

State	JIGAWA
Local Government	KAUGAMA
Year	2026

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

Revenue by Economic	2026 Budget
Opening Balance	7,122,000.00
Statutory Allocation	2,709,400,000.00
VAT	3,696,630,000.00
Other FAAC	3,759,750,000.00
LG IGR	195,100,000.00
Share of State IGR	-
Other (Capital Receipts)	-
Total Revenue	10,368,002,000.00

Expenditure by Economic	2026 Budget
Personnel	2,590,645,080.00
Grants / Contributions to State	-
Other Recurrent	3,193,586,000.00
Capital	4,583,770,920.00
Total Expenditure	10,368,002,000.00

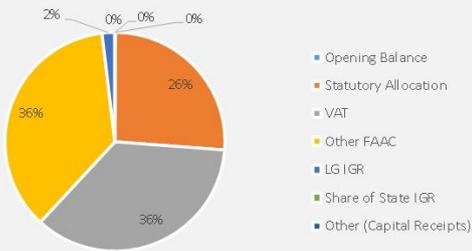
Expenditure by Sector	2026 Budget
Education	1,752,880,122.00
Health	662,329,198.00
Other Social	2,463,736,646.00
Agriculture	482,891,109.00
Other Economic	3,968,345,666.00
Administration	1,037,819,259.00
Law and Justice	-
Total Expenditure	10,368,002,000.00

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Contribution of the LGC to the State Ministry of Local Government for Joint Capital Pro	450,000,000.00
Women/Youth Empowerment Programme	300,000,000.00
Construction of Drainage and Culvert at Kwandiga, Marke, Jae, Dakayyawa, KuikyarGirb	150,000,000.00
Construction of 5 Blocks of 2 Bedrooms Prototypes Houses	150,000,000.00
Purchase and Installatoin of Street Solar Light at Gareru, Zaburan, Adumin Gasau, Hadi	100,000,000.00
Provision of High Tension Line at Arbus, Yarda, Bultuwa, and Girbobob	100,000,000.00
Costruction of 3KM Feeder Road from Yalo to Unguwar Jibrin	100,000,000.00
Contribution of the LGC to the State Ministry of Local Government for Joint Capital Pro	100,000,000.00
Social Securities Intervention Programme	100,000,000.00
Construction of 11No 5 Daily Prayer Mosques	88,000,000.00
<i>Other Capital Projects</i>	2,945,770,920.00
Total	4,583,770,920.00

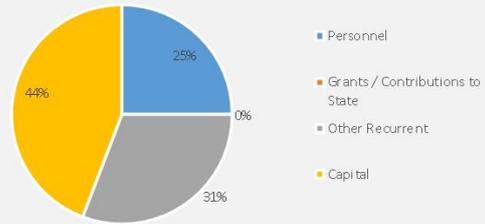
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
Arbus	133,000,000.00	133,000,000.00
Askandu	40,158,791.00	40,158,791.00
Dabuwaran	30,000,000.00	30,000,000.00
Dakaiyawa	284,793,420.00	284,793,420.00
Hadin	23,250,000.00	23,250,000.00
Jae	44,778,804.00	44,778,804.00
Jarkasa	-	-
Kaugama Ward	462,000,000.00	462,000,000.00
Marke	51,016,623.00	51,016,623.00
Unguwar Jibrin	1,875,000.00	1,875,000.00
Yalo	163,000,000.00	163,000,000.00
LG Wide (KAUGAMA)	9,134,129,362.00	3,349,898,282.00
Total	10,368,002,000.00	4,583,770,920.00

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

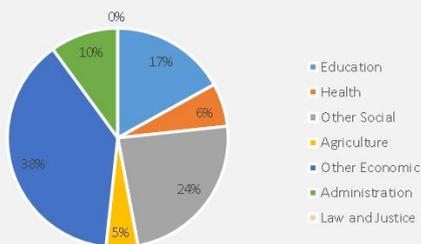
Where is the Money coming from?



What is the Money being spent On?



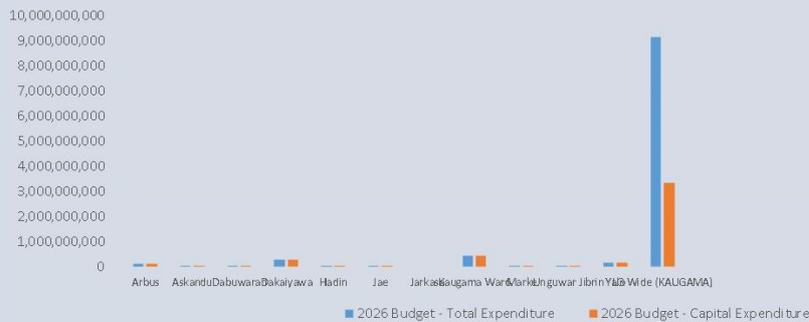
Who is Spending the Money?



Inflows and Outflows



Where is the Money being Spent?



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



317216 - KAUGAMA Local Government, Jigawa State - 2026 Budget: Summary

Item	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
Opening Balance			7,122,000.00	
Recurrent Revenue	6,183,908,496.00	4,160,436,008.65	10,360,880,000.00	588,000,000.00
11 - LOCAL GOVT. SHARE OF FAAC	6,169,998,496.00	4,129,055,599.00	10,165,780,000.00	588,000,000.00
12 - Independent Revenue	13,910,000.00	31,380,409.65	195,100,000.00	-
Recurrent Expenditure	4,005,214,518.19	2,733,368,639.28	5,784,231,080.00	-
21 - Personnel Cost	2,436,810,638.19	1,574,629,777.28	2,590,645,080.00	-
22 - Other Recurrent Costs	1,568,403,880.00	1,158,738,862.00	3,193,586,000.00	-
Transfer to Capital Account	2,178,693,977.81	1,427,067,369.37	4,583,770,920.00	588,000,000.00
Capital Receipts	-	-	-	-
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-
23 - Capital Expenditure	2,194,433,419.00	1,875,248,871.00	4,583,770,920.00	588,000,000.00
Total Revenue (including OB)	6,183,908,496.00	4,160,436,008.65	10,368,002,000.00	588,000,000.00
Total Expenditure	6,199,647,937.19	4,608,617,510.28	10,368,002,000.00	588,000,000.00
Closing Balance	- 15,739,441.19	- 448,181,501.63	-	-

317216 - KAUGAMA 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	2,590,645,080.00	3,193,586,000.00	5,784,231,080.00	4,583,770,920.00	10,368,002,000.00
010000000000	Administrative	203,419,259.00	491,400,000.00	694,819,259.00	343,000,000.00	1,037,819,259.00
011100000000	OFFICE OF THE LG CHAIRMAN	56,435,219.00	178,200,000.00	234,635,219.00	-	234,635,219.00
011100100100	Chairman	52,363,067.00	176,000,000.00	228,363,067.00	-	228,363,067.00
011108000100	Internal Audit Office	4,072,152.00	2,200,000.00	6,272,152.00	-	6,272,152.00
011200000000	LOCAL GOVT LEGISLATIVES COUNCIL	29,591,852.00	67,200,000.00	96,791,852.00	-	96,791,852.00
011200100100	Legislative Council	29,591,852.00	67,200,000.00	96,791,852.00	-	96,791,852.00
012500000000	ADMIN AND GENERAL SERVICES	117,392,188.00	246,000,000.00	363,392,188.00	343,000,000.00	706,392,188.00
012500100100	Office of the Director Admin and General Services	117,392,188.00	246,000,000.00	363,392,188.00	343,000,000.00	706,392,188.00
020000000000	Economic	481,824,646.00	1,272,000,000.00	1,753,824,646.00	2,697,412,129.00	4,451,236,775.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	57,847,689.00	90,000,000.00	147,847,689.00	335,043,420.00	482,891,109.00
021500100100	Agriculture Section	12,293,089.00	26,000,000.00	38,293,089.00	328,043,420.00	366,336,509.00
021500200100	Forestry Section	17,559,594.00	26,000,000.00	43,559,594.00	7,000,000.00	50,559,594.00
021500300100	Livestock Section (Veterinary)	27,995,006.00	38,000,000.00	65,995,006.00	-	65,995,006.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	254,466,062.00	711,000,000.00	965,466,062.00	-	965,466,062.00
022001000100	Account section	137,600,978.00	700,000,000.00	837,600,978.00	-	837,600,978.00
022002000100	Revenue Section	116,865,084.00	11,000,000.00	127,865,084.00	-	127,865,084.00
023400000000	DEPARTMENT OF WORKS & HOUSING	43,110,512.00	395,000,000.00	438,110,512.00	2,362,368,709.00	2,800,479,221.00
023400100100	Road & Communication Section	4,391,155.00	32,000,000.00	36,391,155.00	-	36,391,155.00
023400200100	Mechanical Section	15,985,848.00	85,000,000.00	100,985,848.00	-	100,985,848.00
023400300100	Electrical Section	6,392,138.00	213,000,000.00	219,392,138.00	517,778,804.00	737,170,942.00
023400400100	Land & Survey Section	7,866,544.00	11,000,000.00	18,866,544.00	245,000,000.00	263,866,544.00
023400500100	Building Section	8,474,827.00	54,000,000.00	62,474,827.00	1,599,589,905.00	1,662,064,732.00
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	126,400,383.00	76,000,000.00	202,400,383.00	-	202,400,383.00
023800100100	Planning	126,400,383.00	47,000,000.00	173,400,383.00	-	173,400,383.00
023800200100	Research and Statistics	-	29,000,000.00	29,000,000.00	-	29,000,000.00
050000000000	Social	1,905,401,175.00	1,430,186,000.00	3,335,587,175.00	1,543,358,791.00	4,878,945,966.00
051700000000	LOCAL EDUCATION AUTHORITY	1,331,807,818.00	60,000,000.00	1,391,807,818.00	361,072,304.00	1,752,880,122.00
051700100100	Education (Non-Teaching Staff)	44,194,752.00	50,000,000.00	94,194,752.00	361,072,304.00	455,267,056.00
051700200100	Education (Teaching Staff)	1,287,613,066.00	-	1,287,613,066.00	-	1,287,613,066.00
051700300100	Adult Education	-	10,000,000.00	10,000,000.00	-	10,000,000.00
052100000000	PRIMARY HEALTH CARE	352,042,711.00	123,000,000.00	475,042,711.00	187,286,487.00	662,329,198.00
052100100100	Primary Health Care Manager	-	-	-	187,286,487.00	187,286,487.00
052100200100	Curative	352,042,711.00	123,000,000.00	475,042,711.00	-	475,042,711.00
053500000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	140,788,269.00	273,500,000.00	414,288,269.00	455,000,000.00	869,288,269.00
053500100100	Preventive (Water, Sanitation and Hygiene)	133,942,788.00	53,000,000.00	186,942,788.00	-	186,942,788.00
053500300100	Rural Water Supply	6,845,481.00	220,500,000.00	227,345,481.00	455,000,000.00	682,345,481.00
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	80,762,377.00	973,686,000.00	1,054,448,377.00	540,000,000.00	1,594,448,377.00
055100100100	Community Development Section	20,458,070.00	414,480,000.00	434,938,070.00	-	434,938,070.00
055100200100	Information, Youth, Sport & Culture	14,724,614.00	34,080,000.00	48,804,614.00	10,000,000.00	58,804,614.00
055100300100	Social Welfare Section	31,411,274.00	253,126,000.00	284,537,274.00	160,000,000.00	444,537,274.00
055100400100	Trade Section and Cooperatives	14,168,419.00	22,000,000.00	36,168,419.00	370,000,000.00	406,168,419.00
055100500100	Traditional/Religious Affairs	-	250,000,000.00	250,000,000.00	-	250,000,000.00

317216 - KAUGAMA Local Government, Jigawa State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Revenue	6,183,908,496.00	4,160,436,008.65	10,360,880,000.00	588,000,000.00
020000000000	Economic	6,182,238,496.00	4,154,384,308.65	10,346,630,000.00	588,000,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	520,000.00	344,880.00	1,200,000.00	-
021500100100	Agriculture Section	500,000.00	336,880.00	1,100,000.00	-
021500200100	Forestry Section	20,000.00	8,000.00	100,000.00	-
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	6,177,248,496.00	4,139,501,378.65	10,316,130,000.00	588,000,000.00
022001000100	Account section	6,177,248,496.00	4,139,501,378.65	10,316,130,000.00	588,000,000.00
023400000000	DEPARTMENT OF WORKS & HOUSING	3,320,000.00	14,374,050.00	27,400,000.00	-
023400100100	Road & Communication Section	500,000.00	-	50,000.00	-
023400200100	Mechanical Section	120,000.00	286,550.00	1,200,000.00	-
023400300100	Electrical Section	500,000.00	830,000.00	2,000,000.00	-
023400400100	Land & Survey Section	2,050,000.00	13,235,000.00	24,000,000.00	-
023400500100	Building Section	150,000.00	22,500.00	150,000.00	-
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	1,150,000.00	164,000.00	1,900,000.00	-
023800100100	Planning	1,150,000.00	164,000.00	1,750,000.00	-
023800400100	Procurement Section	-	-	150,000.00	-
050000000000	Social	1,670,000.00	6,051,700.00	14,250,000.00	-
051700000000	LOCAL EDUCATION AUTHORITY	-	-	50,000.00	-
051700400100	Other Education	-	-	50,000.00	-
052100000000	PRIMARY HEALTH CARE	-	-	50,000.00	-
052100200100	Curative	-	-	50,000.00	-
053500000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	150,000.00	258,210.00	800,000.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	150,000.00	258,210.00	800,000.00	-
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	1,520,000.00	5,793,490.00	13,350,000.00	-
055100100100	Community Development Section	70,000.00	3,215,050.00	7,600,000.00	-
055100200100	Information, Youth, Sport & Culture	330,000.00	396,150.00	1,050,000.00	-
055100400100	Trade Section and Cooperatives	1,120,000.00	2,182,290.00	4,700,000.00	-

317216 - KAUGAMA Local Government, Jigawa State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
1	Revenue	6,183,908,496.00	4,160,436,008.65	10,360,880,000.00	588,000,000.00
11	LOCAL GOVT. SHARE OF FAAC	6,169,998,496.00	4,129,055,599.00	10,165,780,000.00	588,000,000.00
1101	LOCAL GOVT. SHARE OF FAAC	6,169,998,496.00	4,129,055,599.00	10,165,780,000.00	588,000,000.00
110101	LOCAL GOVT. SHARE OF STATUTORY REVENUES	1,260,000,000.00	1,906,152,634.00	2,709,400,000.00	588,000,000.00
11010101	Statutory Allocation	1,260,000,000.00	1,906,152,634.00	2,709,400,000.00	588,000,000.00
110102	LOCAL GOVT. SHARE OF VAT	2,559,998,496.00	1,730,256,928.00	3,696,630,000.00	-
11010201	Share of VAT	2,559,998,496.00	1,730,256,928.00	3,696,630,000.00	-
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	2,350,000,000.00	492,646,037.00	3,759,750,000.00	-
11010301	Excess Crude Oil Revenue	-	21,519,720.00	120,000,000.00	-
11010302	Excess Non-Oil	800,000,000.00	256,159,489.00	1,256,750,000.00	-
11010303	Exchange Gain	450,000,000.00	128,767,853.00	1,283,000,000.00	-
11010306	FOREX Equalization Mineral	1,000,000,000.00	80,915,804.00	1,000,000,000.00	-
11010308	Solid Mineral	100,000,000.00	5,283,171.00	100,000,000.00	-
12	Independent Revenue	13,910,000.00	31,380,409.65	195,100,000.00	-
1202	NON-TAX REVENUE	13,910,000.00	31,380,409.65	195,100,000.00	-
120201	Licenses - General	1,170,000.00	4,390,110.00	11,200,000.00	-
12020105	Radio / Television Station Licenses	50,000.00	-	300,000.00	-
12020111	Bake House Licenses	100,000.00	34,210.00	150,000.00	-
12020115	Dane Gun Licenses	-	3,169,000.00	7,000,000.00	-
12020116	Cattle Dealer Licenses	100,000.00	-	100,000.00	-
12020117	Dried Fish & Meat Licenses	100,000.00	7,000.00	100,000.00	-
12020120	Hawker's Permits	20,000.00	46,050.00	300,000.00	-
12020122	Produce Buying Licenses	100,000.00	52,850.00	300,000.00	-
12020130	Cinematograph Licenses	30,000.00	-	50,000.00	-
12020134	Patent Medicine & Drug Stores Licenses	-	-	50,000.00	-
12020135	Private School Licenses	-	-	50,000.00	-
12020148	Food and Water Processing Licence	-	224,000.00	600,000.00	-
12020149	Communication Equipment Installation Permit	500,000.00	830,000.00	2,000,000.00	-
12020162	Welding Machine License	20,000.00	-	50,000.00	-
12020163	Auto Spare Parts	50,000.00	4,500.00	50,000.00	-
12020164	Building Materials / Block Making Licence Fees	100,000.00	22,500.00	100,000.00	-
120204	Fees - General	8,640,000.00	23,670,529.65	47,250,000.00	-
12020403	Earning from Contract / Programme	1,000,000.00	-	3,000,000.00	-
12020427	Tender Fees	5,000,000.00	10,445,779.65	20,000,000.00	-
12020443	Birth & Death Registration Fees	1,100,000.00	164,000.00	1,200,000.00	-
12020447	Land Use Fees	500,000.00	12,200,000.00	20,000,000.00	-
12020449	Business/Trade Operating Fees	120,000.00	570,700.00	1,500,000.00	-
12020451	Timber & Forest Fees	20,000.00	8,000.00	100,000.00	-
12020454	Parking Fees	-	258,000.00	1,000,000.00	-
12020459	Right Of Occupancy Fees	250,000.00	-	200,000.00	-
12020460	Building Plan Approval Fees	50,000.00	-	50,000.00	-
12020479	Motor Vehicles, Taxi and Motor Cycle Registration Fees	50,000.00	24,050.00	100,000.00	-
12020494	Annual Communication Equipment Installation/ Optic Fibre Laying Fees	500,000.00	-	50,000.00	-
12020499	Slaughter Stock Fees	50,000.00	-	50,000.00	-
120206	Sales - General	100,000.00	-	2,000,000.00	-
12020604	Sales of Stores / Scraps / Unserviceable Items	100,000.00	-	2,000,000.00	-
120207	Earnings - General	1,500,000.00	2,284,770.00	4,800,000.00	-
12020708	Earnings from Agricultural Produce	200,000.00	277,030.00	600,000.00	-

317216 - KAUGAMA Local Government, Jigawa State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
12020709	Earnings from Tourism/Culture/Arts Centres	300,000.00	396,150.00	1,000,000.00	-
12020711	Earnings from Commercial Activities	1,000,000.00	1,611,590.00	3,200,000.00	-
120208	Rent on Government Buildings - General	1,300,000.00	1,035,000.00	2,300,000.00	-
12020801	Rent on Government Quarters	300,000.00	-	300,000.00	-
12020803	Rent on Government Buildings	1,000,000.00	1,035,000.00	2,000,000.00	-
120209	Rent on Land & Others - General	50,000.00	-	2,050,000.00	-
12020901	Rent on Government Land	-	-	1,000,000.00	-
12020908	Ground Rent and Penalties	-	-	500,000.00	-
12020910	Certificate of Temporary Permit	50,000.00	-	550,000.00	-
120210	REPAYMENTS - GENERAL	1,050,000.00	-	2,500,000.00	-
12021002	Repayment of Motor Vehicle Advances	-	-	100,000.00	-
12021004	Repayment of Motor Vehicle Refurbishing Loan	50,000.00	-	200,000.00	-
12021010	Repayment of Bicycle Loan	-	-	150,000.00	-
12021016	Repayment / Recoveries of Economic Empowerment Loans	500,000.00	-	1,000,000.00	-
12021018	Repayment of Professional Advances	-	-	50,000.00	-
12021021	Unclaimed Deposits	500,000.00	-	1,000,000.00	-
120211	Investment Income	-	-	1,000,000.00	-
12021102	Dividend on Investment	-	-	1,000,000.00	-
120213	Reimbursement - General	100,000.00	-	122,000,000.00	-
12021317	Reimbursement of Cost of Collections of PAYE	100,000.00	-	122,000,000.00	-

317216 - KAUGAMA 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>10,360,880,000.00</i>
01	FEDERATION ACCOUNT	10,165,780,000.00
011	FAAC DIRECT ALLOCATION	10,165,780,000.00
01101	FAAC DIRECT ALLOCATION	10,165,780,000.00
02	CONSOLIDATED REVENUE FUND	195,100,000.00
021	MAIN ENVELOP	195,100,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	195,100,000.00

317216 - KAUGAMA Local Government, Jigawa State - 2026 Budget: Capital Receipts

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

317216 - KAUGAMA Local Government, Jigawa State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Expenditure	6,199,647,937.19	4,608,617,510.28	10,368,002,000.00	588,000,000.00
01000000000	Administrative	815,224,438.00	510,418,118.00	1,037,819,259.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	129,059,431.00	59,597,749.00	234,635,219.00	-
011100100100	Chairman	124,363,067.00	57,266,840.00	228,363,067.00	-
011108000100	Internal Audit Office	4,696,364.00	2,330,909.00	6,272,152.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	77,400,227.00	31,739,003.00	96,791,852.00	-
011200100100	Legislative Council	77,400,227.00	31,739,003.00	96,791,852.00	-
01250000000	ADMIN AND GENERAL SERVICES	608,764,780.00	419,081,366.00	706,392,188.00	-
012500100100	Office of the Director Admin and General Services	608,764,780.00	419,081,366.00	706,392,188.00	-
02000000000	Economic	2,303,120,516.00	2,357,627,423.28	4,451,236,775.00	338,000,000.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	155,707,875.00	101,888,560.00	482,891,109.00	105,000,000.00
021500100100	Agriculture Section	98,984,862.00	88,930,887.00	366,336,509.00	100,000,000.00
021500200100	Forestry Section	22,935,397.00	3,866,026.00	50,559,594.00	5,000,000.00
021500300100	Livestock Section (Veterinary)	33,787,616.00	9,091,647.00	65,995,006.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	641,838,508.00	533,608,642.00	965,466,062.00	-
022001000100	Account section	614,429,992.00	523,019,572.00	837,600,978.00	-
022002000100	Revenue Section	27,408,516.00	10,589,070.00	127,865,084.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	1,388,932,527.00	1,656,330,826.28	2,800,479,221.00	233,000,000.00
023400100100	Road & Communication Section	13,720,684.00	5,200,387.28	36,391,155.00	-
023400200100	Mechanical Section	56,330,027.00	33,409,053.00	100,985,848.00	-
023400300100	Electrical Section	385,356,327.00	134,420,012.00	737,170,942.00	233,000,000.00
023400400100	Land & Survey Section	66,743,784.00	16,066,561.00	263,866,544.00	-
023400500100	Building Section	866,781,705.00	1,467,234,813.00	1,662,064,732.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	116,641,606.00	65,799,395.00	202,400,383.00	-
023800100100	Planning	116,641,606.00	65,799,395.00	173,400,383.00	-
023800200100	Research and Statistics	-	-	29,000,000.00	-
05000000000	Social	3,081,302,983.19	1,740,571,969.00	4,878,945,966.00	250,000,000.00
05170000000	LOCAL EDUCATION AUTHORITY	1,721,642,347.31	1,033,076,029.00	1,752,880,122.00	-
051700100100	Education (Non-Teaching Staff)	392,128,484.00	154,653,827.00	455,267,056.00	-
051700200100	Education (Teaching Staff)	1,322,355,983.31	878,422,202.00	1,287,613,066.00	-
051700300100	Adult Education	7,157,880.00	-	10,000,000.00	-
05210000000	PRIMARY HEALTH CARE	462,150,283.00	225,808,646.00	662,329,198.00	-
052100100100	Primary Health Care Manager	96,586,487.00	-	187,286,487.00	-
052100200100	Curative	365,563,796.00	225,808,646.00	475,042,711.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	448,363,762.88	203,031,711.00	869,288,269.00	220,000,000.00
053500100100	Preventive (Water, Sanitation and Hygiene)	139,929,792.88	49,203,600.00	186,942,788.00	-
053500300100	Rural Water Supply	308,433,970.00	153,828,111.00	682,345,481.00	220,000,000.00
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	449,146,590.00	278,655,583.00	1,594,448,377.00	30,000,000.00
055100100100	Community Development Section	38,467,712.00	27,434,511.00	434,938,070.00	-
055100200100	Information, Youth, Sport & Culture	24,095,988.00	9,537,384.00	58,804,614.00	-
055100300100	Social Welfare Section	175,412,396.00	102,247,287.00	444,537,274.00	30,000,000.00
055100400100	Trade Section and Cooperatives	91,170,494.00	27,740,898.00	406,168,419.00	-
055100500100	Traditional/Religious Affairs	120,000,000.00	111,695,503.00	250,000,000.00	-

317216 - KAUGAMA Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	2,436,810,638.19	1,574,629,777.28	2,590,645,080.00	-
01000000000	Administrative	189,131,043.00	145,692,379.00	203,419,259.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	55,859,431.00	31,960,749.00	56,435,219.00	-
011100100100	Chairman	52,363,067.00	29,629,840.00	52,363,067.00	-
011108000100	Internal Audit Office	3,496,364.00	2,330,909.00	4,072,152.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	29,400,227.00	13,739,003.00	29,591,852.00	-
011200100100	Legislative Council	29,400,227.00	13,739,003.00	29,591,852.00	-
01250000000	ADMIN AND GENERAL SERVICES	103,871,385.00	99,992,627.00	117,392,188.00	-
012500100100	Office of the Director Admin and General Services	103,871,385.00	99,992,627.00	117,392,188.00	-
02000000000	Economic	299,938,283.00	195,621,112.28	481,824,646.00	-
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	41,051,187.00	17,531,560.00	57,847,689.00	-
021500100100	Agriculture Section	7,828,174.00	6,478,887.00	12,293,889.00	-
021500200100	Forestry Section	12,435,397.00	3,866,026.00	17,559,594.00	-
021500300100	Livestock Section (Veterinary)	20,787,616.00	7,186,647.00	27,995,006.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	139,138,508.00	98,298,683.00	254,466,062.00	-
022001000100	Account section	123,929,992.00	88,159,613.00	137,600,978.00	-
022002000100	Revenue Section	15,208,516.00	10,139,070.00	116,865,084.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	31,106,982.00	20,696,474.28	43,110,512.00	-
023400100100	Road & Communication Section	3,220,684.00	1,985,587.28	4,391,155.00	-
023400200100	Mechanical Section	11,330,027.00	7,553,382.00	15,985,848.00	-
023400300100	Electrical Section	5,585,325.00	3,563,546.00	6,392,138.00	-
023400400100	Land & Survey Section	4,543,784.00	3,029,186.00	7,866,544.00	-
023400500100	Building Section	6,427,162.00	4,564,773.00	8,474,827.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	88,641,606.00	59,094,395.00	126,400,383.00	-
023800100100	Planning	88,641,606.00	59,094,395.00	126,400,383.00	-
05000000000	Social	1,947,741,312.19	1,233,316,286.00	1,905,401,175.00	-
05170000000	LOCAL EDUCATION AUTHORITY	1,436,812,163.31	954,726,341.00	1,331,807,818.00	-
051700100100	Education (Non-Teaching Staff)	114,456,180.00	76,304,139.00	44,194,752.00	-
051700200100	Education (Teaching Staff)	1,322,355,983.31	878,422,202.00	1,287,613,066.00	-
05210000000	PRIMARY HEALTH CARE	302,563,796.00	190,768,596.00	352,042,711.00	-
052100200100	Curative	302,563,796.00	190,768,596.00	352,042,711.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	117,363,762.88	40,259,576.00	140,788,269.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	109,929,792.88	35,303,600.00	133,942,788.00	-
053500300100	Rural Water Supply	7,433,970.00	4,955,976.00	6,845,481.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	91,001,590.00	47,561,773.00	80,762,377.00	-
055100100100	Community Development Section	27,967,712.00	18,645,136.00	20,458,070.00	-
055100200100	Information, Youth, Sport & Culture	8,935,988.00	5,957,384.00	14,724,614.00	-
055100300100	Social Welfare Section	48,926,396.00	19,511,592.00	31,411,274.00	-
055100400100	Trade Section and Cooperatives	5,171,494.00	3,447,661.00	14,168,419.00	-

317216 - KAUGAMA Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Other Recurrent Expenditure	1,568,403,880.00	1,158,738,862.00	3,193,586,000.00	-
010000000000	Administrative	244,700,000.00	188,276,764.00	491,400,000.00	-
011100000000	OFFICE OF THE LG CHAIRMAN	73,200,000.00	27,637,000.00	178,200,000.00	-
011100100100	Chairman	72,000,000.00	27,637,000.00	176,000,000.00	-
011108000100	Internal Audit Office	1,200,000.00	-	2,200,000.00	-
011200000000	LOCAL GOVT LEGISLATIVES COUNCIL	48,000,000.00	18,000,000.00	67,200,000.00	-
011200100100	Legislative Council	48,000,000.00	18,000,000.00	67,200,000.00	-
012500000000	ADMIN AND GENERAL SERVICES	123,500,000.00	142,639,764.00	246,000,000.00	-
012500100100	Office of the Director Admin and General Services	123,500,000.00	142,639,764.00	246,000,000.00	-
020000000000	Economic	845,900,000.00	619,193,580.00	1,272,000,000.00	-
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	44,500,000.00	12,205,000.00	90,000,000.00	-
021500100100	Agriculture Section	26,000,000.00	10,300,000.00	26,000,000.00	-
021500200100	Forestry Section	5,500,000.00	-	26,000,000.00	-
021500300100	Livestock Section (Veterinary)	13,000,000.00	1,905,000.00	38,000,000.00	-
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	502,700,000.00	435,309,959.00	711,000,000.00	-
022001000100	Account section	490,500,000.00	434,859,959.00	700,000,000.00	-
022002000100	Revenue Section	12,200,000.00	450,000.00	11,000,000.00	-
023400000000	DEPARTMENT OF WORKS & HOUSING	270,700,000.00	164,973,621.00	395,000,000.00	-
023400100100	Road & Communication Section	10,500,000.00	3,214,800.00	32,000,000.00	-
023400200100	Mechanical Section	45,000,000.00	25,855,671.00	85,000,000.00	-
023400300100	Electrical Section	174,500,000.00	111,098,883.00	213,000,000.00	-
023400400100	Land & Survey Section	3,200,000.00	3,560,000.00	11,000,000.00	-
023400500100	Building Section	37,500,000.00	21,244,267.00	54,000,000.00	-
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	28,000,000.00	6,705,000.00	76,000,000.00	-
023800100100	Planning	28,000,000.00	6,705,000.00	47,000,000.00	-
023800200100	Research and Statistics	-	-	29,000,000.00	-
050000000000	Social	477,803,880.00	351,268,518.00	1,430,186,000.00	-
051700000000	LOCAL EDUCATION AUTHORITY	22,157,880.00	21,751,000.00	60,000,000.00	-
051700100100	Education (Non-Teaching Staff)	15,000,000.00	21,751,000.00	50,000,000.00	-
051700300100	Adult Education	7,157,880.00	-	10,000,000.00	-
052100000000	PRIMARY HEALTH CARE	63,000,000.00	35,040,050.00	123,000,000.00	-
052100200100	Curative	63,000,000.00	35,040,050.00	123,000,000.00	-
053500000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	169,000,000.00	116,757,335.00	273,500,000.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	30,000,000.00	13,900,000.00	53,000,000.00	-
053500300100	Rural Water Supply	139,000,000.00	102,857,335.00	220,500,000.00	-
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	223,646,000.00	177,720,133.00	973,686,000.00	-
055100100100	Community Development Section	10,500,000.00	8,789,375.00	414,480,000.00	-
055100200100	Information, Youth, Sport & Culture	11,160,000.00	2,520,000.00	34,080,000.00	-
055100300100	Social Welfare Section	76,486,000.00	54,715,255.00	253,126,000.00	-
055100400100	Trade Section and Cooperatives	5,500,000.00	-	22,000,000.00	-
055100500100	Traditional/Religious Affairs	120,000,000.00	111,695,503.00	250,000,000.00	-

317216 - KAUGAMA Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Capital Expenditure	2,194,433,419.00	1,875,248,871.00	4,583,770,920.00	588,000,000.00
010000000000	Administrative	381,393,395.00	176,448,975.00	343,000,000.00	-
012500000000	ADMIN AND GENERAL SERVICES	381,393,395.00	176,448,975.00	343,000,000.00	-
012500100100	Office of the Director Admin and General Services	381,393,395.00	176,448,975.00	343,000,000.00	-
020000000000	Economic	1,157,282,233.00	1,542,812,731.00	2,697,412,129.00	338,000,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	70,156,688.00	72,152,000.00	335,043,420.00	105,000,000.00
021500100100	Agriculture Section	65,156,688.00	72,152,000.00	328,043,420.00	100,000,000.00
021500200100	Forestry Section	5,000,000.00	-	7,000,000.00	5,000,000.00
023400000000	DEPARTMENT OF WORKS & HOUSING	1,087,125,545.00	1,470,660,731.00	2,362,368,709.00	233,000,000.00
023400300100	Electrical Section	205,271,002.00	19,757,583.00	517,778,804.00	233,000,000.00
023400400100	Land & Survey Section	59,000,000.00	9,477,375.00	245,000,000.00	-
023400500100	Building Section	822,854,543.00	1,441,425,773.00	1,599,589,905.00	-
050000000000	Social	655,757,791.00	155,987,165.00	1,543,358,791.00	250,000,000.00
051700000000	LOCAL EDUCATION AUTHORITY	262,672,304.00	56,598,688.00	361,072,304.00	-
051700100100	Education (Non-Teaching Staff)	262,672,304.00	56,598,688.00	361,072,304.00	-
052100000000	PRIMARY HEALTH CARE	96,586,487.00	-	187,286,487.00	-
052100100100	Primary Health Care Manager	96,586,487.00	-	187,286,487.00	-
053500000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	162,000,000.00	46,014,800.00	455,000,000.00	220,000,000.00
053500300100	Rural Water Supply	162,000,000.00	46,014,800.00	455,000,000.00	220,000,000.00
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	134,499,000.00	53,373,677.00	540,000,000.00	30,000,000.00
055100200100	Information, Youth, Sport & Culture	4,000,000.00	1,060,000.00	10,000,000.00	-
055100300100	Social Welfare Section	50,000,000.00	28,020,440.00	160,000,000.00	30,000,000.00
055100400100	Trade Section and Cooperatives	80,499,000.00	24,293,237.00	370,000,000.00	-

317216 - KAUGAMA Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	6,199,647,937.19	4,608,617,510.28	10,368,002,000.00	588,000,000.00
21	Personnel Cost	2,436,810,638.19	1,574,629,777.28	2,590,645,080.00	-
2101	SALARY	1,016,415,560.00	634,976,006.28	1,051,409,543.00	-
210101	Salaries and Wages	1,016,415,560.00	634,976,006.28	1,051,409,543.00	-
21010101	Salary	991,868,868.00	618,611,345.28	1,026,862,851.00	-
21010103	Consolidated Revenue Fund Charges - Salaries	24,546,692.00	16,364,661.00	24,546,692.00	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,396,395,078.19	937,147,771.00	1,515,235,537.00	-
210201	ALLOWANCES	1,191,395,078.19	807,284,419.00	1,290,235,537.00	-
21020103	Transport Allowance	136,131,496.00	90,990,864.00	182,832,661.00	-
21020104	Rent Supplement	157,109,757.00	104,739,830.00	193,038,721.00	-
21020105	Meal Subsidy	54,321,272.00	36,211,171.00	73,881,587.00	-
21020106	Utility Allowance	51,622,181.00	34,414,842.00	72,018,082.00	-
21020107	Entertainment	5,407,026.00	3,596,291.00	14,500,866.00	-
21020109	Leave Transport Grant	81,363,647.00	84,826,886.00	88,410,776.00	-
21020111	In-lieu of Overtime / Agency Allowance	-	-	480,000.00	-
21020112	Inducement Allowance	19,958,260.00	10,195,024.00	11,331,456.00	-
21020113	Hazard / Hardship Allowance	14,698,952.00	9,799,302.00	12,121,784.00	-
21020116	Academic Allowance	-	-	30,000.00	-
21020117	Domestic Staff Allowance	13,624,646.00	9,083,093.00	21,461,942.00	-
21020122	Motor Vehicle Maintenance Allowance	10,180,866.00	6,787,238.00	6,334,642.00	-
21020123	Constituency Allowance	2,144,292.00	234,849.00	2,144,292.00	-
21020136	Responsibility Allowance	128,864,465.00	85,909,640.00	98,684,872.00	-
21020137	Medical Allowance	165,378,910.00	111,514,701.00	169,340,748.00	-
21020138	Furniture Allowance	7,918,302.00	5,278,868.00	7,918,302.00	-
21020149	Consolidated Allowance	194,497,786.88	129,665,186.00	121,179,061.00	-
21020156	Professional Teaching Allowance	126,054,917.31	84,036,634.00	131,047,443.00	-
21020163	Medical Staff Teaching Allowance	7,200,000.00	-	25,000,000.00	-
21020173	Once-in-4-Years Furniture Allowance	14,918,302.00	-	14,918,302.00	-
21020178	Casual Workers/Ad-hoc Staff Allowances	-	-	43,560,000.00	-
210202	Social Contributions	205,000,000.00	129,863,352.00	225,000,000.00	-
21020202	17% Government Contributory Pension	205,000,000.00	129,863,352.00	225,000,000.00	-
2103	SOCIAL BENEFITS	24,000,000.00	2,506,000.00	24,000,000.00	-
210301	Social Benefits	24,000,000.00	2,506,000.00	24,000,000.00	-
21030108	Social Security Benefits	24,000,000.00	2,506,000.00	24,000,000.00	-
22	Other Recurrent Costs	1,568,403,880.00	1,158,738,862.00	3,193,586,000.00	-
2202	OVERHEAD COST	1,067,746,000.00	711,875,123.00	2,089,106,000.00	-
220201	Transport & Travelling - General	71,600,000.00	19,677,547.00	246,200,000.00	-
22020101	Local Travel & Transport - Training	43,600,000.00	10,465,060.00	215,200,000.00	-
22020102	Local Travel & Transport - Others	28,000,000.00	9,212,487.00	31,000,000.00	-
220202	Utilities General	500,000.00	-	500,000.00	-
22020205	Water rates & Charges	500,000.00	-	500,000.00	-
220203	Materials and Supplies - General	249,486,000.00	142,333,944.00	515,000,000.00	-
22020301	Office Materials and Consumables	157,000,000.00	76,948,100.00	230,000,000.00	-
22020302	Books	15,000,000.00	21,751,000.00	50,000,000.00	-
22020304	Magazines & Periodicals	5,000,000.00	3,330,000.00	15,000,000.00	-
22020305	Printing of Non-security Documents	19,000,000.00	10,350,000.00	40,000,000.00	-
22020306	Printing of Security Documents	10,000,000.00	3,414,800.00	30,000,000.00	-
22020311	Foodstuff / Catering Materials Supplies	20,000,000.00	21,099,489.00	100,000,000.00	-

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Code	Economic Item	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
22020318	Disaster Relief Materials	23,486,000.00	5,440,555.00	50,000,000.00	-
220204	Maintenance Services - General	401,080,000.00	274,907,632.00	654,000,000.00	-
22020401	Maintenance of Motor Vehicles / Transport Equipment	48,000,000.00	31,985,803.00	105,000,000.00	-
22020402	Maintenance of Office Furniture	8,000,000.00	3,000,000.00	18,000,000.00	-
22020406	Other Maintenance Services	64,080,000.00	69,509,890.00	180,000,000.00	-
22020410	Maintenance of Street Lightings	150,000,000.00	73,488,060.00	150,000,000.00	-
22020415	Maintenance of Water Facilities	130,000,000.00	96,923,879.00	200,000,000.00	-
22020427	Maintenance of Electricity/Solar Power	1,000,000.00	-	1,000,000.00	-
220205	Training - General	38,000,000.00	42,549,000.00	100,000,000.00	-
22020501	Local Training	38,000,000.00	42,549,000.00	100,000,000.00	-
220206	Other Services - General	39,000,000.00	14,304,000.00	126,126,000.00	-
22020602	Office/Store Rent	2,000,000.00	-	20,000,000.00	-
22020604	Security Vote (Including Operations)	32,000,000.00	14,304,000.00	36,000,000.00	-
22020608	Rental of Plants, Equipments & Machinaries	2,000,000.00	-	2,000,000.00	-
22020616	Casual Workers Services	3,000,000.00	-	68,126,000.00	-
220207	Consulting and Professional Services	5,000,000.00	-	15,000,000.00	-
22020701	Financial Consulting	5,000,000.00	-	15,000,000.00	-
220208	Fuel and Lubricant - General	4,000,000.00	3,000,000.00	13,200,000.00	-
22020801	Motor Vehicle Fuel Cost	4,000,000.00	3,000,000.00	13,200,000.00	-
220210	Miscellaneous Expenses - General	259,080,000.00	215,103,000.00	419,080,000.00	-
22021001	Refreshment and Meals (Entertainment & Hospitality)	12,000,000.00	6,678,000.00	25,000,000.00	-
22021002	Honorarium and Sitting Allowance Payments	-	-	24,000,000.00	-
22021003	Publicity and Advertisements	1,080,000.00	-	1,080,000.00	-
22021004	Medical Expenses	10,000,000.00	4,280,000.00	50,000,000.00	-
22021010	Direct Teaching & Laboratory Cost	1,000,000.00	-	1,000,000.00	-
22021041	Contingency Reserve - Recurrent	200,000,000.00	189,520,000.00	300,000,000.00	-
22021044	Committees and Commissions	25,000,000.00	3,625,000.00	18,000,000.00	-
22021085	ODF Sustainability and Routine Immunization	10,000,000.00	11,000,000.00	-	-
2203	LOANS AND ADVANCES	500,000.00	3,330,000.00	1,000,000.00	-
220301	Staff Loans and Advances	500,000.00	3,330,000.00	1,000,000.00	-
22030103	Refurbishing Advances	500,000.00	3,330,000.00	1,000,000.00	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL	275,157,880.00	247,939,707.00	793,480,000.00	-
220401	Local Grants and Contributions	275,157,880.00	247,939,707.00	793,480,000.00	-
22040103	Grants to State Governments – Recurrent Security Support	80,000,000.00	83,309,427.00	120,000,000.00	-
22040106	Grants to State Governments – Contribution to MLG (0.5%)	-	-	8,000,000.00	-
22040109	Grants to Government Owned Companies – Recurrent	68,000,000.00	52,934,777.00	100,000,000.00	-
22040111	Grants to Communities and NGOs	-	-	305,480,000.00	-
22040112	Grant to Academic Institutions	7,157,880.00	-	10,000,000.00	-
22040113	Contribution to Traditional Councils	120,000,000.00	111,695,503.00	250,000,000.00	-
2206	PUBLIC DEBT CHARGES	25,000,000.00	44,673,500.00	60,000,000.00	-
220604	DOMESTIC PRINCIPAL	25,000,000.00	44,673,500.00	60,000,000.00	-
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	25,000,000.00	44,673,500.00	60,000,000.00	-
2207	Transfers - Payments	200,000,000.00	150,920,532.00	250,000,000.00	-
220701	Transfer to Fund Recurrent Expenditure - Payments	200,000,000.00	150,920,532.00	250,000,000.00	-
22070105	Stabilization Funds	200,000,000.00	150,920,532.00	250,000,000.00	-
23	Capital Expenditure	2,194,433,419.00	1,875,248,871.00	4,583,770,920.00	588,000,000.00
2301	FIXED ASSETS PURCHASED	452,393,395.00	190,890,148.00	576,043,420.00	70,000,000.00
230101	Purchase of Fixed Assets - General	452,393,395.00	190,890,148.00	576,043,420.00	70,000,000.00

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Code	Economic Item	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
23010101	Purchase/Acquisition Of Land	6,000,000.00	-	10,000,000.00	-
23010102	Purchase of Office Buildings	12,000,000.00	-	12,000,000.00	-
23010104	Purchase of Motor Cycles	2,000,000.00	-	17,000,000.00	-
23010105	Purchase Of Motor Vehicles	266,393,395.00	176,448,975.00	155,000,000.00	-
23010112	Purchase Of Office Furniture and Fittings	26,000,000.00	7,581,173.00	116,000,000.00	-
23010122	Purchase Of Health / Medical Equipment	15,000,000.00	-	20,000,000.00	-
23010126	Purchase Of Sporting / Gaming Equipment	4,000,000.00	1,060,000.00	10,000,000.00	-
23010127	Purchase Of Agricultural Equipment and Improved Inputs	103,000,000.00	-	105,000,000.00	5,000,000.00
23010128	Purchase Of Security Equipment	10,000,000.00	-	30,000,000.00	-
23010139	Purchase Of Tricycle	-	-	13,000,000.00	-
23010155	Purchase of Water Supply Equipment	8,000,000.00	5,800,000.00	88,043,420.00	65,000,000.00
2302	CONSTRUCTION / PROVISION	1,176,305,651.00	674,427,425.00	2,885,742,731.00	453,000,000.00
230201	Construction/Provision of Fixed Assets - General	1,176,305,651.00	674,427,425.00	2,885,742,731.00	453,000,000.00
23020101	Construction/Provision Of Office Buildings	13,000,000.00	-	101,000,000.00	-
23020102	Construction/Provision Of Residential Buildings	-	-	196,891,623.00	-
23020103	Construction/Provision Of Electricity / Solar Power	184,778,804.00	19,757,583.00	607,778,804.00	283,000,000.00
23020104	Construction/Provision Of Housing	75,000,000.00	146,379,607.00	20,000,000.00	-
23020105	Construction/Provision Of Water Facilities	157,000,000.00	46,014,800.00	370,000,000.00	170,000,000.00
23020106	Construction/Provision Of Hospitals/Health Centres	152,000,000.00	100,000,000.00	77,000,000.00	-
23020107	Construction/Provision Of Public Schools	100,672,304.00	-	109,072,304.00	-
23020114	Construction / Provision Of Roads	20,000,000.00	9,477,375.00	250,000,000.00	-
23020118	Construction / Provision Of Infrastructure	200,000,000.00	269,000,000.00	504,000,000.00	-
23020124	Construction Of Markets/Parks	10,000,000.00	-	170,000,000.00	-
23020126	Construction/Provision Of Cemeteries	20,000,000.00	60,545,080.00	40,000,000.00	-
23020127	Construction Of ICT Infrastructures	-	-	50,000,000.00	-
23020129	Construction Of Irrigation Facilities	10,000,000.00	5,473,250.00	60,000,000.00	-
23020130	Construction / Provision of Wall Fence/Boundary Pillars	32,000,000.00	-	32,000,000.00	-
23020131	Construction/Provision Of Religious Structures	143,854,543.00	17,779,730.00	233,000,000.00	-
23020133	Construction/Provision Of Public Convenience	55,000,000.00	-	10,000,000.00	-
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	-	-	50,000,000.00	-
23020148	Construction/Provision of Environment Facilities	3,000,000.00	-	5,000,000.00	-
2303	REHABILITATION / REPAIRS	202,578,685.00	66,331,476.00	176,784,769.00	-
230301	Rehabilitation/Repairs of Fixed Assets - General	202,578,685.00	66,331,476.00	176,784,769.00	-
23030101	Rehabilitation/Repairs Of Residential Buildings	26,000,000.00	19,647,227.00	40,698,282.00	-
23030102	Rehabilitation/Repairs - Electricity	20,492,198.00	-	30,000,000.00	-
23030104	Rehabilitation/Repairs - Water Facilities	5,000,000.00	-	5,000,000.00	-
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	11,086,487.00	-	11,086,487.00	-
23030121	Rehabilitation / Repairs Of Office Buildings	110,000,000.00	46,684,249.00	60,000,000.00	-
23030131	Rehabilitation/Repairs of Other Infrastructure	30,000,000.00	-	30,000,000.00	-
2304	PRESERVATION OF THE ENVIRONMENT	-	-	30,000,000.00	30,000,000.00
230401	Preservation of the Environment - General	-	-	30,000,000.00	30,000,000.00
23040101	Tree Planting	-	-	30,000,000.00	30,000,000.00
2305	OTHER CAPITAL PROJECTS	363,155,688.00	943,599,822.00	915,200,000.00	35,000,000.00
230501	Acquisition of Non-Tangible Asset	363,155,688.00	943,599,822.00	915,200,000.00	35,000,000.00
23050101	Research & Development and Census/Surveys	132,156,688.00	71,516,373.00	180,000,000.00	30,000,000.00
23050108	Special Intervention Programmes and Projects	230,999,000.00	872,083,449.00	735,200,000.00	5,000,000.00

317216 - KAUGAMA Local Government, Jigawa State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Expenditure	6,199,647,937.19	4,608,617,510.28	10,368,002,000.00	588,000,000.00
701	GENERAL PUBLIC SERVICES	2,232,861,240.00	1,790,703,500.00	3,426,685,704.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	968,298,166.00	668,084,942.00	1,278,893,133.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	401,763,294.00	215,454,818.00	427,154,919.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	566,534,872.00	452,630,124.00	851,738,214.00	-
7013	GENERAL SERVICES	757,406,386.00	626,098,818.00	1,159,792,571.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	131,641,606.00	65,799,395.00	217,400,383.00	-
70133	OTHER GENERAL SERVICES	625,764,780.00	560,299,423.00	942,392,188.00	-
7017	PUBLIC DEBT TRANSACTIONS	57,156,688.00	59,591,185.00	100,000,000.00	-
70171	PUBLIC DEBT TRANSACTIONS	57,156,688.00	59,591,185.00	100,000,000.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	450,000,000.00	436,928,555.00	888,000,000.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	450,000,000.00	436,928,555.00	888,000,000.00	-
704	ECONOMIC AFFAIRS	582,629,719.00	217,486,923.28	1,715,564,053.00	383,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	20,671,494.00	3,447,661.00	206,168,419.00	-
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	20,671,494.00	3,447,661.00	206,168,419.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	106,551,187.00	41,009,810.00	364,847,689.00	100,000,000.00
70421	AGRICULTURE	85,615,790.00	37,143,784.00	316,288,095.00	95,000,000.00
70422	FORESTRY	20,935,397.00	3,866,026.00	48,559,594.00	5,000,000.00
7043	FUEL AND ENERGY	385,356,327.00	134,420,012.00	857,170,942.00	283,000,000.00
70435	ELECTRICITY	385,356,327.00	134,420,012.00	857,170,942.00	283,000,000.00
7045	TRANSPORT	70,050,711.00	38,609,440.28	237,377,003.00	-
70451	ROAD TRANSPORT	70,050,711.00	38,609,440.28	237,377,003.00	-
7046	COMMUNICATION	-	-	50,000,000.00	-
70461	COMMUNICATION	-	-	50,000,000.00	-
705	ENVIRONMENTAL PROTECTION	282,929,792.88	119,226,055.00	474,986,208.00	30,000,000.00
7051	WASTE MANAGEMENT	197,929,792.88	49,203,600.00	201,942,788.00	-
70511	WASTE MANAGEMENT	197,929,792.88	49,203,600.00	201,942,788.00	-
7052	WASTE WATER MANAGEMENT	25,000,000.00	9,477,375.00	173,043,420.00	-
70521	WASTE WATER MANAGEMENT	25,000,000.00	9,477,375.00	173,043,420.00	-
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	30,000,000.00	-	30,000,000.00	-
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	30,000,000.00	-	30,000,000.00	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	30,000,000.00	60,545,080.00	70,000,000.00	30,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	30,000,000.00	60,545,080.00	70,000,000.00	30,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	478,572,628.00	992,199,097.00	1,411,214,827.00	170,000,000.00
7061	HOUSING DEVELOPMENT	121,670,946.00	52,045,453.00	366,931,276.00	-
70611	HOUSING DEVELOPMENT	121,670,946.00	52,045,453.00	366,931,276.00	-
7062	COMMUNITY DEVELOPMENT	48,467,712.00	786,325,533.00	491,938,070.00	-
70621	COMMUNITY DEVELOPMENT	48,467,712.00	786,325,533.00	491,938,070.00	-
7063	WATER SUPPLY	308,433,970.00	153,828,111.00	552,345,481.00	170,000,000.00
70631	WATER SUPPLY	308,433,970.00	153,828,111.00	552,345,481.00	170,000,000.00
707	HEALTH	570,150,283.00	325,808,646.00	740,329,198.00	-
7072	OUTPATIENT SERVICES	18,500,000.00	-	41,200,000.00	-
70722	SPECIALIZED MEDICAL SERVICES	18,500,000.00	-	41,200,000.00	-
7073	HOSPITAL SERVICES	105,000,000.00	100,000,000.00	25,000,000.00	-
70732	SPECIALIZED HOSPITAL SERVICES	5,000,000.00	-	5,000,000.00	-
70733	MEDICAL AND MATERNITY CENTRE SERVICES	100,000,000.00	100,000,000.00	20,000,000.00	-
7074	PUBLIC HEALTH SERVICES	446,650,283.00	225,808,646.00	674,129,198.00	-
70741	PUBLIC HEALTH SERVICES	446,650,283.00	225,808,646.00	674,129,198.00	-

317216 - KAUGAMA Local Government, Jigawa State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
708	RECREATION, CULTURE AND RELIGION	172,950,531.00	27,317,114.00	296,804,614.00	-
7081	RECREATIONAL AND SPORTING SERVICES	79,095,988.00	9,537,384.00	63,804,614.00	-
70811	RECREATIONAL AND SPORTING SERVICES	79,095,988.00	9,537,384.00	63,804,614.00	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	93,854,543.00	17,779,730.00	233,000,000.00	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	93,854,543.00	17,779,730.00	233,000,000.00	-
709	EDUCATION	1,651,642,347.31	976,477,341.00	1,602,880,122.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,534,484,467.31	976,477,341.00	1,472,880,122.00	-
70912	PRIMARY EDUCATION	1,534,484,467.31	976,477,341.00	1,472,880,122.00	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	74,157,880.00	-	77,000,000.00	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	74,157,880.00	-	77,000,000.00	-
7098	EDUCATION N.E.C.	43,000,000.00	-	53,000,000.00	-
70981	EDUCATION N.E.C	43,000,000.00	-	53,000,000.00	-
710	SOCIAL PROTECTION	227,911,396.00	159,398,834.00	699,537,274.00	5,000,000.00
7104	FAMILY AND CHILDREN	125,412,396.00	74,226,847.00	284,537,274.00	-
71041	FAMILY AND CHILDREN	125,412,396.00	74,226,847.00	284,537,274.00	-
7105	UNEMPLOYMENT	102,499,000.00	85,171,987.00	415,000,000.00	5,000,000.00
71051	UNEMPLOYMENT	102,499,000.00	85,171,987.00	415,000,000.00	5,000,000.00

317216 - KAUGAMA Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	2,436,810,638.19	1,574,629,777.28	2,590,645,080.00	-
701	GENERAL PUBLIC SERVICES	416,911,157.00	303,085,457.00	584,285,704.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	224,398,166.00	143,998,435.00	340,493,133.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	81,763,294.00	43,368,843.00	81,954,919.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	142,634,872.00	100,629,592.00	258,538,214.00	-
7013	GENERAL SERVICES	192,512,991.00	159,087,022.00	243,792,571.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	88,641,606.00	59,094,395.00	126,400,383.00	-
70133	OTHER GENERAL SERVICES	103,871,385.00	99,992,627.00	117,392,188.00	-
704	ECONOMIC AFFAIRS	66,358,717.00	34,081,736.28	98,785,249.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	5,171,494.00	3,447,661.00	14,168,419.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	5,171,494.00	3,447,661.00	14,168,419.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	41,051,187.00	17,531,560.00	57,847,689.00	-
70421	AGRICULTURE	28,615,790.00	13,665,534.00	40,288,095.00	-
70422	FORESTRY	12,435,397.00	3,866,026.00	17,559,594.00	-
7043	FUEL AND ENERGY	5,585,325.00	3,563,546.00	6,392,138.00	-
70435	ELECTRICITY	5,585,325.00	3,563,546.00	6,392,138.00	-
7045	TRANSPORT	14,550,711.00	9,538,969.28	20,377,003.00	-
70451	ROAD TRANSPORT	14,550,711.00	9,538,969.28	20,377,003.00	-
705	ENVIRONMENTAL PROTECTION	109,929,792.88	35,303,600.00	133,942,788.00	-
7051	WASTE MANAGEMENT	109,929,792.88	35,303,600.00	133,942,788.00	-
70511	WASTE MANAGEMENT	109,929,792.88	35,303,600.00	133,942,788.00	-
706	HOUSING AND COMMUNITY AMMENITIES	46,372,628.00	31,195,071.00	43,644,922.00	-
7061	HOUSING DEVELOPMENT	10,970,946.00	7,593,959.00	16,341,371.00	-
70611	HOUSING DEVELOPMENT	10,970,946.00	7,593,959.00	16,341,371.00	-
7062	COMMUNITY DEVELOPMENT	27,967,712.00	18,645,136.00	20,458,070.00	-
70621	COMMUNITY DEVELOPMENT	27,967,712.00	18,645,136.00	20,458,070.00	-
7063	WATER SUPPLY	7,433,970.00	4,955,976.00	6,845,481.00	-
70631	WATER SUPPLY	7,433,970.00	4,955,976.00	6,845,481.00	-
707	HEALTH	302,563,796.00	190,768,596.00	352,042,711.00	-
7074	PUBLIC HEALTH SERVICES	302,563,796.00	190,768,596.00	352,042,711.00	-
70741	PUBLIC HEALTH SERVICES	302,563,796.00	190,768,596.00	352,042,711.00	-
708	RECREATION, CULTURE AND RELIGION	8,935,988.00	5,957,384.00	14,724,614.00	-
7081	RECREATIONAL AND SPORTING SERVICES	8,935,988.00	5,957,384.00	14,724,614.00	-
70811	RECREATIONAL AND SPORTING SERVICES	8,935,988.00	5,957,384.00	14,724,614.00	-
709	EDUCATION	1,436,812,163.31	954,726,341.00	1,331,807,818.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,436,812,163.31	954,726,341.00	1,331,807,818.00	-
70912	PRIMARY EDUCATION	1,436,812,163.31	954,726,341.00	1,331,807,818.00	-
710	SOCIAL PROTECTION	48,926,396.00	19,511,592.00	31,411,274.00	-
7104	FAMILY AND CHILDREN	48,926,396.00	19,511,592.00	31,411,274.00	-
71041	FAMILY AND CHILDREN	48,926,396.00	19,511,592.00	31,411,274.00	-

317216 - KAUGAMA Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Other Recurrent Expenditure	1,568,403,880.00	1,158,738,862.00	3,193,586,000.00	-
701	GENERAL PUBLIC SERVICES	895,400,000.00	741,987,226.00	1,528,400,000.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	543,900,000.00	397,637,532.00	828,400,000.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	120,000,000.00	45,637,000.00	235,200,000.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	423,900,000.00	352,000,532.00	593,200,000.00	-
7013	GENERAL SERVICES	246,500,000.00	216,366,767.00	512,000,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	28,000,000.00	6,705,000.00	76,000,000.00	-
70133	OTHER GENERAL SERVICES	218,500,000.00	209,661,767.00	436,000,000.00	-
7017	PUBLIC DEBT TRANSACTIONS	25,000,000.00	44,673,500.00	60,000,000.00	-
70171	PUBLIC DEBT TRANSACTIONS	25,000,000.00	44,673,500.00	60,000,000.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	80,000,000.00	83,309,427.00	128,000,000.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	80,000,000.00	83,309,427.00	128,000,000.00	-
704	ECONOMIC AFFAIRS	280,000,000.00	152,374,354.00	442,000,000.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	5,500,000.00	-	22,000,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	5,500,000.00	-	22,000,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	44,500,000.00	12,205,000.00	90,000,000.00	-
70421	AGRICULTURE	39,000,000.00	12,205,000.00	64,000,000.00	-
70422	FORESTRY	5,500,000.00	-	26,000,000.00	-
7043	FUEL AND ENERGY	174,500,000.00	111,098,883.00	213,000,000.00	-
70435	ELECTRICITY	174,500,000.00	111,098,883.00	213,000,000.00	-
7045	TRANSPORT	55,500,000.00	29,070,471.00	117,000,000.00	-
70451	ROAD TRANSPORT	55,500,000.00	29,070,471.00	117,000,000.00	-
705	ENVIRONMENTAL PROTECTION	30,000,000.00	13,900,000.00	53,000,000.00	-
7051	WASTE MANAGEMENT	30,000,000.00	13,900,000.00	53,000,000.00	-
70511	WASTE MANAGEMENT	30,000,000.00	13,900,000.00	53,000,000.00	-
706	HOUSING AND COMMUNITY AMMENITIES	190,200,000.00	136,450,977.00	699,980,000.00	-
7061	HOUSING DEVELOPMENT	40,700,000.00	24,804,267.00	65,000,000.00	-
70611	HOUSING DEVELOPMENT	40,700,000.00	24,804,267.00	65,000,000.00	-
7062	COMMUNITY DEVELOPMENT	10,500,000.00	8,789,375.00	414,480,000.00	-
70621	COMMUNITY DEVELOPMENT	10,500,000.00	8,789,375.00	414,480,000.00	-
7063	WATER SUPPLY	139,000,000.00	102,857,335.00	220,500,000.00	-
70631	WATER SUPPLY	139,000,000.00	102,857,335.00	220,500,000.00	-
707	HEALTH	63,000,000.00	35,040,050.00	123,000,000.00	-
7074	PUBLIC HEALTH SERVICES	63,000,000.00	35,040,050.00	123,000,000.00	-
70741	PUBLIC HEALTH SERVICES	63,000,000.00	35,040,050.00	123,000,000.00	-
708	RECREATION, CULTURE AND RELIGION	11,160,000.00	2,520,000.00	34,080,000.00	-
7081	RECREATIONAL AND SPORTING SERVICES	11,160,000.00	2,520,000.00	34,080,000.00	-
70811	RECREATIONAL AND SPORTING SERVICES	11,160,000.00	2,520,000.00	34,080,000.00	-
709	EDUCATION	22,157,880.00	21,751,000.00	60,000,000.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	15,000,000.00	21,751,000.00	50,000,000.00	-
70912	PRIMARY EDUCATION	15,000,000.00	21,751,000.00	50,000,000.00	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	7,157,880.00	-	10,000,000.00	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	7,157,880.00	-	10,000,000.00	-
710	SOCIAL PROTECTION	76,486,000.00	54,715,255.00	253,126,000.00	-
7104	FAMILY AND CHILDREN	76,486,000.00	54,715,255.00	253,126,000.00	-
71041	FAMILY AND CHILDREN	76,486,000.00	54,715,255.00	253,126,000.00	-

317216 - KAUGAMA Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Capital Expenditure	2,194,433,419.00	1,875,248,871.00	4,583,770,920.00	588,000,000.00
701	GENERAL PUBLIC SERVICES	920,550,083.00	745,630,817.00	1,314,000,000.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	200,000,000.00	126,448,975.00	110,000,000.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	200,000,000.00	126,448,975.00	110,000,000.00	-
7013	GENERAL SERVICES	318,393,395.00	250,645,029.00	404,000,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	15,000,000.00	-	15,000,000.00	-
70133	OTHER GENERAL SERVICES	303,393,395.00	250,645,029.00	389,000,000.00	-
7017	PUBLIC DEBT TRANSACTIONS	32,156,688.00	14,917,685.00	40,000,000.00	-
70171	PUBLIC DEBT TRANSACTIONS	32,156,688.00	14,917,685.00	40,000,000.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	370,000,000.00	353,619,128.00	760,000,000.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	370,000,000.00	353,619,128.00	760,000,000.00	-
704	ECONOMIC AFFAIRS	236,271,002.00	31,030,833.00	1,174,778,804.00	383,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	10,000,000.00	-	170,000,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10,000,000.00	-	170,000,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	21,000,000.00	11,273,250.00	217,000,000.00	100,000,000.00
70421	AGRICULTURE	18,000,000.00	11,273,250.00	212,000,000.00	95,000,000.00
70422	FORESTRY	3,000,000.00	-	5,000,000.00	5,000,000.00
7043	FUEL AND ENERGY	205,271,002.00	19,757,583.00	637,778,804.00	283,000,000.00
70435	ELECTRICITY	205,271,002.00	19,757,583.00	637,778,804.00	283,000,000.00
7045	TRANSPORT	-	-	100,000,000.00	-
70451	ROAD TRANSPORT	-	-	100,000,000.00	-
7046	COMMUNICATION	-	-	50,000,000.00	-
70461	COMMUNICATION	-	-	50,000,000.00	-
705	ENVIRONMENTAL PROTECTION	143,000,000.00	70,022,455.00	288,043,420.00	30,000,000.00
7051	WASTE MANAGEMENT	58,000,000.00	-	15,000,000.00	-
70511	WASTE MANAGEMENT	58,000,000.00	-	15,000,000.00	-
7052	WASTE WATER MANAGEMENT	25,000,000.00	9,477,375.00	173,043,420.00	-
70521	WASTE WATER MANAGEMENT	25,000,000.00	9,477,375.00	173,043,420.00	-
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	30,000,000.00	-	30,000,000.00	-
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	30,000,000.00	-	30,000,000.00	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	30,000,000.00	60,545,080.00	70,000,000.00	30,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	30,000,000.00	60,545,080.00	70,000,000.00	30,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	242,000,000.00	824,553,049.00	667,589,905.00	170,000,000.00
7061	HOUSING DEVELOPMENT	70,000,000.00	19,647,227.00	285,589,905.00	-
70611	HOUSING DEVELOPMENT	70,000,000.00	19,647,227.00	285,589,905.00	-
7062	COMMUNITY DEVELOPMENT	10,000,000.00	758,891,022.00	57,000,000.00	-
70621	COMMUNITY DEVELOPMENT	10,000,000.00	758,891,022.00	57,000,000.00	-
7063	WATER SUPPLY	162,000,000.00	46,014,800.00	325,000,000.00	170,000,000.00
70631	WATER SUPPLY	162,000,000.00	46,014,800.00	325,000,000.00	170,000,000.00
707	HEALTH	204,586,487.00	100,000,000.00	265,286,487.00	-
7072	OUTPATIENT SERVICES	18,500,000.00	-	41,200,000.00	-
70722	SPECIALIZED MEDICAL SERVICES	18,500,000.00	-	41,200,000.00	-
7073	HOSPITAL SERVICES	105,000,000.00	100,000,000.00	25,000,000.00	-
70732	SPECIALIZED HOSPITAL SERVICES	5,000,000.00	-	5,000,000.00	-
70733	MEDICAL AND MATERNITY CENTRE SERVICES	100,000,000.00	100,000,000.00	20,000,000.00	-
7074	PUBLIC HEALTH SERVICES	81,086,487.00	-	199,086,487.00	-
70741	PUBLIC HEALTH SERVICES	81,086,487.00	-	199,086,487.00	-
708	RECREATION, CULTURE AND RELIGION	152,854,543.00	18,839,730.00	248,000,000.00	-

317216 - KAUGAMA Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
7081	RECREATIONAL AND SPORTING SERVICES	59,000,000.00	1,060,000.00	15,000,000.00	-
70811	RECREATIONAL AND SPORTING SERVICES	59,000,000.00	1,060,000.00	15,000,000.00	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	93,854,543.00	17,779,730.00	233,000,000.00	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	93,854,543.00	17,779,730.00	233,000,000.00	-
709	EDUCATION	192,672,304.00	-	211,072,304.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	82,672,304.00	-	91,072,304.00	-
70912	PRIMARY EDUCATION	82,672,304.00	-	91,072,304.00	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	67,000,000.00	-	67,000,000.00	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	67,000,000.00	-	67,000,000.00	-
7098	EDUCATION N.E.C.	43,000,000.00	-	53,000,000.00	-
70981	EDUCATION N.E.C	43,000,000.00	-	53,000,000.00	-
710	SOCIAL PROTECTION	102,499,000.00	85,171,987.00	415,000,000.00	5,000,000.00
7105	UNEMPLOYMENT	102,499,000.00	85,171,987.00	415,000,000.00	5,000,000.00
71051	UNEMPLOYMENT	102,499,000.00	85,171,987.00	415,000,000.00	5,000,000.00

317216 - KAUGAMA Local Government, Jigawa State - 2026 Budget: Total Expenditure by Location

Code	Location	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	6,199,647,937.19	4,608,617,510.28	10,368,002,000.00	588,000,000.00
3172	Jigawa State North East	6,199,647,937.19	4,608,617,510.28	10,368,002,000.00	588,000,000.00
317216	KAUGAMA	6,199,647,937.19	4,608,617,510.28	10,368,002,000.00	588,000,000.00
31721601	Arbus	13,000,000.00	-	133,000,000.00	-
31721602	Askandu	38,758,791.00	-	40,158,791.00	3,000,000.00
31721603	Dabuwaran	45,000,000.00	-	30,000,000.00	-
31721604	Dakaiyawa	90,000,000.00	172,724,687.00	284,793,420.00	3,750,000.00
31721605	Hadin	13,500,000.00	20,000,000.00	23,250,000.00	2,250,000.00
31721606	Jae	44,778,804.00	-	44,778,804.00	-
31721608	Kaugama Ward	104,000,000.00	-	462,000,000.00	138,000,000.00
31721609	Marke	106,500,000.00	120,000,000.00	51,016,623.00	1,125,000.00
31721610	Unguwar Jibrin	-	-	1,875,000.00	1,875,000.00
31721611	Yalo	20,492,198.00	-	163,000,000.00	3,000,000.00
31721697	LG Wide (KAUGAMA)	5,723,618,144.19	4,295,892,823.28	9,134,129,362.00	435,000,000.00

317216 - KAUGAMA Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Location

Code	Location	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	2,436,810,638.19	1,574,629,777.28	2,590,645,080.00	0.00
3172	Jigawa State North East	2,436,810,638.19	1,574,629,777.28	2,590,645,080.00	0.00
317216	KAUGAMA	2,436,810,638.19	1,574,629,777.28	2,590,645,080.00	0.00
31721697	LG Wide (KAUGAMA)	2,436,810,638.19	1,574,629,777.28	2,590,645,080.00	-

317216 - KAUGAMA Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Location	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	1,568,403,880.00	1,158,738,862.00	3,193,586,000.00	0.00
3172	Jigawa State North East	1,568,403,880.00	1,158,738,862.00	3,193,586,000.00	0.00
317216	KAUGAMA	1,568,403,880.00	1,158,738,862.00	3,193,586,000.00	-
31721697	LG Wide (KAUGAMA)	1,568,403,880.00	1,158,738,862.00	3,193,586,000.00	-

317216 - KAUGAMA Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Location

Code	Location	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	2,194,433,419.00	1,875,248,871.00	4,583,770,920.00	588,000,000.00
3172	Jigawa State North East	2,194,433,419.00	1,875,248,871.00	4,583,770,920.00	588,000,000.00
317216	KAUGAMA	2,194,433,419.00	1,875,248,871.00	4,583,770,920.00	588,000,000.00
31721601	Arbus	13,000,000.00	-	133,000,000.00	-
31721602	Askandu	38,758,791.00	-	40,158,791.00	3,000,000.00
31721603	Dabuwaran	45,000,000.00	-	30,000,000.00	-
31721604	Dakaiyawa	90,000,000.00	172,724,687.00	284,793,420.00	3,750,000.00
31721605	Hadin	13,500,000.00	20,000,000.00	23,250,000.00	2,250,000.00
31721606	Jae	44,778,804.00	-	44,778,804.00	-
31721608	Kaugama Ward	104,000,000.00	-	462,000,000.00	138,000,000.00
31721609	Marke	106,500,000.00	120,000,000.00	51,016,623.00	1,125,000.00
31721610	Unguwar Jibrin	-	-	1,875,000.00	1,875,000.00
31721611	Yalo	20,492,198.00	-	163,000,000.00	3,000,000.00
31721697	LG Wide (KAUGAMA)	1,718,403,626.00	1,562,524,184.00	3,349,898,282.00	435,000,000.00

317216 - KAUGAMA Local Government, Jigawa State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Expenditure	6,199,647,937.19	4,608,617,510.28	10,368,002,000.00	588,000,000.00
01	Agriculture	231,206,875.00	126,181,797.00	819,847,689.00	135,000,000.00
0101	Effective governance of the Agriculture Sector	33,828,174.00	16,778,887.00	38,293,089.00	-
010102	Agriculture sector coordination mechanisms	33,828,174.00	16,778,887.00	38,293,089.00	-
0102	Development of the livestock value chain	35,787,616.00	9,091,647.00	67,995,006.00	-
010201	Ruminant (cattle, sheep & goats) production and marketing	35,787,616.00	9,091,647.00	67,995,006.00	-
0103	Enhancement of food production and productivity	3,000,000.00	5,800,000.00	95,000,000.00	65,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	3,000,000.00	5,800,000.00	95,000,000.00	65,000,000.00
0104	Reduction of post-harvest losses	10,000,000.00	5,473,250.00	30,000,000.00	-
010404	Agricultural produce and quality control	10,000,000.00	5,473,250.00	30,000,000.00	-
0106	Promotion of forest resource conservation and preservation of biodiversity	33,935,397.00	3,866,026.00	83,559,594.00	35,000,000.00
010601	Forest regeneration and conservation	33,935,397.00	3,866,026.00	83,559,594.00	35,000,000.00
0107	Promotion of enabling environment for increased agricultural development	5,000,000.00	2,378,750.00	10,000,000.00	-
010702	Youth and women In agriculture empowerment & smallholder agricultural credit strengthening	5,000,000.00	2,378,750.00	10,000,000.00	-
0110	Agriculture Sector Expenditures Not Elsewhere Classified	109,655,688.00	82,793,237.00	495,000,000.00	35,000,000.00
011001	Agriculture Programme Not Elsewhere Classified	109,655,688.00	82,793,237.00	495,000,000.00	35,000,000.00
02	Societal Re-orientation	163,854,543.00	819,608,877.00	455,000,000.00	-
0210	Societal Re-orientation - General	163,854,543.00	819,608,877.00	455,000,000.00	-
021001	Societal Re-orientation - General	163,854,543.00	819,608,877.00	455,000,000.00	-
03	Poverty Alleviation	125,412,396.00	74,226,847.00	284,537,274.00	-
0310	Poverty Alleviation - General	125,412,396.00	74,226,847.00	284,537,274.00	-
031001	Poverty Alleviation - General	125,412,396.00	74,226,847.00	284,537,274.00	-
04	Health	551,650,283.00	325,808,646.00	629,129,198.00	-
0401	Effective governance of the health system	365,563,796.00	225,808,646.00	533,042,711.00	-
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	-	-	58,000,000.00	-
040103	Health sector coordination mechanisms	365,563,796.00	225,808,646.00	475,042,711.00	-
0405	Provision of adequate and modern health infrastructure for health services delivery	186,086,487.00	100,000,000.00	96,086,487.00	-
040501	Functional health facilities	186,086,487.00	100,000,000.00	96,086,487.00	-
05	Education	1,671,642,347.31	1,033,076,029.00	1,702,880,122.00	-
0501	Effective governance of the education system	1,503,812,163.31	954,726,341.00	1,398,807,818.00	-
050102	Human and institutional capacity performance management	1,322,355,983.31	878,422,202.00	1,287,613,066.00	-
050103	Education sector coordination mechanisms	181,456,180.00	76,304,139.00	111,194,752.00	-
0503	Equity and inclusiveness in the provision of educational services	57,157,880.00	-	60,000,000.00	-
050302	Special education	27,157,880.00	-	30,000,000.00	-
050303	Nomadic and migrants' education	30,000,000.00	-	30,000,000.00	-
0504	Improved quality of teaching and learning outcomes	15,000,000.00	21,751,000.00	50,000,000.00	-
050403	Teaching and non-teaching staff capacity building	15,000,000.00	21,751,000.00	50,000,000.00	-
0505	Adequate infrastructure at all levels	55,672,304.00	-	124,072,304.00	-
050501	Schools' infrastructure construction and rehabilitation	55,672,304.00	-	124,072,304.00	-
0510	Education Sector Expenditures Not Elsewhere Classified	40,000,000.00	56,598,688.00	70,000,000.00	-
051001	Education Not Elsewhere Classified	40,000,000.00	56,598,688.00	70,000,000.00	-
06	Housing and Urban Development	163,670,946.00	178,777,833.00	483,232,994.00	-
0610	Housing and Urban Development - General	163,670,946.00	178,777,833.00	483,232,994.00	-
061001	Housing and Urban Development - General	163,670,946.00	178,777,833.00	483,232,994.00	-
08	Youth	24,095,988.00	9,537,384.00	58,804,614.00	-
0810	Youth - General	24,095,988.00	9,537,384.00	58,804,614.00	-
081001	Youth - General	24,095,988.00	9,537,384.00	58,804,614.00	-
09	Environmental Improvement	161,500,000.00	74,445,080.00	215,243,420.00	-

317216 - KAUGAMA Local Government, Jigawa State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
0910	Environmental Improvement - General	161,500,000.00	74,445,080.00	215,243,420.00	-
091001	Environmental Improvement - General	161,500,000.00	74,445,080.00	215,243,420.00	-
10	Water Resources and Rural Development	456,831,474.88	216,566,222.00	1,171,226,339.00	170,000,000.00
1010	Water Resources and Rural Deve - General	456,831,474.88	216,566,222.00	1,171,226,339.00	170,000,000.00
101001	Water Resources and Rural Deve - General	456,831,474.88	216,566,222.00	1,171,226,339.00	170,000,000.00
11	Information Communication and Technology	2,000,000.00	-	2,000,000.00	-
1110	Information Communication and Technology - General	2,000,000.00	-	2,000,000.00	-
111001	Information Communication and Technology - General	2,000,000.00	-	2,000,000.00	-
12	Growing the Private Sector	20,671,494.00	3,447,661.00	206,168,419.00	-
1210	Growing the Private Sector - General	20,671,494.00	3,447,661.00	206,168,419.00	-
121001	Growing the Private Sector - General	20,671,494.00	3,447,661.00	206,168,419.00	-
13	Reform of Government and Governance	2,151,704,552.00	1,564,434,307.00	3,045,383,986.00	-
1310	Reform of Government and Governance - General	2,151,704,552.00	1,564,434,307.00	3,045,383,986.00	-
131001	Reform of Government and Governance - General	2,151,704,552.00	1,564,434,307.00	3,045,383,986.00	-
14	Power	385,356,327.00	134,420,012.00	857,170,942.00	283,000,000.00
1410	Power - General	385,356,327.00	134,420,012.00	857,170,942.00	283,000,000.00
141001	Power - General	385,356,327.00	134,420,012.00	857,170,942.00	283,000,000.00
17	Road	90,050,711.00	48,086,815.28	437,377,003.00	-
1710	Road - General	90,050,711.00	48,086,815.28	437,377,003.00	-
171001	Road - General	90,050,711.00	48,086,815.28	437,377,003.00	-

317216 - KAUGAMA Local Government, Jigawa State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	2,436,810,638.19	1,574,629,777.28	2,590,645,080.00	-
01	Agriculture	41,051,187.00	17,531,560.00	57,847,689.00	-
0101	Effective governance of the Agriculture Sector	7,828,174.00	6,478,887.00	12,293,089.00	-
010102	Agriculture sector coordination mechanisms	7,828,174.00	6,478,887.00	12,293,089.00	-
0102	Development of the livestock value chain	20,787,616.00	7,186,647.00	27,995,006.00	-
010201	Ruminant (cattle, sheep & goats) production and marketing	20,787,616.00	7,186,647.00	27,995,006.00	-
0106	Promotion of forest resource conservation and preservation of biodiversity	12,435,397.00	3,866,026.00	17,559,594.00	-
010601	Forest regeneration and conservation	12,435,397.00	3,866,026.00	17,559,594.00	-
03	Poverty Alleviation	48,926,396.00	19,511,592.00	31,411,274.00	-
0310	Poverty Alleviation - General	48,926,396.00	19,511,592.00	31,411,274.00	-
031001	Poverty Alleviation - General	48,926,396.00	19,511,592.00	31,411,274.00	-
04	Health	302,563,796.00	190,768,596.00	352,042,711.00	-
0401	Effective governance of the health system	302,563,796.00	190,768,596.00	352,042,711.00	-
040103	Health sector coordination mechanisms	302,563,796.00	190,768,596.00	352,042,711.00	-
05	Education	1,436,812,163.31	954,726,341.00	1,331,807,818.00	-
0501	Effective governance of the education system	1,436,812,163.31	954,726,341.00	1,331,807,818.00	-
050102	Human and institutional capacity performance management	1,322,355,983.31	878,422,202.00	1,287,613,066.00	-
050103	Education sector coordination mechanisms	114,456,180.00	76,304,139.00	44,194,752.00	-
06	Housing and Urban Development	10,970,946.00	7,593,959.00	16,341,371.00	-
0610	Housing and Urban Development - General	10,970,946.00	7,593,959.00	16,341,371.00	-
061001	Housing and Urban Development - General	10,970,946.00	7,593,959.00	16,341,371.00	-
08	Youth	8,935,988.00	5,957,384.00	14,724,614.00	-
0810	Youth - General	8,935,988.00	5,957,384.00	14,724,614.00	-
081001	Youth - General	8,935,988.00	5,957,384.00	14,724,614.00	-
10	Water Resources and Rural Development	145,331,474.88	58,904,712.00	161,246,339.00	-
1010	Water Resources and Rural Deve - General	145,331,474.88	58,904,712.00	161,246,339.00	-
101001	Water Resources and Rural Deve - General	145,331,474.88	58,904,712.00	161,246,339.00	-
12	Growing the Private Sector	5,171,494.00	3,447,661.00	14,168,419.00	-
1210	Growing the Private Sector - General	5,171,494.00	3,447,661.00	14,168,419.00	-
121001	Growing the Private Sector - General	5,171,494.00	3,447,661.00	14,168,419.00	-
13	Reform of Government and Governance	416,911,157.00	303,085,457.00	584,285,704.00	-
1310	Reform of Government and Governance - General	416,911,157.00	303,085,457.00	584,285,704.00	-
131001	Reform of Government and Governance - General	416,911,157.00	303,085,457.00	584,285,704.00	-
14	Power	5,585,325.00	3,563,546.00	6,392,138.00	-
1410	Power - General	5,585,325.00	3,563,546.00	6,392,138.00	-
141001	Power - General	5,585,325.00	3,563,546.00	6,392,138.00	-
17	Road	14,550,711.00	9,538,969.28	20,377,003.00	-
1710	Road - General	14,550,711.00	9,538,969.28	20,377,003.00	-
171001	Road - General	14,550,711.00	9,538,969.28	20,377,003.00	-

317216 - KAUGAMA Local Government, Jigawa State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Other Recurrent Expenditure	1,568,403,880.00	1,158,738,862.00	3,193,586,000.00	-
01	Agriculture	44,500,000.00	12,205,000.00	90,000,000.00	-
0101	Effective governance of the Agriculture Sector	26,000,000.00	10,300,000.00	26,000,000.00	-
010102	Agriculture sector coordination mechanisms	26,000,000.00	10,300,000.00	26,000,000.00	-
0102	Development of the livestock value chain	13,000,000.00	1,905,000.00	38,000,000.00	-
010201	Ruminant (cattle, sheep & goats) production and marketing	13,000,000.00	1,905,000.00	38,000,000.00	-
0106	Promotion of forest resource conservation and preservation of biodiversity	5,500,000.00	-	26,000,000.00	-
010601	Forest regeneration and conservation	5,500,000.00	-	26,000,000.00	-
03	Poverty Alleviation	76,486,000.00	54,715,255.00	253,126,000.00	-
0310	Poverty Alleviation - General	76,486,000.00	54,715,255.00	253,126,000.00	-
031001	Poverty Alleviation - General	76,486,000.00	54,715,255.00	253,126,000.00	-
04	Health	63,000,000.00	35,040,050.00	123,000,000.00	-
0401	Effective governance of the health system	63,000,000.00	35,040,050.00	123,000,000.00	-
040103	Health sector coordination mechanisms	63,000,000.00	35,040,050.00	123,000,000.00	-
05	Education	22,157,880.00	21,751,000.00	60,000,000.00	-
0503	Equity and inclusiveness in the provision of educational services	7,157,880.00	-	10,000,000.00	-
050302	Special education	7,157,880.00	-	10,000,000.00	-
0504	Improved quality of teaching and learning outcomes	15,000,000.00	21,751,000.00	50,000,000.00	-
050403	Teaching and non-teaching staff capacity building	15,000,000.00	21,751,000.00	50,000,000.00	-
06	Housing and Urban Development	40,700,000.00	24,804,267.00	65,000,000.00	-
0610	Housing and Urban Development - General	40,700,000.00	24,804,267.00	65,000,000.00	-
061001	Housing and Urban Development - General	40,700,000.00	24,804,267.00	65,000,000.00	-
08	Youth	11,160,000.00	2,520,000.00	34,080,000.00	-
0810	Youth - General	11,160,000.00	2,520,000.00	34,080,000.00	-
081001	Youth - General	11,160,000.00	2,520,000.00	34,080,000.00	-
09	Environmental Improvement	30,000,000.00	13,900,000.00	53,000,000.00	-
0910	Environmental Improvement - General	30,000,000.00	13,900,000.00	53,000,000.00	-
091001	Environmental Improvement - General	30,000,000.00	13,900,000.00	53,000,000.00	-
10	Water Resources and Rural Development	149,500,000.00	111,646,710.00	634,980,000.00	-
1010	Water Resources and Rural Deve - General	149,500,000.00	111,646,710.00	634,980,000.00	-
101001	Water Resources and Rural Deve - General	149,500,000.00	111,646,710.00	634,980,000.00	-
12	Growing the Private Sector	5,500,000.00	-	22,000,000.00	-
1210	Growing the Private Sector - General	5,500,000.00	-	22,000,000.00	-
121001	Growing the Private Sector - General	5,500,000.00	-	22,000,000.00	-
13	Reform of Government and Governance	895,400,000.00	741,987,226.00	1,528,400,000.00	-
1310	Reform of Government and Governance - General	895,400,000.00	741,987,226.00	1,528,400,000.00	-
131001	Reform of Government and Governance - General	895,400,000.00	741,987,226.00	1,528,400,000.00	-
14	Power	174,500,000.00	111,098,883.00	213,000,000.00	-
1410	Power - General	174,500,000.00	111,098,883.00	213,000,000.00	-
141001	Power - General	174,500,000.00	111,098,883.00	213,000,000.00	-
17	Road	55,500,000.00	29,070,471.00	117,000,000.00	-
1710	Road - General	55,500,000.00	29,070,471.00	117,000,000.00	-
171001	Road - General	55,500,000.00	29,070,471.00	117,000,000.00	-

317216 - KAUGAMA Local Government, Jigawa State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Capital Expenditure	2,194,433,419.00	1,875,248,871.00	4,583,770,920.00	588,000,000.00
01	Agriculture	145,655,688.00	96,445,237.00	672,000,000.00	135,000,000.00
0102	Development of the livestock value chain	2,000,000.00	-	2,000,000.00	-
010201	Ruminant (cattle, sheep & goats) production and marketing	2,000,000.00	-	2,000,000.00	-
0103	Enhancement of food production and productivity	3,000,000.00	5,800,000.00	95,000,000.00	65,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	3,000,000.00	5,800,000.00	95,000,000.00	65,000,000.00
0104	Reduction of post-harvest losses	10,000,000.00	5,473,250.00	30,000,000.00	-
010404	Agricultural produce and quality control	10,000,000.00	5,473,250.00	30,000,000.00	-
0106	Promotion of forest resource conservation and preservation of biodiversity	16,000,000.00	-	40,000,000.00	35,000,000.00
010601	Forest regeneration and conservation	16,000,000.00	-	40,000,000.00	35,000,000.00
0107	Promotion of enabling environment for increased agricultural development	5,000,000.00	2,378,750.00	10,000,000.00	-
010702	Youth and women In agriculture empowerment & smallholder agricultural credit strengthening	5,000,000.00	2,378,750.00	10,000,000.00	-
0110	Agriculture Sector Expenditures Not Elsewhere Classified	109,655,688.00	82,793,237.00	495,000,000.00	35,000,000.00
011001	Agriculture Programme Not Elsewhere Classified	109,655,688.00	82,793,237.00	495,000,000.00	35,000,000.00
02	Societal Re-orientation	163,854,543.00	819,608,877.00	455,000,000.00	-
0210	Societal Re-orientation - General	163,854,543.00	819,608,877.00	455,000,000.00	-
021001	Societal Re-orientation - General	163,854,543.00	819,608,877.00	455,000,000.00	-
04	Health	186,086,487.00	100,000,000.00	154,086,487.00	-
0401	Effective governance of the health system	-	-	58,000,000.00	-
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	-	-	58,000,000.00	-
0405	Provision of adequate and modern health infrastructure for health services delivery	186,086,487.00	100,000,000.00	96,086,487.00	-
040501	Functional health facilities	186,086,487.00	100,000,000.00	96,086,487.00	-
05	Education	212,672,304.00	56,598,688.00	311,072,304.00	-
0501	Effective governance of the education system	67,000,000.00	-	67,000,000.00	-
050103	Education sector coordination mechanisms	67,000,000.00	-	67,000,000.00	-
0503	Equity and inclusiveness in the provision of educational services	50,000,000.00	-	50,000,000.00	-
050302	Special education	20,000,000.00	-	20,000,000.00	-
050303	Nomadic and migrants' education	30,000,000.00	-	30,000,000.00	-
0505	Adequate infrastructure at all levels	55,672,304.00	-	124,072,304.00	-
050501	Schools' infrastructure construction and rehabilitation	55,672,304.00	-	124,072,304.00	-
0510	Education Sector Expenditures Not Elsewhere Classified	40,000,000.00	56,598,688.00	70,000,000.00	-
051001	Education Not Elsewhere Classified	40,000,000.00	56,598,688.00	70,000,000.00	-
06	Housing and Urban Development	112,000,000.00	146,379,607.00	401,891,623.00	-
0610	Housing and Urban Development - General	112,000,000.00	146,379,607.00	401,891,623.00	-
061001	Housing and Urban Development - General	112,000,000.00	146,379,607.00	401,891,623.00	-
08	Youth	4,000,000.00	1,060,000.00	10,000,000.00	-
0810	Youth - General	4,000,000.00	1,060,000.00	10,000,000.00	-
081001	Youth - General	4,000,000.00	1,060,000.00	10,000,000.00	-
09	Environmental Improvement	131,500,000.00	60,545,080.00	162,243,420.00	-
0910	Environmental Improvement - General	131,500,000.00	60,545,080.00	162,243,420.00	-
091001	Environmental Improvement - General	131,500,000.00	60,545,080.00	162,243,420.00	-
10	Water Resources and Rural Development	162,000,000.00	46,014,800.00	375,000,000.00	170,000,000.00
1010	Water Resources and Rural Deve - General	162,000,000.00	46,014,800.00	375,000,000.00	170,000,000.00
101001	Water Resources and Rural Deve - General	162,000,000.00	46,014,800.00	375,000,000.00	170,000,000.00
11	Information Communication and Technology	2,000,000.00	-	2,000,000.00	-
1110	Information Communication and Technology - General	2,000,000.00	-	2,000,000.00	-
111001	Information Communication and Technology - General	2,000,000.00	-	2,000,000.00	-
12	Growing the Private Sector	10,000,000.00	-	170,000,000.00	-

317216 - KAUGAMA Local Government, Jigawa State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
1210	Growing the Private Sector - General	10,000,000.00	-	170,000,000.00	-
121001	Growing the Private Sector - General	10,000,000.00	-	170,000,000.00	-
13	Reform of Government and Governance	839,393,395.00	519,361,624.00	932,698,282.00	-
1310	Reform of Government and Governance - General	839,393,395.00	519,361,624.00	932,698,282.00	-
131001	Reform of Government and Governance - General	839,393,395.00	519,361,624.00	932,698,282.00	-
14	Power	205,271,002.00	19,757,583.00	637,778,804.00	283,000,000.00
1410	Power - General	205,271,002.00	19,757,583.00	637,778,804.00	283,000,000.00
141001	Power - General	205,271,002.00	19,757,583.00	637,778,804.00	283,000,000.00
17	Road	20,000,000.00	9,477,375.00	300,000,000.00	-
1710	Road - General	20,000,000.00	9,477,375.00	300,000,000.00	-
171001	Road - General	20,000,000.00	9,477,375.00	300,000,000.00	-

317216 - KAUGAMA 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 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
Total Capital Expenditure						2,194,433,419.00	1,875,248,871.00	4,583,770,920.00	588,000,000.00
Procurement of Toyota Corolla LE (2013 Model) as Official Vehicle for the Chairman, Vice chairman, Speaker, and 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	31721697 - LG Wide (KAUGAMA)	200,000,000.00	126,448,975.00	60,000,000.00	-
Purchase of Hospital Beds, Office Tables and Seats for the Primary Health Care Complex, Kaugama	04 - Health	012500100100 - Office of the Director Admin and General Services	23010112 - Purchase Of Office Furniture and Fittings	70741 - PUBLIC HEALTH SERVICES	31721697 - LG Wide (KAUGAMA)	3,000,000.00	-	3,000,000.00	-
Purchase of 2No. Toyota Hilux as Utility Van for the LGA Headquarters	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70133 - OTHER GENERAL SERVICES	31721697 - LG Wide (KAUGAMA)	51,393,395.00	50,000,000.00	30,000,000.00	-
Purchase of 10 No Utility Motorcycle (Bajaj Boxer) for Community Vigilante	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010104 - Purchase Of Motor Cycles	70133 - OTHER GENERAL SERVICES	31721697 - LG Wide (KAUGAMA)	-	-	15,000,000.00	-
Procurement of Motorcycle (Bajaj Boxer) for Local Govt. Information Officer at the LGA	11 - Information Communication and Technology	012500100100 - Office of the Director Admin and General Services	23010104 - Purchase Of Motor Cycles	70133 - OTHER GENERAL SERVICES	31721697 - LG Wide (KAUGAMA)	2,000,000.00	-	2,000,000.00	-
Purchase of Toyota Hilux for Local Government Inspectors	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	31721697 - LG Wide (KAUGAMA)	15,000,000.00	-	15,000,000.00	-
Purchase of Tables, Seats and Beds for the Women and Rehabilitation Centre	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010112 - Purchase Of Office Furniture and Fittings	70133 - OTHER GENERAL SERVICES	31721697 - LG Wide (KAUGAMA)	10,000,000.00	-	15,000,000.00	-
Purchase of Tricycle Ambulance for Graveyards	09 - Environmental Improvement	012500100100 - Office of the Director Admin and General Services	23010130 - Purchase Of Tricycle	70133 - OTHER GENERAL SERVICES	31721697 - LG Wide (KAUGAMA)	-	-	13,000,000.00	-
Purchase of 1 No Fairly Used Toyota Hiace (Hummer) Bus for LG Council	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	31721697 - LG Wide (KAUGAMA)	-	-	50,000,000.00	-
Contribution of the LGC to the State Ministry of Local Government for Joint Capital Projects (0.5%)	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31721697 - LG Wide (KAUGAMA)	100,000,000.00	-	100,000,000.00	-
Contribution of the Local Government to HISBA Board	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23050101 - Research & Development and Censuses/Surveys	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31721697 - LG Wide (KAUGAMA)	-	-	40,000,000.00	-
Purchase and Distribution of Chemicals (Pesticides & Insecticides) across all the Wards	01 - Agriculture	021500100100 - Agriculture Section	23020129 - Construction Of Irrigation Facilities	70421 - AGRICULTURE	31721697 - LG Wide (KAUGAMA)	5,000,000.00	3,973,250.00	10,000,000.00	-
Purchase of 10No. Water Pump Generators for Irrigation Farming in Dakayyawa Ward	01 - Agriculture	021500100100 - Agriculture Section	23010155 - Purchase of Water Supply Equipment	70421 - AGRICULTURE	31721604 - Dakayyawa	3,000,000.00	5,800,000.00	3,750,000.00	3,750,000.00
Purchase of 6No. Water Pump Generators for Irrigation Farming in Hadin ward	01 - Agriculture	021500100100 - Agriculture Section	23010155 - Purchase of Water Supply Equipment	70421 - AGRICULTURE	31721605 - Hadin	-	-	2,250,000.00	2,250,000.00
Purchase of 8No. Water Pump Generators for Irrigation Farming in Yalo ward	01 - Agriculture	021500100100 - Agriculture Section	23010155 - Purchase of Water Supply Equipment	70421 - AGRICULTURE	31721611 - Yalo	-	-	3,000,000.00	3,000,000.00
Purchase of 8No. Water Pump Generators for Irrigation Farming in Askandu ward	01 - Agriculture	021500100100 - Agriculture Section	23010155 - Purchase of Water Supply Equipment	70421 - AGRICULTURE	31721602 - Askandu	-	-	3,000,000.00	3,000,000.00
Purchase of 5No. Water Pump Generators for Irrigation Farming in Ujibirin	01 - Agriculture	021500100100 - Agriculture Section	23010155 - Purchase of Water Supply Equipment	70421 - AGRICULTURE	31721610 - Unguwar Jibirin	-	-	1,875,000.00	1,875,000.00
Purchase of 3No. Water Pump Generators for Irrigation Farming in Marke Ward	01 - Agriculture	021500100100 - Agriculture Section	23010155 - Purchase of Water Supply Equipment	70421 - AGRICULTURE	31721609 - Marke	-	-	1,125,000.00	1,125,000.00
Purchase and Distribution of Fishing Equipment and Materials for Youth Empowerment across all the Wards	01 - Agriculture	021500100100 - Agriculture Section	23020129 - Construction Of Irrigation Facilities	70421 - AGRICULTURE	31721697 - LG Wide (KAUGAMA)	5,000,000.00	1,500,000.00	20,000,000.00	-
Construction of River Embankment at Dakayyawa Ward	09 - Environmental Improvement	021500100100 - Agriculture Section	23010155 - Purchase of Water Supply Equipment	70521 - WASTE WATER MANAGEMENT	31721604 - Dakayyawa	5,000,000.00	-	23,043,420.00	-
Purchase of 2 Solar Water Pumps for Irrigation Farming in Kaugama Ward	01 - Agriculture	021500100100 - Agriculture Section	23010155 - Purchase of Water Supply Equipment	70421 - AGRICULTURE	31721608 - Kaugama Ward	-	-	50,000,000.00	50,000,000.00
Construction of Green Houses for Improved Agricultural Production	01 - Agriculture	021500100100 - Agriculture Section	23040101 - Tree Planting	70421 - AGRICULTURE	31721697 - LG Wide (KAUGAMA)	-	-	30,000,000.00	30,000,000.00
Procurement and Distribution of Fertilizer across the Wards	01 - Agriculture	021500100100 - Agriculture Section	23050108 - Special Intervention Programmes and Projects	71051 - UNEMPLOYMENT	31721697 - LG Wide (KAUGAMA)	5,000,000.00	2,378,750.00	10,000,000.00	-
Procurement and Distribution of Typha Grass across the Wards	01 - Agriculture	021500100100 - Agriculture Section	23050108 - Special Intervention Programmes and Projects	71051 - UNEMPLOYMENT	31721697 - LG Wide (KAUGAMA)	5,000,000.00	1,500,000.00	5,000,000.00	5,000,000.00
Tractors Loan Repayment	01 - Agriculture	021500100100 - Agriculture Section	23050101 - Research & Development and Censuses/Surveys	70171 - PUBLIC DEBT TRANSACTIONS	31721697 - LG Wide (KAUGAMA)	12,156,688.00	-	10,000,000.00	-
Purchase of Grains for Palliative Measures	01 - Agriculture	021500100100 - Agriculture Section	23050108 - Special Intervention Programmes and Projects	71051 - UNEMPLOYMENT	31721697 - LG Wide (KAUGAMA)	20,000,000.00	57,000,000.00	70,000,000.00	-
Women Economic Empowerment Logistics	01 - Agriculture	021500100100 - Agriculture Section	23050108 - Special Intervention Programmes and Projects	71051 - UNEMPLOYMENT	31721697 - LG Wide (KAUGAMA)	2,000,000.00	-	30,000,000.00	-
Annual Vaccination	01 - Agriculture	021500100100 - Agriculture Section	23050108 - Special Intervention Programmes and Projects	70421 - AGRICULTURE	31721697 - LG Wide (KAUGAMA)	3,000,000.00	-	5,000,000.00	-
Procurement and Distribution of Fertilizer across the Wards	01 - Agriculture	021500100100 - Agriculture Section	23050108 - Special Intervention Programmes and Projects	70421 - AGRICULTURE	31721697 - LG Wide (KAUGAMA)	-	-	50,000,000.00	-
Purchase of Forest Tree Nursery Plants for Road-Side Tree Planting	01 - Agriculture	021500200100 - Forestry Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70422 - FORESTRY	31721608 - Kaugama Ward	3,000,000.00	-	5,000,000.00	5,000,000.00
Construction of Wall Fences for the Demarcation of Grazing Reserves and Cattle Routes	01 - Agriculture	021500200100 - Forestry Section	23020130 - Construction / Provision of Wall Fence/Boundary Pillars	70421 - AGRICULTURE	31721608 - Kaugama Ward	2,000,000.00	-	2,000,000.00	-
Rehabilitation of High Tension Line along Turmi to Kuka Kwance and Yalo to Sharkawa to Unguwar Jibirin, Hadin Dusare and Giribobo	14 - Power	023400300100 - Electrical Section	23020102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31721611 - Yalo	20,492,198.00	-	30,000,000.00	-
Purchase and Installation of Street Solar Light at Gareru, Zabaran, Admin Gasa, Hadin, Kaugama, Dakayyawa, Marke, Unguwar Jibirin, Jae, Yalo, Maina Bindi, Rakawa, Yarda, Koto Masam Isah, Sarkin Isah, Kankamba, Kantamari, Garin Haru, Dingare, Daneri, Gakori, Garin Bagudu, Ubhah Askandu and Dusare	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31721697 - LG Wide (KAUGAMA)	10,000,000.00	4,947,380.00	100,000,000.00	100,000,000.00
Purchase and Installation of Electric Poles and Cables for Electrification Project at Musaran, Gakori, Gundoga, Katautawa, Bultawa, Dallari, Darmomowa, Kukayar, Dusare, Dakayyawa, Kinya and Manda	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31721697 - LG Wide (KAUGAMA)	80,000,000.00	14,810,203.00	40,000,000.00	-
Purchase and Installation of Solar Lightening System at the Local Government Secretariat	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31721697 - LG Wide (KAUGAMA)	50,000,000.00	-	50,000,000.00	50,000,000.00
Purchase and Installation of Electric Poles and Cables for Electrification Project at Taura Yamma and Taura Gabas, Bata gashi and Garin Barde Babba (Phase 2, and Phase 3)	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31721697 - LG Wide (KAUGAMA)	20,000,000.00	-	30,000,000.00	-
Purchase and Installation of Electric Poles and Cables for Extension of Electrification Project at Zabaran	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31721606 - Jae	24,778,804.00	-	24,778,804.00	-
Supply and Installation of 120No Stand-alone Solar-powered Street Light across the LGA	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31721608 - Kaugama	-	-	83,000,000.00	83,000,000.00
Purchase of Electrical Transformers, Electrical Poles and Cables.	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31721697 - LG Wide (KAUGAMA)	-	-	60,000,000.00	-
Provision of High Tension Line at Arbus, Yarda, Bultawa, and Giribobo	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31721601 - Arbus	-	-	100,000,000.00	-
Purchase and Acquisition of Land for LGA Projects in Kaugama Ward	06 - Housing and Urban Development	023400400100 - Land & Survey Section	23010101 - Purchase/Acquisition Of Land	70611 - HOUSING DEVELOPMENT	31721697 - LG Wide (KAUGAMA)	6,000,000.00	-	10,000,000.00	-
Construction of Drainage and Culvert at Kwandiga, Marke, Jae, Dakayyawa, Kukayar/Giribobo, Yalleman, Hadin, Zabaran, Yalo to Masama Road Dingare, Arbus and Maina Bindi	17 - Road	023400400100 - Land & Survey Section	23020114 - Construction / Provision Of Roads	70521 - WASTE WATER MANAGEMENT	31721697 - LG Wide (KAUGAMA)	20,000,000.00	9,477,375.00	150,000,000.00	-
Construction of Refuse Dumping Centres at Kaugama, Dakayyawa and Marke	09 - Environmental Improvement	023400400100 - Land & Survey Section	23020148 - Construction/Provision of Environment Facilities	70511 - WASTE MANAGEMENT	31721697 - LG Wide (KAUGAMA)	3,000,000.00	-	5,000,000.00	-
Construction of Reinforced Concrete Walls for Erosion Control across the Local Government	09 - Environmental Improvement	023400400100 - Land & Survey Section	23030131 - Rehabilitation/Repairs of Other Infrastructure	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31721697 - LG Wide (KAUGAMA)	30,000,000.00	-	30,000,000.00	-
Construction of Drainage at Dakayyawa/Yalleman Hausawa	17 - Road	023400400100 - Land & Survey Section	23020140 - Construction of Drainages, Barrages and other Erosion Control Structures	70741 - PUBLIC HEALTH SERVICES	31721604 - Dakayyawa	-	-	50,000,000.00	-
Construction of Wall Fence around the LEA Secretariat	13 - Reform of Government and Governance	023400500100 - Building Section	23020130 - Construction / Provision of Wall Fence/Boundary Pillars	70912 - PRIMARY EDUCATION	31721697 - LG Wide (KAUGAMA)	20,000,000.00	-	20,000,000.00	-
Construction of Lock up Shops at Dakayyawa Town	12 - Growing the Private Sector	023400500100 - Building Section	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31721604 - Dakayyawa	-	-	50,000,000.00	-
Construction of 5No Public Conveniences at Yelleman Hausa, Makarantar M, Imam, Kasuwa Kaugama and Dakayyawa	09 - Environmental Improvement	023400500100 - Building Section	23020133 - Construction/Provision Of Public Convenience	70511 - WASTE MANAGEMENT	31721697 - LG Wide (KAUGAMA)	55,000,000.00	-	10,000,000.00	-
Construction of 11No 5 Daily Prayer Mosques	02 - Social Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31721697 - LG Wide (KAUGAMA)	-	-	88,000,000.00	-
Renovation of NYSC Lodge at Dakayyawa and Marke	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31721609 - Marke	-	-	16,891,623.00	-
Upgrade of 2No Town Gates at Kaugama	06 - Housing and Urban Development	023400500100 - Building Section	23020118 - Construction / Provision Of Infrastructure	70133 - OTHER GENERAL SERVICES	31721608 - Kaugama Ward	-	-	14,000,000.00	-
Landscaping of District Head House at Dakayyawa, Marke and Yalo	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70133 - OTHER GENERAL SERVICES	31721611 - Yalo	-	-	30,000,000.00	-
Purchase of Sofas, Tables and Seats for District Head Houses at Dakayyawa, Marke and Yalo	06 - Housing and Urban Development	023400500100 - Building Section	23010112 - Purchase Of Office Furniture and Fittings	70133 - OTHER GENERAL SERVICES	31721604 - Dakayyawa	-	-	60,000,000.00	-
Construction of 1No 5 daily Prayer Mosque at Yelleman Hausawa	02 - Social Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31721604 - Dakayyawa	-	-	15,000,000.00	-

317216 - KAUGAMA 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 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
Electrification from Kwanar Yelleman to Ubba	14 - Power	023400500100 - Building Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31721697 - LG Wide (KAUGAMA)	-	-	20,000,000.00	-
Construction of Food Market at Kwakar	12 - Growing the Private Sector	023400500100 - Building Section	23020114 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	31721604 - Dakaiyawa	-	-	50,000,000.00	-
Purchase of Seats and Tables for Two Town Halls	06 - Housing and Urban Development	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70611 - HOUSING DEVELOPMENT	31721608 - Kaugama Ward	-	-	30,000,000.00	-
Reconstruction of Town Hall at Kaugama and Building of New One at Dakaiyawa	06 - Housing and Urban Development	023400500100 - Building Section	23020118 - Construction / Provision Of Infrastructure	70133 - OTHER GENERAL SERVICES	31721608 - Kaugama Ward	-	-	40,000,000.00	-
Construction of 5 Blocks of 2 Bedrooms Prototypes Houses	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31721608 - Kaugama Ward	-	-	150,000,000.00	-
Construction of Five Daily Prayer Mosques at 11 Wards across the LGA	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31721697 - LG Wide (KAUGAMA)	8,000,000.00	1,169,000.00	50,000,000.00	-
Construction of Friday Mosque 1No each across the 11 Political wards in the LGA	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31721697 - LG Wide (KAUGAMA)	55,854,543.00	16,610,730.00	50,000,000.00	-
Renovation of Kaugama Central Jum'at Mosque	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31721608 - Kaugama Ward	15,000,000.00	-	15,000,000.00	-
Renovation of Zauban Friday Mosque	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31721606 - Jaa	15,000,000.00	-	15,000,000.00	-
Construction of Wall Fence around the Graveyard at Hadin	09 - Environmental Improvement	023400500100 - Building Section	23020126 - Construction/Provision Of Cemeteries	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31721605 - Hadin	6,500,000.00	20,000,000.00	14,000,000.00	-
Construction of Wall Fence around the Graveyard at Marke	09 - Environmental Improvement	023400500100 - Building Section	23020126 - Construction/Provision Of Cemeteries	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31721609 - Marke	6,500,000.00	20,000,000.00	13,000,000.00	-
Construction of Wall Fence around the Graveyard at Dakaiyawa	09 - Environmental Improvement	023400500100 - Building Section	23020126 - Construction/Provision Of Cemeteries	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31721604 - Dakaiyawa	7,000,000.00	20,545,080.00	13,000,000.00	-
Renovation of Local Government Secretariat	13 - Reform of Government and Governance	023400500100 - Building Section	23030121 - Rehabilitation/Repairs Of Office Buildings	70133 - OTHER GENERAL SERVICES	31721697 - LG Wide (KAUGAMA)	100,000,000.00	46,684,249.00	50,000,000.00	-
Renovation of Local Government Staff Quarters	13 - Reform of Government and Governance	023400500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31721697 - LG Wide (KAUGAMA)	10,000,000.00	-	20,698,282.00	-
Renovation of Local Government Guest House Dutse	13 - Reform of Government and Governance	023400500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31721697 - LG Wide (KAUGAMA)	10,000,000.00	-	10,000,000.00	-
Renovation of Chairman's Duplex House at Kaugama	13 - Reform of Government and Governance	023400500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31721697 - LG Wide (KAUGAMA)	6,000,000.00	19,647,227.00	10,000,000.00	-
Purchase of 1 block of Houses for Use by the Local Government Staff	13 - Reform of Government and Governance	023400500100 - Building Section	23030102 - Purchase of Office Buildings	70611 - HOUSING DEVELOPMENT	31721697 - LG Wide (KAUGAMA)	12,000,000.00	-	12,000,000.00	-
Renovation of Rehabilitation Centre, Kaugama	04 - Health	023400500100 - Building Section	23030121 - Rehabilitation / Repairs Of Office Buildings	70732 - SPECIALIZED HOSPITAL SERVICES	31721608 - Kaugama Ward	5,000,000.00	-	5,000,000.00	-
Renovation of Women Centre, Kaugama	06 - Housing and Urban Development	023400500100 - Building Section	23030121 - Rehabilitation / Repairs Of Office Buildings	70811 - RECREATIONAL AND SPORTING SERVICES	31721608 - Kaugama Ward	5,000,000.00	-	5,000,000.00	-
Construction of Wall Fence around the Local Government Staff House, Kaugama	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Office Buildings	70611 - HOUSING DEVELOPMENT	31721697 - LG Wide (KAUGAMA)	10,000,000.00	-	10,000,000.00	-
Purchase of Sofas, Tables & Seats for Local Govt. Staff Quarters	06 - Housing and Urban Development	023400500100 - Building Section	23030112 - Purchase Of Office Furniture and Fittings	70611 - HOUSING DEVELOPMENT	31721697 - LG Wide (KAUGAMA)	3,000,000.00	-	3,000,000.00	-
Purchase of Office Tables, Chairs, File Cabinet and Refrigerators for the Section	13 - Reform of Government and Governance	023400500100 - Building Section	23030112 - Purchase Of Office Furniture and Fittings	70133 - OTHER GENERAL SERVICES	31721697 - LG Wide (KAUGAMA)	5,000,000.00	7,581,173.00	20,000,000.00	-
Construction of District Heads Houses at Dakaiyawa, Marke and Yalo (Phase 1) and Renovation of Kaugama District Head House	06 - Housing and Urban Development	023400500100 - Building Section	23030104 - Construction/Provision Of Housing	70133 - OTHER GENERAL SERVICES	31721604 - Dakaiyawa	75,000,000.00	146,379,607.00	20,000,000.00	-
Construction of Wall Fence around the NYSC Lodge at Kaugama	06 - Housing and Urban Development	023400500100 - Building Section	23030130 - Construction / Provision Of Wall Fence/Boundary Pillars	70611 - HOUSING DEVELOPMENT	31721608 - Kaugama Ward	10,000,000.00	-	10,000,000.00	-
Purchase of Seats and Tables for NYSC Lodge at Kaugama and Marke.	06 - Housing and Urban Development	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70611 - HOUSING DEVELOPMENT	31721608 - Kaugama Ward	3,000,000.00	-	3,000,000.00	-
Construction of Midwives' Quarters at Marke, Arbus and Askandu PHCs	04 - Health	023400500100 - Building Section	23020106 - Construction/Provision Of Hospitals/Health Centres	70733 - MEDICAL AND MATERNITY CENTRE SERVICES	31721609 - Marke	100,000,000.00	100,000,000.00	20,000,000.00	-
Construction of Conference Hall with Office, Toilets and Supply of Office Tables and Seats at Local Government Guest House Dutse	13 - Reform of Government and Governance	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70811 - RECREATIONAL AND SPORTING SERVICES	31721697 - LG Wide (KAUGAMA)	50,000,000.00	-	-	-
Construction of 3KM Feeder Road from Yalo to Unguwar Jilrin	17 - Road	023400500100 - Building Section	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31721611 - Yalo	-	-	100,000,000.00	-
Contribution to the Community Development Projects	02 - Societal Re-orientation	023400500100 - Building Section	23050108 - Special Intervention Programmes and Projects	70621 - COMMUNITY DEVELOPMENT	31721697 - LG Wide (KAUGAMA)	10,000,000.00	758,891,022.00	57,000,000.00	-
Contribution of the LGC to the State Ministry of Local Government for Joint Capital Projects (0.5%)	13 - Reform of Government and Governance	023400500100 - Building Section	23020118 - Construction / Provision Of Infrastructure	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31721697 - LG Wide (KAUGAMA)	200,000,000.00	269,000,000.00	450,000,000.00	-
Settlement of Outstanding Liabilities	02 - Societal Re-orientation	023400500100 - Building Section	23050101 - Research & Development and Census/Surveys	70171 - PUBLIC DEBT TRANSACTIONS	31721697 - LG Wide (KAUGAMA)	20,000,000.00	14,917,685.00	30,000,000.00	-
Construction of 1 No Islamiyya School in each of the 11 Political Wards	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70981 - EDUCATION N.E.C	31721697 - LG Wide (KAUGAMA)	20,000,000.00	-	20,000,000.00	-
Purchase of School Desks, Tables and Chairs across the Political Wards	05 - Education	051700100100 - Education (Non-Teaching Staff)	23030112 - Purchase Of Office Furniture and Fittings	70912 - PRIMARY EDUCATION	31721697 - LG Wide (KAUGAMA)	5,000,000.00	-	15,000,000.00	-
Construction of Islamiyya Schools at Dusare, Giribobo, Idon Zakara and Dalarin Kwatta	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70981 - EDUCATION N.E.C	31721697 - LG Wide (KAUGAMA)	10,000,000.00	-	10,000,000.00	-
Construction of 1 Block of 2 Classroom and Offices at Giribobo and Renovation of 1 Block of 3 Classroom at Askandu Primary School	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31721602 - Askandu	27,672,304.00	-	26,072,304.00	-
Construction of Islamiyya School Butuwa	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70981 - EDUCATION N.E.C	31721601 - Arbus	13,000,000.00	-	13,000,000.00	-
Construction of ICT Centre at Kaugama, Dakaiyawa and Arbus	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020127 - Construction Of ICT Infrastructures	70461 - COMMUNICATION	31721697 - LG Wide (KAUGAMA)	-	-	50,000,000.00	-
Construction of Tsangaya School at gidan, Malam Bello, and Dakaiyawa	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70981 - EDUCATION N.E.C	31721697 - LG Wide (KAUGAMA)	-	-	10,000,000.00	-
Construction of Nomadic Primary School at Binngami of Giribobo Ward and Simini of Kaugama Ward	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31721697 - LG Wide (KAUGAMA)	30,000,000.00	-	30,000,000.00	-
Construction of Steel Sheet (Bumfi) with Stand-alone Solar Lighting System for Tsangaya Quranic Recitation in 11 Wards	14 - Power	051700100100 - Education (Non-Teaching Staff)	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31721697 - LG Wide (KAUGAMA)	-	-	50,000,000.00	-
2% Contribution to Jigawa State University,Kafin Hausa	05 - Education	051700100100 - Education (Non-Teaching Staff)	23050101 - Research & Development and Census/Surveys	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31721697 - LG Wide (KAUGAMA)	40,000,000.00	56,598,688.00	70,000,000.00	-
Contribution for the Training of Political Office holders	13 - Reform of Government and Governance	051700100100 - Education (Non-Teaching Staff)	23050101 - Research & Development and Census/Surveys	70133 - OTHER GENERAL SERVICES	31721697 - LG Wide (KAUGAMA)	50,000,000.00	-	-	-
Provision of Student Care Programme at Babura local Govt	05 - Education	051700100100 - Education (Non-Teaching Staff)	23050108 - Special Intervention Programmes and Projects	70951 - EDUCATION NOT DEFINABLE BY LEVEL	31721697 - LG Wide (KAUGAMA)	67,000,000.00	-	67,000,000.00	-
Purchase of Examination Bed, Scream, Drip Stand, Speganometer, Stetoscope, Sterilizer, Trays/Dishes, Auto Clave, Scissors, Forceps for PHCs	04 - Health	052100100100 - Primary Health Care Manager	23030122 - Purchase Of Health / Medical Equipment	70741 - PUBLIC HEALTH SERVICES	31721697 - LG Wide (KAUGAMA)	15,000,000.00	-	20,000,000.00	-
Construction of 1No. Health Post at Dusare	04 - Health	052100100100 - Primary Health Care Manager	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31721605 - Hadin	7,000,000.00	-	7,000,000.00	-
Renovation of PHCs at Dabuwaran, Admin Gaso, Garin Bagudu, Maina Bindi, Ja'e Kaugama, Turmi Unguwar Jilrin and Askandu Border	04 - Health	052100100100 - Primary Health Care Manager	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31721603 - Dabuwaran	45,000,000.00	-	30,000,000.00	-
Renovation of Health Post at Dodorin Malam Abdu and Askandu PHCs	04 - Health	052100100100 - Primary Health Care Manager	23030105 - Rehabilitation/Repairs -Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31721602 - Askandu	11,086,487.00	-	11,086,487.00	-
Construction of Dispensary in Albashi and Adminqusau	02 - Societal Re-orientation	052100100100 - Primary Health Care Manager	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31721601 - Arbus	-	-	20,000,000.00	-
Construction of JICHMA Office	04 - Health	052100100100 - Primary Health Care Manager	23020101 - Construction/Provision Of Office Buildings	70741 - PUBLIC HEALTH SERVICES	31721697 - LG Wide (KAUGAMA)	-	-	58,000,000.00	-
Provision of Equity Contribution to JICHMA	09 - Environmental Improvement	052100100100 - Primary Health Care Manager	23050108 - Special Intervention Programmes and Projects	70722 - SPECIALIZED MEDICAL SERVICES	31721697 - LG Wide (KAUGAMA)	18,500,000.00	-	41,200,000.00	-
Purchase of Hand Pumps Materials for Rural Water Supply across the Political Wards	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721697 - LG Wide (KAUGAMA)	30,000,000.00	18,780,242.00	50,000,000.00	-
Construction of 2No Hand Pumps in Each Ward	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721697 - LG Wide (KAUGAMA)	20,000,000.00	-	20,000,000.00	-
Construction of Solar Water Scheme at Zingaran, Sarkilash, Yelleman Tijani and Ubba	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721697 - LG Wide (KAUGAMA)	20,000,000.00	-	20,000,000.00	20,000,000.00
Purchase and Installation of Submersible Pumps and Accessories for Rural Water Supply across the Local Government	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721697 - LG Wide (KAUGAMA)	10,000,000.00	11,508,257.00	40,000,000.00	-
Construction of Solar Water Scheme at Daneri, Hadi, Garin Babale, Kwandiga, Gamaçasko, and Muesaran Fulani	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721697 - LG Wide (KAUGAMA)	10,000,000.00	15,726,301.00	30,000,000.00	30,000,000.00
Rehabilitation of Overhead Tank at Dabuwaran and Ja'e	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23030104 - Rehabilitation/Repairs - Water Facilities	70631 - WATER SUPPLY	31721606 - Jaa	5,000,000.00	-	5,000,000.00	-
Conversion of 11No Hand Pumps to Solar, 1 No per Ward	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721697 - LG Wide (KAUGAMA)	11,000,000.00	-	40,000,000.00	40,000,000.00
Provision of Water Supply to the Upgraded Basic Health Centre, Kaugama	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721608 - Kaugama Ward	6,000,000.00	-	40,000,000.00	-
Construction of 11 Complete Sets of Solar Water Scheme (1 Set per Political Ward)	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721697 - LG Wide (KAUGAMA)	50,000,000.00	-	40,000,000.00	40,000,000.00
Purchase and Sinking of 4no Solar-powered Boreholes per Political Ward across the LGA	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721697 - LG Wide (KAUGAMA)	-	-	40,000,000.00	40,000,000.00

317216 - KAUGAMA 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 Approved Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
Construction of Water Point at Dajin Yada, Dajin Jae, Dajin Musaran, Dajin Gade Bago, and Gwalerima	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70133 - OTHER GENERAL SERVICES	31721697 - LG Wide (KAUGAMA)	-	-	50,000,000.00	-
Provision of Solar Street Lights in 40 Mosques across the LGA	14 - Power	053500300100 - Rural Water Supply	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31721697 - LG Wide (KAUGAMA)	-	-	50,000,000.00	50,000,000.00
Construction of Industrial Boreholes for Irrigation Project	01 - Agriculture	053500300100 - Rural Water Supply	23020120 - Construction Of Irrigation Facilities	70421 - AGRICULTURE	31721697 - LG Wide (KAUGAMA)	-	-	30,000,000.00	-
Purchase of Sports Materials	08 - Youth	055100200100 - Information, Youth, Sport & Culture	23010126 - Purchase Of Sporting / Gaming Equipment	70811 - RECREATIONAL AND SPORTING SERVICES	31721697 - LG Wide (KAUGAMA)	4,000,000.00	1,060,000.00	10,000,000.00	-
Procurement of Arms and Torchlights for Community Vigilante	13 - Reform of Government and Governance	055100300100 - Social Welfare Section	23010128 - Purchase Of Security Equipment	70133 - OTHER GENERAL SERVICES	31721697 - LG Wide (KAUGAMA)	10,000,000.00	-	30,000,000.00	-
Social Securities Intervention Programme	02 - Societal Re-orientation	055100300100 - Social Welfare Section	23050106 - Special Intervention Programmes and Projects	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31721697 - LG Wide (KAUGAMA)	30,000,000.00	28,020,440.00	100,000,000.00	-
Contribution for the Sensitization for Climate change Mitigation	01 - Agriculture	055100300100 - Social Welfare Section	23050101 - Research & Development and Census/Surveys	70551 - ENVIRONMENTAL PROTECTION N.E.C.	31721697 - LG Wide (KAUGAMA)	10,000,000.00	-	30,000,000.00	30,000,000.00
Construction of 3No Market Stalls at Abeshi/Ubaa, Dakayyawa and Kaugama Markets	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31721697 - LG Wide (KAUGAMA)	10,000,000.00	-	70,000,000.00	-
Women/Youth Empowerment Programme	01 - Agriculture	055100400100 - Trade Section and Cooperatives	23050108 - Special Intervention Programmes and Projects	71051 - UNEMPLOYMENT	31721697 - LG Wide (KAUGAMA)	70,499,000.00	24,293,237.00	300,000,000.00	-

011100100100		Chairman			
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	124,363,067.00	57,266,840.00	228,363,067.00	0.00
21	Personnel Cost	52,363,067.00	29,629,840.00	52,363,067.00	0.00
2101	SALARY	15,586,604.00	10,391,069.00	15,586,604.00	0.00
210101	Salaries and Wages	15,586,604.00	10,391,069.00	15,586,604.00	0.00
21010103	Consolidated Revenue Fund Charges - Salaries	15,586,604.00	10,391,069.00	15,586,604.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	36,776,463.00	19,238,771.00	36,776,463.00	0.00
210201	ALLOWANCES	36,776,463.00	19,238,771.00	36,776,463.00	0.00
21020104	Rent Supplement	3,167,321.00	2,111,547.00	3,167,321.00	0.00
21020106	Utility Allowance	1,583,660.00	1,055,773.00	1,583,660.00	0.00
21020107	Entertainment	1,583,660.00	1,055,773.00	1,583,660.00	0.00
21020109	Leave Transport Grant	1,583,660.00	1,055,773.00	1,583,660.00	0.00
21020117	Domestic Staff Allowance	6,334,642.00	4,223,094.00	6,334,642.00	0.00
21020122	Motor Vehicle Maintenance Allowance	6,334,642.00	4,223,094.00	6,334,642.00	0.00
21020123	Constituency Allowance	352,274.00	234,849.00	352,274.00	0.00
21020138	Furniture Allowance	7,918,302.00	5,278,868.00	7,918,302.00	0.00
21020173	Once-in-4-Years Furniture Allowance	7,918,302.00	0.00	7,918,302.00	0.00
22	Other Recurrent Costs	72,000,000.00	27,637,000.00	176,000,000.00	0.00
2202	OVERHEAD COST	72,000,000.00	27,637,000.00	176,000,000.00	0.00
220201	Transport & Travelling - General	20,000,000.00	5,475,000.00	60,000,000.00	0.00
22020101	Local Travel & Transport - Training	20,000,000.00	5,475,000.00	60,000,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	1,180,000.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	1,180,000.00	10,000,000.00	0.00
220204	Maintenance Services - General	0.00	0.00	10,000,000.00	0.00
22020402	Maintenance of Office Furniture	0.00	0.00	10,000,000.00	0.00
220205	Training - General	10,000,000.00	0.00	40,000,000.00	0.00
22020501	Local Training	10,000,000.00	0.00	40,000,000.00	0.00
220206	Other Services - General	32,000,000.00	14,304,000.00	36,000,000.00	0.00
22020604	Security Vote (Including Operations)	32,000,000.00	14,304,000.00	36,000,000.00	0.00
220210	Miscellaneous Expenses - General	5,000,000.00	6,678,000.00	20,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	5,000,000.00	6,678,000.00	20,000,000.00	0.00

011108000100		Internal Audit Office			
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	4,696,364.00	2,330,909.00	6,272,152.00	0.00
21	Personnel Cost	3,496,364.00	2,330,909.00	4,072,152.00	0.00
2101	SALARY	2,245,052.00	1,496,701.00	2,411,376.00	0.00
210101	Salaries and Wages	2,245,052.00	1,496,701.00	2,411,376.00	0.00
21010101	Salary	2,245,052.00	1,496,701.00	2,411,376.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,251,312.00	834,208.00	1,660,776.00	0.00
210201	ALLOWANCES	1,251,312.00	834,208.00	1,660,776.00	0.00
21020103	Transport Allowance	148,392.00	98,928.00	294,612.00	0.00
21020104	Rent Supplement	290,832.00	193,888.00	482,268.00	0.00
21020105	Meal Subsidy	69,144.00	46,096.00	121,548.00	0.00
21020106	Utility Allowance	53,868.00	35,912.00	139,956.00	0.00
21020107	Entertainment	0.00	0.00	16,800.00	0.00
21020109	Leave Transport Grant	151,044.00	100,696.00	241,128.00	0.00
21020117	Domestic Staff Allowance	360,000.00	240,000.00	8,400.00	0.00
21020137	Medical Allowance	178,032.00	118,688.00	356,064.00	0.00

22	Other Recurrent Costs	1,200,000.00	0.00	2,200,000.00	0.00
2202	OVERHEAD COST	1,200,000.00	0.00	2,200,000.00	0.00
220201	Transport & Travelling - General	200,000.00	0.00	200,000.00	0.00
22020101	Local Travel & Transport - Training	200,000.00	0.00	200,000.00	0.00
220203	Materials and Supplies - General	1,000,000.00	0.00	2,000,000.00	0.00
22020301	Office Materials and Consumables	1,000,000.00	0.00	2,000,000.00	0.00

011200100100 Legislative Council					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	77,400,227.00	31,739,003.00	96,791,852.00	0.00
21	Personnel Cost	29,400,227.00	13,739,003.00	29,591,852.00	0.00
2101	SALARY	8,960,088.00	5,973,592.00	8,960,088.00	0.00
210101	Salaries and Wages	8,960,088.00	5,973,592.00	8,960,088.00	0.00
21010103	Consolidated Revenue Fund Charges - Salaries	8,960,088.00	5,973,592.00	8,960,088.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	20,440,139.00	7,765,411.00	20,631,764.00	0.00
210201	ALLOWANCES	20,440,139.00	7,765,411.00	20,631,764.00	0.00
21020103	Transport Allowance	1,792,018.00	1,194,678.00	1,983,643.00	0.00
21020104	Rent Supplement	896,009.00	597,339.00	896,009.00	0.00
21020105	Meal Subsidy	896,009.00	597,339.00	896,009.00	0.00
21020106	Utility Allowance	896,009.00	597,339.00	896,009.00	0.00
21020107	Entertainment	3,584,038.00	2,389,358.00	3,584,038.00	0.00
21020109	Leave Transport Grant	3,584,038.00	2,389,358.00	3,584,038.00	0.00
21020123	Constituency Allowance	1,792,018.00	0.00	1,792,018.00	0.00
21020173	Once-in-4-Years Furniture Allowance	7,000,000.00	0.00	7,000,000.00	0.00
22	Other Recurrent Costs	48,000,000.00	18,000,000.00	67,200,000.00	0.00
2202	OVERHEAD COST	48,000,000.00	18,000,000.00	59,200,000.00	0.00
220201	Transport & Travelling - General	8,000,000.00	3,000,000.00	6,000,000.00	0.00
22020101	Local Travel & Transport - Training	0.00	0.00	6,000,000.00	0.00
22020102	Local Travel & Transport - Others	8,000,000.00	3,000,000.00	0.00	0.00
220203	Materials and Supplies - General	8,000,000.00	3,000,000.00	8,000,000.00	0.00
22020301	Office Materials and Consumables	8,000,000.00	3,000,000.00	8,000,000.00	0.00
220204	Maintenance Services - General	8,000,000.00	3,000,000.00	8,000,000.00	0.00
22020402	Maintenance of Office Furniture	8,000,000.00	3,000,000.00	8,000,000.00	0.00
220205	Training - General	8,000,000.00	6,000,000.00	10,000,000.00	0.00
22020501	Local Training	8,000,000.00	6,000,000.00	10,000,000.00	0.00
220208	Fuel and Lubricant - General	4,000,000.00	3,000,000.00	13,200,000.00	0.00
22020801	Motor Vehicle Fuel Cost	4,000,000.00	3,000,000.00	13,200,000.00	0.00
220210	Miscellaneous Expenses - General	12,000,000.00	0.00	14,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	7,000,000.00	0.00	5,000,000.00	0.00
22021002	Honorarium and Sitting Allowance Payments	0.00	0.00	9,000,000.00	0.00
22021044	Committees and Commissions	5,000,000.00	0.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	0.00	0.00	8,000,000.00	0.00
220401	Local Grants and Contributions	0.00	0.00	8,000,000.00	0.00
22040106	Grants to State Governments – Contribution to MLG (0.5%)	0.00	0.00	8,000,000.00	0.00

012500100100 Office of the Director Admin and General Services					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	608,764,780.00	419,081,366.00	706,392,188.00	0.00
21	Personnel Cost	103,871,385.00	99,992,627.00	117,392,188.00	0.00
2101	SALARY	41,330,800.00	27,553,866.00	60,587,404.00	0.00

210101	Salaries and Wages	41,330,800.00	27,553,866.00	60,587,404.00	0.00
21010101	Salary	41,330,800.00	27,553,866.00	60,587,404.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	62,540,585.00	72,438,761.00	56,804,784.00	0.00
210201	ALLOWANCES	62,540,585.00	72,438,761.00	56,804,784.00	0.00
21020103	Transport Allowance	11,158,808.00	7,439,245.00	11,670,492.00	0.00
21020104	Rent Supplement	12,266,113.00	8,177,408.00	11,685,757.00	0.00
21020105	Meal Subsidy	7,672,868.00	5,115,245.00	5,053,933.00	0.00
21020106	Utility Allowance	6,844,016.00	4,562,677.00	5,695,404.00	0.00
21020107	Entertainment	97,260.00	64,840.00	37,800.00	0.00
21020109	Leave Transport Grant	5,124,012.00	34,161,008.00	6,197,678.00	0.00
21020112	Inducement Allowance	240,000.00	160,000.00	240,000.00	0.00
21020117	Domestic Staff Allowance	1,770,004.00	1,180,002.00	1,680,000.00	0.00
21020137	Medical Allowance	17,367,504.00	11,578,336.00	14,543,720.00	0.00
22	Other Recurrent Costs	123,500,000.00	142,639,764.00	246,000,000.00	0.00
2202	OVERHEAD COST	30,000,000.00	41,701,487.00	70,000,000.00	0.00
220201	Transport & Travelling - General	5,000,000.00	1,822,487.00	5,000,000.00	0.00
22020102	Local Travel & Transport - Others	5,000,000.00	1,822,487.00	5,000,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	3,330,000.00	15,000,000.00	0.00
22020304	Magazines & Periodicals	5,000,000.00	3,330,000.00	15,000,000.00	0.00
220205	Training - General	20,000,000.00	36,549,000.00	50,000,000.00	0.00
22020501	Local Training	20,000,000.00	36,549,000.00	50,000,000.00	0.00
2203	LOANS AND ADVANCES	500,000.00	3,330,000.00	1,000,000.00	0.00
220301	Staff Loans and Advances	500,000.00	3,330,000.00	1,000,000.00	0.00
22030103	Refurbishing Advances	500,000.00	3,330,000.00	1,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	68,000,000.00	52,934,777.00	115,000,000.00	0.00
220401	Local Grants and Contributions	68,000,000.00	52,934,777.00	115,000,000.00	0.00
22040109	Grants to Government Owned Companies – Recurrent	68,000,000.00	52,934,777.00	100,000,000.00	0.00
22040111	Grants to Communities and NGOs	0.00	0.00	15,000,000.00	0.00
2206	PUBLIC DEBT CHARGES	25,000,000.00	44,673,500.00	60,000,000.00	0.00
220604	DOMESTIC PRINCIPAL	25,000,000.00	44,673,500.00	60,000,000.00	0.00
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	25,000,000.00	44,673,500.00	60,000,000.00	0.00
23	Capital Expenditure	381,393,395.00	176,448,975.00	343,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	381,393,395.00	176,448,975.00	303,000,000.00	0.00
230101	Purchase of Fixed Assets - General	381,393,395.00	176,448,975.00	303,000,000.00	0.00
23010104	Purchase of Motor Cycles	2,000,000.00	0.00	17,000,000.00	0.00
23010105	Purchase Of Motor Vehicles	266,393,395.00	176,448,975.00	155,000,000.00	0.00
23010112	Purchase Of Office Furniture and Fittings	13,000,000.00	0.00	18,000,000.00	0.00
23010127	Purchase Of Agricultural Equipment and Improved Inputs	100,000,000.00	0.00	100,000,000.00	0.00
23010139	Purchase Of Tricycle	0.00	0.00	13,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	40,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	0.00	0.00	40,000,000.00	0.00
23050101	Research & Development and Census/Surveys	0.00	0.00	40,000,000.00	0.00

021500100100	Agriculture Section				
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	98,984,862.00	88,930,887.00	366,336,509.00	100,000,000.00
21	Personnel Cost	7,828,174.00	6,478,887.00	12,293,089.00	0.00
2101	SALARY	5,564,694.00	3,709,796.00	6,010,056.00	0.00
210101	Salaries and Wages	5,564,694.00	3,709,796.00	6,010,056.00	0.00
21010101	Salary	5,564,694.00	3,709,796.00	6,010,056.00	0.00

2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,263,480.00	2,769,091.00	6,283,033.00	0.00
210201	ALLOWANCES	2,263,480.00	2,769,091.00	6,283,033.00	0.00
21020103	Transport Allowance	682,800.00	455,200.00	1,416,538.00	0.00
21020104	Rent Supplement	712,939.00	475,292.00	1,202,119.00	0.00
21020105	Meal Subsidy	300,312.00	200,208.00	598,546.00	0.00
21020106	Utility Allowance	208,960.00	139,306.00	684,363.00	0.00
21020109	Leave Transport Grant	358,469.00	238,979.00	601,056.00	0.00
21020137	Medical Allowance	0.00	1,260,106.00	1,780,411.00	0.00
22	Other Recurrent Costs	26,000,000.00	10,300,000.00	26,000,000.00	0.00
2202	OVERHEAD COST	26,000,000.00	10,300,000.00	26,000,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	300,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	1,000,000.00	300,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	10,000,000.00	5,000,000.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	10,000,000.00	5,000,000.00	10,000,000.00	0.00
220204	Maintenance Services - General	15,000,000.00	5,000,000.00	15,000,000.00	0.00
22020406	Other Maintenance Services	15,000,000.00	5,000,000.00	15,000,000.00	0.00
23	Capital Expenditure	65,156,688.00	72,152,000.00	328,043,420.00	100,000,000.00
2301	FIXED ASSETS PURCHASED	8,000,000.00	5,800,000.00	88,043,420.00	65,000,000.00
230101	Purchase of Fixed Assets - General	8,000,000.00	5,800,000.00	88,043,420.00	65,000,000.00
23010155	Purchase of Water Supply Equipment	8,000,000.00	5,800,000.00	88,043,420.00	65,000,000.00
2302	CONSTRUCTION / PROVISION	10,000,000.00	5,473,250.00	30,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	10,000,000.00	5,473,250.00	30,000,000.00	0.00
23020129	Construction Of Irrigation Facilities	10,000,000.00	5,473,250.00	30,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	0.00	0.00	30,000,000.00	30,000,000.00
230401	Preservation of the Environment - General	0.00	0.00	30,000,000.00	30,000,000.00
23040101	Tree Planting	0.00	0.00	30,000,000.00	30,000,000.00
2305	OTHER CAPITAL PROJECTS	47,156,688.00	60,878,750.00	180,000,000.00	5,000,000.00
230501	Acquisition of Non-Tangible Asset	47,156,688.00	60,878,750.00	180,000,000.00	5,000,000.00
23050101	Research & Development and Census/Surveys	12,156,688.00	0.00	10,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	35,000,000.00	60,878,750.00	170,000,000.00	5,000,000.00

021500200100	Forestry Section				
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	22,935,397.00	3,866,026.00	50,559,594.00	5,000,000.00
21	Personnel Cost	12,435,397.00	3,866,026.00	17,559,594.00	0.00
2101	SALARY	6,636,356.00	0.00	8,027,165.00	0.00
210101	Salaries and Wages	6,636,356.00	0.00	8,027,165.00	0.00
21010101	Salary	6,636,356.00	0.00	8,027,165.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,799,041.00	3,866,026.00	9,532,429.00	0.00
210201	ALLOWANCES	5,799,041.00	3,866,026.00	9,532,429.00	0.00
21020103	Transport Allowance	1,091,592.00	727,728.00	2,239,884.00	0.00
21020104	Rent Supplement	927,271.00	618,180.00	1,605,429.00	0.00
21020105	Meal Subsidy	474,204.00	316,136.00	949,888.00	0.00
21020106	Utility Allowance	321,480.00	214,320.00	1,088,860.00	0.00
21020109	Leave Transport Grant	471,222.00	314,148.00	799,712.00	0.00
21020137	Medical Allowance	2,513,272.00	1,675,514.00	2,848,656.00	0.00
22	Other Recurrent Costs	5,500,000.00	0.00	26,000,000.00	0.00
2202	OVERHEAD COST	5,500,000.00	0.00	26,000,000.00	0.00
220201	Transport & Travelling - General	3,500,000.00	0.00	11,000,000.00	0.00
22020101	Local Travel & Transport - Training	500,000.00	0.00	1,000,000.00	0.00

22020102	Local Travel & Transport - Others	3,000,000.00	0.00	10,000,000.00	0.00
220203	Materials and Supplies - General	2,000,000.00	0.00	15,000,000.00	0.00
22020301	Office Materials and Consumables	2,000,000.00	0.00	15,000,000.00	0.00
23	Capital Expenditure	5,000,000.00	0.00	7,000,000.00	5,000,000.00
2301	FIXED ASSETS PURCHASED	3,000,000.00	0.00	5,000,000.00	5,000,000.00
230101	Purchase of Fixed Assets - General	3,000,000.00	0.00	5,000,000.00	5,000,000.00
23010127	Purchase Of Agricultural Equipment and Improved Inputs	3,000,000.00	0.00	5,000,000.00	5,000,000.00
2302	CONSTRUCTION / PROVISION	2,000,000.00	0.00	2,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	2,000,000.00	0.00	2,000,000.00	0.00
23020130	Construction / Provision of Wall Fence/Boundary Pillars	2,000,000.00	0.00	2,000,000.00	0.00

021500300100 Livestock Section (Veterinary)					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	33,787,616.00	9,091,647.00	65,995,006.00	0.00
21	Personnel Cost	20,787,616.00	7,186,647.00	27,995,006.00	0.00
2101	SALARY	10,007,644.00	0.00	12,503,266.00	0.00
210101	Salaries and Wages	10,007,644.00	0.00	12,503,266.00	0.00
21010101	Salary	10,007,644.00	0.00	12,503,266.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	10,779,972.00	7,186,647.00	15,491,740.00	0.00
210201	ALLOWANCES	10,779,972.00	7,186,647.00	15,491,740.00	0.00
21020103	Transport Allowance	0.00	0.00	3,547,985.00	0.00
21020104	Rent Supplement	0.00	0.00	2,439,899.00	0.00
21020106	Utility Allowance	0.00	0.00	789,240.00	0.00
21020109	Leave Transport Grant	37,933.00	25,288.00	600,000.00	0.00
21020122	Motor Vehicle Maintenance Allowance	600,000.00	400,000.00	0.00	0.00
21020149	Consolidated Allowance	10,142,039.00	6,761,359.00	8,114,616.00	0.00
22	Other Recurrent Costs	13,000,000.00	1,905,000.00	38,000,000.00	0.00
2202	OVERHEAD COST	13,000,000.00	1,905,000.00	38,000,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	0.00	3,000,000.00	0.00
22020101	Local Travel & Transport - Training	1,000,000.00	0.00	3,000,000.00	0.00
220203	Materials and Supplies - General	10,000,000.00	1,905,000.00	15,000,000.00	0.00
22020301	Office Materials and Consumables	10,000,000.00	1,905,000.00	15,000,000.00	0.00
220206	Other Services - General	2,000,000.00	0.00	20,000,000.00	0.00
22020602	Office/Store Rent	2,000,000.00	0.00	20,000,000.00	0.00

022001000100 Account section					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	614,429,992.00	523,019,572.00	837,600,978.00	0.00
21	Personnel Cost	123,929,992.00	88,159,613.00	137,600,978.00	0.00
2101	SALARY	17,087,768.00	14,445,674.00	20,628,600.00	0.00
210101	Salaries and Wages	17,087,768.00	14,445,674.00	20,628,600.00	0.00
21010101	Salary	17,087,768.00	14,445,674.00	20,628,600.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	106,842,224.00	73,713,939.00	116,972,378.00	0.00
210201	ALLOWANCES	26,842,224.00	17,894,815.00	16,972,378.00	0.00
21020103	Transport Allowance	6,476,956.00	4,317,971.00	2,899,272.00	0.00
21020104	Rent Supplement	7,417,832.00	4,945,221.00	4,124,684.00	0.00
21020105	Meal Subsidy	2,651,420.00	1,767,613.00	1,210,080.00	0.00
21020106	Utility Allowance	1,483,000.00	988,666.00	1,400,340.00	0.00
21020107	Entertainment	0.00	0.00	33,600.00	0.00
21020109	Leave Transport Grant	4,210,728.00	2,807,152.00	2,063,402.00	0.00

21020117	Domestic Staff Allowance	0.00	0.00	1,680,000.00	0.00
21020137	Medical Allowance	4,602,288.00	3,068,192.00	3,561,000.00	0.00
210202	Social Contributions	80,000,000.00	55,819,124.00	100,000,000.00	0.00
21020202	17% Government Contributory Pension	80,000,000.00	55,819,124.00	100,000,000.00	0.00
22	Other Recurrent Costs	490,500,000.00	434,859,959.00	700,000,000.00	0.00
2202	OVERHEAD COST	210,500,000.00	200,630,000.00	330,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	1,210,000.00	5,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	1,210,000.00	5,000,000.00	0.00
220203	Materials and Supplies - General	10,000,000.00	9,900,000.00	25,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	5,000,000.00	0.00
22020305	Printing of Non-security Documents	10,000,000.00	9,900,000.00	20,000,000.00	0.00
220210	Miscellaneous Expenses - General	200,000,000.00	189,520,000.00	300,000,000.00	0.00
22021041	Contingency Reserve - Recurrent	200,000,000.00	189,520,000.00	300,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	80,000,000.00	83,309,427.00	120,000,000.00	0.00
220401	Local Grants and Contributions	80,000,000.00	83,309,427.00	120,000,000.00	0.00
22040103	Grants to State Governments – Recurrent Security Support	80,000,000.00	83,309,427.00	120,000,000.00	0.00
2207	Transfers - Payments	200,000,000.00	150,920,532.00	250,000,000.00	0.00
220701	Transfer to Fund Recurrent Expenditure - Payments	200,000,000.00	150,920,532.00	250,000,000.00	0.00
22070105	Stabilization Funds	200,000,000.00	150,920,532.00	250,000,000.00	0.00

022002000100 Revenue Section					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	27,408,516.00	10,589,070.00	127,865,084.00	0.00
21	Personnel Cost	15,208,516.00	10,139,070.00	116,865,084.00	0.00
2101	SALARY	8,834,508.00	5,889,672.00	107,845,030.00	0.00
210101	Salaries and Wages	8,834,508.00	5,889,672.00	107,845,030.00	0.00
21010101	Salary	8,834,508.00	5,889,672.00	107,845,030.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,374,008.00	4,249,398.00	9,020,054.00	0.00
210201	ALLOWANCES	6,374,008.00	4,249,398.00	9,020,054.00	0.00
21020103	Transport Allowance	1,159,284.00	772,856.00	2,090,976.00	0.00
21020104	Rent Supplement	1,167,816.00	778,544.00	1,549,572.00	0.00
21020105	Meal Subsidy	504,768.00	336,512.00	886,848.00	0.00
21020106	Utility Allowance	342,840.00	228,560.00	1,019,796.00	0.00
21020109	Leave Transport Grant	597,012.00	398,068.00	802,380.00	0.00
21020137	Medical Allowance	2,602,288.00	1,734,858.00	2,670,482.00	0.00
22	Other Recurrent Costs	12,200,000.00	450,000.00	11,000,000.00	0.00
2202	OVERHEAD COST	12,200,000.00	450,000.00	11,000,000.00	0.00
220201	Transport & Travelling - General	200,000.00	0.00	1,000,000.00	0.00
22020101	Local Travel & Transport - Training	200,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	7,000,000.00	450,000.00	5,000,000.00	0.00
22020305	Printing of Non-security Documents	7,000,000.00	450,000.00	5,000,000.00	0.00
220207	Consulting and Professional Services	5,000,000.00	0.00	5,000,000.00	0.00
22020701	Financial Consulting	5,000,000.00	0.00	5,000,000.00	0.00

023400100100 Road & Communication Section					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	13,720,684.00	5,200,387.28	36,391,155.00	0.00
21	Personnel Cost	3,220,684.00	1,985,587.28	4,391,155.00	0.00
2101	SALARY	1,949,660.00	1,299,773.28	2,006,155.00	0.00
210101	Salaries and Wages	1,949,660.00	1,299,773.28	2,006,155.00	0.00

21010101	Salary	1,949,660.00	1,299,773.28	2,006,155.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,271,024.00	685,814.00	2,385,000.00	0.00
210201	ALLOWANCES	1,271,024.00	685,814.00	2,385,000.00	0.00
21020103	Transport Allowance	272,556.00	18,170.00	560,838.00	0.00
21020104	Rent Supplement	289,933.00	193,288.00	401,231.00	0.00
21020105	Meal Subsidy	119,592.00	79,728.00	237,766.00	0.00
21020106	Utility Allowance	84,120.00	56,080.00	272,385.00	0.00
21020109	Leave Transport Grant	148,759.00	99,172.00	200,614.00	0.00
21020137	Medical Allowance	356,064.00	239,376.00	712,166.00	0.00
22	Other Recurrent Costs	10,500,000.00	3,214,800.00	32,000,000.00	0.00
2202	OVERHEAD COST	10,500,000.00	3,214,800.00	32,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	2,000,000.00	0.00
22020101	Local Travel & Transport - Training	500,000.00	0.00	2,000,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	3,214,800.00	10,000,000.00	0.00
22020306	Printing of Security Documents	5,000,000.00	3,214,800.00	10,000,000.00	0.00
220204	Maintenance Services - General	5,000,000.00	0.00	20,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	5,000,000.00	0.00	20,000,000.00	0.00

023400200100					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	56,330,027.00	33,409,053.00	100,985,848.00	0.00
21	Personnel Cost	11,330,027.00	7,553,382.00	15,985,848.00	0.00
2101	SALARY	6,460,640.00	4,307,093.00	8,142,770.00	0.00
210101	Salaries and Wages	6,460,640.00	4,307,093.00	8,142,770.00	0.00
21010101	Salary	6,460,640.00	4,307,093.00	8,142,770.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,869,387.00	3,246,289.00	7,843,078.00	0.00
210201	ALLOWANCES	4,869,387.00	3,246,289.00	7,843,078.00	0.00
21020103	Transport Allowance	829,980.00	553,352.00	1,703,454.00	0.00
21020104	Rent Supplement	892,127.00	594,751.00	1,648,556.00	0.00
21020105	Meal Subsidy	366,780.00	244,520.00	718,006.00	0.00
21020106	Utility Allowance	258,720.00	172,480.00	822,690.00	0.00
21020109	Leave Transport Grant	453,588.00	302,392.00	813,880.00	0.00
21020137	Medical Allowance	2,068,192.00	1,378,794.00	2,136,492.00	0.00
22	Other Recurrent Costs	45,000,000.00	25,855,671.00	85,000,000.00	0.00
2202	OVERHEAD COST	45,000,000.00	25,855,671.00	85,000,000.00	0.00
220201	Transport & Travelling - General	15,000,000.00	4,690,060.00	15,000,000.00	0.00
22020101	Local Travel & Transport - Training	15,000,000.00	4,690,060.00	15,000,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	200,000.00	20,000,000.00	0.00
22020306	Printing of Security Documents	5,000,000.00	200,000.00	20,000,000.00	0.00
220204	Maintenance Services - General	25,000,000.00	20,965,611.00	50,000,000.00	0.00
22020406	Other Maintenance Services	25,000,000.00	20,965,611.00	50,000,000.00	0.00

023400300100					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	385,356,327.00	134,420,012.00	737,170,942.00	233,000,000.00
21	Personnel Cost	5,585,325.00	3,563,546.00	6,392,138.00	0.00
2101	SALARY	3,536,992.00	2,357,994.00	3,192,237.00	0.00
210101	Salaries and Wages	3,536,992.00	2,357,994.00	3,192,237.00	0.00
21010101	Salary	3,536,992.00	2,357,994.00	3,192,237.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,048,333.00	1,205,552.00	3,199,901.00	0.00

210201	ALLOWANCES	2,048,333.00	1,205,552.00	3,199,901.00	0.00
21020103	Transport Allowance	419,736.00	279,824.00	709,701.00	0.00
21020104	Rent Supplement	507,516.00	338,344.00	638,445.00	0.00
21020105	Meal Subsidy	186,060.00	124,040.00	300,151.00	0.00
21020106	Utility Allowance	131,880.00	87,920.00	342,175.00	0.00
21020109	Leave Transport Grant	269,045.00	19,360.00	319,223.00	0.00
21020137	Medical Allowance	534,096.00	356,064.00	890,206.00	0.00
22	Other Recurrent Costs	174,500,000.00	111,098,883.00	213,000,000.00	0.00
2202	OVERHEAD COST	174,500,000.00	111,098,883.00	213,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	2,000,000.00	0.00
22020101	Local Travel & Transport - Training	500,000.00	0.00	2,000,000.00	0.00
220203	Materials and Supplies - General	3,000,000.00	0.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	3,000,000.00	0.00	10,000,000.00	0.00
220204	Maintenance Services - General	171,000,000.00	111,098,883.00	201,000,000.00	0.00
22020406	Other Maintenance Services	20,000,000.00	37,610,823.00	50,000,000.00	0.00
22020410	Maintenance of Street Lightings	150,000,000.00	73,488,060.00	150,000,000.00	0.00
22020427	Maintenance of Electricity/Solar Power	1,000,000.00	0.00	1,000,000.00	0.00
23	Capital Expenditure	205,271,002.00	19,757,583.00	517,778,804.00	233,000,000.00
2302	CONSTRUCTION / PROVISION	184,778,804.00	19,757,583.00	487,778,804.00	233,000,000.00
230201	Construction/Provision of Fixed Assets - General	184,778,804.00	19,757,583.00	487,778,804.00	233,000,000.00
23020103	Construction/Provision Of Electricity / Solar Power	184,778,804.00	19,757,583.00	487,778,804.00	233,000,000.00
2303	REHABILITATION / REPAIRS	20,492,198.00	0.00	30,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	20,492,198.00	0.00	30,000,000.00	0.00
23030102	Rehabilitation/Repairs- Electricity	20,492,198.00	0.00	30,000,000.00	0.00

023400400100	Land & Survey Section				
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	66,743,784.00	16,066,561.00	263,866,544.00	0.00
21	Personnel Cost	4,543,784.00	3,029,186.00	7,866,544.00	0.00
2101	SALARY	2,647,604.00	1,765,069.00	3,981,283.00	0.00
210101	Salaries and Wages	2,647,604.00	1,765,069.00	3,981,283.00	0.00
21010101	Salary	2,647,604.00	1,765,069.00	3,981,283.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,896,180.00	1,264,117.00	3,885,261.00	0.00
210201	ALLOWANCES	1,896,180.00	1,264,117.00	3,885,261.00	0.00
21020103	Transport Allowance	410,244.00	273,496.00	851,729.00	0.00
21020104	Rent Supplement	429,520.00	286,344.00	796,255.00	0.00
21020105	Meal Subsidy	180,720.00	120,480.00	359,604.00	0.00
21020106	Utility Allowance	126,840.00	84,560.00	411,300.00	0.00
21020109	Leave Transport Grant	214,760.00	143,173.00	398,127.00	0.00
21020137	Medical Allowance	534,096.00	356,064.00	1,068,246.00	0.00
22	Other Recurrent Costs	3,200,000.00	3,560,000.00	11,000,000.00	0.00
2202	OVERHEAD COST	3,200,000.00	3,560,000.00	11,000,000.00	0.00
220201	Transport & Travelling - General	200,000.00	0.00	1,000,000.00	0.00
22020101	Local Travel & Transport - Training	200,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	2,000,000.00	1,500,000.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	2,000,000.00	1,500,000.00	5,000,000.00	0.00
220204	Maintenance Services - General	1,000,000.00	2,060,000.00	5,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	1,000,000.00	2,060,000.00	5,000,000.00	0.00
23	Capital Expenditure	59,000,000.00	9,477,375.00	245,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	6,000,000.00	0.00	10,000,000.00	0.00

230101	Purchase of Fixed Assets - General	6,000,000.00	0.00	10,000,000.00	0.00
23010101	Purchase/Acquisition Of Land	6,000,000.00	0.00	10,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	23,000,000.00	9,477,375.00	205,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	23,000,000.00	9,477,375.00	205,000,000.00	0.00
23020114	Construction / Provision Of Roads	20,000,000.00	9,477,375.00	150,000,000.00	0.00
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	0.00	0.00	50,000,000.00	0.00
23020148	Construction/Provision of Environment Facilities	3,000,000.00	0.00	5,000,000.00	0.00
2303	REHABILITATION / REPAIRS	30,000,000.00	0.00	30,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	30,000,000.00	0.00	30,000,000.00	0.00
23030131	Rehabilitation/Repairs of Other Infrastructure	30,000,000.00	0.00	30,000,000.00	0.00

023400500100	Building Section				
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	866,781,705.00	1,467,234,813.00	1,662,064,732.00	0.00
21	Personnel Cost	6,427,162.00	4,564,773.00	8,474,827.00	0.00
2101	SALARY	3,882,868.00	2,868,578.00	4,501,020.00	0.00
210101	Salaries and Wages	3,882,868.00	2,868,578.00	4,501,020.00	0.00
21010101	Salary	3,882,868.00	2,868,578.00	4,501,020.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,544,294.00	1,696,195.00	3,973,807.00	0.00
210201	ALLOWANCES	2,544,294.00	1,696,195.00	3,973,807.00	0.00
21020103	Transport Allowance	547,932.00	365,288.00	851,728.00	0.00
21020104	Rent Supplement	576,573.00	384,382.00	852,830.00	0.00
21020105	Meal Subsidy	241,868.00	161,245.00	359,603.00	0.00
21020106	Utility Allowance	169,560.00	113,040.00	411,300.00	0.00
21020109	Leave Transport Grant	296,233.00	197,488.00	430,100.00	0.00
21020137	Medical Allowance	712,128.00	474,752.00	1,068,246.00	0.00
22	Other Recurrent Costs	37,500,000.00	21,244,267.00	54,000,000.00	0.00
2202	OVERHEAD COST	37,500,000.00	21,244,267.00	54,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	2,000,000.00	0.00
22020101	Local Travel & Transport - Training	500,000.00	0.00	2,000,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	4,157,839.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	4,157,839.00	10,000,000.00	0.00
220204	Maintenance Services - General	30,000,000.00	17,086,428.00	40,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	30,000,000.00	17,086,428.00	40,000,000.00	0.00
220206	Other Services - General	2,000,000.00	0.00	2,000,000.00	0.00
22020608	Rental of Plants, Equipments & Machinaries	2,000,000.00	0.00	2,000,000.00	0.00
23	Capital Expenditure	822,854,543.00	1,441,425,773.00	1,599,589,905.00	0.00
2301	FIXED ASSETS PURCHASED	20,000,000.00	7,581,173.00	95,000,000.00	0.00
230101	Purchase of Fixed Assets - General	20,000,000.00	7,581,173.00	95,000,000.00	0.00
23010102	Purchase of Office Buildings	12,000,000.00	0.00	12,000,000.00	0.00
23010112	Purchase Of Office Furniture and Fittings	8,000,000.00	7,581,173.00	83,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	636,854,543.00	593,704,417.00	1,316,891,623.00	0.00
230201	Construction/Provision of Fixed Assets - General	636,854,543.00	593,704,417.00	1,316,891,623.00	0.00
23020101	Construction/Provision Of Office Buildings	13,000,000.00	0.00	43,000,000.00	0.00
23020102	Construction/Provision Of Residential Buildings	0.00	0.00	196,891,623.00	0.00
23020103	Construction/Provision Of Electricity / Solar Power	0.00	0.00	20,000,000.00	0.00
23020104	Construction/Provision Of Housing	75,000,000.00	146,379,607.00	20,000,000.00	0.00
23020106	Construction/Provision Of Hospitals/Health Centres	100,000,000.00	100,000,000.00	20,000,000.00	0.00
23020114	Construction / Provision Of Roads	0.00	0.00	100,000,000.00	0.00
23020118	Construction / Provision Of Infrastructure	200,000,000.00	269,000,000.00	504,000,000.00	0.00

23020124	Construction Of Markets/Parks	0.00	0.00	100,000,000.00	0.00
23020126	Construction/Provision Of Cemeteries	20,000,000.00	60,545,080.00	40,000,000.00	0.00
23020130	Construction / Provision of Wall Fence/Boundary Pillars	30,000,000.00	0.00	30,000,000.00	0.00
23020131	Construction/Provision Of Religious Structures	143,854,543.00	17,779,730.00	233,000,000.00	0.00
23020133	Construction/Provision Of Public Convenience	55,000,000.00	0.00	10,000,000.00	0.00
2303	REHABILITATION / REPAIRS	136,000,000.00	66,331,476.00	100,698,282.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	136,000,000.00	66,331,476.00	100,698,282.00	0.00
23030101	Rehabilitation/Repairs Of Residential Buildings	26,000,000.00	19,647,227.00	40,698,282.00	0.00
23030121	Rehabilitation / Repairs Of Office Buildings	110,000,000.00	46,684,249.00	60,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	30,000,000.00	773,808,707.00	87,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	30,000,000.00	773,808,707.00	87,000,000.00	0.00
23050101	Research & Development and Census/Surveys	20,000,000.00	14,917,685.00	30,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	10,000,000.00	758,891,022.00	57,000,000.00	0.00

023800100100		Planning			
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	116,641,606.00	65,799,395.00	173,400,383.00	0.00
21	Personnel Cost	88,641,606.00	59,094,395.00	126,400,383.00	0.00
2101	SALARY	47,323,184.00	31,548,789.00	59,713,718.00	0.00
210101	Salaries and Wages	47,323,184.00	31,548,789.00	59,713,718.00	0.00
21010101	Salary	47,323,184.00	31,548,789.00	59,713,718.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	41,318,422.00	27,545,606.00	66,686,665.00	0.00
210201	ALLOWANCES	41,318,422.00	27,545,606.00	66,686,665.00	0.00
21020103	Transport Allowance	8,616,157.00	5,744,104.00	15,203,370.00	0.00
21020104	Rent Supplement	7,229,578.00	4,819,718.00	11,943,334.00	0.00
21020105	Meal Subsidy	3,442,816.00	2,295,210.00	4,441,162.00	0.00
21020106	Utility Allowance	3,658,468.00	2,438,978.00	5,799,354.00	0.00
21020107	Entertainment	16,188.00	10,792.00	42,000.00	0.00
21020109	Leave Transport Grant	3,626,008.00	2,417,338.00	4,570,913.00	0.00
21020111	In-lieu of Overtime / Agency Allowance	0.00	0.00	480,000.00	0.00
21020112	Inducement Allowance	312,000.00	208,000.00	868,164.00	0.00
21020113	Hazard / Hardship Allowance	120,000.00	80,000.00	660,000.00	0.00
21020117	Domestic Staff Allowance	360,000.00	240,000.00	1,680,000.00	0.00
21020137	Medical Allowance	12,744,392.00	8,496,256.00	16,043,602.00	0.00
21020149	Consolidated Allowance	1,192,815.00	795,210.00	4,954,766.00	0.00
22	Other Recurrent Costs	28,000,000.00	6,705,000.00	47,000,000.00	0.00
2202	OVERHEAD COST	28,000,000.00	6,705,000.00	47,000,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	0.00	2,000,000.00	0.00
22020101	Local Travel & Transport - Training	1,000,000.00	0.00	2,000,000.00	0.00
220203	Materials and Supplies - General	7,000,000.00	3,080,000.00	20,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	3,080,000.00	10,000,000.00	0.00
22020305	Printing of Non-security Documents	2,000,000.00	0.00	10,000,000.00	0.00
220210	Miscellaneous Expenses - General	20,000,000.00	3,625,000.00	25,000,000.00	0.00
22021002	Honorarium and Sitting Allowance Payments	0.00	0.00	15,000,000.00	0.00
22021044	Committees and Commissions	20,000,000.00	3,625,000.00	10,000,000.00	0.00

023800200100		Research and Statistics			
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	0.00	0.00	29,000,000.00	0.00
22	Other Recurrent Costs	0.00	0.00	29,000,000.00	0.00

2202	OVERHEAD COST	0.00	0.00	29,000,000.00	0.00
220201	Transport & Travelling - General	0.00	0.00	1,000,000.00	0.00
22020101	Local Travel & Transport - Training	0.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	0.00	0.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	5,000,000.00	0.00
22020305	Printing of Non-security Documents	0.00	0.00	5,000,000.00	0.00
220207	Consulting and Professional Services	0.00	0.00	10,000,000.00	0.00
22020701	Financial Consulting	0.00	0.00	10,000,000.00	0.00
220210	Miscellaneous Expenses - General	0.00	0.00	8,000,000.00	0.00
22021044	Committees and Commissions	0.00	0.00	8,000,000.00	0.00

051700100100 Education (Non-Teaching Staff)					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	392,128,484.00	154,653,827.00	455,267,056.00	0.00
21	Personnel Cost	114,456,180.00	76,304,139.00	44,194,752.00	0.00
2101	SALARY	60,618,036.00	40,412,024.00	19,955,868.00	0.00
210101	Salaries and Wages	60,618,036.00	40,412,024.00	19,955,868.00	0.00
21010101	Salary	60,618,036.00	40,412,024.00	19,955,868.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	53,838,144.00	35,892,115.00	24,238,884.00	0.00
210201	ALLOWANCES	53,838,144.00	35,892,115.00	24,238,884.00	0.00
21020103	Transport Allowance	5,450,156.00	3,633,437.00	2,473,296.00	0.00
21020104	Rent Supplement	9,052,512.00	6,035,008.00	3,991,164.00	0.00
21020105	Meal Subsidy	2,514,424.00	1,676,282.00	1,030,608.00	0.00
21020106	Utility Allowance	2,154,532.00	1,436,354.00	1,186,464.00	0.00
21020109	Leave Transport Grant	6,702,408.00	4,468,272.00	1,995,576.00	0.00
21020112	Inducement Allowance	189,984.00	126,656.00	5,487,852.00	0.00
21020113	Hazard / Hardship Allowance	290,028.00	193,350.00	1,056,216.00	0.00
21020136	Responsibility Allowance	9,058,656.00	6,039,104.00	3,991,164.00	0.00
21020137	Medical Allowance	6,005,620.00	4,003,746.00	3,026,544.00	0.00
21020156	Professional Teaching Allowance	12,419,824.00	8,279,906.00	0.00	0.00
22	Other Recurrent Costs	15,000,000.00	21,751,000.00	50,000,000.00	0.00
2202	OVERHEAD COST	15,000,000.00	21,751,000.00	50,000,000.00	0.00
220203	Materials and Supplies - General	15,000,000.00	21,751,000.00	50,000,000.00	0.00
22020302	Books	15,000,000.00	21,751,000.00	50,000,000.00	0.00
23	Capital Expenditure	262,672,304.00	56,598,688.00	361,072,304.00	0.00
2301	FIXED ASSETS PURCHASED	5,000,000.00	0.00	15,000,000.00	0.00
230101	Purchase of Fixed Assets - General	5,000,000.00	0.00	15,000,000.00	0.00
23010112	Purchase Of Office Furniture and Fittings	5,000,000.00	0.00	15,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	100,672,304.00	0.00	209,072,304.00	0.00
230201	Construction/Provision of Fixed Assets - General	100,672,304.00	0.00	209,072,304.00	0.00
23020103	Construction/Provision Of Electricity / Solar Power	0.00	0.00	50,000,000.00	0.00
23020107	Construction/Provision Of Public Schools	100,672,304.00	0.00	109,072,304.00	0.00
23020127	Construction Of ICT Infrastructures	0.00	0.00	50,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	157,000,000.00	56,598,688.00	137,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	157,000,000.00	56,598,688.00	137,000,000.00	0.00
23050101	Research & Development and Census/Surveys	90,000,000.00	56,598,688.00	70,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	67,000,000.00	0.00	67,000,000.00	0.00

051700200100 Education (Teaching Staff)					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging

2	EXPENDITURES	1,322,355,983.31	878,422,202.00	1,287,613,066.00	0.00
21	Personnel Cost	1,322,355,983.31	878,422,202.00	1,287,613,066.00	0.00
2101	SALARY	591,945,010.00	394,630,066.00	475,434,468.00	0.00
210101	Salaries and Wages	591,945,010.00	394,630,066.00	475,434,468.00	0.00
21010101	Salary	591,945,010.00	394,630,066.00	475,434,468.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	730,410,973.31	483,792,136.00	812,178,598.00	0.00
210201	ALLOWANCES	630,410,973.31	420,273,976.00	712,178,598.00	0.00
21020103	Transport Allowance	87,009,881.00	58,006,587.00	89,078,488.00	0.00
21020104	Rent Supplement	100,988,665.00	67,325,776.00	94,693,520.00	0.00
21020105	Meal Subsidy	31,179,275.00	20,786,181.00	41,223,492.00	0.00
21020106	Utility Allowance	30,192,800.00	20,128,533.00	46,382,248.00	0.00
21020107	Entertainment	113,292.00	75,528.00	201,600.00	0.00
21020109	Leave Transport Grant	49,339,040.00	32,892,693.00	50,661,405.00	0.00
21020112	Inducement Allowance	30,000.00	20,000.00	0.00	0.00
21020113	Hazard / Hardship Allowance	48,924.00	32,616.00	0.00	0.00
21020117	Domestic Staff Allowance	3,440,000.00	2,293,333.00	10,078,900.00	0.00
21020136	Responsibility Allowance	105,333,697.00	70,222,464.00	94,693,708.00	0.00
21020137	Medical Allowance	109,100,306.00	72,733,537.00	110,557,794.00	0.00
21020156	Professional Teaching Allowance	113,635,093.31	75,756,728.00	131,047,443.00	0.00
21020178	Casual Workers/Ad-hoc Staff Allowances	0.00	0.00	43,560,000.00	0.00
210202	Social Contributions	100,000,000.00	63,518,160.00	100,000,000.00	0.00
21020202	17% Government Contributory Pension	100,000,000.00	63,518,160.00	100,000,000.00	0.00

051700300100	Adult Education				
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	7,157,880.00	0.00	10,000,000.00	0.00
22	Other Recurrent Costs	7,157,880.00	0.00	10,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	7,157,880.00	0.00	10,000,000.00	0.00
220401	Local Grants and Contributions	7,157,880.00	0.00	10,000,000.00	0.00
22040112	Grant to Academic Institutions	7,157,880.00	0.00	10,000,000.00	0.00

052100100100	Primary Health Care Manager				
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	96,586,487.00	0.00	187,286,487.00	0.00
23	Capital Expenditure	96,586,487.00	0.00	187,286,487.00	0.00
2301	FIXED ASSETS PURCHASED	15,000,000.00	0.00	20,000,000.00	0.00
230101	Purchase of Fixed Assets - General	15,000,000.00	0.00	20,000,000.00	0.00
23010122	Purchase Of Health / Medical Equipment	15,000,000.00	0.00	20,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	52,000,000.00	0.00	115,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	52,000,000.00	0.00	115,000,000.00	0.00
23020101	Construction/Provision Of Office Buildings	0.00	0.00	58,000,000.00	0.00
23020106	Construction/Provision Of Hospitals/Health Centres	52,000,000.00	0.00	57,000,000.00	0.00
2303	REHABILITATION / REPAIRS	11,086,487.00	0.00	11,086,487.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	11,086,487.00	0.00	11,086,487.00	0.00
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	11,086,487.00	0.00	11,086,487.00	0.00
2305	OTHER CAPITAL PROJECTS	18,500,000.00	0.00	41,200,000.00	0.00
230501	Acquisition of Non-Tangible Asset	18,500,000.00	0.00	41,200,000.00	0.00
23050108	Special Intervention Programmes and Projects	18,500,000.00	0.00	41,200,000.00	0.00

052100200100	Curative				
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Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	365,563,796.00	225,808,646.00	475,042,711.00	0.00
21	Personnel Cost	302,563,796.00	190,768,596.00	352,042,711.00	0.00
2101	SALARY	99,381,324.00	66,254,216.00	133,745,595.00	0.00
210101	Salaries and Wages	99,381,324.00	66,254,216.00	133,745,595.00	0.00
21010101	Salary	99,381,324.00	66,254,216.00	133,745,595.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	203,182,472.00	124,514,380.00	218,297,116.00	0.00
210201	ALLOWANCES	178,182,472.00	113,988,312.00	193,297,116.00	0.00
21020103	Transport Allowance	0.00	0.00	37,848,392.00	0.00
21020104	Rent Supplement	0.00	0.00	26,125,145.00	0.00
21020107	Entertainment	0.00	0.00	9,001,368.00	0.00
21020109	Leave Transport Grant	0.00	0.00	8,839,488.00	0.00
21020112	Inducement Allowance	14,520,556.00	9,680,368.00	0.00	0.00
21020113	Hazard / Hardship Allowance	10,640,000.00	7,093,336.00	6,720,000.00	0.00
21020136	Responsibility Allowance	14,472,112.00	9,648,072.00	0.00	0.00
21020149	Consolidated Allowance	131,349,804.00	87,566,536.00	79,762,723.00	0.00
21020163	Medical Staff Teaching Allowance	7,200,000.00	0.00	25,000,000.00	0.00
210202	Social Contributions	25,000,000.00	10,526,068.00	25,000,000.00	0.00
21020202	17% Government Contributory Pension	25,000,000.00	10,526,068.00	25,000,000.00	0.00
22	Other Recurrent Costs	63,000,000.00	35,040,050.00	123,000,000.00	0.00
2202	OVERHEAD COST	63,000,000.00	35,040,050.00	123,000,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	0.00	2,000,000.00	0.00
22020101	Local Travel & Transport - Training	1,000,000.00	0.00	2,000,000.00	0.00
220203	Materials and Supplies - General	41,000,000.00	22,760,050.00	50,000,000.00	0.00
22020301	Office Materials and Consumables	41,000,000.00	22,760,050.00	50,000,000.00	0.00
220204	Maintenance Services - General	10,000,000.00	8,000,000.00	20,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	10,000,000.00	8,000,000.00	20,000,000.00	0.00
220210	Miscellaneous Expenses - General	11,000,000.00	4,280,000.00	51,000,000.00	0.00
22021004	Medical Expenses	10,000,000.00	4,280,000.00	50,000,000.00	0.00
22021010	Direct Teaching & Laboratory Cost	1,000,000.00	0.00	1,000,000.00	0.00

053500100100 Preventive (Water, Sanitation and Hygiene)					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	139,929,792.88	49,203,600.00	186,942,788.00	0.00
21	Personnel Cost	109,929,792.88	35,303,600.00	133,942,788.00	0.00
2101	SALARY	52,308,668.00	0.00	65,570,813.00	0.00
210101	Salaries and Wages	52,308,668.00	0.00	65,570,813.00	0.00
21010101	Salary	52,308,668.00	0.00	65,570,813.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	57,621,124.88	35,303,600.00	68,371,975.00	0.00
210201	ALLOWANCES	57,621,124.88	35,303,600.00	68,371,975.00	0.00
21020104	Rent Supplement	0.00	0.00	18,793,850.00	0.00
21020105	Meal Subsidy	0.00	0.00	12,895,729.00	0.00
21020112	Inducement Allowance	4,665,720.00	0.00	4,735,440.00	0.00
21020113	Hazard / Hardship Allowance	3,480,000.00	2,320,000.00	3,600,000.00	0.00
21020149	Consolidated Allowance	49,475,404.88	32,983,600.00	28,346,956.00	0.00
22	Other Recurrent Costs	30,000,000.00	13,900,000.00	53,000,000.00	0.00
2202	OVERHEAD COST	30,000,000.00	13,900,000.00	43,000,000.00	0.00
220201	Transport & Travelling - General	2,000,000.00	150,000.00	3,000,000.00	0.00
22020101	Local Travel & Transport - Training	2,000,000.00	150,000.00	3,000,000.00	0.00
220203	Materials and Supplies - General	15,000,000.00	2,750,000.00	20,000,000.00	0.00

22020301	Office Materials and Consumables	15,000,000.00	2,750,000.00	20,000,000.00	0.00
220206	Other Services - General	3,000,000.00	0.00	20,000,000.00	0.00
22020616	Casual Workers Services	3,000,000.00	0.00	20,000,000.00	0.00
220210	Miscellaneous Expenses - General	10,000,000.00	11,000,000.00	0.00	0.00
22021085	ODF Sustainability and Routine Immunization	10,000,000.00	11,000,000.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	0.00	0.00	10,000,000.00	0.00
220401	Local Grants and Contributions	0.00	0.00	10,000,000.00	0.00
22040111	Grants to Communities and NGOs	0.00	0.00	10,000,000.00	0.00

053500300100 Rural Water Supply					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	308,433,970.00	153,828,111.00	682,345,481.00	220,000,000.00
21	Personnel Cost	7,433,970.00	4,955,976.00	6,845,481.00	0.00
2101	SALARY	3,682,324.00	2,454,880.00	4,141,527.00	0.00
210101	Salaries and Wages	3,682,324.00	2,454,880.00	4,141,527.00	0.00
21010101	Salary	3,682,324.00	2,454,880.00	4,141,527.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,751,646.00	2,501,096.00	2,703,954.00	0.00
210201	ALLOWANCES	3,751,646.00	2,501,096.00	2,703,954.00	0.00
21020103	Transport Allowance	270,396.00	180,264.00	1,040,607.00	0.00
21020104	Rent Supplement	570,180.00	380,120.00	707,178.00	0.00
21020105	Meal Subsidy	119,760.00	79,840.00	0.00	0.00
21020106	Utility Allowance	84,480.00	56,320.00	180,000.00	0.00
21020109	Leave Transport Grant	272,100.00	181,400.00	236,772.00	0.00
21020113	Hazard / Hardship Allowance	120,000.00	80,000.00	0.00	0.00
21020137	Medical Allowance	712,128.00	474,752.00	539,397.00	0.00
21020149	Consolidated Allowance	1,602,602.00	1,068,400.00	0.00	0.00
22	Other Recurrent Costs	139,000,000.00	102,857,335.00	220,500,000.00	0.00
2202	OVERHEAD COST	139,000,000.00	102,857,335.00	220,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	5,000,000.00	0.00
22020101	Local Travel & Transport - Training	500,000.00	0.00	5,000,000.00	0.00
220202	Utilities General	500,000.00	0.00	500,000.00	0.00
22020205	Water rates & Charges	500,000.00	0.00	500,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	0.00	5,000,000.00	0.00
220204	Maintenance Services - General	133,000,000.00	102,857,335.00	210,000,000.00	0.00
22020406	Other Maintenance Services	3,000,000.00	5,933,456.00	10,000,000.00	0.00
22020415	Maintenance of Water Facilities	130,000,000.00	96,923,879.00	200,000,000.00	0.00
23	Capital Expenditure	162,000,000.00	46,014,800.00	455,000,000.00	220,000,000.00
2302	CONSTRUCTION / PROVISION	157,000,000.00	46,014,800.00	450,000,000.00	220,000,000.00
230201	Construction/Provision of Fixed Assets - General	157,000,000.00	46,014,800.00	450,000,000.00	220,000,000.00
23020103	Construction/Provision Of Electricity / Solar Power	0.00	0.00	50,000,000.00	50,000,000.00
23020105	Construction/Provision Of Water Facilities	157,000,000.00	46,014,800.00	370,000,000.00	170,000,000.00
23020129	Construction Of Irrigation Facilities	0.00	0.00	30,000,000.00	0.00
2303	REHABILITATION / REPAIRS	5,000,000.00	0.00	5,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	5,000,000.00	0.00	5,000,000.00	0.00
23030104	Rehabilitation/Repairs - Water Facilities	5,000,000.00	0.00	5,000,000.00	0.00

055100100100 Community Development Section					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	38,467,712.00	27,434,511.00	434,938,070.00	0.00

21	Personnel Cost	27,967,712.00	18,645,136.00	20,458,070.00	0.00
2101	SALARY	10,389,312.00	6,926,208.00	9,802,158.00	0.00
210101	Salaries and Wages	10,389,312.00	6,926,208.00	9,802,158.00	0.00
21010101	Salary	10,389,312.00	6,926,208.00	9,802,158.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	17,578,400.00	11,718,928.00	10,655,912.00	0.00
210201	ALLOWANCES	17,578,400.00	11,718,928.00	10,655,912.00	0.00
21020103	Transport Allowance	4,418,400.00	2,945,600.00	2,399,219.00	0.00
21020104	Rent Supplement	4,477,884.00	2,985,256.00	1,610,377.00	0.00
21020105	Meal Subsidy	1,639,276.00	1,092,848.00	1,015,225.00	0.00
21020106	Utility Allowance	1,434,520.00	956,344.00	1,161,373.00	0.00
21020109	Leave Transport Grant	1,738,984.00	1,159,320.00	1,443,021.00	0.00
21020137	Medical Allowance	3,869,336.00	2,579,560.00	3,026,697.00	0.00
22	Other Recurrent Costs	10,500,000.00	8,789,375.00	414,480,000.00	0.00
2202	OVERHEAD COST	10,500,000.00	8,789,375.00	144,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	150,000.00	109,000,000.00	0.00
22020101	Local Travel & Transport - Training	500,000.00	150,000.00	109,000,000.00	0.00
220203	Materials and Supplies - General	8,000,000.00	3,800,000.00	15,000,000.00	0.00
22020301	Office Materials and Consumables	8,000,000.00	3,800,000.00	15,000,000.00	0.00
220204	Maintenance Services - General	2,000,000.00	4,839,375.00	20,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	2,000,000.00	4,839,375.00	20,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	0.00	0.00	270,480,000.00	0.00
220401	Local Grants and Contributions	0.00	0.00	270,480,000.00	0.00
22040111	Grants to Communities and NGOs	0.00	0.00	270,480,000.00	0.00

055100200100	Information, Youth, Sport & Culture				
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	24,095,988.00	9,537,384.00	58,804,614.00	0.00
21	Personnel Cost	8,935,988.00	5,957,384.00	14,724,614.00	0.00
2101	SALARY	5,277,848.00	3,518,568.00	7,103,615.00	0.00
210101	Salaries and Wages	5,277,848.00	3,518,568.00	7,103,615.00	0.00
21010101	Salary	5,277,848.00	3,518,568.00	7,103,615.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,658,140.00	2,438,816.00	7,620,999.00	0.00
210201	ALLOWANCES	3,658,140.00	2,438,816.00	7,620,999.00	0.00
21020103	Transport Allowance	1,044,604.00	696,400.00	1,696,620.00	0.00
21020104	Rent Supplement	655,572.00	437,048.00	1,420,840.00	0.00
21020105	Meal Subsidy	244,776.00	163,184.00	716,875.00	0.00
21020106	Utility Allowance	173,280.00	115,584.00	821,934.00	0.00
21020109	Leave Transport Grant	327,780.00	218,520.00	712,670.00	0.00
21020113	Hazard / Hardship Allowance	0.00	0.00	85,568.00	0.00
21020116	Academic Allowance	0.00	0.00	30,000.00	0.00
21020137	Medical Allowance	1,212,128.00	808,080.00	2,136,492.00	0.00
22	Other Recurrent Costs	11,160,000.00	2,520,000.00	34,080,000.00	0.00
2202	OVERHEAD COST	11,160,000.00	2,520,000.00	34,080,000.00	0.00
220201	Transport & Travelling - General	7,000,000.00	2,100,000.00	3,000,000.00	0.00
22020102	Local Travel & Transport - Others	7,000,000.00	2,100,000.00	3,000,000.00	0.00
220203	Materials and Supplies - General	2,000,000.00	420,000.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	2,000,000.00	420,000.00	10,000,000.00	0.00
220204	Maintenance Services - General	1,080,000.00	0.00	20,000,000.00	0.00
22020406	Other Maintenance Services	1,080,000.00	0.00	20,000,000.00	0.00
220210	Miscellaneous Expenses - General	1,080,000.00	0.00	1,080,000.00	0.00

22021003	Publicity and Advertisements	1,080,000.00	0.00	1,080,000.00	0.00
23	Capital Expenditure	4,000,000.00	1,060,000.00	10,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	4,000,000.00	1,060,000.00	10,000,000.00	0.00
230101	Purchase of Fixed Assets - General	4,000,000.00	1,060,000.00	10,000,000.00	0.00
23010126	Purchase Of Sporting / Gaming Equipment	4,000,000.00	1,060,000.00	10,000,000.00	0.00

055100300100 Social Welfare Section					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	175,412,396.00	102,247,287.00	444,537,274.00	30,000,000.00
21	Personnel Cost	48,926,396.00	19,511,592.00	31,411,274.00	0.00
2101	SALARY	7,488,740.00	4,992,488.00	3,599,759.00	0.00
210101	Salaries and Wages	7,488,740.00	4,992,488.00	3,599,759.00	0.00
21010101	Salary	7,488,740.00	4,992,488.00	3,599,759.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	17,437,656.00	12,013,104.00	3,811,515.00	0.00
210201	ALLOWANCES	17,437,656.00	12,013,104.00	3,811,515.00	0.00
21020103	Transport Allowance	4,118,400.00	3,145,600.00	855,189.00	0.00
21020104	Rent Supplement	4,284,156.00	2,856,104.00	719,949.00	0.00
21020105	Meal Subsidy	1,422,832.00	945,552.00	363,780.00	0.00
21020106	Utility Allowance	1,351,348.00	900,896.00	441,978.00	0.00
21020107	Entertainment	12,588.00	0.00	0.00	0.00
21020109	Leave Transport Grant	1,642,108.00	1,094,144.00	362,373.00	0.00
21020117	Domestic Staff Allowance	1,360,000.00	906,664.00	0.00	0.00
21020122	Motor Vehicle Maintenance Allowance	3,246,224.00	2,164,144.00	0.00	0.00
21020137	Medical Allowance	0.00	0.00	1,068,246.00	0.00
2103	SOCIAL BENEFITS	24,000,000.00	2,506,000.00	24,000,000.00	0.00
210301	Social Benefits	24,000,000.00	2,506,000.00	24,000,000.00	0.00
21030108	Social Security Benefits	24,000,000.00	2,506,000.00	24,000,000.00	0.00
22	Other Recurrent Costs	76,486,000.00	54,715,255.00	253,126,000.00	0.00
2202	OVERHEAD COST	76,486,000.00	54,715,255.00	253,126,000.00	0.00
220201	Transport & Travelling - General	3,000,000.00	780,000.00	5,000,000.00	0.00
22020102	Local Travel & Transport - Others	3,000,000.00	780,000.00	5,000,000.00	0.00
220203	Materials and Supplies - General	73,486,000.00	53,935,255.00	170,000,000.00	0.00
22020301	Office Materials and Consumables	30,000,000.00	27,395,211.00	20,000,000.00	0.00
22020311	Foodstuff / Catering Materials Supplies	20,000,000.00	21,099,489.00	100,000,000.00	0.00
22020318	Disaster Relief Materials	23,486,000.00	5,440,555.00	50,000,000.00	0.00
220204	Maintenance Services - General	0.00	0.00	30,000,000.00	0.00
22020406	Other Maintenance Services	0.00	0.00	30,000,000.00	0.00
220206	Other Services - General	0.00	0.00	48,126,000.00	0.00
22020616	Casual Workers Services	0.00	0.00	48,126,000.00	0.00
23	Capital Expenditure	50,000,000.00	28,020,440.00	160,000,000.00	30,000,000.00
2301	FIXED ASSETS PURCHASED	10,000,000.00	0.00	30,000,000.00	0.00
230101	Purchase of Fixed Assets - General	10,000,000.00	0.00	30,000,000.00	0.00
23010128	Purchase Of Security Equipment	10,000,000.00	0.00	30,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	40,000,000.00	28,020,440.00	130,000,000.00	30,000,000.00
230501	Acquisition of Non-Tangible Asset	40,000,000.00	28,020,440.00	130,000,000.00	30,000,000.00
23050101	Research & Development and Census/Surveys	10,000,000.00	0.00	30,000,000.00	30,000,000.00
23050108	Special Intervention Programmes and Projects	30,000,000.00	28,020,440.00	100,000,000.00	0.00

055100400100 Trade Section and Cooperatives					
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging

2	EXPENDITURES	91,170,494.00	27,740,898.00	406,168,419.00	0.00
21	Personnel Cost	5,171,494.00	3,447,661.00	14,168,419.00	0.00
2101	SALARY	3,269,836.00	2,179,890.00	7,958,968.00	0.00
210101	Salaries and Wages	3,269,836.00	2,179,890.00	7,958,968.00	0.00
21010101	Salary	3,269,836.00	2,179,890.00	7,958,968.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,901,658.00	1,267,771.00	6,209,451.00	0.00
210201	ALLOWANCES	1,901,658.00	1,267,771.00	6,209,451.00	0.00
21020103	Transport Allowance	213,204.00	142,136.00	1,416,628.00	0.00
21020104	Rent Supplement	309,408.00	206,272.00	1,542,989.00	0.00
21020105	Meal Subsidy	94,368.00	62,912.00	502,734.00	0.00
21020106	Utility Allowance	67,800.00	45,200.00	487,253.00	0.00
21020109	Leave Transport Grant	214,716.00	143,144.00	953,560.00	0.00
21020137	Medical Allowance	267,040.00	178,026.00	1,306,287.00	0.00
21020149	Consolidated Allowance	735,122.00	490,081.00	0.00	0.00
22	Other Recurrent Costs	5,500,000.00	0.00	22,000,000.00	0.00
2202	OVERHEAD COST	5,500,000.00	0.00	12,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	2,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	2,000,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	0.00	5,000,000.00	0.00
220204	Maintenance Services - General	0.00	0.00	5,000,000.00	0.00
22020406	Other Maintenance Services	0.00	0.00	5,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	0.00	0.00	10,000,000.00	0.00
220401	Local Grants and Contributions	0.00	0.00	10,000,000.00	0.00
22040111	Grants to Communities and NGOs	0.00	0.00	10,000,000.00	0.00
23	Capital Expenditure	80,499,000.00	24,293,237.00	370,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	10,000,000.00	0.00	70,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	10,000,000.00	0.00	70,000,000.00	0.00
23020124	Construction Of Markets/Parks	10,000,000.00	0.00	70,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	70,499,000.00	24,293,237.00	300,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	70,499,000.00	24,293,237.00	300,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	70,499,000.00	24,293,237.00	300,000,000.00	0.00

055100500100	Traditional/Religious Affairs				
Code	Description	2025 Approved Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	120,000,000.00	111,695,503.00	250,000,000.00	0.00
22	Other Recurrent Costs	120,000,000.00	111,695,503.00	250,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	120,000,000.00	111,695,503.00	250,000,000.00	0.00
220401	Local Grants and Contributions	120,000,000.00	111,695,503.00	250,000,000.00	0.00
22040113	Contribution to Traditional Councils	120,000,000.00	111,695,503.00	250,000,000.00	0.00