

State	Jigawa
Local Government	Jahun
Year	2026

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

Revenue by Economic	2026 Budget
Opening Balance	31,949,000.00
Statutory Allocation	2,858,000,000.00
VAT	4,001,760,000.00
Other FAAC	4,039,000,000.00
LG IGR	67,120,000.00
Share of State IGR	147,530,000.00
Other (Capital Receipts)	-
Total Revenue	11,145,359,000.00

Expenditure by Economic	2026 Budget
Personnel	2,542,652,715.00
Grants / Contributions to State	-
Other Recurrent	2,542,966,000.00
Capital	6,059,740,285.00
Total Expenditure	11,145,359,000.00

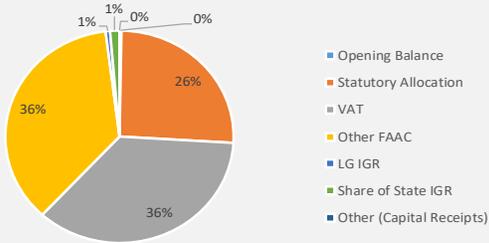
Expenditure by Sector	2026 Budget
Education	2,035,756,308.00
Health	880,545,700.00
Other Social	2,717,604,448.00
Agriculture	392,441,945.00
Other Economic	4,220,081,464.00
Administration	898,929,135.00
Law and Justice	-
Total Expenditure	11,145,359,000.00

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Contribution to State and Local Government Joint Projects & Programmes.	450,000,000.00
Entrepreneurship grants to people in existing business in the Local Government	159,000,000.00
Construction of Five (5) Blocks of Two bedrooms prototype at LG Headquarter	150,000,000.00
Repairs of Solar Water Schemes Across 11 Ward at Jahun	125,000,000.00
Purchase and Installation of Stand-alone Solar Power Street-Light 120 no. across the	120,000,000.00
Conversion of 60no. Motorized Water Scheme to Solar Powered Energy at Tazara, Ka	120,000,000.00
Construction of Drainage at Jahun, Aujara, Harbo Sabuwa, Kale, Tazara, Kadawawa at	101,000,000.00
Construction of 11 No. Juma'at Mosque (1 in Each Ward)	100,000,000.00
Construction of 20 Shops Complex (Plaza) at Jahun	100,000,000.00
Contribution for LGC's Unified project and program	100,000,000.00
<i>Other Capital Projects</i>	4,534,740,285.00
Total	6,059,740,285.00

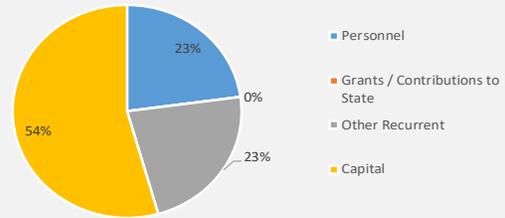
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
Aujara	127,500,000.00	127,500,000.00
Gangawa	48,333,333.33	48,333,333.33
Gauza Tazara	65,000,000.00	65,000,000.00
Gunka	11,666,666.67	11,666,666.67
Harbo Sabuwa	47,166,666.67	47,166,666.67
Harbo Tsohuwa	52,916,666.67	52,916,666.67
Idanduna	14,375,000.00	14,375,000.00
Jabarna	21,250,000.00	21,250,000.00
Jahun Ward	1,955,625,000.00	1,955,625,000.00
Kale	82,100,858.33	82,100,858.33
Kanwa	34,333,333.33	34,333,333.33
LG Wide (JAHUN)	8,685,091,475.00	3,599,472,760.00
Total	11,145,359,000.00	6,059,740,285.00

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

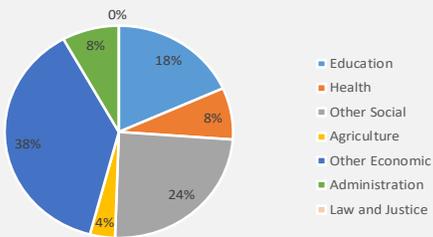
Where is the Money coming from?



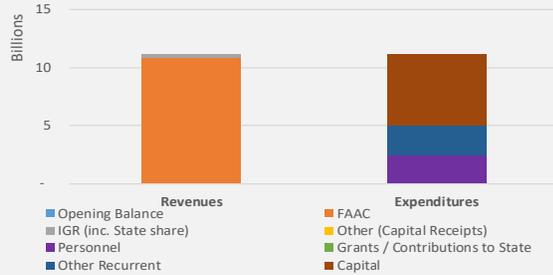
What is the Money being spent On?



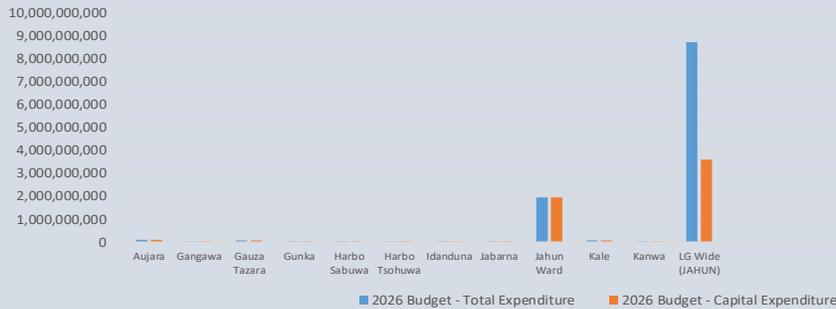
Who is Spending the Money?



Inflows and Outflows



Where is the Money being Spent?



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



317314 - JAHUN Local Government, Jigawa State - 2026 Budget: Summary

Item	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
Opening Balance	20,872,798.00		31,949,000.00	
Recurrent Revenue	7,925,889,245.77	4,575,616,970.03	11,113,410,000.00	-
11 - LOCAL GOVT. SHARE OF FAAC	7,893,769,245.77	4,541,479,592.03	10,898,760,000.00	-
12 - Independent Revenue	32,120,000.00	34,137,378.00	214,650,000.00	-
Recurrent Expenditure	4,890,910,951.74	2,774,955,339.00	5,085,618,715.00	24,845,834.00
21 - Personnel Cost	3,302,316,274.74	1,417,682,861.00	2,542,652,715.00	12,845,834.00
22 - Other Recurrent Costs	1,588,594,677.00	1,357,272,478.00	2,542,966,000.00	12,000,000.00
Transfer to Capital Account	3,055,851,092.03	1,800,661,631.03	6,059,740,285.00	- 24,845,834.00
Capital Receipts	-	-	-	-
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-
23 - Capital Expenditure	4,896,397,660.00	1,563,208,131.00	6,059,740,285.00	301,000,000.00
Total Revenue (including OB)	7,946,762,043.77	4,575,616,970.03	11,145,359,000.00	-
Total Expenditure	9,787,308,611.74	4,338,163,470.00	11,145,359,000.00	325,845,834.00

317314 - JAHUN Local Government, Jigawa State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	2,542,652,715.00	2,542,966,000.00	5,085,618,715.00	6,059,740,285.00	11,145,359,000.00
010000000000	Administrative	138,029,135.00	396,900,000.00	534,929,135.00	364,000,000.00	898,929,135.00
011100000000	OFFICE OF THE LG CHAIRMAN	52,516,083.00	87,500,000.00	140,016,083.00	-	140,016,083.00
011100100100	Chairman	48,892,368.00	84,000,000.00	132,892,368.00	-	132,892,368.00
011108000100	Internal Audit Office	3,623,715.00	3,500,000.00	7,123,715.00	-	7,123,715.00
011200000000	LOCAL GOVT LEGISLATIVES COUNCIL	31,504,213.00	72,200,000.00	103,704,213.00	-	103,704,213.00
011200100100	Legislative Council	31,504,213.00	72,200,000.00	103,704,213.00	-	103,704,213.00
012500000000	ADMIN AND GENERAL SERVICES	54,008,839.00	237,200,000.00	291,208,839.00	364,000,000.00	655,208,839.00
012500100100	Office of the Director Admin and General Services	54,008,839.00	237,200,000.00	291,208,839.00	364,000,000.00	655,208,839.00
020000000000	Economic	206,808,124.00	1,030,600,000.00	1,237,408,124.00	3,375,115,285.00	4,612,523,409.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	53,469,185.00	41,000,000.00	94,469,185.00	297,972,760.00	392,441,945.00
021500100100	Agriculture Section	7,612,357.00	15,000,000.00	22,612,357.00	252,972,760.00	275,585,117.00
021500200100	Forestry Section	12,845,834.00	12,000,000.00	24,845,834.00	20,000,000.00	44,845,834.00
021500300100	Livestock Section (Veterinary)	33,010,994.00	14,000,000.00	47,010,994.00	25,000,000.00	72,010,994.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	100,096,222.00	712,500,000.00	812,596,222.00	20,000,000.00	832,596,222.00
022001000100	Account section	87,172,446.00	696,000,000.00	783,172,446.00	20,000,000.00	803,172,446.00
022002000100	Revenue Section	12,923,776.00	16,500,000.00	29,423,776.00	-	29,423,776.00
023400000000	DEPARTMENT OF WORKS & HOUSING	25,028,052.00	233,628,052.00	258,628,052.00	3,057,142,525.00	3,315,770,577.00
023400100100	Road & Communication Section	9,036,515.00	13,000,000.00	22,036,515.00	539,267,525.00	561,304,040.00
023400200100	Mechanical Section	3,842,571.00	42,000,000.00	45,842,571.00	-	45,842,571.00
023400300100	Electrical Section	4,122,086.00	158,500,000.00	162,622,086.00	463,000,000.00	625,622,086.00
023400400100	Land & Survey Section	2,016,791.00	1,600,000.00	3,616,791.00	135,000,000.00	138,616,791.00
023400500100	Building Section	6,010,089.00	18,500,000.00	24,510,089.00	1,919,875,000.00	1,944,385,089.00
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	28,214,665.00	43,500,000.00	71,714,665.00	-	71,714,665.00
023800100100	Planning	24,908,585.00	25,000,000.00	49,908,585.00	-	49,908,585.00
023800200100	Research and Statistics	3,306,080.00	18,500,000.00	21,806,080.00	-	21,806,080.00
050000000000	Social	2,197,815,456.00	1,115,466,000.00	3,313,281,456.00	2,320,625,000.00	5,633,906,456.00
051700000000	LOCAL EDUCATION AUTHORITY	1,538,756,308.00	38,000,000.00	1,576,756,308.00	459,000,000.00	2,035,756,308.00
051700100100	Education (Non-Teaching Staff)	202,007,597.00	30,000,000.00	232,007,597.00	437,000,000.00	669,007,597.00
051700200100	Education (Teaching Staff)	1,336,748,711.00	-	1,336,748,711.00	22,000,000.00	1,358,748,711.00
051700300100	Adult Education	-	8,000,000.00	8,000,000.00	-	8,000,000.00
052100000000	PRIMARY HEALTH CARE	543,345,700.00	30,500,000.00	573,845,700.00	306,700,000.00	880,545,700.00
052100100100	Primary Health Care Manager	-	-	-	36,500,000.00	36,500,000.00
052100200100	Curative	543,345,700.00	30,500,000.00	573,845,700.00	270,200,000.00	844,045,700.00
053500000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	89,137,581.00	99,500,000.00	188,637,581.00	803,125,000.00	991,762,581.00
053500100100	Preventive (Water, Sanitation and Hygiene)	86,570,553.00	47,000,000.00	133,570,553.00	20,000,000.00	153,570,553.00
053500300100	Rural Water Supply	2,567,028.00	52,500,000.00	55,067,028.00	783,125,000.00	838,192,028.00
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	26,575,867.00	947,466,000.00	974,041,867.00	751,800,000.00	1,725,841,867.00
055100100100	Community Development Section	6,011,298.00	462,760,000.00	468,771,298.00	40,000,000.00	508,771,298.00
055100200100	Information, Youth, Sport & Culture	3,099,487.00	22,080,000.00	25,179,487.00	58,800,000.00	83,979,487.00
055100300100	Social Welfare Section	14,438,048.00	204,126,000.00	218,564,048.00	200,000,000.00	418,564,048.00
055100400100	Trade Section and Cooperatives	3,027,034.00	8,500,000.00	11,527,034.00	389,000,000.00	400,527,034.00
055100500100	Traditional/Religious Affairs	-	250,000,000.00	250,000,000.00	64,000,000.00	314,000,000.00

317314 - JAHUN Local Government, Jigawa State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<i>Total Revenue</i>	<i>7,925,889,245.77</i>	<i>4,575,616,970.03</i>	<i>11,113,410,000.00</i>	<i>-</i>
02000000000	Economic	7,925,889,245.77	4,575,616,970.03	11,113,410,000.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	7,925,889,245.77	4,575,616,970.03	11,113,410,000.00	-
022001000100	Account section	7,895,769,245.77	4,541,479,592.03	11,046,290,000.00	-
022002000100	Revenue Section	30,120,000.00	34,137,378.00	67,120,000.00	-

317314 - JAHUN Local Government, Jigawa State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
1	Revenue	7,925,889,245.77	4,575,616,970.03	11,113,410,000.00	-
11	LOCAL GOVT. SHARE OF FAAC	7,893,769,245.77	4,541,479,592.03	10,898,760,000.00	-
1101	LOCAL GOVT. SHARE OF FAAC	7,893,769,245.77	4,541,479,592.03	10,898,760,000.00	-
110101	LOCAL GOVT. SHARE OF STATUTORY REVENUES	1,356,036,862.00	1,912,665,547.00	2,858,000,000.00	-
11010101	Statutory Allocation	1,356,036,862.00	1,912,665,547.00	2,858,000,000.00	-
110102	LOCAL GOVT. SHARE OF VAT	3,137,732,383.77	2,116,828,358.00	4,001,760,000.00	-
11010201	Share of VAT	3,137,732,383.77	2,116,828,358.00	4,001,760,000.00	-
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	3,400,000,000.00	511,985,687.03	4,039,000,000.00	-
11010301	Excess Crude Oil Revenue	400,000,000.00	-	3,071,021,379.00	-
11010303	Exchange Gain	900,000,000.00	204,812,900.00	307,219,432.00	-
11010305	Electronic Money Transfer Levy (EMTL)	300,000,000.00	99,568,139.03	149,352,208.00	-
11010307	FOREX Equalization Non-Mineral	550,000,000.00	127,695,598.00	191,543,397.00	-
11010308	Solid Mineral	450,000,000.00	6,409,050.00	9,613,584.00	-
11010312	Stabilization Funds	800,000,000.00	73,500,000.00	310,250,000.00	-
12	Independent Revenue	32,120,000.00	34,137,378.00	214,650,000.00	-
1202	NON-TAX REVENUE	32,120,000.00	34,137,378.00	214,650,000.00	-
120201	Licenses - General	7,270,000.00	2,243,240.00	6,470,000.00	-
12020111	Bake House Licenses	100,000.00	60,000.00	100,000.00	-
12020113	Brick-making, etc, Licenses	50,000.00	14,580.00	50,000.00	-
12020116	Cattle Dealer Licenses	600,000.00	336,650.00	800,000.00	-
12020117	Dried Fish & Meat Licenses	20,000.00	-	-	-
12020119	Fishing Permits	100,000.00	35,000.00	150,000.00	-
12020120	Hawker's Permits	10,000.00	-	-	-
12020122	Produce Buying Licenses	500,000.00	271,440.00	500,000.00	-
12020126	Tractor Hiring Services	4,000,000.00	890,000.00	3,000,000.00	-
12020130	Cinematograph Licenses	50,000.00	18,000.00	50,000.00	-
12020137	Trade Permit Licenses	1,280,000.00	338,570.00	1,080,000.00	-
12020138	Forestry / Timber Licence	20,000.00	-	-	-
12020147	Licence of Hotels and Restaurants	50,000.00	10,000.00	50,000.00	-
12020148	Food and Water Processing Licence	30,000.00	15,000.00	50,000.00	-
12020156	Petroleum License Permit	50,000.00	60,000.00	100,000.00	-
12020159	Public Conveniences Permit	50,000.00	30,000.00	50,000.00	-
12020161	Minor Industrial Licence Fees	200,000.00	4,000.00	200,000.00	-
12020162	Welding Machine License	30,000.00	10,000.00	30,000.00	-
12020163	Auto Spare Parts	50,000.00	-	-	-
12020164	Building Materials / Block Making Licence Fees	30,000.00	150,000.00	200,000.00	-
12020165	Sewing / Tailoring Services	30,000.00	-	30,000.00	-
12020166	Barbing Salon / Boutque Services Fees	20,000.00	-	30,000.00	-
120204	Fees - General	16,750,000.00	30,075,138.00	51,150,000.00	-
12020404	Trade Union Fees	1,100,000.00	103,780.00	1,000,000.00	-
12020417	Contractor Registration Fees	3,000,000.00	2,048,623.00	4,000,000.00	-
12020427	Tender Fees	6,000,000.00	27,385,775.00	40,000,000.00	-
12020432	Pharmaceutical Inspection Fees	50,000.00	90,000.00	150,000.00	-
12020443	Birth & Death Registration Fees	3,000,000.00	-	1,000,000.00	-
12020459	Right Of Occupancy Fees	100,000.00	-	200,000.00	-
12020460	Building Plan Approval Fees	-	-	100,000.00	-
12020461	Title Transfer Fees	-	-	100,000.00	-
12020466	Indigenship Registration Fees	3,000,000.00	366,000.00	4,000,000.00	-
12020478	Workshop Fees	100,000.00	-	100,000.00	-
12020479	Motor Vehicles, Taxi and Motor Cycle Registration Fees	50,000.00	-	100,000.00	-
12020493	Auto Mechanic Registration Fees	-	-	50,000.00	-
12020499	Slaughter Stock Fees	350,000.00	80,960.00	350,000.00	-
120206	Sales - General	600,000.00	950,000.00	1,500,000.00	-
12020604	Sales of Stores / Scraps / Unserviceable Items	600,000.00	950,000.00	1,500,000.00	-

317314 - JAHUN 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
120207	Earnings - General	1,700,000.00	104,000.00	1,700,000.00	-
12020711	Earnings from Commercial Activities	1,700,000.00	104,000.00	1,700,000.00	-
120208	Rent on Government Buildings - General	1,200,000.00	657,000.00	1,100,000.00	-
12020803	Rent on Government Buildings	1,000,000.00	328,500.00	1,000,000.00	-
12020804	Rent on Conference Centres	200,000.00	328,500.00	100,000.00	-
120209	Rent on Land & Others - General	300,000.00	108,000.00	3,000,000.00	-
12020901	Rent on Government Land	300,000.00	108,000.00	1,000,000.00	-
12020908	Ground Rent and Penalties	-	-	2,000,000.00	-
120210	REPAYMENTS - GENERAL	1,800,000.00	-	1,800,000.00	-
12021009	Repayment of Motorcycle Loan	300,000.00	-	300,000.00	-
12021011	Repayment of Sundry Loan	1,000,000.00	-	-	-
12021012	Refund of Overpayment	-	-	1,000,000.00	-
12021021	Unclaimed Deposits	500,000.00	-	500,000.00	-
120211	Investment Income	-	-	100,000.00	-
12021102	Dividend on Investment	-	-	100,000.00	-
120212	Interest Earned	300,000.00	-	100,000.00	-
12021201	Motor Vehicle Advances (Interest)	300,000.00	-	100,000.00	-
120213	Reimbursement - General	2,200,000.00	-	147,730,000.00	-
12021301	Receipt of Local Government Share of State IGR	2,000,000.00	-	147,530,000.00	-
12021317	Reimbursement of Cost of Collections of PAYE	200,000.00	-	200,000.00	-

317314 - JAHUN Local Government, Jigawa State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i>11,113,410,000.00</i>
01	FEDERATION ACCOUNT	10,898,760,000.00
011	FAAC DIRECT ALLOCATION	10,898,760,000.00
01101	FAAC DIRECT ALLOCATION	10,898,760,000.00
02	CONSOLIDATED REVENUE FUND	214,650,000.00
021	MAIN ENVELOP	214,650,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	214,650,000.00

317314 - JAHUN Local Government, Jigawa State - 2026 Budget: Capital Receipts

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

317314 - JAHUN Local Government, Jigawa State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Expenditure	9,787,308,611.74	4,338,163,470.00	11,145,359,000.00	325,845,834.00
01000000000	Administrative	1,079,446,874.00	615,782,232.00	898,929,135.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	126,817,459.00	73,124,358.00	140,016,083.00	-
011100100100	Chairman	121,892,368.00	69,184,953.00	132,892,368.00	-
011108000100	Internal Audit Office	4,925,091.00	3,939,405.00	7,123,715.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	85,004,218.00	52,190,786.00	103,704,213.00	-
011200100100	Legislative Council	85,004,218.00	52,190,786.00	103,704,213.00	-
01250000000	ADMIN AND GENERAL SERVICES	867,625,197.00	490,467,088.00	655,208,839.00	-
012500100100	Office of the Director Admin and General Services	867,625,197.00	490,467,088.00	655,208,839.00	-
02000000000	Economic	3,693,056,223.64	1,625,560,248.00	4,612,523,409.00	315,845,834.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	311,721,265.12	222,296,424.00	392,441,945.00	44,845,834.00
021500100100	Agriculture Section	226,603,581.00	181,558,510.00	275,585,117.00	-
021500200100	Forestry Section	34,944,412.00	22,176,358.00	44,845,834.00	44,845,834.00
021500300100	Livestock Section (Veterinary)	50,173,272.12	18,561,556.00	72,010,994.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	711,562,983.00	513,760,670.00	832,596,222.00	-
022001000100	Account section	682,416,375.00	492,437,087.00	803,172,446.00	-
022002000100	Revenue Section	29,146,608.00	21,323,583.00	29,423,776.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	2,604,034,261.00	833,710,657.00	3,315,770,577.00	271,000,000.00
023400100100	Road & Communication Section	440,303,691.00	53,218,950.00	561,304,040.00	191,000,000.00
023400200100	Mechanical Section	57,830,099.00	14,020,087.00	45,842,571.00	-
023400300100	Electrical Section	389,279,784.00	201,158,491.00	625,622,086.00	-
023400400100	Land & Survey Section	112,556,623.00	13,839,169.00	138,616,791.00	80,000,000.00
023400500100	Building Section	1,604,064,064.00	551,473,960.00	1,944,385,089.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	65,737,714.52	55,792,497.00	71,714,665.00	-
023800100100	Planning	28,959,960.00	17,309,408.00	49,908,585.00	-
023800200100	Research and Statistics	36,777,754.52	38,483,089.00	21,806,080.00	-
05000000000	Social	5,014,805,514.10	2,096,820,990.00	5,633,906,456.00	10,000,000.00
05170000000	LOCAL EDUCATION AUTHORITY	2,263,812,984.10	1,037,548,443.00	2,035,756,308.00	-
051700100100	Education (Non-Teaching Staff)	671,913,420.10	190,827,431.00	669,007,597.00	-
051700200100	Education (Teaching Staff)	1,584,741,684.00	846,721,012.00	1,358,748,711.00	-
051700300100	Adult Education	7,157,880.00	-	8,000,000.00	-
05210000000	PRIMARY HEALTH CARE	861,373,432.00	312,945,907.00	880,545,700.00	-
052100100100	Primary Health Care Manager	60,000,000.00	9,357,794.00	36,500,000.00	-
052100200100	Curative	801,373,432.00	303,588,113.00	844,045,700.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	959,109,352.00	418,270,349.00	991,762,581.00	10,000,000.00
053500100100	Preventive (Water, Sanitation and Hygiene)	266,400,392.00	79,121,219.00	153,570,553.00	-
053500300100	Rural Water Supply	692,708,960.00	339,149,130.00	838,192,028.00	10,000,000.00
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	930,509,746.00	328,056,291.00	1,725,841,867.00	-
055100100100	Community Development Section	80,969,651.00	58,748,549.00	508,771,298.00	-
055100200100	Information, Youth, Sport & Culture	28,782,032.00	13,400,974.00	83,979,487.00	-
055100300100	Social Welfare Section	248,566,014.00	103,631,455.00	418,564,048.00	-
055100400100	Trade Section and Cooperatives	397,192,049.00	14,177,462.00	400,527,034.00	-
055100500100	Traditional/Religious Affairs	175,000,000.00	138,097,851.00	314,000,000.00	-

317314 - JAHUN Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	3,302,316,274.74	1,417,682,861.00	2,542,652,715.00	12,845,834.00
01000000000	Administrative	122,805,251.00	75,412,644.00	138,029,135.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	59,067,459.00	26,506,358.00	52,516,083.00	-
011100100100	Chairman	57,892,368.00	24,594,953.00	48,892,368.00	-
011108000100	Internal Audit Office	1,175,091.00	1,911,405.00	3,623,715.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	44,004,218.00	19,210,786.00	31,504,213.00	-
011200100100	Legislative Council	44,004,218.00	19,210,786.00	31,504,213.00	-
01250000000	ADMIN AND GENERAL SERVICES	19,733,574.00	29,695,500.00	54,008,839.00	-
012500100100	Office of the Director Admin and General Services	19,733,574.00	29,695,500.00	54,008,839.00	-
02000000000	Economic	816,875,426.64	115,177,738.00	206,808,124.00	12,845,834.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	15,921,265.12	19,418,430.00	53,469,185.00	12,845,834.00
021500100100	Agriculture Section	3,103,581.00	1,577,616.00	7,612,357.00	-
021500200100	Forestry Section	4,144,412.00	7,279,258.00	12,845,834.00	12,845,834.00
021500300100	Livestock Section (Veterinary)	8,673,272.12	10,561,556.00	33,010,994.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	166,262,983.00	41,732,660.00	100,096,222.00	-
022001000100	Account section	161,616,375.00	32,975,077.00	87,172,446.00	-
022002000100	Revenue Section	4,646,608.00	8,757,583.00	12,923,776.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	611,596,464.00	16,413,151.00	25,028,052.00	-
023400100100	Road & Communication Section	4,003,691.00	5,801,052.00	9,036,515.00	-
023400200100	Mechanical Section	2,830,099.00	4,320,087.00	3,842,571.00	-
023400300100	Electrical Section	2,279,784.00	2,815,437.00	4,122,086.00	-
023400400100	Land & Survey Section	1,156,623.00	1,289,169.00	2,016,791.00	-
023400500100	Building Section	601,326,267.00	2,187,406.00	6,010,089.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	23,094,714.52	37,613,497.00	28,214,665.00	-
023800100100	Planning	3,759,960.00	9,515,408.00	24,908,585.00	-
023800200100	Research and Statistics	19,334,754.52	28,098,089.00	3,306,080.00	-
05000000000	Social	2,362,635,597.10	1,227,092,479.00	2,197,815,456.00	-
05170000000	LOCAL EDUCATION AUTHORITY	1,626,120,054.10	904,814,345.00	1,538,756,308.00	-
051700100100	Education (Non-Teaching Staff)	131,378,370.10	58,093,333.00	202,007,597.00	-
051700200100	Education (Teaching Staff)	1,494,741,684.00	846,721,012.00	1,336,748,711.00	-
05210000000	PRIMARY HEALTH CARE	516,602,445.00	244,992,057.00	543,345,700.00	-
052100200100	Curative	516,602,445.00	244,992,057.00	543,345,700.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	186,609,352.00	67,786,204.00	89,137,581.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	185,600,392.00	66,641,219.00	86,570,553.00	-
053500300100	Rural Water Supply	1,008,960.00	1,144,985.00	2,567,028.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	33,303,746.00	9,499,873.00	26,575,867.00	-
055100100100	Community Development Section	3,169,651.00	3,589,149.00	6,011,298.00	-
055100200100	Information, Youth, Sport & Culture	1,702,032.00	2,775,974.00	3,099,487.00	-
055100300100	Social Welfare Section	27,940,014.00	2,399,288.00	14,438,048.00	-
055100400100	Trade Section and Cooperatives	492,049.00	735,462.00	3,027,034.00	-

317314 - JAHUN Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Other Recurrent Expenditure	1,588,594,677.00	1,357,272,478.00	2,542,966,000.00	12,000,000.00
01000000000	Administrative	314,750,000.00	364,271,802.00	396,900,000.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	67,750,000.00	46,618,000.00	87,500,000.00	-
011100100100	Chairman	64,000,000.00	44,590,000.00	84,000,000.00	-
011108000100	Internal Audit Office	3,750,000.00	2,028,000.00	3,500,000.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	41,000,000.00	32,980,000.00	72,200,000.00	-
011200100100	Legislative Council	41,000,000.00	32,980,000.00	72,200,000.00	-
01250000000	ADMIN AND GENERAL SERVICES	206,000,000.00	284,673,802.00	237,200,000.00	-
012500100100	Office of the Director Admin and General Services	206,000,000.00	284,673,802.00	237,200,000.00	-
02000000000	Economic	812,180,797.00	684,989,475.00	1,030,600,000.00	12,000,000.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	35,300,000.00	17,835,500.00	41,000,000.00	12,000,000.00
021500100100	Agriculture Section	13,000,000.00	6,957,000.00	15,000,000.00	-
021500200100	Forestry Section	10,800,000.00	2,878,500.00	12,000,000.00	12,000,000.00
021500300100	Livestock Section (Veterinary)	11,500,000.00	8,000,000.00	14,000,000.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	535,300,000.00	471,328,010.00	712,500,000.00	-
022001000100	Account section	510,800,000.00	458,762,010.00	696,000,000.00	-
022002000100	Revenue Section	24,500,000.00	12,566,000.00	16,500,000.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	198,937,797.00	177,646,965.00	233,600,000.00	-
023400100100	Road & Communication Section	10,300,000.00	4,126,965.00	13,000,000.00	-
023400200100	Mechanical Section	55,000,000.00	9,700,000.00	42,000,000.00	-
023400300100	Electrical Section	113,000,000.00	161,720,000.00	158,500,000.00	-
023400400100	Land & Survey Section	1,400,000.00	-	1,600,000.00	-
023400500100	Building Section	19,237,797.00	2,100,000.00	18,500,000.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	42,643,000.00	18,179,000.00	43,500,000.00	-
023800100100	Planning	25,200,000.00	7,794,000.00	25,000,000.00	-
023800200100	Research and Statistics	17,443,000.00	10,385,000.00	18,500,000.00	-
05000000000	Social	461,663,880.00	308,011,201.00	1,115,466,000.00	-
05170000000	LOCAL EDUCATION AUTHORITY	27,157,880.00	15,152,000.00	38,000,000.00	-
051700100100	Education (Non-Teaching Staff)	20,000,000.00	15,152,000.00	30,000,000.00	-
051700300100	Adult Education	7,157,880.00	-	8,000,000.00	-
05210000000	PRIMARY HEALTH CARE	66,300,000.00	16,996,060.00	30,500,000.00	-
052100200100	Curative	66,300,000.00	16,996,060.00	30,500,000.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	156,000,000.00	67,755,000.00	99,500,000.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	52,800,000.00	12,480,000.00	47,000,000.00	-
053500300100	Rural Water Supply	103,200,000.00	55,275,000.00	52,500,000.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	212,206,000.00	208,108,141.00	947,466,000.00	-
055100100100	Community Development Section	17,800,000.00	24,550,000.00	462,760,000.00	-
055100200100	Information, Youth, Sport & Culture	7,080,000.00	10,625,000.00	22,080,000.00	-
055100300100	Social Welfare Section	55,626,000.00	32,337,000.00	204,126,000.00	-
055100400100	Trade Section and Cooperatives	6,700,000.00	4,650,000.00	8,500,000.00	-
055100500100	Traditional/Religious Affairs	125,000,000.00	135,946,141.00	250,000,000.00	-

317314 - JAHUN Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Capital Expenditure	4,896,397,660.00	1,563,208,131.00	6,059,740,285.00	301,000,000.00
01000000000	Administrative	641,891,623.00	176,097,786.00	364,000,000.00	-
01250000000	ADMIN AND GENERAL SERVICES	641,891,623.00	176,097,786.00	364,000,000.00	-
012500100100	Office of the Director Admin and General Services	641,891,623.00	176,097,786.00	364,000,000.00	-
02000000000	Economic	2,064,000,000.00	825,393,035.00	3,375,115,285.00	291,000,000.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	260,500,000.00	185,042,494.00	297,972,760.00	20,000,000.00
021500100100	Agriculture Section	210,500,000.00	173,023,894.00	252,972,760.00	-
021500200100	Forestry Section	20,000,000.00	12,018,600.00	20,000,000.00	20,000,000.00
021500300100	Livestock Section (Veterinary)	30,000,000.00	-	25,000,000.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	10,000,000.00	700,000.00	20,000,000.00	-
022001000100	Account section	10,000,000.00	700,000.00	20,000,000.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	1,793,500,000.00	639,650,541.00	3,057,142,525.00	271,000,000.00
023400100100	Road & Communication Section	426,000,000.00	43,290,933.00	539,267,525.00	191,000,000.00
023400300100	Electrical Section	274,000,000.00	36,623,054.00	463,000,000.00	-
023400400100	Land & Survey Section	110,000,000.00	12,550,000.00	135,000,000.00	80,000,000.00
023400500100	Building Section	983,500,000.00	547,186,554.00	1,919,875,000.00	-
05000000000	Social	2,190,506,037.00	561,717,310.00	2,320,625,000.00	10,000,000.00
05170000000	LOCAL EDUCATION AUTHORITY	610,535,050.00	117,582,098.00	459,000,000.00	-
051700100100	Education (Non-Teaching Staff)	520,535,050.00	117,582,098.00	437,000,000.00	-
051700200100	Education (Teaching Staff)	90,000,000.00	-	22,000,000.00	-
05210000000	PRIMARY HEALTH CARE	278,470,987.00	50,957,790.00	306,700,000.00	-
052100100100	Primary Health Care Manager	60,000,000.00	9,357,794.00	36,500,000.00	-
052100200100	Curative	218,470,987.00	41,599,996.00	270,200,000.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	616,500,000.00	282,729,145.00	803,125,000.00	10,000,000.00
053500100100	Preventive (Water, Sanitation and Hygiene)	28,000,000.00	-	20,000,000.00	-
053500300100	Rural Water Supply	588,500,000.00	282,729,145.00	783,125,000.00	10,000,000.00
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	685,000,000.00	110,448,277.00	751,800,000.00	-
055100100100	Community Development Section	60,000,000.00	30,609,400.00	40,000,000.00	-
055100200100	Information, Youth, Sport & Culture	20,000,000.00	-	58,800,000.00	-
055100300100	Social Welfare Section	165,000,000.00	68,895,167.00	200,000,000.00	-
055100400100	Trade Section and Cooperatives	390,000,000.00	8,792,000.00	389,000,000.00	-
055100500100	Traditional/Religious Affairs	50,000,000.00	2,151,710.00	64,000,000.00	-

317314 - JAHUN Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	9,787,308,611.74	4,338,163,470.00	11,145,359,000.00	325,845,834.00
21	Personnel Cost	3,302,316,274.74	1,417,682,861.00	2,542,652,715.00	12,845,834.00
2101	SALARY	1,126,319,069.26	640,598,679.00	1,025,498,239.68	5,918,894.00
210101	Salaries and Wages	1,126,319,069.26	640,598,679.00	1,025,498,239.68	5,918,894.00
21010101	Salary	1,101,522,347.26	624,067,529.00	1,000,701,517.68	5,918,894.00
21010103	Consolidated Revenue Fund Charges - Salaries	24,796,722.00	16,531,150.00	24,796,722.00	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,014,297,205.48	762,654,182.00	1,517,154,475.32	6,926,940.00
210201	ALLOWANCES	1,819,297,205.48	680,262,723.00	1,353,967,834.32	6,926,940.00
21020103	Transport Allowance	122,648,751.36	89,546,735.00	144,144,476.00	1,387,336.00
21020104	Rent Supplement	145,630,505.00	94,852,529.00	300,964,428.00	1,181,503.00
21020105	Meal Subsidy	64,416,051.00	36,392,473.00	96,240,495.00	597,945.00
21020106	Utility Allowance	71,490,699.00	42,931,437.00	68,191,429.00	682,994.00
21020107	Entertainment	37,247,176.00	1,878,510.00	2,695,707.00	-
21020109	Leave Transport Grant	84,738,100.00	46,665,812.00	47,440,281.32	1,300,346.00
21020112	Inducement Allowance	66,885,068.00	509,293.00	-	-
21020113	Hazard / Hardship Allowance	45,048,880.28	9,318,928.00	15,825,597.00	-
21020117	Domestic Staff Allowance	374,088,826.00	4,022,739.00	27,951,549.00	-
21020120	Shift Duty Allowance	6,067,332.00	-	5,949,528.00	-
21020122	Motor Vehicle Maintenance Allowance	9,922,279.00	6,614,852.00	9,922,279.00	-
21020123	Constituency Allowance	2,820,288.00	1,880,191.00	2,072,389.00	-
21020128	Rural Posting Allowance	-	-	3,626,472.00	-
21020136	Responsibility Allowance	242,283,434.00	23,684.00	500,000.00	-
21020137	Medical Allowance	133,078,312.00	108,965,447.00	80,266,398.00	1,776,816.00
21020138	Furniture Allowance	22,000,000.00	6,666,666.00	20,247,894.00	-
21020147	Administrative Allowances	22,323,561.00	10,482,412.00	34,135,088.00	-
21020149	Consolidated Allowance	226,981,265.84	132,861,770.00	197,542,926.00	-
21020156	Professional Teaching Allowance	132,101,809.00	86,280,933.00	277,904,700.00	-
21020164	Consequential Increase Allowance	524,868.00	368,312.00	18,346,198.00	-
21020173	Once-in-4-Years Furniture Allowance	9,000,000.00	-	-	-
210202	Social Contributions	195,000,000.00	82,391,459.00	163,186,641.00	-
21020202	17% Government Contributory Pension	195,000,000.00	82,391,459.00	163,186,641.00	-
2103	SOCIAL BENEFITS	161,700,000.00	14,430,000.00	-	-
210301	Social Benefits	161,700,000.00	14,430,000.00	-	-
21030104	Contract Staff Gratuity	161,700,000.00	14,430,000.00	-	-
22	Other Recurrent Costs	1,588,594,677.00	1,357,272,478.00	2,542,966,000.00	12,000,000.00
2202	OVERHEAD COST	1,186,936,797.00	920,307,327.00	1,319,206,000.00	12,000,000.00
220201	Transport & Travelling - General	70,200,000.00	30,351,500.00	74,100,000.00	1,000,000.00
22020101	Local Travel & Transport - Training	3,000,000.00	3,150,000.00	5,000,000.00	-
22020102	Local Travel & Transport - Others	57,200,000.00	14,951,500.00	59,100,000.00	1,000,000.00
22020103	International Travel & Transport - Training	10,000,000.00	12,250,000.00	10,000,000.00	-
220202	Utilities General	1,000,000.00	-	5,200,000.00	-
22020201	Electricity Charges	1,000,000.00	-	5,000,000.00	-
22020202	Telephone Charges	-	-	200,000.00	-
220203	Materials and Supplies - General	185,093,000.00	82,225,525.00	186,000,000.00	4,000,000.00
22020301	Office Materials and Consumables	124,093,000.00	65,071,965.00	139,000,000.00	4,000,000.00
22020305	Printing of Non-security Documents	11,000,000.00	6,830,000.00	22,000,000.00	-
22020307	Drugs, Vaccines & Medical Supplies	50,000,000.00	10,323,560.00	15,000,000.00	-
22020310	Teaching Aids, Laboratory and Instructional Materials	-	-	10,000,000.00	-
220204	Maintenance Services - General	306,737,797.00	261,547,000.00	284,500,000.00	7,000,000.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	57,237,797.00	30,828,000.00	54,000,000.00	6,000,000.00
22020402	Maintenance of Office Furniture	2,000,000.00	1,000,000.00	2,000,000.00	-
22020403	Maintenance of Office Building / Residential Quarters	7,500,000.00	9,260,000.00	5,000,000.00	-
22020404	Maintenance of Office / IT Equipment	3,500,000.00	50,000.00	4,000,000.00	1,000,000.00
22020410	Maintenance of Street Lightings	108,000,000.00	160,256,000.00	150,000,000.00	-

317314 - JAHUN 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	6,000,000.00	2,200,000.00	5,000,000.00	-
22020413	Minor Road Maintenance	5,000,000.00	2,018,000.00	7,000,000.00	-
22020415	Maintenance of Water Facilities	100,000,000.00	47,275,000.00	40,000,000.00	-
22020416	Maintenance of Parks / Gardens	500,000.00	200,000.00	-	-
22020420	Maintenance of Medical Equipments	2,500,000.00	460,000.00	2,500,000.00	-
22020421	Maintenance of Health Institution Buildings	14,500,000.00	8,000,000.00	15,000,000.00	-
220205	Training - General	48,000,000.00	58,831,650.00	70,000,000.00	-
22020501	Local Training	48,000,000.00	58,831,650.00	70,000,000.00	-
220206	Other Services - General	190,000,000.00	235,058,027.00	205,000,000.00	-
22020603	Residential Rent	4,000,000.00	1,100,000.00	4,000,000.00	-
22020604	Security Vote (Including Operations)	161,000,000.00	232,823,027.00	186,000,000.00	-
22020616	Casual Workers Services	25,000,000.00	1,135,000.00	15,000,000.00	-
220207	Consulting and Professional Services	20,000,000.00	10,142,000.00	20,000,000.00	-
22020701	Financial Consulting	20,000,000.00	10,142,000.00	20,000,000.00	-
220208	Fuel and Lubricant - General	8,500,000.00	4,012,000.00	27,200,000.00	-
22020801	Motor Vehicle Fuel Cost	-	-	19,200,000.00	-
22020802	Other Transport Equipment Fuel Cost	8,500,000.00	4,012,000.00	8,000,000.00	-
220209	Financial Charges - General	5,000,000.00	-	4,000,000.00	-
22020901	Bank Charges (Other than Interest)	5,000,000.00	-	4,000,000.00	-
220210	Miscellaneous Expenses - General	352,406,000.00	238,139,625.00	443,206,000.00	-
22021001	Refreshment and Meals (Entertainment & Hospitality)	32,000,000.00	24,551,125.00	41,000,000.00	-
22021002	Honorarium and Sitting Allowance Payments	267,000,000.00	195,000,000.00	319,000,000.00	-
22021003	Publicity and Advertisements	1,080,000.00	640,000.00	1,080,000.00	-
22021007	Welfare Packages	8,000,000.00	5,990,000.00	10,000,000.00	-
22021044	Committees and Commissions	12,700,000.00	5,746,000.00	15,000,000.00	-
22021049	Special Health Programmes & Initiatives	500,000.00	-	1,000,000.00	-
22021059	Council of Ulama, Hisba & Other Religious Groups Activities	25,126,000.00	-	50,126,000.00	-
22021060	Nutrition Activities	6,000,000.00	6,212,500.00	6,000,000.00	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL	251,657,880.00	252,203,141.00	973,760,000.00	-
220401	Local Grants and Contributions	251,657,880.00	252,203,141.00	973,760,000.00	-
22040102	Grants to State Governments – LEAs Salary	7,157,880.00	-	8,000,000.00	-
22040103	Grants to State Governments – Recurrent Security Support	-	-	199,000,000.00	-
22040104	Grants to State Governments – Contribution to LG Audit (0.5%)	21,250,000.00	19,750,000.00	30,000,000.00	-
22040105	Grants to State Governments – Contribution to LGSC Training (1%)	42,500,000.00	39,500,000.00	60,000,000.00	-
22040106	Grants to State Governments – Contribution to MLG (0.5%)	21,250,000.00	19,750,000.00	30,000,000.00	-
22040111	Grants to Communities and NGOs	24,000,000.00	20,900,000.00	379,760,000.00	-
22040113	Contribution to Traditional Councils	125,000,000.00	135,946,141.00	250,000,000.00	-
22040115	Assistance and Donations to Individual	10,500,000.00	16,357,000.00	17,000,000.00	-
2207	Transfers - Payments	150,000,000.00	184,762,010.00	250,000,000.00	-
220701	Transfer to Fund Recurrent Expenditure - Payments	150,000,000.00	184,762,010.00	250,000,000.00	-
22070105	Stabilization Funds	150,000,000.00	184,762,010.00	250,000,000.00	-
23	Capital Expenditure	4,896,397,660.00	1,563,208,131.00	6,059,740,285.00	301,000,000.00
2301	FIXED ASSETS PURCHASED	1,123,500,000.00	361,591,139.00	966,647,760.00	-
230101	Purchase of Fixed Assets - General	1,123,500,000.00	361,591,139.00	966,647,760.00	-
23010101	Purchase/Acquisition Of Land	40,000,000.00	7,650,000.00	45,000,000.00	-
23010104	Purchase of Motor Cycles	31,000,000.00	-	14,000,000.00	-
23010105	Purchase Of Motor Vehicles	250,000,000.00	107,000,000.00	140,000,000.00	-
23010106	Purchase Of Vans	17,000,000.00	-	11,000,000.00	-
23010108	Purchase Of Buses	150,000,000.00	-	20,000,000.00	-
23010109	Purchase Of Sea Boats	-	-	5,000,000.00	-
23010112	Purchase Of Office Furniture and Fittings	119,000,000.00	-	52,000,000.00	-
23010113	Purchase Of Computers	25,000,000.00	-	10,000,000.00	-
23010121	Purchase Of Residential Furniture	10,000,000.00	-	46,875,000.00	-
23010123	Purchase Of Fire Fighting Equipment	3,000,000.00	-	3,000,000.00	-

317314 - JAHUN 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
23010126	Purchase Of Sporting / Gaming Equipment	20,000,000.00	-	58,800,000.00	-
23010127	Purchase Of Agricultural Equipment and Improved Inputs	180,000,000.00	194,632,689.00	197,000,000.00	-
23010128	Purchase Of Security Equipment	10,000,000.00	3,200,000.00	5,000,000.00	-
23010129	Purchase Of Industrial Equipment	30,000,000.00	-	20,000,000.00	-
23010133	Purchases Of Surveying Equipment	10,000,000.00	5,008,000.00	15,000,000.00	-
23010139	Purchase Of Tricycle	13,000,000.00	-	13,000,000.00	-
23010141	Purchase of School Furniture	50,000,000.00	-	20,000,000.00	-
23010146	Purchase of other ICT equipment	20,000,000.00	-	55,000,000.00	-
23010150	Purchase of Livestocks	65,500,000.00	13,238,000.00	80,972,760.00	-
23010151	Purchase of veterinary Clinic Equipments	10,000,000.00	-	15,000,000.00	-
23010155	Purchase of Water Supply Equipment	70,000,000.00	30,862,450.00	140,000,000.00	-
2302	CONSTRUCTION / PROVISION	2,523,630,135.00	804,731,346.00	3,513,392,525.00	101,000,000.00
230201	Construction/Provision of Fixed Assets - General	2,523,630,135.00	804,731,346.00	3,513,392,525.00	101,000,000.00
23020101	Construction/Provision Of Office Buildings	60,000,000.00	-	110,500,000.00	-
23020102	Construction/Provision Of Residential Buildings	87,500,000.00	10,000,000.00	175,000,000.00	-
23020103	Construction/Provision Of Electricity / Solar Power	170,000,000.00	26,714,490.00	120,000,000.00	-
23020104	Construction/Provision Of Housing	50,000,000.00	-	250,000,000.00	-
23020105	Construction/Provision Of Water Facilities	225,000,000.00	135,896,111.00	328,125,000.00	-
23020106	Construction/Provision Of Hospitals/Health Centres	217,970,987.00	-	168,000,000.00	-
23020107	Construction/Provision Of Public Schools	93,267,525.00	68,768,398.00	150,000,000.00	-
23020113	Construction / Provision Of Agricultural Facilities	48,000,000.00	27,213,438.00	85,000,000.00	-
23020114	Construction / Provision Of Roads	210,891,623.00	325,897,786.00	702,767,525.00	-
23020118	Construction / Provision Of Infrastructure	30,000,000.00	-	80,000,000.00	-
23020122	Construction Of Boundary Pillars/ Right Of Ways	12,000,000.00	55,568,376.00	65,000,000.00	-
23020123	Construction Of Traffic /Street Lights	84,000,000.00	9,908,564.00	273,000,000.00	-
23020124	Construction Of Markets/Parks	35,000,000.00	-	165,000,000.00	-
23020127	Construction Of ICT Infrastructures	50,000,000.00	-	25,000,000.00	-
23020130	Construction / Provision of Wall Fence/Boundary Pillars	102,000,000.00	24,156,733.00	98,500,000.00	-
23020131	Construction/Provision Of Religious Structures	380,000,000.00	119,657,450.00	331,000,000.00	-
23020132	Construction/Provision Of Other Institutional Structures	102,000,000.00	-	50,000,000.00	-
23020133	Construction/Provision Of Public Convenience	-	-	10,000,000.00	-
23020134	Grazing Reserves Development	70,000,000.00	950,000.00	-	-
23020139	Construction of Bridges and Culverts	322,000,000.00	-	155,500,000.00	-
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	54,000,000.00	-	131,000,000.00	101,000,000.00
23020147	Construction/Provision of Workshops/Laboratories	120,000,000.00	-	40,000,000.00	-
2303	REHABILITATION / REPAIRS	787,500,000.00	251,952,079.00	904,000,000.00	-
230301	Rehabilitation/Repairs of Fixed Assets - General	787,500,000.00	251,952,079.00	904,000,000.00	-
23030101	Rehabilitation/Repairs Of Residential Buildings	107,000,000.00	55,987,189.00	147,000,000.00	-
23030102	Rehabilitation/Repairs - Electricity	-	-	15,000,000.00	-
23030104	Rehabilitation/Repairs - Water Facilities	163,500,000.00	115,970,584.00	335,000,000.00	-
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	75,000,000.00	27,724,996.00	65,000,000.00	-
23030106	Rehabilitation/Repairs - Public Schools	20,000,000.00	-	25,000,000.00	-
23030121	Rehabilitation / Repairs Of Office Buildings	136,000,000.00	36,262,000.00	75,000,000.00	-
23030124	Rehabilitation/Repairs- Markets/Parks	150,000,000.00	-	115,000,000.00	-
23030139	Rehabilitation/Repairs of Religious Structures	136,000,000.00	16,007,310.00	127,000,000.00	-
2304	PRESERVATION OF THE ENVIRONMENT	173,000,000.00	60,209,533.00	213,500,000.00	200,000,000.00
230401	Preservation of the Environment - General	173,000,000.00	60,209,533.00	213,500,000.00	200,000,000.00
23040101	Tree Planting	10,000,000.00	4,500,000.00	10,000,000.00	10,000,000.00
23040102	Erosion & Flood Control	150,000,000.00	48,190,933.00	190,000,000.00	180,000,000.00
23040105	Water and Environmental Pollution Prevention & Control	10,000,000.00	7,518,600.00	10,000,000.00	10,000,000.00
23040108	Parks and Gardens	3,000,000.00	-	3,500,000.00	-
2305	OTHER CAPITAL PROJECTS	288,767,525.00	84,724,034.00	462,200,000.00	-
230501	Acquisition of Non-Tangible Asset	288,767,525.00	84,724,034.00	462,200,000.00	-
23050108	Special Intervention Programmes and Projects	238,767,525.00	78,484,867.00	442,200,000.00	-

317314 - JAHUN 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
23050137	Capital Project Historical Liabilities	50,000,000.00	6,239,167.00	20,000,000.00	-

317314 - JAHUN Local Government, Jigawa State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Expenditure	9,787,308,611.74	4,338,163,470.00	11,145,359,000.00	325,845,834.00
701	GENERAL PUBLIC SERVICES	1,612,513,828.52	1,209,114,557.00	2,381,440,022.00	10,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	1,139,384,660.00	675,682,185.00	1,055,316,518.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	567,896,586.00	251,886,928.00	405,596,581.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	571,488,074.00	423,795,257.00	649,719,937.00	-
7013	GENERAL SERVICES	275,471,288.52	151,338,772.00	347,923,504.00	-
70131	GENERAL PERSONNEL SERVICES	-	-	20,000,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	90,737,714.52	55,792,497.00	73,714,665.00	-
70133	OTHER GENERAL SERVICES	184,733,574.00	95,546,275.00	254,208,839.00	-
7016	GENERAL PUBLIC SERVICES N.E.C.	15,000,000.00	21,000,000.00	30,000,000.00	-
70161	GENERAL PUBLIC SERVICES N.E.C.	15,000,000.00	21,000,000.00	30,000,000.00	-
7017	PUBLIC DEBT TRANSACTIONS	10,000,000.00	700,000.00	20,000,000.00	-
70171	PUBLIC DEBT TRANSACTIONS	10,000,000.00	700,000.00	20,000,000.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	172,657,880.00	360,393,600.00	928,200,000.00	10,000,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	172,657,880.00	360,393,600.00	928,200,000.00	10,000,000.00
703	PUBLIC ORDER AND SAFETY	340,000,000.00	291,591,403.00	408,500,000.00	-
7031	POLICE SERVICES	69,000,000.00	-	49,500,000.00	-
70311	POLICE SERVICES	69,000,000.00	-	49,500,000.00	-
7032	FIRE PROTECTION SERVICES	3,000,000.00	-	3,000,000.00	-
70321	FIRE PROTECTION SERVICES	3,000,000.00	-	3,000,000.00	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	268,000,000.00	291,591,403.00	356,000,000.00	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	268,000,000.00	291,591,403.00	356,000,000.00	-
704	ECONOMIC AFFAIRS	1,534,047,104.12	327,317,680.00	1,600,115,590.00	145,845,834.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	417,192,049.00	36,786,862.00	480,527,034.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	417,192,049.00	36,786,862.00	480,527,034.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	278,721,265.12	205,039,824.00	332,441,945.00	24,845,834.00
70421	AGRICULTURE	243,776,853.12	194,882,066.00	292,596,111.00	-
70422	FORESTRY	14,944,412.00	10,157,758.00	24,845,834.00	24,845,834.00
70423	FISHING AND HUNTING	20,000,000.00	-	15,000,000.00	-
7043	FUEL AND ENERGY	170,000,000.00	26,714,490.00	135,000,000.00	-
70435	ELECTRICITY	170,000,000.00	26,714,490.00	135,000,000.00	-
7045	TRANSPORT	668,133,790.00	58,776,504.00	652,146,611.00	121,000,000.00
70451	ROAD TRANSPORT	668,133,790.00	58,776,504.00	652,146,611.00	121,000,000.00
705	ENVIRONMENTAL PROTECTION	143,000,000.00	52,690,933.00	183,500,000.00	170,000,000.00
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	143,000,000.00	52,690,933.00	183,500,000.00	170,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	143,000,000.00	52,690,933.00	183,500,000.00	170,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	1,661,970,705.00	613,347,241.00	2,142,587,292.00	-
7061	HOUSING DEVELOPMENT	705,120,687.00	18,226,575.00	332,001,880.00	-
70611	HOUSING DEVELOPMENT	705,120,687.00	18,226,575.00	332,001,880.00	-
7062	COMMUNITY DEVELOPMENT	99,861,274.00	71,519,535.00	501,771,298.00	-
70621	COMMUNITY DEVELOPMENT	99,861,274.00	71,519,535.00	501,771,298.00	-
7063	WATER SUPPLY	642,708,960.00	339,149,130.00	858,192,028.00	-
70631	WATER SUPPLY	642,708,960.00	339,149,130.00	858,192,028.00	-
7064	STREET LIGHTING	199,279,784.00	174,444,001.00	435,622,086.00	-
70641	STREET LIGHTING	199,279,784.00	174,444,001.00	435,622,086.00	-
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	15,000,000.00	10,008,000.00	15,000,000.00	-
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	15,000,000.00	10,008,000.00	15,000,000.00	-
707	HEALTH	1,037,573,824.00	373,762,126.00	1,040,916,253.00	-
7074	PUBLIC HEALTH SERVICES	1,037,573,824.00	373,762,126.00	1,040,916,253.00	-
70741	PUBLIC HEALTH SERVICES	1,037,573,824.00	373,762,126.00	1,040,916,253.00	-
708	RECREATION, CULTURE AND RELIGION	763,408,032.00	294,810,814.00	1,024,105,487.00	-
7081	RECREATIONAL AND SPORTING SERVICES	28,782,032.00	13,400,974.00	83,979,487.00	-
70811	RECREATIONAL AND SPORTING SERVICES	28,782,032.00	13,400,974.00	83,979,487.00	-
7082	CULTURAL SERVICES	197,500,000.00	135,946,141.00	405,000,000.00	-

317314 - JAHUN 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
70821	CULTURAL SERVICES	197,500,000.00	135,946,141.00	405,000,000.00	-
7083	BROADCASTING AND PUBLISHING SERVICES	26,000,000.00	-	2,000,000.00	-
70831	BROADCASTING AND PUBLISHING SERVICES	26,000,000.00	-	2,000,000.00	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	511,126,000.00	145,463,699.00	533,126,000.00	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	511,126,000.00	145,463,699.00	533,126,000.00	-
709	EDUCATION	2,019,655,104.10	944,499,102.00	1,835,569,667.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,734,387,579.10	875,730,704.00	1,590,569,667.00	-
70912	PRIMARY EDUCATION	1,734,387,579.10	875,730,704.00	1,590,569,667.00	-
7092	SECONDARY EDUCATION	65,000,000.00	-	40,000,000.00	-
70921	LOWER SECONDARY EDUCATION	60,000,000.00	-	25,000,000.00	-
70922	UPPER-SECONDARY EDUCATION	5,000,000.00	-	15,000,000.00	-
7094	TERTIARY EDUCATION	43,267,525.00	68,768,398.00	105,000,000.00	-
70941	FIRST STAGE OF TERTIARY EDUCATION	43,267,525.00	68,768,398.00	105,000,000.00	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	77,000,000.00	-	60,000,000.00	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	77,000,000.00	-	60,000,000.00	-
7096	SUBSIDIARY SERVICES TO EDUCATION	50,000,000.00	-	25,000,000.00	-
70961	SUBSIDIARY SERVICES TO EDUCATION	50,000,000.00	-	25,000,000.00	-
7098	EDUCATION N.E.C.	50,000,000.00	-	15,000,000.00	-
70981	EDUCATION N.E.C	50,000,000.00	-	15,000,000.00	-
710	SOCIAL PROTECTION	675,140,014.00	231,029,614.00	528,624,689.00	-
7102	OLD AGE	356,700,000.00	96,821,459.00	163,186,641.00	-
71021	OLD AGE	356,700,000.00	96,821,459.00	163,186,641.00	-
7103	SURVIVORS	10,000,000.00	30,955,167.00	100,000,000.00	-
71031	SURVIVORS	10,000,000.00	30,955,167.00	100,000,000.00	-
7104	FAMILY AND CHILDREN	135,440,014.00	52,074,988.00	133,438,048.00	-
71041	FAMILY AND CHILDREN	135,440,014.00	52,074,988.00	133,438,048.00	-
7105	UNEMPLOYMENT	173,000,000.00	51,178,000.00	132,000,000.00	-
71051	UNEMPLOYMENT	173,000,000.00	51,178,000.00	132,000,000.00	-

317314 - JAHUN Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	3,302,316,274.74	1,417,682,861.00	2,542,652,715.00	12,845,834.00
701	GENERAL PUBLIC SERVICES	262,162,948.52	140,553,983.00	216,340,022.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	219,334,660.00	73,244,986.00	134,116,518.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	101,896,586.00	43,805,739.00	80,396,581.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	117,438,074.00	29,439,247.00	53,719,937.00	-
7013	GENERAL SERVICES	42,828,288.52	67,308,997.00	82,223,504.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	23,094,714.52	37,613,497.00	28,214,665.00	-
70133	OTHER GENERAL SERVICES	19,733,574.00	29,695,500.00	54,008,839.00	-
704	ECONOMIC AFFAIRS	23,247,104.12	30,275,031.00	69,375,305.00	12,845,834.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	492,049.00	735,462.00	3,027,034.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	492,049.00	735,462.00	3,027,034.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	15,921,265.12	19,418,430.00	53,469,185.00	12,845,834.00
70421	AGRICULTURE	11,776,853.12	12,139,172.00	40,623,351.00	-
70422	FORESTRY	4,144,412.00	7,279,258.00	12,845,834.00	12,845,834.00
7045	TRANSPORT	6,833,790.00	10,121,139.00	12,879,086.00	-
70451	ROAD TRANSPORT	6,833,790.00	10,121,139.00	12,879,086.00	-
706	HOUSING AND COMMUNITY AMMENITIES	608,941,285.00	11,026,146.00	20,727,292.00	-
7061	HOUSING DEVELOPMENT	602,482,890.00	3,476,575.00	8,026,880.00	-
70611	HOUSING DEVELOPMENT	602,482,890.00	3,476,575.00	8,026,880.00	-
7062	COMMUNITY DEVELOPMENT	3,169,651.00	3,589,149.00	6,011,298.00	-
70621	COMMUNITY DEVELOPMENT	3,169,651.00	3,589,149.00	6,011,298.00	-
7063	WATER SUPPLY	1,008,960.00	1,144,985.00	2,567,028.00	-
70631	WATER SUPPLY	1,008,960.00	1,144,985.00	2,567,028.00	-
7064	STREET LIGHTING	2,279,784.00	2,815,437.00	4,122,086.00	-
70641	STREET LIGHTING	2,279,784.00	2,815,437.00	4,122,086.00	-
707	HEALTH	495,502,837.00	297,203,276.00	584,916,253.00	-
7074	PUBLIC HEALTH SERVICES	495,502,837.00	297,203,276.00	584,916,253.00	-
70741	PUBLIC HEALTH SERVICES	495,502,837.00	297,203,276.00	584,916,253.00	-
708	RECREATION, CULTURE AND RELIGION	1,702,032.00	2,775,974.00	3,099,487.00	-
7081	RECREATIONAL AND SPORTING SERVICES	1,702,032.00	2,775,974.00	3,099,487.00	-
70811	RECREATIONAL AND SPORTING SERVICES	1,702,032.00	2,775,974.00	3,099,487.00	-
709	EDUCATION	1,526,120,054.10	836,627,704.00	1,470,569,667.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,526,120,054.10	836,627,704.00	1,470,569,667.00	-
70912	PRIMARY EDUCATION	1,526,120,054.10	836,627,704.00	1,470,569,667.00	-
710	SOCIAL PROTECTION	384,640,014.00	99,220,747.00	177,624,689.00	-
7102	OLD AGE	356,700,000.00	96,821,459.00	163,186,641.00	-
71021	OLD AGE	356,700,000.00	96,821,459.00	163,186,641.00	-
7104	FAMILY AND CHILDREN	27,940,014.00	2,399,288.00	14,438,048.00	-
71041	FAMILY AND CHILDREN	27,940,014.00	2,399,288.00	14,438,048.00	-

317314 - JAHUN Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Other Recurrent Expenditure	1,588,594,677.00	1,357,272,478.00	2,542,966,000.00	12,000,000.00
701	GENERAL PUBLIC SERVICES	738,850,880.00	620,955,785.00	1,173,900,000.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	535,050,000.00	457,926,010.00	716,200,000.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	81,000,000.00	63,570,000.00	120,200,000.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	454,050,000.00	394,356,010.00	596,000,000.00	-
7013	GENERAL SERVICES	111,643,000.00	84,029,775.00	130,700,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	42,643,000.00	18,179,000.00	43,500,000.00	-
70133	OTHER GENERAL SERVICES	69,000,000.00	65,850,775.00	87,200,000.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	92,157,880.00	79,000,000.00	327,000,000.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	92,157,880.00	79,000,000.00	327,000,000.00	-
703	PUBLIC ORDER AND SAFETY	161,000,000.00	232,823,027.00	186,000,000.00	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	161,000,000.00	232,823,027.00	186,000,000.00	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	161,000,000.00	232,823,027.00	186,000,000.00	-
704	ECONOMIC AFFAIRS	107,300,000.00	36,312,465.00	104,500,000.00	12,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	6,700,000.00	4,650,000.00	8,500,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	6,700,000.00	4,650,000.00	8,500,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	35,300,000.00	17,835,500.00	41,000,000.00	12,000,000.00
70421	AGRICULTURE	24,500,000.00	14,957,000.00	29,000,000.00	-
70422	FORESTRY	10,800,000.00	2,878,500.00	12,000,000.00	12,000,000.00
7045	TRANSPORT	65,300,000.00	13,826,965.00	55,000,000.00	-
70451	ROAD TRANSPORT	65,300,000.00	13,826,965.00	55,000,000.00	-
706	HOUSING AND COMMUNITY AMMENITIES	254,637,797.00	243,645,000.00	606,860,000.00	-
7061	HOUSING DEVELOPMENT	20,637,797.00	2,100,000.00	20,100,000.00	-
70611	HOUSING DEVELOPMENT	20,637,797.00	2,100,000.00	20,100,000.00	-
7062	COMMUNITY DEVELOPMENT	17,800,000.00	24,550,000.00	375,760,000.00	-
70621	COMMUNITY DEVELOPMENT	17,800,000.00	24,550,000.00	375,760,000.00	-
7063	WATER SUPPLY	103,200,000.00	55,275,000.00	52,500,000.00	-
70631	WATER SUPPLY	103,200,000.00	55,275,000.00	52,500,000.00	-
7064	STREET LIGHTING	113,000,000.00	161,720,000.00	158,500,000.00	-
70641	STREET LIGHTING	113,000,000.00	161,720,000.00	158,500,000.00	-
707	HEALTH	119,100,000.00	29,476,060.00	77,500,000.00	-
7074	PUBLIC HEALTH SERVICES	119,100,000.00	29,476,060.00	77,500,000.00	-
70741	PUBLIC HEALTH SERVICES	119,100,000.00	29,476,060.00	77,500,000.00	-
708	RECREATION, CULTURE AND RELIGION	157,206,000.00	146,571,141.00	322,206,000.00	-
7081	RECREATIONAL AND SPORTING SERVICES	7,080,000.00	10,625,000.00	22,080,000.00	-
70811	RECREATIONAL AND SPORTING SERVICES	7,080,000.00	10,625,000.00	22,080,000.00	-
7082	CULTURAL SERVICES	125,000,000.00	135,946,141.00	250,000,000.00	-
70821	CULTURAL SERVICES	125,000,000.00	135,946,141.00	250,000,000.00	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	25,126,000.00	-	50,126,000.00	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	25,126,000.00	-	50,126,000.00	-
709	EDUCATION	20,000,000.00	15,152,000.00	30,000,000.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	20,000,000.00	15,152,000.00	30,000,000.00	-
70912	PRIMARY EDUCATION	20,000,000.00	15,152,000.00	30,000,000.00	-
710	SOCIAL PROTECTION	30,500,000.00	32,337,000.00	42,000,000.00	-
7104	FAMILY AND CHILDREN	30,500,000.00	32,337,000.00	42,000,000.00	-
71041	FAMILY AND CHILDREN	30,500,000.00	32,337,000.00	42,000,000.00	-

317314 - JAHUN Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Capital Expenditure	4,896,397,660.00	1,563,208,131.00	6,059,740,285.00	301,000,000.00
701	GENERAL PUBLIC SERVICES	611,500,000.00	447,604,789.00	991,200,000.00	10,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	385,000,000.00	144,511,189.00	205,000,000.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	385,000,000.00	144,511,189.00	205,000,000.00	-
7013	GENERAL SERVICES	121,000,000.00	-	135,000,000.00	-
70131	GENERAL PERSONNEL SERVICES	-	-	20,000,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	25,000,000.00	-	2,000,000.00	-
70133	OTHER GENERAL SERVICES	96,000,000.00	-	113,000,000.00	-
7016	GENERAL PUBLIC SERVICES N.E.C.	15,000,000.00	21,000,000.00	30,000,000.00	-
70161	GENERAL PUBLIC SERVICES N.E.C.	15,000,000.00	21,000,000.00	30,000,000.00	-
7017	PUBLIC DEBT TRANSACTIONS	10,000,000.00	700,000.00	20,000,000.00	-
70171	PUBLIC DEBT TRANSACTIONS	10,000,000.00	700,000.00	20,000,000.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	80,500,000.00	281,393,600.00	601,200,000.00	10,000,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	80,500,000.00	281,393,600.00	601,200,000.00	10,000,000.00
703	PUBLIC ORDER AND SAFETY	179,000,000.00	58,768,376.00	222,500,000.00	-
7031	POLICE SERVICES	69,000,000.00	-	49,500,000.00	-
70311	POLICE SERVICES	69,000,000.00	-	49,500,000.00	-
7032	FIRE PROTECTION SERVICES	3,000,000.00	-	3,000,000.00	-
70321	FIRE PROTECTION SERVICES	3,000,000.00	-	3,000,000.00	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	107,000,000.00	58,768,376.00	170,000,000.00	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	107,000,000.00	58,768,376.00	170,000,000.00	-
704	ECONOMIC AFFAIRS	1,403,500,000.00	260,730,184.00	1,426,240,285.00	121,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	410,000,000.00	31,401,400.00	469,000,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	410,000,000.00	31,401,400.00	469,000,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	227,500,000.00	167,785,894.00	237,972,760.00	-
70421	AGRICULTURE	207,500,000.00	167,785,894.00	222,972,760.00	-
70423	FISHING AND HUNTING	20,000,000.00	-	15,000,000.00	-
7043	FUEL AND ENERGY	170,000,000.00	26,714,490.00	135,000,000.00	-
70435	ELECTRICITY	170,000,000.00	26,714,490.00	135,000,000.00	-
7045	TRANSPORT	596,000,000.00	34,828,400.00	584,267,525.00	121,000,000.00
70451	ROAD TRANSPORT	596,000,000.00	34,828,400.00	584,267,525.00	121,000,000.00
705	ENVIRONMENTAL PROTECTION	143,000,000.00	52,690,933.00	183,500,000.00	170,000,000.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	143,000,000.00	52,690,933.00	183,500,000.00	170,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	143,000,000.00	52,690,933.00	183,500,000.00	170,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	798,391,623.00	358,676,095.00	1,515,000,000.00	-
7061	HOUSING DEVELOPMENT	82,000,000.00	12,650,000.00	303,875,000.00	-
70611	HOUSING DEVELOPMENT	82,000,000.00	12,650,000.00	303,875,000.00	-
7062	COMMUNITY DEVELOPMENT	78,891,623.00	43,380,386.00	120,000,000.00	-
70621	COMMUNITY DEVELOPMENT	78,891,623.00	43,380,386.00	120,000,000.00	-
7063	WATER SUPPLY	538,500,000.00	282,729,145.00	803,125,000.00	-
70631	WATER SUPPLY	538,500,000.00	282,729,145.00	803,125,000.00	-
7064	STREET LIGHTING	84,000,000.00	9,908,564.00	273,000,000.00	-
70641	STREET LIGHTING	84,000,000.00	9,908,564.00	273,000,000.00	-
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	15,000,000.00	10,008,000.00	15,000,000.00	-
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	15,000,000.00	10,008,000.00	15,000,000.00	-
707	HEALTH	422,970,987.00	47,082,790.00	378,500,000.00	-
7074	PUBLIC HEALTH SERVICES	422,970,987.00	47,082,790.00	378,500,000.00	-
70741	PUBLIC HEALTH SERVICES	422,970,987.00	47,082,790.00	378,500,000.00	-
708	RECREATION, CULTURE AND RELIGION	604,500,000.00	145,463,699.00	698,800,000.00	-
7081	RECREATIONAL AND SPORTING SERVICES	20,000,000.00	-	58,800,000.00	-
70811	RECREATIONAL AND SPORTING SERVICES	20,000,000.00	-	58,800,000.00	-
7082	CULTURAL SERVICES	72,500,000.00	-	155,000,000.00	-
70821	CULTURAL SERVICES	72,500,000.00	-	155,000,000.00	-
7083	BROADCASTING AND PUBLISHING SERVICES	26,000,000.00	-	2,000,000.00	-

317314 - JAHUN 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
70831	BROADCASTING AND PUBLISHING SERVICES	26,000,000.00	-	2,000,000.00	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	486,000,000.00	145,463,699.00	483,000,000.00	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	486,000,000.00	145,463,699.00	483,000,000.00	-
709	EDUCATION	473,535,050.00	92,719,398.00	335,000,000.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	188,267,525.00	23,951,000.00	90,000,000.00	-
70912	PRIMARY EDUCATION	188,267,525.00	23,951,000.00	90,000,000.00	-
7092	SECONDARY EDUCATION	65,000,000.00	-	40,000,000.00	-
70921	LOWER SECONDARY EDUCATION	60,000,000.00	-	25,000,000.00	-
70922	UPPER-SECONDARY EDUCATION	5,000,000.00	-	15,000,000.00	-
7094	TERTIARY EDUCATION	43,267,525.00	68,768,398.00	105,000,000.00	-
70941	FIRST STAGE OF TERTIARY EDUCATION	43,267,525.00	68,768,398.00	105,000,000.00	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	77,000,000.00	-	60,000,000.00	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	77,000,000.00	-	60,000,000.00	-
7096	SUBSIDIARY SERVICES TO EDUCATION	50,000,000.00	-	25,000,000.00	-
70961	SUBSIDIARY SERVICES TO EDUCATION	50,000,000.00	-	25,000,000.00	-
7098	EDUCATION N.E.C.	50,000,000.00	-	15,000,000.00	-
70981	EDUCATION N.E.C	50,000,000.00	-	15,000,000.00	-
710	SOCIAL PROTECTION	260,000,000.00	99,471,867.00	309,000,000.00	-
7103	SURVIVORS	10,000,000.00	30,955,167.00	100,000,000.00	-
71031	SURVIVORS	10,000,000.00	30,955,167.00	100,000,000.00	-
7104	FAMILY AND CHILDREN	77,000,000.00	17,338,700.00	77,000,000.00	-
71041	FAMILY AND CHILDREN	77,000,000.00	17,338,700.00	77,000,000.00	-
7105	UNEMPLOYMENT	173,000,000.00	51,178,000.00	132,000,000.00	-
71051	UNEMPLOYMENT	173,000,000.00	51,178,000.00	132,000,000.00	-

317314 - JAHUN Local Government, Jigawa State - 2026 Budget: Total Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	9,787,308,611.74	4,338,163,470.00	11,145,359,000.00	325,845,834.00
3173	Jigawa State South West	9,787,308,611.74	4,338,163,470.00	11,145,359,000.00	325,845,834.00
317314	JAHUN	9,787,308,611.74	4,338,163,470.00	11,145,359,000.00	325,845,834.00
31731401	Aujara	230,383,856.50	21,748,469.50	127,500,000.00	10,000,000.00
31731402	Gangawa	24,333,333.33	-	48,333,333.33	-
31731403	Gauza Tazara	45,625,000.00	5,000,000.00	65,000,000.00	-
31731404	Gunka	7,500,000.00	5,000,000.00	11,666,666.67	-
31731405	Harbo Sabuwa	51,000,000.00	-	47,166,666.67	-
31731406	Harbo Tsohuwa	57,500,000.00	-	52,916,666.67	-
31731407	Idanduna	-	-	14,375,000.00	-
31731408	Jabarna	32,883,762.50	-	21,250,000.00	-
31731409	Jahun Ward	1,966,250,000.00	404,785,165.50	1,955,625,000.00	150,000,000.00
31731410	Kale	32,458,333.33	-	82,100,858.33	-
31731411	Kanwa	4,333,333.33	-	34,333,333.33	-
31731497	LG Wide (JAHUN)	7,335,040,992.74	3,901,629,835.00	8,685,091,475.00	165,845,834.00

317314 - JAHUN Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	3,302,316,274.74	1,417,682,861.00	2,542,652,715.00	12,845,834.00
3173	Jigawa State South West	3,302,316,274.74	1,417,682,861.00	2,542,652,715.00	12,845,834.00
317314	JAHUN	3,302,316,274.74	1,417,682,861.00	2,542,652,715.00	12,845,834.00
31731497	LG Wide (JAHUN)	3,302,316,274.74	1,417,682,861.00	2,542,652,715.00	12,845,834.00

317314 - JAHUN Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	1,588,594,677.00	1,357,272,478.00	2,542,966,000.00	12,000,000.00
3173	Jigawa State South West	1,588,594,677.00	1,357,272,478.00	2,542,966,000.00	12,000,000.00
317314	JAHUN	1,588,594,677.00	1,357,272,478.00	2,542,966,000.00	12,000,000.00
31731497	LG Wide (JAHUN)	1,588,594,677.00	1,357,272,478.00	2,542,966,000.00	12,000,000.00

317314 - JAHUN Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	4,896,397,660.00	1,563,208,131.00	6,059,740,285.00	301,000,000.00
3173	Jigawa State South West	4,896,397,660.00	1,563,208,131.00	6,059,740,285.00	301,000,000.00
317314	JAHUN	4,896,397,660.00	1,563,208,131.00	6,059,740,285.00	301,000,000.00
31731401	Aujara	230,383,856.50	21,748,469.50	127,500,000.00	10,000,000.00
31731402	Gangawa	24,333,333.33	-	48,333,333.33	-
31731403	Gauza Tazara	45,625,000.00	5,000,000.00	65,000,000.00	-
31731404	Gunka	7,500,000.00	5,000,000.00	11,666,666.67	-
31731405	Harbo Sabuwa	51,000,000.00	-	47,166,666.67	-
31731406	Harbo Tsohuwa	57,500,000.00	-	52,916,666.67	-
31731407	Idanduna	-	-	14,375,000.00	-
31731408	Jabarna	32,883,762.50	-	21,250,000.00	-
31731409	Jahun Ward	1,966,250,000.00	404,785,165.50	1,955,625,000.00	150,000,000.00
31731410	Kale	32,458,333.33	-	82,100,858.33	-
31731411	Kanwa	4,333,333.33	-	34,333,333.33	-
31731497	LG Wide (JAHUN)	2,444,130,041.00	1,126,674,496.00	3,599,472,760.00	141,000,000.00

317314 - JAHUN Local Government, Jigawa State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Expenditure	9,787,308,611.74	4,338,163,470.00	11,145,359,000.00	325,845,834.00
01	Agriculture	386,721,265.12	248,217,824.00	422,441,945.00	24,845,834.00
0101	Effective governance of the Agriculture Sector	43,221,265.12	29,253,930.00	84,469,185.00	24,845,834.00
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	43,221,265.12	29,253,930.00	84,469,185.00	24,845,834.00
0102	Development of the livestock value chain	108,000,000.00	8,950,000.00	35,000,000.00	-
010205	Animal health and livestock diseases management	38,000,000.00	8,000,000.00	35,000,000.00	-
010206	Livestock feeds development	70,000,000.00	950,000.00	-	-
0103	Enhancement of food production and productivity	35,000,000.00	141,526,727.00	70,000,000.00	-
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	10,000,000.00	27,213,438.00	30,000,000.00	-
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	25,000,000.00	114,313,289.00	40,000,000.00	-
0104	Reduction of post-harvest losses	10,000,000.00	19,770,000.00	67,000,000.00	-
010402	Buffer stocking and commodity warehousing	10,000,000.00	19,770,000.00	67,000,000.00	-
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	20,000,000.00	-	15,000,000.00	-
010502	Commercial coastal and inland fishing	20,000,000.00	-	15,000,000.00	-
0107	Promotion of enabling environment for increased agricultural development	170,500,000.00	48,717,167.00	150,972,760.00	-
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures)	62,500,000.00	5,539,167.00	30,972,760.00	-
010702	Youth and women In agriculture empowerment & smallholder agricultural credit strengthening	108,000,000.00	43,178,000.00	90,000,000.00	-
010704	Adaptive research, unified and all-inclusive extension services delivery	-	-	30,000,000.00	-
02	Societal Re-orientation	661,126,000.00	266,610,901.00	758,126,000.00	-
0210	Societal Re-orientation - General	661,126,000.00	266,610,901.00	758,126,000.00	-
021001	Societal Re-orientation - General	661,126,000.00	266,610,901.00	758,126,000.00	-
03	Poverty Alleviation	163,440,014.00	96,300,855.00	228,438,048.00	-
0310	Poverty Alleviation - General	163,440,014.00	96,300,855.00	228,438,048.00	-
031001	Poverty Alleviation - General	163,440,014.00	96,300,855.00	228,438,048.00	-
04	Health	1,247,773,824.00	392,067,126.00	1,107,116,253.00	-
0401	Effective governance of the health system	821,302,837.00	341,109,336.00	707,416,253.00	-
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	821,302,837.00	341,109,336.00	707,416,253.00	-
0402	Community engagement and participation in health	28,000,000.00	-	20,000,000.00	-
040201	Community interventions	28,000,000.00	-	20,000,000.00	-
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	53,000,094.00	-	62,000,000.00	-
040301	Reproductive, maternal and neonatal health	23,000,094.00	-	13,000,000.00	-
040302	Child health	10,000,000.00	-	30,000,000.00	-
040307	Emergency services	20,000,000.00	-	19,000,000.00	-
0405	Provision of adequate and modern health infrastructure for health services delivery	326,970,893.00	37,082,790.00	218,500,000.00	-
040501	Functional health facilities	326,970,893.00	37,082,790.00	218,500,000.00	-
0409	Provision of universal health coverage and financial risk protection for citizens	18,500,000.00	13,875,000.00	99,200,000.00	-
040901	Mobilising equity contributions and vulnerable group funds	18,500,000.00	13,875,000.00	99,200,000.00	-
05	Education	2,153,812,984.10	1,030,024,443.00	1,973,756,308.00	-
0501	Effective governance of the education system	1,743,277,934.10	943,917,345.00	1,606,756,308.00	-
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	1,653,277,934.10	919,966,345.00	1,576,756,308.00	-
050103	Education sector coordination mechanisms	90,000,000.00	23,951,000.00	30,000,000.00	-
0502	Increase in access, retention, and completion rate at all levels	95,267,525.00	17,338,700.00	77,000,000.00	-
050203	School feeding	67,000,000.00	17,338,700.00	67,000,000.00	-
050205	Parental and community support	28,267,525.00	-	10,000,000.00	-
0503	Equity and inclusiveness in the provision of educational services	20,000,000.00	-	30,000,000.00	-
050301	Inclusive Education	20,000,000.00	-	30,000,000.00	-
0505	Adequate infrastructure at all levels	173,267,525.00	68,768,398.00	180,000,000.00	-
050501	Schools' infrastructure construction and rehabilitation	123,267,525.00	68,768,398.00	160,000,000.00	-
050502	Furnishing	50,000,000.00	-	20,000,000.00	-
0506	Improved education information management system (EIMS)	55,000,000.00	-	40,000,000.00	-
050601	ICT equipment, software and expertise	55,000,000.00	-	40,000,000.00	-
0510	Education Sector Expenditures Not Elsewhere Classified	67,000,000.00	-	40,000,000.00	-
051001	Education Not Elsewhere Classified	67,000,000.00	-	40,000,000.00	-
06	Housing and Urban Development	1,318,761,745.00	432,267,105.00	1,744,395,264.00	-

317314 - JAHUN 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
0610	Housing and Urban Development - General	1,318,761,745.00	432,267,105.00	1,744,395,264.00	-
061001	Housing and Urban Development - General	1,318,761,745.00	432,267,105.00	1,744,395,264.00	-
07	Gender	30,000,000.00	-	30,000,000.00	-
0710	Gender - General	30,000,000.00	-	30,000,000.00	-
071001	Gender - General	30,000,000.00	-	30,000,000.00	-
08	Youth	28,782,032.00	13,400,974.00	83,979,487.00	-
0810	Youth - General	28,782,032.00	13,400,974.00	83,979,487.00	-
081001	Youth - General	28,782,032.00	13,400,974.00	83,979,487.00	-
09	Environmental Improvement	153,000,000.00	60,209,533.00	183,500,000.00	170,000,000.00
0910	Environmental Improvement - General	153,000,000.00	60,209,533.00	183,500,000.00	170,000,000.00
091001	Environmental Improvement - General	153,000,000.00	60,209,533.00	183,500,000.00	170,000,000.00
10	Water Resources and Rural Development	642,708,960.00	339,149,130.00	858,192,028.00	-
1010	Water Resources and Rural Deve - General	642,708,960.00	339,149,130.00	858,192,028.00	-
101001	Water Resources and Rural Deve - General	642,708,960.00	339,149,130.00	858,192,028.00	-
12	Growing the Private Sector	397,192,049.00	14,177,462.00	500,527,034.00	-
1210	Growing the Private Sector - General	397,192,049.00	14,177,462.00	500,527,034.00	-
121001	Growing the Private Sector - General	397,192,049.00	14,177,462.00	500,527,034.00	-
13	Reform of Government and Governance	1,933,855,948.52	1,126,961,613.00	2,132,740,022.00	-
1310	Reform of Government and Governance - General	1,933,855,948.52	1,126,961,613.00	2,132,740,022.00	-
131001	Reform of Government and Governance - General	1,933,855,948.52	1,126,961,613.00	2,132,740,022.00	-
14	Power	10,000,000.00	-	60,000,000.00	-
1410	Power - General	10,000,000.00	-	60,000,000.00	-
141001	Power - General	10,000,000.00	-	60,000,000.00	-
17	Road	660,133,790.00	318,776,504.00	1,062,146,611.00	131,000,000.00
1710	Road - General	660,133,790.00	318,776,504.00	1,062,146,611.00	131,000,000.00
171001	Road - General	660,133,790.00	318,776,504.00	1,062,146,611.00	131,000,000.00

317314 - JAHUN Local Government, Jigawa State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	3,302,316,274.74	1,417,682,861.00	2,542,652,715.00	12,845,834.00
01	Agriculture	15,921,265.12	19,418,430.00	53,469,185.00	12,845,834.00
0101	Effective governance of the Agriculture Sector	15,921,265.12	19,418,430.00	53,469,185.00	12,845,834.00
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	15,921,265.12	19,418,430.00	53,469,185.00	12,845,834.00
03	Poverty Alleviation	27,940,014.00	2,399,288.00	14,438,048.00	-
0310	Poverty Alleviation - General	27,940,014.00	2,399,288.00	14,438,048.00	-
031001	Poverty Alleviation - General	27,940,014.00	2,399,288.00	14,438,048.00	-
04	Health	702,202,837.00	311,633,276.00	629,916,253.00	-
0401	Effective governance of the health system	702,202,837.00	311,633,276.00	629,916,253.00	-
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	702,202,837.00	311,633,276.00	629,916,253.00	-
05	Education	1,626,120,054.10	904,814,345.00	1,538,756,308.00	-
0501	Effective governance of the education system	1,626,120,054.10	904,814,345.00	1,538,756,308.00	-
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	1,626,120,054.10	904,814,345.00	1,538,756,308.00	-
06	Housing and Urban Development	607,932,325.00	9,881,161.00	18,160,264.00	-
0610	Housing and Urban Development - General	607,932,325.00	9,881,161.00	18,160,264.00	-
061001	Housing and Urban Development - General	607,932,325.00	9,881,161.00	18,160,264.00	-
08	Youth	1,702,032.00	2,775,974.00	3,099,487.00	-
0810	Youth - General	1,702,032.00	2,775,974.00	3,099,487.00	-
081001	Youth - General	1,702,032.00	2,775,974.00	3,099,487.00	-
10	Water Resources and Rural Development	1,008,960.00	1,144,985.00	2,567,028.00	-
1010	Water Resources and Rural Deve - General	1,008,960.00	1,144,985.00	2,567,028.00	-
101001	Water Resources and Rural Deve - General	1,008,960.00	1,144,985.00	2,567,028.00	-
12	Growing the Private Sector	492,049.00	735,462.00	3,027,034.00	-
1210	Growing the Private Sector - General	492,049.00	735,462.00	3,027,034.00	-
121001	Growing the Private Sector - General	492,049.00	735,462.00	3,027,034.00	-
13	Reform of Government and Governance	312,162,948.52	154,758,801.00	266,340,022.00	-
1310	Reform of Government and Governance - General	312,162,948.52	154,758,801.00	266,340,022.00	-
131001	Reform of Government and Governance - General	312,162,948.52	154,758,801.00	266,340,022.00	-
17	Road	6,833,790.00	10,121,139.00	12,879,086.00	-
1710	Road - General	6,833,790.00	10,121,139.00	12,879,086.00	-
171001	Road - General	6,833,790.00	10,121,139.00	12,879,086.00	-

317314 - JAHUN Local Government, Jigawa State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Other Recurrent Expenditure	1,588,594,677.00	1,357,272,478.00	2,542,966,000.00	12,000,000.00
01	Agriculture	35,300,000.00	17,835,500.00	41,000,000.00	12,000,000.00
0101	Effective governance of the Agriculture Sector	27,300,000.00	9,835,500.00	31,000,000.00	12,000,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	27,300,000.00	9,835,500.00	31,000,000.00	12,000,000.00
0102	Development of the livestock value chain	8,000,000.00	8,000,000.00	10,000,000.00	-
010205	Animal health and livestock diseases management	8,000,000.00	8,000,000.00	10,000,000.00	-
02	Societal Re-orientation	150,126,000.00	135,946,141.00	300,126,000.00	-
0210	Societal Re-orientation - General	150,126,000.00	135,946,141.00	300,126,000.00	-
021001	Societal Re-orientation - General	150,126,000.00	135,946,141.00	300,126,000.00	-
03	Poverty Alleviation	30,500,000.00	32,337,000.00	42,000,000.00	-
0310	Poverty Alleviation - General	30,500,000.00	32,337,000.00	42,000,000.00	-
031001	Poverty Alleviation - General	30,500,000.00	32,337,000.00	42,000,000.00	-
04	Health	119,100,000.00	29,476,060.00	77,500,000.00	-
0401	Effective governance of the health system	119,100,000.00	29,476,060.00	77,500,000.00	-
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	119,100,000.00	29,476,060.00	77,500,000.00	-
05	Education	27,157,880.00	15,152,000.00	38,000,000.00	-
0501	Effective governance of the education system	27,157,880.00	15,152,000.00	38,000,000.00	-
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	27,157,880.00	15,152,000.00	38,000,000.00	-
06	Housing and Urban Development	151,437,797.00	188,370,000.00	554,360,000.00	-
0610	Housing and Urban Development - General	151,437,797.00	188,370,000.00	554,360,000.00	-
061001	Housing and Urban Development - General	151,437,797.00	188,370,000.00	554,360,000.00	-
08	Youth	7,080,000.00	10,625,000.00	22,080,000.00	-
0810	Youth - General	7,080,000.00	10,625,000.00	22,080,000.00	-
081001	Youth - General	7,080,000.00	10,625,000.00	22,080,000.00	-
10	Water Resources and Rural Development	103,200,000.00	55,275,000.00	52,500,000.00	-
1010	Water Resources and Rural Deve - General	103,200,000.00	55,275,000.00	52,500,000.00	-
101001	Water Resources and Rural Deve - General	103,200,000.00	55,275,000.00	52,500,000.00	-
12	Growing the Private Sector	6,700,000.00	4,650,000.00	8,500,000.00	-
1210	Growing the Private Sector - General	6,700,000.00	4,650,000.00	8,500,000.00	-
121001	Growing the Private Sector - General	6,700,000.00	4,650,000.00	8,500,000.00	-
13	Reform of Government and Governance	892,693,000.00	853,778,812.00	1,351,900,000.00	-
1310	Reform of Government and Governance - General	892,693,000.00	853,778,812.00	1,351,900,000.00	-
131001	Reform of Government and Governance - General	892,693,000.00	853,778,812.00	1,351,900,000.00	-
17	Road	65,300,000.00	13,826,965.00	55,000,000.00	-
1710	Road - General	65,300,000.00	13,826,965.00	55,000,000.00	-
171001	Road - General	65,300,000.00	13,826,965.00	55,000,000.00	-

317314 - JAHUN Local Government, Jigawa State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Capital Expenditure	4,896,397,660.00	1,563,208,131.00	6,059,740,285.00	301,000,000.00
01	Agriculture	335,500,000.00	210,963,894.00	327,972,760.00	-
0102	Development of the livestock value chain	100,000,000.00	950,000.00	25,000,000.00	-
010205	Animal health and livestock diseases management	30,000,000.00	-	25,000,000.00	-
010206	Livestock feeds development	70,000,000.00	950,000.00	-	-
0103	Enhancement of food production and productivity	35,000,000.00	141,526,727.00	70,000,000.00	-
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	10,000,000.00	27,213,438.00	30,000,000.00	-
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	25,000,000.00	114,313,289.00	40,000,000.00	-
0104	Reduction of post-harvest losses	10,000,000.00	19,770,000.00	67,000,000.00	-
010402	Buffer stocking and commodity warehousing	10,000,000.00	19,770,000.00	67,000,000.00	-
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	20,000,000.00	-	15,000,000.00	-
010502	Commercial coastal and inland fishing	20,000,000.00	-	15,000,000.00	-
0107	Promotion of enabling environment for increased agricultural development	170,500,000.00	48,717,167.00	150,972,760.00	-
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures)	62,500,000.00	5,539,167.00	30,972,760.00	-
010702	Youth and women In agriculture empowerment & smallholder agricultural credit strengthening	108,000,000.00	43,178,000.00	90,000,000.00	-
010704	Adaptive research, unified and all-inclusive extension services delivery	-	-	30,000,000.00	-
02	Societal Re-orientation	511,000,000.00	130,664,760.00	458,000,000.00	-
0210	Societal Re-orientation - General	511,000,000.00	130,664,760.00	458,000,000.00	-
021001	Societal Re-orientation - General	511,000,000.00	130,664,760.00	458,000,000.00	-
03	Poverty Alleviation	105,000,000.00	61,564,567.00	172,000,000.00	-
0310	Poverty Alleviation - General	105,000,000.00	61,564,567.00	172,000,000.00	-
031001	Poverty Alleviation - General	105,000,000.00	61,564,567.00	172,000,000.00	-
04	Health	426,470,987.00	50,957,790.00	399,700,000.00	-
0402	Community engagement and participation in health	28,000,000.00	-	20,000,000.00	-
040201	Community interventions	28,000,000.00	-	20,000,000.00	-
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	53,000,094.00	-	62,000,000.00	-
040301	Reproductive, maternal and neonatal health	23,000,094.00	-	13,000,000.00	-
040302	Child health	10,000,000.00	-	30,000,000.00	-
040307	Emergency services	20,000,000.00	-	19,000,000.00	-
0405	Provision of adequate and modern health infrastructure for health services delivery	326,970,893.00	37,082,790.00	218,500,000.00	-
040501	Functional health facilities	326,970,893.00	37,082,790.00	218,500,000.00	-
0409	Provision of universal health coverage and financial risk protection for citizens	18,500,000.00	13,875,000.00	99,200,000.00	-
040901	Mobilising equity contributions and vulnerable group funds	18,500,000.00	13,875,000.00	99,200,000.00	-
05	Education	500,535,050.00	110,058,098.00	397,000,000.00	-
0501	Effective governance of the education system	90,000,000.00	23,951,000.00	30,000,000.00	-
050103	Education sector coordination mechanisms	90,000,000.00	23,951,000.00	30,000,000.00	-
0502	Increase in access, retention, and completion rate at all levels	95,267,525.00	17,338,700.00	77,000,000.00	-
050203	School feeding	67,000,000.00	17,338,700.00	67,000,000.00	-
050205	Parental and community support	28,267,525.00	-	10,000,000.00	-
0503	Equity and inclusiveness in the provision of educational services	20,000,000.00	-	30,000,000.00	-
050301	Inclusive Education	20,000,000.00	-	30,000,000.00	-
0505	Adequate infrastructure at all levels	173,267,525.00	68,768,398.00	180,000,000.00	-
050501	Schools' infrastructure construction and rehabilitation	123,267,525.00	68,768,398.00	160,000,000.00	-
050502	Furnishing	50,000,000.00	-	20,000,000.00	-
0506	Improved education information management system (EIMS)	55,000,000.00	-	40,000,000.00	-
050601	ICT equipment, software and expertise	55,000,000.00	-	40,000,000.00	-
0510	Education Sector Expenditures Not Elsewhere Classified	67,000,000.00	-	40,000,000.00	-
051001	Education Not Elsewhere Classified	67,000,000.00	-	40,000,000.00	-
06	Housing and Urban Development	559,391,623.00	234,015,944.00	1,171,875,000.00	-
0610	Housing and Urban Development - General	559,391,623.00	234,015,944.00	1,171,875,000.00	-
061001	Housing and Urban Development - General	559,391,623.00	234,015,944.00	1,171,875,000.00	-
07	Gender	30,000,000.00	-	30,000,000.00	-
0710	Gender - General	30,000,000.00	-	30,000,000.00	-
071001	Gender - General	30,000,000.00	-	30,000,000.00	-

317314 - JAHUN 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
08	Youth	20,000,000.00	-	58,800,000.00	-
0810	Youth - General	20,000,000.00	-	58,800,000.00	-
081001	Youth - General	20,000,000.00	-	58,800,000.00	-
09	Environmental Improvement	153,000,000.00	60,209,533.00	183,500,000.00	170,000,000.00
0910	Environmental Improvement - General	153,000,000.00	60,209,533.00	183,500,000.00	170,000,000.00
091001	Environmental Improvement - General	153,000,000.00	60,209,533.00	183,500,000.00	170,000,000.00
10	Water Resources and Rural Development	538,500,000.00	282,729,145.00	803,125,000.00	-
1010	Water Resources and Rural Deve - General	538,500,000.00	282,729,145.00	803,125,000.00	-
101001	Water Resources and Rural Deve - General	538,500,000.00	282,729,145.00	803,125,000.00	-
12	Growing the Private Sector	390,000,000.00	8,792,000.00	489,000,000.00	-
1210	Growing the Private Sector - General	390,000,000.00	8,792,000.00	489,000,000.00	-
121001	Growing the Private Sector - General	390,000,000.00	8,792,000.00	489,000,000.00	-
13	Reform of Government and Governance	729,000,000.00	118,424,000.00	514,500,000.00	-
1310	Reform of Government and Governance - General	729,000,000.00	118,424,000.00	514,500,000.00	-
131001	Reform of Government and Governance - General	729,000,000.00	118,424,000.00	514,500,000.00	-
14	Power	10,000,000.00	-	60,000,000.00	-
1410	Power - General	10,000,000.00	-	60,000,000.00	-
141001	Power - General	10,000,000.00	-	60,000,000.00	-
17	Road	588,000,000.00	294,828,400.00	994,267,525.00	131,000,000.00
1710	Road - General	588,000,000.00	294,828,400.00	994,267,525.00	131,000,000.00
171001	Road - General	588,000,000.00	294,828,400.00	994,267,525.00	131,000,000.00

317314 - JAHUN 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 Taxonomy
Total Capital Expenditure						4,896,397,660.00	1,563,208,131.00	6,059,740,285.00	301,000,000.00
Purchase of Furnitures at Harbo Sabuwa outpost Police Station	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010112 - Purchase Of Office Furniture and Fittings	70311 - POLICE SERVICES	31731405 - Harbo Sabuwa	34,500,000.00	-	3,500,000.00	-
Purchase of Furnitures at Ajura outpost Police Station	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010112 - Purchase Of Office Furniture and Fittings	70311 - POLICE SERVICES	31731401 - Ajura	34,500,000.00	-	3,500,000.00	-
Purchase of Office Furniture at Jahun Local Gov Sec	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010112 - Purchase Of Office Furniture and Fittings	70313 - OTHER GENERAL SERVICES	31731409 - Jahun	20,000,000.00	-	15,000,000.00	-
Purchase of HP Core i5 Computer Laptop 10No. to LG Staff	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010113 - Purchase Of Computers	70133 - OTHER GENERAL SERVICES	31731409 - Jahun	-	-	8,000,000.00	-
Purchase of 200 no. of Security Equipment for Vigilante and HSBah Guards (Torchlight, Sword, Lantern, etc)	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.	31731497 - LG Wide (JAHUN)	10,000,000.00	3,200,000.00	5,000,000.00	-
Purchase of 1No. Salon Vehicle to Security Personnel	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase of Motor Vehicles	70361 - PUBLIC ORDER AND SAFETY N.E.C.	31731497 - LG Wide (JAHUN)	15,000,000.00	-	10,000,000.00	-
Purchase of Fire Service Fighting Equipments	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010123 - Purchase of Fire Fighting Equipment	70321 - FIRE PROTECTION SERVICES	31731409 - Jahun	3,000,000.00	-	3,000,000.00	-
Purchase of 4no. OFFICIAL CORTOLA VEHICLES (For Local Govt Chairman, Vice Chairman, Secretary and Council Leader)	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	31731409 - Jahun	45,000,000.00	107,000,000.00	60,000,000.00	-
Procurement of 1No. Motorcycle to LG Information Officer	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70831 - BROADCASTING AND PUBLISHING SERVICES	31731409 - Jahun	25,000,000.00	-	2,000,000.00	-
Purchase of 10 No. Motorcycles to Yan Achaba	03 - Poverty Alleviation	012500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	71051 - UNEMPLOYMENT	31731497 - LG Wide (JAHUN)	5,000,000.00	-	12,000,000.00	-
Contribution for the Purchase of Hllux lno. To Local Government Zonal Inspector	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase of Motor Vehicles	70133 - OTHER GENERAL SERVICES	31731409 - Jahun	20,000,000.00	-	10,000,000.00	-
Purchase of 2no. Toyota Hllux (for office of the Chairman and Education 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	31731409 - Jahun	80,000,000.00	-	30,000,000.00	-
Purchase of 2no. Laptop Computer to Budget and Data Desk Officers	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010113 - Purchase Of Computers	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	31731409 - Jahun	25,000,000.00	-	2,000,000.00	-
Purchase of 1no. Toyota Hllux for Hiba	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase of Motor Vehicles	70361 - PUBLIC ORDER AND SAFETY N.E.C.	31731409 - Jahun	20,000,000.00	-	-	-
Purchase of 1no. 18-Seater Bus for Executive 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	31731409 - Jahun	150,000,000.00	-	20,000,000.00	-
Purchase of 1no. Toyota Vehicle to DAGS	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase of Motor Vehicles	70131 - GENERAL PERSONNEL SERVICES	31731497 - LG Wide (JAHUN)	-	-	20,000,000.00	-
Assistance to Community Development Projects	06 - Housing and Urban Development	012500100100 - Office of the Director Admin and General Services	23020114 - Construction / Provision Of Roads	70621 - COMMUNITY DEVELOPMENT	31731497 - LG Wide (JAHUN)	48,891,623.00	43,380,386.00	40,000,000.00	-
Contribution for LGC's Unified project and program	06 - Housing and Urban Development	012500100100 - Office of the Director Admin and General Services	23020104 - Construction/Provision Of Housing	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31731497 - LG Wide (JAHUN)	50,000,000.00	-	100,000,000.00	-
Grants to Communities (Polling Units)	17 - Road	012500100100 - Office of the Director Admin and General Services	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31731497 - LG Wide (JAHUN)	55,000,000.00	22,517,400.00	20,000,000.00	-
Purchase of 10no. work Bulls to Farmers	01 - Agriculture	021500100100 - Agriculture Section	23010150 - Purchase of Livestocks	70421 - AGRICULTURE	31731497 - LG Wide (JAHUN)	22,500,000.00	-	30,972,760.00	-
Payment of Outstanding Contractual Liabilities (Tractors Liability)	01 - Agriculture	021500100100 - Agriculture Section	23050137 - Capital Project Historical Liabilities	70421 - AGRICULTURE	31731409 - Jahun	40,000,000.00	5,539,167.00	-	-
Purchase of 100no. goats (Goat breeding) for women empowerment at local government wide	01 - Agriculture	021500100100 - Agriculture Section	23010150 - Purchase of Livestocks	71051 - UNEMPLOYMENT	31731497 - LG Wide (JAHUN)	13,000,000.00	5,238,000.00	40,000,000.00	-
Establishment of Rice Seeds Production Center	01 - Agriculture	021500100100 - Agriculture Section	23030113 - Construction / Provision Of Agricultural Facilities	70421 - AGRICULTURE	31731409 - Jahun	10,000,000.00	27,213,438.00	30,000,000.00	-
Purchase of 100no. Fishing Equipment	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase of Agricultural Equipment and Improved Inputs	70423 - FISHING AND HUNTING	31731497 - LG Wide (JAHUN)	20,000,000.00	-	10,000,000.00	-
Demarcation of Grazing Reserves and Cattle Routes at LG-wide	01 - Agriculture	021500100100 - Agriculture Section	23020134 - Grazing Reserves Development	70421 - AGRICULTURE	31731497 - LG Wide (JAHUN)	70,000,000.00	950,000.00	-	-
Purchase of 1no. Of Rubber Canoe for Harbo Sabuwa	01 - Agriculture	021500100100 - Agriculture Section	23010109 - Purchase of Sea Boats	70423 - FISHING AND HUNTING	31731405 - Harbo Sabuwa	-	-	1,666,666.67	-
Purchase of 1no. Of Rubber Canoe for Harbo Tsohuwa	01 - Agriculture	021500100100 - Agriculture Section	23010109 - Purchase of Sea Boats	70423 - FISHING AND HUNTING	31731406 - Harbo Tsohuwa	-	-	1,666,666.67	-
Purchase of 1no. Of Rubber Canoe for Gunka	01 - Agriculture	021500100100 - Agriculture Section	23010109 - Purchase of Sea Boats	70423 - FISHING AND HUNTING	31731404 - Gunka	-	-	1,666,666.67	-
Construction of minimum of 6no. Green Houses to promote Agricultural production	01 - Agriculture	021500100100 - Agriculture Section	23020113 - Construction / Provision Of Agricultural Facilities	70421 - AGRICULTURE	31731497 - LG Wide (JAHUN)	-	-	30,000,000.00	-
Transportation of Fertilizer to 11 Ward Within Jahun LG	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31731497 - LG Wide (JAHUN)	5,000,000.00	49,000,000.00	10,000,000.00	-
Fadama Minor Irrigation Purchase of seeds to Yankunama, Harbo, Ubara, Usaka and Doro and establishment of Rice seeds production center	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31731497 - LG Wide (JAHUN)	20,000,000.00	65,313,289.00	30,000,000.00	-
Purchase of Grain (Maize, Millet and Guinea corn) and Transportation	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31731497 - LG Wide (JAHUN)	10,000,000.00	19,770,000.00	67,000,000.00	-
1000 Roadside Tree Planting LG-wide	09 - Environmental Improvement	021500200100 - Forestry Section	23040101 - Tree Planting	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31731497 - LG Wide (JAHUN)	10,000,000.00	4,500,000.00	10,000,000.00	10,000,000.00
Contribution for Sensitization and capacity Building on climate change mitigation	09 - Environmental Improvement	021500200100 - Forestry Section	23040105 - Water and Environmental Pollution Prevention & Control	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31731497 - LG Wide (JAHUN)	10,000,000.00	7,518,600.00	10,000,000.00	10,000,000.00
Construction of Vet. Clinic at Ajura	01 - Agriculture	021500300100 - Livestock Section (Veterinary)	23030113 - Construction / Provision Of Agricultural Facilities	70421 - AGRICULTURE	31731401 - Ajura	10,000,000.00	-	5,000,000.00	-
Purchase of 1no. Van for Veterinary Mobile Clinic	01 - Agriculture	021500300100 - Livestock Section (Veterinary)	23010106 - Purchase of Vans	70421 - AGRICULTURE	31731497 - LG Wide (JAHUN)	10,000,000.00	-	5,000,000.00	-
Purchase of Veterinary Drugs and Vaccines to Animals Within Local Government	01 - Agriculture	021500300100 - Livestock Section (Veterinary)	23010151 - Purchase of Veterinary Clinic Equipments	70421 - AGRICULTURE	31731497 - LG Wide (JAHUN)	10,000,000.00	-	15,000,000.00	-
Payment of Outstanding Contractual Liabilities	13 - Reform of Government and Governance	0230100100 - Account section	23010171 - Capital Project Historical Liabilities	70171 - PUBLIC DEBT TRANSACTIONS	31731497 - LG Wide (JAHUN)	10,000,000.00	700,000.00	-	-
Construction of 6.5km Feeder Road from Zangon Akkawa-Rimiyal-Faranzhi	17 - Road	023400100100 - Road & Communication Section	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31731411 - Karwal	-	-	30,000,000.00	-
Construction of Drainage from L.G Secretariat to Kiyawa Road	17 - Road	023400100100 - Road & Communication Section	23020140 - Erosion & Flood Control	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31731409 - Jahun	-	-	10,000,000.00	10,000,000.00
Construction of Semi- Bridged In-front of L.G Secretariat	17 - Road	023400100100 - Road & Communication Section	23020139 - Construction of Bridges and Culverts	70451 - ROAD TRANSPORT	31731409 - Jahun	67,000,000.00	-	65,500,000.00	-
Construction of Drainage from Akama to LG Secretariate to Karkari	17 - Road	023400100100 - Road & Communication Section	23020139 - Construction of Bridges and Culverts	70451 - ROAD TRANSPORT	31731409 - Jahun	200,000,000.00	-	80,000,000.00	-
Construction of 6.5km Yan Kunama Feeder Road	17 - Road	023400100100 - Road & Communication Section	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31731406 - Harbo Tsohuwa	-	-	30,000,000.00	-
Construction of 13.5km Feeder Road and Mini bridge at Kahanama, Gidan Dangko, Koran malam to Ajura	17 - Road	023400100100 - Road & Communication Section	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31731410 - Kale	-	-	62,767,525.00	-
Construction of Double Culvert at L.G Secretariat Front View (Ongoni)	17 - Road	023400100100 - Road & Communication Section	23020139 - Construction of Bridges and Culverts	70451 - ROAD TRANSPORT	31731409 - Jahun	5,000,000.00	-	-	-
Completion of Drainage at Harbo Sabuwa, Tazara, Kale and Kadawawa	17 - Road	023400100100 - Road & Communication Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70451 - ROAD TRANSPORT	31731405 - Harbo Sabuwa	4,000,000.00	-	30,000,000.00	-
Construction of Drainage at Jahun, Ajura, Harbo Sabuwa, Kale, Tazara, Kadawawa and Kadoma (Ongoni)	17 - Road	023400100100 - Road & Communication Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70451 - ROAD TRANSPORT	31731497 - LG Wide (JAHUN)	-	-	101,000,000.00	101,000,000.00
Embankment at Harbo Sabuwa, Harbo Tsohuwa, Kama, Darai and Gunka (Ongoni)	17 - Road	023400100100 - Road & Communication Section	23040102 - Erosion & Flood Control	70451 - ROAD TRANSPORT	31731497 - LG Wide (JAHUN)	20,000,000.00	-	20,000,000.00	20,000,000.00
Control of Erosion Within Jahun (Ongoni)	09 - Environmental Improvement	023400100100 - Road & Communication Section	23040102 - Erosion & Flood Control	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31731409 - Jahun	10,000,000.00	43,290,933.00	60,000,000.00	60,000,000.00
Upgrading of Bridge at Yankunama - Harbo Tsohuwa (Ongoni)	17 - Road	023400100100 - Road & Communication Section	23020139 - Construction of Bridges and Culverts	70451 - ROAD TRANSPORT	31731406 - Harbo Tsohuwa	50,000,000.00	-	10,000,000.00	-
Construction of 5km Feeder Road from Jahun cables to Tumudisa Water zawa, Kwarin Zomo, Kafin Bala, Farada, Kibawa Samfoma, Achai, Jahama, Jimima, Bamdawa and Tumbu	17 - Road	023400100100 - Road & Communication Section	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31731403 - Gausa Tazara	20,000,000.00	-	40,000,000.00	-
Purchase and Installation of Stand-alone Solar Power Street Light 120 no. across the LGA	06 - Housing and Urban Development	023400300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70641 - STREET LIGHTING	31731497 - LG Wide (JAHUN)	83,000,000.00	-	120,000,000.00	-
Installation of Solar security light across 11 Ward (22noe)	06 - Housing and Urban Development	023400300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70641 - STREET LIGHTING	31731497 - LG Wide (JAHUN)	-	-	70,000,000.00	-
Extension of HT and LT Light to Back of L.G Secretariate, Gudan Hakim and Back of Duplex Quarters	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31731409 - Jahun	-	-	40,000,000.00	-
Purchase and Installation of 1no. Traffic light at Jahun	06 - Housing and Urban Development	023400300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70641 - STREET LIGHTING	31731409 - Jahun	1,000,000.00	9,908,566.00	-	-
Purchase and Installation of 1no. 200KVA Transformer each at Jahun Kabasa, Ajura and Bakin Kasuwa Jahun 200KVA	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31731497 - LG Wide (JAHUN)	10,000,000.00	-	5,000,000.00	-
Installation of Solar Street light 60No. LG-wide - Phase II	06 - Housing and Urban Development	023400300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70641 - STREET LIGHTING	31731497 - LG Wide (JAHUN)	-	-	83,000,000.00	-
Rehabilitation of Electrification Project from Ajura to Jahun HT Line (Ongoni)	14 - Power	023400300100 - Electrical Section	23030102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31731401 - Ajura	-	-	15,000,000.00	-
Installation of CCTV Camera at the L.G Secretariat and Duplex House at Jahun	13 - Reform of Government and Governance	023400300100 - Electrical Section	23010146 - Purchase of other ICT equipment	70361 - PUBLIC ORDER AND SAFETY N.E.C.	31731409 - Jahun	20,000,000.00	-	55,000,000.00	-
Provision of Solar Powered Streetlight at 11 Ward of the Local Govt.	06 - Housing and Urban Development	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31731497 - LG Wide (JAHUN)	60,000,000.00	26,714,490.00	25,000,000.00	-
Provision of Solar lighting system at LG Secretariat	13 - Reform of Government and Governance	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31731409 - Jahun	100,000,000.00	-	50,000,000.00	-
Provision of Embankment in 1 Location for erosion control at Fandal (Ongoni)	09 - Environmental Improvement	023400400100 - Land & Survey Section	23040102 - Erosion & Flood Control	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31731409 - Jahun	20,000,000.00	4,900,000.00	80,000,000.00	80,000,000.00
Land Compensation	06 - Housing and Urban Development	023400400100 - Land & Survey Section	23010101 - Purchase/Acquisition Of Land	70611 - HOUSING DEVELOPMENT	31731497 - LG Wide (JAHUN)	40,000,000.00	7,650,000.00	45,000,000.00	-
General Erosion Control at Kofar Gabas Lambu Jahun (Ongoni)	09 - Environmental Improvement	023400400100 - Land & Survey Section	23040102 - Erosion & Flood Control	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31731409 - Jahun	50,000,000.00	-	10,000,000.00	-
Well Fence of Graveyard at Jahun (ongoni)	06 - Housing and Urban Development	023400500100 - Building Section	23020130 - Construction / Provision Of Wall Fence/Boundary Pillars	70891 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731409 - Jahun	12,500,000.00	7,399,469.50	20,000,000.00	-
Well Fence of Graveyard at Ajura (ongoni)	06 - Housing and Urban Development	023400500100 - Building Section	23020130 - Construction / Provision Of Wall Fence/Boundary Pillars	70891 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731401 - Ajura	12,500,000.00	7,399,469.50	20,000,000.00	-
Construction of 5 Daily Prayer Mosque at Bukka, Jahun, Hutabara and Gujiray Fulan (ongoni)	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70891 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731497 - LG Wide (JAHUN)	100,000,000.00	-	-	-
Construction of 5 Daily Prayer Mosque at Makara Tien 110 shina court Ajura,Bukka, Jahun	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70891 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731497 - LG Wide (JAHUN)	25,000,000.00	-	-	-

317314 - JAHUN 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 Taxline
Construction of 11 No. Jum'at Mosque (1 in Each Ward)	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731497 - LG Wide (JAHUN)	55,000,000.00	-	100,000,000.00	-
Construction of 22No. Five Daily Prayer Mosques (2No. Per Each Ward)	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731497 - LG Wide (JAHUN)	88,000,000.00	77,633,556.00	80,000,000.00	-
Completion of JIBWIS Jum'at Mosque at Jahun (ongoing)	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731409 - Jahun	5,000,000.00	-	5,000,000.00	-
Renovation of 22No. Five Daily Prayer Mosques 2no. per each ward	02 - Societal Re-orientation	023400500100 - Building Section	23030139 - Rehabilitation/Repairs Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731497 - LG Wide (JAHUN)	65,000,000.00	4,966,000.00	50,000,000.00	-
Renovation of Central Friday Mosque at Jahun	02 - Societal Re-orientation	023400500100 - Building Section	23030139 - Rehabilitation/Repairs Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731409 - Jahun	26,000,000.00	3,889,600.00	30,000,000.00	-
Purchase of 1no Survey equipment for House Numbering at Jahun Town	06 - Housing and Urban Development	023400500100 - Building Section	23101133 - Purchases Of Surveying Equipment	70651 - HOUSING AND COMMUNITY AMENITIES N.E.C.	31731409 - Jahun	10,000,000.00	5,008,000.00	15,000,000.00	-
Construction of Friday Prayer Mosque at Yalemkan, Gunka, Doro and Aluhani (ongoing)	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731497 - LG Wide (JAHUN)	2,000,000.00	18,404,903.00	30,000,000.00	-
Construction of Town Gate at Jahun Town	06 - Housing and Urban Development	023400500100 - Building Section	23030122 - Construction Of Boundary Pillars/ Right Of Ways	70361 - PUBLIC ORDER AND SAFETY N.E.C.	31731409 - Jahun	12,000,000.00	55,568,376.00	65,000,000.00	-
Construction of Islamiyya Schools 3no. each at the 11 wards	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731497 - LG Wide (JAHUN)	35,000,000.00	20,866,545.00	57,000,000.00	-
Construction of 5/Fulan House Jahun	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70821 - CULTURAL SERVICES	31731409 - Jahun	21,250,000.00	-	12,500,000.00	-
General Renovation of Local Govt Secretariat at Jahun ongoing	13 - Reform of Government and Governance	023400500100 - Building Section	23030121 - Rehabilitation / Repairs Of Office Buildings	70133 - OTHER GENERAL SERVICES	31731409 - Jahun	6,000,000.00	-	40,000,000.00	-
Renovation of Old Works Dept. at Jahun ongoing	17 - Road	023400500100 - Building Section	23030121 - Rehabilitation / Repairs Of Office Buildings	70451 - ROAD TRANSPORT	31731409 - Jahun	30,000,000.00	12,311,000.00	15,000,000.00	-
Construction of Police Outpost at Kadamawa, Kale, Harbo Tshowa, Gunka, Doral and Kanwa (ongoing)	13 - Reform of Government and Governance	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70311 - POLICE SERVICES	31731497 - LG Wide (JAHUN)	-	-	42,500,000.00	-
Construction of two 2nos public convenience at Jahun	06 - Housing and Urban Development	023400500100 - Building Section	23030139 - Rehabilitation/Repairs Of Religious Structures	70651 - HOUSING AND COMMUNITY AMENITIES N.E.C.	31731409 - Jahun	5,000,000.00	5,000,000.00	-	-
Landscape at LG Secretariate	09 - Environmental Improvement	023400500100 - Building Section	23040108 - Parks and Gardens	70611 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31731409 - Jahun	3,000,000.00	-	3,500,000.00	-
Upgrade of Jahun Motel Hall and rooms ongoing	06 - Housing and Urban Development	023400500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31731409 - Jahun	30,000,000.00	5,000,000.00	80,000,000.00	-
Construction of Ajura Village Head House	06 - Housing and Urban Development	023400500100 - Building Section	23030102 - Construction/Provision Of Residential Buildings	70821 - CULTURAL SERVICES	31731401 - Ajura	21,250,000.00	-	12,500,000.00	-
Renovation of Chairman Duplex House at Jahun (ongoing)	06 - Housing and Urban Development	023400500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31731409 - Jahun	55,000,000.00	29,987,189.00	30,000,000.00	-
Renovation of LG Staff Quarters Jahun (ongoing)	06 - Housing and Urban Development	023400500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70161 - GENERAL PUBLIC SERVICES N.E.C.	31731409 - Jahun	15,000,000.00	21,000,000.00	30,000,000.00	-
Construction and Beautification of Round About at Jahun	17 - Road	023400500100 - Building Section	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31731409 - Jahun	85,000,000.00	-	30,000,000.00	-
Completion of 4No. District Head Houses at Gunka, Jahun, Ajura and Kadamawa (Ongoing)	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70821 - CULTURAL SERVICES	31731497 - LG Wide (JAHUN)	30,000,000.00	-	80,000,000.00	-
Purchase of house furniture to Chairman Duplex House	06 - Housing and Urban Development	023400500100 - Building Section	23101021 - Purchase Of Residential Furniture	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31731409 - Jahun	5,000,000.00	-	25,000,000.00	-
Construction of Dakin Wankan Gawa at General Hospital Jahun	04 - Health	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70741 - PUBLIC HEALTH SERVICES	31731409 - Jahun	20,000,000.00	-	5,000,000.00	-
Wall Fencing of Civil Defence Office at Jahun	13 - Reform of Government and Governance	023400500100 - Building Section	23020106 - Construction/Provision Of Fence/ Boundary Pillars	70361 - PUBLIC ORDER AND SAFETY N.E.C.	31731409 - Jahun	15,000,000.00	-	20,000,000.00	-
Construction of additional Male and Female Ward across the PHCs in the LGA	04 - Health	023400500100 - Building Section	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31731497 - LG Wide (JAHUN)	100,000,000.00	-	10,000,000.00	-
General Renovation of LG Guest House Quarters at Dutse (ongoing)	06 - Housing and Urban Development	023400500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31731409 - Jahun	7,000,000.00	-	7,000,000.00	-
Purchase of Office Furniture at Jahun LG Secretariat	13 - Reform of Government and Governance	023400500100 - Building Section	23101012 - Purchase Of Office Furniture and Fittings	70133 - OTHER GENERAL SERVICES	31731409 - Jahun	3,000,000.00	-	30,000,000.00	-
Purchase of Furnitures at Jahun Motel Hall	06 - Housing and Urban Development	023400500100 - Building Section	23101012 - Purchase Of Residential Furniture	70611 - HOUSING DEVELOPMENT	31731409 - Jahun	5,000,000.00	-	21,875,000.00	-
Construction of Toilet at Local Government Secretariat	13 - Reform of Government and Governance	023400500100 - Building Section	23020133 - Construction/Provision Of Public Convenience	70133 - OTHER GENERAL SERVICES	31731409 - Jahun	-	-	10,000,000.00	-
Construction of Local Government (ICRMA Office)	04 - Health	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70741 - PUBLIC HEALTH SERVICES	31731409 - Jahun	-	-	58,000,000.00	-
Construction or village head palace at 13 communities phase 1 (Harbo, Tshowa, Harbo, Sabawa, Kale, Tazara, Kanwa, Jabama, Gunka, Isanduna, Gangawa, Ajura and Kadamawa)	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70821 - CULTURAL SERVICES	31731497 - LG Wide (JAHUN)	-	-	50,000,000.00	-
Renovation of Five daily Prayer 22No. Across Jahun LG	02 - Societal Re-orientation	023400500100 - Building Section	23030139 - Rehabilitation/Repairs Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731497 - LG Wide (JAHUN)	-	-	20,000,000.00	-
Construction of Conference Hall with Offices and Toilets at LG Guest House Duse (upto Furnishing)	06 - Housing and Urban Development	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70133 - OTHER GENERAL SERVICES	31731409 - Jahun	20,000,000.00	-	-	-
Construction of 20 Shopp Complex (Plaza) at Jahun	12 - Growing the Private Sector	023400500100 - Building Section	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	31731409 - Jahun	-	-	100,000,000.00	-
Fencing of DSS Office at Jahun	13 - Reform of Government and Governance	023400500100 - Building Section	23020130 - Construction / Provision Of Wall Fence/Boundary Pillars	70361 - PUBLIC ORDER AND SAFETY N.E.C.	31731409 - Jahun	15,000,000.00	-	15,000,000.00	-
Construction of 1No. Midwife Quarters at Gunka (Ongoing)	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70741 - PUBLIC HEALTH SERVICES	31731404 - Gunka	7,500,000.00	5,000,000.00	10,000,000.00	-
Construction of 1No. Midwife Quarters at Lauta (Ongoing)	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70741 - PUBLIC HEALTH SERVICES	31731403 - Gausa Tazara	7,500,000.00	5,000,000.00	10,000,000.00	-
Construction of Five (5) Blocks of Two bedrooms prototype at LG Headquarter	06 - Housing and Urban Development	023400500100 - Building Section	23020104 - Construction/Provision Of Housing	70611 - HOUSING DEVELOPMENT	31731409 - Jahun Ward	-	-	150,000,000.00	-
Construction of 5no. Industrial Borehole for Irrigation project	10 - Water Resources and Rural Development	023400500100 - Building Section	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31731497 - LG Wide (JAHUN)	-	-	30,000,000.00	-
Construction of Street Shade (Kunfa) with solar lighting system for one (1) Tsangaya Quranic Schools in each Ward	06 - Housing and Urban Development	023400500100 - Building Section	23020118 - Construction / Provision Of Infrastructure	70621 - COMMUNITY DEVELOPMENT	31731497 - LG Wide (JAHUN)	-	-	50,000,000.00	-
Contribution to State and Local Government Joint Projects & Programmes.	17 - Road	023400500100 - Building Section	23020114 - Construction / Provision Of Roads	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31731497 - LG Wide (JAHUN)	2,000,000.00	260,000,000.00	450,000,000.00	-
Renovation of LGEA Secretariat at Jahun	05 - Education	051700100100 - Education (Non-Teaching Staff)	23030121 - Rehabilitation / Repairs Of Office Buildings	70912 - PRIMARY EDUCATION	31731409 - Jahun	20,000,000.00	23,951,000.00	20,000,000.00	-
Purchase of School Furniture for public schools LG-wide	05 - Education	051700100100 - Education (Non-Teaching Staff)	23010141 - Purchase of School Furniture	70912 - PRIMARY EDUCATION	31731497 - LG Wide (JAHUN)	50,000,000.00	-	20,000,000.00	-
Establishment of ICT Training Centers at Jahun	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020127 - Construction Of ICT Infrastructures	70961 - SUBSIDIARY SERVICES TO EDUCATION	31731409 - Jahun	50,000,000.00	-	25,000,000.00	-
Construction of 11no. Vocational Training Centres (1No. at each Wards)	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020132 - Construction/Provision Of Other Institutional Structures	70951 - EDUCATION NOT DEFINABLE BY LEVEL	31731497 - LG Wide (JAHUN)	67,000,000.00	-	40,000,000.00	-
Construction of Tahfuz Qur'an Islamiyya School at Jahun	02 - Societal Re-orientation	051700100100 - Education (Non-Teaching Staff)	23020131 - Construction/Provision Of Religious Structures	70981 - EDUCATION N.E.C.	31731409 - Jahun	50,000,000.00	-	15,000,000.00	-
Renovation of School for the Blind, Jahun	05 - Education	051700100100 - Education (Non-Teaching Staff)	23030106 - Rehabilitation/Repairs - Public Schools	70951 - EDUCATION NOT DEFINABLE BY LEVEL	31731409 - Jahun	10,000,000.00	-	20,000,000.00	-
Construction of 22No. Blocks of 2nos classrooms; 2no. Per Each Ward (Primary, JSS and SSS) (ongoing)	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70921 - LOWER SECONDARY EDUCATION	31731497 - LG Wide (JAHUN)	50,000,000.00	-	20,000,000.00	-
Construction of classroom at Larabawa (Jabama Ward)	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31731408 - Jabama	14,133,762.50	-	5,000,000.00	-
Construction of classroom at Wayu (Ajura Ward)	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31731401 - Ajura	14,133,762.50	-	5,000,000.00	-
Construction of 3 Blocks each Block Two Class Rooms at Jahun town	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31731409 - Jahun	-	-	25,000,000.00	-
Construction of Head Master's Office at Jahun Special Primary School	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020101 - Construction/Provision Of Office Buildings	70912 - PRIMARY EDUCATION	31731409 - Jahun	20,000,000.00	-	5,000,000.00	-
2% Contribution to Jigawa State University Kafin Hausa	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70941 - FIRST STAGE OF TERTIARY EDUCATION	31731497 - LG Wide (JAHUN)	15,000,000.00	66,768,398.00	95,000,000.00	-
Contribution for the Trainings and Refresher Courses to Political Office Holders	13 - Reform of Government and Governance	051700100100 - Education (Non-Teaching Staff)	23050108 - Special Intervention Programmes and Projects	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31731497 - LG Wide (JAHUN)	50,000,000.00	7,524,000.00	40,000,000.00	-
Purchase of NECO SSCCE (External) JAMB PIN to Indigenes	05 - Education	051700100100 - Education (Non-Teaching Staff)	23050108 - Special Intervention Programmes and Projects	70922 - UPPER-SECONDARY EDUCATION	31731497 - LG Wide (JAHUN)	5,000,000.00	-	15,000,000.00	-
Local Scholarship support across the indigene of the Local Government Area	05 - Education	051700100100 - Education (Non-Teaching Staff)	23050108 - Special Intervention Programmes and Projects	70941 - FIRST STAGE OF TERTIARY EDUCATION	31731497 - LG Wide (JAHUN)	28,267,525.00	-	10,000,000.00	-
Provision of Student Care Program	05 - Education	051700100100 - Education (Non-Teaching Staff)	23050108 - Special Intervention Programmes and Projects	71041 - FAMILY AND CHILDREN	31731497 - LG Wide (JAHUN)	67,000,000.00	17,338,700.00	67,000,000.00	-
support to Back to School to Orphanage and less free village	05 - Education	051700100100 - Education (Non-Teaching Staff)	23050108 - Special Intervention Programmes and Projects	71041 - FAMILY AND CHILDREN	31731497 - LG Wide (JAHUN)	10,000,000.00	-	10,000,000.00	-
General repairs of Girls Science Secondary School Jahun	05 - Education	051700200100 - Education (Teaching Staff)	23030106 - Rehabilitation/Repairs - Public Schools	70921 - LOWER SECONDARY EDUCATION	31731409 - Jahun	10,000,000.00	-	5,000,000.00	-
Purchase of 1no. Toyota Golf Wagon (for Edu. Monitoring)	05 - Education	051700200100 - Education (Teaching Staff)	23010105 - Purchase Of Motor Vehicles	70912 - PRIMARY EDUCATION	31731497 - LG Wide (JAHUN)	20,000,000.00	-	10,000,000.00	-
Renovation of Islamiyya School at Lili Gabati House at Harbo Sabawa	02 - Societal Re-orientation	051700200100 - Education (Teaching Staff)	23030139 - Rehabilitation/Repairs Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731405 - Harbo Sabawa	10,000,000.00	-	7,000,000.00	-
Fencing of Sardauna PHC Office Complex at Jahun - ongoing	04 - Health	052100100100 - Primary Health Care Manager	23020106 - Construction / Provision Of Wall Fence/Boundary Pillars	70741 - PUBLIC HEALTH SERVICES	31731409 - Jahun	37,000,000.00	9,357,794.00	20,000,000.00	-
Wall Fencing at Ajura PHC	04 - Health	052100100100 - Primary Health Care Manager	23020130 - Construction / Provision Of Wall Fence/Boundary Pillars	70741 - PUBLIC HEALTH SERVICES	31731401 - Ajura	10,000,000.00	-	3,500,000.00	-
Purchase of 1 no. of Tricycle ambulance for PHCs in Gangawa	04 - Health	052100100100 - Primary Health Care Manager	23010139 - Purchase Of Tricycle	70741 - PUBLIC HEALTH SERVICES	31731402 - Gangawa	4,333,333.33	-	4,333,333.33	-
Purchase of 1 no. of Tricycle ambulance for PHCs in Kale	04 - Health	052100100100 - Primary Health Care Manager	23010139 - Purchase Of Tricycle	70741 - PUBLIC HEALTH SERVICES	31731410 - Kale	4,333,333.33	-	4,333,333.33	-
Purchase of 1 no. of Tricycle ambulance for PHCs in Kanwa	04 - Health	052100100100 - Primary Health Care Manager	23010139 - Purchase Of Tricycle	70741 - PUBLIC HEALTH SERVICES	31731411 - Kanwa	4,333,333.33	-	4,333,333.33	-
Purchase of 1no. Ambulance Vehicle	04 - Health	052100200100 - Curative	23010106 - Purchase Of Vans	70741 - PUBLIC HEALTH SERVICES	31731409 - Jahun	7,000,000.00	-	6,000,000.00	-
Construction of 1no. Paediatric Hospital at Jahun	04 - Health	052100200100 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31731409 - Jahun	10,000,000.00	-	30,000,000.00	-
General Renovation of Health Clinics; 2no. Per Each Ward (Ongoing)	04 - Health	052100200100 - Curative	23030106 - Rehabilitation/Repairs-Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31731497 - LG Wide (JAHUN)	35,000,000.00	27,724,996.00	25,000,000.00	-
Upgrading of all the PHCs within the LG	04 - Health	052100200100 - Curative	23030105 - Rehabilitation/Repairs-Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31731497 - LG Wide (JAHUN)	20,000,000.00	-	20,000,000.00	-

317314 - JAHUN 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
Construction of Materiyi Wing at Ajajara PHC	04 - Health	052100200100 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31731401 - Ajajara	23,000,094.00	-	13,000,000.00	-
Construction of 2No. Female Ward at Ajajara PHC	04 - Health	052100200100 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31731401 - Ajajara	30,000,000.00	-	10,000,000.00	-
Construction of Medical Outreach Centre for Eye Health at Jahun	04 - Health	052100200100 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31731409 - Jahun	5,000,000.00	-	25,000,000.00	-
Renovation of Health Clinic at Harbo Tsohuwa	04 - Health	052100200100 - Curative	23030105 - Rehabilitation/Repairs-Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31731406 - Harbo Tsohuwa	5,000,000.00	-	5,000,000.00	-
Renovation of Labour Wards across all PHC in the Local Government Area	04 - Health	052100200100 - Curative	23030105 - Rehabilitation/Repairs-Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31731497 - LG Wide (JAHUN)	15,000,000.00	-	15,000,000.00	-
Construction of Health Post at Yankurama, Gidan Barwa, Atunfana, Gwamfai, Kwanjama, Achau, Babacha and Burubari	04 - Health	052100200100 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31731497 - LG Wide (JAHUN)	29,970,893.00	-	60,000,000.00	-
Construction of Health Clinic at Tsaliya Katagun and Gauza	04 - Health	052100200100 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31731403 - Gauza Tazara	10,000,000.00	-	10,000,000.00	-
Construction of Theatre Room at Ajajara PHC	04 - Health	052100200100 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31731401 - Ajajara	5,000,000.00	-	5,000,000.00	-
Construction of Theatre Room at Jahun PHC	04 - Health	052100200100 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31731409 - Jahun	5,000,000.00	-	5,000,000.00	-
Equity contribution to JICHMA	04 - Health	052100200100 - Curative	23050108 - Special Intervention Programmes and Projects	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31731497 - LG Wide (JAHUN)	18,500,000.00	13,875,000.00	41,200,000.00	-
Construction of 4No. Slaughter Stab, 1 each at Jahun, Ajajara, Kadawawa and Harbo Sabawa	04 - Health	052100200100 - Curative	23020106 - Construction/Provision Of Agricultural Facilities	70741 - PUBLIC HEALTH SERVICES	31731497 - LG Wide (JAHUN)	28,000,000.00	-	20,000,000.00	-
Repairs of Solar Water Schemes Across 11 Ward at Jahun	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23030104 - Rehabilitation/Repairs - Water Facilities	70631 - WATER SUPPLY	31731497 - LG Wide (JAHUN)	-	-	125,000,000.00	-
Construction of 7No. Solar Water system at Sukuluri, Asayaya, Yar-Jigawa, Gangaran-Kwaila and Kabela Jahun (Ongoing)	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23030105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31731409 - Jahun	40,000,000.00	14,111,635.00	70,000,000.00	-
Conversion of 60No. Motorized Water Scheme to Solar Powered Energy at Tazara, Kale, Albasu, Ajajara, Achau and Gadewa	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23030104 - Rehabilitation/Repairs - Water Facilities	70631 - WATER SUPPLY	31731497 - LG Wide (JAHUN)	20,000,000.00	-	120,000,000.00	-
Construction of 31No. Handpump 3No. Per Each Ward (ongoing)	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31731497 - LG Wide (JAHUN)	75,000,000.00	47,944,660.00	90,000,000.00	-
Construction of 11No. Complete Solar Water Scheme: 1No. Per Each Ward	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31731497 - LG Wide (JAHUN)	72,000,000.00	73,839,816.00	60,000,000.00	-
Upgrading of Water System at PHC Office Jahun	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23030121 - Rehabilitation / Repairs Of Office Buildings	70631 - WATER SUPPLY	31731409 - Jahun	80,000,000.00	-	-	-
Conversion of 11No. Motorized Water pump station to solar system across 11 Wards	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23030104 - Rehabilitation/Repairs - Water Facilities	70631 - WATER SUPPLY	31731497 - LG Wide (JAHUN)	3,000,000.00	32,333,768.00	-	-
Repairs of Water Solar System Across the Local Govt (Ongoing)	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23030104 - Rehabilitation/Repairs - Water Facilities	70631 - WATER SUPPLY	31731497 - LG Wide (JAHUN)	98,000,000.00	54,938,816.00	-	-
Provision of River Embankment at Ajajara	09 - Environmental Improvement	053500300100 - Rural Water Supply	23040102 - Erosion & Flood Control	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31731401 - Ajajara	50,000,000.00	-	10,000,000.00	10,000,000.00
Purchase of 250No. Water Pump Engines (Solar Engine) and Accessories across the LG	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31731497 - LG Wide (JAHUN)	40,000,000.00	-	50,000,000.00	-
Excavation and Reconstruction of Water Pond at Akama Jahun (Ongoing)	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23030104 - Rehabilitation/Repairs - Water Facilities	70631 - WATER SUPPLY	31731409 - Jahun	5,000,000.00	14,349,000.00	60,000,000.00	-
Excavation and Reconstruction of Water Pond at Ajajara (Ongoing)	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23030104 - Rehabilitation/Repairs - Water Facilities	70631 - WATER SUPPLY	31731401 - Ajajara	5,000,000.00	14,349,000.00	10,000,000.00	-
Provision of solar Power bore-hole 4No. Each per ward across the LG	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23030105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31731497 - LG Wide (JAHUN)	25,000,000.00	-	40,000,000.00	-
Construction of 23No. Borehole across the LGA	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31731497 - LG Wide (JAHUN)	3,000,000.00	-	5,000,000.00	-
Upgrading of 2No. Water Stations at Burubari	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23030104 - Rehabilitation/Repairs - Water Facilities	70631 - WATER SUPPLY	31731410 - Kale	8,125,000.00	-	5,000,000.00	-
Upgrading of 2No. Water Stations at Tazara	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23030104 - Rehabilitation/Repairs - Water Facilities	70631 - WATER SUPPLY	31731403 - Gauza Tazara	8,125,000.00	-	5,000,000.00	-
Upgrading of 2No. Water Stations at Kulluru	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23030104 - Rehabilitation/Repairs - Water Facilities	70631 - WATER SUPPLY	31731408 - Jabama	8,125,000.00	-	5,000,000.00	-
Upgrading of 2No. Water Stations at Albasu	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23030104 - Rehabilitation/Repairs - Water Facilities	70631 - WATER SUPPLY	31731408 - Jabama	8,125,000.00	-	5,000,000.00	-
Construction of 1No. Water Scheme at Atunani	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31731405 - Harbo Sabawa	2,500,000.00	-	5,000,000.00	-
Construction of 1No. Water Scheme at Ruwan-dawa	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31731409 - Jahun	2,500,000.00	-	6,250,000.00	-
Construction of 1No. Water Scheme at Nahuce	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31731406 - Harbo Tsohuwa	2,500,000.00	-	6,250,000.00	-
Construction of 1No. Water Scheme at Albasu	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31731408 - Jabama	2,500,000.00	-	6,250,000.00	-
Construction of 1No. Water Scheme at Idanduna	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31731407 - Idanduna	-	-	6,250,000.00	-
Upgrading of 2No. Water Scheme at Idanduna	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31731407 - Idanduna	-	-	8,125,000.00	-
Procurement of 100No grinding machines to empower women within local government wide)	03 - Poverty Alleviation	055100400100 - Community Development Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31731497 - LG Wide (JAHUN)	30,000,000.00	22,699,400.00	30,000,000.00	-
Purchase of 50 Livestocks to Empower Butchers within the Local Government Area	03 - Poverty Alleviation	055100400100 - Community Development Section	23010150 - Purchase of Livestocks	71051 - UNEMPLOYMENT	31731497 - LG Wide (JAHUN)	30,000,000.00	8,000,000.00	10,000,000.00	-
Purchase of 50 Sport Equipments	08 - Youth	055100200100 - Information, Youth, Sport & Culture	23010126 - Purchase Of Sporting / Gaming Equipment	70811 - RECREATIONAL AND SPORTING SERVICES	31731497 - LG Wide (JAHUN)	20,000,000.00	-	58,800,000.00	-
Provision of Farm Inputs to empower 500 Youths (ongoing)	01 - Agriculture	055100300100 - Social Welfare Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	71051 - UNEMPLOYMENT	31731497 - LG Wide (JAHUN)	95,000,000.00	37,940,000.00	50,000,000.00	-
Construction of Women Centre at Jahun	07 - Gender	055100300100 - Social Welfare Section	23020118 - Construction / Provision Of Infrastructure	70621 - COMMUNITY DEVELOPMENT	31731409 - Jahun	30,000,000.00	-	30,000,000.00	-
Purchase of 200 grinding Machine for empowerment Scheme - Social Protection Programme (SSP)	03 - Poverty Alleviation	055100300100 - Social Welfare Section	23010129 - Purchase Of Industrial Equipment	71051 - UNEMPLOYMENT	31731497 - LG Wide (JAHUN)	30,000,000.00	-	20,000,000.00	-
Purchase of Relief Materials	03 - Poverty Alleviation	055100300100 - Social Welfare Section	23050108 - Special Intervention Programmes and Projects	71031 - SURVIVORS	31731497 - LG Wide (JAHUN)	10,000,000.00	30,955,167.00	100,000,000.00	-
Renovation of Market Stall at Harbo, Jahun, Ajajara and Albasu and Kadama	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23030124 - Rehabilitation/Repairs- Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31731497 - LG Wide (JAHUN)	5,000,000.00	-	40,000,000.00	-
Renovation of Motor Park at Ajajara	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23030124 - Rehabilitation/Repairs- Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31731401 - Ajajara	10,000,000.00	-	10,000,000.00	-
Establishment of Microfinance Bank at Jahun	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23020132 - Construction/Provision Of Other Institutional Structures	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31731409 - Jahun	35,000,000.00	-	10,000,000.00	-
Construction of Market Shed at Kale Village	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31731410 - Kale	20,000,000.00	-	10,000,000.00	-
Rehabilitation of Jahun Motor Park with the Lock-up Shops within	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23030124 - Rehabilitation/Repairs- Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31731409 - Jahun	75,000,000.00	-	40,000,000.00	-
Construction of 50No. Lock Shops at Ajajara in the Cattle Market	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31731401 - Ajajara	5,000,000.00	-	5,000,000.00	-
Construction of Ultra Modern Motor Park at Jahun	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23030124 - Construction Of Markets/Parks	70451 - ROAD TRANSPORT	31731409 - Jahun	10,000,000.00	-	50,000,000.00	-
Construction of Mechanic Village at Jahun	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23020147 - Construction/Provision Of Workshops/Laboratories	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31731409 - Jahun	120,000,000.00	-	40,000,000.00	-
Expansion and Modernization of All Local Markets within the Local Government	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23030124 - Rehabilitation/Repairs- Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31731497 - LG Wide (JAHUN)	60,000,000.00	-	25,000,000.00	-
Entrepreneurship grants to people in existing business in the Local Government	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23050108 - Special Intervention Programmes and Projects	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31731497 - LG Wide (JAHUN)	50,000,000.00	8,792,000.00	159,000,000.00	-
Construction of 1No. Friday Mosque at Gangawa	02 - Societal Re-orientation	055100500100 - Traditional/Religious Affairs	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731402 - Gangawa	20,000,000.00	-	44,000,000.00	-

011100100100		Chairman			
Code	Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	121,892,368.00	69,184,953.00	132,892,368.00	0.00
21	Personnel Cost	57,892,368.00	24,594,953.00	48,892,368.00	0.00
2101	SALARY	15,836,634.00	10,557,758.00	15,836,634.00	0.00
210101	Salaries and Wages	15,836,634.00	10,557,758.00	15,836,634.00	0.00
21010103	Consolidated Revenue Fund Charges - Salaries	15,836,634.00	10,557,758.00	15,836,634.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	42,055,734.00	14,037,195.00	33,055,734.00	0.00
210201	ALLOWANCES	42,055,734.00	14,037,195.00	33,055,734.00	0.00
21020103	Transport Allowance	3,167,322.00	2,111,548.00	3,167,322.00	0.00
21020104	Rent Supplement	3,167,322.00	2,111,548.00	3,167,322.00	0.00
21020106	Utility Allowance	1,583,658.00	1,055,772.00	1,583,658.00	0.00
21020107	Entertainment	1,583,598.00	1,055,772.00	1,583,598.00	0.00
21020117	Domestic Staff Allowance	4,187,320.00	2,791,546.00	4,187,320.00	0.00
21020122	Motor Vehicle Maintenance Allowance	6,338,244.00	4,225,496.00	6,338,244.00	0.00
21020123	Constituency Allowance	1,028,270.00	685,513.00	1,028,270.00	0.00
21020138	Furniture Allowance	12,000,000.00	0.00	12,000,000.00	0.00
21020173	Once-in-4-Years Furniture Allowance	9,000,000.00	0.00	0.00	0.00
22	Other Recurrent Costs	64,000,000.00	44,590,000.00	84,000,000.00	0.00
2202	OVERHEAD COST	64,000,000.00	44,590,000.00	84,000,000.00	0.00
220201	Transport & Travelling - General	20,000,000.00	21,080,000.00	20,000,000.00	0.00
22020102	Local Travel & Transport - Others	10,000,000.00	8,830,000.00	10,000,000.00	0.00
22020103	International Travel & Transport - Training	10,000,000.00	12,250,000.00	10,000,000.00	0.00
220203	Materials and Supplies - General	4,000,000.00	4,750,000.00	6,000,000.00	0.00
22020301	Office Materials and Consumables	4,000,000.00	4,750,000.00	6,000,000.00	0.00
220205	Training - General	5,000,000.00	4,760,000.00	10,000,000.00	0.00
22020501	Local Training	5,000,000.00	4,760,000.00	10,000,000.00	0.00
220206	Other Services - General	24,000,000.00	14,000,000.00	36,000,000.00	0.00
22020604	Security Vote (Including Operations)	24,000,000.00	14,000,000.00	36,000,000.00	0.00
220209	Financial Charges - General	1,000,000.00	0.00	0.00	0.00
22020901	Bank Charges (Other than Interest)	1,000,000.00	0.00	0.00	0.00
220210	Miscellaneous Expenses - General	10,000,000.00	0.00	12,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	1,000,000.00	0.00	3,000,000.00	0.00
22021002	Honorarium and Sitting Allowance Payments	9,000,000.00	0.00	9,000,000.00	0.00

011108000100		Internal Audit Office			
Code	Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	4,925,091.00	3,939,405.00	7,123,715.00	0.00
21	Personnel Cost	1,175,091.00	1,911,405.00	3,623,715.00	0.00
2101	SALARY	732,492.00	138,849.00	2,085,219.00	0.00
210101	Salaries and Wages	732,492.00	138,849.00	2,085,219.00	0.00
21010101	Salary	732,492.00	138,849.00	2,085,219.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	442,599.00	1,772,556.00	1,538,496.00	0.00
210201	ALLOWANCES	442,599.00	1,772,556.00	1,538,496.00	0.00
21020103	Transport Allowance	75,516.00	193,985.00	290,978.00	0.00
21020104	Rent Supplement	146,498.00	272,553.00	417,043.00	0.00
21020105	Meal Subsidy	33,240.00	80,840.00	121,262.00	0.00
21020106	Utility Allowance	25,080.00	930,712.00	144,609.00	0.00
21020109	Leave Transport Grant	73,249.00	57,077.00	208,521.00	0.00
21020137	Medical Allowance	89,016.00	237,389.00	356,083.00	0.00
22	Other Recurrent Costs	3,750,000.00	2,028,000.00	3,500,000.00	0.00
2202	OVERHEAD COST	3,750,000.00	2,028,000.00	3,500,000.00	0.00
220201	Transport & Travelling - General	400,000.00	300,000.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	400,000.00	300,000.00	500,000.00	0.00
220203	Materials and Supplies - General	3,350,000.00	1,728,000.00	3,000,000.00	0.00
22020301	Office Materials and Consumables	3,350,000.00	1,728,000.00	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
2	EXPENDITURES	85,004,218.00	52,190,786.00	103,704,213.00	0.00
21	Personnel Cost	44,004,218.00	19,210,786.00	31,504,213.00	0.00
2101	SALARY	8,960,088.00	5,973,392.00	8,960,088.00	0.00
210101	Salaries and Wages	8,960,088.00	5,973,392.00	8,960,088.00	0.00
21010103	Consolidated Revenue Fund Charges - Salaries	8,960,088.00	5,973,392.00	8,960,088.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	35,044,130.00	13,237,394.00	22,544,125.00	0.00
210201	ALLOWANCES	35,044,130.00	13,237,394.00	22,544,125.00	0.00
21020104	Rent Supplement	1,792,019.00	1,194,679.00	1,792,019.00	0.00
21020106	Utility Allowance	896,009.00	597,339.00	896,009.00	0.00
21020107	Entertainment	896,009.00	597,339.00	896,009.00	0.00
21020109	Leave Transport Grant	896,006.00	597,337.00	896,006.00	0.00
21020113	Hazard / Hardship Allowance	11,603,999.00	0.00	1,603,999.00	0.00
21020117	Domestic Staff Allowance	3,584,035.00	0.00	3,584,035.00	0.00
21020122	Motor Vehicle Maintenance Allowance	3,584,035.00	2,389,356.00	3,584,035.00	0.00
21020123	Constituency Allowance	1,792,018.00	1,194,678.00	1,044,119.00	0.00
21020138	Furniture Allowance	10,000,000.00	6,666,666.00	8,247,894.00	0.00
22	Other Recurrent Costs	41,000,000.00	32,980,000.00	72,200,000.00	0.00
2202	OVERHEAD COST	41,000,000.00	32,980,000.00	72,200,000.00	0.00
220201	Transport & Travelling - General	3,000,000.00	3,150,000.00	5,000,000.00	0.00
22020101	Local Travel & Transport - Training	3,000,000.00	3,150,000.00	5,000,000.00	0.00
220203	Materials and Supplies - General	3,000,000.00	2,830,000.00	4,000,000.00	0.00
22020305	Printing of Non-security Documents	3,000,000.00	2,830,000.00	4,000,000.00	0.00
220204	Maintenance Services - General	9,000,000.00	7,000,000.00	5,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	9,000,000.00	7,000,000.00	5,000,000.00	0.00
220205	Training - General	3,000,000.00	13,000,000.00	10,000,000.00	0.00
22020501	Local Training	3,000,000.00	13,000,000.00	10,000,000.00	0.00
220207	Consulting and Professional Services	3,000,000.00	1,000,000.00	3,000,000.00	0.00
22020701	Financial Consulting	3,000,000.00	1,000,000.00	3,000,000.00	0.00
220208	Fuel and Lubricant - General	6,000,000.00	3,000,000.00	25,200,000.00	0.00
22020801	Motor Vehicle Fuel Cost	0.00	0.00	19,200,000.00	0.00
22020802	Other Transport Equipment Fuel Cost	6,000,000.00	3,000,000.00	6,000,000.00	0.00
220210	Miscellaneous Expenses - General	14,000,000.00	3,000,000.00	20,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	6,000,000.00	3,000,000.00	8,000,000.00	0.00
22021002	Honorarium and Sitting Allowance Payments	8,000,000.00	0.00	10,000,000.00	0.00
22021044	Committees and Commissions	0.00	0.00	2,000,000.00	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
2	EXPENDITURES	867,625,197.00	490,467,088.00	655,208,839.00	0.00
21	Personnel Cost	19,733,574.00	29,695,500.00	54,008,839.00	0.00
2101	SALARY	8,652,852.00	15,976,807.00	29,398,413.68	0.00
210101	Salaries and Wages	8,652,852.00	15,976,807.00	29,398,413.68	0.00
21010101	Salary	8,652,852.00	15,976,807.00	29,398,413.68	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	11,080,722.00	13,718,693.00	24,610,425.32	0.00
210201	ALLOWANCES	11,080,722.00	13,718,693.00	24,610,425.32	0.00
21020103	Transport Allowance	2,049,748.00	3,049,767.00	5,287,812.00	0.00
21020104	Rent Supplement	2,589,570.00	3,195,376.00	5,840,453.00	0.00
21020105	Meal Subsidy	1,250,544.00	1,360,789.00	2,223,667.00	0.00
21020106	Utility Allowance	891,240.00	829,331.00	2,549,932.00	0.00
21020109	Leave Transport Grant	1,792,327.00	1,597,432.00	2,121,022.32	0.00
21020113	Hazard / Hardship Allowance	240,000.00	0.00	0.00	0.00
21020117	Domestic Staff Allowance	1,117,637.00	0.00	0.00	0.00
21020137	Medical Allowance	1,149,656.00	3,685,998.00	6,587,539.00	0.00
22	Other Recurrent Costs	206,000,000.00	284,673,802.00	237,200,000.00	0.00

2202	OVERHEAD COST	206,000,000.00	284,673,802.00	237,200,000.00	0.00
220201	Transport & Travelling - General	3,000,000.00	2,998,000.00	5,000,000.00	0.00
22020102	Local Travel & Transport - Others	3,000,000.00	2,998,000.00	5,000,000.00	0.00
220202	Utilities General	0.00	0.00	200,000.00	0.00
22020202	Telephone Charges	0.00	0.00	200,000.00	0.00
220203	Materials and Supplies - General	1,000,000.00	230,000.00	2,000,000.00	0.00
22020301	Office Materials and Consumables	1,000,000.00	230,000.00	2,000,000.00	0.00
220205	Training - General	40,000,000.00	41,071,650.00	50,000,000.00	0.00
22020501	Local Training	40,000,000.00	41,071,650.00	50,000,000.00	0.00
220206	Other Services - General	137,000,000.00	218,823,027.00	150,000,000.00	0.00
22020604	Security Vote (Including Operations)	137,000,000.00	218,823,027.00	150,000,000.00	0.00
220210	Miscellaneous Expenses - General	25,000,000.00	21,551,125.00	30,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	25,000,000.00	21,551,125.00	30,000,000.00	0.00
23	Capital Expenditure	641,891,623.00	176,097,786.00	364,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	488,000,000.00	110,200,000.00	204,000,000.00	0.00
230101	Purchase of Fixed Assets - General	488,000,000.00	110,200,000.00	204,000,000.00	0.00
23010104	Purchase of Motor Cycles	31,000,000.00	0.00	14,000,000.00	0.00
23010105	Purchase Of Motor Vehicles	180,000,000.00	107,000,000.00	130,000,000.00	0.00
23010108	Purchase Of Buses	150,000,000.00	0.00	20,000,000.00	0.00
23010112	Purchase Of Office Furniture and Fittings	89,000,000.00	0.00	22,000,000.00	0.00
23010113	Purchase Of Computers	25,000,000.00	0.00	10,000,000.00	0.00
23010123	Purchase Of Fire Fighting Equipment	3,000,000.00	0.00	3,000,000.00	0.00
23010128	Purchase Of Security Equipment	10,000,000.00	3,200,000.00	5,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	153,891,623.00	65,897,786.00	160,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	153,891,623.00	65,897,786.00	160,000,000.00	0.00
23020104	Construction/Provision Of Housing	50,000,000.00	0.00	100,000,000.00	0.00
23020114	Construction / Provision Of Roads	103,891,623.00	65,897,786.00	60,000,000.00	0.00

021500100100	Agriculture Section				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	226,603,581.00	181,558,510.00	275,585,117.00	0.00
21	Personnel Cost	3,103,581.00	1,577,616.00	7,612,357.00	0.00
2101	SALARY	1,130,876.00	0.00	4,150,112.00	0.00
210101	Salaries and Wages	1,130,876.00	0.00	4,150,112.00	0.00
21010101	Salary	1,130,876.00	0.00	4,150,112.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,972,705.00	1,577,616.00	3,462,245.00	0.00
210201	ALLOWANCES	1,972,705.00	1,577,616.00	3,462,245.00	0.00
21020103	Transport Allowance	351,964.00	367,392.00	714,400.00	0.00
21020104	Rent Supplement	436,445.00	426,180.00	830,020.00	0.00
21020105	Meal Subsidy	160,881.00	130,284.00	301,353.00	0.00
21020106	Utility Allowance	184,318.00	96,600.00	341,253.00	0.00
21020109	Leave Transport Grant	364,340.00	201,096.00	415,011.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	860,208.00	0.00
21020137	Medical Allowance	474,757.00	356,064.00	0.00	0.00
22	Other Recurrent Costs	13,000,000.00	6,957,000.00	15,000,000.00	0.00
2202	OVERHEAD COST	13,000,000.00	6,957,000.00	15,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	100,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	100,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	1,195,000.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	1,195,000.00	5,000,000.00	0.00
220204	Maintenance Services - General	5,000,000.00	4,650,000.00	7,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,000,000.00	3,650,000.00	5,000,000.00	0.00
22020402	Maintenance of Office Furniture	2,000,000.00	1,000,000.00	2,000,000.00	0.00
220208	Fuel and Lubricant - General	2,500,000.00	1,012,000.00	2,000,000.00	0.00
22020802	Other Transport Equipment Fuel Cost	2,500,000.00	1,012,000.00	2,000,000.00	0.00
23	Capital Expenditure	210,500,000.00	173,023,894.00	252,972,760.00	0.00
2301	FIXED ASSETS PURCHASED	90,500,000.00	139,321,289.00	192,972,760.00	0.00

230101	Purchase of Fixed Assets - General	90,500,000.00	139,321,289.00	192,972,760.00	0.00
23010109	Purchase Of Sea Boats	0.00	0.00	5,000,000.00	0.00
23010127	Purchase Of Agricultural Equipment and Improved Inputs	55,000,000.00	134,083,289.00	117,000,000.00	0.00
23010150	Purchase of Livestocks	35,500,000.00	5,238,000.00	70,972,760.00	0.00
2302	CONSTRUCTION / PROVISION	80,000,000.00	28,163,438.00	60,000,000.00	0.00
230201	Contruction/Provision of Fixed Assets - General	80,000,000.00	28,163,438.00	60,000,000.00	0.00
23020113	Construction / Provision Of Agricultural Facilities	10,000,000.00	27,213,438.00	60,000,000.00	0.00
23020134	Grazing Reserves Development	70,000,000.00	950,000.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	40,000,000.00	5,539,167.00	0.00	0.00
230501	Acquisition of Non-Tangible Asset	40,000,000.00	5,539,167.00	0.00	0.00
23050137	Capital Project Historical Liabilities	40,000,000.00	5,539,167.00	0.00	0.00

021500200100 Forestry Section					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	34,944,412.00	22,176,358.00	44,845,834.00	44,845,834.00
21	Personnel Cost	4,144,412.00	7,279,258.00	12,845,834.00	12,845,834.00
2101	SALARY	1,137,740.00	3,421,170.00	5,918,894.00	5,918,894.00
210101	Salaries and Wages	1,137,740.00	3,421,170.00	5,918,894.00	5,918,894.00
21010101	Salary	1,137,740.00	3,421,170.00	5,918,894.00	5,918,894.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,006,672.00	3,858,088.00	6,926,940.00	6,926,940.00
210201	ALLOWANCES	3,006,672.00	3,858,088.00	6,926,940.00	6,926,940.00
21020103	Transport Allowance	676,128.00	847,003.00	1,387,336.00	1,387,336.00
21020104	Rent Supplement	620,892.00	684,234.00	1,181,503.00	1,181,503.00
21020105	Meal Subsidy	297,636.00	358,612.00	597,945.00	597,945.00
21020106	Utility Allowance	207,240.00	409,723.00	682,994.00	682,994.00
21020109	Leave Transport Grant	314,616.00	490,267.00	1,300,346.00	1,300,346.00
21020137	Medical Allowance	890,160.00	1,068,249.00	1,776,816.00	1,776,816.00
22	Other Recurrent Costs	10,800,000.00	2,878,500.00	12,000,000.00	12,000,000.00
2202	OVERHEAD COST	10,800,000.00	2,878,500.00	12,000,000.00	12,000,000.00
220201	Transport & Travelling - General	800,000.00	878,500.00	1,000,000.00	1,000,000.00
22020102	Local Travel & Transport - Others	800,000.00	878,500.00	1,000,000.00	1,000,000.00
220203	Materials and Supplies - General	2,000,000.00	2,000,000.00	4,000,000.00	4,000,000.00
22020301	Office Materials and Consumables	2,000,000.00	2,000,000.00	4,000,000.00	4,000,000.00
220204	Maintenance Services - General	8,000,000.00	0.00	7,000,000.00	7,000,000.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	7,000,000.00	0.00	6,000,000.00	6,000,000.00
22020404	Maintenance of Office / IT Equipment	1,000,000.00	0.00	1,000,000.00	1,000,000.00
23	Capital Expenditure	20,000,000.00	12,018,600.00	20,000,000.00	20,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	20,000,000.00	12,018,600.00	20,000,000.00	20,000,000.00
230401	Preservation of the Environment - General	20,000,000.00	12,018,600.00	20,000,000.00	20,000,000.00
23040101	Tree Planting	10,000,000.00	4,500,000.00	10,000,000.00	10,000,000.00
23040105	Water and Environmental Pollution Prevention & Control	10,000,000.00	7,518,600.00	10,000,000.00	10,000,000.00

021500300100 Livestock Section (Veterinary)					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	50,173,272.12	18,561,556.00	72,010,994.00	0.00
21	Personnel Cost	8,673,272.12	10,561,556.00	33,010,994.00	0.00
2101	SALARY	2,104,796.12	6,213,292.00	14,419,758.00	0.00
210101	Salaries and Wages	2,104,796.12	6,213,292.00	14,419,758.00	0.00
21010101	Salary	2,104,796.12	6,213,292.00	14,419,758.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,568,476.00	4,348,264.00	18,591,236.00	0.00
210201	ALLOWANCES	6,568,476.00	4,348,264.00	18,591,236.00	0.00
21020103	Transport Allowance	1,663,644.00	0.00	4,193,792.00	0.00
21020104	Rent Supplement	1,147,320.00	0.00	4,140,175.00	0.00
21020113	Hazard / Hardship Allowance	420,000.00	280,000.00	660,000.00	0.00
21020149	Consolidated Allowance	2,812,644.00	3,699,952.00	8,729,105.00	0.00
21020164	Consequential Increase Allowance	524,868.00	368,312.00	868,164.00	0.00
22	Other Recurrent Costs	11,500,000.00	8,000,000.00	14,000,000.00	0.00

2202	OVERHEAD COST	11,500,000.00	8,000,000.00	14,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	3,000,000.00	0.00	3,000,000.00	0.00
22020301	Office Materials and Consumables	3,000,000.00	0.00	3,000,000.00	0.00
220204	Maintenance Services - General	8,000,000.00	8,000,000.00	10,000,000.00	0.00
22020421	Maintenance of Health Institution Buildings	8,000,000.00	8,000,000.00	10,000,000.00	0.00
23	Capital Expenditure	30,000,000.00	0.00	25,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	20,000,000.00	0.00	20,000,000.00	0.00
230101	Purchase of Fixed Assets - General	20,000,000.00	0.00	20,000,000.00	0.00
23010106	Purchase Of Vans	10,000,000.00	0.00	5,000,000.00	0.00
23010151	Purchase of veterinary Clinic Equipments	10,000,000.00	0.00	15,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	10,000,000.00	0.00	5,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	10,000,000.00	0.00	5,000,000.00	0.00
23020113	Construction / Provision Of Agricultural Facilities	10,000,000.00	0.00	5,000,000.00	0.00

022001000100	Account section				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	682,416,375.00	492,437,087.00	803,172,446.00	0.00
21	Personnel Cost	161,616,375.00	32,975,077.00	87,172,446.00	0.00
2101	SALARY	23,204,058.00	10,074,871.00	18,214,463.00	0.00
210101	Salaries and Wages	23,204,058.00	10,074,871.00	18,214,463.00	0.00
21010101	Salary	23,204,058.00	10,074,871.00	18,214,463.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	138,412,317.00	22,900,206.00	68,957,983.00	0.00
210201	ALLOWANCES	88,412,317.00	8,695,388.00	18,957,983.00	0.00
21020103	Transport Allowance	16,948,327.00	1,549,044.00	2,633,706.00	0.00
21020104	Rent Supplement	17,402,060.00	2,095,005.00	4,816,124.00	0.00
21020105	Meal Subsidy	14,445,816.00	645,671.00	1,091,377.00	0.00
21020106	Utility Allowance	13,303,964.00	741,149.00	123,787.00	0.00
21020107	Entertainment	0.00	0.00	102,800.00	0.00
21020109	Leave Transport Grant	15,604,936.00	1,045,409.00	1,821,446.00	0.00
21020113	Hazard / Hardship Allowance	0.00	0.00	123,997.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	5,039,998.00	0.00
21020137	Medical Allowance	10,707,214.00	2,619,110.00	3,204,748.00	0.00
210202	Social Contributions	50,000,000.00	14,204,818.00	50,000,000.00	0.00
21020202	17% Government Contributory Pension	50,000,000.00	14,204,818.00	50,000,000.00	0.00
22	Other Recurrent Costs	510,800,000.00	458,762,010.00	696,000,000.00	0.00
2202	OVERHEAD COST	275,800,000.00	195,000,000.00	326,000,000.00	0.00
220201	Transport & Travelling - General	1,800,000.00	0.00	2,000,000.00	0.00
22020102	Local Travel & Transport - Others	1,800,000.00	0.00	2,000,000.00	0.00
220203	Materials and Supplies - General	20,000,000.00	0.00	20,000,000.00	0.00
22020301	Office Materials and Consumables	20,000,000.00	0.00	10,000,000.00	0.00
22020305	Printing of Non-security Documents	0.00	0.00	10,000,000.00	0.00
220209	Financial Charges - General	4,000,000.00	0.00	4,000,000.00	0.00
22020901	Bank Charges (Other than Interest)	4,000,000.00	0.00	4,000,000.00	0.00
220210	Miscellaneous Expenses - General	250,000,000.00	195,000,000.00	300,000,000.00	0.00
22021002	Honorarium and Sitting Allowance Payments	250,000,000.00	195,000,000.00	300,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	85,000,000.00	79,000,000.00	120,000,000.00	0.00
220401	Local Grants and Contributions	85,000,000.00	79,000,000.00	120,000,000.00	0.00
22040104	Grants to State Governments – Contribution to LG Audit (0.5%)	21,250,000.00	19,750,000.00	30,000,000.00	0.00
22040105	Grants to State Governments – Contribution to LGSC Training (1%)	42,500,000.00	39,500,000.00	60,000,000.00	0.00
22040106	Grants to State Governments – Contribution to MLG (0.5%)	21,250,000.00	19,750,000.00	30,000,000.00	0.00
2207	Transfers - Payments	150,000,000.00	184,762,010.00	250,000,000.00	0.00
220701	Transfer to Fund Recurrent Expenditure - Payments	150,000,000.00	184,762,010.00	250,000,000.00	0.00
22070105	Stabilization Funds	150,000,000.00	184,762,010.00	250,000,000.00	0.00
23	Capital Expenditure	10,000,000.00	700,000.00	20,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	10,000,000.00	700,000.00	20,000,000.00	0.00

230501	Acquisition of Non-Tangible Asset	10,000,000.00	700,000.00	20,000,000.00	0.00
23050137	Capital Project Historical Liabilities	10,000,000.00	700,000.00	20,000,000.00	0.00

022002000100 Revenue Section					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	29,146,608.00	21,323,583.00	29,423,776.00	0.00
21	Personnel Cost	4,646,608.00	8,757,583.00	12,923,776.00	0.00
2101	SALARY	1,535,332.00	4,163,516.00	6,493,409.00	0.00
210101	Salaries and Wages	1,535,332.00	4,163,516.00	6,493,409.00	0.00
21010101	Salary	1,535,332.00	4,163,516.00	6,493,409.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,111,276.00	4,594,067.00	6,430,367.00	0.00
210201	ALLOWANCES	3,111,276.00	4,594,067.00	6,430,367.00	0.00
21020103	Transport Allowance	666,636.00	943,483.00	1,416,117.00	0.00
21020104	Rent Supplement	706,824.00	793,933.00	1,300,774.00	0.00
21020105	Meal Subsidy	292,296.00	818,564.00	597,974.00	0.00
21020106	Utility Allowance	202,200.00	426,956.00	685,056.00	0.00
21020109	Leave Transport Grant	353,160.00	424,187.00	650,030.00	0.00
21020137	Medical Allowance	890,160.00	1,186,944.00	1,780,416.00	0.00
22	Other Recurrent Costs	24,500,000.00	12,566,000.00	16,500,000.00	0.00
2202	OVERHEAD COST	24,500,000.00	12,566,000.00	16,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	500,000.00	0.00
220203	Materials and Supplies - General	16,000,000.00	8,000,000.00	8,000,000.00	0.00
22020301	Office Materials and Consumables	8,000,000.00	4,000,000.00	0.00	0.00
22020305	Printing of Non-security Documents	8,000,000.00	4,000,000.00	8,000,000.00	0.00
220210	Miscellaneous Expenses - General	8,000,000.00	4,566,000.00	8,000,000.00	0.00
22021044	Committees and Commissions	8,000,000.00	4,566,000.00	8,000,000.00	0.00

023400100100 Road & Communication Section					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	440,303,691.00	53,218,950.00	561,304,040.00	191,000,000.00
21	Personnel Cost	4,003,691.00	5,801,052.00	9,036,515.00	0.00
2101	SALARY	1,856,985.00	3,132,002.00	4,875,287.00	0.00
210101	Salaries and Wages	1,856,985.00	3,132,002.00	4,875,287.00	0.00
21010101	Salary	1,856,985.00	3,132,002.00	4,875,287.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,146,706.00	2,669,050.00	4,161,228.00	0.00
210201	ALLOWANCES	2,146,706.00	2,669,050.00	4,161,228.00	0.00
21020103	Transport Allowance	426,412.00	572,493.00	858,741.00	0.00
21020104	Rent Supplement	571,391.00	626,600.00	975,056.00	0.00
21020105	Meal Subsidy	188,726.00	240,927.00	361,380.00	0.00
21020106	Utility Allowance	135,610.00	275,565.00	413,347.00	0.00
21020109	Leave Transport Grant	290,471.00	241,300.00	484,455.00	0.00
21020137	Medical Allowance	534,096.00	712,165.00	1,068,249.00	0.00
22	Other Recurrent Costs	10,300,000.00	4,126,965.00	13,000,000.00	0.00
2202	OVERHEAD COST	10,300,000.00	4,126,965.00	13,000,000.00	0.00
220201	Transport & Travelling - General	300,000.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	300,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	2,108,965.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	2,108,965.00	5,000,000.00	0.00
220204	Maintenance Services - General	5,000,000.00	2,018,000.00	7,000,000.00	0.00
22020413	Minor Road Maintenance	5,000,000.00	2,018,000.00	7,000,000.00	0.00
23	Capital Expenditure	426,000,000.00	43,290,933.00	539,267,525.00	191,000,000.00
2302	CONSTRUCTION / PROVISION	396,000,000.00	0.00	449,267,525.00	101,000,000.00
230201	Construction/Provision of Fixed Assets - General	396,000,000.00	0.00	449,267,525.00	101,000,000.00
23020114	Construction / Provision Of Roads	20,000,000.00	0.00	162,767,525.00	0.00
23020139	Construction of Bridges and Culverts	322,000,000.00	0.00	155,500,000.00	0.00
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	54,000,000.00	0.00	131,000,000.00	101,000,000.00

2304	PRESERVATION OF THE ENVIRONMENT	30,000,000.00	43,290,933.00	90,000,000.00	90,000,000.00
230401	Preservation of the Environment - General	30,000,000.00	43,290,933.00	90,000,000.00	90,000,000.00
23040102	Erosion & Flood Control	30,000,000.00	43,290,933.00	90,000,000.00	90,000,000.00

023400200100		Mechanical Section			
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	57,830,099.00	14,020,087.00	45,842,571.00	0.00
21	Personnel Cost	2,830,099.00	4,320,087.00	3,842,571.00	0.00
2101	SALARY	1,121,950.00	2,354,077.00	1,921,917.00	0.00
210101	Salaries and Wages	1,121,950.00	2,354,077.00	1,921,917.00	0.00
21010101	Salary	1,121,950.00	2,354,077.00	1,921,917.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,708,149.00	1,966,010.00	1,920,654.00	0.00
210201	ALLOWANCES	1,708,149.00	1,966,010.00	1,920,654.00	0.00
21020103	Transport Allowance	350,892.00	475,500.00	425,822.00	0.00
21020104	Rent Supplement	424,392.00	470,810.00	384,324.00	0.00
21020105	Meal Subsidy	155,491.00	200,497.00	180,090.00	0.00
21020106	Utility Allowance	110,535.00	229,029.00	205,304.00	0.00
21020109	Leave Transport Grant	221,759.00	235,702.00	190,990.00	0.00
21020137	Medical Allowance	445,080.00	354,472.00	534,124.00	0.00
22	Other Recurrent Costs	55,000,000.00	9,700,000.00	42,000,000.00	0.00
2202	OVERHEAD COST	55,000,000.00	9,700,000.00	42,000,000.00	0.00
220201	Transport & Travelling - General	30,000,000.00	0.00	25,000,000.00	0.00
22020102	Local Travel & Transport - Others	30,000,000.00	0.00	25,000,000.00	0.00
220203	Materials and Supplies - General	2,000,000.00	0.00	2,000,000.00	0.00
22020301	Office Materials and Consumables	2,000,000.00	0.00	2,000,000.00	0.00
220204	Maintenance Services - General	23,000,000.00	9,700,000.00	15,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	23,000,000.00	9,700,000.00	15,000,000.00	0.00

023400300100		Electrical Section			
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	389,279,784.00	201,158,491.00	625,622,086.00	0.00
21	Personnel Cost	2,279,784.00	2,815,437.00	4,122,086.00	0.00
2101	SALARY	1,274,655.00	1,475,668.00	2,076,974.00	0.00
210101	Salaries and Wages	1,274,655.00	1,475,668.00	2,076,974.00	0.00
21010101	Salary	1,274,655.00	1,475,668.00	2,076,974.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,005,129.00	1,339,769.00	2,045,112.00	0.00
210201	ALLOWANCES	1,005,129.00	1,339,769.00	2,045,112.00	0.00
21020103	Transport Allowance	203,711.00	283,978.00	429,369.00	0.00
21020104	Rent Supplement	255,145.00	295,133.00	462,461.00	0.00
21020105	Meal Subsidy	89,022.00	119,678.00	180,691.00	0.00
21020106	Utility Allowance	62,761.00	137,331.00	206,672.00	0.00
21020109	Leave Transport Grant	127,442.00	147,566.00	231,796.00	0.00
21020137	Medical Allowance	267,048.00	356,083.00	534,123.00	0.00
22	Other Recurrent Costs	113,000,000.00	161,720,000.00	158,500,000.00	0.00
2202	OVERHEAD COST	113,000,000.00	161,720,000.00	158,500,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	0.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	1,000,000.00	0.00	500,000.00	0.00
220202	Utilities General	1,000,000.00	0.00	5,000,000.00	0.00
22020201	Electricity Charges	1,000,000.00	0.00	5,000,000.00	0.00
220203	Materials and Supplies - General	3,000,000.00	1,464,000.00	3,000,000.00	0.00
22020301	Office Materials and Consumables	3,000,000.00	1,464,000.00	3,000,000.00	0.00
220204	Maintenance Services - General	108,000,000.00	160,256,000.00	150,000,000.00	0.00
22020410	Maintenance of Street Lightings	108,000,000.00	160,256,000.00	150,000,000.00	0.00
23	Capital Expenditure	274,000,000.00	36,623,054.00	463,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	20,000,000.00	0.00	55,000,000.00	0.00
230101	Purchase of Fixed Assets - General	20,000,000.00	0.00	55,000,000.00	0.00
23010146	Purchase of other ICT equipment	20,000,000.00	0.00	55,000,000.00	0.00

2302	CONSTRUCTION / PROVISION	254,000,000.00	36,623,054.00	393,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	254,000,000.00	36,623,054.00	393,000,000.00	0.00
23020103	Construction/Provision Of Electricity / Solar Power	170,000,000.00	26,714,490.00	120,000,000.00	0.00
23020123	Construction Of Traffic /Street Lights	84,000,000.00	9,908,564.00	273,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	0.00	15,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	0.00	0.00	15,000,000.00	0.00
23030102	Rehabilitation/Repairs - Electricity	0.00	0.00	15,000,000.00	0.00

023400400100 Land & Survey Section		2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	112,556,623.00	13,839,169.00	138,616,791.00	80,000,000.00
21	Personnel Cost	1,156,623.00	1,289,169.00	2,016,791.00	0.00
2101	SALARY	718,308.00	758,873.00	1,171,406.00	0.00
210101	Salaries and Wages	718,308.00	758,873.00	1,171,406.00	0.00
21010101	Salary	718,308.00	758,873.00	1,171,406.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	438,315.00	530,296.00	845,385.00	0.00
210201	ALLOWANCES	438,315.00	530,296.00	845,385.00	0.00
21020103	Transport Allowance	75,520.00	96,992.00	140,489.00	0.00
21020104	Rent Supplement	143,662.00	151,774.00	234,280.00	0.00
21020105	Meal Subsidy	33,235.00	40,420.00	60,631.00	0.00
21020106	Utility Allowance	25,075.00	46,529.00	69,804.00	0.00
21020109	Leave Transport Grant	71,807.00	75,887.00	162,140.00	0.00
21020137	Medical Allowance	89,016.00	118,694.00	178,041.00	0.00
22	Other Recurrent Costs	1,400,000.00	0.00	1,600,000.00	0.00
2202	OVERHEAD COST	1,400,000.00	0.00	1,600,000.00	0.00
220201	Transport & Travelling - General	600,000.00	0.00	600,000.00	0.00
22020102	Local Travel & Transport - Others	600,000.00	0.00	600,000.00	0.00
220203	Materials and Supplies - General	800,000.00	0.00	1,000,000.00	0.00
22020301	Office Materials and Consumables	800,000.00	0.00	1,000,000.00	0.00
23	Capital Expenditure	110,000,000.00	12,550,000.00	135,000,000.00	80,000,000.00
2301	FIXED ASSETS PURCHASED	40,000,000.00	7,650,000.00	45,000,000.00	0.00
230101	Purchase of Fixed Assets - General	40,000,000.00	7,650,000.00	45,000,000.00	0.00
23010101	Purchase/Acquisition Of Land	40,000,000.00	7,650,000.00	45,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	70,000,000.00	4,900,000.00	90,000,000.00	80,000,000.00
230401	Preservation of the Environment - General	70,000,000.00	4,900,000.00	90,000,000.00	80,000,000.00
23040102	Erosion & Flood Control	70,000,000.00	4,900,000.00	90,000,000.00	80,000,000.00

023400500100 Building Section		2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	1,604,064,064.00	551,473,960.00	1,944,385,089.00	0.00
21	Personnel Cost	601,326,267.00	2,187,406.00	6,010,089.00	0.00
2101	SALARY	825,152.00	855,408.00	2,475,245.00	0.00
210101	Salaries and Wages	825,152.00	855,408.00	2,475,245.00	0.00
21010101	Salary	825,152.00	855,408.00	2,475,245.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	600,501,115.00	1,331,998.00	3,534,844.00	0.00
210201	ALLOWANCES	600,501,115.00	1,331,998.00	3,534,844.00	0.00
21020103	Transport Allowance	83,680.00	99,417.00	294,615.00	0.00
21020104	Rent Supplement	165,031.00	171,057.00	495,048.00	0.00
21020105	Meal Subsidy	35,905.00	40,622.00	900,631.00	0.00
21020106	Utility Allowance	28,784.00	46,768.00	139,957.00	0.00
21020107	Entertainment	16,184.00	0.00	26,000.00	0.00
21020109	Leave Transport Grant	82,515.00	855,440.00	242,523.00	0.00
21020117	Domestic Staff Allowance	360,000,000.00	0.00	839,988.00	0.00
21020136	Responsibility Allowance	240,000,000.00	0.00	240,000.00	0.00
21020137	Medical Allowance	89,016.00	118,694.00	356,082.00	0.00
22	Other Recurrent Costs	19,237,797.00	2,100,000.00	18,500,000.00	0.00
2202	OVERHEAD COST	19,237,797.00	2,100,000.00	18,500,000.00	0.00

220201	Transport & Travelling - General	500,000.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	3,500,000.00	0.00	3,500,000.00	0.00
22020301	Office Materials and Consumables	3,500,000.00	0.00	3,500,000.00	0.00
220204	Maintenance Services - General	11,237,797.00	1,000,000.00	10,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	11,237,797.00	1,000,000.00	10,000,000.00	0.00
220206	Other Services - General	4,000,000.00	1,100,000.00	4,000,000.00	0.00
22020603	Residential Rent	4,000,000.00	1,100,000.00	4,000,000.00	0.00
23	Capital Expenditure	983,500,000.00	547,186,554.00	1,919,875,000.00	0.00
2301	FIXED ASSETS PURCHASED	50,000,000.00	5,008,000.00	91,875,000.00	0.00
230101	Purchase of Fixed Assets - General	50,000,000.00	5,008,000.00	91,875,000.00	0.00
23010112	Purchase Of Office Furniture and Fittings	30,000,000.00	0.00	30,000,000.00	0.00
23010121	Purchase Of Residential Furniture	10,000,000.00	0.00	46,875,000.00	0.00
23010133	Purchases Of Surveying Equipment	10,000,000.00	5,008,000.00	15,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	691,500,000.00	460,024,765.00	1,522,500,000.00	0.00
230201	Contruction/Provision of Fixed Assets - General	691,500,000.00	460,024,765.00	1,522,500,000.00	0.00
23020101	Construction/Provision Of Office Buildings	40,000,000.00	0.00	105,500,000.00	0.00
23020102	Construction/Provision Of Residential Buildings	87,500,000.00	10,000,000.00	175,000,000.00	0.00
23020104	Construction/Provision Of Housing	0.00	0.00	150,000,000.00	0.00
23020105	Construction/Provision Of Water Facilities	0.00	0.00	30,000,000.00	0.00
23020106	Construction/Provision Of Hospitals/Health Centres	100,000,000.00	0.00	10,000,000.00	0.00
23020114	Construction / Provision Of Roads	87,000,000.00	260,000,000.00	480,000,000.00	0.00
23020118	Construction / Provision Of Infrastructure	0.00	0.00	50,000,000.00	0.00
23020122	Construction Of Boundary Pillars/ Right Of Ways	12,000,000.00	55,568,376.00	65,000,000.00	0.00
23020124	Construction Of Markets/Parks	0.00	0.00	100,000,000.00	0.00
23020130	Construction / Provision of Wall Fence/Boundary Pillars	55,000,000.00	14,798,939.00	75,000,000.00	0.00
23020131	Construction/Provision Of Religious Structures	310,000,000.00	119,657,450.00	272,000,000.00	0.00
23020133	Construction/Provision Of Public Convenience	0.00	0.00	10,000,000.00	0.00
2303	REHABILITATION / REPAIRS	239,000,000.00	82,153,789.00	302,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	239,000,000.00	82,153,789.00	302,000,000.00	0.00
23030101	Rehabilitation/Repairs Of Residential Buildings	107,000,000.00	55,987,189.00	147,000,000.00	0.00
23030121	Rehabilitation / Repairs Of Office Buildings	36,000,000.00	12,311,000.00	55,000,000.00	0.00
23030139	Rehabilitation/Repairs of Religious Structures	96,000,000.00	13,855,600.00	100,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	3,000,000.00	0.00	3,500,000.00	0.00
230401	Preservation of the Environment - General	3,000,000.00	0.00	3,500,000.00	0.00
23040108	Parks and Gardens	3,000,000.00	0.00	3,500,000.00	0.00

023800100100	Planning				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	28,959,960.00	17,309,408.00	49,908,585.00	0.00
21	Personnel Cost	3,759,960.00	9,515,408.00	24,908,585.00	0.00
2101	SALARY	1,909,116.00	2,031,814.00	12,420,378.00	0.00
210101	Salaries and Wages	1,909,116.00	2,031,814.00	12,420,378.00	0.00
21010101	Salary	1,909,116.00	2,031,814.00	12,420,378.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,850,844.00	7,483,594.00	12,488,207.00	0.00
210201	ALLOWANCES	1,850,844.00	7,483,594.00	12,488,207.00	0.00
21020103	Transport Allowance	228,036.00	291,037.00	2,700,857.00	0.00
21020104	Rent Supplement	376,428.00	406,362.00	2,482,733.00	0.00
21020105	Meal Subsidy	99,708.00	121,087.00	1,138,291.00	0.00
21020106	Utility Allowance	75,228.00	138,928.00	1,303,894.00	0.00
21020107	Entertainment	16,188.00	14,000.00	60,000.00	0.00
21020109	Leave Transport Grant	188,208.00	203,181.00	1,242,033.00	0.00
21020112	Inducement Allowance	240,000.00	160,000.00	0.00	0.00
21020113	Hazard / Hardship Allowance	0.00	0.00	177,601.00	0.00
21020117	Domestic Staff Allowance	360,000.00	559,999.00	0.00	0.00
21020137	Medical Allowance	267,048.00	5,589,000.00	3,382,798.00	0.00
22	Other Recurrent Costs	25,200,000.00	7,794,000.00	25,000,000.00	0.00

2202	OVERHEAD COST	25,200,000.00	7,794,000.00	25,000,000.00	0.00
220201	Transport & Travelling - General	2,000,000.00	395,000.00	2,000,000.00	0.00
22020102	Local Travel & Transport - Others	2,000,000.00	395,000.00	2,000,000.00	0.00
220203	Materials and Supplies - General	7,000,000.00	1,060,000.00	6,000,000.00	0.00
22020301	Office Materials and Consumables	7,000,000.00	1,060,000.00	6,000,000.00	0.00
220204	Maintenance Services - General	2,500,000.00	50,000.00	3,000,000.00	0.00
22020404	Maintenance of Office / IT Equipment	2,500,000.00	50,000.00	3,000,000.00	0.00
220207	Consulting and Professional Services	9,000,000.00	5,109,000.00	9,000,000.00	0.00
22020701	Financial Consulting	9,000,000.00	5,109,000.00	9,000,000.00	0.00
220210	Miscellaneous Expenses - General	4,700,000.00	1,180,000.00	5,000,000.00	0.00
22021044	Committees and Commissions	4,700,000.00	1,180,000.00	5,000,000.00	0.00

023800200100	Research and Statistics				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	36,777,754.52	38,483,089.00	21,806,080.00	0.00
21	Personnel Cost	19,334,754.52	28,098,089.00	3,306,080.00	0.00
2101	SALARY	6,257,498.04	14,380,516.00	1,848,971.00	0.00
210101	Salaries and Wages	6,257,498.04	14,380,516.00	1,848,971.00	0.00
21010101	Salary	6,257,498.04	14,380,516.00	1,848,971.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	13,077,256.48	13,717,573.00	1,457,109.00	0.00
210201	ALLOWANCES	13,077,256.48	13,717,573.00	1,457,109.00	0.00
21020103	Transport Allowance	2,810,568.36	3,626,997.00	287,430.00	0.00
21020104	Rent Supplement	2,448,928.00	2,876,102.00	369,797.00	0.00
21020105	Meal Subsidy	584,604.00	796,102.00	120,661.00	0.00
21020106	Utility Allowance	406,800.00	912,956.00	138,239.00	0.00
21020109	Leave Transport Grant	716,364.00	837,654.00	184,898.00	0.00
21020113	Hazard / Hardship Allowance	1,284,881.28	428,928.00	0.00	0.00
21020137	Medical Allowance	1,780,320.00	214,928.00	356,084.00	0.00
21020149	Consolidated Allowance	3,044,790.84	4,023,906.00	0.00	0.00
22	Other Recurrent Costs	17,443,000.00	10,385,000.00	18,500,000.00	0.00
2202	OVERHEAD COST	17,443,000.00	10,385,000.00	18,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	300,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	300,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	5,943,000.00	4,574,000.00	6,500,000.00	0.00
22020301	Office Materials and Consumables	5,943,000.00	4,574,000.00	6,500,000.00	0.00
220204	Maintenance Services - General	3,000,000.00	1,478,000.00	3,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	3,000,000.00	1,478,000.00	3,000,000.00	0.00
220207	Consulting and Professional Services	8,000,000.00	4,033,000.00	8,000,000.00	0.00
22020701	Financial Consulting	8,000,000.00	4,033,000.00	8,000,000.00	0.00

051700100100	Education (Non-Teaching Staff)				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	671,913,420.10	190,827,431.00	669,007,597.00	0.00
21	Personnel Cost	131,378,370.10	58,093,333.00	202,007,597.00	0.00
2101	SALARY	58,550,035.10	24,775,163.00	83,922,237.00	0.00
210101	Salaries and Wages	58,550,035.10	24,775,163.00	83,922,237.00	0.00
21010101	Salary	58,550,035.10	24,775,163.00	83,922,237.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	72,828,335.00	33,318,170.00	118,085,360.00	0.00
210201	ALLOWANCES	72,828,335.00	33,318,170.00	118,085,360.00	0.00
21020103	Transport Allowance	6,602,549.00	4,677,727.00	12,184,676.00	0.00
21020104	Rent Supplement	7,954,035.00	4,955,035.00	13,772,518.00	0.00
21020105	Meal Subsidy	5,581,427.00	1,964,339.00	5,761,262.00	0.00
21020106	Utility Allowance	3,749,414.00	2,250,193.00	13,077,383.00	0.00
21020107	Entertainment	2,127,632.00	13,423.00	27,300.00	0.00
21020109	Leave Transport Grant	4,950,734.00	2,477,543.00	8,385,197.00	0.00
21020117	Domestic Staff Allowance	4,839,834.00	671,194.00	13,440,000.00	0.00
21020136	Responsibility Allowance	2,283,434.00	23,684.00	260,000.00	0.00

21020137	Medical Allowance	12,415,715.00	5,802,620.00	17,041,936.00	0.00
21020147	Administrative Allowances	22,323,561.00	10,482,412.00	34,135,088.00	0.00
22	Other Recurrent Costs	20,000,000.00	15,152,000.00	30,000,000.00	0.00
2202	OVERHEAD COST	20,000,000.00	15,152,000.00	30,000,000.00	0.00
220203	Materials and Supplies - General	20,000,000.00	15,152,000.00	30,000,000.00	0.00
22020301	Office Materials and Consumables	20,000,000.00	15,152,000.00	20,000,000.00	0.00
22020310	Teaching Aids, Laboratory and Instructional Materials	0.00	0.00	10,000,000.00	0.00
23	Capital Expenditure	520,535,050.00	117,582,098.00	437,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	50,000,000.00	0.00	20,000,000.00	0.00
230101	Purchase of Fixed Assets - General	50,000,000.00	0.00	20,000,000.00	0.00
23010141	Purchase of School Furniture	50,000,000.00	0.00	20,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	280,267,525.00	68,768,398.00	235,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	280,267,525.00	68,768,398.00	235,000,000.00	0.00
23020101	Construction/Provision Of Office Buildings	20,000,000.00	0.00	5,000,000.00	0.00
23020107	Construction/Provision Of Public Schools	93,267,525.00	68,768,398.00	150,000,000.00	0.00
23020127	Construction Of ICT Infrastructures	50,000,000.00	0.00	25,000,000.00	0.00
23020131	Construction/Provision Of Religious Structures	50,000,000.00	0.00	15,000,000.00	0.00
23020132	Construction/Provision Of Other Institutional Structures	67,000,000.00	0.00	40,000,000.00	0.00
2303	REHABILITATION / REPAIRS	30,000,000.00	23,951,000.00	40,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	30,000,000.00	23,951,000.00	40,000,000.00	0.00
23030106	Rehabilitation/Repairs - Public Schools	10,000,000.00	0.00	20,000,000.00	0.00
23030121	Rehabilitation / Repairs Of Office Buildings	20,000,000.00	23,951,000.00	20,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	160,267,525.00	24,862,700.00	142,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	160,267,525.00	24,862,700.00	142,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	160,267,525.00	24,862,700.00	142,000,000.00	0.00

051700200100	Education (Teaching Staff)				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	1,584,741,684.00	846,721,012.00	1,358,748,711.00	0.00
21	Personnel Cost	1,494,741,684.00	846,721,012.00	1,336,748,711.00	0.00
2101	SALARY	747,370,842.00	365,384,592.00	573,212,173.00	0.00
210101	Salaries and Wages	747,370,842.00	365,384,592.00	573,212,173.00	0.00
21010101	Salary	747,370,842.00	365,384,592.00	573,212,173.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	747,370,842.00	481,336,420.00	763,536,538.00	0.00
210201	ALLOWANCES	647,370,842.00	413,149,779.00	695,349,897.00	0.00
21020103	Transport Allowance	79,736,415.00	68,987,265.00	80,821,430.00	0.00
21020104	Rent Supplement	99,373,435.00	73,076,964.00	187,156,528.00	0.00
21020105	Meal Subsidy	38,280,482.00	28,890,113.00	39,385,243.00	0.00
21020106	Utility Allowance	47,008,047.00	33,185,963.00	44,111,734.00	0.00
21020107	Entertainment	32,607,565.00	197,976.00	0.00	0.00
21020109	Leave Transport Grant	55,735,612.00	36,604,042.00	26,585,019.00	0.00
21020112	Inducement Allowance	66,645,068.00	349,293.00	0.00	0.00
21020137	Medical Allowance	95,882,409.00	85,577,230.00	39,385,243.00	0.00
21020156	Professional Teaching Allowance	132,101,809.00	86,280,933.00	277,904,700.00	0.00
210202	Social Contributions	100,000,000.00	68,186,641.00	68,186,641.00	0.00
21020202	17% Government Contributory Pension	100,000,000.00	68,186,641.00	68,186,641.00	0.00
23	Capital Expenditure	90,000,000.00	0.00	22,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	70,000,000.00	0.00	10,000,000.00	0.00
230101	Purchase of Fixed Assets - General	70,000,000.00	0.00	10,000,000.00	0.00
23010105	Purchase Of Motor Vehicles	70,000,000.00	0.00	10,000,000.00	0.00
2303	REHABILITATION / REPAIRS	20,000,000.00	0.00	12,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	20,000,000.00	0.00	12,000,000.00	0.00
23030106	Rehabilitation/Repairs - Public Schools	10,000,000.00	0.00	5,000,000.00	0.00
23030139	Rehabilitation/Repairs of Religious Structures	10,000,000.00	0.00	7,000,000.00	0.00

051700300100	Adult Education				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging

2	EXPENDITURES	7,157,880.00	0.00	8,000,000.00	0.00
22	Other Recurrent Costs	7,157,880.00	0.00	8,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	7,157,880.00	0.00	8,000,000.00	0.00
220401	Local Grants and Contributions	7,157,880.00	0.00	8,000,000.00	0.00
22040102	Grants to State Governments – LEAs Salary	7,157,880.00	0.00	8,000,000.00	0.00

052100100100	Primary Health Care Manager				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	60,000,000.00	9,357,794.00	36,500,000.00	0.00
23	Capital Expenditure	60,000,000.00	9,357,794.00	36,500,000.00	0.00
2301	FIXED ASSETS PURCHASED	13,000,000.00	0.00	13,000,000.00	0.00
230101	Purchase of Fixed Assets - General	13,000,000.00	0.00	13,000,000.00	0.00
23010139	Purchase Of Tricycle	13,000,000.00	0.00	13,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	47,000,000.00	9,357,794.00	23,500,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	47,000,000.00	9,357,794.00	23,500,000.00	0.00
23020130	Construction / Provision of Wall Fence/Boundary Pillars	47,000,000.00	9,357,794.00	23,500,000.00	0.00

052100200100	Curative				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	801,373,432.00	303,588,113.00	844,045,700.00	0.00
21	Personnel Cost	516,602,445.00	244,992,057.00	543,345,700.00	0.00
2101	SALARY	227,635,702.00	140,725,720.00	185,036,238.00	0.00
210101	Salaries and Wages	227,635,702.00	140,725,720.00	185,036,238.00	0.00
21010101	Salary	227,635,702.00	140,725,720.00	185,036,238.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	288,966,743.00	104,266,337.00	358,309,462.00	0.00
210201	ALLOWANCES	243,966,743.00	104,266,337.00	313,309,462.00	0.00
21020103	Transport Allowance	0.00	0.00	11,040,546.00	0.00
21020104	Rent Supplement	0.00	0.00	60,817,788.00	0.00
21020105	Meal Subsidy	0.00	0.00	41,586,824.00	0.00
21020113	Hazard / Hardship Allowance	30,000,000.00	7,570,000.00	11,460,000.00	0.00
21020120	Shift Duty Allowance	6,067,332.00	0.00	5,949,528.00	0.00
21020128	Rural Posting Allowance	0.00	0.00	3,626,472.00	0.00
21020149	Consolidated Allowance	207,899,411.00	96,696,337.00	163,718,000.00	0.00
21020164	Consequential Increase Allowance	0.00	0.00	15,110,304.00	0.00
210202	Social Contributions	45,000,000.00	0.00	45,000,000.00	0.00
21020202	17% Government Contributory Pension	45,000,000.00	0.00	45,000,000.00	0.00
22	Other Recurrent Costs	66,300,000.00	16,996,060.00	30,500,000.00	0.00
2202	OVERHEAD COST	66,300,000.00	16,996,060.00	30,500,000.00	0.00
220201	Transport & Travelling - General	800,000.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	800,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	50,000,000.00	10,323,560.00	15,000,000.00	0.00
22020307	Drugs, Vaccines & Medical Supplies	50,000,000.00	10,323,560.00	15,000,000.00	0.00
220204	Maintenance Services - General	9,000,000.00	460,000.00	7,500,000.00	0.00
22020420	Maintenance of Medical Equipments	2,500,000.00	460,000.00	2,500,000.00	0.00
22020421	Maintenance of Health Institution Buildings	6,500,000.00	0.00	5,000,000.00	0.00
220210	Miscellaneous Expenses - General	6,500,000.00	6,212,500.00	7,000,000.00	0.00
22021049	Special Health Programmes & Initiatives	500,000.00	0.00	1,000,000.00	0.00
22021060	Nutrition Activities	6,000,000.00	6,212,500.00	6,000,000.00	0.00
23	Capital Expenditure	218,470,987.00	41,599,996.00	270,200,000.00	0.00
2301	FIXED ASSETS PURCHASED	7,000,000.00	0.00	6,000,000.00	0.00
230101	Purchase of Fixed Assets - General	7,000,000.00	0.00	6,000,000.00	0.00
23010106	Purchase Of Vans	7,000,000.00	0.00	6,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	117,970,987.00	0.00	158,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	117,970,987.00	0.00	158,000,000.00	0.00
23020106	Construction/Provision Of Hospitals/Health Centres	117,970,987.00	0.00	158,000,000.00	0.00
2303	REHABILITATION / REPAIRS	75,000,000.00	27,724,996.00	65,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	75,000,000.00	27,724,996.00	65,000,000.00	0.00

23030105	Rehabilitation/Repairs-Hospitals/Health Centres	75,000,000.00	27,724,996.00	65,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	18,500,000.00	13,875,000.00	41,200,000.00	0.00
230501	Acquisition of Non-Tangible Asset	18,500,000.00	13,875,000.00	41,200,000.00	0.00
23050108	Special Intervention Programmes and Projects	18,500,000.00	13,875,000.00	41,200,000.00	0.00

053500100100 Preventive (Water, Sanitation and Hygiene)					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	266,400,392.00	79,121,219.00	153,570,553.00	0.00
21	Personnel Cost	185,600,392.00	66,641,219.00	86,570,553.00	0.00
2101	SALARY	9,175,972.00	22,729,644.00	38,557,979.00	0.00
210101	Salaries and Wages	9,175,972.00	22,729,644.00	38,557,979.00	0.00
21010101	Salary	9,175,972.00	22,729,644.00	38,557,979.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	14,724,420.00	29,481,575.00	48,012,574.00	0.00
210201	ALLOWANCES	14,724,420.00	29,481,575.00	48,012,574.00	0.00
21020103	Transport Allowance	0.00	0.00	11,202,816.00	0.00
21020104	Rent Supplement	0.00	0.00	7,546,207.00	0.00
21020113	Hazard / Hardship Allowance	1,500,000.00	1,040,000.00	1,800,000.00	0.00
21020149	Consolidated Allowance	13,224,420.00	28,441,575.00	25,095,821.00	0.00
21020164	Consequential Increase Allowance	0.00	0.00	2,367,730.00	0.00
2103	SOCIAL BENEFITS	161,700,000.00	14,430,000.00	0.00	0.00
210301	Social Benefits	161,700,000.00	14,430,000.00	0.00	0.00
21030104	Contract Staff Gratuity	161,700,000.00	14,430,000.00	0.00	0.00
22	Other Recurrent Costs	52,800,000.00	12,480,000.00	47,000,000.00	0.00
2202	OVERHEAD COST	44,800,000.00	12,480,000.00	37,000,000.00	0.00
220201	Transport & Travelling - General	300,000.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	300,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	12,000,000.00	2,085,000.00	16,000,000.00	0.00
22020301	Office Materials and Consumables	12,000,000.00	2,085,000.00	16,000,000.00	0.00
220204	Maintenance Services - General	7,500,000.00	9,260,000.00	5,000,000.00	0.00
22020403	Maintenance of Office Building / Residential Quarters	7,500,000.00	9,260,000.00	5,000,000.00	0.00
220206	Other Services - General	25,000,000.00	1,135,000.00	15,000,000.00	0.00
22020616	Casual Workers Services	25,000,000.00	1,135,000.00	15,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	8,000,000.00	0.00	10,000,000.00	0.00
220401	Local Grants and Contributions	8,000,000.00	0.00	10,000,000.00	0.00
22040111	Grants to Communities and NGOs	8,000,000.00	0.00	10,000,000.00	0.00
23	Capital Expenditure	28,000,000.00	0.00	20,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	28,000,000.00	0.00	20,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	28,000,000.00	0.00	20,000,000.00	0.00
23020113	Construction / Provision Of Agricultural Facilities	28,000,000.00	0.00	20,000,000.00	0.00

053500300100 Rural Water Supply					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	692,708,960.00	339,149,130.00	838,192,028.00	10,000,000.00
21	Personnel Cost	1,008,960.00	1,144,985.00	2,567,028.00	0.00
2101	SALARY	604,704.00	647,960.00	1,801,812.00	0.00
210101	Salaries and Wages	604,704.00	647,960.00	1,801,812.00	0.00
21010101	Salary	604,704.00	647,960.00	1,801,812.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	404,256.00	497,025.00	765,216.00	0.00
210201	ALLOWANCES	404,256.00	497,025.00	765,216.00	0.00
21020103	Transport Allowance	75,516.00	96,992.00	145,740.00	0.00
21020104	Rent Supplement	120,936.00	129,592.00	207,324.00	0.00
21020105	Meal Subsidy	33,240.00	40,420.00	60,636.00	0.00
21020106	Utility Allowance	25,080.00	46,535.00	69,804.00	0.00
21020109	Leave Transport Grant	60,468.00	64,792.00	103,668.00	0.00
21020137	Medical Allowance	89,016.00	118,694.00	178,044.00	0.00
22	Other Recurrent Costs	103,200,000.00	55,275,000.00	52,500,000.00	0.00
2202	OVERHEAD COST	103,200,000.00	55,275,000.00	52,500,000.00	0.00

220201	Transport & Travelling - General	200,000.00	0.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	200,000.00	0.00	500,000.00	0.00
220203	Materials and Supplies - General	2,000,000.00	0.00	2,000,000.00	0.00
22020301	Office Materials and Consumables	2,000,000.00	0.00	2,000,000.00	0.00
220204	Maintenance Services - General	101,000,000.00	55,275,000.00	50,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,000,000.00	8,000,000.00	10,000,000.00	0.00
22020415	Maintenance of Water Facilities	100,000,000.00	47,275,000.00	40,000,000.00	0.00
23	Capital Expenditure	588,500,000.00	282,729,145.00	783,125,000.00	10,000,000.00
2301	FIXED ASSETS PURCHASED	70,000,000.00	30,862,450.00	140,000,000.00	0.00
230101	Purchase of Fixed Assets - General	70,000,000.00	30,862,450.00	140,000,000.00	0.00
23010155	Purchase of Water Supply Equipment	70,000,000.00	30,862,450.00	140,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	225,000,000.00	135,896,111.00	298,125,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	225,000,000.00	135,896,111.00	298,125,000.00	0.00
23020105	Construction/Provision Of Water Facilities	225,000,000.00	135,896,111.00	298,125,000.00	0.00
2303	REHABILITATION / REPAIRS	243,500,000.00	115,970,584.00	335,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	243,500,000.00	115,970,584.00	335,000,000.00	0.00
23030104	Rehabilitation/Repairs - Water Facilities	163,500,000.00	115,970,584.00	335,000,000.00	0.00
23030121	Rehabilitation / Repairs Of Office Buildings	80,000,000.00	0.00	0.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	50,000,000.00	0.00	10,000,000.00	10,000,000.00
230401	Preservation of the Environment - General	50,000,000.00	0.00	10,000,000.00	10,000,000.00
23040102	Erosion & Flood Control	50,000,000.00	0.00	10,000,000.00	10,000,000.00

055100100100	Community Development Section				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	80,969,651.00	58,748,549.00	508,771,298.00	0.00
21	Personnel Cost	3,169,651.00	3,589,149.00	6,011,298.00	0.00
2101	SALARY	1,545,796.00	2,010,973.00	3,081,344.00	0.00
210101	Salaries and Wages	1,545,796.00	2,010,973.00	3,081,344.00	0.00
21010101	Salary	1,545,796.00	2,010,973.00	3,081,344.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,623,855.00	1,578,176.00	2,929,954.00	0.00
210201	ALLOWANCES	1,623,855.00	1,578,176.00	2,929,954.00	0.00
21020103	Transport Allowance	365,676.00	564,300.00	841,257.00	0.00
21020104	Rent Supplement	309,144.00	303,251.00	609,263.00	0.00
21020105	Meal Subsidy	156,687.00	237,375.00	356,651.00	0.00
21020106	Utility Allowance	103,680.00	272,153.00	408,578.00	0.00
21020109	Leave Transport Grant	154,572.00	201,097.00	304,631.00	0.00
21020137	Medical Allowance	534,096.00	0.00	409,574.00	0.00
22	Other Recurrent Costs	17,800,000.00	24,550,000.00	462,760,000.00	0.00
2202	OVERHEAD COST	1,800,000.00	3,650,000.00	6,000,000.00	0.00
220201	Transport & Travelling - General	300,000.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	300,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	1,000,000.00	3,450,000.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	1,000,000.00	3,450,000.00	5,000,000.00	0.00
220204	Maintenance Services - General	500,000.00	200,000.00	0.00	0.00
22020416	Maintenance of Parks / Gardens	500,000.00	200,000.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	16,000,000.00	20,900,000.00	456,760,000.00	0.00
220401	Local Grants and Contributions	16,000,000.00	20,900,000.00	456,760,000.00	0.00
22040103	Grants to State Governments – Recurrent Security Support	0.00	0.00	87,000,000.00	0.00
22040111	Grants to Communities and NGOs	16,000,000.00	20,900,000.00	369,760,000.00	0.00
23	Capital Expenditure	60,000,000.00	30,609,400.00	40,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	60,000,000.00	30,609,400.00	40,000,000.00	0.00
230101	Purchase of Fixed Assets - General	60,000,000.00	30,609,400.00	40,000,000.00	0.00
23010127	Purchase Of Agricultural Equipment and Improved Inputs	30,000,000.00	22,609,400.00	30,000,000.00	0.00
23010150	Purchase of Livestocks	30,000,000.00	8,000,000.00	10,000,000.00	0.00

055100200100	Information, Youth, Sport & Culture				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging

2	EXPENDITURES	28,782,032.00	13,400,974.00	83,979,487.00	0.00
21	Personnel Cost	1,702,032.00	2,775,974.00	3,099,487.00	0.00
2101	SALARY	976,464.00	1,377,491.00	1,696,079.00	0.00
210101	Salaries and Wages	976,464.00	1,377,491.00	1,696,079.00	0.00
21010101	Salary	976,464.00	1,377,491.00	1,696,079.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	725,568.00	1,398,483.00	1,403,408.00	0.00
210201	ALLOWANCES	725,568.00	1,398,483.00	1,403,408.00	0.00
21020103	Transport Allowance	144,360.00	306,441.00	287,429.00	0.00
21020104	Rent Supplement	195,288.00	283,369.00	333,997.00	0.00
21020105	Meal Subsidy	63,804.00	132,485.00	120,661.00	0.00
21020106	Utility Allowance	46,440.00	148,624.00	138,239.00	0.00
21020109	Leave Transport Grant	97,644.00	141,808.00	166,999.00	0.00
21020137	Medical Allowance	178,032.00	385,756.00	356,083.00	0.00
22	Other Recurrent Costs	7,080,000.00	10,625,000.00	22,080,000.00	0.00
2202	OVERHEAD COST	7,080,000.00	10,625,000.00	22,080,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	400,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	1,000,000.00	400,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	9,585,000.00	20,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	9,585,000.00	20,000,000.00	0.00
220210	Miscellaneous Expenses - General	1,080,000.00	640,000.00	1,080,000.00	0.00
22021003	Publicity and Advertisements	1,080,000.00	640,000.00	1,080,000.00	0.00
23	Capital Expenditure	20,000,000.00	0.00	58,800,000.00	0.00
2301	FIXED ASSETS PURCHASED	20,000,000.00	0.00	58,800,000.00	0.00
230101	Purchase of Fixed Assets - General	20,000,000.00	0.00	58,800,000.00	0.00
23010126	Purchase Of Sporting / Gaming Equipment	20,000,000.00	0.00	58,800,000.00	0.00

055100300100	Social Welfare Section				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	248,566,014.00	103,631,455.00	418,564,048.00	0.00
21	Personnel Cost	27,940,014.00	2,399,288.00	14,438,048.00	0.00
2101	SALARY	2,975,757.00	1,100,628.00	4,277,157.00	0.00
210101	Salaries and Wages	2,975,757.00	1,100,628.00	4,277,157.00	0.00
21010101	Salary	2,975,757.00	1,100,628.00	4,277,157.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	24,964,257.00	1,298,660.00	10,160,891.00	0.00
210201	ALLOWANCES	24,964,257.00	1,298,660.00	10,160,891.00	0.00
21020103	Transport Allowance	5,886,779.00	313,055.00	3,107,828.00	0.00
21020104	Rent Supplement	5,232,692.00	265,237.00	1,309,080.00	0.00
21020105	Meal Subsidy	2,607,783.00	134,413.00	973,781.00	0.00
21020106	Utility Allowance	2,403,216.00	108,146.00	763,615.00	0.00
21020109	Leave Transport Grant	2,616,346.00	133,146.00	1,582,255.00	0.00
21020137	Medical Allowance	6,217,441.00	344,663.00	2,424,332.00	0.00
22	Other Recurrent Costs	55,626,000.00	32,337,000.00	204,126,000.00	0.00
2202	OVERHEAD COST	45,126,000.00	15,980,000.00	77,126,000.00	0.00
220201	Transport & Travelling - General	2,000,000.00	500,000.00	2,000,000.00	0.00
22020102	Local Travel & Transport - Others	2,000,000.00	500,000.00	2,000,000.00	0.00
220203	Materials and Supplies - General	10,000,000.00	9,490,000.00	15,000,000.00	0.00
22020301	Office Materials and Consumables	10,000,000.00	9,490,000.00	15,000,000.00	0.00
220210	Miscellaneous Expenses - General	33,126,000.00	5,990,000.00	60,126,000.00	0.00
22021007	Welfare Packages	8,000,000.00	5,990,000.00	10,000,000.00	0.00
22021059	Council of Ulama, Hisba & Other Religious Groups Activities	25,126,000.00	0.00	50,126,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	10,500,000.00	16,357,000.00	127,000,000.00	0.00
220401	Local Grants and Contributions	10,500,000.00	16,357,000.00	127,000,000.00	0.00
22040103	Grants to State Governments – Recurrent Security Support	0.00	0.00	112,000,000.00	0.00
22040115	Assistance and Donations to Individual	10,500,000.00	16,357,000.00	15,000,000.00	0.00
23	Capital Expenditure	165,000,000.00	68,895,167.00	200,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	125,000,000.00	37,940,000.00	70,000,000.00	0.00
230101	Purchase of Fixed Assets - General	125,000,000.00	37,940,000.00	70,000,000.00	0.00

23010127	Purchase Of Agricultural Equipment and Improved Inputs	95,000,000.00	37,940,000.00	50,000,000.00	0.00
23010129	Purchase Of Industrial Equipment	30,000,000.00	0.00	20,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	30,000,000.00	0.00	30,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	30,000,000.00	0.00	30,000,000.00	0.00
23020118	Construction / Provision Of Infrastructure	30,000,000.00	0.00	30,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	10,000,000.00	30,955,167.00	100,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	10,000,000.00	30,955,167.00	100,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	10,000,000.00	30,955,167.00	100,000,000.00	0.00

055100400100 Trade Section and Cooperatives					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	397,192,049.00	14,177,462.00	400,527,034.00	0.00
21	Personnel Cost	492,049.00	735,462.00	3,027,034.00	0.00
2101	SALARY	225,265.00	338,495.00	1,646,052.00	0.00
210101	Salaries and Wages	225,265.00	338,495.00	1,646,052.00	0.00
21010101	Salary	225,265.00	338,495.00	1,646,052.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	266,784.00	396,967.00	1,380,982.00	0.00
210201	ALLOWANCES	266,784.00	396,967.00	1,380,982.00	0.00
21020103	Transport Allowance	59,352.00	92,319.00	283,968.00	0.00
21020104	Rent Supplement	51,048.00	67,735.00	322,591.00	0.00
21020105	Meal Subsidy	25,524.00	39,235.00	119,484.00	0.00
21020106	Utility Allowance	16,320.00	45,135.00	137,561.00	0.00
21020109	Leave Transport Grant	25,524.00	33,849.00	161,295.00	0.00
21020137	Medical Allowance	89,016.00	118,694.00	356,083.00	0.00
22	Other Recurrent Costs	6,700,000.00	4,650,000.00	8,500,000.00	0.00
2202	OVERHEAD COST	6,700,000.00	4,650,000.00	6,500,000.00	0.00
220201	Transport & Travelling - General	200,000.00	250,000.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	200,000.00	250,000.00	500,000.00	0.00
220203	Materials and Supplies - General	500,000.00	2,200,000.00	1,000,000.00	0.00
22020301	Office Materials and Consumables	500,000.00	2,200,000.00	1,000,000.00	0.00
220204	Maintenance Services - General	6,000,000.00	2,200,000.00	5,000,000.00	0.00
22020412	Maintenance of Markets / Public Places	6,000,000.00	2,200,000.00	5,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	0.00	0.00	2,000,000.00	0.00
220401	Local Grants and Contributions	0.00	0.00	2,000,000.00	0.00
22040115	Assistance and Donations to Individual	0.00	0.00	2,000,000.00	0.00
23	Capital Expenditure	390,000,000.00	8,792,000.00	389,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	190,000,000.00	0.00	115,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	190,000,000.00	0.00	115,000,000.00	0.00
23020124	Construction Of Markets/Parks	35,000,000.00	0.00	65,000,000.00	0.00
23020132	Construction/Provision Of Other Institutional Structures	35,000,000.00	0.00	10,000,000.00	0.00
23020147	Construction/Provision of Workshops/Laboratories	120,000,000.00	0.00	40,000,000.00	0.00
2303	REHABILITATION / REPAIRS	150,000,000.00	0.00	115,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	150,000,000.00	0.00	115,000,000.00	0.00
23030124	Rehabilitation/Repairs- Markets/Parks	150,000,000.00	0.00	115,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	50,000,000.00	8,792,000.00	159,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	50,000,000.00	8,792,000.00	159,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	50,000,000.00	8,792,000.00	159,000,000.00	0.00

055100500100 Traditional/Religious Affairs					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	175,000,000.00	138,097,851.00	314,000,000.00	0.00
22	Other Recurrent Costs	125,000,000.00	135,946,141.00	250,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	125,000,000.00	135,946,141.00	250,000,000.00	0.00
220401	Local Grants and Contributions	125,000,000.00	135,946,141.00	250,000,000.00	0.00
22040113	Contribution to Traditional Councils	125,000,000.00	135,946,141.00	250,000,000.00	0.00
23	Capital Expenditure	50,000,000.00	2,151,710.00	64,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	20,000,000.00	0.00	44,000,000.00	0.00

230201	Contruccion/Provision of Fixed Assets - General	20,000,000.00	0.00	44,000,000.00	0.00
23020131	Construction/Provision Of Religious Structures	20,000,000.00	0.00	44,000,000.00	0.00
2303	REHABILITATION / REPAIRS	30,000,000.00	2,151,710.00	20,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	30,000,000.00	2,151,710.00	20,000,000.00	0.00
23030139	Rehabilitation/Repairs of Religious Structures	30,000,000.00	2,151,710.00	20,000,000.00	0.00
