction of District Head House at Doko and Kanya Malkaho	10 - Water Resources and Rural Development	023400500100 - Building Section	23020132 - Construction/Provision Of Other Institutional Structures	70161 - GENERAL PUBLIC SERVICES N.E.C.	31710897 - LG Wide (GARKI)	20,000,000.00	-	30,000,000.00	-
Wall fencing NYSC lodge at Garki LG Head Q	08 - Youth	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70161 - GENERAL PUBLIC SERVICES N.E.C.	31710897 - LG Wide (GARKI)	10,000,000.00	-	10,000,000.00	-
Construction of 2 No midwifery House at Kore, Sugungun and Kanya	04 - Health	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70741 - PUBLIC HEALTH SERVICES	31710897 - LG Wide (GARKI)	100,000,000.00	50,000,000.00	-	-
General Renovation of Garki Central Mosques	02 - Societal Re-orientation	023400500100 - Building Section	23020113 - Construction/Provision Of Religious Structures	70851 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31710897 - LG Wide (GARKI)	30,000,000.00	-	30,000,000.00	-
General Renovation of Local Govt. Guest House Dutse on Gwazo	13 - Reform of Government and Governance	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31710897 - LG Wide (GARKI)	50,000,000.00	10,000,000.00	50,000,000.00	-
Renovation of Garki Local Government Secretariat phase 1	13 - Reform of Government and Governance	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70161 - GENERAL PUBLIC SERVICES N.E.C.	31710897 - LG Wide (GARKI)	50,000,000.00	-	80,000,000.00	-
Renovation of Garki Local Education Authority (LEA) Secretariat	13 - Reform of Government and Governance	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70161 - GENERAL PUBLIC SERVICES N.E.C.	31710897 - LG Wide (GARKI)	10,000,000.00	-	15,000,000.00	-
Renovation of Duplex House Garki LG	13 - Reform of Government and Governance	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70161 - GENERAL PUBLIC SERVICES N.E.C.	31710897 - LG Wide (GARKI)	15,000,000.00	14,842,233.98	20,000,000.00	-
Construction of 3No. market stall at Kargo, Umbono, Moko and Fage Gwazo	12 - Growing the Private Sector	023400500100 - Building Section	23020124 - Construction Of Markets/Parks	70621 - COMMUNITY DEVELOPMENT	31710897 - LG Wide (GARKI)	15,000,000.00	12,870,000.00	15,000,000.00	-
Construction of Drainage at Buduru and Ungwaru Ganji	17 - Road	023400500100 - Building Section	23020116 - Construction / Provision Of Water-Ways	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31710801 - Buduru	15,000,000.00	-	-	-
Renovation of Jumat Mosques at Dan Kargo and Dan Malgari	02 - Societal Re-orientation	023400500100 - Building Section	23020139 - Rehabilitation/Repairs Of Religious Structures	70891 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31710897 - LG Wide (GARKI)	10,000,000.00	-	-	-
Fencing of grave yard across 11 wards	10 - Water Resources and Rural Development	023400500100 - Building Section	23020126 - Construction/Provision Of Cemeteries	70891 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31710897 - LG Wide (GARKI)	19,000,000.00	-	50,000,000.00	-
Construction of Village Head House 2No at each ward	10 - Water Resources and Rural Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70621 - COMMUNITY DEVELOPMENT	31710897 - LG Wide (GARKI)	-	-	30,000,000.00	-
Construction of 5 Bloos of 2 bed Rooms Prototype at Local Government Head Quarter	10 - Water Resources and Rural Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70621 - COMMUNITY DEVELOPMENT	31710897 - LG Wide (GARKI)	-	-	150,000,000.00	-
Purchase of 2No. Utility Vehicle (Hilux) for Monitoring and Inspection	13 - Reform of Government and Governance	023800100100 - Planning	23010106 - Purchase Of Vans	70112 - FINANCIAL AND FISCAL AFFAIRS	31710897 - LG Wide (GARKI)	65,893,395.00	-	135,893,395.00	-
Construction of 1 Block of Zdsasroom and staff Room across 11 wards	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31710897 - LG Wide (GARKI)	-	-	60,000,000.00	-

317108 - GARKI 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 Tanning
Construction of 1 block of 4 classrooms Isamiya school across the Local Government (1 at each ward)	05 - Education	05170010010 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31710897 - LG Wide (GARKI)	20,000,000.00	-	60,000,000.00	-
contribution for the construction of primary school across the local government	05 - Education	05170010010 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31710897 - LG Wide (GARKI)	10,000,000.00	-	10,000,000.00	-
Construction of one new block of classroom at Salma and Gidan Nabari	05 - Education	05170010010 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31710897 - LG Wide (GARKI)	30,000,000.00	-	30,000,000.00	-
Construction of 2No Nomadic School at Fulani Garki and Kore	05 - Education	05170010010 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31710898 - Kore	-	-	30,000,000.00	-
2% Contribution to Jigawa State University Kafin Hausa	05 - Education	05170040010 - Other Education	23020107 - Construction/Provision Of Public Schools	70942 - SECOND STAGE OF TERTIARY EDUCATION	31710897 - LG Wide (GARKI)	50,000,000.00	45,012,802.60	50,000,000.00	-
Student Care program	05 - Education	05170040010 - Other Education	23050108 - Special Intervention Programmes and Projects	70961 - SUBSIDIARY SERVICES TO EDUCATION	31710897 - LG Wide (GARKI)	67,000,000.00	5,350,000.00	67,000,000.00	-
Upgrading or Primary Health care centre in Gwarzo Town	04 - Health	05210020010 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31710804 - Gwarzon Garki	10,000,000.00	-	-	-
Construction of Health Post at Kuddufufawa	04 - Health	05210020010 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31710802 - Doko	20,000,000.00	-	20,000,000.00	-
Rehabilitation/Repair of Primary Healthcare/Health centre across 11 wards in Garki Local Govt.	04 - Health	05210020010 - Curative	23030105 - Rehabilitation/Repairs-Hospitals/Health Centres	70761 - HEALTH N.E.C.	31710897 - LG Wide (GARKI)	244,018,861.00	-	160,018,861.00	-
General renovation of Primary Health Care across the Garki Local Government	04 - Health	05210020010 - Curative	23030105 - Rehabilitation/Repairs-Hospitals/Health Centres	70761 - HEALTH N.E.C.	31710897 - LG Wide (GARKI)	-	-	30,000,000.00	-
Purchase of Furnitures for midwife House	04 - Health	05210020010 - Curative	23010121 - Purchase Of Residential Furniture	70761 - HEALTH N.E.C.	31710897 - LG Wide (GARKI)	20,000,000.00	-	20,000,000.00	-
Equity contribution to JICHMA	04 - Health	05210020010 - Curative	23050108 - Special Intervention Programmes and Projects	71091 - SOCIAL PROTECTION N.E.C.	31710897 - LG Wide (GARKI)	18,500,000.00	-	41,200,000.00	-
Construction of Local Government JICHMA office	04 - Health	05210020010 - Curative	23020101 - Construction/Provision Of Office Buildings	70761 - HEALTH N.E.C.	31710897 - LG Wide (GARKI)	-	-	58,000,000.00	-
Construction of 2No. Health Post at each 11 political wards	04 - Health	05210020010 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70761 - HEALTH N.E.C.	31710897 - LG Wide (GARKI)	15,000,000.00	-	50,000,000.00	-
Immunisation Plus Days Programme	04 - Health	05210020010 - Curative	23050108 - Special Intervention Programmes and Projects	70761 - HEALTH N.E.C.	31710897 - LG Wide (GARKI)	3,000,000.00	-	-	-
Construction of Maternity ward at Garki, Muku, Kore and Gwarzo	04 - Health	05210020010 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70733 - MEDICAL AND MATERNITY CENTRE SERVICES	31710897 - LG Wide (GARKI)	-	-	60,000,000.00	-
Construction of isolation Centre at Garki General Hospital	04 - Health	05210020010 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70761 - HEALTH N.E.C.	31710803 - Garki	-	-	40,000,000.00	-
Purchase of health post bed and mattresses to 11 Wards in Garki LG Primary Health Care	04 - Health	05210020010 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70761 - HEALTH N.E.C.	31710897 - LG Wide (GARKI)	10,000,000.00	-	10,000,000.00	-
Renovation of Health Post at Local, Gwarzo, Jirima, Makangawa, Jan-Cari, Garuraji, GidanMaza, TagwayenFage and Fagen Gawo Health Posts.	04 - Health	05210020010 - Curative	23030105 - Rehabilitation/Repairs-Hospitals/Health Centres	70761 - HEALTH N.E.C.	31710897 - LG Wide (GARKI)	10,000,000.00	-	80,000,000.00	-
Upgrading of Primary Health care centre to Modern Primary Health Care in Kore.	04 - Health	05210020010 - Curative	23030105 - Rehabilitation/Repairs-Hospitals/Health Centres	70761 - HEALTH N.E.C.	31710808 - Kore	-	-	142,000,000.00	-
Purchase of 5No. Motorcycle for Open Defecation Free(ODF) sustainability	09 - Environmental Improvement	05350010010 - Preventive (Water, sanitation and Hygiene)	23010104 - Purchase of Motor Cycles	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31710897 - LG Wide (GARKI)	-	-	10,000,000.00	-
Construction of Public Convenience One (1) No. One Toilet at each ward.	04 - Health	05350010010 - Preventive (Water, sanitation and Hygiene)	23030133 - Construction/Provision Of Public Convenience	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31710897 - LG Wide (GARKI)	3,000,000.00	-	-	-
Purchase of Tricycle (Refuse collection and disposal)	09 - Environmental Improvement	05350010010 - Preventive (Water, sanitation and Hygiene)	23010139 - Purchase Of Tricycle	70511 - WASTE MANAGEMENT	31710897 - LG Wide (GARKI)	50,000,000.00	-	50,000,000.00	-
Construction of 2No Public Convenience	04 - Health	05350010010 - Preventive (Water, sanitation and Hygiene)	23020133 - Construction/Provision Of Public Convenience	70511 - WASTE MANAGEMENT	31710897 - LG Wide (GARKI)	55,000,000.00	-	55,000,000.00	-
Construction of 80No of Hand Pumps across the Local Government	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31710897 - LG Wide (GARKI)	60,000,000.00	7,355,000.00	160,000,000.00	-
Ratification of water pipe line across 11 political wards	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31710897 - LG Wide (GARKI)	-	-	50,000,000.00	-
Purchase of Hand Pump Materials	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31710897 - LG Wide (GARKI)	100,000,000.00	117,449,018.06	120,000,000.00	-
construction of complete solar water scheme at Kashiin gangi, Gumzaira, Dian Bako, Mai Wando, Garkintown, Muku, Dan magari, Kabawa, Duhawa, Dinya (ongoing)	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31710897 - LG Wide (GARKI)	40,000,000.00	100,668,487.15	47,000,000.00	-
Proposed Construction of Solar Powered water Scheme #No. (On - going)	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31710897 - LG Wide (GARKI)	-	-	40,000,000.00	-
Conversion of Motorized water Pump Station to Solar	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31710897 - LG Wide (GARKI)	-	-	35,000,000.00	-
Construction of 70No complete Mini Solar water Scheme across the Local Government	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31710897 - LG Wide (GARKI)	-	-	63,000,000.00	-
Extension of water pipe line at Babande	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31710805 - Jirima	10,000,000.00	-	10,000,000.00	-
Extension of water pipe line at Kanya town	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31710806 - Kanya Mai Kaho	10,000,000.00	-	10,000,000.00	-
construction of solar Water Scheme at Garki Yamima, Garki Arewa, Kore, Doko and Babade	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020103 - Construction/Provision Of Electricity / Solar Power	70631 - WATER SUPPLY	31710897 - LG Wide (GARKI)	35,000,000.00	17,328,287.50	-	-
Extension of water pipe line at Garki town(ongoing)	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31710802 - Doko	15,000,000.00	-	15,000,000.00	-
Construction of solar water point across the 11 Wards	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31710897 - LG Wide (GARKI)	60,500,000.00	42,503,000.00	100,500,000.00	-
Construction of Industrial Borehole for Irrigation project	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31710897 - LG Wide (GARKI)	-	-	30,000,000.00	-
Contribution to Community Development Projects	13 - Reform of Government and Governance	05510010010 - Community Development Section	23020138 - Construction / Provision Of Infrastructure	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	31710897 - LG Wide (GARKI)	39,500,000.00	117,564,475.10	39,500,000.00	-
Purchase of Fire Extinguisher Materials	10 - Water Resources and Rural Development	05510010010 - Community Development Section	23010123 - Purchase Of Fire Fighting Equipment	71091 - SOCIAL PROTECTION N.E.C.	31710897 - LG Wide (GARKI)	500,000.00	-	1,500,000.00	-
Purchase of Relief Materials	03 - Poverty Alleviation	05510010010 - Community Development Section	23050108 - Special Intervention Programmes and Projects	71071 - SOCIAL EXCLUSION N.E.C.	31710897 - LG Wide (GARKI)	40,000,000.00	181,977,500.00	100,000,000.00	-
procurement of motorcycle to information Officer	08 - Youth	05510020010 - Information, Youth, Sport & Culture	23010104 - Purchase of Motor Cycles	70161 - GENERAL PUBLIC SERVICES N.E.C.	31710897 - LG Wide (GARKI)	2,000,000.00	-	2,000,000.00	-
Purchase of information equipment	11 - Information Communication and Technology	05510020010 - Information, Youth, Sport & Culture	23010140 - Purchase Of Information / Communication Equipment	70161 - GENERAL PUBLIC SERVICES N.E.C.	31710897 - LG Wide (GARKI)	1,000,000.00	-	11,000,000.00	-
Youth/Women Empowerment	08 - Youth	05510020010 - Information, Youth, Sport & Culture	23010130 - Purchase of Livestocks	71071 - SOCIAL EXCLUSION N.E.C.	31710897 - LG Wide (GARKI)	-	-	205,803,857.00	-
Purchase of sport equipment for youth across the Local Government Area. (ball, Jersey, Boat & Net)	08 - Youth	05510020010 - Information, Youth, Sport & Culture	23010140 - Purchase Of Information / Communication Equipment	71071 - SOCIAL EXCLUSION N.E.C.	31710897 - LG Wide (GARKI)	14,000,000.00	20,930,500.00	100,000,000.00	-
procurement of security equipment to vigilante	02 - Societal Re-orientation	05510030010 - Social Welfare Section	23050108 - Special Intervention Programmes and Projects	71071 - SOCIAL EXCLUSION N.E.C.	31710897 - LG Wide (GARKI)	10,000,000.00	-	10,000,000.00	-
Social Protection Programme (Intervention Programme)	04 - Health	05510030010 - Social Welfare Section	23050108 - Special Intervention Programmes and Projects	71071 - SOCIAL EXCLUSION N.E.C.	31710897 - LG Wide (GARKI)	15,000,000.00	-	15,000,000.00	-
Contribution to Hiba Board Capital Project across the LGA	02 - Societal Re-orientation	05510030010 - Social Welfare Section	23020118 - Construction / Provision Of Infrastructure	70361 - PUBLIC ORDER AND SAFETY N.E.C.	31710897 - LG Wide (GARKI)	-	-	40,000,000.00	-

011100100100 Chairman					
Code	Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	140,994,338.00	67,859,372.67	242,986,578.00	0.00
21	Personnel Cost	61,994,338.00	25,579,372.67	54,986,578.00	0.00
2101	SALARY	15,836,604.00	10,557,736.00	16,328,844.00	0.00
210101	Salaries and Wages	15,836,604.00	10,557,736.00	16,328,844.00	0.00
21010101	Salary	15,836,604.00	10,557,736.00	16,328,844.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	33,657,734.00	14,771,636.67	33,657,734.00	0.00
210201	ALLOWANCES	33,657,734.00	14,771,636.67	33,657,734.00	0.00
21020103	Transport Allowance	2,185,073.00	1,456,715.33	2,185,073.00	0.00
21020105	Meal Subsidy	1,417,600.00	0.00	1,417,600.00	0.00
21020106	Utility Allowance	1,417,600.00	945,066.67	1,417,600.00	0.00
21020107	Entertainment	1,417,600.00	945,066.67	1,417,600.00	0.00
21020110	Overtime	4,834,642.00	4,834,642.00	4,834,642.00	0.00
21020118	Personal Assistant Allowance	5,050,577.00	3,367,051.33	5,050,577.00	0.00
21020122	Motor Vehicle Maintenance Allowance	4,834,642.00	3,223,094.67	4,834,642.00	0.00
21020173	Once-in-4-Years Furniture Allowance	12,500,000.00	0.00	12,500,000.00	0.00
2103	SOCIAL BENEFITS	12,500,000.00	250,000.00	5,000,000.00	0.00
210301	Social Benefits	12,500,000.00	250,000.00	5,000,000.00	0.00
21030105	Severance Gratuity	12,500,000.00	250,000.00	5,000,000.00	0.00
22	Other Recurrent Costs	29,000,000.00	42,280,000.00	58,000,000.00	0.00
2202	OVERHEAD COST	29,000,000.00	42,280,000.00	58,000,000.00	0.00
220201	Transport & Travelling - General	11,000,000.00	16,000,000.00	14,000,000.00	0.00
22020102	Local Travel & Transport - Others	1,000,000.00	0.00	4,000,000.00	0.00
22020103	International Travel & Transport - Training	10,000,000.00	16,000,000.00	0.00	0.00
22020104	International Travel & Transport - Others	0.00	0.00	10,000,000.00	0.00
220203	Materials and Supplies - General	1,000,000.00	1,330,000.00	3,000,000.00	0.00
22020301	Office Materials and Consumables	1,000,000.00	1,330,000.00	3,000,000.00	0.00
220206	Other Services - General	12,000,000.00	22,000,000.00	36,000,000.00	0.00
22020604	Security Vote (Including Operations)	12,000,000.00	22,000,000.00	36,000,000.00	0.00
220210	Miscellaneous Expenses - General	5,000,000.00	2,950,000.00	5,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	5,000,000.00	2,950,000.00	5,000,000.00	0.00
23	Capital Expenditure	50,000,000.00	0.00	130,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	110,000,000.00	0.00
230101	Purchase of Fixed Assets - General	0.00	0.00	110,000,000.00	0.00
23010104	Purchase of Motor Cycles	0.00	0.00	60,000,000.00	0.00
23010105	Purchase Of Motor Vehicles	0.00	0.00	50,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	50,000,000.00	0.00	20,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	50,000,000.00	0.00	20,000,000.00	0.00
23050101	Research & Development and Census/Surveys	50,000,000.00	0.00	20,000,000.00	0.00

011108000100 Internal Audit Office					
Code	Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	1,911,708.00	907,805.33	2,633,761.00	0.00
21	Personnel Cost	1,711,708.00	807,805.33	1,933,761.00	0.00
2101	SALARY	1,232,492.00	488,328.00	1,138,310.00	0.00
210101	Salaries and Wages	1,232,492.00	488,328.00	1,138,310.00	0.00
21010101	Salary	1,232,492.00	488,328.00	1,138,310.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	479,216.00	319,477.33	795,451.00	0.00
210201	ALLOWANCES	479,216.00	319,477.33	795,451.00	0.00
21020103	Transport Allowance	75,516.00	50,344.00	145,482.00	0.00
21020104	Rent Supplement	146,492.00	97,661.33	227,662.00	0.00
21020105	Meal Subsidy	33,240.00	22,160.00	60,631.00	0.00
21020106	Utility Allowance	25,080.00	16,720.00	69,804.00	0.00
21020109	Leave Transport Grant	73,248.00	48,832.00	113,831.00	0.00

21020110	Overtime		36,624.00	24,416.00	0.00	0.00
21020137	Medical Allowance		89,016.00	59,344.00	178,041.00	0.00
22	Other Recurrent Costs		200,000.00	100,000.00	700,000.00	0.00
2202	OVERHEAD COST		200,000.00	100,000.00	700,000.00	0.00
220201	Transport & Travelling - General		200,000.00	100,000.00	200,000.00	0.00
22020102	Local Travel & Transport - Others		200,000.00	100,000.00	200,000.00	0.00
220203	Materials and Supplies - General		0.00	0.00	500,000.00	0.00
22020301	Office Materials and Consumables		0.00	0.00	500,000.00	0.00

011200100100					
Code	Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	66,397,412.00	37,717,410.00	94,097,412.00	0.00
21	Personnel Cost	44,897,412.00	21,538,510.00	44,897,412.00	0.00
2101	SALARY	8,957,928.00	8,150,784.00	8,957,928.00	0.00
210101	Salaries and Wages	8,957,928.00	8,150,784.00	8,957,928.00	0.00
21010101	Salary	8,957,928.00	8,150,784.00	8,957,928.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	25,939,484.00	13,387,726.00	25,939,484.00	0.00
210201	ALLOWANCES	25,939,484.00	13,387,726.00	25,939,484.00	0.00
21020104	Rent Supplement	1,792,019.00	1,194,679.33	1,792,019.00	0.00
21020106	Utility Allowance	895,790.00	597,193.33	895,790.00	0.00
21020107	Entertainment	895,790.00	597,193.33	895,790.00	0.00
21020109	Leave Transport Grant	895,790.00	597,193.33	895,790.00	0.00
21020117	Domestic Staff Allowance	3,584,038.00	2,389,358.67	3,584,038.00	0.00
21020122	Motor Vehicle Maintenance Allowance	3,584,038.00	2,389,358.67	3,584,038.00	0.00
21020123	Constituency Allowance	1,792,019.00	1,194,679.33	1,792,019.00	0.00
21020173	Once-in-4-Years Furniture Allowance	12,500,000.00	4,428,070.00	12,500,000.00	0.00
2103	SOCIAL BENEFITS	10,000,000.00	0.00	10,000,000.00	0.00
210301	Social Benefits	10,000,000.00	0.00	10,000,000.00	0.00
21030105	Severance Gratuity	10,000,000.00	0.00	10,000,000.00	0.00
22	Other Recurrent Costs	21,500,000.00	16,178,900.00	49,200,000.00	0.00
2202	OVERHEAD COST	21,500,000.00	16,178,900.00	49,200,000.00	0.00
220201	Transport & Travelling - General	500,000.00	3,300,000.00	5,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	3,300,000.00	5,000,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	3,000,000.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	3,000,000.00	5,000,000.00	0.00
220204	Maintenance Services - General	8,000,000.00	6,600,000.00	8,000,000.00	0.00
22020404	Maintenance of Office / IT Equipment	8,000,000.00	6,600,000.00	8,000,000.00	0.00
220205	Training - General	0.00	0.00	10,000,000.00	0.00
22020501	Local Training	0.00	0.00	10,000,000.00	0.00
220208	Fuel and Lubricant - General	8,000,000.00	3,278,900.00	8,200,000.00	0.00
22020801	Motor Vehicle Fuel Cost	8,000,000.00	3,278,900.00	8,200,000.00	0.00
220210	Miscellaneous Expenses - General	0.00	0.00	13,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	0.00	0.00	5,000,000.00	0.00
22021002	Honorarium and Sitting Allowance Payments	0.00	0.00	3,000,000.00	0.00
22021044	Committees and Commissions	0.00	0.00	5,000,000.00	0.00

012500100100					
Code	Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	844,146,961.00	759,185,149.50	1,172,236,780.24	0.00
21	Personnel Cost	71,146,961.00	47,431,307.33	60,648,309.24	0.00
2101	SALARY	25,959,096.00	17,306,064.00	30,279,598.80	0.00
210101	Salaries and Wages	25,959,096.00	17,306,064.00	30,279,598.80	0.00
21010101	Salary	25,959,096.00	17,306,064.00	30,279,598.80	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	45,187,865.00	30,125,243.33	30,368,710.44	0.00
210201	ALLOWANCES	45,187,865.00	30,125,243.33	30,368,710.44	0.00

21020103	Transport Allowance	8,759,648.00	5,839,765.33	2,328,182.00	0.00
21020104	Rent Supplement	6,666,128.00	4,444,085.33	3,368,863.00	0.00
21020105	Meal Subsidy	3,686,976.00	2,457,984.00	2,449,076.00	0.00
21020106	Utility Allowance	2,181,148.00	1,454,098.67	2,814,183.00	0.00
21020107	Entertainment	2,016,188.00	1,344,125.33	71,400.00	0.00
21020109	Leave Transport Grant	4,295,910.00	2,863,940.00	6,491,148.00	0.00
21020110	Overtime	3,147,955.00	2,098,636.67	2,266,507.44	0.00
21020112	Inducement Allowance	0.00	0.00	240,000.00	0.00
21020117	Domestic Staff Allowance	4,360,000.00	2,906,666.67	3,360,000.00	0.00
21020137	Medical Allowance	10,073,912.00	6,715,941.33	6,979,351.00	0.00
22	Other Recurrent Costs	158,000,000.00	148,917,817.78	270,000,000.00	0.00
2202	OVERHEAD COST	158,000,000.00	148,917,817.78	270,000,000.00	0.00
220201	Transport & Travelling - General	5,000,000.00	8,810,000.00	10,000,000.00	0.00
22020102	Local Travel & Transport - Others	5,000,000.00	8,810,000.00	10,000,000.00	0.00
220203	Materials and Supplies - General	0.00	0.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	10,000,000.00	0.00
220205	Training - General	30,000,000.00	7,450,000.00	40,000,000.00	0.00
22020501	Local Training	30,000,000.00	7,450,000.00	40,000,000.00	0.00
220206	Other Services - General	85,000,000.00	101,667,817.78	150,000,000.00	0.00
22020604	Security Vote (Including Operations)	85,000,000.00	101,667,817.78	150,000,000.00	0.00
220210	Miscellaneous Expenses - General	38,000,000.00	30,990,000.00	60,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	18,000,000.00	22,210,000.00	30,000,000.00	0.00
22021002	Honorarium and Sitting Allowance Payments	0.00	0.00	20,000,000.00	0.00
22021044	Committees and Commissions	20,000,000.00	8,780,000.00	10,000,000.00	0.00
23	Capital Expenditure	615,000,000.00	562,836,024.39	841,588,471.00	0.00
2301	FIXED ASSETS PURCHASED	270,000,000.00	137,200,000.00	230,000,000.00	0.00
230101	Purchase of Fixed Assets - General	270,000,000.00	137,200,000.00	230,000,000.00	0.00
23010104	Purchase of Motor Cycles	0.00	0.00	50,000,000.00	0.00
23010105	Purchase Of Motor Vehicles	225,000,000.00	137,200,000.00	90,000,000.00	0.00
23010106	Purchase Of Vans	15,000,000.00	0.00	0.00	0.00
23010108	Purchase Of Buses	0.00	0.00	60,000,000.00	0.00
23010123	Purchase Of Fire Fighting Equipment	30,000,000.00	0.00	30,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	300,000,000.00	394,240,221.39	550,000,000.00	0.00
230201	Contruction/Provision of Fixed Assets - General	300,000,000.00	394,240,221.39	550,000,000.00	0.00
23020118	Construction / Provision Of Infrastructure	300,000,000.00	394,240,221.39	550,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	45,000,000.00	31,395,803.00	61,588,471.00	0.00
230501	Acquisition of Non-Tangible Asset	45,000,000.00	31,395,803.00	61,588,471.00	0.00
23050137	Capital Project Historical Liabilities	45,000,000.00	31,395,803.00	61,588,471.00	0.00

021500100100 Agriculture Section					
Code	Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	240,995,498.60	73,436,113.33	531,024,435.84	0.00
21	Personnel Cost	15,995,498.60	11,211,363.33	12,838,469.60	0.00
2101	SALARY	8,918,208.00	5,945,472.00	5,867,533.00	0.00
210101	Salaries and Wages	8,918,208.00	5,945,472.00	5,867,533.00	0.00
21010101	Salary	8,918,208.00	5,945,472.00	5,867,533.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,077,290.60	5,265,891.33	6,970,936.60	0.00
210201	ALLOWANCES	7,077,290.60	5,265,891.33	6,970,936.60	0.00
21020103	Transport Allowance	1,440,154.00	960,102.67	1,550,962.60	0.00
21020104	Rent Supplement	1,483,512.00	989,008.00	1,174,717.40	0.00
21020105	Meal Subsidy	636,516.00	424,344.00	646,799.00	0.00
21020106	Utility Allowance	445,920.00	297,280.00	750,752.00	0.00
21020109	Leave Transport Grant	741,821.00	494,547.33	592,832.00	0.00
21020110	Overtime	370,910.00	247,273.33	296,416.00	0.00
21020137	Medical Allowance	1,958,457.60	1,853,336.00	1,958,457.60	0.00
22	Other Recurrent Costs	6,000,000.00	300,000.00	10,000,000.00	0.00

2202	OVERHEAD COST	6,000,000.00	300,000.00	10,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	300,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	300,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	500,000.00	0.00	6,000,000.00	0.00
22020301	Office Materials and Consumables	500,000.00	0.00	6,000,000.00	0.00
220204	Maintenance Services - General	5,000,000.00	0.00	3,000,000.00	0.00
22020405	Maintenance of Plants / Generators	5,000,000.00	0.00	3,000,000.00	0.00
23	Capital Expenditure	219,000,000.00	61,924,750.00	508,185,966.24	0.00
2301	FIXED ASSETS PURCHASED	70,000,000.00	48,215,000.00	190,000,000.00	0.00
230101	Purchase of Fixed Assets - General	70,000,000.00	48,215,000.00	190,000,000.00	0.00
23010104	Purchase of Motor Cycles	20,000,000.00	0.00	0.00	0.00
23010127	Purchase Of Agricultural Equipment and Improved Inputs	50,000,000.00	48,215,000.00	190,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	0.00	20,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	0.00	0.00	20,000,000.00	0.00
23030112	Rehabilitation / Repairs - Agricultural Facilities	0.00	0.00	20,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	149,000,000.00	13,709,750.00	298,185,966.24	0.00
230401	Preservation of the Environment - General	149,000,000.00	13,709,750.00	298,185,966.24	0.00
23040102	Erosion & Flood Control	139,000,000.00	13,709,750.00	288,185,966.24	0.00
23040103	Wildlife & Nature Conservation	10,000,000.00	0.00	10,000,000.00	0.00

021500200100 Forestry Section					
Code	Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	29,013,657.00	9,209,104.67	31,107,204.00	0.00
21	Personnel Cost	13,213,657.00	8,809,104.67	12,607,204.00	0.00
2101	SALARY	7,629,820.00	5,086,546.67	5,464,983.00	0.00
210101	Salaries and Wages	7,629,820.00	5,086,546.67	5,464,983.00	0.00
21010101	Salary	7,629,820.00	5,086,546.67	5,464,983.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,583,837.00	3,722,558.00	7,142,221.00	0.00
210201	ALLOWANCES	5,583,837.00	3,722,558.00	7,142,221.00	0.00
21020103	Transport Allowance	1,057,896.00	705,264.00	1,415,946.00	0.00
21020104	Rent Supplement	1,325,916.00	883,944.00	1,093,035.00	0.00
21020105	Meal Subsidy	462,336.00	308,224.00	599,123.00	0.00
21020106	Utility Allowance	318,960.00	212,640.00	683,671.00	0.00
21020109	Leave Transport Grant	662,982.00	441,988.00	1,046,686.00	0.00
21020110	Overtime	331,491.00	220,994.00	523,343.00	0.00
21020137	Medical Allowance	1,424,256.00	949,504.00	1,780,417.00	0.00
22	Other Recurrent Costs	5,800,000.00	400,000.00	8,500,000.00	0.00
2202	OVERHEAD COST	5,800,000.00	400,000.00	8,500,000.00	0.00
220201	Transport & Travelling - General	300,000.00	0.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	300,000.00	0.00	500,000.00	0.00
220203	Materials and Supplies - General	500,000.00	0.00	2,000,000.00	0.00
22020301	Office Materials and Consumables	500,000.00	0.00	2,000,000.00	0.00
220204	Maintenance Services - General	5,000,000.00	400,000.00	6,000,000.00	0.00
22020405	Maintenance of Plants / Generators	5,000,000.00	400,000.00	6,000,000.00	0.00
23	Capital Expenditure	10,000,000.00	0.00	10,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	5,000,000.00	0.00	5,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	5,000,000.00	0.00	5,000,000.00	0.00
23020113	Construction / Provision Of Agricultural Facilities	5,000,000.00	0.00	5,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	5,000,000.00	0.00	5,000,000.00	0.00
230401	Preservation of the Environment - General	5,000,000.00	0.00	5,000,000.00	0.00
23040101	Tree Planting	5,000,000.00	0.00	5,000,000.00	0.00

021500300100 Livestock Section (Veterinary)					
Code	Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	33,840,772.00	32,487,900.00	59,234,062.68	0.00

21	Personnel Cost	17,840,772.00	23,442,900.00	20,234,062.68	0.00
2101	SALARY	8,920,386.00	17,495,976.00	7,851,711.88	0.00
210101	Salaries and Wages	8,920,386.00	17,495,976.00	7,851,711.88	0.00
21010101	Salary	8,920,386.00	17,495,976.00	7,851,711.88	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	8,920,386.00	5,946,924.00	12,382,350.80	0.00
210201	ALLOWANCES	8,920,386.00	5,946,924.00	12,382,350.80	0.00
21020103	Transport Allowance	0.00	0.00	4,060,688.64	0.00
21020104	Rent Supplement	0.00	0.00	1,609,162.76	0.00
21020106	Utility Allowance	0.00	0.00	631,392.00	0.00
21020113	Hazard / Hardship Allowance	900,000.00	600,000.00	480,000.00	0.00
21020137	Medical Allowance	1,150,740.00	767,160.00	0.00	0.00
21020149	Consolidated Allowance	6,869,646.00	4,579,764.00	5,601,107.40	0.00
22	Other Recurrent Costs	6,000,000.00	9,045,000.00	19,000,000.00	0.00
2202	OVERHEAD COST	6,000,000.00	9,045,000.00	19,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	500,000.00	0.00	3,000,000.00	0.00
22020301	Office Materials and Consumables	500,000.00	0.00	3,000,000.00	0.00
220204	Maintenance Services - General	5,000,000.00	9,045,000.00	15,000,000.00	0.00
22020405	Maintenance of Plants / Generators	5,000,000.00	9,045,000.00	15,000,000.00	0.00
23	Capital Expenditure	10,000,000.00	0.00	20,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	10,000,000.00	0.00
230201	Contruction/Provision of Fixed Assets - General	0.00	0.00	10,000,000.00	0.00
23020113	Construction / Provision Of Agricultural Facilities	0.00	0.00	10,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	10,000,000.00	0.00	10,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	10,000,000.00	0.00	10,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	10,000,000.00	0.00	10,000,000.00	0.00

022001000100	Account section				
Code	Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	652,768,798.00	277,443,028.62	798,987,244.24	0.00
21	Personnel Cost	93,768,798.00	15,845,865.33	105,987,244.24	0.00
2101	SALARY	13,606,312.00	9,070,874.67	19,247,621.00	0.00
210101	Salaries and Wages	13,606,312.00	9,070,874.67	19,247,621.00	0.00
21010101	Salary	13,606,312.00	9,070,874.67	19,247,621.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	80,162,486.00	6,774,990.67	86,739,623.24	0.00
210201	ALLOWANCES	10,162,486.00	6,774,990.67	16,739,623.24	0.00
21020103	Transport Allowance	1,752,540.00	1,168,360.00	2,865,822.24	0.00
21020104	Rent Supplement	2,764,776.00	1,843,184.00	4,099,124.00	0.00
21020105	Meal Subsidy	780,204.00	520,136.00	1,202,508.00	0.00
21020106	Utility Allowance	565,920.00	377,280.00	1,383,116.00	0.00
21020107	Entertainment	0.00	0.00	33,660.00	0.00
21020109	Leave Transport Grant	1,382,425.00	921,616.67	2,914,570.00	0.00
21020110	Overtime	691,221.00	460,814.00	0.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	1,680,000.00	0.00
21020137	Medical Allowance	2,225,400.00	1,483,600.00	2,560,823.00	0.00
210202	Social Contributions	70,000,000.00	0.00	70,000,000.00	0.00
21020202	17% Government Contributory Pension	70,000,000.00	0.00	70,000,000.00	0.00
22	Other Recurrent Costs	559,000,000.00	261,597,163.29	693,000,000.00	0.00
2202	OVERHEAD COST	329,000,000.00	19,544,000.00	313,000,000.00	0.00
220201	Transport & Travelling - General	2,000,000.00	2,065,000.00	3,000,000.00	0.00
22020102	Local Travel & Transport - Others	2,000,000.00	2,065,000.00	3,000,000.00	0.00
220203	Materials and Supplies - General	6,000,000.00	4,670,000.00	6,000,000.00	0.00
22020305	Printing of Non-security Documents	6,000,000.00	4,670,000.00	6,000,000.00	0.00
220204	Maintenance Services - General	5,000,000.00	12,509,000.00	0.00	0.00
22020404	Maintenance of Office / IT Equipment	5,000,000.00	12,509,000.00	0.00	0.00

220207	Consulting and Professional Services	2,000,000.00	0.00	2,000,000.00	0.00
22020701	Financial Consulting	2,000,000.00	0.00	2,000,000.00	0.00
220209	Financial Charges - General	2,000,000.00	300,000.00	2,000,000.00	0.00
22020901	Bank Charges (Other than Interest)	2,000,000.00	300,000.00	2,000,000.00	0.00
220210	Miscellaneous Expenses - General	312,000,000.00	0.00	300,000,000.00	0.00
22021041	Contingency Reserve - Recurrent	312,000,000.00	0.00	300,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	80,000,000.00	66,941,617.98	120,000,000.00	0.00
220401	Local Grants and Contributions	80,000,000.00	66,941,617.98	120,000,000.00	0.00
22040103	Grants to State Governments – Recurrent Security Support	80,000,000.00	66,941,617.98	120,000,000.00	0.00
2207	Transfers - Payments	150,000,000.00	175,111,545.31	260,000,000.00	0.00
220701	Transfer to Fund Recurrent Expenditure - Payments	150,000,000.00	175,111,545.31	260,000,000.00	0.00
22070105	Stabilization Funds	150,000,000.00	175,111,545.31	260,000,000.00	0.00

022002000100 Revenue Section					
Code	Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	14,977,235.00	6,124,823.33	17,819,574.00	0.00
21	Personnel Cost	8,677,235.00	5,784,823.33	10,319,574.00	0.00
2101	SALARY	5,400,316.00	3,600,210.67	4,175,067.00	0.00
210101	Salaries and Wages	5,400,316.00	3,600,210.67	4,175,067.00	0.00
21010101	Salary	5,400,316.00	3,600,210.67	4,175,067.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,276,919.00	2,184,612.67	6,144,507.00	0.00
210201	ALLOWANCES	3,276,919.00	2,184,612.67	6,144,507.00	0.00
21020103	Transport Allowance	581,292.00	387,528.00	1,146,258.00	0.00
21020104	Rent Supplement	880,056.00	586,704.00	1,510,513.00	0.00
21020105	Meal Subsidy	255,228.00	170,152.00	480,866.00	0.00
21020106	Utility Allowance	188,168.00	125,445.33	362,778.00	0.00
21020109	Leave Transport Grant	440,031.00	293,354.00	1,219,762.00	0.00
21020110	Overtime	220,016.00	146,677.33	0.00	0.00
21020137	Medical Allowance	712,128.00	474,752.00	1,424,330.00	0.00
22	Other Recurrent Costs	6,300,000.00	340,000.00	7,500,000.00	0.00
2202	OVERHEAD COST	6,300,000.00	340,000.00	7,500,000.00	0.00
220201	Transport & Travelling - General	300,000.00	0.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	300,000.00	0.00	500,000.00	0.00
220203	Materials and Supplies - General	1,000,000.00	340,000.00	2,000,000.00	0.00
22020305	Printing of Non-security Documents	1,000,000.00	340,000.00	2,000,000.00	0.00
220210	Miscellaneous Expenses - General	5,000,000.00	0.00	5,000,000.00	0.00
22021044	Committees and Commissions	5,000,000.00	0.00	5,000,000.00	0.00

023400100100 Road & Communication Section					
Code	Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	80,158,484.00	5,622,322.67	99,778,912.00	0.00
21	Personnel Cost	7,458,484.00	4,972,322.67	10,278,912.00	0.00
2101	SALARY	4,163,044.00	2,775,362.67	4,818,876.00	0.00
210101	Salaries and Wages	4,163,044.00	2,775,362.67	4,818,876.00	0.00
21010101	Salary	4,163,044.00	2,775,362.67	4,818,876.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,295,440.00	2,196,960.00	5,460,036.00	0.00
210201	ALLOWANCES	3,295,440.00	2,196,960.00	5,460,036.00	0.00
21020103	Transport Allowance	700,332.00	466,888.00	1,263,552.00	0.00
21020104	Rent Supplement	632,592.00	421,728.00	963,708.00	0.00
21020105	Meal Subsidy	304,164.00	202,776.00	535,512.00	0.00
21020106	Utility Allowance	204,720.00	136,480.00	613,128.00	0.00
21020109	Leave Transport Grant	316,304.00	210,869.33	481,848.00	0.00
21020110	Overtime	158,152.00	105,434.67	0.00	0.00
21020137	Medical Allowance	979,176.00	652,784.00	1,602,288.00	0.00
22	Other Recurrent Costs	15,200,000.00	650,000.00	32,000,000.00	0.00

2202	OVERHEAD COST	15,200,000.00	650,000.00	32,000,000.00	0.00
220201	Transport & Travelling - General	200,000.00	650,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	200,000.00	650,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	0.00	0.00	1,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	1,000,000.00	0.00
220204	Maintenance Services - General	15,000,000.00	0.00	30,000,000.00	0.00
22020405	Maintenance of Plants / Generators	15,000,000.00	0.00	30,000,000.00	0.00
23	Capital Expenditure	57,500,000.00	0.00	57,500,000.00	0.00
2303	REHABILITATION / REPAIRS	57,500,000.00	0.00	57,500,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	57,500,000.00	0.00	57,500,000.00	0.00
23030113	Rehabilitation / Repairs - Roads	57,500,000.00	0.00	57,500,000.00	0.00

023400200100 Mechanical Section					
Code	Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	44,471,252.00	25,463,732.86	53,940,744.00	0.00
21	Personnel Cost	13,471,252.00	8,980,834.67	8,940,744.00	0.00
2101	SALARY	7,537,332.00	5,024,888.00	4,463,268.00	0.00
210101	Salaries and Wages	7,537,332.00	5,024,888.00	4,463,268.00	0.00
21010101	Salary	7,537,332.00	5,024,888.00	4,463,268.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,933,920.00	3,955,946.67	4,477,476.00	0.00
210201	ALLOWANCES	5,933,920.00	3,955,946.67	4,477,476.00	0.00
21020103	Transport Allowance	1,148,544.00	765,696.00	993,636.00	0.00
21020104	Rent Supplement	1,507,440.00	1,004,960.00	892,632.00	0.00
21020105	Meal Subsidy	506,244.00	337,496.00	418,992.00	0.00
21020106	Utility Allowance	352,820.00	235,213.33	479,676.00	0.00
21020109	Leave Transport Grant	603,733.00	402,488.67	446,316.00	0.00
21020110	Overtime	301,867.00	201,244.67	0.00	0.00
21020137	Medical Allowance	1,513,272.00	1,008,848.00	1,246,224.00	0.00
22	Other Recurrent Costs	31,000,000.00	16,482,898.19	45,000,000.00	0.00
2202	OVERHEAD COST	31,000,000.00	16,482,898.19	45,000,000.00	0.00
220201	Transport & Travelling - General	18,000,000.00	0.00	15,000,000.00	0.00
22020102	Local Travel & Transport - Others	18,000,000.00	0.00	15,000,000.00	0.00
220203	Materials and Supplies - General	3,000,000.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	3,000,000.00	0.00	5,000,000.00	0.00
220204	Maintenance Services - General	10,000,000.00	16,482,898.19	25,000,000.00	0.00
22020405	Maintenance of Plants / Generators	10,000,000.00	16,482,898.19	25,000,000.00	0.00

023400300100 Electrical Section					
Code	Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	449,767,783.00	153,873,499.08	580,279,469.00	0.00
21	Personnel Cost	6,167,783.00	4,111,855.33	9,779,469.00	0.00
2101	SALARY	3,040,194.00	2,026,796.00	4,772,952.00	0.00
210101	Salaries and Wages	3,040,194.00	2,026,796.00	4,772,952.00	0.00
21010101	Salary	3,040,194.00	2,026,796.00	4,772,952.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,127,589.00	2,085,059.33	5,006,517.00	0.00
210201	ALLOWANCES	3,127,589.00	2,085,059.33	5,006,517.00	0.00
21020103	Transport Allowance	1,131,768.00	754,512.00	1,128,552.00	0.00
21020104	Rent Supplement	508,032.00	338,688.00	952,552.00	0.00
21020105	Meal Subsidy	233,832.00	155,888.00	477,840.00	0.00
21020106	Utility Allowance	160,800.00	107,200.00	546,048.00	0.00
21020109	Leave Transport Grant	254,019.00	169,346.00	477,269.00	0.00
21020110	Overtime	127,010.00	84,673.33	0.00	0.00
21020137	Medical Allowance	712,128.00	474,752.00	1,424,256.00	0.00
22	Other Recurrent Costs	152,600,000.00	80,609,200.00	162,500,000.00	0.00
2202	OVERHEAD COST	152,600,000.00	80,609,200.00	162,500,000.00	0.00

220201	Transport & Travelling - General	100,000.00	300,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	100,000.00	300,000.00	1,000,000.00	0.00
220202	Utilities General	1,500,000.00	750,000.00	1,500,000.00	0.00
22020201	Electricity Charges	1,500,000.00	750,000.00	1,500,000.00	0.00
220203	Materials and Supplies - General	1,000,000.00	925,200.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	1,000,000.00	925,200.00	5,000,000.00	0.00
220204	Maintenance Services - General	150,000,000.00	78,634,000.00	155,000,000.00	0.00
22020403	Maintenance of Office Building / Residential Quarters	0.00	0.00	5,000,000.00	0.00
22020410	Maintenance of Street Lightings	150,000,000.00	78,634,000.00	150,000,000.00	0.00
23	Capital Expenditure	291,000,000.00	69,152,443.75	408,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	274,000,000.00	69,152,443.75	285,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	274,000,000.00	69,152,443.75	285,000,000.00	0.00
23020103	Construction/Provision Of Electricity / Solar Power	274,000,000.00	69,152,443.75	235,000,000.00	0.00
23020107	Construction/Provision Of Public Schools	0.00	0.00	50,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	17,000,000.00	0.00	123,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	17,000,000.00	0.00	123,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	17,000,000.00	0.00	123,000,000.00	0.00

023400400100 Land & Survey Section					
Code	Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	35,611,971.00	4,341,314.00	39,686,212.00	0.00
21	Personnel Cost	6,511,971.00	4,341,314.00	6,686,212.00	0.00
2101	SALARY	3,609,008.00	2,406,005.33	3,090,408.00	0.00
210101	Salaries and Wages	3,609,008.00	2,406,005.33	3,090,408.00	0.00
21010101	Salary	3,609,008.00	2,406,005.33	3,090,408.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,902,963.00	1,935,308.67	3,595,804.00	0.00
210201	ALLOWANCES	2,902,963.00	1,935,308.67	3,595,804.00	0.00
21020103	Transport Allowance	585,480.00	390,320.00	837,244.00	0.00
21020104	Rent Supplement	621,780.00	414,520.00	618,048.00	0.00
21020105	Meal Subsidy	253,728.00	169,152.00	355,440.00	0.00
21020106	Utility Allowance	174,480.00	116,320.00	407,856.00	0.00
21020109	Leave Transport Grant	310,901.00	207,267.33	309,024.00	0.00
21020110	Overtime	155,450.00	103,633.33	0.00	0.00
21020137	Medical Allowance	801,144.00	534,096.00	1,068,192.00	0.00
22	Other Recurrent Costs	4,100,000.00	0.00	8,000,000.00	0.00
2202	OVERHEAD COST	4,100,000.00	0.00	8,000,000.00	0.00
220201	Transport & Travelling - General	100,000.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	100,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	1,000,000.00	0.00	2,000,000.00	0.00
22020301	Office Materials and Consumables	1,000,000.00	0.00	2,000,000.00	0.00
220204	Maintenance Services - General	3,000,000.00	0.00	5,000,000.00	0.00
22020405	Maintenance of Plants / Generators	3,000,000.00	0.00	5,000,000.00	0.00
23	Capital Expenditure	25,000,000.00	0.00	25,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	25,000,000.00	0.00	25,000,000.00	0.00
230101	Purchase of Fixed Assets - General	25,000,000.00	0.00	25,000,000.00	0.00
23010101	Purchase/Acquisition Of Land	25,000,000.00	0.00	25,000,000.00	0.00

023400500100 Building Section					
Code	Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	602,813,841.00	118,744,455.86	1,149,637,476.00	0.00
21	Personnel Cost	12,213,841.00	8,142,560.67	13,637,476.00	0.00
2101	SALARY	7,003,584.00	4,669,056.00	6,684,704.00	0.00
210101	Salaries and Wages	7,003,584.00	4,669,056.00	6,684,704.00	0.00
21010101	Salary	7,003,584.00	4,669,056.00	6,684,704.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,210,257.00	3,473,504.67	6,952,772.00	0.00

210201	ALLOWANCES	5,210,257.00	3,473,504.67	6,952,772.00	0.00
21020103	Transport Allowance	1,067,388.00	711,592.00	1,557,912.00	0.00
21020104	Rent Supplement	1,100,700.00	733,800.00	1,336,872.00	0.00
21020105	Meal Subsidy	467,676.00	311,784.00	658,512.00	0.00
21020106	Utility Allowance	324,000.00	216,000.00	752,688.00	0.00
21020109	Leave Transport Grant	550,358.00	366,905.33	688,436.00	0.00
21020110	Overtime	275,179.00	183,452.67	0.00	0.00
21020137	Medical Allowance	1,424,956.00	949,970.67	1,958,352.00	0.00
22	Other Recurrent Costs	21,600,000.00	4,570,000.00	28,000,000.00	0.00
2202	OVERHEAD COST	21,600,000.00	4,570,000.00	28,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	2,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	2,000,000.00	0.00
220203	Materials and Supplies - General	1,000,000.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	1,000,000.00	0.00	5,000,000.00	0.00
220204	Maintenance Services - General	20,000,000.00	4,570,000.00	20,000,000.00	0.00
22020403	Maintenance of Office Building / Residential Quarters	20,000,000.00	4,570,000.00	20,000,000.00	0.00
220206	Other Services - General	100,000.00	0.00	1,000,000.00	0.00
22020603	Residential Rent	100,000.00	0.00	1,000,000.00	0.00
23	Capital Expenditure	569,000,000.00	106,031,895.19	1,108,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	25,000,000.00	0.00	25,000,000.00	0.00
230101	Purchase of Fixed Assets - General	25,000,000.00	0.00	25,000,000.00	0.00
23010112	Purchase Of Office Furniture and Fittings	25,000,000.00	0.00	25,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	524,000,000.00	101,231,895.19	1,073,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	524,000,000.00	101,231,895.19	1,073,000,000.00	0.00
23020101	Construction/Provision Of Office Buildings	110,000,000.00	0.00	95,000,000.00	0.00
23020102	Construction/Provision Of Residential Buildings	205,000,000.00	88,361,895.19	245,000,000.00	0.00
23020106	Construction/Provision Of Hospitals/Health Centres	30,000,000.00	0.00	50,000,000.00	0.00
23020114	Construction / Provision Of Roads	20,000,000.00	0.00	0.00	0.00
23020116	Construction / Provision Of Water-Ways	15,000,000.00	0.00	0.00	0.00
23020124	Construction Of Markets/Parks	15,000,000.00	12,870,000.00	15,000,000.00	0.00
23020126	Construction/Provision Of Cemeteries	19,000,000.00	0.00	50,000,000.00	0.00
23020131	Construction/Provision Of Religious Structures	80,000,000.00	0.00	563,000,000.00	0.00
23020132	Construction/Provision Of Other Institutional Structures	30,000,000.00	0.00	55,000,000.00	0.00
2303	REHABILITATION / REPAIRS	20,000,000.00	4,800,000.00	10,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	20,000,000.00	4,800,000.00	10,000,000.00	0.00
23030121	Rehabilitation / Repairs Of Office Buildings	10,000,000.00	4,800,000.00	10,000,000.00	0.00
23030139	Rehabilitation/Repairs of Religious Structures	10,000,000.00	0.00	0.00	0.00

023800100100	Planning				
Code	Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	169,126,688.00	67,788,862.00	231,544,917.00	0.00
21	Personnel Cost	92,233,293.00	61,488,862.00	75,651,522.00	0.00
2101	SALARY	31,535,952.00	21,023,968.00	36,453,840.00	0.00
210101	Salaries and Wages	31,535,952.00	21,023,968.00	36,453,840.00	0.00
21010101	Salary	31,535,952.00	21,023,968.00	36,453,840.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	60,697,341.00	40,464,894.00	39,197,682.00	0.00
210201	ALLOWANCES	60,697,341.00	40,464,894.00	39,197,682.00	0.00
21020103	Transport Allowance	10,172,972.00	6,781,981.33	8,512,607.00	0.00
21020104	Rent Supplement	10,746,680.00	7,164,453.33	7,296,777.00	0.00
21020105	Meal Subsidy	7,270,688.00	4,847,125.33	3,631,150.00	0.00
21020106	Utility Allowance	4,577,376.00	3,051,584.00	4,435,833.00	0.00
21020109	Leave Transport Grant	5,903,595.00	3,935,730.00	4,410,610.00	0.00
21020110	Overtime	3,451,798.00	2,301,198.67	0.00	0.00
21020117	Domestic Staff Allowance	2,720,000.00	1,813,333.33	840,000.00	0.00
21020137	Medical Allowance	15,854,232.00	10,569,488.00	10,070,705.00	0.00
22	Other Recurrent Costs	11,000,000.00	6,300,000.00	20,000,000.00	0.00

2202	OVERHEAD COST	11,000,000.00	6,300,000.00	20,000,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	1,000,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	2,000,000.00	2,300,000.00	4,000,000.00	0.00
22020301	Office Materials and Consumables	1,000,000.00	0.00	1,000,000.00	0.00
22020305	Printing of Non-security Documents	1,000,000.00	2,300,000.00	3,000,000.00	0.00
220204	Maintenance Services - General	8,000,000.00	4,000,000.00	10,000,000.00	0.00
22020404	Maintenance of Office / IT Equipment	8,000,000.00	4,000,000.00	10,000,000.00	0.00
220210	Miscellaneous Expenses - General	0.00	0.00	5,000,000.00	0.00
22021044	Committees and Commissions	0.00	0.00	5,000,000.00	0.00
23	Capital Expenditure	65,893,395.00	0.00	135,893,395.00	0.00
2301	FIXED ASSETS PURCHASED	65,893,395.00	0.00	135,893,395.00	0.00
230101	Purchase of Fixed Assets - General	65,893,395.00	0.00	135,893,395.00	0.00
23010106	Purchase Of Vans	65,893,395.00	0.00	135,893,395.00	0.00

023800200100	Research and Statistics				
Code	Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	0.00	0.00	9,000,000.00	0.00
22	Other Recurrent Costs	0.00	0.00	9,000,000.00	0.00
2202	OVERHEAD COST	0.00	0.00	9,000,000.00	0.00
220204	Maintenance Services - General	0.00	0.00	6,000,000.00	0.00
22020402	Maintenance of Office Furniture	0.00	0.00	2,000,000.00	0.00
22020404	Maintenance of Office / IT Equipment	0.00	0.00	4,000,000.00	0.00
220210	Miscellaneous Expenses - General	0.00	0.00	3,000,000.00	0.00
22021044	Committees and Commissions	0.00	0.00	3,000,000.00	0.00

051700100100	Education (Non-Teaching Staff)				
Code	Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	145,057,670.00	52,038,446.67	343,821,275.00	0.00
21	Personnel Cost	75,057,670.00	50,038,446.67	103,821,275.00	0.00
2101	SALARY	42,079,983.00	28,053,322.00	57,093,698.00	0.00
210101	Salaries and Wages	42,079,983.00	28,053,322.00	57,093,698.00	0.00
21010101	Salary	42,079,983.00	28,053,322.00	57,093,698.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	32,977,687.00	21,985,124.67	46,727,577.00	0.00
210201	ALLOWANCES	32,977,687.00	21,985,124.67	46,727,577.00	0.00
21020103	Transport Allowance	6,350,220.00	4,233,480.00	4,317,884.00	0.00
21020104	Rent Supplement	8,917,240.00	5,944,826.67	7,212,488.00	0.00
21020105	Meal Subsidy	2,052,880.00	1,368,586.67	1,808,868.00	0.00
21020106	Utility Allowance	2,080,980.00	1,387,320.00	2,006,594.00	0.00
21020107	Entertainment	0.00	0.00	50,400.00	0.00
21020109	Leave Transport Grant	4,191,986.00	2,794,657.33	2,423,880.00	0.00
21020110	Overtime	2,095,993.00	1,397,328.67	0.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	2,519,964.00	0.00
21020136	Responsibility Allowance	1,680,380.00	1,120,253.33	7,212,488.00	0.00
21020137	Medical Allowance	5,608,008.00	3,738,672.00	7,158,930.00	0.00
21020156	Professional Teaching Allowance	0.00	0.00	12,016,081.00	0.00
22	Other Recurrent Costs	10,000,000.00	2,000,000.00	50,000,000.00	0.00
2202	OVERHEAD COST	0.00	0.00	40,000,000.00	0.00
220203	Materials and Supplies - General	0.00	0.00	40,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	10,000,000.00	0.00
22020310	Teaching Aids, Laboratory and Instructional Materials	0.00	0.00	30,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	10,000,000.00	2,000,000.00	10,000,000.00	0.00
220401	Local Grants and Contributions	10,000,000.00	2,000,000.00	10,000,000.00	0.00
22040111	Grants to Communities and NGOs	10,000,000.00	2,000,000.00	10,000,000.00	0.00
23	Capital Expenditure	60,000,000.00	0.00	190,000,000.00	0.00

2302	CONSTRUCTION / PROVISION	60,000,000.00	0.00	190,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	60,000,000.00	0.00	190,000,000.00	0.00
23020107	Construction/Provision Of Public Schools	60,000,000.00	0.00	190,000,000.00	0.00

051700200100 Education (Teaching Staff)					
Code	Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	26 Climate Change Tagging
<u>2</u>	EXPENDITURES	<u>890,086,823.00</u>	<u>588,934,393.67</u>	<u>1,918,622,334.00</u>	<u>0.00</u>
21	Personnel Cost	890,086,823.00	588,934,393.67	1,918,622,334.00	0.00
2101	SALARY	394,001,905.00	262,667,936.67	1,191,708,864.00	0.00
210101	Salaries and Wages	394,001,905.00	262,667,936.67	1,191,708,864.00	0.00
21010101	Salary	394,001,905.00	262,667,936.67	1,191,708,864.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	496,084,918.00	326,266,457.00	726,913,470.00	0.00
210201	ALLOWANCES	396,084,918.00	264,056,612.00	626,913,470.00	0.00
21020103	Transport Allowance	48,768,756.00	32,512,504.00	104,185,030.00	0.00
21020104	Rent Supplement	65,454,658.00	43,636,438.67	122,270,977.00	0.00
21020105	Meal Subsidy	21,520,816.00	14,347,210.67	27,536,467.00	0.00
21020106	Utility Allowance	15,271,512.00	10,181,008.00	46,666,944.00	0.00
21020107	Entertainment	50,352.00	33,568.00	5,443,200.00	0.00
21020109	Leave Transport Grant	27,625,913.00	18,417,275.33	34,567,316.00	0.00
21020110	Overtime	13,812,957.00	9,208,638.00	0.00	0.00
21020112	Inducement Allowance	82,664,338.00	55,109,558.67	67,491,840.00	0.00
21020117	Domestic Staff Allowance	1,440,000.00	960,000.00	15,119,988.00	0.00
21020137	Medical Allowance	61,776,216.00	41,184,144.00	81,360,731.00	0.00
21020156	Professional Teaching Allowance	57,699,400.00	38,466,266.67	122,270,977.00	0.00
210202	Social Contributions	100,000,000.00	62,209,845.00	100,000,000.00	0.00
21020202	17% Government Contributory Pension	100,000,000.00	62,209,845.00	100,000,000.00	0.00

051700300100 Adult Education					
Code	Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	26 Climate Change Tagging
<u>2</u>	EXPENDITURES	<u>7,157,880.00</u>	<u>2,199,400.00</u>	<u>8,000,000.00</u>	<u>0.00</u>
22	Other Recurrent Costs	7,157,880.00	2,199,400.00	8,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	7,157,880.00	2,199,400.00	8,000,000.00	0.00
220401	Local Grants and Contributions	7,157,880.00	2,199,400.00	8,000,000.00	0.00
22040102	Grants to State Governments – LEAs Salary	7,157,880.00	2,199,400.00	8,000,000.00	0.00

051700400100 Other Education					
Code	Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	26 Climate Change Tagging
<u>2</u>	EXPENDITURES	<u>117,000,000.00</u>	<u>50,362,802.60</u>	<u>117,000,000.00</u>	<u>0.00</u>
23	Capital Expenditure	117,000,000.00	50,362,802.60	117,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	50,000,000.00	45,012,802.60	50,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	50,000,000.00	45,012,802.60	50,000,000.00	0.00
23020107	Construction/Provision Of Public Schools	50,000,000.00	45,012,802.60	50,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	67,000,000.00	5,350,000.00	67,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	67,000,000.00	5,350,000.00	67,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	67,000,000.00	5,350,000.00	67,000,000.00	0.00

052100200100 Curative					
Code	Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	26 Climate Change Tagging
<u>2</u>	EXPENDITURES	<u>666,242,230.00</u>	<u>204,733,687.00</u>	<u>1,052,826,761.00</u>	<u>0.00</u>
21	Personnel Cost	252,723,369.00	137,170,839.00	256,607,900.00	0.00
2101	SALARY	140,238,462.00	93,492,308.00	132,331,367.00	0.00
210101	Salaries and Wages	140,238,462.00	93,492,308.00	132,331,367.00	0.00
21010101	Salary	140,238,462.00	93,492,308.00	132,331,367.00	0.00

2102	ALLOWANCES AND SOCIAL CONTRIBUTION	112,484,907.00	43,678,531.00	124,276,533.00	0.00
210201	ALLOWANCES	89,084,907.00	34,778,066.00	75,878,533.00	0.00
21020103	Transport Allowance	30,236,871.00	20,157,914.00	41,729,456.00	0.00
21020104	Rent Supplement	0.00	0.00	23,562,965.00	0.00
21020112	Inducement Allowance	10,300,000.00	6,866,666.67	9,707,652.00	0.00
21020113	Hazard / Hardship Allowance	11,630,228.00	7,753,485.33	878,460.00	0.00
21020117	Domestic Staff Allowance	36,917,808.00	0.00	0.00	0.00
210202	Social Contributions	23,400,000.00	8,900,465.00	48,398,000.00	0.00
21020202	17% Government Contributory Pension	11,100,000.00	7,457,465.00	30,317,000.00	0.00
21020206	Workers Health Insurance Cover	12,300,000.00	1,443,000.00	18,081,000.00	0.00
22	Other Recurrent Costs	63,000,000.00	67,562,848.00	85,000,000.00	0.00
2202	OVERHEAD COST	63,000,000.00	67,562,848.00	85,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	670,000.00	2,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	670,000.00	2,000,000.00	0.00
220203	Materials and Supplies - General	50,000,000.00	58,361,850.00	60,000,000.00	0.00
22020307	Drugs, Vaccines & Medical Supplies	50,000,000.00	58,361,850.00	60,000,000.00	0.00
220204	Maintenance Services - General	5,000,000.00	500,000.00	10,000,000.00	0.00
22020421	Maintenance of Health Institution Buildings	5,000,000.00	500,000.00	10,000,000.00	0.00
220210	Miscellaneous Expenses - General	7,500,000.00	8,030,998.00	13,000,000.00	0.00
22021049	Special Health Programmes & Initiatives	500,000.00	0.00	1,000,000.00	0.00
22021060	Nutrition Activities	7,000,000.00	8,030,998.00	12,000,000.00	0.00
23	Capital Expenditure	350,518,861.00	0.00	711,218,861.00	0.00
2301	FIXED ASSETS PURCHASED	20,000,000.00	0.00	20,000,000.00	0.00
230101	Purchase of Fixed Assets - General	20,000,000.00	0.00	20,000,000.00	0.00
23010121	Purchase Of Residential Furniture	20,000,000.00	0.00	20,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	55,000,000.00	0.00	238,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	55,000,000.00	0.00	238,000,000.00	0.00
23020101	Construction/Provision Of Office Buildings	0.00	0.00	58,000,000.00	0.00
23020106	Construction/Provision Of Hospitals/Health Centres	55,000,000.00	0.00	180,000,000.00	0.00
2303	REHABILITATION / REPAIRS	254,018,861.00	0.00	412,018,861.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	254,018,861.00	0.00	412,018,861.00	0.00
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	254,018,861.00	0.00	412,018,861.00	0.00
2305	OTHER CAPITAL PROJECTS	21,500,000.00	0.00	41,200,000.00	0.00
230501	Acquisition of Non-Tangible Asset	21,500,000.00	0.00	41,200,000.00	0.00
23050108	Special Intervention Programmes and Projects	21,500,000.00	0.00	41,200,000.00	0.00

053500100100	Preventive (Water, Sanitation and Hygiene)				
Code	Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	277,665,439.00	94,448,668.39	292,447,076.00	0.00
21	Personnel Cost	127,165,439.00	84,776,959.33	121,447,076.00	0.00
2101	SALARY	38,080,532.00	25,387,021.33	58,982,753.00	0.00
210101	Salaries and Wages	38,080,532.00	25,387,021.33	58,982,753.00	0.00
21010101	Salary	38,080,532.00	25,387,021.33	58,982,753.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	89,084,907.00	59,389,938.00	62,464,323.00	0.00
210201	ALLOWANCES	89,084,907.00	59,389,938.00	62,464,323.00	0.00
21020103	Transport Allowance	0.00	0.00	17,104,996.00	0.00
21020104	Rent Supplement	30,236,871.00	20,157,914.00	11,800,868.00	0.00
21020112	Inducement Allowance	0.00	0.00	3,788,352.00	0.00
21020113	Hazard / Hardship Allowance	10,300,000.00	6,866,666.67	2,880,000.00	0.00
21020117	Domestic Staff Allowance	11,630,228.00	7,753,485.33	0.00	0.00
21020149	Consolidated Allowance	36,917,808.00	24,611,872.00	26,890,107.00	0.00
22	Other Recurrent Costs	42,500,000.00	9,671,709.06	56,000,000.00	0.00
2202	OVERHEAD COST	32,500,000.00	9,671,709.06	46,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	100,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	100,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	12,000,000.00	5,571,709.06	20,000,000.00	0.00

22020301	Office Materials and Consumables	12,000,000.00	5,571,709.06	20,000,000.00	0.00
220204	Maintenance Services - General	8,000,000.00	4,000,000.00	10,000,000.00	0.00
22020417	Maintenance of Other Infrastructure	8,000,000.00	4,000,000.00	10,000,000.00	0.00
220210	Miscellaneous Expenses - General	12,000,000.00	0.00	15,000,000.00	0.00
22021044	Committees and Commissions	12,000,000.00	0.00	15,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	10,000,000.00	0.00	10,000,000.00	0.00
220401	Local Grants and Contributions	10,000,000.00	0.00	10,000,000.00	0.00
22040103	Grants to State Governments – Recurrent Security Support	10,000,000.00	0.00	10,000,000.00	0.00
23	Capital Expenditure	108,000,000.00	0.00	115,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	50,000,000.00	0.00	60,000,000.00	0.00
230101	Purchase of Fixed Assets - General	50,000,000.00	0.00	60,000,000.00	0.00
23010104	Purchase of Motor Cycles	0.00	0.00	10,000,000.00	0.00
23010139	Purchase Of Tricycle	50,000,000.00	0.00	50,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	58,000,000.00	0.00	55,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	58,000,000.00	0.00	55,000,000.00	0.00
23020133	Construction/Provision Of Public Convenience	58,000,000.00	0.00	55,000,000.00	0.00

053500300100 Rural Water Supply					
Code	Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	736,495,449.00	397,221,034.21	813,123,324.00	0.00
21	Personnel Cost	5,743,449.00	3,828,966.00	15,123,324.00	0.00
2101	SALARY	2,673,462.00	1,782,308.00	7,164,975.00	0.00
210101	Salaries and Wages	2,673,462.00	1,782,308.00	7,164,975.00	0.00
21010101	Salary	2,673,462.00	1,782,308.00	7,164,975.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,069,987.00	2,046,658.00	7,958,349.00	0.00
210201	ALLOWANCES	3,069,987.00	2,046,658.00	7,958,349.00	0.00
21020103	Transport Allowance	577,473.00	384,982.00	1,831,379.00	0.00
21020104	Rent Supplement	600,651.00	400,434.00	1,432,996.00	0.00
21020105	Meal Subsidy	248,376.00	165,584.00	775,688.00	0.00
21020106	Utility Allowance	169,428.00	112,952.00	886,947.00	0.00
21020107	Entertainment	12,588.00	8,392.00	0.00	0.00
21020109	Leave Transport Grant	300,327.00	200,218.00	716,498.00	0.00
21020117	Domestic Staff Allowance	360,000.00	240,000.00	0.00	0.00
21020137	Medical Allowance	801,144.00	534,096.00	2,314,841.00	0.00
22	Other Recurrent Costs	400,252,000.00	108,088,275.50	117,500,000.00	0.00
2202	OVERHEAD COST	400,252,000.00	108,088,275.50	117,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	1,000,000.00	0.00
220202	Utilities General	1,000,000.00	1,000,000.00	1,500,000.00	0.00
22020205	Water rates & Charges	1,000,000.00	1,000,000.00	1,500,000.00	0.00
220203	Materials and Supplies - General	1,500,000.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	1,500,000.00	0.00	5,000,000.00	0.00
220204	Maintenance Services - General	397,252,000.00	107,088,275.50	110,000,000.00	0.00
22020404	Maintenance of Office / IT Equipment	198,626,000.00	53,544,137.75	10,000,000.00	0.00
22020415	Maintenance of Water Facilities	198,626,000.00	53,544,137.75	100,000,000.00	0.00
23	Capital Expenditure	330,500,000.00	285,303,792.71	680,500,000.00	0.00
2302	CONSTRUCTION / PROVISION	330,500,000.00	285,303,792.71	680,500,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	330,500,000.00	285,303,792.71	680,500,000.00	0.00
23020103	Construction/Provision Of Electricity / Solar Power	35,000,000.00	17,328,287.50	0.00	0.00
23020105	Construction/Provision Of Water Facilities	295,500,000.00	267,975,505.21	680,500,000.00	0.00

055100100100 Community Development Section					
Code	Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	113,477,799.00	330,311,807.77	555,721,048.00	0.00
21	Personnel Cost	22,977,799.00	15,318,532.67	17,761,048.00	0.00

2101	SALARY		12,635,530.00	8,423,686.67	9,412,867.00	0.00
210101	Salaries and Wages		12,635,530.00	8,423,686.67	9,412,867.00	0.00
21010101	Salary		12,635,530.00	8,423,686.67	9,412,867.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		10,342,269.00	6,894,846.00	8,348,181.00	0.00
210201	ALLOWANCES		10,342,269.00	6,894,846.00	8,348,181.00	0.00
21020103	Transport Allowance		1,877,524.00	1,251,682.67	2,000,031.00	0.00
21020104	Rent Supplement		2,127,012.00	1,418,008.00	1,776,105.00	0.00
21020105	Meal Subsidy		1,661,472.00	1,107,648.00	722,166.00	0.00
21020106	Utility Allowance		588,480.00	392,320.00	825,328.00	0.00
21020109	Leave Transport Grant		1,063,555.00	709,036.67	888,052.00	0.00
21020110	Overtime		531,778.00	354,518.67	0.00	0.00
21020137	Medical Allowance		2,492,448.00	1,661,632.00	2,136,499.00	0.00
22	Other Recurrent Costs		10,500,000.00	15,451,300.00	396,960,000.00	0.00
2202	OVERHEAD COST		10,500,000.00	15,451,300.00	16,000,000.00	0.00
220201	Transport & Travelling - General		500,000.00	780,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others		500,000.00	780,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General		0.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables		0.00	0.00	5,000,000.00	0.00
220204	Maintenance Services - General		10,000,000.00	14,671,300.00	10,000,000.00	0.00
22020404	Maintenance of Office / IT Equipment		10,000,000.00	14,671,300.00	10,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL		0.00	0.00	380,960,000.00	0.00
220401	Local Grants and Contributions		0.00	0.00	380,960,000.00	0.00
22040103	Grants to State Governments – Recurrent Security Support		0.00	0.00	87,000,000.00	0.00
22040111	Grants to Communities and NGOs		0.00	0.00	293,960,000.00	0.00
23	Capital Expenditure		80,000,000.00	299,541,975.10	141,000,000.00	0.00
2301	FIXED ASSETS PURCHASED		500,000.00	0.00	1,500,000.00	0.00
230101	Purchase of Fixed Assets - General		500,000.00	0.00	1,500,000.00	0.00
23010123	Purchase Of Fire Fighting Equipment		500,000.00	0.00	1,500,000.00	0.00
2302	CONSTRUCTION / PROVISION		39,500,000.00	117,564,475.10	39,500,000.00	0.00
230201	Contruction/Provision of Fixed Assets - General		39,500,000.00	117,564,475.10	39,500,000.00	0.00
23020118	Construction / Provision Of Infrastructure		39,500,000.00	117,564,475.10	39,500,000.00	0.00
2305	OTHER CAPITAL PROJECTS		40,000,000.00	181,977,500.00	100,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset		40,000,000.00	181,977,500.00	100,000,000.00	0.00
23050108	Special Intervention Programmes and Projects		40,000,000.00	181,977,500.00	100,000,000.00	0.00

055100200100 Information, Youth, Sport & Culture					
Code	Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	35,227,769.00	31,354,012.67	349,427,350.00	0.00
21	Personnel Cost	5,847,769.00	3,898,512.67	12,543,493.00	0.00
2101	SALARY	3,109,828.00	2,073,218.67	6,784,236.00	0.00
210101	Salaries and Wages	3,109,828.00	2,073,218.67	6,784,236.00	0.00
21010101	Salary	3,109,828.00	2,073,218.67	6,784,236.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,737,941.00	1,825,294.00	5,759,257.00	0.00
210201	ALLOWANCES	2,737,941.00	1,825,294.00	5,759,257.00	0.00
21020103	Transport Allowance	495,252.00	330,168.00	1,277,465.00	0.00
21020104	Rent Supplement	622,356.00	414,904.00	1,148,819.00	0.00
21020105	Meal Subsidy	219,300.00	146,200.00	540,274.00	0.00
21020106	Utility Allowance	311,196.00	207,464.00	615,916.00	0.00
21020109	Leave Transport Grant	310,983.00	207,322.00	574,409.00	0.00
21020110	Overtime	155,491.00	103,660.67	0.00	0.00
21020137	Medical Allowance	623,363.00	415,575.33	1,602,374.00	0.00
22	Other Recurrent Costs	12,380,000.00	6,525,000.00	18,080,000.00	0.00
2202	OVERHEAD COST	12,380,000.00	6,525,000.00	18,080,000.00	0.00
220201	Transport & Travelling - General	600,000.00	0.00	2,000,000.00	0.00
22020101	Local Travel & Transport - Training	600,000.00	0.00	2,000,000.00	0.00
220203	Materials and Supplies - General	700,000.00	350,000.00	5,000,000.00	0.00

22020301	Office Materials and Consumables	700,000.00	350,000.00	5,000,000.00	0.00
220204	Maintenance Services - General	10,000,000.00	5,825,000.00	10,000,000.00	0.00
22020417	Maintenance of Other Infrastructure	10,000,000.00	5,825,000.00	10,000,000.00	0.00
220210	Miscellaneous Expenses - General	1,080,000.00	350,000.00	1,080,000.00	0.00
22021003	Publicity and Advertisements	1,080,000.00	350,000.00	1,080,000.00	0.00
23	Capital Expenditure	17,000,000.00	20,930,500.00	318,803,857.00	0.00
2301	FIXED ASSETS PURCHASED	17,000,000.00	20,930,500.00	318,803,857.00	0.00
230101	Purchase of Fixed Assets - General	17,000,000.00	20,930,500.00	318,803,857.00	0.00
23010104	Purchase of Motor Cycles	2,000,000.00	0.00	2,000,000.00	0.00
23010140	Purchase of Information / Communication Equipment	15,000,000.00	20,930,500.00	111,000,000.00	0.00
23010150	Purchase of Livestocks	0.00	0.00	205,803,857.00	0.00

055100300100 Social Welfare Section					
Code	Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	92,978,691.00	20,323,682.87	407,148,970.00	0.00
21	Personnel Cost	31,978,691.00	9,639,127.33	42,022,970.00	0.00
2101	SALARY	5,294,168.00	3,529,445.33	9,719,595.00	0.00
210101	Salaries and Wages	5,294,168.00	3,529,445.33	9,719,595.00	0.00
21010101	Salary	5,294,168.00	3,529,445.33	9,719,595.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	26,684,523.00	6,109,682.00	32,303,375.00	0.00
210201	ALLOWANCES	2,684,523.00	1,789,682.00	8,303,375.00	0.00
21020103	Transport Allowance	482,940.00	321,960.00	1,707,095.00	0.00
21020104	Rent Supplement	686,608.00	457,738.67	1,943,919.00	0.00
21020105	Meal Subsidy	211,296.00	140,864.00	719,236.00	0.00
21020106	Utility Allowance	150,600.00	100,400.00	824,666.00	0.00
21020109	Leave Transport Grant	353,311.00	235,540.67	971,960.00	0.00
21020110	Overtime	176,656.00	117,770.67	0.00	0.00
21020137	Medical Allowance	623,112.00	415,408.00	2,136,499.00	0.00
210202	Social Contributions	24,000,000.00	4,320,000.00	24,000,000.00	0.00
21020204	Employee Compensation Fund	24,000,000.00	4,320,000.00	24,000,000.00	0.00
22	Other Recurrent Costs	36,000,000.00	10,684,555.54	300,126,000.00	0.00
2202	OVERHEAD COST	36,000,000.00	10,684,555.54	188,126,000.00	0.00
220201	Transport & Travelling - General	3,000,000.00	0.00	5,000,000.00	0.00
22020102	Local Travel & Transport - Others	3,000,000.00	0.00	5,000,000.00	0.00
220203	Materials and Supplies - General	0.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	5,000,000.00	0.00
220210	Miscellaneous Expenses - General	33,000,000.00	10,684,555.54	178,126,000.00	0.00
22021007	Welfare Packages	18,000,000.00	6,219,000.00	30,000,000.00	0.00
22021045	Institutional Feeding	0.00	0.00	100,000,000.00	0.00
22021059	Council of Ulama, Hisba & Other Religious Groups Activities	15,000,000.00	4,465,555.54	48,126,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	0.00	0.00	112,000,000.00	0.00
220401	Local Grants and Contributions	0.00	0.00	112,000,000.00	0.00
22040107	Grants to State Governments – Other Recurrent	0.00	0.00	112,000,000.00	0.00
23	Capital Expenditure	25,000,000.00	0.00	65,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	40,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	0.00	0.00	40,000,000.00	0.00
23020118	Construction / Provision Of Infrastructure	0.00	0.00	40,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	25,000,000.00	0.00	25,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	25,000,000.00	0.00	25,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	25,000,000.00	0.00	25,000,000.00	0.00

055100400100 Trade Section and Cooperatives					
Code	Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	13,798,788.00	9,470,329.00	35,302,692.00	0.00
21	Personnel Cost	11,798,788.00	8,470,329.00	19,302,692.00	0.00

2101	SALARY	6,310,028.00	4,206,685.33	9,693,414.00	0.00
210101	Salaries and Wages	6,310,028.00	4,206,685.33	9,693,414.00	0.00
21010101	Salary	6,310,028.00	4,206,685.33	9,693,414.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,488,760.00	4,263,643.67	9,609,278.00	0.00
210201	ALLOWANCES	5,488,760.00	4,263,643.67	9,609,278.00	0.00
21020103	Transport Allowance	1,191,980.00	946,142.00	2,115,606.00	0.00
21020104	Rent Supplement	1,179,459.00	759,445.00	1,933,682.00	0.00
21020105	Meal Subsidy	551,262.00	409,552.00	893,442.00	0.00
21020106	Utility Allowance	310,080.00	276,187.00	1,026,582.00	0.00
21020109	Leave Transport Grant	564,675.00	338,270.67	969,342.00	0.00
21020110	Overtime	0.00	169,135.00	0.00	0.00
21020137	Medical Allowance	1,691,304.00	1,364,912.00	2,670,624.00	0.00
22	Other Recurrent Costs	2,000,000.00	1,000,000.00	16,000,000.00	0.00
2202	OVERHEAD COST	2,000,000.00	1,000,000.00	16,000,000.00	0.00
220201	Transport & Travelling - General	0.00	500,000.00	1,000,000.00	0.00
22020101	Local Travel & Transport - Training	0.00	500,000.00	0.00	0.00
22020102	Local Travel & Transport - Others	0.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	2,000,000.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	2,000,000.00	0.00	5,000,000.00	0.00
220204	Maintenance Services - General	0.00	500,000.00	0.00	0.00
22020412	Maintenance of Markets / Public Places	0.00	500,000.00	0.00	0.00
220205	Training - General	0.00	0.00	10,000,000.00	0.00
22020501	Local Training	0.00	0.00	10,000,000.00	0.00

055100500100 Traditional/Religious Affairs					
Code	Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	150,000,000.00	136,892,348.65	270,000,000.00	0.00
22	Other Recurrent Costs	150,000,000.00	136,892,348.65	270,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	150,000,000.00	136,892,348.65	270,000,000.00	0.00
220401	Local Grants and Contributions	150,000,000.00	136,892,348.65	270,000,000.00	0.00
22040113	Contribution to Traditional Councils	150,000,000.00	136,892,348.65	270,000,000.00	0.00