

State	Jigawa
Local Government	Gumel
Year	2026

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

Revenue by Economic	2026 Budget
Opening Balance	137,931,000.00
Statutory Allocation	2,607,050,000.00
VAT	3,462,340,000.00
Other FAAC	3,640,750,000.00
LG IGR	38,330,000.00
Share of State IGR	118,000,000.00
Other (Capital Receipts)	-
<b>Total Revenue</b>	<b>10,004,401,000.00</b>

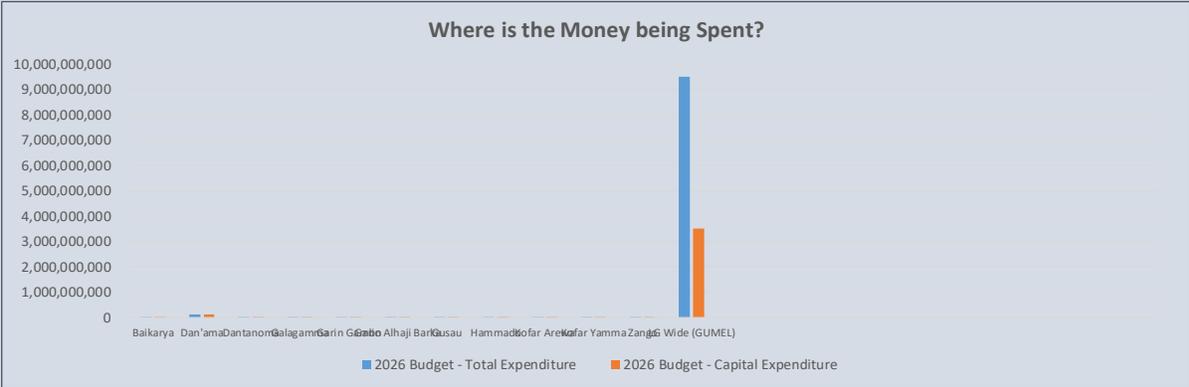
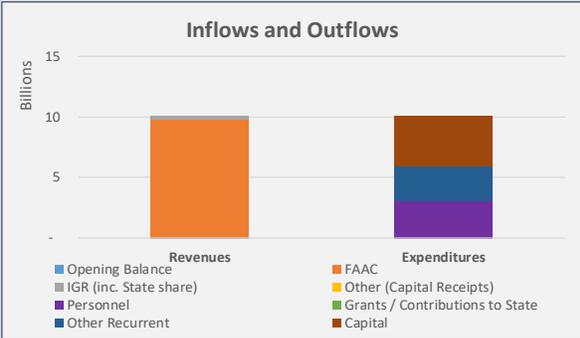
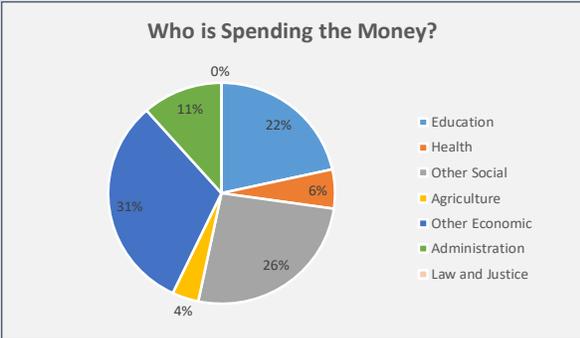
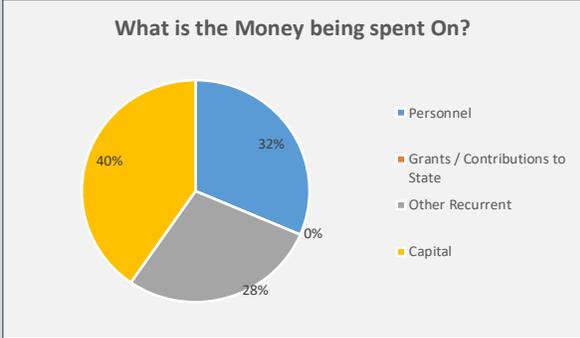
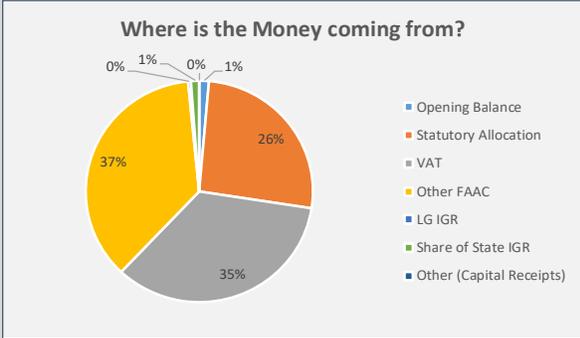
Expenditure by Economic	2026 Budget
Personnel	3,144,036,423.47
Grants / Contributions to State	-
Other Recurrent	2,818,946,000.00
Capital	4,041,418,576.53
<b>Total Expenditure</b>	<b>10,004,401,000.00</b>

Expenditure by Sector	2026 Budget
Education	2,153,816,364.85
Health	570,200,126.02
Other Social	2,607,062,030.33
Agriculture	377,936,861.04
Other Economic	3,143,391,444.72
Administration	1,151,994,173.04
Law and Justice	-
<b>Total Expenditure</b>	<b>10,004,401,000.00</b>

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Contribution to State and Local Government Joint Projects & Programmes.	450,000,000.00
Youth and Women Empowerment programm ( SURE P)	400,000,000.00
Social Intervention Programm ( S.I.P)	300,000,000.00
Construction of Modern motor park at Gumel (Ongoing) at Dantanoma Ward	247,709,608.00
Contribution to Community Development Project	222,000,000.00
Purchase of Hand Pumps Materials for portable water for communities	200,000,000.00
Purchase of Relief Materials (Palliative Response) for the less privileged across the lo	200,000,000.00
Renovation of 10No. Dilapidated classes for comfortable learning across the 11 wards	168,350,154.31
Construction of 5 blocks of 2 bedrooms prototype House at LG Headquaters	150,000,000.00
Payment of Compensation for Land Purchase for Building New Market	150,000,000.00
<i>Other Capital Projects</i>	1,553,358,814.22
<b>Total</b>	<b>4,041,418,576.53</b>

Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
Baikarya	56,742,554.85	56,742,554.85
Dan'ama	149,037,776.83	149,037,776.83
Dantanoma	47,348,206.55	47,348,206.55
Galagamma	53,363,175.27	53,363,175.27
Garin Gambo	28,694,004.70	28,694,004.70
Garin Alhaji Barka	17,045,454.55	17,045,454.55
Gusau	32,938,704.95	32,938,704.95
Hammado	57,978,155.00	57,978,155.00
Kofar Arewa	30,110,722.55	30,110,722.55
Kofar Yamma	21,948,206.55	21,948,206.55
Zango	14,045,454.55	14,045,454.55
LG Wide (GUMEL)	9,495,148,583.70	3,532,166,160.23
<b>Total</b>	<b>10,004,401,000.00</b>	<b>4,041,418,576.53</b>

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



**317109 - GUMEL Local Government, Jigawa State - 2026 Budget: Summary**

<b>Item</b>	<b>2025 Original Budget</b>	<b>2025 Performance January to August</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>Opening Balance</b>			<b>137,931,000.00</b>	
<b>Recurrent Revenue</b>	<b>5,865,771,059.91</b>	<b>2,832,812,877.03</b>	<b>9,866,470,000.00</b>	-
11 - LOCAL GOVT. SHARE OF FAAC	5,842,346,059.91	2,824,446,193.18	9,710,140,000.00	-
12 - Independent Revenue	23,425,000.00	8,366,683.85	156,330,000.00	-
<b>Recurrent Expenditure</b>	<b>3,206,620,967.35</b>	<b>1,505,067,651.22</b>	<b>5,962,982,423.47</b>	-
21 - Personnel Cost	1,544,757,087.35	1,051,560,179.46	3,144,036,423.47	-
22 - Other Recurrent Costs	1,661,863,880.00	453,507,471.76	2,818,946,000.00	-
<b>Transfer to Capital Account</b>	<b>2,659,150,092.56</b>	<b>1,327,745,225.81</b>	<b>4,041,418,576.53</b>	-
<b>Capital Receipts</b>	-	-	-	-
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-
<b>23 - Capital Expenditure</b>	<b>2,172,072,891.01</b>	<b>911,679,376.04</b>	<b>4,041,418,576.53</b>	<b>529,690,194.70</b>
<b>Total Revenue (including OB)</b>	<b>5,865,771,059.91</b>	<b>2,832,812,877.03</b>	<b>10,004,401,000.00</b>	-
<b>Total Expenditure</b>	<b>5,378,693,858.36</b>	<b>2,416,747,027.26</b>	<b>10,004,401,000.00</b>	<b>529,690,194.70</b>
<b>Closing Balance</b>	<b>487,077,201.55</b>	<b>416,065,849.77</b>	<b>0.00</b>	- <b>529,690,194.70</b>

317109 - GUMEL Local Government, Jigawa State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<b>Total Expenditure</b>	<b>3,144,036,423.47</b>	<b>2,818,946,000.00</b>	<b>5,962,982,423.47</b>	<b>4,041,418,576.53</b>	<b>10,004,401,000.00</b>
<b>010000000000</b>	<b>Administrative</b>	<b>284,294,173.04</b>	<b>400,700,000.00</b>	<b>684,994,173.04</b>	<b>467,000,000.00</b>	<b>1,151,994,173.04</b>
<b>011100000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>88,085,843.08</b>	<b>171,000,000.00</b>	<b>259,085,843.08</b>	-	<b>259,085,843.08</b>
011100100100	Chairman	86,109,050.00	167,000,000.00	253,109,050.00	-	253,109,050.00
011108000100	Internal Audit Office	1,976,793.08	4,000,000.00	5,976,793.08	-	5,976,793.08
<b>011200000000</b>	<b>LOCAL GOVT LEGISLATIVES COUNCIL</b>	<b>50,085,166.00</b>	<b>59,200,000.00</b>	<b>109,285,166.00</b>	-	<b>109,285,166.00</b>
011200100100	Legislative Council	50,085,166.00	59,200,000.00	109,285,166.00	-	109,285,166.00
<b>012500000000</b>	<b>ADMIN AND GENERAL SERVICES</b>	<b>146,123,163.96</b>	<b>170,500,000.00</b>	<b>316,623,163.96</b>	<b>467,000,000.00</b>	<b>783,623,163.96</b>
012500100100	Office of the Director Admin and General Services	146,123,163.96	170,500,000.00	316,623,163.96	467,000,000.00	783,623,163.96
<b>020000000000</b>	<b>Economic</b>	<b>646,702,925.76</b>	<b>1,212,000,000.00</b>	<b>1,858,702,925.76</b>	<b>1,662,625,380.00</b>	<b>3,521,328,305.76</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>136,816,332.36</b>	<b>52,000,000.00</b>	<b>188,816,332.36</b>	<b>189,120,528.68</b>	<b>377,936,861.04</b>
021500100100	Agriculture Section	18,334,662.84	17,000,000.00	35,334,662.84	144,120,528.68	179,455,191.52
021500200100	Forestry Section	26,122,452.48	17,000,000.00	43,122,452.48	45,000,000.00	88,122,452.48
021500300100	Livestock Section (Veterinary)	92,359,217.04	18,000,000.00	110,359,217.04	-	110,359,217.04
<b>022000000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>168,476,877.52</b>	<b>689,000,000.00</b>	<b>857,476,877.52</b>	-	<b>857,476,877.52</b>
022001000100	Account section	159,587,374.84	675,000,000.00	834,587,374.84	-	834,587,374.84
022002000100	Revenue Section	8,889,502.68	14,000,000.00	22,889,502.68	-	22,889,502.68
<b>023400000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>60,335,572.92</b>	<b>403,000,000.00</b>	<b>463,335,572.92</b>	<b>1,473,504,851.32</b>	<b>1,936,840,424.24</b>
023400100100	Road & Communication Section	16,696,147.08	17,000,000.00	33,696,147.08	-	33,696,147.08
023400200100	Mechanical Section	14,813,673.00	93,000,000.00	107,813,673.00	-	107,813,673.00
023400300100	Electrical Section	14,813,673.00	219,000,000.00	233,813,673.00	249,797,438.70	483,611,111.70
023400400100	Land & Survey Section	6,422,840.00	16,000,000.00	22,422,840.00	456,448,100.72	478,870,940.72
023400500100	Building Section	7,589,239.84	58,000,000.00	65,589,239.84	767,259,311.90	832,848,551.74
<b>023800000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>281,074,142.96</b>	<b>68,000,000.00</b>	<b>349,074,142.96</b>	-	<b>349,074,142.96</b>
023800100100	Planning	281,074,142.96	65,000,000.00	346,074,142.96	-	346,074,142.96
023800200100	Research and Statistics	-	3,000,000.00	-	-	3,000,000.00
<b>050000000000</b>	<b>Social</b>	<b>2,213,039,324.67</b>	<b>1,206,246,000.00</b>	<b>3,419,285,324.67</b>	<b>1,911,793,196.53</b>	<b>5,331,078,521.20</b>
<b>051700000000</b>	<b>LOCAL EDUCATION AUTHORITY</b>	<b>1,613,277,809.34</b>	<b>38,000,000.00</b>	<b>1,651,277,809.34</b>	<b>502,538,555.51</b>	<b>2,153,816,364.85</b>
051700100100	Education (Non-Teaching Staff)	219,616,362.14	30,000,000.00	249,616,362.14	258,350,154.31	507,966,516.45
051700200100	Education (Teaching Staff)	1,393,661,447.20	-	1,393,661,447.20	244,188,401.20	1,637,849,848.40
051700300100	Adult Education	-	8,000,000.00	8,000,000.00	-	8,000,000.00
<b>052100000000</b>	<b>PRIMARY HEALTH CARE</b>	<b>362,195,485.00</b>	<b>58,000,000.00</b>	<b>420,195,485.00</b>	<b>150,004,641.02</b>	<b>570,200,126.02</b>
052100100100	Primary Health Care Manager	-	-	-	150,004,641.02	150,004,641.02
052100200100	Curative	362,195,485.00	58,000,000.00	420,195,485.00	-	420,195,485.00
<b>053500000000</b>	<b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b>	<b>123,707,312.28</b>	<b>186,000,000.00</b>	<b>309,707,312.28</b>	<b>347,250,000.00</b>	<b>656,957,312.28</b>
053500100100	Preventive (Water, Sanitation and Hygiene)	103,090,261.40	74,000,000.00	177,090,261.40	-	177,090,261.40
053500300100	Rural Water Supply	20,617,050.88	112,000,000.00	132,617,050.88	347,250,000.00	479,867,050.88
<b>055100000000</b>	<b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>	<b>113,858,718.05</b>	<b>924,246,000.00</b>	<b>1,038,104,718.05</b>	<b>912,000,000.00</b>	<b>1,950,104,718.05</b>
055100100100	Community Development Section	92,690,453.64	297,040,000.00	389,730,453.64	-	389,730,453.64
055100200100	Information, Youth, Sport & Culture	5,455,843.80	43,080,000.00	48,535,843.80	912,000,000.00	960,535,843.80
055100300100	Social Welfare Section	13,930,159.44	317,126,000.00	331,056,159.44	-	331,056,159.44
055100400100	Trade Section and Cooperatives	1,782,261.17	17,000,000.00	18,782,261.17	-	18,782,261.17
055100500100	Traditional/Religious Affairs	-	250,000,000.00	250,000,000.00	-	250,000,000.00

317109 - GUMEL Local Government, Jigawa State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Revenue</b>	<b>5,865,771,059.91</b>	<b>2,832,812,877.03</b>	<b>9,866,470,000.00</b>	<b>-</b>
<b>01000000000</b>	<b>Administrative</b>	<b>4,650,000.00</b>	<b>2,556,900.00</b>	<b>12,400,000.00</b>	<b>-</b>
<b>01250000000</b>	<b>ADMIN AND GENERAL SERVICES</b>	<b>4,650,000.00</b>	<b>2,556,900.00</b>	<b>12,400,000.00</b>	<b>-</b>
012500100100	Office of the Director Admin and General Services	4,650,000.00	2,556,900.00	12,400,000.00	-
<b>02000000000</b>	<b>Economic</b>	<b>5,860,411,059.91</b>	<b>2,830,179,877.03</b>	<b>9,852,580,000.00</b>	<b>-</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>6,320,000.00</b>	<b>1,518,870.00</b>	<b>6,100,000.00</b>	<b>-</b>
021500100100	Agriculture Section	5,000,000.00	1,470,000.00	5,300,000.00	-
021500200100	Forestry Section	20,000.00	-	100,000.00	-
021500300100	Livestock Section (Veterinary)	1,300,000.00	48,870.00	700,000.00	-
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>5,852,671,059.91</b>	<b>2,828,606,007.03</b>	<b>9,845,110,000.00</b>	<b>-</b>
022001000100	Account section	5,850,896,059.91	2,828,606,007.03	9,843,530,000.00	-
022002000100	Revenue Section	1,775,000.00	-	1,580,000.00	-
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>1,420,000.00</b>	<b>55,000.00</b>	<b>1,370,000.00</b>	<b>-</b>
023400200100	Mechanical Section	620,000.00	35,000.00	1,070,000.00	-
023400400100	Land & Survey Section	350,000.00	20,000.00	200,000.00	-
023400500100	Building Section	450,000.00	-	100,000.00	-
<b>05000000000</b>	<b>Social</b>	<b>710,000.00</b>	<b>76,100.00</b>	<b>1,490,000.00</b>	<b>-</b>
<b>05350000000</b>	<b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b>	<b>300,000.00</b>	<b>76,100.00</b>	<b>850,000.00</b>	<b>-</b>
053500100100	Preventive (Water, Sanitation and Hygiene)	300,000.00	76,100.00	850,000.00	-
<b>05510000000</b>	<b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>	<b>410,000.00</b>	<b>-</b>	<b>640,000.00</b>	<b>-</b>
055100400100	Trade Section and Cooperatives	410,000.00	-	640,000.00	-

**317109 - GUMEL Local Government, Jigawa State - 2026 Budget: Total Revenue by Economic Classification**

Code	Economic Item	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>1</b>	<b>Revenue</b>	<b>5,865,771,059.91</b>	<b>2,832,812,877.03</b>	<b>9,866,470,000.00</b>	-
<b>11</b>	<b>LOCAL GOVT. SHARE OF FAAC</b>	<b>5,842,346,059.91</b>	<b>2,824,446,193.18</b>	<b>9,710,140,000.00</b>	-
<b>1101</b>	<b>LOCAL GOVT. SHARE OF FAAC</b>	<b>5,842,346,059.91</b>	<b>2,824,446,193.18</b>	<b>9,710,140,000.00</b>	-
<b>110101</b>	<b>LOCAL GOVT. SHARE OF STATUTORY REVENUES</b>	<b>1,177,913,034.00</b>	<b>680,558,946.09</b>	<b>2,607,050,000.00</b>	-
11010101	Statutory Allocation	1,177,913,034.00	680,558,946.09	2,607,050,000.00	-
<b>110102</b>	<b>LOCAL GOVT. SHARE OF VAT</b>	<b>2,764,433,025.91</b>	<b>1,134,798,711.24</b>	<b>3,462,340,000.00</b>	-
11010201	Share of VAT	2,764,433,025.91	1,134,798,711.24	3,462,340,000.00	-
<b>110103</b>	<b>LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES</b>	<b>1,900,000,000.00</b>	<b>1,009,088,535.85</b>	<b>3,640,750,000.00</b>	-
11010301	Excess Crude Oil Revenue	-	-	456,750,000.00	-
11010303	Exchange Gain	1,200,000,000.00	154,777,383.85	1,300,000,000.00	-
11010306	FOREX Equalization Mineral	-	-	500,000,000.00	-
11010308	Solid Mineral	-	6,083,735.00	45,000,000.00	-
11010312	Stabilization Funds	700,000,000.00	848,227,417.00	1,039,000,000.00	-
11010399	Other FAAC Distributions	-	-	300,000,000.00	-
<b>12</b>	<b>Independent Revenue</b>	<b>23,425,000.00</b>	<b>8,366,683.85</b>	<b>156,330,000.00</b>	-
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>23,425,000.00</b>	<b>8,366,683.85</b>	<b>156,330,000.00</b>	-
<b>120201</b>	<b>Licenses - General</b>	<b>6,445,000.00</b>	<b>1,524,900.00</b>	<b>9,680,000.00</b>	-
12020111	Bake House Licenses	100,000.00	-	200,000.00	-
12020116	Cattle Deallers Licenses	-	-	500,000.00	-
12020120	Hawker's Permits	25,000.00	-	30,000.00	-
12020122	Produce Buying Licenses	-	-	100,000.00	-
12020126	Tractor Hiring Services	5,000,000.00	1,470,000.00	5,000,000.00	-
12020130	Cinematograph Licenses	70,000.00	-	100,000.00	-
12020132	Motor Vehicle Licenses	-	-	200,000.00	-
12020134	Patent Medicine & Drug Stores Licenses	-	-	200,000.00	-
12020135	Private School Licenses	-	4,900.00	100,000.00	-
12020137	Trade Permit Licenses	150,000.00	-	100,000.00	-
12020148	Food and Water Processing Licence	-	-	200,000.00	-
12020151	Cattle Traders Certificate	-	-	2,000,000.00	-
12020156	Petroleum License Permit	150,000.00	35,000.00	200,000.00	-
12020159	Public Conviences Permit	50,000.00	15,000.00	150,000.00	-
12020161	Minor Industrial Licence Fees	50,000.00	-	50,000.00	-
12020162	Welding Machine License	50,000.00	-	50,000.00	-
12020163	Auto Spare Parts	250,000.00	-	250,000.00	-
12020164	Building Materials / Block Making Licence Fees	450,000.00	-	100,000.00	-
12020165	Sewing / Tailoring Servces	50,000.00	-	50,000.00	-
12020166	Barbing Salon / Boutque Services Fees	50,000.00	-	100,000.00	-
<b>120204</b>	<b>Fees - General</b>	<b>6,480,000.00</b>	<b>252,870.00</b>	<b>11,160,000.00</b>	-
12020417	Contractor Registration Fees	300,000.00	-	3,000,000.00	-
12020427	Tender Fees	2,500,000.00	-	3,000,000.00	-
12020436	Bill Board Advertisement Fees	-	-	100,000.00	-
12020438	Survey / Planning / Building Fees	150,000.00	-	-	-
12020441	Laboratory Fees	150,000.00	61,100.00	100,000.00	-
12020447	Land Use Fees	200,000.00	20,000.00	200,000.00	-
12020449	Business/Trade Operating Fees	50,000.00	5,000.00	250,000.00	-
12020451	Timber & Forest Fees	20,000.00	-	100,000.00	-
12020459	Right Of Occupancy Fees	700,000.00	-	1,000,000.00	-
12020461	Title Transfer Fees	100,000.00	-	200,000.00	-
12020466	Indigenship Registration Fees	1,500,000.00	79,900.00	2,000,000.00	-
12020468	Milling Charges	40,000.00	-	40,000.00	-
12020478	Workshop Fees	70,000.00	-	70,000.00	-
12020479	Motor Vehicles, Taxi and Motor Cycle Registration Fees	300,000.00	38,000.00	300,000.00	-
12020493	Auto Mechanic Registration Fees	100,000.00	-	300,000.00	-
12020499	Slaughter Stock Fees	300,000.00	48,870.00	500,000.00	-

**317109 - GUMEL Local Government, Jigawa State - 2026 Budget: Total Revenue by Economic Classification**

Code	Economic Item	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>120206</b>	<b>Sales - General</b>	<b>700,000.00</b>	<b>900,000.00</b>	<b>2,300,000.00</b>	-
12020604	Sales of Stores / Scraps / Unserviceable Items	700,000.00	900,000.00	2,000,000.00	-
12020609	Proceeds from Sales of Farm Produce	-	-	300,000.00	-
<b>120207</b>	<b>Earnings - General</b>	<b>2,700,000.00</b>	-	<b>3,200,000.00</b>	-
12020711	Earnings from Commercial Activities	1,000,000.00	-	2,000,000.00	-
12020729	Earning from Parks and Gardens	700,000.00	-	1,000,000.00	-
12020736	Earnings from Environmental Sanitation Services	1,000,000.00	-	200,000.00	-
<b>120208</b>	<b>Rent on Government Buildings - General</b>	<b>50,000.00</b>	-	<b>2,000,000.00</b>	-
12020801	Rent on Government Quarters	50,000.00	-	-	-
12020803	Rent on Government Buildings	-	-	2,000,000.00	-
<b>120209</b>	<b>Rent on Land &amp; Others - General</b>	<b>1,600,000.00</b>	<b>1,577,000.00</b>	<b>5,200,000.00</b>	-
12020903	Rents & Premium on the Allocation of Land	50,000.00	723,000.00	3,000,000.00	-
12020906	Rents on Government Properties	50,000.00	-	200,000.00	-
12020908	Ground Rent and Penalties	1,500,000.00	854,000.00	1,500,000.00	-
12020910	Certificate of Temporary Permit	-	-	500,000.00	-
<b>120210</b>	<b>REPAYMENTS - GENERAL</b>	<b>1,700,000.00</b>	<b>2,959,538.00</b>	<b>3,340,000.00</b>	-
12021002	Repayment of Motor Vehicle Advances	-	-	30,000.00	-
12021003	Repayment of Bicycle Advances (Principal)	-	-	50,000.00	-
12021005	Repayment of House Refurbishing Loan	-	-	60,000.00	-
12021012	Refund of Overpayment	500,000.00	1,579,769.00	2,000,000.00	-
12021021	Unclaimed Deposits	1,200,000.00	1,379,769.00	1,200,000.00	-
<b>120211</b>	<b>Investment Income</b>	<b>1,000,000.00</b>	-	<b>1,000,000.00</b>	-
12021102	Dividend on Investment	1,000,000.00	-	1,000,000.00	-
<b>120212</b>	<b>Interest Earned</b>	<b>500,000.00</b>	-	<b>250,000.00</b>	-
12021201	Motor Vehicle Advances (Interest)	500,000.00	-	100,000.00	-
12021202	Bicycle Advances (Interest)	-	-	50,000.00	-
12021203	Interest on Refurbishing Loan	-	-	100,000.00	-
<b>120213</b>	<b>Reimbursement - General</b>	<b>2,250,000.00</b>	<b>1,152,375.85</b>	<b>118,200,000.00</b>	-
12021301	Receipt of Local Government Share of State IGR	2,000,000.00	1,152,375.85	118,000,000.00	-
12021317	Reimbursement of Cost of Collections of PAYE	250,000.00	-	200,000.00	-

**317109 - GUMEL Local Government, Jigawa State - 2026 Budget: Total Revenue by Fund**

<b>Code</b>	<b>Fund</b>	<b>2026 Approved Budget</b>
	<b><i>Total Revenue (including Capital Receipts, excluding Open Balance)</i></b>	<b><u>9,866,470,000.00</u></b>
<b>01</b>	<b>FEDERATION ACCOUNT</b>	<b>9,710,140,000.00</b>
<b>011</b>	<b>FAAC DIRECT ALLOCATION</b>	<b>9,710,140,000.00</b>
01101	FAAC DIRECT ALLOCATION	9,710,140,000.00
<b>02</b>	<b>CONSOLIDATED REVENUE FUND</b>	<b>156,330,000.00</b>
<b>021</b>	<b>MAIN ENVELOP</b>	<b>156,330,000.00</b>
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	156,330,000.00



317109 - GUMEL Local Government, Jigawa State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Expenditure</b>	<b>5,378,693,858.36</b>	<b>2,416,747,027.26</b>	<b>10,004,401,000.00</b>	<b>529,690,194.70</b>
<b>01000000000</b>	<b>Administrative</b>	<b>757,845,978.86</b>	<b>295,122,602.94</b>	<b>1,151,994,173.04</b>	-
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>87,375,447.20</b>	<b>15,561,466.30</b>	<b>259,085,843.08</b>	-
011100100100	Chairman	85,700,358.00	14,778,073.50	253,109,050.00	-
011108000100	Internal Audit Office	1,675,089.20	783,392.80	5,976,793.08	-
<b>01120000000</b>	<b>LOCAL GOVT LEGISLATIVES COUNCIL</b>	<b>62,109,419.00</b>	<b>26,614,055.17</b>	<b>109,285,166.00</b>	-
011200100100	Legislative Council	62,109,419.00	26,614,055.17	109,285,166.00	-
<b>01250000000</b>	<b>ADMIN AND GENERAL SERVICES</b>	<b>608,361,112.66</b>	<b>252,947,081.48</b>	<b>783,623,163.96</b>	-
012500100100	Office of the Director Admin and General Services	608,361,112.66	252,947,081.48	783,623,163.96	-
<b>02000000000</b>	<b>Economic</b>	<b>2,443,627,776.23</b>	<b>680,302,360.80</b>	<b>3,521,328,305.76</b>	<b>332,440,194.70</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>255,979,750.21</b>	<b>120,635,235.48</b>	<b>377,936,861.04</b>	<b>45,000,000.00</b>
021500100100	Agriculture Section	136,206,143.18	29,666,595.79	179,455,191.52	30,000,000.00
021500200100	Forestry Section	34,825,671.03	14,663,780.69	88,122,452.48	15,000,000.00
021500300100	Livestock Section (Veterinary)	84,947,936.00	76,304,859.00	110,359,217.04	-
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>614,192,808.55</b>	<b>27,525,872.37</b>	<b>857,476,877.52</b>	-
022001000100	Account section	600,354,320.27	24,033,546.85	834,587,374.84	-
022002000100	Revenue Section	13,838,488.28	3,492,325.52	22,889,502.68	-
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>1,457,813,439.18</b>	<b>477,046,734.09</b>	<b>1,936,840,424.24</b>	<b>287,440,194.70</b>
023400100100	Road & Communication Section	14,821,369.73	8,280,334.91	33,696,147.08	-
023400200100	Mechanical Section	8,591,603.01	7,979,956.19	107,813,673.00	-
023400300100	Electrical Section	502,762,987.42	66,632,345.94	483,611,111.70	240,481,938.70
023400400100	Land & Survey Section	430,764,323.52	95,470,430.71	478,870,940.72	46,958,256.00
023400500100	Building Section	500,873,155.50	298,683,666.34	832,848,551.74	-
<b>02380000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>115,641,778.30</b>	<b>55,094,518.86</b>	<b>349,074,142.96</b>	-
023800100100	Planning	100,141,778.30	55,094,518.86	346,074,142.96	-
023800200100	Research and Statistics	15,500,000.00	-	3,000,000.00	-
<b>05000000000</b>	<b>Social</b>	<b>2,177,220,103.27</b>	<b>1,441,322,063.51</b>	<b>5,331,078,521.20</b>	<b>197,250,000.00</b>
<b>05170000000</b>	<b>LOCAL EDUCATION AUTHORITY</b>	<b>1,054,244,389.83</b>	<b>634,451,120.55</b>	<b>2,153,816,364.85</b>	<b>50,000,000.00</b>
051700100100	Education (Non-Teaching Staff)	136,096,346.30	79,297,564.20	507,966,516.45	50,000,000.00
051700200100	Education (Teaching Staff)	910,990,163.53	552,753,556.35	1,637,849,848.40	-
051700300100	Adult Education	7,157,880.00	2,400,000.00	8,000,000.00	-
<b>05210000000</b>	<b>PRIMARY HEALTH CARE</b>	<b>273,335,935.00</b>	<b>174,874,084.33</b>	<b>570,200,126.02</b>	-
052100100100	Primary Health Care Manager	52,500,000.00	24,873,994.00	150,004,641.02	-
052100200100	Curative	220,835,935.00	150,000,090.33	420,195,485.00	-
<b>05350000000</b>	<b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b>	<b>333,892,772.76</b>	<b>199,887,952.51</b>	<b>656,957,312.28</b>	<b>147,250,000.00</b>
053500100100	Preventive (Water, Sanitation and Hygiene)	94,798,057.00	56,994,104.67	177,090,261.40	-
053500300100	Rural Water Supply	239,094,715.76	142,893,847.84	479,867,050.88	147,250,000.00
<b>05510000000</b>	<b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>	<b>515,747,005.68</b>	<b>432,108,906.12</b>	<b>1,950,104,718.05</b>	-
055100100100	Community Development Section	58,815,292.16	73,510,861.44	389,730,453.64	-
055100200100	Information, Youth, Sport & Culture	195,755,089.20	216,032,392.80	960,535,843.80	-
055100300100	Social Welfare Section	85,307,540.11	55,879,248.41	331,056,159.44	-
055100400100	Trade Section and Cooperatives	5,869,084.21	1,379,389.47	18,782,261.17	-
055100500100	Traditional/Religious Affairs	170,000,000.00	85,307,014.00	250,000,000.00	-

317109 - GUMEL Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Personnel Expenditure</b>	<b>1,544,757,087.35</b>	<b>1,051,560,179.46</b>	<b>3,144,036,423.47</b>	-
<b>01000000000</b>	<b>Administrative</b>	<b>167,345,978.86</b>	<b>131,678,602.94</b>	<b>284,294,173.04</b>	-
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>43,875,447.20</b>	<b>15,561,466.30</b>	<b>88,085,843.08</b>	-
011100100100	Chairman	42,700,358.00	14,778,073.50	86,109,050.00	-
011108000100	Internal Audit Office	1,175,089.20	783,392.80	1,976,793.08	-
<b>01120000000</b>	<b>LOCAL GOVT LEGISLATIVES COUNCIL</b>	<b>25,609,419.00</b>	<b>26,614,055.17</b>	<b>50,085,166.00</b>	-
011200100100	Legislative Council	25,609,419.00	26,614,055.17	50,085,166.00	-
<b>01250000000</b>	<b>ADMIN AND GENERAL SERVICES</b>	<b>97,861,112.66</b>	<b>89,503,081.48</b>	<b>146,123,163.96</b>	-
012500100100	Office of the Director Admin and General Services	97,861,112.66	89,503,081.48	146,123,163.96	-
<b>02000000000</b>	<b>Economic</b>	<b>290,554,885.22</b>	<b>189,416,294.00</b>	<b>646,702,925.76</b>	-
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>97,109,750.20</b>	<b>87,058,068.47</b>	<b>136,816,332.36</b>	-
021500100100	Agriculture Section	10,736,143.18	7,157,428.79	18,334,662.84	-
021500200100	Forestry Section	7,925,671.02	5,283,780.68	26,122,452.48	-
021500300100	Livestock Section (Veterinary)	78,447,936.00	74,616,859.00	92,359,217.04	-
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>79,792,808.55</b>	<b>27,525,872.37</b>	<b>168,476,877.52</b>	-
022001000100	Account section	74,554,320.27	24,033,546.85	159,587,374.84	-
022002000100	Revenue Section	5,238,488.28	3,492,325.52	8,889,502.68	-
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>31,010,548.18</b>	<b>19,737,834.30</b>	<b>60,335,572.92</b>	-
023400100100	Road & Communication Section	8,521,369.73	5,680,913.15	16,696,147.08	-
023400200100	Mechanical Section	3,091,603.01	1,599,956.19	14,813,673.00	-
023400300100	Electrical Section	9,903,124.42	6,602,082.94	14,813,673.00	-
023400400100	Land & Survey Section	4,164,323.52	2,776,215.68	6,422,840.00	-
023400500100	Building Section	5,330,127.50	3,078,666.34	7,589,239.84	-
<b>02380000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>82,641,778.30</b>	<b>55,094,518.86</b>	<b>281,074,142.96</b>	-
023800100100	Planning	82,641,778.30	55,094,518.86	281,074,142.96	-
<b>05000000000</b>	<b>Social</b>	<b>1,086,856,223.27</b>	<b>730,465,282.51</b>	<b>2,213,039,324.67</b>	-
<b>05170000000</b>	<b>LOCAL EDUCATION AUTHORITY</b>	<b>776,086,509.83</b>	<b>517,391,006.55</b>	<b>1,613,277,809.34</b>	-
051700100100	Education (Non-Teaching Staff)	116,096,346.30	77,397,564.20	219,616,362.14	-
051700200100	Education (Teaching Staff)	659,990,163.53	439,993,442.35	1,393,661,447.20	-
<b>05210000000</b>	<b>PRIMARY HEALTH CARE</b>	<b>179,835,935.00</b>	<b>125,785,090.33</b>	<b>362,195,485.00</b>	-
052100200100	Curative	179,835,935.00	125,785,090.33	362,195,485.00	-
<b>05350000000</b>	<b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b>	<b>70,292,772.76</b>	<b>46,861,848.51</b>	<b>123,707,312.28</b>	-
053500100100	Preventive (Water, Sanitation and Hygiene)	60,298,057.00	40,198,704.67	103,090,261.40	-
053500300100	Rural Water Supply	9,994,715.76	6,663,143.84	20,617,050.88	-
<b>05510000000</b>	<b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>	<b>60,641,005.68</b>	<b>40,427,337.12</b>	<b>113,858,718.05</b>	-
055100100100	Community Development Section	50,215,292.16	33,476,861.44	92,690,453.64	-
055100200100	Information, Youth, Sport & Culture	1,175,089.20	783,392.80	5,455,843.80	-
055100300100	Social Welfare Section	7,181,540.11	4,787,693.41	13,930,159.44	-
055100400100	Trade Section and Cooperatives	2,069,084.21	1,379,389.47	1,782,261.17	-

317109 - GUMEL Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Other Recurrent Expenditure</b>	<b>1,661,863,880.00</b>	<b>453,507,471.76</b>	<b>2,818,946,000.00</b>	<b>-</b>
<b>01000000000</b>	<b>Administrative</b>	<b>193,500,000.00</b>	<b>17,237,000.00</b>	<b>400,700,000.00</b>	<b>-</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>43,500,000.00</b>	<b>-</b>	<b>171,000,000.00</b>	<b>-</b>
011100100100	Chairman	43,000,000.00	-	167,000,000.00	-
011108000100	Internal Audit Office	500,000.00	-	4,000,000.00	-
<b>01120000000</b>	<b>LOCAL GOVT LEGISLATIVES COUNCIL</b>	<b>36,500,000.00</b>	<b>-</b>	<b>59,200,000.00</b>	<b>-</b>
011200100100	Legislative Council	36,500,000.00	-	59,200,000.00	-
<b>01250000000</b>	<b>ADMIN AND GENERAL SERVICES</b>	<b>113,500,000.00</b>	<b>17,237,000.00</b>	<b>170,500,000.00</b>	<b>-</b>
012500100100	Office of the Director Admin and General Services	113,500,000.00	17,237,000.00	170,500,000.00	-
<b>02000000000</b>	<b>Economic</b>	<b>899,800,000.00</b>	<b>78,166,684.76</b>	<b>1,212,000,000.00</b>	<b>-</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>16,900,000.00</b>	<b>8,038,000.00</b>	<b>52,000,000.00</b>	<b>-</b>
021500100100	Agriculture Section	6,500,000.00	5,570,000.00	17,000,000.00	-
021500200100	Forestry Section	3,900,000.00	780,000.00	17,000,000.00	-
021500300100	Livestock Section (Veterinary)	6,500,000.00	1,688,000.00	18,000,000.00	-
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>534,400,000.00</b>	<b>-</b>	<b>689,000,000.00</b>	<b>-</b>
022001000100	Account section	525,800,000.00	-	675,000,000.00	-
022002000100	Revenue Section	8,600,000.00	-	14,000,000.00	-
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>315,500,000.00</b>	<b>70,128,684.76</b>	<b>403,000,000.00</b>	<b>-</b>
023400100100	Road & Communication Section	6,300,000.00	2,599,421.76	17,000,000.00	-
023400200100	Mechanical Section	5,500,000.00	6,380,000.00	93,000,000.00	-
023400300100	Electrical Section	301,800,000.00	60,030,263.00	219,000,000.00	-
023400400100	Land & Survey Section	900,000.00	194,000.00	16,000,000.00	-
023400500100	Building Section	1,000,000.00	925,000.00	58,000,000.00	-
<b>02380000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>33,000,000.00</b>	<b>-</b>	<b>68,000,000.00</b>	<b>-</b>
023800100100	Planning	17,500,000.00	-	65,000,000.00	-
023800200100	Research and Statistics	15,500,000.00	-	3,000,000.00	-
<b>05000000000</b>	<b>Social</b>	<b>568,563,880.00</b>	<b>358,103,787.00</b>	<b>1,206,246,000.00</b>	<b>-</b>
<b>05170000000</b>	<b>LOCAL EDUCATION AUTHORITY</b>	<b>147,157,880.00</b>	<b>109,360,114.00</b>	<b>38,000,000.00</b>	<b>-</b>
051700100100	Education (Non-Teaching Staff)	20,000,000.00	1,900,000.00	30,000,000.00	-
051700200100	Education (Teaching Staff)	120,000,000.00	105,060,114.00	-	-
051700300100	Adult Education	7,157,880.00	2,400,000.00	8,000,000.00	-
<b>05210000000</b>	<b>PRIMARY HEALTH CARE</b>	<b>41,000,000.00</b>	<b>24,215,000.00</b>	<b>58,000,000.00</b>	<b>-</b>
052100200100	Curative	41,000,000.00	24,215,000.00	58,000,000.00	-
<b>05350000000</b>	<b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b>	<b>136,300,000.00</b>	<b>44,236,104.00</b>	<b>186,000,000.00</b>	<b>-</b>
053500100100	Preventive (Water, Sanitation and Hygiene)	34,500,000.00	16,795,400.00	74,000,000.00	-
053500300100	Rural Water Supply	101,800,000.00	27,440,704.00	112,000,000.00	-
<b>05510000000</b>	<b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>	<b>244,106,000.00</b>	<b>180,292,569.00</b>	<b>924,246,000.00</b>	<b>-</b>
055100100100	Community Development Section	8,600,000.00	40,034,000.00	297,040,000.00	-
055100200100	Information, Youth, Sport & Culture	4,580,000.00	3,860,000.00	43,080,000.00	-
055100300100	Social Welfare Section	57,126,000.00	51,091,555.00	317,126,000.00	-
055100400100	Trade Section and Cooperatives	3,800,000.00	-	17,000,000.00	-
055100500100	Traditional/Religious Affairs	170,000,000.00	85,307,014.00	250,000,000.00	-

317109 - GUMEL Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Capital Expenditure</b>	<b>2,172,072,891.01</b>	<b>911,679,376.04</b>	<b>4,041,418,576.53</b>	<b>529,690,194.70</b>
<b>01000000000</b>	<b>Administrative</b>	<b>397,000,000.00</b>	<b>146,207,000.00</b>	<b>467,000,000.00</b>	<b>-</b>
<b>01250000000</b>	<b>ADMIN AND GENERAL SERVICES</b>	<b>397,000,000.00</b>	<b>146,207,000.00</b>	<b>467,000,000.00</b>	<b>-</b>
012500100100	Office of the Director Admin and General Services	397,000,000.00	146,207,000.00	467,000,000.00	-
<b>02000000000</b>	<b>Economic</b>	<b>1,253,272,891.01</b>	<b>412,719,382.04</b>	<b>1,662,625,380.00</b>	<b>332,440,194.70</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>141,970,000.01</b>	<b>25,539,167.01</b>	<b>189,120,528.68</b>	<b>45,000,000.00</b>
021500100100	Agriculture Section	118,970,000.00	16,939,167.00	144,120,528.68	30,000,000.00
021500200100	Forestry Section	23,000,000.01	8,600,000.01	45,000,000.00	15,000,000.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>1,111,302,891.00</b>	<b>387,180,215.03</b>	<b>1,473,504,851.32</b>	<b>287,440,194.70</b>
023400300100	Electrical Section	191,059,863.00	-	249,797,438.70	240,481,938.70
023400400100	Land & Survey Section	425,700,000.00	92,500,215.03	456,448,100.72	46,958,256.00
023400500100	Building Section	494,543,028.00	294,680,000.00	767,259,311.90	-
<b>05000000000</b>	<b>Social</b>	<b>521,800,000.00</b>	<b>352,752,994.00</b>	<b>1,911,793,196.53</b>	<b>197,250,000.00</b>
<b>05170000000</b>	<b>LOCAL EDUCATION AUTHORITY</b>	<b>131,000,000.00</b>	<b>7,700,000.00</b>	<b>502,538,555.51</b>	<b>50,000,000.00</b>
051700100100	Education (Non-Teaching Staff)	-	-	258,350,154.31	50,000,000.00
051700200100	Education (Teaching Staff)	131,000,000.00	7,700,000.00	244,188,401.20	-
<b>05210000000</b>	<b>PRIMARY HEALTH CARE</b>	<b>52,500,000.00</b>	<b>24,873,994.00</b>	<b>150,004,641.02</b>	<b>-</b>
052100100100	Primary Health Care Manager	52,500,000.00	24,873,994.00	150,004,641.02	-
<b>05350000000</b>	<b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b>	<b>127,300,000.00</b>	<b>108,790,000.00</b>	<b>347,250,000.00</b>	<b>147,250,000.00</b>
053500300100	Rural Water Supply	127,300,000.00	108,790,000.00	347,250,000.00	147,250,000.00
<b>05510000000</b>	<b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>	<b>211,000,000.00</b>	<b>211,389,000.00</b>	<b>912,000,000.00</b>	<b>-</b>
055100200100	Information, Youth, Sport & Culture	190,000,000.00	211,389,000.00	912,000,000.00	-
055100300100	Social Welfare Section	21,000,000.00	-	-	-

317109 - GUMEL Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>5,378,693,858.36</b>	<b>2,416,747,027.26</b>	<b>10,004,401,000.00</b>	<b>529,690,194.70</b>
<b>21</b>	<b>Personnel Cost</b>	<b>1,544,757,087.35</b>	<b>1,051,560,179.46</b>	<b>3,144,036,423.47</b>	-
<b>2101</b>	<b>SALARY</b>	<b>641,505,677.00</b>	<b>429,693,711.33</b>	<b>1,291,522,259.40</b>	-
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>641,505,677.00</b>	<b>429,693,711.33</b>	<b>1,291,522,259.40</b>	-
21010101	Salary	639,077,765.00	426,051,843.33	1,275,685,655.40	-
21010103	Consolidated Revenue Fund Charges - Salaries	2,427,912.00	3,641,868.00	15,836,604.00	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>903,251,410.35</b>	<b>621,866,468.12</b>	<b>1,819,514,178.07</b>	-
<b>210201</b>	<b>ALLOWANCES</b>	<b>852,088,037.35</b>	<b>607,532,419.12</b>	<b>1,596,919,275.99</b>	-
21020103	Transport Allowance	134,011,254.52	114,035,236.61	250,339,876.16	-
21020104	Rent Supplement	116,355,202.20	82,980,427.00	204,433,304.02	-
21020105	Meal Subsidy	44,651,376.32	34,360,297.73	86,821,925.84	-
21020106	Utility Allowance	30,263,537.64	22,252,517.33	93,976,154.32	-
21020107	Entertainment	2,489,036.00	2,107,953.50	3,213,795.00	-
21020109	Leave Transport Grant	73,231,235.53	53,021,871.34	128,748,377.29	-
21020111	In-lieu of Overtime / Agency Allowance	1,630,158.00	2,445,237.00	1,630,158.00	-
21020112	Inducement Allowance	144,271,284.33	96,180,856.22	240,889,770.00	-
21020113	Hazard / Hardship Allowance	34,366,466.30	23,013,687.53	50,692,850.24	-
21020117	Domestic Staff Allowance	12,709,361.52	8,689,375.52	39,426,161.52	-
21020122	Motor Vehicle Maintenance Allowance	6,334,591.00	1,167,296.00	6,334,591.00	-
21020123	Constituency Allowance	1,982,432.00	2,621,374.00	1,982,432.00	-
21020137	Medical Allowance	111,162,240.00	80,903,048.00	246,759,410.92	-
21020138	Furniture Allowance	-	-	5,000,000.00	-
21020149	Consolidated Allowance	113,197,576.00	75,465,050.67	148,058,281.68	-
21020160	J-Power Teachers Allowance	-	-	60,000,000.00	-
21020164	Consequential Increase Allowance	12,432,286.00	8,288,190.67	10,612,188.00	-
21020173	Once-in-4-Years Furniture Allowance	13,000,000.00	-	18,000,000.00	-
<b>210202</b>	<b>Social Contributions</b>	<b>51,163,373.00</b>	<b>14,334,049.00</b>	<b>222,594,902.08</b>	-
21020202	17% Government Contributory Pension	51,163,373.00	14,334,049.00	222,594,902.08	-
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>-</b>	<b>-</b>	<b>32,999,986.00</b>	-
<b>210301</b>	<b>Social Benefits</b>	<b>-</b>	<b>-</b>	<b>32,999,986.00</b>	-
21030104	Contract Staff Gratuity	-	-	32,999,986.00	-
<b>22</b>	<b>Other Recurrent Costs</b>	<b>1,661,863,880.00</b>	<b>453,507,471.76</b>	<b>2,818,946,000.00</b>	-
<b>2202</b>	<b>OVERHEAD COST</b>	<b>1,104,706,000.00</b>	<b>275,146,221.76</b>	<b>1,806,906,000.00</b>	-
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>25,600,000.00</b>	<b>18,652,000.00</b>	<b>121,000,000.00</b>	-
22020101	Local Travel & Transport - Training	2,900,000.00	1,010,000.00	12,000,000.00	-
22020102	Local Travel & Transport - Others	15,700,000.00	17,642,000.00	79,000,000.00	-
22020104	International Travel & Transport - Others	7,000,000.00	-	30,000,000.00	-
<b>220202</b>	<b>Utilities General</b>	<b>1,500,000.00</b>	<b>210,000.00</b>	<b>13,500,000.00</b>	-
22020201	Electricity Charges	500,000.00	210,000.00	12,000,000.00	-
22020202	Telephone Charges	500,000.00	-	1,500,000.00	-
22020205	Water rates & Charges	500,000.00	-	-	-
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>67,600,000.00</b>	<b>66,313,400.00</b>	<b>297,000,000.00</b>	-
22020301	Office Materials and Consumables	22,900,000.00	14,570,400.00	182,000,000.00	-
22020305	Printing of Non-security Documents	9,700,000.00	194,000.00	25,000,000.00	-
22020307	Drugs, Vaccines & Medical Supplies	30,000,000.00	17,210,000.00	30,000,000.00	-
22020310	Teaching Aids, Laboratory and Instructional Materials	-	-	30,000,000.00	-
22020318	Disaster Relief Materials	5,000,000.00	34,339,000.00	30,000,000.00	-
<b>220204</b>	<b>Maintenance Services - General</b>	<b>449,500,000.00</b>	<b>105,488,388.76</b>	<b>564,000,000.00</b>	-
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,500,000.00	580,000.00	20,000,000.00	-
22020402	Maintenance of Office Furniture	10,000,000.00	3,500,000.00	-	-
22020403	Maintenance of Office Building / Residential Quarters	5,000,000.00	-	71,000,000.00	-
22020404	Maintenance of Office / IT Equipment	6,000,000.00	3,110,000.00	40,000,000.00	-
22020406	Other Maintenance Services	2,000,000.00	-	3,000,000.00	-
22020410	Maintenance of Street Lightings	301,000,000.00	59,770,263.00	200,000,000.00	-

**317109 - GUMEL 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
22020412	Maintenance of Markets / Public Places	-	-	10,000,000.00	-
22020413	Minor Road Maintenance	5,000,000.00	2,599,421.76	10,000,000.00	-
22020415	Maintenance of Water Facilities	100,000,000.00	27,160,704.00	100,000,000.00	-
22020420	Maintenance of Medical Equipments	-	-	20,000,000.00	-
22020421	Maintenance of Health Institution Buildings	7,000,000.00	2,870,000.00	10,000,000.00	-
22020425	Maintenance of Lab/Workshop Tools and Instrument	10,000,000.00	5,898,000.00	20,000,000.00	-
22020427	Maintenance of Electricity/Solar Power	-	-	60,000,000.00	-
<b>220205</b>	<b>Training - General</b>	<b>58,000,000.00</b>	<b>13,770,000.00</b>	<b>95,000,000.00</b>	-
22020501	Local Training	57,000,000.00	13,770,000.00	90,000,000.00	-
22020503	Manpower Planning and Other Staff Development Expenses	1,000,000.00	-	5,000,000.00	-
<b>220206</b>	<b>Other Services - General</b>	<b>61,126,000.00</b>	<b>3,250,555.00</b>	<b>164,126,000.00</b>	-
22020604	Security Vote (Including Operations)	36,000,000.00	-	106,000,000.00	-
22020616	Casual Workers Services	25,126,000.00	3,250,555.00	58,126,000.00	-
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>6,000,000.00</b>	-	<b>11,000,000.00</b>	-
22020701	Financial Consulting	6,000,000.00	-	11,000,000.00	-
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>1,500,000.00</b>	-	<b>13,200,000.00</b>	-
22020801	Motor Vehicle Fuel Cost	1,500,000.00	-	13,200,000.00	-
<b>220209</b>	<b>Financial Charges - General</b>	<b>300,000.00</b>	-	<b>3,000,000.00</b>	-
22020901	Bank Charges (Other than Interest)	300,000.00	-	3,000,000.00	-
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>433,580,000.00</b>	<b>67,461,878.00</b>	<b>525,080,000.00</b>	-
22021001	Refreshment and Meals (Entertainment & Hospitality)	59,000,000.00	-	56,000,000.00	-
22021002	Honorarium and Sitting Allowance Payments	26,000,000.00	-	39,000,000.00	-
22021003	Publicity and Advertisements	1,080,000.00	350,000.00	1,080,000.00	-
22021041	Contingency Reserve - Recurrent	200,000,000.00	-	300,000,000.00	-
22021044	Committees and Commissions	20,000,000.00	-	16,000,000.00	-
22021045	Institutional Feeding	24,000,000.00	4,954,000.00	100,000,000.00	-
22021049	Special Health Programmes & Initiatives	500,000.00	-	1,000,000.00	-
22021060	Nutrition Activities	3,000,000.00	3,500,000.00	12,000,000.00	-
22021080	Special Services & Other Security Expenses	100,000,000.00	58,657,878.00	-	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>407,157,880.00</b>	<b>178,361,250.00</b>	<b>762,040,000.00</b>	-
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>407,157,880.00</b>	<b>178,361,250.00</b>	<b>762,040,000.00</b>	-
22040103	Grants to State Governments – Recurrent Security Support	-	-	199,000,000.00	-
22040104	Grants to State Governments – Contribution to LG Audit (0.5%)	17,500,000.00	-	25,000,000.00	-
22040105	Grants to State Governments – Contribution to LGSC Training (1%)	35,000,000.00	-	50,000,000.00	-
22040106	Grants to State Governments – Contribution to MLG (0.5%)	17,500,000.00	-	25,000,000.00	-
22040107	Grants to State Governments – Other Recurrent	100,000,000.00	-	-	-
22040108	Grants to Other Local Governments – Recurrent	27,157,880.00	4,300,000.00	8,000,000.00	-
22040111	Grants to Communities and NGOs	17,000,000.00	39,664,000.00	32,000,000.00	-
22040112	Grant to Academic Institutions	20,000,000.00	46,402,236.00	-	-
22040113	Contribution to Traditional Councils	170,000,000.00	85,307,014.00	250,000,000.00	-
22040115	Assistance and Donations to Individual	3,000,000.00	2,688,000.00	-	-
22040118	Grants to Communities (Polling Units)	-	-	173,040,000.00	-
<b>2207</b>	<b>Transfers - Payments</b>	<b>150,000,000.00</b>	-	<b>250,000,000.00</b>	-
<b>220701</b>	<b>Transfer to Fund Recurrent Expenditure - Payments</b>	<b>150,000,000.00</b>	-	<b>250,000,000.00</b>	-
22070105	Stabilization Funds	150,000,000.00	-	250,000,000.00	-
<b>23</b>	<b>Capital Expenditure</b>	<b>2,172,072,891.01</b>	<b>911,679,376.04</b>	<b>4,041,418,576.53</b>	<b>529,690,194.70</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>544,050,000.00</b>	<b>228,670,000.00</b>	<b>858,065,500.00</b>	<b>152,250,000.00</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>544,050,000.00</b>	<b>228,670,000.00</b>	<b>858,065,500.00</b>	<b>152,250,000.00</b>
23010101	Purchase/Acquisition Of Land	30,000,000.00	-	150,000,000.00	-
23010104	Purchase of Motor Cycles	2,000,000.00	-	2,000,000.00	-
23010105	Purchase Of Motor Vehicles	275,000,000.00	112,000,000.00	60,000,000.00	-
23010108	Purchase Of Buses	-	-	50,000,000.00	-
23010119	Purchase Of Power Generating Set	2,250,000.00	-	5,000,000.00	5,000,000.00
23010122	Purchase Of Health / Medical Equipment	2,500,000.00	3,090,000.00	-	-

**317109 - GUMEL 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
23010124	Purchase Of Teaching / Learning Aid Equipment	20,000,000.00	-	100,000,000.00	-
23010127	Purchase Of Agricultural Equipment and Improved Inputs	28,000,000.00	4,790,000.00	60,000,000.00	-
23010128	Purchase Of Security Equipment	20,000,000.00	-	23,000,000.00	-
23010130	Purchase Of Recreational Facilities	15,000,000.00	-	-	-
23010139	Purchase Of Tricycle	10,000,000.00	-	10,000,000.00	-
23010149	Purchase of Electronic Equipment and Fittings	-	-	815,500.00	-
23010150	Purchase of Livestocks	12,000,000.00	-	50,000,000.00	-
23010155	Purchase of Water Supply Equipment	127,300,000.00	108,790,000.00	347,250,000.00	147,250,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>1,090,509,863.01</b>	<b>404,274,209.04</b>	<b>1,772,979,443.34</b>	<b>362,440,194.70</b>
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>1,090,509,863.01</b>	<b>404,274,209.04</b>	<b>1,772,979,443.34</b>	<b>362,440,194.70</b>
23020101	Construction/Provision Of Office Buildings	-	-	58,000,000.00	-
23020102	Construction/Provision Of Residential Buildings	65,000,000.00	25,000,000.00	150,000,000.00	-
23020103	Construction/Provision Of Electricity / Solar Power	188,809,863.00	-	243,981,938.70	235,481,938.70
23020106	Construction/Provision Of Hospitals/Health Centres	34,000,000.00	24,873,994.00	47,317,591.02	-
23020107	Construction/Provision Of Public Schools	45,000,000.00	-	128,694,200.60	50,000,000.00
23020113	Construction / Provision Of Agricultural Facilities	-	-	30,000,000.00	30,000,000.00
23020114	Construction / Provision Of Roads	150,000,000.00	259,000,000.00	450,000,000.00	-
23020118	Construction / Provision Of Infrastructure	150,000,000.00	-	222,000,000.00	-
23020122	Construction Of Boundary Pillars/ Right Of Ways	28,000,000.01	2,900,000.01	12,000,000.00	-
23020124	Construction Of Markets/Parks	10,000,000.00	-	247,709,608.00	-
23020129	Construction Of Irrigation Facilities	-	-	30,000,000.00	30,000,000.00
23020131	Construction/Provision Of Religious Structures	34,000,000.00	-	127,287,612.30	-
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	385,700,000.00	92,500,215.03	25,988,492.72	16,958,256.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>108,543,028.00</b>	<b>11,360,000.00</b>	<b>257,173,633.19</b>	<b>-</b>
<b>230301</b>	<b>Rehabilitation/Repairs of Fixed Assets - General</b>	<b>108,543,028.00</b>	<b>11,360,000.00</b>	<b>257,173,633.19</b>	<b>-</b>
23030101	Rehabilitation/Repairs Of Residential Buildings	18,000,000.00	10,000,000.00	14,995,675.20	-
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	-	-	3,487,050.00	-
23030106	Rehabilitation/Repairs - Public Schools	-	-	168,350,154.31	-
23030113	Rehabilitation / Repairs - Roads	30,000,000.00	-	2,750,000.00	-
23030121	Rehabilitation / Repairs Of Office Buildings	30,980,956.00	1,360,000.00	25,000,000.00	-
23030122	Rehabilitation/Repairs of Wall Fence/Boundary Pillars	29,562,072.00	-	35,000,000.00	-
23030130	Rehabilitation/Repairs of Other Institutional Buildings	-	-	3,470,225.00	-
23030133	Rehabilitation/Repairs of Other facilities	-	-	4,120,528.68	-
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>6,000,000.00</b>	<b>5,700,000.00</b>	<b>15,000,000.00</b>	<b>15,000,000.00</b>
<b>230401</b>	<b>Preservation of the Environment - General</b>	<b>6,000,000.00</b>	<b>5,700,000.00</b>	<b>15,000,000.00</b>	<b>15,000,000.00</b>
23040101	Tree Planting	6,000,000.00	5,700,000.00	15,000,000.00	15,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>422,970,000.00</b>	<b>261,675,167.00</b>	<b>1,138,200,000.00</b>	<b>-</b>
<b>230501</b>	<b>Acquisition of Non-Tangible Asset</b>	<b>422,970,000.00</b>	<b>261,675,167.00</b>	<b>1,138,200,000.00</b>	<b>-</b>
23050101	Research & Development and Census/Surveys	50,000,000.00	13,770,000.00	50,000,000.00	-
23050103	Monitoring And Evaluation	15,000,000.00	-	18,000,000.00	-
23050108	Special Intervention Programmes and Projects	281,500,000.00	219,089,000.00	1,020,200,000.00	-
23050137	Capital Project Historical Liabilities	76,470,000.00	28,816,167.00	50,000,000.00	-

317109 - GUMEL Local Government, Jigawa State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Expenditure</b>	<b>5,378,693,858.36</b>	<b>2,416,747,027.26</b>	<b>10,004,401,000.00</b>	<b>529,690,194.70</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>1,454,157,521.71</b>	<b>368,665,994.17</b>	<b>1,962,288,667.52</b>	-
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>842,154,630.75</b>	<b>94,831,393.83</b>	<b>1,293,591,360.60</b>	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	264,790,733.00	66,522,128.67	526,894,230.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	577,363,897.75	28,309,265.17	766,697,130.60	-
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>612,002,890.96</b>	<b>273,834,600.34</b>	<b>668,697,306.92</b>	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	115,641,778.30	55,094,518.86	349,074,142.96	-
70133	OTHER GENERAL SERVICES	496,361,112.66	218,740,081.48	319,623,163.96	-
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>10,000,000.00</b>	-	<b>20,000,000.00</b>	-
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>10,000,000.00</b>	-	<b>20,000,000.00</b>	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	10,000,000.00	-	20,000,000.00	-
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>868,714,931.57</b>	<b>474,874,262.00</b>	<b>1,747,317,723.29</b>	<b>169,000,000.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>45,869,084.21</b>	<b>1,379,389.47</b>	<b>416,491,869.17</b>	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	45,869,084.21	1,379,389.47	416,491,869.17	-
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>205,479,750.21</b>	<b>111,845,235.48</b>	<b>342,936,861.04</b>	<b>60,000,000.00</b>
70421	AGRICULTURE	193,654,079.19	105,781,454.80	269,814,408.56	30,000,000.00
70422	FORESTRY	11,825,671.02	6,063,780.68	73,122,452.48	30,000,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>313,953,124.42</b>	<b>66,632,345.94</b>	<b>343,629,173.00</b>	<b>109,000,000.00</b>
70435	ELECTRICITY	313,953,124.42	66,632,345.94	342,813,673.00	109,000,000.00
70436	NON ELECTRIC ENERGY	-	-	815,500.00	-
<b>7045</b>	<b>TRANSPORT</b>	<b>273,412,972.74</b>	<b>275,260,291.10</b>	<b>594,259,820.08</b>	-
70451	ROAD TRANSPORT	273,412,972.74	275,260,291.10	594,259,820.08	-
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>30,000,000.00</b>	<b>19,757,000.00</b>	<b>50,000,000.00</b>	-
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	30,000,000.00	19,757,000.00	50,000,000.00	-
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>431,700,000.00</b>	<b>98,200,215.03</b>	<b>50,988,492.72</b>	<b>31,958,256.00</b>
<b>7052</b>	<b>WASTE WATER MANAGEMENT</b>	<b>30,000,000.00</b>	-	-	-
70521	WASTE WATER MANAGEMENT	30,000,000.00	-	-	-
<b>7054</b>	<b>PROTECTION OF BIODIVERSITYAND LANDSCAPE</b>	<b>6,000,000.00</b>	<b>5,700,000.00</b>	<b>15,000,000.00</b>	<b>15,000,000.00</b>
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	6,000,000.00	5,700,000.00	15,000,000.00	15,000,000.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>395,700,000.00</b>	<b>92,500,215.03</b>	<b>35,988,492.72</b>	<b>16,958,256.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	395,700,000.00	92,500,215.03	35,988,492.72	16,958,256.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>571,114,321.94</b>	<b>223,378,591.30</b>	<b>1,472,087,198.26</b>	<b>278,731,938.70</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>11,394,451.02</b>	<b>6,973,882.02</b>	<b>243,007,755.04</b>	-
70611	HOUSING DEVELOPMENT	11,394,451.02	6,973,882.02	243,007,755.04	-
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>134,815,292.16</b>	<b>73,510,861.44</b>	<b>389,730,453.64</b>	-
70621	COMMUNITY DEVELOPMENT	134,815,292.16	73,510,861.44	389,730,453.64	-
<b>7063</b>	<b>WATER SUPPLY</b>	<b>239,094,715.76</b>	<b>142,893,847.84</b>	<b>701,867,050.88</b>	<b>147,250,000.00</b>
70631	WATER SUPPLY	239,094,715.76	142,893,847.84	701,867,050.88	147,250,000.00
<b>7064</b>	<b>STREET LIGHTING</b>	<b>185,809,863.00</b>	-	<b>137,481,938.70</b>	<b>131,481,938.70</b>
70641	STREET LIGHTING	185,809,863.00	-	137,481,938.70	131,481,938.70
<b>707</b>	<b>HEALTH</b>	<b>389,474,619.00</b>	<b>245,624,140.00</b>	<b>622,252,025.34</b>	-
<b>7072</b>	<b>OUTPATIENT SERVICES</b>	<b>2,500,000.00</b>	<b>3,090,000.00</b>	-	-
70722	SPECIALIZED MEDICAL SERVICES	2,500,000.00	3,090,000.00	-	-
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>386,974,619.00</b>	<b>242,534,140.00</b>	<b>622,252,025.34</b>	-
70741	PUBLIC HEALTH SERVICES	386,974,619.00	242,534,140.00	622,252,025.34	-
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>241,755,089.20</b>	<b>89,950,406.80</b>	<b>450,690,781.40</b>	-
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>7,755,089.20</b>	<b>4,643,392.80</b>	<b>50,535,843.80</b>	-
70811	RECREATIONAL AND SPORTING SERVICES	7,755,089.20	4,643,392.80	50,535,843.80	-
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>170,000,000.00</b>	<b>85,307,014.00</b>	<b>250,000,000.00</b>	-
70821	CULTURAL SERVICES	170,000,000.00	85,307,014.00	250,000,000.00	-
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>64,000,000.00</b>	-	<b>150,154,937.60</b>	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	64,000,000.00	-	150,154,937.60	-
<b>709</b>	<b>EDUCATION</b>	<b>1,069,806,461.83</b>	<b>634,451,120.55</b>	<b>2,030,925,063.95</b>	<b>50,000,000.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>995,648,581.83</b>	<b>624,351,120.55</b>	<b>1,955,925,063.95</b>	<b>50,000,000.00</b>

317109 - GUMEL 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
70911	PRE-PRIMARY EDUCATION	-	-	90,000,000.00	50,000,000.00
70912	PRIMARY EDUCATION	995,648,581.83	624,351,120.55	1,865,925,063.95	-
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>74,157,880.00</b>	<b>10,100,000.00</b>	<b>75,000,000.00</b>	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	74,157,880.00	10,100,000.00	75,000,000.00	-
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>341,970,913.11</b>	<b>281,602,297.41</b>	<b>1,647,851,047.52</b>	-
<b>7101</b>	<b>SICKNESS AND DISABILITY</b>	<b>18,500,000.00</b>	-	<b>99,200,000.00</b>	-
71011	SICKNESS	18,500,000.00	-	99,200,000.00	-
<b>7102</b>	<b>OLD AGE</b>	<b>51,163,373.00</b>	<b>14,334,049.00</b>	<b>255,594,888.08</b>	-
71021	OLD AGE	51,163,373.00	14,334,049.00	255,594,888.08	-
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>208,000,000.00</b>	<b>211,389,000.00</b>	<b>962,000,000.00</b>	-
71051	UNEMPLOYMENT	208,000,000.00	211,389,000.00	962,000,000.00	-
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>64,307,540.11</b>	<b>55,879,248.41</b>	<b>331,056,159.44</b>	-
71091	SOCIAL PROTECTION N.E.C.	64,307,540.11	55,879,248.41	331,056,159.44	-

317109 - GUMEL Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Personnel Expenditure</b>	<b>1,544,757,087.35</b>	<b>1,051,560,179.46</b>	<b>3,144,036,423.47</b>	-
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>291,276,565.71</b>	<b>214,298,994.17</b>	<b>604,088,667.52</b>	-
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>110,773,674.75</b>	<b>69,701,393.83</b>	<b>176,891,360.60</b>	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	68,309,777.00	41,392,128.67	103,194,230.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	42,463,897.75	28,309,265.17	73,697,130.60	-
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>180,502,890.96</b>	<b>144,597,600.34</b>	<b>427,197,306.92</b>	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	82,641,778.30	55,094,518.86	281,074,142.96	-
70133	OTHER GENERAL SERVICES	97,861,112.66	89,503,081.48	146,123,163.96	-
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>120,694,931.56</b>	<b>102,320,410.23</b>	<b>184,922,086.61</b>	-
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>2,069,084.21</b>	<b>1,379,389.47</b>	<b>1,782,261.17</b>	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	2,069,084.21	1,379,389.47	1,782,261.17	-
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>97,109,750.20</b>	<b>87,058,068.47</b>	<b>136,816,332.36</b>	-
70421	AGRICULTURE	89,184,079.18	81,774,287.79	110,693,879.88	-
70422	FORESTRY	7,925,671.02	5,283,780.68	26,122,452.48	-
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>9,903,124.42</b>	<b>6,602,082.94</b>	<b>14,813,673.00</b>	-
70435	ELECTRICITY	9,903,124.42	6,602,082.94	14,813,673.00	-
<b>7045</b>	<b>TRANSPORT</b>	<b>11,612,972.74</b>	<b>7,280,869.34</b>	<b>31,509,820.08</b>	-
70451	ROAD TRANSPORT	11,612,972.74	7,280,869.34	31,509,820.08	-
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>69,704,458.94</b>	<b>45,994,887.30</b>	<b>127,319,584.36</b>	-
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>9,494,451.02</b>	<b>5,854,882.02</b>	<b>14,012,079.84</b>	-
70611	HOUSING DEVELOPMENT	9,494,451.02	5,854,882.02	14,012,079.84	-
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>50,215,292.16</b>	<b>33,476,861.44</b>	<b>92,690,453.64</b>	-
70621	COMMUNITY DEVELOPMENT	50,215,292.16	33,476,861.44	92,690,453.64	-
<b>7063</b>	<b>WATER SUPPLY</b>	<b>9,994,715.76</b>	<b>6,663,143.84</b>	<b>20,617,050.88</b>	-
70631	WATER SUPPLY	9,994,715.76	6,663,143.84	20,617,050.88	-
<b>707</b>	<b>HEALTH</b>	<b>227,474,619.00</b>	<b>151,649,746.00</b>	<b>439,447,384.32</b>	-
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>227,474,619.00</b>	<b>151,649,746.00</b>	<b>439,447,384.32</b>	-
70741	PUBLIC HEALTH SERVICES	227,474,619.00	151,649,746.00	439,447,384.32	-
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>1,175,089.20</b>	<b>783,392.80</b>	<b>5,455,843.80</b>	-
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>1,175,089.20</b>	<b>783,392.80</b>	<b>5,455,843.80</b>	-
70811	RECREATIONAL AND SPORTING SERVICES	1,175,089.20	783,392.80	5,455,843.80	-
<b>709</b>	<b>EDUCATION</b>	<b>776,086,509.83</b>	<b>517,391,006.55</b>	<b>1,513,277,809.34</b>	-
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>776,086,509.83</b>	<b>517,391,006.55</b>	<b>1,513,277,809.34</b>	-
70912	PRIMARY EDUCATION	776,086,509.83	517,391,006.55	1,513,277,809.34	-
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>58,344,913.11</b>	<b>19,121,742.41</b>	<b>269,525,047.52</b>	-
<b>7102</b>	<b>OLD AGE</b>	<b>51,163,373.00</b>	<b>14,334,049.00</b>	<b>255,594,888.08</b>	-
71021	OLD AGE	51,163,373.00	14,334,049.00	255,594,888.08	-
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>7,181,540.11</b>	<b>4,787,693.41</b>	<b>13,930,159.44</b>	-
71091	SOCIAL PROTECTION N.E.C.	7,181,540.11	4,787,693.41	13,930,159.44	-

317109 - GUMEL Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<b><i>Total Other Recurrent Expenditure</i></b>	<b>1,661,863,880.00</b>	<b>453,507,471.76</b>	<b>2,818,946,000.00</b>	-
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>760,900,000.00</b>	<b>17,237,000.00</b>	<b>1,157,700,000.00</b>	-
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>614,400,000.00</b>	-	<b>919,200,000.00</b>	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	79,500,000.00	-	226,200,000.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	534,900,000.00	-	693,000,000.00	-
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>146,500,000.00</b>	<b>17,237,000.00</b>	<b>238,500,000.00</b>	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	33,000,000.00	-	68,000,000.00	-
70133	OTHER GENERAL SERVICES	113,500,000.00	17,237,000.00	170,500,000.00	-
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>334,300,000.00</b>	<b>77,047,684.76</b>	<b>398,000,000.00</b>	-
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>3,800,000.00</b>	-	<b>17,000,000.00</b>	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	3,800,000.00	-	17,000,000.00	-
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>16,900,000.00</b>	<b>8,038,000.00</b>	<b>52,000,000.00</b>	-
70421	AGRICULTURE	13,000,000.00	7,258,000.00	35,000,000.00	-
70422	FORESTRY	3,900,000.00	780,000.00	17,000,000.00	-
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>301,800,000.00</b>	<b>60,030,263.00</b>	<b>219,000,000.00</b>	-
70435	ELECTRICITY	301,800,000.00	60,030,263.00	219,000,000.00	-
<b>7045</b>	<b>TRANSPORT</b>	<b>11,800,000.00</b>	<b>8,979,421.76</b>	<b>110,000,000.00</b>	-
70451	ROAD TRANSPORT	11,800,000.00	8,979,421.76	110,000,000.00	-
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>112,300,000.00</b>	<b>68,593,704.00</b>	<b>483,040,000.00</b>	-
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>1,900,000.00</b>	<b>1,119,000.00</b>	<b>74,000,000.00</b>	-
70611	HOUSING DEVELOPMENT	1,900,000.00	1,119,000.00	74,000,000.00	-
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>8,600,000.00</b>	<b>40,034,000.00</b>	<b>297,040,000.00</b>	-
70621	COMMUNITY DEVELOPMENT	8,600,000.00	40,034,000.00	297,040,000.00	-
<b>7063</b>	<b>WATER SUPPLY</b>	<b>101,800,000.00</b>	<b>27,440,704.00</b>	<b>112,000,000.00</b>	-
70631	WATER SUPPLY	101,800,000.00	27,440,704.00	112,000,000.00	-
<b>707</b>	<b>HEALTH</b>	<b>75,500,000.00</b>	<b>41,010,400.00</b>	<b>132,000,000.00</b>	-
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>75,500,000.00</b>	<b>41,010,400.00</b>	<b>132,000,000.00</b>	-
70741	PUBLIC HEALTH SERVICES	75,500,000.00	41,010,400.00	132,000,000.00	-
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>174,580,000.00</b>	<b>89,167,014.00</b>	<b>293,080,000.00</b>	-
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>4,580,000.00</b>	<b>3,860,000.00</b>	<b>43,080,000.00</b>	-
70811	RECREATIONAL AND SPORTING SERVICES	4,580,000.00	3,860,000.00	43,080,000.00	-
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>170,000,000.00</b>	<b>85,307,014.00</b>	<b>250,000,000.00</b>	-
70821	CULTURAL SERVICES	170,000,000.00	85,307,014.00	250,000,000.00	-
<b>709</b>	<b>EDUCATION</b>	<b>147,157,880.00</b>	<b>109,360,114.00</b>	<b>38,000,000.00</b>	-
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>140,000,000.00</b>	<b>106,960,114.00</b>	<b>30,000,000.00</b>	-
70912	PRIMARY EDUCATION	140,000,000.00	106,960,114.00	30,000,000.00	-
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>7,157,880.00</b>	<b>2,400,000.00</b>	<b>8,000,000.00</b>	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	7,157,880.00	2,400,000.00	8,000,000.00	-
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>57,126,000.00</b>	<b>51,091,555.00</b>	<b>317,126,000.00</b>	-
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>57,126,000.00</b>	<b>51,091,555.00</b>	<b>317,126,000.00</b>	-
71091	SOCIAL PROTECTION N.E.C.	57,126,000.00	51,091,555.00	317,126,000.00	-

317109 - GUMEL Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Capital Expenditure</b>	<b>2,172,072,891.01</b>	<b>911,679,376.04</b>	<b>4,041,418,576.53</b>	<b>529,690,194.70</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>401,980,956.00</b>	<b>137,130,000.00</b>	<b>200,500,000.00</b>	-
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>116,980,956.00</b>	<b>25,130,000.00</b>	<b>197,500,000.00</b>	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	116,980,956.00	25,130,000.00	197,500,000.00	-
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>285,000,000.00</b>	<b>112,000,000.00</b>	<b>3,000,000.00</b>	-
70133	OTHER GENERAL SERVICES	285,000,000.00	112,000,000.00	3,000,000.00	-
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>10,000,000.00</b>	-	<b>20,000,000.00</b>	-
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>10,000,000.00</b>	-	<b>20,000,000.00</b>	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	10,000,000.00	-	20,000,000.00	-
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>413,720,000.01</b>	<b>295,506,167.01</b>	<b>1,164,395,636.68</b>	<b>169,000,000.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>40,000,000.00</b>	-	<b>397,709,608.00</b>	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	40,000,000.00	-	397,709,608.00	-
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>91,470,000.01</b>	<b>16,749,167.01</b>	<b>154,120,528.68</b>	<b>60,000,000.00</b>
70421	AGRICULTURE	91,470,000.01	16,749,167.01	124,120,528.68	30,000,000.00
70422	FORESTRY	-	-	30,000,000.00	30,000,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>2,250,000.00</b>	-	<b>109,815,500.00</b>	<b>109,000,000.00</b>
70435	ELECTRICITY	2,250,000.00	-	109,000,000.00	109,000,000.00
70436	NON ELECTRIC ENERGY	-	-	815,500.00	-
<b>7045</b>	<b>TRANSPORT</b>	<b>250,000,000.00</b>	<b>259,000,000.00</b>	<b>452,750,000.00</b>	-
70451	ROAD TRANSPORT	250,000,000.00	259,000,000.00	452,750,000.00	-
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>30,000,000.00</b>	<b>19,757,000.00</b>	<b>50,000,000.00</b>	-
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	30,000,000.00	19,757,000.00	50,000,000.00	-
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>431,700,000.00</b>	<b>98,200,215.03</b>	<b>50,988,492.72</b>	<b>31,958,256.00</b>
<b>7052</b>	<b>WASTE WATER MANAGEMENT</b>	<b>30,000,000.00</b>	-	-	-
70521	WASTE WATER MANAGEMENT	30,000,000.00	-	-	-
<b>7054</b>	<b>PROTECTION OF BIODIVERSITYAND LANDSCAPE</b>	<b>6,000,000.00</b>	<b>5,700,000.00</b>	<b>15,000,000.00</b>	<b>15,000,000.00</b>
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	6,000,000.00	5,700,000.00	15,000,000.00	15,000,000.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>395,700,000.00</b>	<b>92,500,215.03</b>	<b>35,988,492.72</b>	<b>16,958,256.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	395,700,000.00	92,500,215.03	35,988,492.72	16,958,256.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>389,109,863.00</b>	<b>108,790,000.00</b>	<b>861,727,613.90</b>	<b>278,731,938.70</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	-	-	<b>154,995,675.20</b>	-
70611	HOUSING DEVELOPMENT	-	-	154,995,675.20	-
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>76,000,000.00</b>	-	-	-
70621	COMMUNITY DEVELOPMENT	76,000,000.00	-	-	-
<b>7063</b>	<b>WATER SUPPLY</b>	<b>127,300,000.00</b>	<b>108,790,000.00</b>	<b>569,250,000.00</b>	<b>147,250,000.00</b>
70631	WATER SUPPLY	127,300,000.00	108,790,000.00	569,250,000.00	147,250,000.00
<b>7064</b>	<b>STREET LIGHTING</b>	<b>185,809,863.00</b>	-	<b>137,481,938.70</b>	<b>131,481,938.70</b>
70641	STREET LIGHTING	185,809,863.00	-	137,481,938.70	131,481,938.70
<b>707</b>	<b>HEALTH</b>	<b>86,500,000.00</b>	<b>52,963,994.00</b>	<b>50,804,641.02</b>	-
<b>7072</b>	<b>OUTPATIENT SERVICES</b>	<b>2,500,000.00</b>	<b>3,090,000.00</b>	-	-
70722	SPECIALIZED MEDICAL SERVICES	2,500,000.00	3,090,000.00	-	-
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>84,000,000.00</b>	<b>49,873,994.00</b>	<b>50,804,641.02</b>	-
70741	PUBLIC HEALTH SERVICES	84,000,000.00	49,873,994.00	50,804,641.02	-
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>66,000,000.00</b>	-	<b>152,154,937.60</b>	-
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>2,000,000.00</b>	-	<b>2,000,000.00</b>	-
70811	RECREATIONAL AND SPORTING SERVICES	2,000,000.00	-	2,000,000.00	-
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>64,000,000.00</b>	-	<b>150,154,937.60</b>	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	64,000,000.00	-	150,154,937.60	-
<b>709</b>	<b>EDUCATION</b>	<b>146,562,072.00</b>	<b>7,700,000.00</b>	<b>479,647,254.61</b>	<b>50,000,000.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>79,562,072.00</b>	-	<b>412,647,254.61</b>	<b>50,000,000.00</b>
70911	PRE-PRIMARY EDUCATION	-	-	90,000,000.00	50,000,000.00
70912	PRIMARY EDUCATION	79,562,072.00	-	322,647,254.61	-
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>67,000,000.00</b>	<b>7,700,000.00</b>	<b>67,000,000.00</b>	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	67,000,000.00	7,700,000.00	67,000,000.00	-

317109 - GUMEL Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>226,500,000.00</b>	<b>211,389,000.00</b>	<b>1,061,200,000.00</b>	-
<b>7101</b>	<b>SICKNESS AND DISABILITY</b>	<b>18,500,000.00</b>	-	<b>99,200,000.00</b>	-
71011	SICKNESS	18,500,000.00	-	99,200,000.00	-
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>208,000,000.00</b>	<b>211,389,000.00</b>	<b>962,000,000.00</b>	-
71051	UNEMPLOYMENT	208,000,000.00	211,389,000.00	962,000,000.00	-

**317109 - GUMEL Local Government, Jigawa State - 2026 Budget: Total Expenditure by Location**

Code	Location	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>317</b>	<b>JIGAWA STATE</b>	<b>5,378,693,858.36</b>	<b>2,416,747,027.26</b>	<b>10,004,401,000.00</b>	<b>529,690,194.70</b>
<b>3171</b>	<b>Jigawa State North West</b>	<b>5,378,693,858.36</b>	<b>2,416,747,027.26</b>	<b>10,004,401,000.00</b>	<b>529,690,194.70</b>
<b>317109</b>	<b>GUMEL</b>	<b>5,378,693,858.36</b>	<b>2,416,747,027.26</b>	<b>10,004,401,000.00</b>	<b>529,690,194.70</b>
31710901	Baikarya	81,800,000.00	-	56,742,554.85	37,445,454.55
31710902	Dan'ama	41,628,576.63	19,873,994.00	149,037,776.83	21,670,454.55
31710903	Dantanoma	71,000,000.00	3,400,000.00	47,348,206.55	44,348,206.55
31710904	Galagamma	57,000,000.00	900,000.00	53,363,175.27	45,745,454.55
31710905	Garin Gambo	63,257,153.25	25,000,000.00	28,694,004.70	16,295,454.55
31710906	Garin Alhaji Barka	-	-	17,045,454.55	17,045,454.55
31710907	Gusau	158,757,153.25	1,400,000.00	32,938,704.95	20,170,454.55
31710908	Hammado	31,000,000.00	-	57,978,155.00	17,045,454.55
31710909	Kofar Arewa	2,500,000.00	-	30,110,722.55	22,698,206.55
31710910	Kofar Yamma	31,635,729.88	-	21,948,206.55	18,948,206.55
31710911	Zango	2,500,000.00	-	14,045,454.55	11,045,454.55
31710997	LG Wide (GUMEL)	4,837,615,245.36	2,366,173,033.26	9,495,148,583.70	257,231,938.70

**317109 - GUMEL Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Location**

Code	Location	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>317</b>	<b>JIGAWA STATE</b>	<b>1,544,757,087.35</b>	<b>1,051,560,179.46</b>	<b>3,144,036,423.47</b>	<b>0.00</b>
<b>3171</b>	<b>Jigawa State North West</b>	<b>1,544,757,087.35</b>	<b>1,051,560,179.46</b>	<b>3,144,036,423.47</b>	<b>0.00</b>
<b>317109</b>	<b>GUMEL</b>	<b>1,544,757,087.35</b>	<b>1,051,560,179.46</b>	<b>3,144,036,423.47</b>	<b>0.00</b>
31710997	LG Wide (GUMEL)	1,544,757,087.35	1,051,560,179.46	3,144,036,423.47	-

**317109 - GUMEL Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Location**

<b>Code</b>	<b>Location</b>	<b>2025 Original Budget</b>	<b>2025 Performance January to August</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>317</b>	<b>JIGAWA STATE</b>	<b>1,661,863,880.00</b>	<b>453,507,471.76</b>	<b>2,818,946,000.00</b>	<b>0.00</b>
<b>3171</b>	<b>Jigawa State North West</b>	<b>1,661,863,880.00</b>	<b>453,507,471.76</b>	<b>2,818,946,000.00</b>	<b>0.00</b>
<b>317109</b>	<b>GUMEL</b>	<b>1,661,863,880.00</b>	<b>453,507,471.76</b>	<b>2,818,946,000.00</b>	<b>-</b>
31710997	LG Wide (GUMEL)	1,661,863,880.00	453,507,471.76	2,818,946,000.00	-

**317109 - GUMEL Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Location**

Code	Location	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>317</b>	<b>JIGAWA STATE</b>	<b>2,172,072,891.01</b>	<b>911,679,376.04</b>	<b>4,041,418,576.53</b>	<b>529,690,194.70</b>
<b>3171</b>	<b>Jigawa State North West</b>	<b>2,172,072,891.01</b>	<b>911,679,376.04</b>	<b>4,041,418,576.53</b>	<b>529,690,194.70</b>
<b>317109</b>	<b>GUMEL</b>	<b>2,172,072,891.01</b>	<b>911,679,376.04</b>	<b>4,041,418,576.53</b>	<b>529,690,194.70</b>
31710901	Baikarya	81,800,000.00	-	56,742,554.85	37,445,454.55
31710902	Dan'ama	41,628,576.63	19,873,994.00	149,037,776.83	21,670,454.55
31710903	Dantanoma	71,000,000.00	3,400,000.00	47,348,206.55	44,348,206.55
31710904	Galagamma	57,000,000.00	900,000.00	53,363,175.27	45,745,454.55
31710905	Garin Gambo	63,257,153.25	25,000,000.00	28,694,004.70	16,295,454.55
31710906	Garin Alhaji Barka	-	-	17,045,454.55	17,045,454.55
31710907	Gusau	158,757,153.25	1,400,000.00	32,938,704.95	20,170,454.55
31710908	Hammado	31,000,000.00	-	57,978,155.00	17,045,454.55
31710909	Kofar Arewa	2,500,000.00	-	30,110,722.55	22,698,206.55
31710910	Kofar Yamma	31,635,729.88	-	21,948,206.55	18,948,206.55
31710911	Zango	2,500,000.00	-	14,045,454.55	11,045,454.55
31710997	LG Wide (GUMEL)	1,630,994,278.01	861,105,382.04	3,532,166,160.23	257,231,938.70

317109 - GUMEL Local Government, Jigawa State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Expenditure</b>	<b>5,378,693,858.36</b>	<b>2,416,747,027.26</b>	<b>10,004,401,000.00</b>	<b>529,690,194.70</b>
<b>01</b>	<b>Agriculture</b>	<b>207,979,750.21</b>	<b>114,935,235.48</b>	<b>312,936,861.04</b>	<b>30,000,000.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>21,136,143.18</b>	<b>13,507,428.79</b>	<b>52,334,662.84</b>	-
010102	Agriculture sector coordination mechanisms	21,136,143.18	13,507,428.79	52,334,662.84	-
<b>0102</b>	<b>Development of the livestock value chain</b>	<b>89,447,936.01</b>	<b>82,294,859.01</b>	<b>126,479,745.72</b>	-
010202	Meat processing and marketing	-	-	4,120,528.68	-
010205	Animal health and livestock diseases management	87,447,936.00	79,394,859.00	110,359,217.04	-
010206	Livestock feeds development	2,000,000.01	2,900,000.01	12,000,000.00	-
<b>0103</b>	<b>Enhancement of food production and productivity</b>	<b>43,000,000.00</b>	<b>4,790,000.00</b>	<b>108,000,000.00</b>	<b>30,000,000.00</b>
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	-	-	30,000,000.00	30,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	43,000,000.00	4,790,000.00	78,000,000.00	-
<b>0106</b>	<b>Promotion of forest resource conservation and preservation of biodiversity</b>	<b>7,925,671.02</b>	<b>5,283,780.68</b>	<b>26,122,452.48</b>	-
010601	Forest regeneration and conservation	7,925,671.02	5,283,780.68	26,122,452.48	-
<b>0107</b>	<b>Promotion of enabling environment for increased agricultural development</b>	<b>46,470,000.00</b>	<b>9,059,167.00</b>	-	-
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures)	46,470,000.00	9,059,167.00	-	-
<b>02</b>	<b>Societal Re-orientation</b>	<b>64,000,000.00</b>	-	<b>155,150,612.80</b>	-
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>64,000,000.00</b>	-	<b>155,150,612.80</b>	-
021001	Societal Re-orientation - General	64,000,000.00	-	155,150,612.80	-
<b>03</b>	<b>Poverty Alleviation</b>	<b>262,307,540.11</b>	<b>267,268,248.41</b>	<b>1,291,056,159.44</b>	-
<b>0310</b>	<b>Poverty Alleviation - General</b>	<b>262,307,540.11</b>	<b>267,268,248.41</b>	<b>1,291,056,159.44</b>	-
031001	Poverty Alleviation - General	262,307,540.11	267,268,248.41	1,291,056,159.44	-
<b>04</b>	<b>Health</b>	<b>418,133,992.00</b>	<b>256,868,189.00</b>	<b>747,290,387.42</b>	-
<b>0401</b>	<b>Effective governance of the health system</b>	<b>220,835,935.00</b>	<b>150,000,090.33</b>	<b>478,195,485.00</b>	-
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	-	-	58,000,000.00	-
040102	Human and institutional capacity performance management	220,835,935.00	150,000,090.33	420,195,485.00	-
<b>0402</b>	<b>Community engagement and participation in health</b>	<b>18,500,000.00</b>	-	<b>41,200,000.00</b>	-
040201	Community interventions	18,500,000.00	-	41,200,000.00	-
<b>0403</b>	<b>Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens</b>	<b>50,000,000.00</b>	<b>25,000,000.00</b>	-	-
040301	Reproductive, maternal and neonatal health	50,000,000.00	25,000,000.00	-	-
<b>0405</b>	<b>Provision of adequate and modern health infrastructure for health services delivery</b>	<b>128,798,057.00</b>	<b>81,868,098.67</b>	<b>227,894,902.42</b>	-
040501	Functional health facilities	34,000,000.00	24,873,994.00	50,804,641.02	-
040503	Facility electrification, water and sanitation	94,798,057.00	56,994,104.67	177,090,261.40	-
<b>05</b>	<b>Education</b>	<b>1,069,806,461.83</b>	<b>634,451,120.55</b>	<b>2,130,925,063.95</b>	<b>50,000,000.00</b>
<b>0501</b>	<b>Effective governance of the education system</b>	<b>165,658,418.30</b>	<b>79,297,564.20</b>	<b>374,616,362.14</b>	<b>50,000,000.00</b>
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	136,096,346.30	79,297,564.20	249,616,362.14	-
050103	Education sector coordination mechanisms	29,562,072.00	-	35,000,000.00	-
050104	Integrated supportive supervision	-	-	90,000,000.00	50,000,000.00
<b>0502</b>	<b>Increase in access, retention, and completion rate at all levels</b>	<b>876,990,163.53</b>	<b>552,753,556.35</b>	<b>1,479,958,547.50</b>	-
050201	Early Childhood Care, Development and Education (ECCDE)	876,990,163.53	552,753,556.35	1,479,958,547.50	-
<b>0503</b>	<b>Equity and inclusiveness in the provision of educational services</b>	<b>7,157,880.00</b>	<b>2,400,000.00</b>	<b>8,000,000.00</b>	-
050304	Second chance education	7,157,880.00	2,400,000.00	8,000,000.00	-
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	<b>20,000,000.00</b>	-	<b>268,350,154.31</b>	-
050501	Schools' infrastructure construction and rehabilitation	-	-	168,350,154.31	-
050502	Furnishing	20,000,000.00	-	100,000,000.00	-
<b>06</b>	<b>Housing and Urban Development</b>	<b>197,394,451.02</b>	<b>6,973,882.02</b>	<b>485,721,687.84</b>	-
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>197,394,451.02</b>	<b>6,973,882.02</b>	<b>485,721,687.84</b>	-
061001	Housing and Urban Development - General	197,394,451.02	6,973,882.02	485,721,687.84	-
<b>07</b>	<b>Gender</b>	<b>10,000,000.00</b>	-	<b>2,000,000.00</b>	-
<b>0710</b>	<b>Gender - General</b>	<b>10,000,000.00</b>	-	<b>2,000,000.00</b>	-
071001	Gender - General	10,000,000.00	-	2,000,000.00	-
<b>09</b>	<b>Environmental Improvement</b>	<b>317,000,000.00</b>	<b>72,774,738.03</b>	-	-
<b>0910</b>	<b>Environmental Improvement - General</b>	<b>317,000,000.00</b>	<b>72,774,738.03</b>	-	-
091001	Environmental Improvement - General	317,000,000.00	72,774,738.03	-	-
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>151,794,715.76</b>	<b>142,893,847.84</b>	<b>610,867,050.88</b>	<b>46,250,000.00</b>

317109 - GUMEL Local Government, Jigawa State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>151,794,715.76</b>	<b>142,893,847.84</b>	<b>610,867,050.88</b>	<b>46,250,000.00</b>
101001	Water Resources and Rural Deve - General	151,794,715.76	142,893,847.84	610,867,050.88	46,250,000.00
<b>11</b>	<b>Information Communication and Technology</b>	<b>7,755,089.20</b>	<b>4,643,392.80</b>	<b>50,535,843.80</b>	-
<b>1110</b>	<b>Information Communication and Technology - General</b>	<b>7,755,089.20</b>	<b>4,643,392.80</b>	<b>50,535,843.80</b>	-
111001	Information Communication and Technology - General	7,755,089.20	4,643,392.80	50,535,843.80	-
<b>12</b>	<b>Growing the Private Sector</b>	<b>35,869,084.21</b>	<b>1,379,389.47</b>	<b>168,782,261.17</b>	-
<b>1210</b>	<b>Growing the Private Sector - General</b>	<b>35,869,084.21</b>	<b>1,379,389.47</b>	<b>168,782,261.17</b>	-
121001	Growing the Private Sector - General	35,869,084.21	1,379,389.47	168,782,261.17	-
<b>13</b>	<b>Reform of Government and Governance</b>	<b>1,908,476,813.87</b>	<b>806,240,869.61</b>	<b>3,249,275,647.16</b>	-
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>1,908,476,813.87</b>	<b>806,240,869.61</b>	<b>3,249,275,647.16</b>	-
131001	Reform of Government and Governance - General	1,908,476,813.87	806,240,869.61	3,249,275,647.16	-
<b>14</b>	<b>Power</b>	<b>368,203,124.42</b>	<b>66,632,345.94</b>	<b>243,129,173.00</b>	-
<b>1410</b>	<b>Power - General</b>	<b>368,203,124.42</b>	<b>66,632,345.94</b>	<b>243,129,173.00</b>	-
141001	Power - General	368,203,124.42	66,632,345.94	243,129,173.00	-
<b>16</b>	<b>Water Ways</b>	-	-	<b>4,412,516.00</b>	-
<b>1610</b>	<b>Water Ways - General</b>	-	-	<b>4,412,516.00</b>	-
161001	Water Ways - General	-	-	4,412,516.00	-
<b>17</b>	<b>Road</b>	<b>23,412,972.74</b>	<b>16,260,291.10</b>	<b>144,259,820.08</b>	-
<b>1710</b>	<b>Road - General</b>	<b>23,412,972.74</b>	<b>16,260,291.10</b>	<b>144,259,820.08</b>	-
171001	Road - General	23,412,972.74	16,260,291.10	144,259,820.08	-
<b>20</b>	<b>CLIMATE CHANGE</b>	<b>336,559,863.00</b>	<b>25,425,477.00</b>	<b>408,057,915.42</b>	<b>403,440,194.70</b>
<b>2010</b>	<b>CLIMATE CHANGE - General</b>	<b>336,559,863.00</b>	<b>25,425,477.00</b>	<b>408,057,915.42</b>	<b>403,440,194.70</b>
201001	CLIMATE CHANGE - General	336,559,863.00	25,425,477.00	408,057,915.42	403,440,194.70

317109 - GUMEL Local Government, Jigawa State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Personnel Expenditure</b>	<b>1,544,757,087.35</b>	<b>1,051,560,179.46</b>	<b>3,144,036,423.47</b>	-
<b>01</b>	<b>Agriculture</b>	<b>97,109,750.20</b>	<b>87,058,068.47</b>	<b>136,816,332.36</b>	-
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>10,736,143.18</b>	<b>7,157,428.79</b>	<b>18,334,662.84</b>	-
010102	Agriculture sector coordination mechanisms	10,736,143.18	7,157,428.79	18,334,662.84	-
<b>0102</b>	<b>Development of the livestock value chain</b>	<b>78,447,936.00</b>	<b>74,616,859.00</b>	<b>92,359,217.04</b>	-
010205	Animal health and livestock diseases management	78,447,936.00	74,616,859.00	92,359,217.04	-
<b>0106</b>	<b>Promotion of forest resource conservation and preservation of biodiversity</b>	<b>7,925,671.02</b>	<b>5,283,780.68</b>	<b>26,122,452.48</b>	-
010601	Forest regeneration and conservation	7,925,671.02	5,283,780.68	26,122,452.48	-
<b>03</b>	<b>Poverty Alleviation</b>	<b>7,181,540.11</b>	<b>4,787,693.41</b>	<b>13,930,159.44</b>	-
<b>0310</b>	<b>Poverty Alleviation - General</b>	<b>7,181,540.11</b>	<b>4,787,693.41</b>	<b>13,930,159.44</b>	-
031001	Poverty Alleviation - General	7,181,540.11	4,787,693.41	13,930,159.44	-
<b>04</b>	<b>Health</b>	<b>240,133,992.00</b>	<b>165,983,795.00</b>	<b>465,285,746.40</b>	-
<b>0401</b>	<b>Effective governance of the health system</b>	<b>179,835,935.00</b>	<b>125,785,090.33</b>	<b>362,195,485.00</b>	-
040102	Human and institutional capacity performance management	179,835,935.00	125,785,090.33	362,195,485.00	-
<b>0405</b>	<b>Provision of adequate and modern health infrastructure for health services delivery</b>	<b>60,298,057.00</b>	<b>40,198,704.67</b>	<b>103,090,261.40</b>	-
040503	Facility electrification, water and sanitation	60,298,057.00	40,198,704.67	103,090,261.40	-
<b>05</b>	<b>Education</b>	<b>776,086,509.83</b>	<b>517,391,006.55</b>	<b>1,613,277,809.34</b>	-
<b>0501</b>	<b>Effective governance of the education system</b>	<b>116,096,346.30</b>	<b>77,397,564.20</b>	<b>219,616,362.14</b>	-
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	116,096,346.30	77,397,564.20	219,616,362.14	-
<b>0502</b>	<b>Increase in access, retention, and completion rate at all levels</b>	<b>659,990,163.53</b>	<b>439,993,442.35</b>	<b>1,393,661,447.20</b>	-
050201	Early Childhood Care, Development and Education (ECCDE)	659,990,163.53	439,993,442.35	1,393,661,447.20	-
<b>06</b>	<b>Housing and Urban Development</b>	<b>9,494,451.02</b>	<b>5,854,882.02</b>	<b>14,012,079.84</b>	-
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>9,494,451.02</b>	<b>5,854,882.02</b>	<b>14,012,079.84</b>	-
061001	Housing and Urban Development - General	9,494,451.02	5,854,882.02	14,012,079.84	-
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>9,994,715.76</b>	<b>6,663,143.84</b>	<b>20,617,050.88</b>	-
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>9,994,715.76</b>	<b>6,663,143.84</b>	<b>20,617,050.88</b>	-
101001	Water Resources and Rural Deve - General	9,994,715.76	6,663,143.84	20,617,050.88	-
<b>11</b>	<b>Information Communication and Technology</b>	<b>1,175,089.20</b>	<b>783,392.80</b>	<b>5,455,843.80</b>	-
<b>1110</b>	<b>Information Communication and Technology - General</b>	<b>1,175,089.20</b>	<b>783,392.80</b>	<b>5,455,843.80</b>	-
111001	Information Communication and Technology - General	1,175,089.20	783,392.80	5,455,843.80	-
<b>12</b>	<b>Growing the Private Sector</b>	<b>2,069,084.21</b>	<b>1,379,389.47</b>	<b>1,782,261.17</b>	-
<b>1210</b>	<b>Growing the Private Sector - General</b>	<b>2,069,084.21</b>	<b>1,379,389.47</b>	<b>1,782,261.17</b>	-
121001	Growing the Private Sector - General	2,069,084.21	1,379,389.47	1,782,261.17	-
<b>13</b>	<b>Reform of Government and Governance</b>	<b>379,995,857.87</b>	<b>247,775,855.61</b>	<b>826,535,647.16</b>	-
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>379,995,857.87</b>	<b>247,775,855.61</b>	<b>826,535,647.16</b>	-
131001	Reform of Government and Governance - General	379,995,857.87	247,775,855.61	826,535,647.16	-
<b>14</b>	<b>Power</b>	<b>9,903,124.42</b>	<b>6,602,082.94</b>	<b>14,813,673.00</b>	-
<b>1410</b>	<b>Power - General</b>	<b>9,903,124.42</b>	<b>6,602,082.94</b>	<b>14,813,673.00</b>	-
141001	Power - General	9,903,124.42	6,602,082.94	14,813,673.00	-
<b>17</b>	<b>Road</b>	<b>11,612,972.74</b>	<b>7,280,869.34</b>	<b>31,509,820.08</b>	-
<b>1710</b>	<b>Road - General</b>	<b>11,612,972.74</b>	<b>7,280,869.34</b>	<b>31,509,820.08</b>	-
171001	Road - General	11,612,972.74	7,280,869.34	31,509,820.08	-

317109 - GUMEL Local Government, Jigawa State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Other Recurrent Expenditure</b>	<b>1,661,863,880.00</b>	<b>453,507,471.76</b>	<b>2,818,946,000.00</b>	-
<b>01</b>	<b>Agriculture</b>	<b>16,900,000.00</b>	<b>8,038,000.00</b>	<b>52,000,000.00</b>	-
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>10,400,000.00</b>	<b>6,350,000.00</b>	<b>34,000,000.00</b>	-
010102	Agriculture sector coordination mechanisms	10,400,000.00	6,350,000.00	34,000,000.00	-
<b>0102</b>	<b>Development of the livestock value chain</b>	<b>6,500,000.00</b>	<b>1,688,000.00</b>	<b>18,000,000.00</b>	-
010205	Animal health and livestock diseases management	6,500,000.00	1,688,000.00	18,000,000.00	-
<b>03</b>	<b>Poverty Alleviation</b>	<b>57,126,000.00</b>	<b>51,091,555.00</b>	<b>317,126,000.00</b>	-
<b>0310</b>	<b>Poverty Alleviation - General</b>	<b>57,126,000.00</b>	<b>51,091,555.00</b>	<b>317,126,000.00</b>	-
031001	Poverty Alleviation - General	57,126,000.00	51,091,555.00	317,126,000.00	-
<b>04</b>	<b>Health</b>	<b>75,500,000.00</b>	<b>41,010,400.00</b>	<b>132,000,000.00</b>	-
<b>0401</b>	<b>Effective governance of the health system</b>	<b>41,000,000.00</b>	<b>24,215,000.00</b>	<b>58,000,000.00</b>	-
040102	Human and institutional capacity performance management	41,000,000.00	24,215,000.00	58,000,000.00	-
<b>0405</b>	<b>Provision of adequate and modern health infrastructure for health services delivery</b>	<b>34,500,000.00</b>	<b>16,795,400.00</b>	<b>74,000,000.00</b>	-
040503	Facility electrification, water and sanitation	34,500,000.00	16,795,400.00	74,000,000.00	-
<b>05</b>	<b>Education</b>	<b>147,157,880.00</b>	<b>109,360,114.00</b>	<b>38,000,000.00</b>	-
<b>0501</b>	<b>Effective governance of the education system</b>	<b>20,000,000.00</b>	<b>1,900,000.00</b>	<b>30,000,000.00</b>	-
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	20,000,000.00	1,900,000.00	30,000,000.00	-
<b>0502</b>	<b>Increase in access, retention, and completion rate at all levels</b>	<b>120,000,000.00</b>	<b>105,060,114.00</b>	-	-
050201	Early Childhood Care, Development and Education (ECCDE)	120,000,000.00	105,060,114.00	-	-
<b>0503</b>	<b>Equity and inclusiveness in the provision of educational services</b>	<b>7,157,880.00</b>	<b>2,400,000.00</b>	<b>8,000,000.00</b>	-
050304	Second chance education	7,157,880.00	2,400,000.00	8,000,000.00	-
<b>06</b>	<b>Housing and Urban Development</b>	<b>1,900,000.00</b>	<b>1,119,000.00</b>	<b>74,000,000.00</b>	-
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>1,900,000.00</b>	<b>1,119,000.00</b>	<b>74,000,000.00</b>	-
061001	Housing and Urban Development - General	1,900,000.00	1,119,000.00	74,000,000.00	-
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>101,800,000.00</b>	<b>27,440,704.00</b>	<b>112,000,000.00</b>	-
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>101,800,000.00</b>	<b>27,440,704.00</b>	<b>112,000,000.00</b>	-
101001	Water Resources and Rural Deve - General	101,800,000.00	27,440,704.00	112,000,000.00	-
<b>11</b>	<b>Information Communication and Technology</b>	<b>4,580,000.00</b>	<b>3,860,000.00</b>	<b>43,080,000.00</b>	-
<b>1110</b>	<b>Information Communication and Technology - General</b>	<b>4,580,000.00</b>	<b>3,860,000.00</b>	<b>43,080,000.00</b>	-
111001	Information Communication and Technology - General	4,580,000.00	3,860,000.00	43,080,000.00	-
<b>12</b>	<b>Growing the Private Sector</b>	<b>3,800,000.00</b>	-	<b>17,000,000.00</b>	-
<b>1210</b>	<b>Growing the Private Sector - General</b>	<b>3,800,000.00</b>	-	<b>17,000,000.00</b>	-
121001	Growing the Private Sector - General	3,800,000.00	-	17,000,000.00	-
<b>13</b>	<b>Reform of Government and Governance</b>	<b>939,500,000.00</b>	<b>142,578,014.00</b>	<b>1,704,740,000.00</b>	-
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>939,500,000.00</b>	<b>142,578,014.00</b>	<b>1,704,740,000.00</b>	-
131001	Reform of Government and Governance - General	939,500,000.00	142,578,014.00	1,704,740,000.00	-
<b>14</b>	<b>Power</b>	<b>301,800,000.00</b>	<b>60,030,263.00</b>	<b>219,000,000.00</b>	-
<b>1410</b>	<b>Power - General</b>	<b>301,800,000.00</b>	<b>60,030,263.00</b>	<b>219,000,000.00</b>	-
141001	Power - General	301,800,000.00	60,030,263.00	219,000,000.00	-
<b>17</b>	<b>Road</b>	<b>11,800,000.00</b>	<b>8,979,421.76</b>	<b>110,000,000.00</b>	-
<b>1710</b>	<b>Road - General</b>	<b>11,800,000.00</b>	<b>8,979,421.76</b>	<b>110,000,000.00</b>	-
171001	Road - General	11,800,000.00	8,979,421.76	110,000,000.00	-

317109 - GUMEL Local Government, Jigawa State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Capital Expenditure</b>	<b>2,172,072,891.01</b>	<b>911,679,376.04</b>	<b>4,041,418,576.53</b>	<b>529,690,194.70</b>
<b>01</b>	<b>Agriculture</b>	<b>93,970,000.01</b>	<b>19,839,167.01</b>	<b>124,120,528.68</b>	<b>30,000,000.00</b>
<b>0102</b>	<b>Development of the livestock value chain</b>	<b>4,500,000.01</b>	<b>5,990,000.01</b>	<b>16,120,528.68</b>	-
010202	Meat processing and marketing	-	-	4,120,528.68	-
010205	Animal health and livestock diseases management	2,500,000.00	3,090,000.00	-	-
010206	Livestock feeds development	2,000,000.01	2,900,000.01	12,000,000.00	-
<b>0103</b>	<b>Enhancement of food production and productivity</b>	<b>43,000,000.00</b>	<b>4,790,000.00</b>	<b>108,000,000.00</b>	<b>30,000,000.00</b>
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	-	-	30,000,000.00	30,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	43,000,000.00	4,790,000.00	78,000,000.00	-
<b>0107</b>	<b>Promotion of enabling environment for increased agricultural development</b>	<b>46,470,000.00</b>	<b>9,059,167.00</b>	-	-
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures)	46,470,000.00	9,059,167.00	-	-
<b>02</b>	<b>Societal Re-orientation</b>	<b>64,000,000.00</b>	-	<b>155,150,612.80</b>	-
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>64,000,000.00</b>	-	<b>155,150,612.80</b>	-
021001	Societal Re-orientation - General	64,000,000.00	-	155,150,612.80	-
<b>03</b>	<b>Poverty Alleviation</b>	<b>198,000,000.00</b>	<b>211,389,000.00</b>	<b>960,000,000.00</b>	-
<b>0310</b>	<b>Poverty Alleviation - General</b>	<b>198,000,000.00</b>	<b>211,389,000.00</b>	<b>960,000,000.00</b>	-
031001	Poverty Alleviation - General	198,000,000.00	211,389,000.00	960,000,000.00	-
<b>04</b>	<b>Health</b>	<b>102,500,000.00</b>	<b>49,873,994.00</b>	<b>150,004,641.02</b>	-
<b>0401</b>	<b>Effective governance of the health system</b>	-	-	<b>58,000,000.00</b>	-
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	-	-	58,000,000.00	-
<b>0402</b>	<b>Community engagement and participation in health</b>	<b>18,500,000.00</b>	-	<b>41,200,000.00</b>	-
040201	Community interventions	18,500,000.00	-	41,200,000.00	-
<b>0403</b>	<b>Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens</b>	<b>50,000,000.00</b>	<b>25,000,000.00</b>	-	-
040301	Reproductive, maternal and neonatal health	50,000,000.00	25,000,000.00	-	-
<b>0405</b>	<b>Provision of adequate and modern health infrastructure for health services delivery</b>	<b>34,000,000.00</b>	<b>24,873,994.00</b>	<b>50,804,641.02</b>	-
040501	Functional health facilities	34,000,000.00	24,873,994.00	50,804,641.02	-
<b>05</b>	<b>Education</b>	<b>146,562,072.00</b>	<b>7,700,000.00</b>	<b>479,647,254.61</b>	<b>50,000,000.00</b>
<b>0501</b>	<b>Effective governance of the education system</b>	<b>29,562,072.00</b>	-	<b>125,000,000.00</b>	<b>50,000,000.00</b>
050103	Education sector coordination mechanisms	29,562,072.00	-	35,000,000.00	-
050104	Integrated supportive supervision	-	-	90,000,000.00	50,000,000.00
<b>0502</b>	<b>Increase in access, retention, and completion rate at all levels</b>	<b>97,000,000.00</b>	<b>7,700,000.00</b>	<b>86,297,100.30</b>	-
050201	Early Childhood Care, Development and Education (ECCDE)	97,000,000.00	7,700,000.00	86,297,100.30	-
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	<b>20,000,000.00</b>	-	<b>268,350,154.31</b>	-
050501	Schools' infrastructure construction and rehabilitation	-	-	168,350,154.31	-
050502	Furnishing	20,000,000.00	-	100,000,000.00	-
<b>06</b>	<b>Housing and Urban Development</b>	<b>186,000,000.00</b>	-	<b>397,709,608.00</b>	-
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>186,000,000.00</b>	-	<b>397,709,608.00</b>	-
061001	Housing and Urban Development - General	186,000,000.00	-	397,709,608.00	-
<b>07</b>	<b>Gender</b>	<b>10,000,000.00</b>	-	<b>2,000,000.00</b>	-
<b>0710</b>	<b>Gender - General</b>	<b>10,000,000.00</b>	-	<b>2,000,000.00</b>	-
071001	Gender - General	10,000,000.00	-	2,000,000.00	-
<b>09</b>	<b>Environmental Improvement</b>	<b>317,000,000.00</b>	<b>72,774,738.03</b>	-	-
<b>0910</b>	<b>Environmental Improvement - General</b>	<b>317,000,000.00</b>	<b>72,774,738.03</b>	-	-
091001	Environmental Improvement - General	317,000,000.00	72,774,738.03	-	-
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>40,000,000.00</b>	<b>108,790,000.00</b>	<b>478,250,000.00</b>	<b>46,250,000.00</b>
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>40,000,000.00</b>	<b>108,790,000.00</b>	<b>478,250,000.00</b>	<b>46,250,000.00</b>
101001	Water Resources and Rural Deve - General	40,000,000.00	108,790,000.00	478,250,000.00	46,250,000.00
<b>11</b>	<b>Information Communication and Technology</b>	<b>2,000,000.00</b>	-	<b>2,000,000.00</b>	-

317109 - GUMEL Local Government, Jigawa State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>1110</b>	<b>Information Communication and Technology - General</b>	<b>2,000,000.00</b>	-	<b>2,000,000.00</b>	-
111001	Information Communication and Technology - General	2,000,000.00	-	2,000,000.00	-
<b>12</b>	<b>Growing the Private Sector</b>	<b>30,000,000.00</b>	-	<b>150,000,000.00</b>	-
<b>1210</b>	<b>Growing the Private Sector - General</b>	<b>30,000,000.00</b>	-	<b>150,000,000.00</b>	-
121001	Growing the Private Sector - General	30,000,000.00	-	150,000,000.00	-
<b>13</b>	<b>Reform of Government and Governance</b>	<b>588,980,956.00</b>	<b>415,887,000.00</b>	<b>718,000,000.00</b>	-
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>588,980,956.00</b>	<b>415,887,000.00</b>	<b>718,000,000.00</b>	-
131001	Reform of Government and Governance - General	588,980,956.00	415,887,000.00	718,000,000.00	-
<b>14</b>	<b>Power</b>	<b>56,500,000.00</b>	-	<b>9,315,500.00</b>	-
<b>1410</b>	<b>Power - General</b>	<b>56,500,000.00</b>	-	<b>9,315,500.00</b>	-
141001	Power - General	56,500,000.00	-	9,315,500.00	-
<b>16</b>	<b>Water Ways</b>	-	-	<b>4,412,516.00</b>	-
<b>1610</b>	<b>Water Ways - General</b>	-	-	<b>4,412,516.00</b>	-
161001	Water Ways - General	-	-	4,412,516.00	-
<b>17</b>	<b>Road</b>	-	-	<b>2,750,000.00</b>	-
<b>1710</b>	<b>Road - General</b>	-	-	<b>2,750,000.00</b>	-
171001	Road - General	-	-	2,750,000.00	-
<b>20</b>	<b>CLIMATE CHANGE</b>	<b>336,559,863.00</b>	<b>25,425,477.00</b>	<b>408,057,915.42</b>	<b>403,440,194.70</b>
<b>2010</b>	<b>CLIMATE CHANGE - General</b>	<b>336,559,863.00</b>	<b>25,425,477.00</b>	<b>408,057,915.42</b>	<b>403,440,194.70</b>
201001	CLIMATE CHANGE - General	336,559,863.00	25,425,477.00	408,057,915.42	403,440,194.70

317109 - GUMEL Local Government, Jigawa State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Taxation
<b>Total Capital Expenditure</b>						<b>2,172,072,891.01</b>	<b>911,679,376.04</b>	<b>4,041,418,576.53</b>	<b>529,690,194.70</b>
Purchase of Furniture for LG Secretariat and LG Staff Quarters	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23030121 - Rehabilitation / Repairs Of Office Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31710997 - LG Wide (GUMEL)	10,000,000.00	680,000.00	-	-
Settlement of Outstanding Liabilities	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23050137 - Capital Project Historical Liabilities	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	31710997 - LG Wide (GUMEL)	30,000,000.00	19,757,000.00	50,000,000.00	-
Contribution for the purchase of 1No Hilux for Local Government Inspector (ongoing)	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70133 - OTHER GENERAL SERVICES	31710997 - LG Wide (GUMEL)	50,000,000.00	-	-	-
Purchase of 1No. Car for Chairman, Vice Chairman, Council Leader and Council Secretary (Prado Toyota, and 3No Toyota Carina)	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70133 - OTHER GENERAL SERVICES	31710997 - LG Wide (GUMEL)	200,000,000.00	112,000,000.00	-	-
Purchase of 5 nos. triycle for Open Defecation Sustainability Programme	10 - Water Resources and Rural Development	012500100100 - Office of the Director Admin and General Services	23010139 - Purchase Of Tricycle	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31710997 - LG Wide (GUMEL)	10,000,000.00	-	10,000,000.00	-
Procurement of Motorcycle for the information officer	11 - Information Communication and Technology	012500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70811 - RECREATIONAL AND SPORTING SERVICES	31710997 - LG Wide (GUMEL)	2,000,000.00	-	2,000,000.00	-
Purchase of 1No. Toyota Camrio Car for Director of Admin and General Services (DAGS)	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70133 - OTHER GENERAL SERVICES	31710997 - LG Wide (GUMEL)	25,000,000.00	-	-	-
Contribution of training and Refresher course of 31 political office holders (Legislative Council, Advisers to the Chairman, Supervisory Councilors, Chairman, Vice Chairman)	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23050101 - Research & Development and Census/Surveys	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31710997 - LG Wide (GUMEL)	50,000,000.00	13,770,000.00	50,000,000.00	-
Procurement of Security Equipments (Vigilante) - Bullet Proof Jacket, Raincoat, Electric Shocking Torchlight across the 11 wards	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010128 - Purchase Of Security Equipment	70361 - PUBLIC ORDER AND SAFETY N.E.C.	31710997 - LG Wide (GUMEL)	10,000,000.00	-	20,000,000.00	-
Purchase of Uniform and working materials for Watchmen, Messengers and cleaners	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010128 - Purchase Of Security Equipment	70133 - OTHER GENERAL SERVICES	31710997 - LG Wide (GUMEL)	10,000,000.00	-	3,000,000.00	-
Procurement of 1 no. Toyota Carina Official Vehicle for the Vice Chairman	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	31710997 - LG Wide (GUMEL)	-	-	20,000,000.00	-
Procurement of 1 no. Toyota Carina Official Vehicle for the LG Speaker	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	31710997 - LG Wide (GUMEL)	-	-	20,000,000.00	-
Procurement of 1 no. Toyota Carina Official Vehicle for the LG Secretary	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	31710997 - LG Wide (GUMEL)	-	-	20,000,000.00	-
Procurement of 1 no. Toyota Bus Official Vehicle for the LG 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	31710997 - LG Wide (GUMEL)	-	-	50,000,000.00	-
Contribution to Community Development Project	10 - Water Resources and Rural Development	012500100100 - Office of the Director Admin and General Services	23020118 - Construction / Provision Of Infrastructure	70631 - WATER SUPPLY	31710997 - LG Wide (GUMEL)	-	-	22,000,000.00	-
Purchase of Fertiliser/Transportation	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31710997 - LG Wide (GUMEL)	7,000,000.00	-	-	-
Purchase of 30 Tonnes of Urea Fertiliser/Transportation to distribute to farmers across the Local Government	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31710997 - LG Wide (GUMEL)	4,700,000.00	-	27,000,000.00	-
Purchase of 30 Tonnes of NPK Fertiliser/Transportation to distribute to farmers across the Local Government	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31710997 - LG Wide (GUMEL)	2,300,000.00	-	21,000,000.00	-
Purchase of 300 bags of Grains (SESAME Seeds)	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31710997 - LG Wide (GUMEL)	14,000,000.00	4,700,000.00	12,000,000.00	-
Purchase of Veterinary Drugs	01 - Agriculture	021500100100 - Agriculture Section	23010122 - Purchase Of Health / Medical Equipment	70722 - SPECIALIZED MEDICAL SERVICES	31710997 - LG Wide (GUMEL)	2,500,000.00	-	3,000,000.00	-
Renovation of Abattoir at Gumel for the 11 wards of Gusu Ward	01 - Agriculture	021500100100 - Agriculture Section	23030133 - Rehabilitation/Repairs of Other facilities	70421 - AGRICULTURE	31710997 - LG Wide (GUMEL)	-	-	4,120,528.68	-
Women Empowerment with Goats for Breeding across the Local Government	03 - Poverty Alleviation	021500100100 - Agriculture Section	23010150 - Purchase of Livestocks	71051 - UNEMPLOYMENT	31710997 - LG Wide (GUMEL)	12,000,000.00	-	50,000,000.00	-
Tractor Loan Repayment for Gumel Local Government	01 - Agriculture	021500100100 - Agriculture Section	23010137 - Capital Project Historical Liabilities	70421 - AGRICULTURE	31710997 - LG Wide (GUMEL)	46,470,000.00	9,059,167.00	-	-
Construction of green house to promote agricultural production	01 - Agriculture	021500100100 - Agriculture Section	23020112 - Construction / Provision Of Agricultural Facilities	70422 - FORESTRY	31710997 - LG Wide (GUMEL)	-	-	30,000,000.00	30,000,000.00
Drilling of Falin Masarak kasa along Hadejia Road in Galagamma Ward	09 - Environmental Improvement	021500100100 - Agriculture Section	23030113 - Rehabilitation / Repairs - Roads	70521 - WASTE WATER MANAGEMENT	31710904 - Galagamma	15,000,000.00	-	-	-
Drilling of Falin danlilana along Magatari Road in Dantanoma Ward	09 - Environmental Improvement	021500100100 - Agriculture Section	23030113 - Rehabilitation / Repairs - Roads	70521 - WASTE WATER MANAGEMENT	31710903 - Dantanoma	15,000,000.00	-	-	-
Roadside Tree Planting along Hadejia Road, Galagamma Ward	20 - CLIMATE CHANGE	021500200100 - Forestry Section	23040101 - Tree Planting	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31710904 - Galagamma	1,000,000.00	900,000.00	5,000,000.00	5,000,000.00
Roadside tree planting along kano, Magatari and babara Road at Dantanoma Ward	20 - CLIMATE CHANGE	021500200100 - Forestry Section	23040101 - Tree Planting	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31710903 - Dantanoma	3,500,000.00	3,400,000.00	5,000,000.00	5,000,000.00
Roadside Tree Planting along Gugungu Road, Gusu Ward	20 - CLIMATE CHANGE	021500200100 - Forestry Section	23040101 - Tree Planting	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31710907 - Gusu	1,500,000.00	1,400,000.00	5,000,000.00	5,000,000.00
Capacity building of Farmers on Nursery raising of seedling programme at Dantanoma Ward	01 - Agriculture	021500200100 - Forestry Section	23050103 - Monitoring And Evaluation	70421 - AGRICULTURE	31710903 - Dantanoma	2,500,000.00	-	3,000,000.00	-
Capacity building of Farmers on Nursery raising of seedling programme at Galagamma Ward	01 - Agriculture	021500200100 - Forestry Section	23050103 - Monitoring And Evaluation	70421 - AGRICULTURE	31710904 - Galagamma	2,500,000.00	-	3,000,000.00	-
Capacity building of Farmers on Nursery raising of seedling programme at Nasarawa, Gusu Ward	01 - Agriculture	021500200100 - Forestry Section	23050103 - Monitoring And Evaluation	70421 - AGRICULTURE	31710907 - Gusu	2,500,000.00	-	3,000,000.00	-
Capacity building of Farmers on Nursery raising of seedling programme at Zango Ward	01 - Agriculture	021500200100 - Forestry Section	23050103 - Monitoring And Evaluation	70421 - AGRICULTURE	31710911 - Zango	2,500,000.00	-	3,000,000.00	-
Capacity building of Farmers on Nursery raising of seedling programme at K/Yarawa Ward	01 - Agriculture	021500200100 - Forestry Section	23050103 - Monitoring And Evaluation	70421 - AGRICULTURE	31710909 - Kofar Arewa	2,500,000.00	-	3,000,000.00	-
Capacity building of Farmers on Nursery raising of seedling programme at K/YinYamma Ward	01 - Agriculture	021500200100 - Forestry Section	23050103 - Monitoring And Evaluation	70421 - AGRICULTURE	31710910 - Kofar Yamma	2,500,000.00	-	3,000,000.00	-
Demarcation of grazing Resevers and Cattle routes to prevent encroachment in Hammeda Ward	01 - Agriculture	021500200100 - Forestry Section	23020122 - Construction Of Boundary Pillars/ Right Of Ways	70421 - AGRICULTURE	31710997 - LG Wide (GUMEL)	666,666.67	966,666.67	4,000,000.00	-
Demarcation of grazing Resevers and Cattle routes to prevent encroachment in Garin barka Ward	01 - Agriculture	021500200100 - Forestry Section	23020122 - Construction Of Boundary Pillars/ Right Of Ways	70421 - AGRICULTURE	31710997 - LG Wide (GUMEL)	666,666.67	966,666.67	4,000,000.00	-
Demarcation of grazing Resevers and Cattle routes to prevent encroachment in Dan'ama Ward	01 - Agriculture	021500200100 - Forestry Section	23020122 - Construction Of Boundary Pillars/ Right Of Ways	70421 - AGRICULTURE	31710997 - LG Wide (GUMEL)	666,666.67	966,666.67	4,000,000.00	-
Connecting Chairman's Duplex with Electricity Power	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31710997 - LG Wide (GUMEL)	3,000,000.00	-	2,500,000.00	-
purchase of 25 No Solar Type Street Light Poles to LG Secretariat	20 - CLIMATE CHANGE	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70641 - STREET LIGHTING	31710997 - LG Wide (GUMEL)	15,031,250.00	-	4,970,558.70	4,970,558.70
Provisions of 5 Solar Standing security Light at Banki Primary School at Kofar - Yamma Ward	20 - CLIMATE CHANGE	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70641 - STREET LIGHTING	31710910 - Kofar Yamma	6,628,576.63	-	-	-
Provisions of 5 Solar Standing security Light at Jalo Quarters in Gusuau Ward	20 - CLIMATE CHANGE	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70641 - STREET LIGHTING	31710907 - Gusuau	6,628,576.63	-	-	-
Provisions of 10 Solar Standing security Light at Gumel Town Kasuu (Market) Kofar Yamma Ward	20 - CLIMATE CHANGE	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70641 - STREET LIGHTING	31710910 - Kofar Yamma	13,257,153.25	-	2,250,000.00	2,250,000.00
Provisions of 5 Solar Standing security Light at Tasha (Motor Park) Gusuau Ward	20 - CLIMATE CHANGE	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70641 - STREET LIGHTING	31710907 - Gusuau	6,628,576.63	-	1,125,000.00	1,125,000.00
Provisions of 5 Solar Standing security Light at Ubandawaki Village Dan'ama Ward	20 - CLIMATE CHANGE	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70641 - STREET LIGHTING	31710902 - Dan'ama	6,628,576.63	-	1,125,000.00	1,125,000.00
Provisions of 10 Solar Standing security Light at Garin baki Village, Garin bambu Ward	20 - CLIMATE CHANGE	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70641 - STREET LIGHTING	31710905 - Garin Gumbo	13,257,153.25	-	2,250,000.00	2,250,000.00
Provision of Solarization of LG secretariat, Gusuau Ward	20 - CLIMATE CHANGE	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31710997 - LG Wide (GUMEL)	-	-	50,000,000.00	50,000,000.00
Extension Of Poles at Nasarawa - Jalo Quarters at Gusuau Ward	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70641 - STREET LIGHTING	31710907 - Gusuau	15,000,000.00	-	6,000,000.00	-
Purchase of 1No. Lithium solar Battery Lightening system at Local Government WASSRF Office.	20 - CLIMATE CHANGE	023400300100 - Electrical Section	23010119 - Purchase Of Power Generating Set	70435 - ELECTRICITY	31710997 - LG Wide (GUMEL)	2,250,000.00	-	5,000,000.00	5,000,000.00
Provision of solar lightening system at Local Government Legislative Council Office, Gusuau Ward	20 - CLIMATE CHANGE	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70641 - STREET LIGHTING	31710907 - Gusuau	2,250,000.00	-	-	-
Provision of 4 stands solar Lightening system at Nasarawa Quarters gumel (grave yard, Gusuau Ward (SURE P)	20 - CLIMATE CHANGE	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70641 - STREET LIGHTING	31710997 - LG Wide (GUMEL)	6,000,000.00	-	7,130,690.00	7,130,690.00
Provision of 4 stands solar Lightening system at Kofa Arewa Ward (graveyard (SURE P)	20 - CLIMATE CHANGE	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70641 - STREET LIGHTING	31710997 - LG Wide (GUMEL)	6,000,000.00	-	7,130,690.00	7,130,690.00
Purchase/Installation of street light at all Motor Parks across Gusuau Ward	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70641 - STREET LIGHTING	31710907 - Gusuau	9,250,000.00	-	-	-
Purchase/Installation of street light at Round About, Emir place road, Kofar Yamma Ward	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70641 - STREET LIGHTING	31710910 - Kofar Yamma	9,250,000.00	-	-	-
Extension/Installation of poles at toshon prison (bayn dr Aminu Magaji), A gwadaba Restaurant bayn Commander, bayn market, bayn sabon prison, Dantanoma gidan ruwa to sabon Masallaci, Jalo, Hydrabad, Jarima, Abuja bayan Nitel (Kofar dan Azumi to bayn Menda)	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70641 - STREET LIGHTING	31710997 - LG Wide (GUMEL)	20,000,000.00	-	-	-
Provision/Installation of 17No. Stand alone Solar street light at Dantanoma quarters (gidan ruwa to Sani Isya Pti. Sch to Sule Tankarkar road), gidan ruwa to bayan Lawal, bayan Isya tudun Alhazai to rairan gama fada Dantanoma Ward.	20 - CLIMATE CHANGE	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70641 - STREET LIGHTING	31710903 - Dantanoma	50,000,000.00	-	7,650,000.00	7,650,000.00
Provision/Installation of 16No. Stand alone Solar street light at bayan sabon prison to falwau uku (hydrabad), kartudu (masallacin M Sani Aja to Masallacin Idi Hadejia road), Galagamma ward,	20 - CLIMATE CHANGE	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70641 - STREET LIGHTING	31710904 - Galagamma	-	-	7,200,000.00	7,200,000.00

317109 - GUMEL Local Government, Jigawa State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Taxation
Provision/Installation of 1 No. Stand alone Solar street light/1sami Fulani Dan'ama ward, Karkare Garin Barka, Liman mado Bakarya ward	20 - CLIMATE CHANGE	02340030010 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70641 - STREET LIGHTING	31710901 - Bakarya	-	-	7,650,000.00	7,650,000.00
Purchase of 200x Ceiling Fan at LG secretariat	14 - Power	02340030010 - Electrical Section	23010149 - Purchase of Electronic Equipment and fittings	70436 - NON ELECTRIC ENERGY	31710997 - LG Wide (GJME)	-	-	815,500.00	-
Installation of Solar Power to 1 No Jumu'at Mosque at Central Mosque, Kofar Arewa Ward	20 - CLIMATE CHANGE	02340030010 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31710909 - Kofar Arewa	-	-	3,000,000.00	3,000,000.00
Installation of Solar Power to 1 No Jumu'at Mosque at Markaz, Galagamma Ward	20 - CLIMATE CHANGE	02340030010 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31710904 - Galagamma	-	-	3,000,000.00	3,000,000.00
Installation of Solar Power to 1 No Jumu'at Mosque at Soja, Kofar Arewa Ward	20 - CLIMATE CHANGE	02340030010 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31710909 - Kofar Arewa	-	-	3,000,000.00	3,000,000.00
Installation of Solar Power to 1 No Jumu'at Mosque at Nasarawa, Gusau Ward	20 - CLIMATE CHANGE	02340030010 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31710907 - Gusau	-	-	3,000,000.00	3,000,000.00
Installation of Solar Power to 1 No Jumu'at Mosque at PA, Dantanoama Ward	20 - CLIMATE CHANGE	02340030010 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31710903 - Dantanoama	-	-	3,000,000.00	3,000,000.00
Installation of Solar Power to 1 No Jumu'at Mosque at Jigawa State College of Education (JSCO), Dantanoama Ward	20 - CLIMATE CHANGE	02340030010 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31710903 - Dantanoama	-	-	3,000,000.00	3,000,000.00
Installation of Solar Power to 1 No Jumu'at Mosque at Kwanaar sole, Dantanoama Ward	20 - CLIMATE CHANGE	02340030010 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31710903 - Dantanoama	-	-	3,000,000.00	3,000,000.00
Installation of Solar Power to 1 No Jumu'at Mosque at Duhawa, Garin Barka Ward	20 - CLIMATE CHANGE	02340030010 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31710906 - Garin Alhaji Barka	-	-	3,000,000.00	3,000,000.00
Installation of Solar Power to 1 No Jumu'at Mosque at Hammado, Hammado Ward	20 - CLIMATE CHANGE	02340030010 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31710908 - Hammado	-	-	3,000,000.00	3,000,000.00
Installation of Solar Power to 1 No Jumu'at Mosque at Garin Barka, Garin Barka Ward	20 - CLIMATE CHANGE	02340030010 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31710906 - Garin Alhaji Barka	-	-	3,000,000.00	3,000,000.00
Installation of Solar Power to 1 No Jumu'at Mosque at Tsamai, Dan'ama Ward	20 - CLIMATE CHANGE	02340030010 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31710902 - Dan'ama	-	-	3,000,000.00	3,000,000.00
Installation of Solar Power to 1 No Jumu'at Mosque at Garin Gambo, Garin Gambo Ward	20 - CLIMATE CHANGE	02340030010 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31710905 - Garin Gambo	-	-	3,000,000.00	3,000,000.00
Installation of Solar Power to 1 No Jumu'at Mosque at Danfarantama, Hammado Ward	20 - CLIMATE CHANGE	02340030010 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31710908 - Hammado	-	-	3,000,000.00	3,000,000.00
Installation of Solar Power to 1 No Jumu'at Mosque at Mele, Bakarya Ward	20 - CLIMATE CHANGE	02340030010 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31710901 - Bakarya	-	-	3,000,000.00	3,000,000.00
Installation of Solar Power to 1 No Jumu'at Mosque at Bakarya, Bakarya Ward	20 - CLIMATE CHANGE	02340030010 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31710901 - Bakarya	-	-	3,000,000.00	3,000,000.00
Installation of Solar Power to 1 No Jumu'at Mosque at MIRA, Dantanoama Ward	20 - CLIMATE CHANGE	02340030010 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31710903 - Dantanoama	-	-	3,000,000.00	3,000,000.00
Installation of Solar Power to 1 No Jumu'at Mosque at Yoruba, Dantanoama Ward	20 - CLIMATE CHANGE	02340030010 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31710903 - Dantanoama	-	-	3,000,000.00	3,000,000.00
Installation of Solar Power to 1 No Jumu'at Mosque at Kokinani, Bakarya Ward	20 - CLIMATE CHANGE	02340030010 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31710901 - Bakarya	-	-	3,000,000.00	3,000,000.00
Provision of 60 nos. Solar Street - Light in Phase II within the LG Headquarters	20 - CLIMATE CHANGE	02340030010 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70641 - STREET LIGHTING	31710997 - LG Wide (GJME)	-	-	83,000,000.00	83,000,000.00
Construction of Drainage at Layin Masani Musarra over/roadside Ward/Idan Dawaki Village, Kofar Arewa,Karkara, Yusuf Police Bayan Tasha Quarters, Zango Ward 100m,Hammado Town and Dan Farantama near Jinnatam Mosque.	20 - CLIMATE CHANGE	02340040010 - Land & Survey Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31710997 - LG Wide (GJME)	38,700,000.00	-	-	-
Construction of Drainage at Tsoin Gambia,Nasarawa Layin WA KARKARA, Abbas,Ibrahim Mai Dara,Ibban Dawaki Village Bakarya, Kofar Saja,DanTanoama,Layin Sunusi Gaisa(ongoing)	20 - CLIMATE CHANGE	02340040010 - Land & Survey Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31710997 - LG Wide (GJME)	50,000,000.00	3,612,626.00	-	-
Control of Erosion at Gumel [Across Local Government]	20 - CLIMATE CHANGE	02340040010 - Land & Survey Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31710997 - LG Wide (GJME)	10,000,000.00	16,112,851.00	-	-
Payment of Compensation for Land Purchase for Building New Market	12 - Growing the Private Sector	02340040010 - Land & Survey Section	23010101 - Purchase/Acquisition Of Land	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31710997 - LG Wide (GJME)	30,000,000.00	-	150,000,000.00	-
Construction of Modern motor park at Gumel (Ongoing) at Dantanoama Ward	06 - Housing and Urban Development	02340040010 - Land & Survey Section	23020124 - Construction of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31710997 - LG Wide (GJME)	10,000,000.00	-	247,709,608.00	-
Construction of Drainages at Lungun gidan Ali Kafina, Danu Qur'an, Lungun yan Kuru, Lungun M Mustapha Dauds and Hadejia Road (SURE) P ongoing	09 - Environmental Improvement	02340040010 - Land & Survey Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31710997 - LG Wide (GJME)	22,000,000.00	-	-	-
Construction of Drainage at layin gidan Mdari Mudi, layin Ibrahim Nayaya to Masallan menda mend, gidan ruwa to bayan Lautai, NTA quarters ( layin masallan Idi to Hadejia road), Hanyar Garin Gamba, Abuja Quarters bayan gidan Ashura, kofar Dr Danladi Yusuf to ATC at Gusau Ward	09 - Environmental Improvement	02340040010 - Land & Survey Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31710907 - Gusau	105,000,000.00	-	-	-
50mtrs to bayan Asstent Hahawa lafa Hadejia Road and falkin dantulu along Maigatari road to L. I. B. C. for irrigation purposes (Agricultural empowerment programme) phase I	09 - Environmental Improvement	02340040010 - Land & Survey Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31710997 - LG Wide (GJME)	160,000,000.00	72,774,738.03	-	-
Construction of industrial borehole for irrigation program	10 - Water Resources and Rural Development	02340040010 - Land & Survey Section	23020129 - Construction of Irrigation Facilities	70421 - AGRICULTURE	31710997 - LG Wide (GJME)	-	-	30,000,000.00	30,000,000.00
Earth Filling at soton layinTsangaya Garin gamba, Garin gamba ward	17 - Road	02340040010 - Land & Survey Section	23030113 - Rehabilitation / Repairs - Roads	70451 - ROAD TRANSPORT	31710905 - Garin Gamba	-	-	2,750,000.00	-
Re-construction of Drainage at Al Baban Kambiri Junction to late m Hibu Kwana Junction Zuwon Dan'aya to late Maina bayero Junction to old mode Boading Primary School galagamma, Galagamma Ward	20 - CLIMATE CHANGE	02340040010 - Land & Survey Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31710904 - Galagamma	-	-	4,617,720.72	-
Re-construction cap slab at Rairay Drainage in Kofar Arewa Ward	16 - Water Ways	02340040010 - Land & Survey Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31710909 - Kofar Arewa	-	-	4,412,516.00	-
Construction of Drainage at Kofar Arewa ward Layin gidan Sarkin Lifi to gidan gamba, Kofar Arewa Ward	20 - CLIMATE CHANGE	02340040010 - Land & Survey Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31710909 - Kofar Arewa	-	-	5,652,752.00	5,652,752.00
Construction of Drainage at Dantanoama ward Layin M Khamisu, Dantanoama Ward	20 - CLIMATE CHANGE	02340040010 - Land & Survey Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31710903 - Dantanoama	-	-	5,652,752.00	5,652,752.00
Construction of Drainage at Kofar Arewa ward Kofar gidan Councilor/ gadagala kofar Gidan Sani Danne Alewa, Kofar Yamma Ward	20 - CLIMATE CHANGE	02340040010 - Land & Survey Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31710910 - Kofar Yamma	-	-	5,652,752.00	5,652,752.00
Renovation of 1 no. Jumu'at Mosque at Hammado Village in Hammado Ward	02 - Societal Re-orientation	02340050010 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31710908 - Hammado	10,000,000.00	-	-	-
Construction of 1 Jumu'at prayer mosques at Tsamai Fulani at Dan'ama Ward	02 - Societal Re-orientation	02340050010 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31710902 - Dan'ama	-	-	31,628,061.00	-
Construction of 1 Jumu'at prayer mosques at Tsamai Fulani at Dan'ama Ward	02 - Societal Re-orientation	02340050010 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31710902 - Dan'ama	-	-	8,500,000.00	-
Construction of 1 Jumu'at prayer mosques at Tsamai Fulani at Dan'ama Ward	02 - Societal Re-orientation	02340050010 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31710902 - Dan'ama	-	-	8,500,000.00	-
Construction of 1 no. 5 daily prayer mosque at Gamba Fulani at Hammado Ward	02 - Societal Re-orientation	02340050010 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31710908 - Hammado	-	-	8,500,000.00	-
Contribution to State and Local Government Joint Projects & Programmes.	13 - Reform of Government and Governance	02340050010 - Building Section	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31710997 - LG Wide (GJME)	150,000,000.00	259,000,000.00	450,000,000.00	-
Construction of 1 Block of 2 Classroom Islamiyya School at Mele Tsangaya, Dan'ama Village at Dan'ama Ward	02 - Societal Re-orientation	02340050010 - Building Section	23020107 - Construction/Provision Of Public Schools	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31710902 - Dan'ama	15,000,000.00	-	19,397,100.30	-
Construction of 2 no 3 bedroom semi-detached and 1 no. 2 bedroom semi-detached Senior Staff Quarters 1,2 and 3 ( Abandoned project brought forward) at Gusau Ward	13 - Reform of Government and Governance	02340050010 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31710997 - LG Wide (GJME)	15,000,000.00	-	-	-
Renovation of Local Education Authority (LEA) Secretariat at Galagamma Ward	05 - Education	02340050010 - Building Section	23030122 - Rehabilitation/Repairs Of Wall Fence/Boundary Pillars	70112 - PRIMARY EDUCATION	31710997 - LG Wide (GJME)	29,562,072.00	-	35,000,000.00	-
Renovation of 1 no. Duplex House for the Local Government Chairman	13 - Reform of Government and Governance	02340050010 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31710997 - LG Wide (GJME)	8,000,000.00	-	10,000,000.00	-
Renovation of Local Government Secretariat	13 - Reform of Government and Governance	02340050010 - Building Section	23030121 - Rehabilitation / Repairs Of Office Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31710997 - LG Wide (GJME)	20,980,956.00	680,000.00	25,000,000.00	-
Construction of Midwives Quarters 1 No. at Mele village in garin Gamba Ward (ongoing)	04 - Health	02340050010 - Building Section	23020122 - Construction Of Boundary Pillars/ Right Of Ways	70741 - PUBLIC HEALTH SERVICES	31710905 - Garin Gamba	50,000,000.00	25,000,000.00	-	-
Construction of one new gate along Kano-Hadejia Road in galagamma Ward near by Masallan di Road	06 - Housing and Urban Development	02340050010 - Building Section	23020122 - Construction Of Boundary Pillars/ Right Of Ways	70621 - COMMUNITY DEVELOPMENT	31710997 - LG Wide (GJME)	13,000,000.00	-	-	-
Construction of one new Gate along Kano-Hadejia Road in Dantanoama Ward	06 - Housing and Urban Development	02340050010 - Building Section	23020118 - Construction / Provision Of Infrastructure	70621 - COMMUNITY DEVELOPMENT	31710997 - LG Wide (GJME)	13,000,000.00	-	-	-
Construction for LG's unified Projects and Programmes	06 - Housing and Urban Development	02340050010 - Building Section	23020118 - Construction / Provision Of Infrastructure	70451 - ROAD TRANSPORT	31710997 - LG Wide (GJME)	100,000,000.00	-	-	-
Contribution for the construction of conference room with office, toilet and supply of furniture at LG quarters Duse	06 - Housing and Urban Development	02340050010 - Building Section	23020118 - Construction / Provision Of Infrastructure	70621 - COMMUNITY DEVELOPMENT	31710997 - LG Wide (GJME)	50,000,000.00	-	-	-
General renovation of Guest House Duse for the Chairman and Local Government Staff	13 - Reform of Government and Governance	02340050010 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31710997 - LG Wide (GJME)	10,000,000.00	10,000,000.00	-	-
Renovation of N Y S Lodge for Corpers along Maigatari road,	02 - Societal Re-orientation	02340050010 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31710997 - LG Wide (GJME)	-	-	4,995,675.20	-
Contribution for the completion of Islamiyya School at Abaja Quarters in Gusau Ward	02 - Societal Re-orientation	02340050010 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31710907 - Gusau	10,000,000.00	-	3,748,250.40	-



011100100100 Chairman					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>85,700,358.00</b>	<b>14,778,073.50</b>	<b>253,109,050.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>42,700,358.00</b>	<b>14,778,073.50</b>	<b>86,109,050.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>2,427,912.00</b>	<b>3,641,868.00</b>	<b>15,836,604.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>2,427,912.00</b>	<b>3,641,868.00</b>	<b>15,836,604.00</b>	<b>0.00</b>
21010103	Consolidated Revenue Fund Charges - Salaries	2,427,912.00	3,641,868.00	15,836,604.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>40,272,446.00</b>	<b>11,136,205.50</b>	<b>45,272,460.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>40,272,446.00</b>	<b>11,136,205.50</b>	<b>45,272,460.00</b>	<b>0.00</b>
21020103	Transport Allowance	12,500,000.00	6,250,000.00	12,500,000.00	0.00
21020106	Utility Allowance	1,583,644.00	791,822.00	1,583,644.00	0.00
21020107	Entertainment	1,583,644.00	791,825.50	1,583,651.00	0.00
21020109	Leave Transport Grant	1,583,651.00	791,829.00	1,583,658.00	0.00
21020117	Domestic Staff Allowance	6,334,642.00	1,167,296.00	6,334,642.00	0.00
21020122	Motor Vehicle Maintenance Allowance	6,334,591.00	1,167,296.00	6,334,591.00	0.00
21020123	Constituency Allowance	352,274.00	176,137.00	352,274.00	0.00
21020138	Furniture Allowance	0.00	0.00	5,000,000.00	0.00
21020173	Once-in-4-Years Furniture Allowance	10,000,000.00	0.00	10,000,000.00	0.00
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>0.00</b>	<b>0.00</b>	<b>24,999,986.00</b>	<b>0.00</b>
<b>210301</b>	<b>Social Benefits</b>	<b>0.00</b>	<b>0.00</b>	<b>24,999,986.00</b>	<b>0.00</b>
21030104	Contract Staff Gratuity	0.00	0.00	24,999,986.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>43,000,000.00</b>	<b>0.00</b>	<b>167,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>43,000,000.00</b>	<b>0.00</b>	<b>167,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>9,000,000.00</b>	<b>0.00</b>	<b>60,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	2,000,000.00	0.00	30,000,000.00	0.00
22020104	International Travel & Transport - Others	7,000,000.00	0.00	30,000,000.00	0.00
<b>220202</b>	<b>Utilities General</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>0.00</b>
22020202	Telephone Charges	0.00	0.00	1,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	1,000,000.00	0.00	10,000,000.00	0.00
<b>220205</b>	<b>Training - General</b>	<b>4,000,000.00</b>	<b>0.00</b>	<b>40,000,000.00</b>	<b>0.00</b>
22020501	Local Training	4,000,000.00	0.00	40,000,000.00	0.00
<b>220206</b>	<b>Other Services - General</b>	<b>24,000,000.00</b>	<b>0.00</b>	<b>36,000,000.00</b>	<b>0.00</b>
22020604	Security Vote (Including Operations)	24,000,000.00	0.00	36,000,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)	5,000,000.00	0.00	20,000,000.00	0.00
011108000100 Internal Audit Office					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>1,675,089.20</b>	<b>783,392.80</b>	<b>5,976,793.08</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>1,175,089.20</b>	<b>783,392.80</b>	<b>1,976,793.08</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>732,492.00</b>	<b>488,328.00</b>	<b>1,171,406.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>732,492.00</b>	<b>488,328.00</b>	<b>1,171,406.00</b>	<b>0.00</b>
21010101	Salary	732,492.00	488,328.00	1,171,406.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>442,597.20</b>	<b>295,064.80</b>	<b>805,387.08</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>442,597.20</b>	<b>295,064.80</b>	<b>805,387.08</b>	<b>0.00</b>
21020103	Transport Allowance	75,516.00	50,344.00	145,489.08	0.00
21020104	Rent Supplement	146,496.00	97,664.00	234,281.16	0.00
21020105	Meal Subsidy	33,240.00	22,160.00	60,630.72	0.00
21020106	Utility Allowance	25,080.00	16,720.00	69,803.88	0.00
21020109	Leave Transport Grant	73,249.20	48,832.80	117,140.64	0.00
21020137	Medical Allowance	89,016.00	59,344.00	178,041.60	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>500,000.00</b>	<b>0.00</b>	<b>4,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>500,000.00</b>	<b>0.00</b>	<b>4,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>300,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	300,000.00	0.00	1,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>200,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>0.00</b>

22020301	Office Materials and Consumables	200,000.00	0.00	3,000,000.00	0.00
----------	----------------------------------	------------	------	--------------	------

011200100100		Legislative Council			
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>62,109,419.00</b>	<b>26,614,055.17</b>	<b>109,285,166.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>25,609,419.00</b>	<b>26,614,055.17</b>	<b>50,085,166.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>8,760,088.00</b>	<b>5,840,058.67</b>	<b>21,050,911.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>8,760,088.00</b>	<b>5,840,058.67</b>	<b>21,050,911.00</b>	<b>0.00</b>
21010101	Salary	8,760,088.00	5,840,058.67	21,050,911.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>16,849,331.00</b>	<b>20,773,996.50</b>	<b>21,034,255.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>16,849,331.00</b>	<b>20,773,996.50</b>	<b>21,034,255.00</b>	<b>0.00</b>
21020104	Rent Supplement	1,630,158.00	2,445,237.00	1,630,158.00	0.00
21020105	Meal Subsidy	3,260,316.00	4,890,474.00	3,260,316.00	0.00
21020106	Utility Allowance	815,076.00	1,222,614.00	0.00	0.00
21020107	Entertainment	813,676.00	1,220,514.00	813,676.00	0.00
21020109	Leave Transport Grant	815,069.00	1,222,603.50	815,069.00	0.00
21020111	In-lieu of Overtime / Agency Allowance	1,630,158.00	2,445,237.00	1,630,158.00	0.00
21020117	Domestic Staff Allowance	3,254,720.00	4,882,080.00	3,254,720.00	0.00
21020123	Constituency Allowance	1,630,158.00	2,445,237.00	1,630,158.00	0.00
21020173	Once-in-4-Years Furniture Allowance	3,000,000.00	0.00	8,000,000.00	0.00
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>0.00</b>	<b>0.00</b>	<b>8,000,000.00</b>	<b>0.00</b>
<b>210301</b>	<b>Social Benefits</b>	<b>0.00</b>	<b>0.00</b>	<b>8,000,000.00</b>	<b>0.00</b>
21030104	Contract Staff Gratuity	0.00	0.00	8,000,000.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>36,500,000.00</b>	<b>0.00</b>	<b>59,200,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>36,500,000.00</b>	<b>0.00</b>	<b>59,200,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	500,000.00	0.00	3,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>500,000.00</b>	<b>0.00</b>	<b>9,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	0.00	0.00	6,000,000.00	0.00
22020305	Printing of Non-security Documents	500,000.00	0.00	3,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>0.00</b>
22020406	Other Maintenance Services	2,000,000.00	0.00	3,000,000.00	0.00
<b>220205</b>	<b>Training - General</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020501	Local Training	2,000,000.00	0.00	10,000,000.00	0.00
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>1,500,000.00</b>	<b>0.00</b>	<b>13,200,000.00</b>	<b>0.00</b>
22020801	Motor Vehicle Fuel Cost	1,500,000.00	0.00	13,200,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>30,000,000.00</b>	<b>0.00</b>	<b>21,000,000.00</b>	<b>0.00</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)	12,000,000.00	0.00	6,000,000.00	0.00
22021002	Honorarium and Sitting Allowance Payments	18,000,000.00	0.00	9,000,000.00	0.00
22021044	Committees and Commissions	0.00	0.00	6,000,000.00	0.00

012500100100		Office of the Director Admin and General Services			
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>608,361,112.66</b>	<b>252,947,081.48</b>	<b>783,623,163.96</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>97,861,112.66</b>	<b>89,503,081.48</b>	<b>146,123,163.96</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>46,992,708.00</b>	<b>31,328,472.00</b>	<b>77,075,465.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>46,992,708.00</b>	<b>31,328,472.00</b>	<b>77,075,465.00</b>	<b>0.00</b>
21010101	Salary	46,992,708.00	31,328,472.00	77,075,465.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>50,868,404.66</b>	<b>58,174,609.48</b>	<b>69,047,698.96</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>50,868,404.66</b>	<b>58,174,609.48</b>	<b>69,047,698.96</b>	<b>0.00</b>
21020103	Transport Allowance	13,894,424.28	13,894,424.28	13,894,424.28	0.00
21020104	Rent Supplement	13,894,424.28	13,417,110.00	15,534,264.00	0.00
21020105	Meal Subsidy	5,832,518.40	5,832,518.40	5,832,518.40	0.00
21020106	Utility Allowance	2,135,940.00	3,203,910.00	6,692,509.56	0.00
21020107	Entertainment	41,364.00	62,046.00	37,800.00	0.00
21020109	Leave Transport Grant	4,542,914.18	6,814,371.28	7,707,622.80	0.00
21020113	Hazard / Hardship Allowance	123,252.00	184,878.00	359,803.00	0.00

21020117	Domestic Staff Allowance	1,679,999.52	1,679,999.52	1,680,000.00	0.00
21020137	Medical Allowance	8,723,568.00	13,085,352.00	17,308,756.92	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>113,500,000.00</b>	<b>17,237,000.00</b>	<b>170,500,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>113,500,000.00</b>	<b>17,237,000.00</b>	<b>170,500,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,500,000.00</b>	<b>3,467,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	1,500,000.00	3,467,000.00	5,000,000.00	0.00
<b>220202</b>	<b>Utilities General</b>	<b>500,000.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>0.00</b>
22020202	Telephone Charges	500,000.00	0.00	500,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>500,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	500,000.00	0.00	10,000,000.00	0.00
<b>220205</b>	<b>Training - General</b>	<b>51,000,000.00</b>	<b>13,770,000.00</b>	<b>40,000,000.00</b>	<b>0.00</b>
22020501	Local Training	51,000,000.00	13,770,000.00	40,000,000.00	0.00
<b>220206</b>	<b>Other Services - General</b>	<b>12,000,000.00</b>	<b>0.00</b>	<b>70,000,000.00</b>	<b>0.00</b>
22020604	Security Vote (Including Operations)	12,000,000.00	0.00	70,000,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>48,000,000.00</b>	<b>0.00</b>	<b>45,000,000.00</b>	<b>0.00</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)	42,000,000.00	0.00	30,000,000.00	0.00
22021002	Honorarium and Sitting Allowance Payments	6,000,000.00	0.00	15,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>397,000,000.00</b>	<b>146,207,000.00</b>	<b>467,000,000.00</b>	<b>0.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>307,000,000.00</b>	<b>112,000,000.00</b>	<b>145,000,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>307,000,000.00</b>	<b>112,000,000.00</b>	<b>145,000,000.00</b>	<b>0.00</b>
23010104	Purchase of Motor Cycles	2,000,000.00	0.00	2,000,000.00	0.00
23010105	Purchase Of Motor Vehicles	275,000,000.00	112,000,000.00	60,000,000.00	0.00
23010108	Purchase Of Buses	0.00	0.00	50,000,000.00	0.00
23010128	Purchase Of Security Equipment	20,000,000.00	0.00	23,000,000.00	0.00
23010139	Purchase Of Tricycle	10,000,000.00	0.00	10,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>0.00</b>	<b>222,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>Contruction/Provision of Fixed Assets - General</b>	<b>0.00</b>	<b>0.00</b>	<b>222,000,000.00</b>	<b>0.00</b>
23020118	Construction / Provision Of Infrastructure	0.00	0.00	222,000,000.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>10,000,000.00</b>	<b>680,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>230301</b>	<b>Rehabilitation/Repairs of Fixed Assets - General</b>	<b>10,000,000.00</b>	<b>680,000.00</b>	<b>0.00</b>	<b>0.00</b>
23030121	Rehabilitation / Repairs Of Office Buildings	10,000,000.00	680,000.00	0.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>80,000,000.00</b>	<b>33,527,000.00</b>	<b>100,000,000.00</b>	<b>0.00</b>
<b>230501</b>	<b>Acquisition of Non-Tangible Asset</b>	<b>80,000,000.00</b>	<b>33,527,000.00</b>	<b>100,000,000.00</b>	<b>0.00</b>
23050101	Research & Development and Census/Surveys	50,000,000.00	13,770,000.00	50,000,000.00	0.00
23050137	Capital Project Historical Liabilities	30,000,000.00	19,757,000.00	50,000,000.00	0.00

021500100100 Agriculture Section					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>136,206,143.18</b>	<b>29,666,595.79</b>	<b>179,455,191.52</b>	<b>30,000,000.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>10,736,143.18</b>	<b>7,157,428.79</b>	<b>18,334,662.84</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>6,356,162.00</b>	<b>4,237,441.33</b>	<b>9,693,561.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>6,356,162.00</b>	<b>4,237,441.33</b>	<b>9,693,561.00</b>	<b>0.00</b>
21010101	Salary	6,356,162.00	4,237,441.33	9,693,561.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>4,379,981.18</b>	<b>2,919,987.46</b>	<b>8,641,101.84</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>4,379,981.18</b>	<b>2,919,987.46</b>	<b>8,641,101.84</b>	<b>0.00</b>
21020103	Transport Allowance	887,544.00	591,696.00	1,852,670.40	0.00
21020104	Rent Supplement	1,096,104.00	730,736.00	1,813,359.60	0.00
21020105	Meal Subsidy	386,688.00	257,792.00	779,289.36	0.00
21020106	Utility Allowance	274,800.00	183,200.00	895,159.32	0.00
21020109	Leave Transport Grant	577,637.18	385,091.46	969,103.92	0.00
21020137	Medical Allowance	1,157,208.00	771,472.00	2,331,519.24	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>6,500,000.00</b>	<b>5,570,000.00</b>	<b>17,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>6,500,000.00</b>	<b>5,570,000.00</b>	<b>17,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000.00</b>	<b>810,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training	500,000.00	810,000.00	2,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,000,000.00</b>	<b>200,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	1,000,000.00	200,000.00	5,000,000.00	0.00

220204	Maintenance Services - General	5,000,000.00	4,560,000.00	10,000,000.00	0.00
22020425	Maintenance of Lab/Workshop Tools and Instrument	5,000,000.00	4,560,000.00	10,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>118,970,000.00</b>	<b>16,939,167.00</b>	<b>144,120,528.68</b>	<b>30,000,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>42,500,000.00</b>	<b>7,880,000.00</b>	<b>110,000,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>42,500,000.00</b>	<b>7,880,000.00</b>	<b>110,000,000.00</b>	<b>0.00</b>
23010122	Purchase Of Health / Medical Equipment	2,500,000.00	3,090,000.00	0.00	0.00
23010127	Purchase Of Agricultural Equipment and Improved Inputs	28,000,000.00	4,790,000.00	60,000,000.00	0.00
23010150	Purchase of Livestocks	12,000,000.00	0.00	50,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>0.00</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>0.00</b>	<b>0.00</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>
23020113	Construction / Provision Of Agricultural Facilities	0.00	0.00	30,000,000.00	30,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>30,000,000.00</b>	<b>0.00</b>	<b>4,120,528.68</b>	<b>0.00</b>
<b>230301</b>	<b>Rehabilitation/Repairs of Fixed Assets - General</b>	<b>30,000,000.00</b>	<b>0.00</b>	<b>4,120,528.68</b>	<b>0.00</b>
23030113	Rehabilitation / Repairs - Roads	30,000,000.00	0.00	0.00	0.00
23030133	Rehabilitation/Repairs of Other facilities	0.00	0.00	4,120,528.68	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>46,470,000.00</b>	<b>9,059,167.00</b>	<b>0.00</b>	<b>0.00</b>
<b>230501</b>	<b>Acquisition of Non-Tangible Asset</b>	<b>46,470,000.00</b>	<b>9,059,167.00</b>	<b>0.00</b>	<b>0.00</b>
23050137	Capital Project Historical Liabilities	46,470,000.00	9,059,167.00	0.00	0.00

021500200100 Forestry Section					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>34,825,671.03</b>	<b>14,663,780.69</b>	<b>88,122,452.48</b>	<b>15,000,000.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>7,925,671.02</b>	<b>5,283,780.68</b>	<b>26,122,452.48</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>3,787,130.00</b>	<b>2,524,753.33</b>	<b>8,014,322.40</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>3,787,130.00</b>	<b>2,524,753.33</b>	<b>8,014,322.40</b>	<b>0.00</b>
21010101	Salary	3,787,130.00	2,524,753.33	8,014,322.40	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>4,138,541.02</b>	<b>2,759,027.34</b>	<b>18,108,130.08</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>4,138,541.02</b>	<b>2,759,027.34</b>	<b>18,108,130.08</b>	<b>0.00</b>
21020103	Transport Allowance	947,232.00	631,488.00	4,209,748.80	0.00
21020104	Rent Supplement	791,916.00	527,944.00	3,152,752.32	0.00
21020105	Meal Subsidy	410,400.00	273,600.00	1,784,435.28	0.00
21020106	Utility Allowance	275,040.00	183,360.00	2,043,569.52	0.00
21020109	Leave Transport Grant	378,713.02	252,475.34	1,576,376.16	0.00
21020137	Medical Allowance	1,335,240.00	890,160.00	5,341,248.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>3,900,000.00</b>	<b>780,000.00</b>	<b>17,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>3,900,000.00</b>	<b>780,000.00</b>	<b>17,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>400,000.00</b>	<b>200,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training	400,000.00	200,000.00	2,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>500,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	500,000.00	0.00	5,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>3,000,000.00</b>	<b>580,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,000,000.00	580,000.00	10,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>23,000,000.01</b>	<b>8,600,000.01</b>	<b>45,000,000.00</b>	<b>15,000,000.00</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>2,000,000.01</b>	<b>2,900,000.01</b>	<b>12,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>2,000,000.01</b>	<b>2,900,000.01</b>	<b>12,000,000.00</b>	<b>0.00</b>
23020122	Construction Of Boundary Pillars/ Right Of Ways	2,000,000.01	2,900,000.01	12,000,000.00	0.00
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>6,000,000.00</b>	<b>5,700,000.00</b>	<b>15,000,000.00</b>	<b>15,000,000.00</b>
<b>230401</b>	<b>Preservation of the Environment - General</b>	<b>6,000,000.00</b>	<b>5,700,000.00</b>	<b>15,000,000.00</b>	<b>15,000,000.00</b>
23040101	Tree Planting	6,000,000.00	5,700,000.00	15,000,000.00	15,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>15,000,000.00</b>	<b>0.00</b>	<b>18,000,000.00</b>	<b>0.00</b>
<b>230501</b>	<b>Acquisition of Non-Tangible Asset</b>	<b>15,000,000.00</b>	<b>0.00</b>	<b>18,000,000.00</b>	<b>0.00</b>
23050103	Monitoring And Evaluation	15,000,000.00	0.00	18,000,000.00	0.00

021500300100 Livestock Section (Veterinary)					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>84,947,936.00</b>	<b>76,304,859.00</b>	<b>110,359,217.04</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>78,447,936.00</b>	<b>74,616,859.00</b>	<b>92,359,217.04</b>	<b>0.00</b>

<b>2101</b>	<b>SALARY</b>		<b>24,884,172.00</b>	<b>16,589,448.00</b>	<b>39,476,057.28</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>		<b>24,884,172.00</b>	<b>16,589,448.00</b>	<b>39,476,057.28</b>	<b>0.00</b>
21010101	Salary		24,884,172.00	16,589,448.00	39,476,057.28	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>		<b>53,563,764.00</b>	<b>58,027,411.00</b>	<b>52,883,159.76</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>		<b>53,563,764.00</b>	<b>58,027,411.00</b>	<b>52,883,159.76</b>	<b>0.00</b>
21020103	Transport Allowance		26,781,882.00	40,172,823.00	11,774,163.48	0.00
21020104	Rent Supplement		0.00	0.00	8,117,400.36	0.00
21020113	Hazard / Hardship Allowance		1,920,000.00	1,280,000.00	1,740,000.00	0.00
21020149	Consolidated Allowance		22,249,388.00	14,832,925.33	28,962,799.92	0.00
21020164	Consequential Increase Allowance		2,612,494.00	1,741,662.67	2,288,796.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>		<b>6,500,000.00</b>	<b>1,688,000.00</b>	<b>18,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>6,500,000.00</b>	<b>1,688,000.00</b>	<b>18,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>		<b>500,000.00</b>	<b>150,000.00</b>	<b>3,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others		500,000.00	150,000.00	3,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>		<b>1,000,000.00</b>	<b>200,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables		1,000,000.00	200,000.00	5,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>		<b>5,000,000.00</b>	<b>1,338,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020425	Maintenance of Lab/Workshop Tools and Instrument		5,000,000.00	1,338,000.00	10,000,000.00	0.00

<b>022001000100</b>	<b>Account section</b>					
<b>Code</b>	<b>Description</b>		<b>2025 Original Budget</b>	<b>Performance January to August</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>		<b>600,354,320.27</b>	<b>24,033,546.85</b>	<b>834,587,374.84</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>		<b>74,554,320.27</b>	<b>24,033,546.85</b>	<b>159,587,374.84</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>		<b>19,770,780.00</b>	<b>13,180,520.00</b>	<b>31,687,675.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>		<b>19,770,780.00</b>	<b>13,180,520.00</b>	<b>31,687,675.00</b>	<b>0.00</b>
21010101	Salary		19,770,780.00	13,180,520.00	31,687,675.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>		<b>54,783,540.27</b>	<b>10,853,026.85</b>	<b>127,899,699.84</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>		<b>16,279,540.27</b>	<b>10,853,026.85</b>	<b>31,143,159.84</b>	<b>0.00</b>
21020103	Transport Allowance		2,893,272.00	1,928,848.00	5,170,370.04	0.00
21020104	Rent Supplement		4,515,960.00	3,010,640.00	6,115,848.36	0.00
21020105	Meal Subsidy		1,268,100.00	845,400.00	2,110,805.88	0.00
21020106	Utility Allowance		931,920.00	621,280.00	2,426,771.16	0.00
21020107	Entertainment		25,176.00	16,784.00	25,176.00	0.00
21020109	Leave Transport Grant		2,244,052.27	1,496,034.85	3,186,777.48	0.00
21020113	Hazard / Hardship Allowance		120,420.00	80,280.00	173,997.00	0.00
21020117	Domestic Staff Allowance		720,000.00	480,000.00	5,879,999.52	0.00
21020137	Medical Allowance		3,560,640.00	2,373,760.00	6,053,414.40	0.00
<b>210202</b>	<b>Social Contributions</b>		<b>38,504,000.00</b>	<b>0.00</b>	<b>96,756,540.00</b>	<b>0.00</b>
21020202	17% Government Contributory Pension		38,504,000.00	0.00	96,756,540.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>		<b>525,800,000.00</b>	<b>0.00</b>	<b>675,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>205,800,000.00</b>	<b>0.00</b>	<b>325,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>		<b>500,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training		500,000.00	0.00	5,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>		<b>5,000,000.00</b>	<b>0.00</b>	<b>17,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables		0.00	0.00	10,000,000.00	0.00
22020305	Printing of Non-security Documents		5,000,000.00	0.00	7,000,000.00	0.00
<b>220209</b>	<b>Financial Charges - General</b>		<b>300,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>0.00</b>
22020901	Bank Charges (Other than Interest)		300,000.00	0.00	3,000,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>		<b>200,000,000.00</b>	<b>0.00</b>	<b>300,000,000.00</b>	<b>0.00</b>
22021041	Contingency Reserve - Recurrent		200,000,000.00	0.00	300,000,000.00	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>		<b>170,000,000.00</b>	<b>0.00</b>	<b>100,000,000.00</b>	<b>0.00</b>
<b>220401</b>	<b>Local Grants and Contributions</b>		<b>170,000,000.00</b>	<b>0.00</b>	<b>100,000,000.00</b>	<b>0.00</b>
22040104	Grants to State Governments – Contribution to LG Audit (0.5%)		17,500,000.00	0.00	25,000,000.00	0.00
22040105	Grants to State Governments – Contribution to LGSC Training (1%)		35,000,000.00	0.00	50,000,000.00	0.00
22040106	Grants to State Governments – Contribution to MLG (0.5%)		17,500,000.00	0.00	25,000,000.00	0.00
22040107	Grants to State Governments – Other Recurrent		100,000,000.00	0.00	0.00	0.00
<b>2207</b>	<b>Transfers - Payments</b>		<b>150,000,000.00</b>	<b>0.00</b>	<b>250,000,000.00</b>	<b>0.00</b>

220701	Transfer to Fund Recurrent Expenditure - Payments	150,000,000.00	0.00	250,000,000.00	0.00
22070105	Stabilization Funds	150,000,000.00	0.00	250,000,000.00	0.00

022002000100 Revenue Section					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>13,838,488.28</b>	<b>3,492,325.52</b>	<b>22,889,502.68</b>	<b>0.00</b>
21	Personnel Cost	5,238,488.28	3,492,325.52	8,889,502.68	0.00
2101	SALARY	3,233,880.00	2,155,920.00	4,286,553.00	0.00
210101	Salaries and Wages	3,233,880.00	2,155,920.00	4,286,553.00	0.00
21010101	Salary	3,233,880.00	2,155,920.00	4,286,553.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,004,608.28	1,336,405.52	4,602,949.68	0.00
210201	ALLOWANCES	2,004,608.28	1,336,405.52	4,602,949.68	0.00
21020103	Transport Allowance	404,604.00	269,736.00	993,843.48	0.00
21020104	Rent Supplement	510,876.00	340,584.00	975,474.96	0.00
21020105	Meal Subsidy	175,392.00	116,928.00	418,482.84	0.00
21020106	Utility Allowance	124,200.00	82,800.00	481,119.72	0.00
21020109	Leave Transport Grant	255,440.28	170,293.52	487,737.48	0.00
21020137	Medical Allowance	534,096.00	356,064.00	1,246,291.20	0.00
22	Other Recurrent Costs	8,600,000.00	0.00	14,000,000.00	0.00
2202	OVERHEAD COST	8,600,000.00	0.00	14,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	1,000,000.00	0.00
22020101	Local Travel & Transport - Training	500,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	2,100,000.00	0.00	8,000,000.00	0.00
22020301	Office Materials and Consumables	100,000.00	0.00	3,000,000.00	0.00
22020305	Printing of Non-security Documents	2,000,000.00	0.00	5,000,000.00	0.00
220207	Consulting and Professional Services	0.00	0.00	5,000,000.00	0.00
22020701	Financial Consulting	0.00	0.00	5,000,000.00	0.00
220210	Miscellaneous Expenses - General	6,000,000.00	0.00	0.00	0.00
22021044	Committees and Commissions	6,000,000.00	0.00	0.00	0.00

023400100100 Road & Communication Section					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>14,821,369.73</b>	<b>8,280,334.91</b>	<b>33,696,147.08</b>	<b>0.00</b>
21	Personnel Cost	8,521,369.73	5,680,913.15	16,696,147.08	0.00
2101	SALARY	4,975,368.00	3,316,912.00	8,366,583.00	0.00
210101	Salaries and Wages	4,975,368.00	3,316,912.00	8,366,583.00	0.00
21010101	Salary	4,975,368.00	3,316,912.00	8,366,583.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,546,001.73	2,364,001.15	8,329,564.08	0.00
210201	ALLOWANCES	3,546,001.73	2,364,001.15	8,329,564.08	0.00
21020103	Transport Allowance	748,824.00	499,216.00	1,838,476.32	0.00
21020104	Rent Supplement	850,692.00	567,128.00	1,673,316.00	0.00
21020105	Meal Subsidy	328,212.00	218,808.00	776,888.40	0.00
21020106	Utility Allowance	231,000.00	154,000.00	889,684.44	0.00
21020109	Leave Transport Grant	408,097.73	272,065.15	836,658.12	0.00
21020137	Medical Allowance	979,176.00	652,784.00	2,314,540.80	0.00
22	Other Recurrent Costs	6,300,000.00	2,599,421.76	17,000,000.00	0.00
2202	OVERHEAD COST	6,300,000.00	2,599,421.76	17,000,000.00	0.00
220201	Transport & Travelling - General	300,000.00	0.00	2,000,000.00	0.00
22020102	Local Travel & Transport - Others	300,000.00	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	5,000,000.00	2,599,421.76	10,000,000.00	0.00
22020413	Minor Road Maintenance	5,000,000.00	2,599,421.76	10,000,000.00	0.00

023400200100 Mechanical Section					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>8,591,603.01</b>	<b>7,979,956.19</b>	<b>107,813,673.00</b>	<b>0.00</b>

<b>21</b>	<b>Personnel Cost</b>		<b>3,091,603.01</b>	<b>1,599,956.19</b>	<b>14,813,673.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>		<b>1,189,308.00</b>	<b>792,872.00</b>	<b>7,164,266.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>		<b>1,189,308.00</b>	<b>792,872.00</b>	<b>7,164,266.00</b>	<b>0.00</b>
21010101	Salary		1,189,308.00	792,872.00	7,164,266.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>		<b>1,902,295.01</b>	<b>807,084.19</b>	<b>7,649,407.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>		<b>1,902,295.01</b>	<b>807,084.19</b>	<b>7,649,407.00</b>	<b>0.00</b>
21020103	Transport Allowance		567,762.24	206,532.00	1,558,057.00	0.00
21020104	Rent Supplement		463,297.92	206,532.00	2,004,970.00	0.00
21020105	Meal Subsidy		240,121.92	91,692.00	658,004.00	0.00
21020106	Utility Allowance		273,740.64	64,080.00	0.00	0.00
21020107	Entertainment		0.00	0.00	753,492.00	0.00
21020109	Leave Transport Grant		90,324.29	60,216.19	716,426.00	0.00
21020137	Medical Allowance		267,048.00	178,032.00	1,958,458.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>		<b>5,500,000.00</b>	<b>6,380,000.00</b>	<b>93,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>5,500,000.00</b>	<b>6,380,000.00</b>	<b>93,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>		<b>5,000,000.00</b>	<b>6,380,000.00</b>	<b>13,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others		5,000,000.00	6,380,000.00	13,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>		<b>500,000.00</b>	<b>0.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables		500,000.00	0.00	20,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>		<b>0.00</b>	<b>0.00</b>	<b>60,000,000.00</b>	<b>0.00</b>
22020427	Maintenance of Electricity/Solar Power		0.00	0.00	60,000,000.00	0.00

<b>023400300100</b>		<b>Electrical Section</b>				
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>Performance January to August</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>	
<b>2</b>	<b>EXPENDITURES</b>	<b>502,762,987.42</b>	<b>66,632,345.94</b>	<b>483,611,111.70</b>	<b>240,481,938.70</b>	
<b>21</b>	<b>Personnel Cost</b>	<b>9,903,124.42</b>	<b>6,602,082.94</b>	<b>14,813,673.00</b>	<b>0.00</b>	
<b>2101</b>	<b>SALARY</b>	<b>5,398,464.00</b>	<b>3,598,976.00</b>	<b>7,164,266.00</b>	<b>0.00</b>	
<b>210101</b>	<b>Salaries and Wages</b>	<b>5,398,464.00</b>	<b>3,598,976.00</b>	<b>7,164,266.00</b>	<b>0.00</b>	
21010101	Salary	5,398,464.00	3,598,976.00	7,164,266.00	0.00	
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>4,504,660.42</b>	<b>3,003,106.94</b>	<b>7,649,407.00</b>	<b>0.00</b>	
<b>210201</b>	<b>ALLOWANCES</b>	<b>4,504,660.42</b>	<b>3,003,106.94</b>	<b>7,649,407.00</b>	<b>0.00</b>	
21020103	Transport Allowance	964,848.00	643,232.00	1,558,057.00	0.00	
21020104	Rent Supplement	1,074,000.00	716,000.00	2,004,970.00	0.00	
21020105	Meal Subsidy	425,244.00	283,496.00	658,005.00	0.00	
21020106	Utility Allowance	300,120.00	200,080.00	753,492.00	0.00	
21020109	Leave Transport Grant	494,224.42	329,482.94	716,426.00	0.00	
21020137	Medical Allowance	1,246,224.00	830,816.00	1,958,457.00	0.00	
<b>22</b>	<b>Other Recurrent Costs</b>	<b>301,800,000.00</b>	<b>60,030,263.00</b>	<b>219,000,000.00</b>	<b>0.00</b>	
<b>2202</b>	<b>OVERHEAD COST</b>	<b>301,800,000.00</b>	<b>60,030,263.00</b>	<b>219,000,000.00</b>	<b>0.00</b>	
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>300,000.00</b>	<b>50,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	
22020102	Local Travel & Transport - Others	300,000.00	50,000.00	2,000,000.00	0.00	
<b>220202</b>	<b>Utilities General</b>	<b>500,000.00</b>	<b>210,000.00</b>	<b>12,000,000.00</b>	<b>0.00</b>	
22020201	Electricity Charges	500,000.00	210,000.00	12,000,000.00	0.00	
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	
22020301	Office Materials and Consumables	1,000,000.00	0.00	5,000,000.00	0.00	
<b>220204</b>	<b>Maintenance Services - General</b>	<b>300,000,000.00</b>	<b>59,770,263.00</b>	<b>200,000,000.00</b>	<b>0.00</b>	
22020410	Maintenance of Street Lightings	300,000,000.00	59,770,263.00	200,000,000.00	0.00	
<b>23</b>	<b>Capital Expenditure</b>	<b>191,059,863.00</b>	<b>0.00</b>	<b>249,797,438.70</b>	<b>240,481,938.70</b>	
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>2,250,000.00</b>	<b>0.00</b>	<b>5,815,500.00</b>	<b>5,000,000.00</b>	
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>2,250,000.00</b>	<b>0.00</b>	<b>5,815,500.00</b>	<b>5,000,000.00</b>	
23010119	Purchase Of Power Generating Set	2,250,000.00	0.00	5,000,000.00	5,000,000.00	
23010149	Purchase of Electronic Equipment and Fittings	0.00	0.00	815,500.00	0.00	
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>188,809,863.00</b>	<b>0.00</b>	<b>243,981,938.70</b>	<b>235,481,938.70</b>	
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>188,809,863.00</b>	<b>0.00</b>	<b>243,981,938.70</b>	<b>235,481,938.70</b>	
23020103	Construction/Provision Of Electricity / Solar Power	188,809,863.00	0.00	243,981,938.70	235,481,938.70	

<b>023400400100</b>	<b>Land &amp; Survey Section</b>					
---------------------	----------------------------------	--	--	--	--	--

Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>430,764,323.52</b>	<b>95,470,430.71</b>	<b>478,870,940.72</b>	<b>46,958,256.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>4,164,323.52</b>	<b>2,776,215.68</b>	<b>6,422,840.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>2,001,900.00</b>	<b>1,334,600.00</b>	<b>3,548,536.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>2,001,900.00</b>	<b>1,334,600.00</b>	<b>3,548,536.00</b>	<b>0.00</b>
21010101	Salary	2,001,900.00	1,334,600.00	3,548,536.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>2,162,423.52</b>	<b>1,441,615.68</b>	<b>2,874,304.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>2,162,423.52</b>	<b>1,441,615.68</b>	<b>2,874,304.00</b>	<b>0.00</b>
21020103	Transport Allowance	426,408.00	284,272.00	578,408.00	0.00
21020104	Rent Supplement	590,808.00	393,872.00	709,707.00	0.00
21020105	Meal Subsidy	188,736.00	125,824.00	241,122.00	0.00
21020106	Utility Allowance	135,600.00	90,400.00	277,847.00	0.00
21020109	Leave Transport Grant	286,775.52	191,183.68	354,854.00	0.00
21020137	Medical Allowance	534,096.00	356,064.00	712,366.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>900,000.00</b>	<b>194,000.00</b>	<b>16,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>900,000.00</b>	<b>194,000.00</b>	<b>16,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>200,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	200,000.00	0.00	1,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>200,000.00</b>	<b>194,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020305	Printing of Non-security Documents	200,000.00	194,000.00	5,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>500,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	500,000.00	0.00	10,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>425,700,000.00</b>	<b>92,500,215.03</b>	<b>456,448,100.72</b>	<b>46,958,256.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>30,000,000.00</b>	<b>0.00</b>	<b>150,000,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>30,000,000.00</b>	<b>0.00</b>	<b>150,000,000.00</b>	<b>0.00</b>
23010101	Purchase/Acquisition Of Land	30,000,000.00	0.00	150,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>395,700,000.00</b>	<b>92,500,215.03</b>	<b>303,698,100.72</b>	<b>46,958,256.00</b>
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>395,700,000.00</b>	<b>92,500,215.03</b>	<b>303,698,100.72</b>	<b>46,958,256.00</b>
23020124	Construction Of Markets/Parks	10,000,000.00	0.00	247,709,608.00	0.00
23020129	Construction Of Irrigation Facilities	0.00	0.00	30,000,000.00	30,000,000.00
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	385,700,000.00	92,500,215.03	25,988,492.72	16,958,256.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>0.00</b>	<b>2,750,000.00</b>	<b>0.00</b>
<b>230301</b>	<b>Rehabilitation/Repairs of Fixed Assets - General</b>	<b>0.00</b>	<b>0.00</b>	<b>2,750,000.00</b>	<b>0.00</b>
23030113	Rehabilitation / Repairs - Roads	0.00	0.00	2,750,000.00	0.00

<b>023400500100 Building Section</b>					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>500,873,155.50</b>	<b>298,683,666.34</b>	<b>832,848,551.74</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>5,330,127.50</b>	<b>3,078,666.34</b>	<b>7,589,239.84</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>3,377,856.00</b>	<b>2,251,904.00</b>	<b>4,105,051.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>3,377,856.00</b>	<b>2,251,904.00</b>	<b>4,105,051.00</b>	<b>0.00</b>
21010101	Salary	3,377,856.00	2,251,904.00	4,105,051.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>1,952,271.50</b>	<b>826,762.34</b>	<b>3,484,188.84</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>1,952,271.50</b>	<b>826,762.34</b>	<b>3,484,188.84</b>	<b>0.00</b>
21020103	Transport Allowance	350,892.00	233,928.00	716,799.84	0.00
21020104	Rent Supplement	424,116.00	282,744.00	821,010.12	0.00
21020105	Meal Subsidy	155,496.00	103,664.00	300,752.64	0.00
21020106	Utility Allowance	110,520.00	73,680.00	344,913.24	0.00
21020109	Leave Transport Grant	199,119.50	132,746.34	410,505.00	0.00
21020137	Medical Allowance	712,128.00	0.00	890,208.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>1,000,000.00</b>	<b>925,000.00</b>	<b>58,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>1,000,000.00</b>	<b>925,000.00</b>	<b>58,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000.00</b>	<b>90,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	500,000.00	90,000.00	2,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>500,000.00</b>	<b>835,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	500,000.00	835,000.00	10,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>0.00</b>	<b>0.00</b>	<b>46,000,000.00</b>	<b>0.00</b>

22020403	Maintenance of Office Building / Residential Quarters	0.00	0.00	46,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>494,543,028.00</b>	<b>294,680,000.00</b>	<b>767,259,311.90</b>	<b>0.00</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>426,000,000.00</b>	<b>284,000,000.00</b>	<b>688,793,411.70</b>	<b>0.00</b>
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>426,000,000.00</b>	<b>284,000,000.00</b>	<b>688,793,411.70</b>	<b>0.00</b>
23020102	Construction/Provision Of Residential Buildings	65,000,000.00	25,000,000.00	150,000,000.00	0.00
23020107	Construction/Provision Of Public Schools	15,000,000.00	0.00	19,397,100.30	0.00
23020114	Construction / Provision Of Roads	150,000,000.00	259,000,000.00	450,000,000.00	0.00
23020118	Construction / Provision Of Infrastructure	150,000,000.00	0.00	0.00	0.00
23020122	Construction Of Boundary Pillars/ Right Of Ways	26,000,000.00	0.00	0.00	0.00
23020131	Construction/Provision Of Religious Structures	20,000,000.00	0.00	69,396,311.40	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>68,543,028.00</b>	<b>10,680,000.00</b>	<b>78,465,900.20</b>	<b>0.00</b>
<b>230301</b>	<b>Rehabilitation/Repairs of Fixed Assets - General</b>	<b>68,543,028.00</b>	<b>10,680,000.00</b>	<b>78,465,900.20</b>	<b>0.00</b>
23030101	Rehabilitation/Repairs Of Residential Buildings	18,000,000.00	10,000,000.00	14,995,675.20	0.00
23030121	Rehabilitation / Repairs Of Office Buildings	20,980,956.00	680,000.00	25,000,000.00	0.00
23030122	Rehabilitation/Repairs of Wall Fence/Boundary Pillars	29,562,072.00	0.00	35,000,000.00	0.00
23030130	Rehabilitation/Repairs of Other Institutional Buildings	0.00	0.00	3,470,225.00	0.00

023800100100		Planning			
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>100,141,778.30</b>	<b>55,094,518.86</b>	<b>346,074,142.96</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>82,641,778.30</b>	<b>55,094,518.86</b>	<b>281,074,142.96</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>42,976,056.00</b>	<b>28,650,704.00</b>	<b>155,598,885.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>42,976,056.00</b>	<b>28,650,704.00</b>	<b>155,598,885.00</b>	<b>0.00</b>
21010101	Salary	42,976,056.00	28,650,704.00	155,598,885.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>39,665,722.30</b>	<b>26,443,814.86</b>	<b>125,475,257.96</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>39,665,722.30</b>	<b>26,443,814.86</b>	<b>125,475,257.96</b>	<b>0.00</b>
21020103	Transport Allowance	8,469,576.00	5,646,384.00	15,638,412.36	0.00
21020104	Rent Supplement	8,301,696.00	5,534,464.00	12,056,703.28	0.00
21020105	Meal Subsidy	3,689,196.00	2,459,464.00	16,281,901.64	0.00
21020106	Utility Allowance	2,538,720.00	1,692,480.00	16,013,514.28	0.00
21020107	Entertainment	25,176.00	16,784.00	0.00	0.00
21020109	Leave Transport Grant	4,145,890.30	2,763,926.86	16,139,396.92	0.00
21020113	Hazard / Hardship Allowance	292,404.00	194,936.00	739,864.68	0.00
21020117	Domestic Staff Allowance	720,000.00	480,000.00	0.00	0.00
21020137	Medical Allowance	11,483,064.00	7,655,376.00	48,605,464.80	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>17,500,000.00</b>	<b>0.00</b>	<b>65,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>17,500,000.00</b>	<b>0.00</b>	<b>65,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training	500,000.00	0.00	2,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	1,000,000.00	0.00	10,000,000.00	0.00
22020305	Printing of Non-security Documents	1,000,000.00	0.00	5,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>3,000,000.00</b>	<b>0.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
22020403	Maintenance of Office Building / Residential Quarters	3,000,000.00	0.00	20,000,000.00	0.00
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>3,000,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>0.00</b>
22020701	Financial Consulting	3,000,000.00	0.00	3,000,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>9,000,000.00</b>	<b>0.00</b>	<b>25,000,000.00</b>	<b>0.00</b>
22021002	Honorarium and Sitting Allowance Payments	2,000,000.00	0.00	15,000,000.00	0.00
22021044	Committees and Commissions	7,000,000.00	0.00	10,000,000.00	0.00

023800200100		Research and Statistics			
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>15,500,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>0.00</b>
<b>22</b>	<b>Other Recurrent Costs</b>	<b>15,500,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>15,500,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training	500,000.00	0.00	0.00	0.00

<b>220203</b>	<b>Materials and Supplies - General</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	1,000,000.00	0.00	0.00	0.00
22020305	Printing of Non-security Documents	1,000,000.00	0.00	0.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>3,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22020404	Maintenance of Office / IT Equipment	3,000,000.00	0.00	0.00	0.00
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>3,000,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>0.00</b>
22020701	Financial Consulting	3,000,000.00	0.00	3,000,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>7,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22021044	Committees and Commissions	7,000,000.00	0.00	0.00	0.00

<b>051700100100 Education (Non-Teaching Staff)</b>					
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>Performance January to August</b>	<b>2026 Approved Budget</b>	<b>26 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>136,096,346.30</b>	<b>79,297,564.20</b>	<b>507,966,516.45</b>	<b>50,000,000.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>116,096,346.30</b>	<b>77,397,564.20</b>	<b>219,616,362.14</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>52,254,850.00</b>	<b>34,836,566.67</b>	<b>94,368,538.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>52,254,850.00</b>	<b>34,836,566.67</b>	<b>94,368,538.00</b>	<b>0.00</b>
21010101	Salary	52,254,850.00	34,836,566.67	94,368,538.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>63,841,496.30</b>	<b>42,560,997.53</b>	<b>125,247,824.14</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>63,841,496.30</b>	<b>42,560,997.53</b>	<b>125,247,824.14</b>	<b>0.00</b>
21020103	Transport Allowance	7,861,173.00	5,240,782.00	15,176,256.00	0.00
21020104	Rent Supplement	11,925,393.20	7,950,262.13	18,873,707.58	0.00
21020105	Meal Subsidy	3,429,910.00	2,286,606.67	6,334,836.00	0.00
21020106	Utility Allowance	2,559,338.00	1,706,225.33	7,284,471.00	0.00
21020109	Leave Transport Grant	5,721,563.80	3,814,375.87	9,436,254.00	0.00
21020113	Hazard / Hardship Allowance	22,730,390.30	15,153,593.53	35,739,185.56	0.00
21020117	Domestic Staff Allowance	0.00	0.00	13,708,800.00	0.00
21020137	Medical Allowance	9,613,728.00	6,409,152.00	18,694,314.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>20,000,000.00</b>	<b>1,900,000.00</b>	<b>30,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>0.00</b>	<b>0.00</b>	<b>30,000,000.00</b>	<b>0.00</b>
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>0.00</b>	<b>0.00</b>	<b>30,000,000.00</b>	<b>0.00</b>
22020310	Teaching Aids, Laboratory and Instructional Materials	0.00	0.00	30,000,000.00	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>20,000,000.00</b>	<b>1,900,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>20,000,000.00</b>	<b>1,900,000.00</b>	<b>0.00</b>	<b>0.00</b>
22040108	Grants to Other Local Governments – Recurrent	20,000,000.00	1,900,000.00	0.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>0.00</b>	<b>0.00</b>	<b>258,350,154.31</b>	<b>50,000,000.00</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>0.00</b>	<b>90,000,000.00</b>	<b>50,000,000.00</b>
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>0.00</b>	<b>0.00</b>	<b>90,000,000.00</b>	<b>50,000,000.00</b>
23020107	Construction/Provision Of Public Schools	0.00	0.00	90,000,000.00	50,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>0.00</b>	<b>168,350,154.31</b>	<b>0.00</b>
<b>230301</b>	<b>Rehabilitation/Repairs of Fixed Assets - General</b>	<b>0.00</b>	<b>0.00</b>	<b>168,350,154.31</b>	<b>0.00</b>
23030106	Rehabilitation/Repairs - Public Schools	0.00	0.00	168,350,154.31	0.00

<b>051700200100 Education (Teaching Staff)</b>					
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>Performance January to August</b>	<b>2026 Approved Budget</b>	<b>26 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>910,990,163.53</b>	<b>552,753,556.35</b>	<b>1,637,849,848.40</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>659,990,163.53</b>	<b>439,993,442.35</b>	<b>1,393,661,442.20</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>273,462,440.00</b>	<b>182,308,293.33</b>	<b>520,376,086.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>273,462,440.00</b>	<b>182,308,293.33</b>	<b>520,376,086.00</b>	<b>0.00</b>
21010101	Salary	273,462,440.00	182,308,293.33	520,376,086.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>386,527,723.53</b>	<b>257,685,149.02</b>	<b>873,285,361.20</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>386,527,723.53</b>	<b>257,685,149.02</b>	<b>773,285,361.20</b>	<b>0.00</b>
21020103	Transport Allowance	49,419,545.00	32,946,363.33	98,366,762.00	0.00
21020104	Rent Supplement	62,252,264.80	41,501,509.87	104,075,216.80	0.00
21020105	Meal Subsidy	21,837,994.00	14,558,662.67	41,267,560.00	0.00
21020106	Utility Allowance	15,843,399.00	10,562,266.00	47,299,782.00	0.00
21020109	Leave Transport Grant	31,126,132.40	20,750,754.93	52,037,608.40	0.00
21020112	Inducement Allowance	144,271,284.33	96,180,856.22	240,889,770.00	0.00

21020117	Domestic Staff Allowance	0.00	0.00	8,568,000.00	0.00
21020137	Medical Allowance	61,777,104.00	41,184,736.00	120,780,662.00	0.00
21020160	J-Power Teachers Allowance	0.00	0.00	60,000,000.00	0.00
<b>210202</b>	<b>Social Contributions</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000,000.00</b>	<b>0.00</b>
21020202	17% Government Contributory Pension	0.00	0.00	100,000,000.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>120,000,000.00</b>	<b>105,060,114.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>100,000,000.00</b>	<b>58,657,878.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>100,000,000.00</b>	<b>58,657,878.00</b>	<b>0.00</b>	<b>0.00</b>
22021080	Special Services & Other Security Expenses	100,000,000.00	58,657,878.00	0.00	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>20,000,000.00</b>	<b>46,402,236.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>20,000,000.00</b>	<b>46,402,236.00</b>	<b>0.00</b>	<b>0.00</b>
22040112	Grant to Academic Institutions	20,000,000.00	46,402,236.00	0.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>131,000,000.00</b>	<b>7,700,000.00</b>	<b>244,188,401.20</b>	<b>0.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>100,000,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>100,000,000.00</b>	<b>0.00</b>
23010124	Purchase Of Teaching / Learning Aid Equipment	20,000,000.00	0.00	100,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>44,000,000.00</b>	<b>0.00</b>	<b>77,188,401.20</b>	<b>0.00</b>
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>44,000,000.00</b>	<b>0.00</b>	<b>77,188,401.20</b>	<b>0.00</b>
23020107	Construction/Provision Of Public Schools	30,000,000.00	0.00	19,297,100.30	0.00
23020131	Construction/Provision Of Religious Structures	14,000,000.00	0.00	57,891,300.90	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>67,000,000.00</b>	<b>7,700,000.00</b>	<b>67,000,000.00</b>	<b>0.00</b>
<b>230501</b>	<b>Acquisition of Non-Tangible Asset</b>	<b>67,000,000.00</b>	<b>7,700,000.00</b>	<b>67,000,000.00</b>	<b>0.00</b>
23050108	Special Intervention Programmes and Projects	67,000,000.00	7,700,000.00	67,000,000.00	0.00

<b>051700300100</b>	<b>Adult Education</b>				
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>Performance January to August</b>	<b>2026 Approved Budget</b>	<b>26 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>7,157,880.00</b>	<b>2,400,000.00</b>	<b>8,000,000.00</b>	<b>0.00</b>
<b>22</b>	<b>Other Recurrent Costs</b>	<b>7,157,880.00</b>	<b>2,400,000.00</b>	<b>8,000,000.00</b>	<b>0.00</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>7,157,880.00</b>	<b>2,400,000.00</b>	<b>8,000,000.00</b>	<b>0.00</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>7,157,880.00</b>	<b>2,400,000.00</b>	<b>8,000,000.00</b>	<b>0.00</b>
22040108	Grants to Other Local Governments – Recurrent	7,157,880.00	2,400,000.00	8,000,000.00	0.00

<b>052100100100</b>	<b>Primary Health Care Manager</b>				
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>Performance January to August</b>	<b>2026 Approved Budget</b>	<b>26 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>52,500,000.00</b>	<b>24,873,994.00</b>	<b>150,004,641.02</b>	<b>0.00</b>
<b>23</b>	<b>Capital Expenditure</b>	<b>52,500,000.00</b>	<b>24,873,994.00</b>	<b>150,004,641.02</b>	<b>0.00</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>34,000,000.00</b>	<b>24,873,994.00</b>	<b>105,317,591.02</b>	<b>0.00</b>
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>34,000,000.00</b>	<b>24,873,994.00</b>	<b>105,317,591.02</b>	<b>0.00</b>
23020101	Construction/Provision Of Office Buildings	0.00	0.00	58,000,000.00	0.00
23020106	Construction/Provision Of Hospitals/Health Centres	34,000,000.00	24,873,994.00	47,317,591.02	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>0.00</b>	<b>3,487,050.00</b>	<b>0.00</b>
<b>230301</b>	<b>Rehabilitation/Repairs of Fixed Assets - General</b>	<b>0.00</b>	<b>0.00</b>	<b>3,487,050.00</b>	<b>0.00</b>
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	0.00	0.00	3,487,050.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>18,500,000.00</b>	<b>0.00</b>	<b>41,200,000.00</b>	<b>0.00</b>
<b>230501</b>	<b>Acquisition of Non-Tangible Asset</b>	<b>18,500,000.00</b>	<b>0.00</b>	<b>41,200,000.00</b>	<b>0.00</b>
23050108	Special Intervention Programmes and Projects	18,500,000.00	0.00	41,200,000.00	0.00

<b>052100200100</b>	<b>Curative</b>				
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>Performance January to August</b>	<b>2026 Approved Budget</b>	<b>26 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>220,835,935.00</b>	<b>150,000,090.33</b>	<b>420,195,485.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>179,835,935.00</b>	<b>125,785,090.33</b>	<b>362,195,485.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>73,557,986.00</b>	<b>49,038,657.33</b>	<b>161,767,621.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>73,557,986.00</b>	<b>49,038,657.33</b>	<b>161,767,621.00</b>	<b>0.00</b>
21010101	Salary	73,557,986.00	49,038,657.33	161,767,621.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>106,277,949.00</b>	<b>76,746,433.00</b>	<b>200,427,864.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>93,618,576.00</b>	<b>62,412,384.00</b>	<b>174,589,501.92</b>	<b>0.00</b>
21020103	Transport Allowance	0.00	0.00	34,161,637.92	0.00

21020109	Leave Transport Grant	16,401,256.00	10,934,170.67	24,601,884.00	0.00
21020113	Hazard / Hardship Allowance	5,880,000.00	3,920,000.00	8,820,000.00	0.00
21020137	Medical Allowance	248,304.00	165,536.00	372,456.00	0.00
21020149	Consolidated Allowance	68,276,120.00	45,517,413.33	102,414,180.00	0.00
21020164	Consequential Increase Allowance	2,812,896.00	1,875,344.00	4,219,344.00	0.00
<b>210202</b>	<b>Social Contributions</b>	<b>12,659,373.00</b>	<b>14,334,049.00</b>	<b>25,838,362.08</b>	<b>0.00</b>
21020202	17% Government Contributory Pension	12,659,373.00	14,334,049.00	25,838,362.08	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>41,000,000.00</b>	<b>24,215,000.00</b>	<b>58,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>41,000,000.00</b>	<b>24,215,000.00</b>	<b>58,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000.00</b>	<b>635,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	500,000.00	635,000.00	5,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>30,000,000.00</b>	<b>17,210,000.00</b>	<b>30,000,000.00</b>	<b>0.00</b>
22020307	Drugs, Vaccines & Medical Supplies	30,000,000.00	17,210,000.00	30,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>7,000,000.00</b>	<b>2,870,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020421	Maintenance of Health Institution Buildings	7,000,000.00	2,870,000.00	10,000,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>3,500,000.00</b>	<b>3,500,000.00</b>	<b>13,000,000.00</b>	<b>0.00</b>
22021049	Special Health Programmes & Initiatives	500,000.00	0.00	1,000,000.00	0.00
22021060	Nutrition Activities	3,000,000.00	3,500,000.00	12,000,000.00	0.00

<b>053500100100</b>	<b>Preventive (Water, Sanitation and Hygiene)</b>				
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>Performance January to August</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>94,798,057.00</b>	<b>56,994,104.67</b>	<b>177,090,261.40</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>60,298,057.00</b>	<b>40,198,704.67</b>	<b>103,090,261.40</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>27,319,093.00</b>	<b>18,212,728.67</b>	<b>52,779,005.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>27,319,093.00</b>	<b>18,212,728.67</b>	<b>52,779,005.00</b>	<b>0.00</b>
21010101	Salary	27,319,093.00	18,212,728.67	52,779,005.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>32,978,964.00</b>	<b>21,985,976.00</b>	<b>50,311,256.40</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>32,978,964.00</b>	<b>21,985,976.00</b>	<b>50,311,256.40</b>	<b>0.00</b>
21020103	Transport Allowance	0.00	0.00	15,841,047.00	0.00
21020104	Rent Supplement	0.00	0.00	10,564,859.64	0.00
21020113	Hazard / Hardship Allowance	3,300,000.00	2,200,000.00	3,120,000.00	0.00
21020149	Consolidated Allowance	22,672,068.00	15,114,712.00	16,681,301.76	0.00
21020164	Consequential Increase Allowance	7,006,896.00	4,671,264.00	4,104,048.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>34,500,000.00</b>	<b>16,795,400.00</b>	<b>74,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>24,500,000.00</b>	<b>16,795,400.00</b>	<b>62,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000.00</b>	<b>360,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	500,000.00	360,000.00	2,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>12,000,000.00</b>	<b>12,935,400.00</b>	<b>30,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	12,000,000.00	12,935,400.00	30,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>10,000,000.00</b>	<b>3,500,000.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
22020402	Maintenance of Office Furniture	10,000,000.00	3,500,000.00	0.00	0.00
22020420	Maintenance of Medical Equipments	0.00	0.00	20,000,000.00	0.00
<b>220206</b>	<b>Other Services - General</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020616	Casual Workers Services	2,000,000.00	0.00	10,000,000.00	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>12,000,000.00</b>	<b>0.00</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>12,000,000.00</b>	<b>0.00</b>
22040111	Grants to Communities and NGOs	10,000,000.00	0.00	12,000,000.00	0.00

<b>053500300100</b>	<b>Rural Water Supply</b>				
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>Performance January to August</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>239,094,715.76</b>	<b>142,893,847.84</b>	<b>479,867,050.88</b>	<b>147,250,000.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>9,994,715.76</b>	<b>6,663,143.84</b>	<b>20,617,050.88</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>6,264,852.00</b>	<b>4,176,568.00</b>	<b>12,399,535.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>6,264,852.00</b>	<b>4,176,568.00</b>	<b>12,399,535.00</b>	<b>0.00</b>
21010101	Salary	6,264,852.00	4,176,568.00	12,399,535.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>3,729,863.76</b>	<b>2,486,575.84</b>	<b>8,217,515.88</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>3,729,863.76</b>	<b>2,486,575.84</b>	<b>8,217,515.88</b>	<b>0.00</b>

21020103	Transport Allowance	823,308.00	548,872.00	1,841,938.32	0.00
21020104	Rent Supplement	823,860.00	549,240.00	1,595,072.76	0.00
21020105	Meal Subsidy	364,104.00	242,736.00	778,065.48	0.00
21020106	Utility Allowance	255,000.00	170,000.00	890,361.96	0.00
21020109	Leave Transport Grant	395,399.76	263,599.84	797,536.56	0.00
21020137	Medical Allowance	1,068,192.00	712,128.00	2,314,540.80	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>101,800,000.00</b>	<b>27,440,704.00</b>	<b>112,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>101,800,000.00</b>	<b>27,440,704.00</b>	<b>112,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>300,000.00</b>	<b>80,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	300,000.00	80,000.00	2,000,000.00	0.00
<b>220202</b>	<b>Utilities General</b>	<b>500,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22020205	Water rates & Charges	500,000.00	0.00	0.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,000,000.00</b>	<b>200,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	1,000,000.00	200,000.00	10,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>100,000,000.00</b>	<b>27,160,704.00</b>	<b>100,000,000.00</b>	<b>0.00</b>
22020415	Maintenance of Water Facilities	100,000,000.00	27,160,704.00	100,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>127,300,000.00</b>	<b>108,790,000.00</b>	<b>347,250,000.00</b>	<b>147,250,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>127,300,000.00</b>	<b>108,790,000.00</b>	<b>347,250,000.00</b>	<b>147,250,000.00</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>127,300,000.00</b>	<b>108,790,000.00</b>	<b>347,250,000.00</b>	<b>147,250,000.00</b>
23010155	Purchase of Water Supply Equipment	127,300,000.00	108,790,000.00	347,250,000.00	147,250,000.00

055100100100 Community Development Section					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>58,815,292.16</b>	<b>73,510,861.44</b>	<b>389,730,453.64</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>50,215,292.16</b>	<b>33,476,861.44</b>	<b>92,690,453.64</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>26,294,472.00</b>	<b>17,529,648.00</b>	<b>44,570,600.04</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>26,294,472.00</b>	<b>17,529,648.00</b>	<b>44,570,600.04</b>	<b>0.00</b>
21010101	Salary	26,294,472.00	17,529,648.00	44,570,600.04	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>23,920,820.16</b>	<b>15,947,213.44</b>	<b>48,119,853.60</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>23,920,820.16</b>	<b>15,947,213.44</b>	<b>48,119,853.60</b>	<b>0.00</b>
21020103	Transport Allowance	4,985,376.00	3,323,584.00	10,381,133.88	0.00
21020104	Rent Supplement	5,830,188.00	3,886,792.00	10,202,209.20	0.00
21020105	Meal Subsidy	2,185,908.00	1,457,272.00	4,373,689.44	0.00
21020106	Utility Allowance	1,541,640.00	1,027,760.00	5,016,434.28	0.00
21020109	Leave Transport Grant	2,879,540.16	1,919,693.44	5,118,329.04	0.00
21020137	Medical Allowance	6,498,168.00	4,332,112.00	13,028,057.76	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>8,600,000.00</b>	<b>40,034,000.00</b>	<b>297,040,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>1,600,000.00</b>	<b>370,000.00</b>	<b>17,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000.00</b>	<b>170,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	500,000.00	170,000.00	2,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>100,000.00</b>	<b>200,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	100,000.00	200,000.00	5,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020410	Maintenance of Street Lightings	1,000,000.00	0.00	0.00	0.00
22020412	Maintenance of Markets / Public Places	0.00	0.00	10,000,000.00	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>7,000,000.00</b>	<b>39,664,000.00</b>	<b>280,040,000.00</b>	<b>0.00</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>7,000,000.00</b>	<b>39,664,000.00</b>	<b>280,040,000.00</b>	<b>0.00</b>
22040103	Grants to State Governments – Recurrent Security Support	0.00	0.00	87,000,000.00	0.00
22040111	Grants to Communities and NGOs	7,000,000.00	39,664,000.00	20,000,000.00	0.00
22040118	Grants to Communities (Polling Units)	0.00	0.00	173,040,000.00	0.00

055100200100 Information, Youth, Sport & Culture					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>195,755,089.20</b>	<b>216,032,392.80</b>	<b>960,535,843.80</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>1,175,089.20</b>	<b>783,392.80</b>	<b>5,455,843.80</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>732,492.00</b>	<b>488,328.00</b>	<b>3,149,190.72</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>732,492.00</b>	<b>488,328.00</b>	<b>3,149,190.72</b>	<b>0.00</b>

21010101	Salary	732,492.00	488,328.00	3,149,190.72	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>442,597.20</b>	<b>295,064.80</b>	<b>2,306,653.08</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>442,597.20</b>	<b>295,064.80</b>	<b>2,306,653.08</b>	<b>0.00</b>
21020103	Transport Allowance	75,516.00	50,344.00	436,467.24	0.00
21020104	Rent Supplement	146,496.00	97,664.00	629,838.12	0.00
21020105	Meal Subsidy	33,240.00	22,160.00	181,892.16	0.00
21020106	Utility Allowance	25,080.00	16,720.00	209,411.64	0.00
21020109	Leave Transport Grant	73,249.20	48,832.80	314,919.12	0.00
21020137	Medical Allowance	89,016.00	59,344.00	534,124.80	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>4,580,000.00</b>	<b>3,860,000.00</b>	<b>43,080,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>4,580,000.00</b>	<b>3,860,000.00</b>	<b>43,080,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000.00</b>	<b>400,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	500,000.00	400,000.00	2,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	0.00	0.00	20,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>3,000,000.00</b>	<b>3,110,000.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
22020404	Maintenance of Office / IT Equipment	3,000,000.00	3,110,000.00	20,000,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>1,080,000.00</b>	<b>350,000.00</b>	<b>1,080,000.00</b>	<b>0.00</b>
22021003	Publicity and Advertisements	1,080,000.00	350,000.00	1,080,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>190,000,000.00</b>	<b>211,389,000.00</b>	<b>912,000,000.00</b>	<b>0.00</b>
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>190,000,000.00</b>	<b>211,389,000.00</b>	<b>912,000,000.00</b>	<b>0.00</b>
<b>230501</b>	<b>Acquisition of Non-Tangible Asset</b>	<b>190,000,000.00</b>	<b>211,389,000.00</b>	<b>912,000,000.00</b>	<b>0.00</b>
23050108	Special Intervention Programmes and Projects	190,000,000.00	211,389,000.00	912,000,000.00	0.00

055100300100 Social Welfare Section					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>85,307,540.11</b>	<b>55,879,248.41</b>	<b>331,056,159.44</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>7,181,540.11</b>	<b>4,787,693.41</b>	<b>13,930,159.44</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>3,525,516.00</b>	<b>2,350,344.00</b>	<b>6,928,665.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>3,525,516.00</b>	<b>2,350,344.00</b>	<b>6,928,665.00</b>	<b>0.00</b>
21010101	Salary	3,525,516.00	2,350,344.00	6,928,665.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>3,656,024.11</b>	<b>2,437,349.41</b>	<b>7,001,494.44</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>3,656,024.11</b>	<b>2,437,349.41</b>	<b>7,001,494.44</b>	<b>0.00</b>
21020103	Transport Allowance	782,520.00	521,680.00	1,554,681.72	0.00
21020104	Rent Supplement	824,004.00	549,336.00	1,385,732.76	0.00
21020105	Meal Subsidy	340,080.00	226,720.00	656,250.60	0.00
21020106	Utility Allowance	233,520.00	155,680.00	753,505.32	0.00
21020109	Leave Transport Grant	407,708.11	271,805.41	692,866.44	0.00
21020137	Medical Allowance	1,068,192.00	712,128.00	1,958,457.60	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>57,126,000.00</b>	<b>51,091,555.00</b>	<b>317,126,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>54,126,000.00</b>	<b>48,403,555.00</b>	<b>205,126,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>2,000,000.00</b>	<b>5,860,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	2,000,000.00	5,860,000.00	2,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>5,000,000.00</b>	<b>34,339,000.00</b>	<b>35,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	0.00	0.00	5,000,000.00	0.00
22020318	Disaster Relief Materials	5,000,000.00	34,339,000.00	30,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
22020404	Maintenance of Office / IT Equipment	0.00	0.00	20,000,000.00	0.00
<b>220206</b>	<b>Other Services - General</b>	<b>23,126,000.00</b>	<b>3,250,555.00</b>	<b>48,126,000.00</b>	<b>0.00</b>
22020616	Casual Workers Services	23,126,000.00	3,250,555.00	48,126,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>24,000,000.00</b>	<b>4,954,000.00</b>	<b>100,000,000.00</b>	<b>0.00</b>
22021045	Institutional Feeding	24,000,000.00	4,954,000.00	100,000,000.00	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>3,000,000.00</b>	<b>2,688,000.00</b>	<b>112,000,000.00</b>	<b>0.00</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>3,000,000.00</b>	<b>2,688,000.00</b>	<b>112,000,000.00</b>	<b>0.00</b>
22040103	Grants to State Governments – Recurrent Security Support	0.00	0.00	112,000,000.00	0.00
22040115	Assistance and Donations to Individual	3,000,000.00	2,688,000.00	0.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>21,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

2301	FIXED ASSETS PURCHASED	15,000,000.00	0.00	0.00	0.00
230101	Purchase of Fixed Assets - General	15,000,000.00	0.00	0.00	0.00
23010130	Purchase Of Recreational Facilities	15,000,000.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	6,000,000.00	0.00	0.00	0.00
230501	Acquisition of Non-Tangible Asset	6,000,000.00	0.00	0.00	0.00
23050108	Special Intervention Programmes and Projects	6,000,000.00	0.00	0.00	0.00

055100400100 Trade Section and Cooperatives					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
<u>2</u>	<b>EXPENDITURES</b>	<u>5,869,084.21</u>	<u>1,379,389.47</u>	<u>18,782,261.17</u>	<u>0.00</u>
21	Personnel Cost	2,069,084.21	1,379,389.47	1,782,261.17	0.00
2101	SALARY	1,229,700.00	819,800.00	942,876.96	0.00
210101	Salaries and Wages	1,229,700.00	819,800.00	942,876.96	0.00
21010101	Salary	1,229,700.00	819,800.00	942,876.96	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	839,384.21	559,589.47	839,384.21	0.00
210201	ALLOWANCES	839,384.21	559,589.47	839,384.21	0.00
21020103	Transport Allowance	151,032.00	100,688.00	151,032.00	0.00
21020104	Rent Supplement	262,452.00	174,968.00	262,452.00	0.00
21020105	Meal Subsidy	66,480.00	44,320.00	66,480.00	0.00
21020106	Utility Allowance	50,160.00	33,440.00	50,160.00	0.00
21020109	Leave Transport Grant	131,228.21	87,485.47	131,228.21	0.00
21020137	Medical Allowance	178,032.00	118,688.00	178,032.00	0.00
22	Other Recurrent Costs	3,800,000.00	0.00	17,000,000.00	0.00
2202	OVERHEAD COST	3,800,000.00	0.00	17,000,000.00	0.00
220201	Transport & Travelling - General	300,000.00	0.00	2,000,000.00	0.00
22020102	Local Travel & Transport - Others	300,000.00	0.00	2,000,000.00	0.00
220203	Materials and Supplies - General	500,000.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	500,000.00	0.00	5,000,000.00	0.00
220204	Maintenance Services - General	2,000,000.00	0.00	5,000,000.00	0.00
22020403	Maintenance of Office Building / Residential Quarters	2,000,000.00	0.00	5,000,000.00	0.00
220205	Training - General	1,000,000.00	0.00	5,000,000.00	0.00
22020503	Manpower Planning and Other Staff Development Expenses	1,000,000.00	0.00	5,000,000.00	0.00

055100500100 Traditional/Religious Affairs					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
<u>2</u>	<b>EXPENDITURES</b>	<u>170,000,000.00</u>	<u>85,307,014.00</u>	<u>250,000,000.00</u>	<u>0.00</u>
22	Other Recurrent Costs	170,000,000.00	85,307,014.00	250,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	170,000,000.00	85,307,014.00	250,000,000.00	0.00
220401	Local Grants and Contributions	170,000,000.00	85,307,014.00	250,000,000.00	0.00
22040113	Contribution to Traditional Councils	170,000,000.00	85,307,014.00	250,000,000.00	0.00