

State	Jigawa
Local Government	Kirika Samma
Year	2026

This is the publication of the 2026 Budget for Kirika Samma 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 - KIRIKA SAMMA Local Government: 2026 Budget Overview (Original Budget)**

Revenue by Economic	2026 Budget
Opening Balance	40,177,657.00
Statutory Allocation	2,990,120,600.00
VAT	4,094,984,517.00
Other FAAC	4,160,996,000.00
LG IGR	36,450,000.00
Share of State IGR	138,670,771.00
Other (Capital Receipts)	-
<b>Total Revenue</b>	<b>11,461,399,545.00</b>

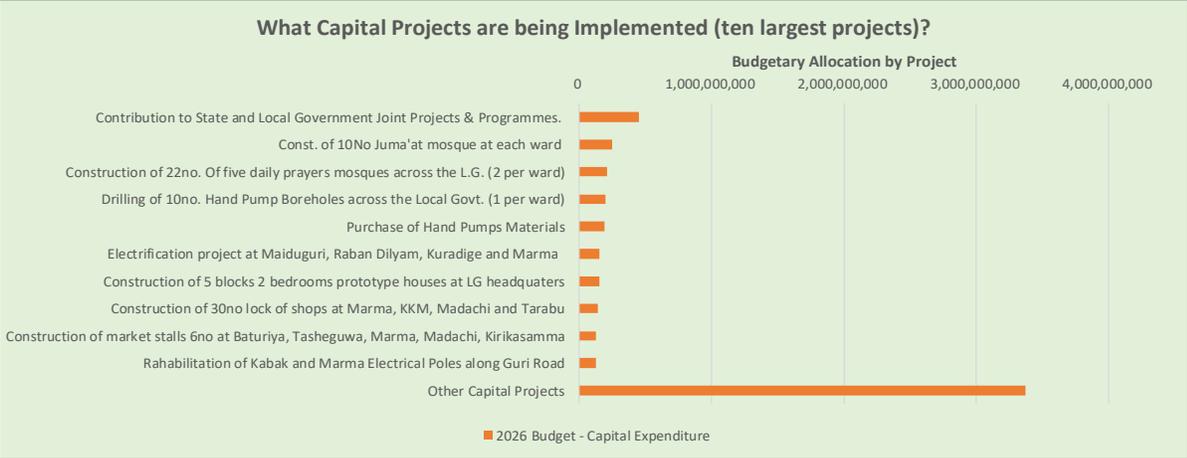
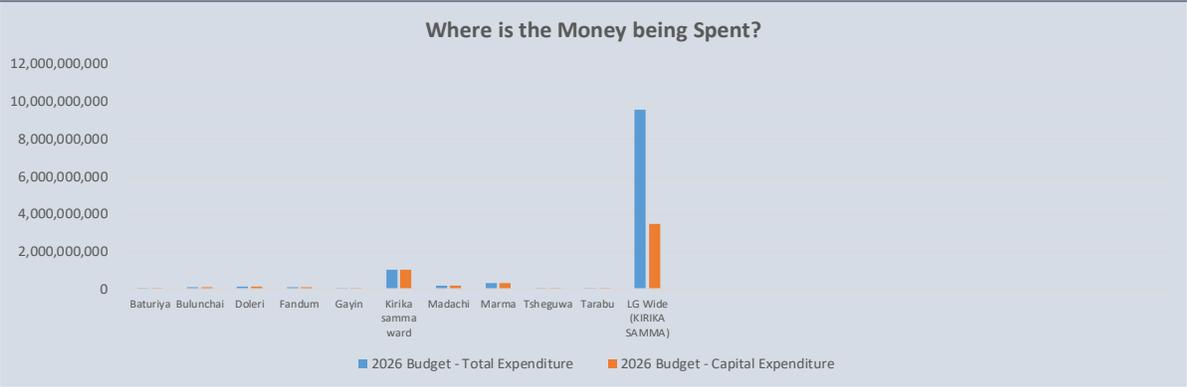
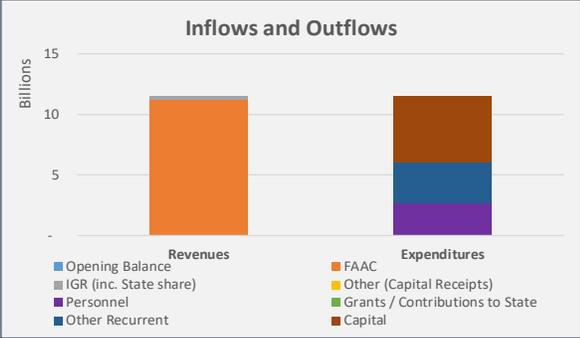
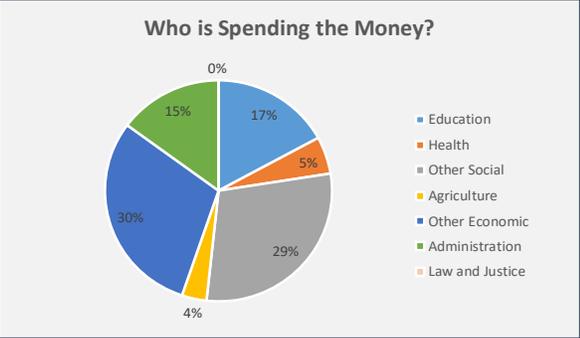
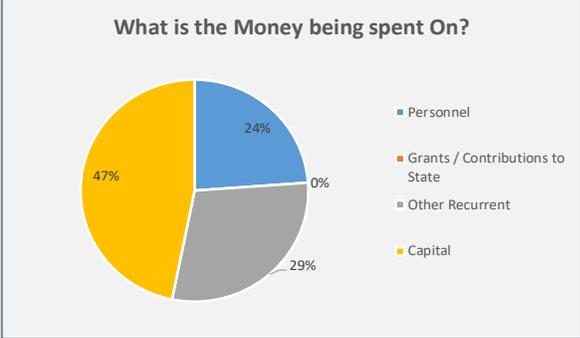
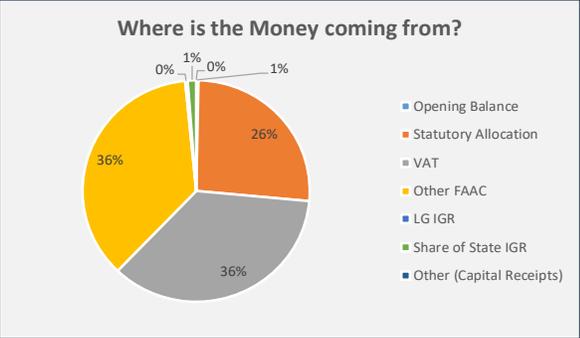
Expenditure by Economic	2026 Budget
Personnel	2,733,854,640.00
Grants / Contributions to State	-
Other Recurrent	3,358,983,880.00
Capital	5,368,561,025.00
<b>Total Expenditure</b>	<b>11,461,399,545.00</b>

Expenditure by Sector	2026 Budget
Education	1,955,751,474.00
Health	620,147,781.00
Other Social	3,349,104,902.00
Agriculture	404,368,016.00
Other Economic	3,429,535,181.00
Administration	1,702,492,191.00
Law and Justice	-
<b>Total Expenditure</b>	<b>11,461,399,545.00</b>

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Contribution to State and Local Government Joint Projects & Programmes.	450,000,000.00
Const. of 10No Juma'at mosque at each ward	250,000,000.00
Construction of 22no. Of five daily prayers mosques across the L.G. (2 per ward)	210,000,000.00
Drilling of 10no. Hand Pump Boreholes across the Local Govt. (1 per ward)	200,000,000.00
Purchase of Hand Pumps Materials	190,000,000.00
Electrification project at Maiduguri, Raban Dilyam, Kuradige and Marma	150,000,000.00
Construction of 5 blocks 2 bedrooms prototype houses at LG headquarters	150,000,000.00
Construction of 30no lock of shops at Marma, KKM, Madachi and Tarabu	140,000,000.00
Construction of market stalls 6no at Baturiya, Tasheguwa, Marma, Madachi, Kirikasar	130,000,000.00
Rahabilitation of Kabak and Marma Electrical Poles along Guri Road	125,000,000.00
<i>Other Capital Projects</i>	3,373,561,025.00
<b>Total</b>	<b>5,368,561,025.00</b>

Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
Baturiya	35,000,000.00	35,000,000.00
Bulunchai	90,000,000.00	90,000,000.00
Doleri	135,000,000.00	135,000,000.00
Fandum	71,000,000.00	71,000,000.00
Gayin	10,000,000.00	10,000,000.00
Kirika samma ward	1,020,781,791.00	1,020,781,791.00
Madachi	165,000,000.00	165,000,000.00
Marma	300,000,000.00	300,000,000.00
Tsheguwa	10,000,000.00	10,000,000.00
Tarabu	65,000,000.00	65,000,000.00
LG Wide (KIRIKA SAMMA)	9,559,617,754.00	3,466,779,234.00
<b>Total</b>	<b>11,461,399,545.00</b>	<b>5,368,561,025.00</b>

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



**317218 - KIRIKA SAMMA Local Government, Jigawa State - 2026 Budget: Summary**

<b>Item</b>	<b>2025 Original Budget</b>	<b>2025 Performance January to August</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>Opening Balance</b>	<b>39,967,883.00</b>		<b>40,177,657.00</b>	
<b>Recurrent Revenue</b>	<b>6,757,336,435.61</b>	<b>3,819,383,346.00</b>	<b>11,421,221,888.00</b>	<b>-</b>
11 - LOCAL GOVT. SHARE OF FAAC	6,731,316,435.61	3,802,978,520.00	11,246,101,117.00	-
12 - Independent Revenue	26,020,000.00	16,404,826.00	175,120,771.00	-
<b>Recurrent Expenditure</b>	<b>4,369,786,805.00</b>	<b>3,599,407,417.00</b>	<b>6,092,838,520.00</b>	<b>30,536,229.00</b>
21 - Personnel Cost	2,694,192,925.00	1,848,114,184.00	2,733,854,640.00	20,036,229.00
22 - Other Recurrent Costs	1,675,593,880.00	1,751,293,233.00	3,358,983,880.00	10,500,000.00
<b>Transfer to Capital Account</b>	<b>2,427,517,513.61</b>	<b>219,975,929.00</b>	<b>5,368,561,025.00</b>	<b>- 30,536,229.00</b>
<b>Capital Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-
<b>23 - Capital Expenditure</b>	<b>2,497,202,620.00</b>	<b>1,560,135,182.00</b>	<b>5,368,561,025.00</b>	<b>167,000,000.00</b>
<b>Total Revenue (including OB)</b>	<b>6,797,304,318.61</b>	<b>3,819,383,346.00</b>	<b>11,461,399,545.00</b>	<b>-</b>
<b>Total Expenditure</b>	<b>6,866,989,425.00</b>	<b>5,159,542,599.00</b>	<b>11,461,399,545.00</b>	<b>197,536,229.00</b>

317218 - KIRIKA SAMMA Local Government, Jigawa State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<b>Total Expenditure</b>	<b>2,733,854,640.00</b>	<b>3,358,983,880.00</b>	<b>6,092,838,520.00</b>	<b>5,368,561,025.00</b>	<b>11,461,399,545.00</b>
<b>010000000000</b>	<b>Administrative</b>	<b>155,992,191.00</b>	<b>469,500,000.00</b>	<b>625,492,191.00</b>	<b>1,077,000,000.00</b>	<b>1,702,492,191.00</b>
<b>011100000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>49,373,370.00</b>	<b>149,500,000.00</b>	<b>198,873,370.00</b>	-	<b>198,873,370.00</b>
011100100100	Chairman	46,776,653.00	144,000,000.00	190,776,653.00	-	190,776,653.00
011108000100	Internal Audit Office	2,596,717.00	5,500,000.00	8,096,717.00	-	8,096,717.00
<b>011200000000</b>	<b>LOCAL GOVT LEGISLATIVES COUNCIL</b>	<b>38,184,588.00</b>	<b>80,000,000.00</b>	<b>118,184,588.00</b>	-	<b>118,184,588.00</b>
011200100100	Legislative Council	38,184,588.00	80,000,000.00	118,184,588.00	-	118,184,588.00
<b>012500000000</b>	<b>ADMIN AND GENERAL SERVICES</b>	<b>68,434,233.00</b>	<b>240,000,000.00</b>	<b>308,434,233.00</b>	<b>1,077,000,000.00</b>	<b>1,385,434,233.00</b>
012500100100	Office of the Director Admin and General Services	68,434,233.00	240,000,000.00	308,434,233.00	1,077,000,000.00	1,385,434,233.00
<b>020000000000</b>	<b>Economic</b>	<b>412,021,406.00</b>	<b>1,374,100,000.00</b>	<b>1,786,121,406.00</b>	<b>2,047,781,791.00</b>	<b>3,833,903,197.00</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>74,868,016.00</b>	<b>43,500,000.00</b>	<b>118,368,016.00</b>	<b>286,000,000.00</b>	<b>404,368,016.00</b>
021500100100	Agriculture Section	20,824,931.00	16,500,000.00	37,324,931.00	179,000,000.00	216,324,931.00
021500200100	Forestry Section	20,036,229.00	10,500,000.00	30,536,229.00	72,000,000.00	102,536,229.00
021500300100	Livestock Section (Veterinary)	34,006,856.00	16,500,000.00	50,506,856.00	35,000,000.00	85,506,856.00
<b>022000000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>157,057,245.00</b>	<b>879,500,000.00</b>	<b>1,036,557,245.00</b>	-	<b>1,036,557,245.00</b>
022001000100	Account section	143,524,892.00	864,000,000.00	1,007,524,892.00	-	1,007,524,892.00
022002000100	Revenue Section	13,532,353.00	15,500,000.00	29,032,353.00	-	29,032,353.00
<b>023400000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>58,447,418.00</b>	<b>402,100,000.00</b>	<b>460,547,418.00</b>	<b>1,761,781,791.00</b>	<b>2,222,329,209.00</b>
023400100100	Road & Communication Section	9,331,056.00	64,000,000.00	73,331,056.00	185,000,000.00	258,331,056.00
023400200100	Mechanical Section	22,208,376.00	110,000,000.00	132,208,376.00	-	132,208,376.00
023400300100	Electrical Section	9,051,472.00	175,500,000.00	184,551,472.00	907,781,791.00	1,092,333,263.00
023400400100	Land & Survey Section	12,996,089.00	5,100,000.00	18,096,089.00	2,000,000.00	20,096,089.00
023400500100	Building Section	4,860,425.00	47,500,000.00	52,360,425.00	667,000,000.00	719,360,425.00
<b>023800000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>121,648,727.00</b>	<b>49,000,000.00</b>	<b>170,648,727.00</b>	-	<b>170,648,727.00</b>
023800100100	Planning	20,661,659.00	46,000,000.00	66,661,659.00	-	66,661,659.00
023800200100	Research and Statistics	100,987,068.00	3,000,000.00	103,987,068.00	-	103,987,068.00
<b>050000000000</b>	<b>Social</b>	<b>2,165,841,043.00</b>	<b>1,515,383,880.00</b>	<b>3,681,224,923.00</b>	<b>2,243,779,234.00</b>	<b>5,925,004,157.00</b>
<b>051700000000</b>	<b>LOCAL EDUCATION AUTHORITY</b>	<b>1,614,593,594.00</b>	<b>37,157,880.00</b>	<b>1,651,751,474.00</b>	<b>304,000,000.00</b>	<b>1,955,751,474.00</b>
051700100100	Education (Non-Teaching Staff)	104,615,794.00	30,000,000.00	134,615,794.00	304,000,000.00	438,615,794.00
051700200100	Education (Teaching Staff)	1,509,977,800.00	-	1,509,977,800.00	-	1,509,977,800.00
051700300100	Adult Education	-	7,157,880.00	7,157,880.00	-	7,157,880.00
<b>052100000000</b>	<b>PRIMARY HEALTH CARE</b>	<b>341,447,781.00</b>	<b>86,500,000.00</b>	<b>427,947,781.00</b>	<b>192,200,000.00</b>	<b>620,147,781.00</b>
052100200100	Curative	341,447,781.00	86,500,000.00	427,947,781.00	192,200,000.00	620,147,781.00
<b>053500000000</b>	<b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b>	<b>116,813,153.00</b>	<b>293,700,000.00</b>	<b>410,513,153.00</b>	<b>717,463,792.00</b>	<b>1,127,976,945.00</b>
053500100100	Preventive (Water, Sanitation and Hygiene)	105,877,575.00	85,000,000.00	190,877,575.00	-	190,877,575.00
053500300100	Rural Water Supply	10,935,578.00	208,700,000.00	219,635,578.00	717,463,792.00	937,099,370.00
<b>055100000000</b>	<b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>	<b>92,986,515.00</b>	<b>1,098,026,000.00</b>	<b>1,191,012,515.00</b>	<b>1,030,115,442.00</b>	<b>2,221,127,957.00</b>
055100100100	Community Development Section	25,517,347.00	407,320,000.00	432,837,347.00	190,000,000.00	622,837,347.00
055100200100	Information, Youth, Sport & Culture	9,080,520.00	53,080,000.00	62,160,520.00	5,000,000.00	67,160,520.00
055100300100	Social Welfare Section	24,334,064.00	235,126,000.00	259,460,064.00	565,115,442.00	824,575,506.00
055100400100	Trade Section and Cooperatives	34,054,584.00	22,500,000.00	56,554,584.00	270,000,000.00	326,554,584.00
055100500100	Traditional/Religious Affairs	-	380,000,000.00	380,000,000.00	-	380,000,000.00

317218 - KIRIKA SAMMA Local Government, Jigawa State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to August	2026 Approved Budget
	<b><i>Total Revenue</i></b>	<b><i>6,757,336,435.61</i></b>	<b><i>3,819,383,346.00</i></b>	<b><i>11,421,221,888.00</i></b>
020000000000	Economic	6,757,336,435.61	3,819,383,346.00	11,421,221,888.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	6,757,336,435.61	3,819,383,346.00	11,421,221,888.00
022001000100	Account section	6,731,866,435.61	3,802,978,520.00	11,246,101,117.00
022002000100	Revenue Section	25,470,000.00	16,404,826.00	175,120,771.00

**317218 - KIRIKA SAMMA Local Government, Jigawa State - 2026 Budget: Total Revenue by Economic Classification**

Code	Economic Item	2025 Original Budget	2025 Performance January to August	2026 Approved Budget
<b>1</b>	<b>Revenue</b>	<b>6,757,336,435.61</b>	<b>3,819,383,346.00</b>	<b>11,421,221,888.00</b>
<b>11</b>	<b>LOCAL GOVT. SHARE OF FAAC</b>	<b>6,731,316,435.61</b>	<b>3,802,978,520.00</b>	<b>11,246,101,117.00</b>
<b>1101</b>	<b>LOCAL GOVT. SHARE OF FAAC</b>	<b>6,731,316,435.61</b>	<b>3,802,978,520.00</b>	<b>11,246,101,117.00</b>
<b>110101</b>	<b>LOCAL GOVT. SHARE OF STATUTORY REVENUES</b>	<b>1,245,000,000.00</b>	<b>1,448,639,687.00</b>	<b>2,990,120,600.00</b>
11010101	Statutory Allocation	1,245,000,000.00	1,448,639,687.00	2,990,120,600.00
<b>110102</b>	<b>LOCAL GOVT. SHARE OF VAT</b>	<b>2,936,316,436.00</b>	<b>1,973,409,678.00</b>	<b>4,094,984,517.00</b>
11010201	Share of VAT	2,936,316,436.00	1,973,409,678.00	4,094,984,517.00
<b>110103</b>	<b>LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES</b>	<b>2,549,999,999.61</b>	<b>380,929,155.00</b>	<b>4,160,996,000.00</b>
11010301	Excess Crude Oil Revenue	57,800,023.84	6,682,607.87	72,996,000.00
11010303	Exchange Gain	299,745,402.00	54,745,458.71	598,000,000.00
11010305	Electronic Money Transfer Levy (EMTL)	376,419,214.05	65,914,264.66	720,000,000.00
11010307	FOREX Equalization Non-Mineral	1,130,171,580.00	216,967,787.84	2,370,000,000.00
11010308	Solid Mineral	85,863,779.72	9,154,758.98	100,000,000.00
11010312	Stabilization Funds	600,000,000.00	27,464,276.94	300,000,000.00
<b>12</b>	<b>Independent Revenue</b>	<b>26,020,000.00</b>	<b>16,404,826.00</b>	<b>175,120,771.00</b>
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>26,020,000.00</b>	<b>16,404,826.00</b>	<b>175,120,771.00</b>
<b>120201</b>	<b>Licenses - General</b>	<b>2,290,000.00</b>	<b>10,002,700.00</b>	<b>7,130,000.00</b>
12020107	Boats & Canoe (Small Craft) License	50,000.00	-	100,000.00
12020111	Bake House Licenses	50,000.00	-	20,000.00
12020114	Cart Licenses	20,000.00	-	-
12020116	Cattle Dealler Licenses	20,000.00	-	30,000.00
12020117	Dried Fish & Meat Licenses	200,000.00	72,000.00	300,000.00
12020122	Produce Buying Licenses	150,000.00	40,700.00	300,000.00
12020126	Tractor Hiring Services	1,000,000.00	4,800,000.00	5,000,000.00
12020130	Cinematograph Licenses	100,000.00	40,000.00	50,000.00
12020137	Trade Permit Licenses	-	5,000,000.00	-
12020141	Hide and Skin Buyers License	30,000.00	-	-
12020148	Food and Water Processing Licence	100,000.00	-	10,000.00
12020153	Product Buyers Licenses and Registration of Stores	200,000.00	-	500,000.00
12020159	Public Conviences Permit	100,000.00	-	450,000.00
12020162	Welding Machine License	50,000.00	-	50,000.00
12020163	Auto Spare Parts	200,000.00	50,000.00	300,000.00
12020166	Barbing Salon / Boutque Services Fees	20,000.00	-	20,000.00
<b>120204</b>	<b>Fees - General</b>	<b>16,130,000.00</b>	<b>5,064,426.00</b>	<b>21,420,000.00</b>
12020417	Contractor Registration Fees	500,000.00	-	1,000,000.00
12020427	Tender Fees	7,000,000.00	3,667,976.00	10,000,000.00
12020432	Pharmaceutical Inspection Fees	50,000.00	-	50,000.00
12020438	Survey / Planning / Building Fees	30,000.00	-	20,000.00
12020443	Birth & Death Registration Fees	100,000.00	200,000.00	100,000.00
12020444	Burial Fees	-	67,950.00	-
12020447	Land Use Fees	8,000,000.00	1,050,000.00	10,000,000.00
12020449	Business/Trade Operating Fees	-	27,500.00	-
12020459	Right Of Occupancy Fees	50,000.00	-	50,000.00
12020478	Workshop Fees	100,000.00	-	100,000.00
12020479	Motor Vehicles, Taxi and Motor Cycle Registration Fees	100,000.00	-	100,000.00
12020499	Slaughter Stock Fees	200,000.00	51,000.00	-
<b>120206</b>	<b>Sales - General</b>	<b>1,000,000.00</b>	<b>250,000.00</b>	<b>1,000,000.00</b>
12020604	Sales of Stores / Scraps / Unserviceable Items	1,000,000.00	250,000.00	1,000,000.00

**317218 - KIRIKA SAMMA Local Government, Jigawa State - 2026 Budget: Total Revenue by Economic Classification**

<b>Code</b>	<b>Economic Item</b>	<b>2025 Original Budget</b>	<b>2025 Performance January to August</b>	<b>2026 Approved Budget</b>
<b>120207</b>	<b>Earnings - General</b>	<b>2,150,000.00</b>	<b>1,087,700.00</b>	<b>3,700,000.00</b>
12020706	Earnings from Tolls of Expressway	400,000.00	328,550.00	1,000,000.00
12020708	Earnings from Agricultural Produce	1,500,000.00	729,150.00	2,500,000.00
12020711	Earnings from Commercial Activities	150,000.00	30,000.00	200,000.00
12020736	Earnings from Environmental Sanitation Services	100,000.00	-	-
<b>120208</b>	<b>Rent on Government Buildings - General</b>	<b>1,000,000.00</b>	<b>-</b>	<b>1,000,000.00</b>
12020801	Rent on Government Quarters	500,000.00	-	-
12020803	Rent on Government Buildings	500,000.00	-	1,000,000.00
<b>120209</b>	<b>Rent on Land &amp; Others - General</b>	<b>-</b>	<b>-</b>	<b>1,000,000.00</b>
12020901	Rent on Government Land	-	-	1,000,000.00
<b>120210</b>	<b>REPAYMENTS - GENERAL</b>	<b>700,000.00</b>	<b>-</b>	<b>1,000,000.00</b>
12021013	Refund Sunderies	200,000.00	-	-
12021021	Unclaimed Deposits	500,000.00	-	1,000,000.00
<b>120211</b>	<b>Investment Income</b>	<b>500,000.00</b>	<b>-</b>	<b>-</b>
12021102	Dividend on Investment	500,000.00	-	-
<b>120212</b>	<b>Interest Earned</b>	<b>50,000.00</b>	<b>-</b>	<b>-</b>
12021201	Motor Vehicle Advances (Interest)	50,000.00	-	-
<b>120213</b>	<b>Reimbursement - General</b>	<b>2,200,000.00</b>	<b>-</b>	<b>138,870,771.00</b>
12021301	Receipt of Local Government Share of State IGR	2,000,000.00	-	138,670,771.00
12021317	Reimbursement of Cost of Collections of PAYE	200,000.00	-	200,000.00

**317218 - KIRIKA SAMMA Local Government, Jigawa State - 2026 Budget: Total Revenue by Fund**

<b>Code</b>	<b>Fund</b>	<b>2026 Approved Budget</b>
	<b><i>Total Revenue (including Capital Receipts, excluding Open Balance)</i></b>	<b><u>11,421,221,888.00</u></b>
<b>01</b>	<b>FEDERATION ACCOUNT</b>	<b>11,246,101,117.00</b>
<b>011</b>	<b>FAAC DIRECT ALLOCATION</b>	<b>11,246,101,117.00</b>
01101	FAAC DIRECT ALLOCATION	11,246,101,117.00
<b>02</b>	<b>CONSOLIDATED REVENUE FUND</b>	<b>175,120,771.00</b>
<b>021</b>	<b>MAIN ENVELOP</b>	<b>175,120,771.00</b>
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	175,120,771.00

## 317218 - KIRIKA SAMMA Local Government, Jigawa State - 2026 Budget: Capital Receipts

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

317218 - KIRIKA SAMMA Local Government, Jigawa State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Expenditure</b>	<b>6,866,989,425.00</b>	<b>5,159,542,599.00</b>	<b>11,461,399,545.00</b>	<b>197,536,229.00</b>
<b>01000000000</b>	<b>Administrative</b>	<b>1,249,366,779.00</b>	<b>815,420,625.00</b>	<b>1,702,492,191.00</b>	-
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>87,873,370.00</b>	<b>61,614,086.00</b>	<b>198,873,370.00</b>	-
011100100100	Chairman	79,776,653.00	57,481,667.00	190,776,653.00	-
011108000100	Internal Audit Office	8,096,717.00	4,132,419.00	8,096,717.00	-
<b>01120000000</b>	<b>LOCAL GOVT LEGISLATIVES COUNCIL</b>	<b>77,184,588.00</b>	<b>53,354,886.00</b>	<b>118,184,588.00</b>	-
011200100100	Legislative Council	77,184,588.00	53,354,886.00	118,184,588.00	-
<b>01250000000</b>	<b>ADMIN AND GENERAL SERVICES</b>	<b>1,084,308,821.00</b>	<b>700,451,653.00</b>	<b>1,385,434,233.00</b>	-
012500100100	Office of the Director Admin and General Services	1,084,308,821.00	700,451,653.00	1,385,434,233.00	-
<b>02000000000</b>	<b>Economic</b>	<b>1,920,855,294.00</b>	<b>1,703,227,434.00</b>	<b>3,833,903,197.00</b>	<b>172,536,229.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>244,868,974.00</b>	<b>180,129,184.00</b>	<b>404,368,016.00</b>	<b>172,536,229.00</b>
021500100100	Agriculture Section	127,661,066.00	118,747,274.00	216,324,931.00	80,000,000.00
021500200100	Forestry Section	47,255,275.00	17,050,452.00	102,536,229.00	92,536,229.00
021500300100	Livestock Section (Veterinary)	69,952,633.00	44,331,458.00	85,506,856.00	-
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>597,438,675.00</b>	<b>506,682,104.00</b>	<b>1,036,557,245.00</b>	-
022001000100	Account section	576,242,345.00	488,854,081.00	1,007,524,892.00	-
022002000100	Revenue Section	21,196,330.00	17,828,023.00	29,032,353.00	-
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>960,410,914.00</b>	<b>942,324,326.00</b>	<b>2,222,329,209.00</b>	-
023400100100	Road & Communication Section	213,775,357.00	139,383,672.00	258,331,056.00	-
023400200100	Mechanical Section	71,057,853.00	83,728,517.00	132,208,376.00	-
023400300100	Electrical Section	449,792,757.00	673,103,228.00	1,092,333,263.00	-
023400400100	Land & Survey Section	12,715,117.00	6,620,599.00	20,096,089.00	-
023400500100	Building Section	213,069,830.00	39,488,310.00	719,360,425.00	-
<b>02380000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>118,136,731.00</b>	<b>74,091,820.00</b>	<b>170,648,727.00</b>	-
023800100100	Planning	51,553,215.00	29,836,144.00	66,661,659.00	-
023800200100	Research and Statistics	66,583,516.00	44,255,676.00	103,987,068.00	-
<b>05000000000</b>	<b>Social</b>	<b>3,696,767,352.00</b>	<b>2,640,894,540.00</b>	<b>5,925,004,157.00</b>	<b>25,000,000.00</b>
<b>05170000000</b>	<b>LOCAL EDUCATION AUTHORITY</b>	<b>1,795,400,572.00</b>	<b>1,192,752,048.00</b>	<b>1,955,751,474.00</b>	-
051700100100	Education (Non-Teaching Staff)	352,506,816.00	145,868,208.00	438,615,794.00	-
051700200100	Education (Teaching Staff)	1,435,735,876.00	1,046,133,840.00	1,509,977,800.00	-
051700300100	Adult Education	7,157,880.00	750,000.00	7,157,880.00	-
<b>05210000000</b>	<b>PRIMARY HEALTH CARE</b>	<b>660,392,160.00</b>	<b>398,636,270.00</b>	<b>620,147,781.00</b>	-
052100200100	Curative	660,392,160.00	398,636,270.00	620,147,781.00	-
<b>05350000000</b>	<b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b>	<b>550,360,278.00</b>	<b>496,924,870.00</b>	<b>1,127,976,945.00</b>	-
053500100100	Preventive (Water, Sanitation and Hygiene)	129,319,151.00	98,059,473.00	190,877,575.00	-
053500300100	Rural Water Supply	421,041,127.00	398,865,397.00	937,099,370.00	-
<b>05510000000</b>	<b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>	<b>690,614,342.00</b>	<b>552,581,352.00</b>	<b>2,221,127,957.00</b>	<b>25,000,000.00</b>
055100100100	Community Development Section	194,344,942.00	107,906,561.00	622,837,347.00	25,000,000.00
055100200100	Information, Youth, Sport & Culture	13,167,070.00	50,833,984.00	67,160,520.00	-
055100300100	Social Welfare Section	287,761,363.00	140,042,999.00	824,575,506.00	-
055100400100	Trade Section and Cooperatives	45,340,967.00	70,827,079.00	326,554,584.00	-
055100500100	Traditional/Religious Affairs	150,000,000.00	182,970,729.00	380,000,000.00	-

317218 - KIRIKA SAMMA Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Personnel Expenditure</b>	<b>2,694,192,925.00</b>	<b>1,848,114,184.00</b>	<b>2,733,854,640.00</b>	<b>20,036,229.00</b>
<b>01000000000</b>	<b>Administrative</b>	<b>127,466,779.00</b>	<b>74,044,040.00</b>	<b>155,992,191.00</b>	-
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>47,373,370.00</b>	<b>25,159,086.00</b>	<b>49,373,370.00</b>	-
011100100100	Chairman	44,776,653.00	23,511,667.00	46,776,653.00	-
011108000100	Internal Audit Office	2,596,717.00	1,647,419.00	2,596,717.00	-
<b>01120000000</b>	<b>LOCAL GOVT LEGISLATIVES COUNCIL</b>	<b>31,184,588.00</b>	<b>16,354,886.00</b>	<b>38,184,588.00</b>	-
011200100100	Legislative Council	31,184,588.00	16,354,886.00	38,184,588.00	-
<b>01250000000</b>	<b>ADMIN AND GENERAL SERVICES</b>	<b>48,908,821.00</b>	<b>32,530,068.00</b>	<b>68,434,233.00</b>	-
012500100100	Office of the Director Admin and General Services	48,908,821.00	32,530,068.00	68,434,233.00	-
<b>02000000000</b>	<b>Economic</b>	<b>334,905,294.00</b>	<b>194,900,632.00</b>	<b>412,021,406.00</b>	<b>20,036,229.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>80,958,974.00</b>	<b>52,033,847.00</b>	<b>74,868,016.00</b>	<b>20,036,229.00</b>
021500100100	Agriculture Section	18,161,066.00	10,259,972.00	20,824,931.00	-
021500200100	Forestry Section	16,855,275.00	11,145,452.00	20,036,229.00	20,036,229.00
021500300100	Livestock Section (Veterinary)	45,942,633.00	30,628,423.00	34,006,856.00	-
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>126,728,675.00</b>	<b>60,214,936.00</b>	<b>157,057,245.00</b>	-
022001000100	Account section	115,232,345.00	52,836,913.00	143,524,892.00	-
022002000100	Revenue Section	11,496,330.00	7,378,023.00	13,532,353.00	-
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>51,080,914.00</b>	<b>33,772,696.00</b>	<b>58,447,418.00</b>	-
023400100100	Road & Communication Section	10,775,357.00	7,183,672.00	9,331,056.00	-
023400200100	Mechanical Section	15,057,853.00	10,108,301.00	22,208,376.00	-
023400300100	Electrical Section	9,762,757.00	6,508,504.00	9,051,472.00	-
023400400100	Land & Survey Section	9,615,117.00	6,050,599.00	12,996,089.00	-
023400500100	Building Section	5,869,830.00	3,921,620.00	4,860,425.00	-
<b>02380000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>76,136,731.00</b>	<b>48,879,153.00</b>	<b>121,648,727.00</b>	-
023800100100	Planning	11,553,215.00	5,823,477.00	20,661,659.00	-
023800200100	Research and Statistics	64,583,516.00	43,055,676.00	100,987,068.00	-
<b>05000000000</b>	<b>Social</b>	<b>2,231,820,852.00</b>	<b>1,579,169,512.00</b>	<b>2,165,841,043.00</b>	-
<b>05170000000</b>	<b>LOCAL EDUCATION AUTHORITY</b>	<b>1,568,284,513.00</b>	<b>1,134,198,798.00</b>	<b>1,614,593,594.00</b>	-
051700100100	Education (Non-Teaching Staff)	132,548,637.00	88,064,958.00	104,615,794.00	-
051700200100	Education (Teaching Staff)	1,435,735,876.00	1,046,133,840.00	1,509,977,800.00	-
<b>05210000000</b>	<b>PRIMARY HEALTH CARE</b>	<b>510,392,160.00</b>	<b>344,201,370.00</b>	<b>341,447,781.00</b>	-
052100200100	Curative	510,392,160.00	344,201,370.00	341,447,781.00	-
<b>05350000000</b>	<b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b>	<b>87,560,278.00</b>	<b>66,720,420.00</b>	<b>116,813,153.00</b>	-
053500100100	Preventive (Water, Sanitation and Hygiene)	74,219,151.00	58,518,473.00	105,877,575.00	-
053500300100	Rural Water Supply	13,341,127.00	8,201,947.00	10,935,578.00	-
<b>05510000000</b>	<b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>	<b>65,583,901.00</b>	<b>34,048,924.00</b>	<b>92,986,515.00</b>	-
055100100100	Community Development Section	31,344,942.00	11,371,962.00	25,517,347.00	-
055100200100	Information, Youth, Sport & Culture	8,067,070.00	5,229,034.00	9,080,520.00	-
055100300100	Social Welfare Section	17,230,922.00	11,487,283.00	24,334,064.00	-
055100400100	Trade Section and Cooperatives	8,940,967.00	5,960,645.00	34,054,584.00	-

317218 - KIRIKA SAMMA Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Other Recurrent Expenditure</b>	<b>1,675,593,880.00</b>	<b>1,751,293,233.00</b>	<b>3,358,983,880.00</b>	<b>10,500,000.00</b>
<b>01000000000</b>	<b>Administrative</b>	<b>211,900,000.00</b>	<b>238,070,325.00</b>	<b>469,500,000.00</b>	-
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>40,500,000.00</b>	<b>36,455,000.00</b>	<b>149,500,000.00</b>	-
011100100100	Chairman	35,000,000.00	33,970,000.00	144,000,000.00	-
011108000100	Internal Audit Office	5,500,000.00	2,485,000.00	5,500,000.00	-
<b>01120000000</b>	<b>LOCAL GOVT LEGISLATIVES COUNCIL</b>	<b>46,000,000.00</b>	<b>37,000,000.00</b>	<b>80,000,000.00</b>	-
011200100100	Legislative Council	46,000,000.00	37,000,000.00	80,000,000.00	-
<b>01250000000</b>	<b>ADMIN AND GENERAL SERVICES</b>	<b>125,400,000.00</b>	<b>164,615,325.00</b>	<b>240,000,000.00</b>	-
012500100100	Office of the Director Admin and General Services	125,400,000.00	164,615,325.00	240,000,000.00	-
<b>02000000000</b>	<b>Economic</b>	<b>858,450,000.00</b>	<b>878,770,519.00</b>	<b>1,374,100,000.00</b>	<b>10,500,000.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>18,410,000.00</b>	<b>12,270,000.00</b>	<b>43,500,000.00</b>	<b>10,500,000.00</b>
021500100100	Agriculture Section	6,000,000.00	7,530,000.00	16,500,000.00	-
021500200100	Forestry Section	8,400,000.00	2,050,000.00	10,500,000.00	10,500,000.00
021500300100	Livestock Section (Veterinary)	4,010,000.00	2,690,000.00	16,500,000.00	-
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>470,710,000.00</b>	<b>446,467,168.00</b>	<b>879,500,000.00</b>	-
022001000100	Account section	461,010,000.00	436,017,168.00	864,000,000.00	-
022002000100	Revenue Section	9,700,000.00	10,450,000.00	15,500,000.00	-
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>327,330,000.00</b>	<b>394,820,684.00</b>	<b>402,100,000.00</b>	-
023400100100	Road & Communication Section	35,000,000.00	120,550,000.00	64,000,000.00	-
023400200100	Mechanical Section	56,000,000.00	73,620,216.00	110,000,000.00	-
023400300100	Electrical Section	207,030,000.00	174,663,778.00	175,500,000.00	-
023400400100	Land & Survey Section	2,100,000.00	570,000.00	5,100,000.00	-
023400500100	Building Section	27,200,000.00	25,416,690.00	47,500,000.00	-
<b>02380000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>42,000,000.00</b>	<b>25,212,667.00</b>	<b>49,000,000.00</b>	-
023800100100	Planning	40,000,000.00	24,012,667.00	46,000,000.00	-
023800200100	Research and Statistics	2,000,000.00	1,200,000.00	3,000,000.00	-
<b>05000000000</b>	<b>Social</b>	<b>605,243,880.00</b>	<b>634,452,389.00</b>	<b>1,515,383,880.00</b>	-
<b>05170000000</b>	<b>LOCAL EDUCATION AUTHORITY</b>	<b>27,157,880.00</b>	<b>22,410,000.00</b>	<b>37,157,880.00</b>	-
051700100100	Education (Non-Teaching Staff)	20,000,000.00	21,660,000.00	30,000,000.00	-
051700300100	Adult Education	7,157,880.00	750,000.00	7,157,880.00	-
<b>05210000000</b>	<b>PRIMARY HEALTH CARE</b>	<b>75,500,000.00</b>	<b>54,434,900.00</b>	<b>86,500,000.00</b>	-
052100200100	Curative	75,500,000.00	54,434,900.00	86,500,000.00	-
<b>05350000000</b>	<b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b>	<b>257,800,000.00</b>	<b>193,851,200.00</b>	<b>293,700,000.00</b>	-
053500100100	Preventive (Water, Sanitation and Hygiene)	55,100,000.00	39,541,000.00	85,000,000.00	-
053500300100	Rural Water Supply	202,700,000.00	154,310,200.00	208,700,000.00	-
<b>05510000000</b>	<b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>	<b>244,786,000.00</b>	<b>363,756,289.00</b>	<b>1,098,026,000.00</b>	-
055100100100	Community Development Section	38,000,000.00	64,939,599.00	407,320,000.00	-
055100200100	Information, Youth, Sport & Culture	2,100,000.00	45,604,950.00	53,080,000.00	-
055100300100	Social Welfare Section	43,286,000.00	54,440,511.00	235,126,000.00	-
055100400100	Trade Section and Cooperatives	11,400,000.00	15,800,500.00	22,500,000.00	-
055100500100	Traditional/Religious Affairs	150,000,000.00	182,970,729.00	380,000,000.00	-

317218 - KIRIKA SAMMA Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Capital Expenditure</b>	<b>2,497,202,620.00</b>	<b>1,560,135,182.00</b>	<b>5,368,561,025.00</b>	<b>167,000,000.00</b>
<b>01000000000</b>	<b>Administrative</b>	<b>910,000,000.00</b>	<b>503,306,260.00</b>	<b>1,077,000,000.00</b>	-
<b>01250000000</b>	<b>ADMIN AND GENERAL SERVICES</b>	<b>910,000,000.00</b>	<b>503,306,260.00</b>	<b>1,077,000,000.00</b>	-
012500100100	Office of the Director Admin and General Services	910,000,000.00	503,306,260.00	1,077,000,000.00	-
<b>02000000000</b>	<b>Economic</b>	<b>727,500,000.00</b>	<b>629,556,283.00</b>	<b>2,047,781,791.00</b>	<b>142,000,000.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>145,500,000.00</b>	<b>115,825,337.00</b>	<b>286,000,000.00</b>	<b>142,000,000.00</b>
021500100100	Agriculture Section	103,500,000.00	100,957,302.00	179,000,000.00	80,000,000.00
021500200100	Forestry Section	22,000,000.00	3,855,000.00	72,000,000.00	62,000,000.00
021500300100	Livestock Section (Veterinary)	20,000,000.00	11,013,035.00	35,000,000.00	-
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>582,000,000.00</b>	<b>513,730,946.00</b>	<b>1,761,781,791.00</b>	-
023400100100	Road & Communication Section	168,000,000.00	11,650,000.00	185,000,000.00	-
023400300100	Electrical Section	233,000,000.00	491,930,946.00	907,781,791.00	-
023400400100	Land & Survey Section	1,000,000.00	-	2,000,000.00	-
023400500100	Building Section	180,000,000.00	10,150,000.00	667,000,000.00	-
<b>05000000000</b>	<b>Social</b>	<b>859,702,620.00</b>	<b>427,272,639.00</b>	<b>2,243,779,234.00</b>	<b>25,000,000.00</b>
<b>05170000000</b>	<b>LOCAL EDUCATION AUTHORITY</b>	<b>199,958,179.00</b>	<b>36,143,250.00</b>	<b>304,000,000.00</b>	-
051700100100	Education (Non-Teaching Staff)	199,958,179.00	36,143,250.00	304,000,000.00	-
<b>05210000000</b>	<b>PRIMARY HEALTH CARE</b>	<b>74,500,000.00</b>	-	<b>192,200,000.00</b>	-
052100200100	Curative	74,500,000.00	-	192,200,000.00	-
<b>05350000000</b>	<b>DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE</b>	<b>205,000,000.00</b>	<b>236,353,250.00</b>	<b>717,463,792.00</b>	-
053500300100	Rural Water Supply	205,000,000.00	236,353,250.00	717,463,792.00	-
<b>05510000000</b>	<b>DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT</b>	<b>380,244,441.00</b>	<b>154,776,139.00</b>	<b>1,030,115,442.00</b>	<b>25,000,000.00</b>
055100100100	Community Development Section	125,000,000.00	31,595,000.00	190,000,000.00	25,000,000.00
055100200100	Information, Youth, Sport & Culture	3,000,000.00	-	5,000,000.00	-
055100300100	Social Welfare Section	227,244,441.00	74,115,205.00	565,115,442.00	-
055100400100	Trade Section and Cooperatives	25,000,000.00	49,065,934.00	270,000,000.00	-

317218 - KIRIKA SAMMA Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>6,866,989,425.00</b>	<b>5,159,542,599.00</b>	<b>11,461,399,545.00</b>	<b>197,536,229.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>2,694,192,925.00</b>	<b>1,848,114,184.00</b>	<b>2,733,854,640.00</b>	<b>20,036,229.00</b>
<b>2101</b>	<b>SALARY</b>	<b>1,141,166,422.00</b>	<b>757,260,128.00</b>	<b>1,078,372,699.00</b>	<b>8,515,093.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>1,141,166,422.00</b>	<b>757,260,128.00</b>	<b>1,078,372,699.00</b>	<b>8,515,093.00</b>
21010101	Salary	1,103,750,460.00	743,907,970.00	1,054,385,311.00	8,515,093.00
21010103	Consolidated Revenue Fund Charges - Salaries	23,987,388.00	13,352,158.00	23,987,388.00	-
21010104	Salary Arrears (Increment)	13,428,574.00	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>1,553,026,503.00</b>	<b>1,090,854,056.00</b>	<b>1,655,481,941.00</b>	<b>11,521,136.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>1,335,826,503.00</b>	<b>967,990,167.00</b>	<b>1,430,481,941.00</b>	<b>11,521,136.00</b>
21020103	Transport Allowance	363,074,371.00	240,857,650.00	228,901,013.00	3,204,932.00
21020104	Rent Supplement	132,797,152.00	88,416,906.00	254,189,123.00	2,283,852.00
21020105	Meal Subsidy	98,036,315.00	66,255,310.00	73,572,211.00	1,444,848.00
21020106	Utility Allowance	55,536,535.00	36,463,085.00	90,812,701.00	1,023,072.00
21020107	Entertainment	12,690,389.00	7,042,333.00	10,519,837.00	-
21020109	Leave Transport Grant	90,581,242.00	58,939,582.00	107,876,339.00	893,952.00
21020110	Overtime	18,554,274.00	8,005,024.00	11,238,368.00	-
21020112	Inducement Allowance	101,437,208.00	51,772,071.00	129,639,995.00	-
21020113	Hazard / Hardship Allowance	7,640,080.00	15,935,867.00	3,900,000.00	-
21020117	Domestic Staff Allowance	28,172,899.00	13,017,082.00	29,270,368.00	-
21020122	Motor Vehicle Maintenance Allowance	9,595,197.00	6,595,197.00	11,595,197.00	-
21020123	Constituency Allowance	1,982,432.00	1,321,621.00	2,982,432.00	-
21020136	Responsibility Allowance	4,132,780.00	62,142,174.00	11,024,236.00	-
21020137	Medical Allowance	272,460,799.00	192,422,228.00	311,589,484.00	2,670,480.00
21020149	Consolidated Allowance	48,147,885.00	32,185,248.00	22,624,847.00	-
21020156	Professional Teaching Allowance	72,586,945.00	82,684,984.00	116,345,790.00	-
21020173	Once-in-4-Years Furniture Allowance	18,400,000.00	4,133,207.00	14,400,000.00	-
<b>210202</b>	<b>Social Contributions</b>	<b>217,200,000.00</b>	<b>122,863,889.00</b>	<b>225,000,000.00</b>	<b>-</b>
21020201	NHIS Contribution	7,200,000.00	-	-	-
21020202	17% Government Contributory Pension	210,000,000.00	122,863,889.00	225,000,000.00	-
<b>22</b>	<b>Other Recurrent Costs</b>	<b>1,675,593,880.00</b>	<b>1,751,293,233.00</b>	<b>3,358,983,880.00</b>	<b>10,500,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>1,253,336,000.00</b>	<b>1,340,096,737.00</b>	<b>2,094,506,000.00</b>	<b>10,500,000.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>66,030,000.00</b>	<b>54,165,500.00</b>	<b>126,800,000.00</b>	<b>500,000.00</b>
22020101	Local Travel & Transport - Training	43,730,000.00	39,475,500.00	72,800,000.00	500,000.00
22020102	Local Travel & Transport - Others	15,300,000.00	13,670,000.00	39,000,000.00	-
22020104	International Travel & Transport - Others	7,000,000.00	1,020,000.00	15,000,000.00	-
<b>220202</b>	<b>Utilities General</b>	<b>5,900,000.00</b>	<b>1,000,000.00</b>	<b>10,500,000.00</b>	<b>-</b>
22020201	Electricity Charges	5,000,000.00	1,000,000.00	10,000,000.00	-
22020202	Telephone Charges	400,000.00	-	-	-
22020205	Water rates & Charges	500,000.00	-	500,000.00	-
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>205,040,000.00</b>	<b>376,990,550.00</b>	<b>455,000,000.00</b>	<b>10,000,000.00</b>
22020301	Office Materials and Consumables	80,030,000.00	259,790,550.00	278,000,000.00	5,000,000.00
22020305	Printing of Non-security Documents	5,010,000.00	20,050,000.00	27,000,000.00	-
22020307	Drugs, Vaccines & Medical Supplies	60,000,000.00	41,369,000.00	60,000,000.00	-
22020310	Teaching Aids, Laboratory and Instructional Materials	20,000,000.00	21,660,000.00	30,000,000.00	-
22020318	Disaster Relief Materials	15,000,000.00	19,000,000.00	25,000,000.00	-
22020320	Purchase of non-perishable materials	5,000,000.00	-	5,000,000.00	5,000,000.00
22020321	Sanitation Materials	20,000,000.00	15,121,000.00	30,000,000.00	-
<b>220204</b>	<b>Maintenance Services - General</b>	<b>448,000,000.00</b>	<b>354,786,278.00</b>	<b>451,000,000.00</b>	<b>-</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	-	-	20,000,000.00	-
22020404	Maintenance of Office / IT Equipment	10,000,000.00	5,350,000.00	11,000,000.00	-
22020405	Maintenance of Plants / Generators	-	-	10,000,000.00	-
22020410	Maintenance of Street Lightings	200,000,000.00	171,053,378.00	150,000,000.00	-
22020411	Maintenance of Communication Equipments	28,000,000.00	20,450,000.00	45,000,000.00	-
22020415	Maintenance of Water Facilities	200,000,000.00	149,537,000.00	200,000,000.00	-

317218 - KIRIKA SAMMA Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
22020421	Maintenance of Health Institution Buildings	10,000,000.00	8,395,900.00	15,000,000.00	-
<b>220205</b>	<b>Training - General</b>	<b>45,000,000.00</b>	<b>66,950,000.00</b>	<b>145,000,000.00</b>	-
22020501	Local Training	45,000,000.00	66,950,000.00	105,000,000.00	-
22020502	International Training	-	-	40,000,000.00	-
<b>220206</b>	<b>Other Services - General</b>	<b>177,286,000.00</b>	<b>189,051,031.00</b>	<b>345,126,000.00</b>	-
22020601	Security Services	23,000,000.00	47,806,717.00	55,000,000.00	-
22020602	Office/Store Rent	25,300,000.00	25,326,690.00	40,000,000.00	-
22020603	Residential Rent	-	-	2,000,000.00	-
22020604	Security Vote (Including Operations)	82,000,000.00	87,917,113.00	160,000,000.00	-
22020606	Land Use Charges	2,000,000.00	570,000.00	5,000,000.00	-
22020616	Casual Workers Services	44,986,000.00	27,430,511.00	83,126,000.00	-
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>5,000,000.00</b>	<b>2,750,000.00</b>	<b>5,000,000.00</b>	-
22020701	Financial Consulting	5,000,000.00	2,750,000.00	5,000,000.00	-
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>12,000,000.00</b>	<b>4,763,499.00</b>	<b>20,000,000.00</b>	-
22020801	Motor Vehicle Fuel Cost	12,000,000.00	4,763,499.00	20,000,000.00	-
<b>220209</b>	<b>Financial Charges - General</b>	<b>-</b>	<b>-</b>	<b>5,000,000.00</b>	-
22020901	Bank Charges (Other than Interest)	-	-	5,000,000.00	-
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>289,080,000.00</b>	<b>289,639,879.00</b>	<b>531,080,000.00</b>	-
22021001	Refreshment and Meals (Entertainment & Hospitality)	55,000,000.00	65,078,212.00	69,000,000.00	-
22021003	Publicity and Advertisements	1,080,000.00	400,000.00	1,080,000.00	-
22021041	Contingency Reserve - Recurrent	221,000,000.00	217,161,667.00	340,000,000.00	-
22021044	Committees and Commissions	7,000,000.00	2,600,000.00	10,000,000.00	-
22021045	Institutional Feeding ( Ramadan Feeding)	-	-	100,000,000.00	-
22021049	Special Health Programmes & Initiatives	5,000,000.00	4,400,000.00	1,000,000.00	-
22021060	Nutrition Activities	-	-	10,000,000.00	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>222,257,880.00</b>	<b>225,910,760.00</b>	<b>884,477,880.00</b>	-
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>222,257,880.00</b>	<b>225,910,760.00</b>	<b>884,477,880.00</b>	-
22040103	Grants to State Governments – Recurrent Security Support	-	-	87,000,000.00	-
22040106	Grants to State Governments – Contribution to MLG (0.5%)	60,000,000.00	37,151,432.00	150,000,000.00	-
22040111	Grants to Communities and NGOs	100,000.00	2,000,000.00	10,000,000.00	-
22040112	Grant to Academic Institutions	7,157,880.00	750,000.00	7,157,880.00	-
22040113	Contribution to Traditional Councils	150,000,000.00	182,970,729.00	380,000,000.00	-
22040118	Grants to Communities (Polling Units)	5,000,000.00	3,038,599.00	250,320,000.00	-
<b>2207</b>	<b>Transfers - Payments</b>	<b>200,000,000.00</b>	<b>185,285,736.00</b>	<b>380,000,000.00</b>	-
<b>220701</b>	<b>Transfer to Fund Recurrent Expenditure - Payments</b>	<b>200,000,000.00</b>	<b>185,285,736.00</b>	<b>380,000,000.00</b>	-
22070105	Stabilization Funds	200,000,000.00	185,285,736.00	380,000,000.00	-
<b>23</b>	<b>Capital Expenditure</b>	<b>2,497,202,620.00</b>	<b>1,560,135,182.00</b>	<b>5,368,561,025.00</b>	<b>167,000,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>617,000,000.00</b>	<b>258,173,750.00</b>	<b>768,000,000.00</b>	-
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>617,000,000.00</b>	<b>258,173,750.00</b>	<b>768,000,000.00</b>	-
23010101	Purchase/Acquisition Of Land	10,000,000.00	11,950,000.00	80,000,000.00	-
23010104	Purchase of Motor Cycles	15,000,000.00	-	27,000,000.00	-
23010105	Purchase Of Motor Vehicles	256,000,000.00	122,000,000.00	122,000,000.00	-
23010108	Purchase Of Buses	150,000,000.00	-	25,000,000.00	-
23010109	Purchase Of Sea Boats	5,000,000.00	-	10,000,000.00	-
23010112	Purchase Of Office Furniture and Fittings	27,000,000.00	11,705,000.00	42,000,000.00	-
23010119	Purchase Of Power Generating Set	5,000,000.00	-	-	-
23010122	Purchase Of Health / Medical Equipment	16,000,000.00	-	16,000,000.00	-
23010123	Purchase Of Fire Fighting Equipment	1,000,000.00	17,765,205.00	2,000,000.00	-
23010127	Purchase Of Agricultural Equipment and Improved Inputs	23,000,000.00	32,336,000.00	52,000,000.00	-
23010128	Purchase Of Security Equipment	10,000,000.00	-	50,000,000.00	-
23010129	Purchase Of Industrial Equipment	20,000,000.00	21,650,000.00	90,000,000.00	-
23010140	Purchase of Information / Communication Equipment	3,000,000.00	-	5,000,000.00	-
23010141	Purchase of School Furniture	10,000,000.00	-	10,000,000.00	-
23010143	Purchase of Workshop Tools / Equipment	1,000,000.00	-	2,000,000.00	-

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Code	Economic Item	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
23010147	Purchase of Office Equipment	20,000,000.00	7,751,260.00	20,000,000.00	-
23010151	Purchase of veterinary Clinic Equipments	15,000,000.00	11,013,035.00	25,000,000.00	-
23010155	Purchase of Water Supply Equipment	30,000,000.00	22,003,250.00	190,000,000.00	-
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>1,300,702,620.00</b>	<b>857,693,684.00</b>	<b>3,471,580,234.00</b>	<b>30,000,000.00</b>
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>1,300,702,620.00</b>	<b>857,693,684.00</b>	<b>3,471,580,234.00</b>	<b>30,000,000.00</b>
23020101	Construction/Provision Of Office Buildings	69,000,000.00	-	35,000,000.00	-
23020102	Construction/Provision Of Residential Buildings	38,000,000.00	-	47,000,000.00	-
23020103	Construction/Provision Of Electricity / Solar Power	143,000,000.00	210,000,000.00	455,000,000.00	-
23020104	Construction/Provision Of Housing	-	-	150,000,000.00	-
23020105	Construction/Provision Of Water Facilities	165,500,000.00	214,350,000.00	488,580,234.00	-
23020106	Construction/Provision Of Hospitals/Health Centres	135,000,000.00	-	133,000,000.00	-
23020107	Construction/Provision Of Public Schools	90,000,000.00	36,143,250.00	80,000,000.00	-
23020113	Construction / Provision Of Agricultural Facilities	-	-	80,000,000.00	-
23020114	Construction / Provision Of Roads	260,000,000.00	296,000,000.00	550,000,000.00	-
23020118	Construction / Provision Of Infrastructure	2,000,000.00	-	50,000,000.00	-
23020123	Construction Of Traffic /Street Lights	35,000,000.00	16,190,000.00	218,000,000.00	-
23020124	Construction Of Markets/Parks	25,000,000.00	49,065,934.00	270,000,000.00	-
23020130	Construction / Provision of Wall Fence/Boundary Pillars	20,000,000.00	-	20,000,000.00	-
23020131	Construction/Provision Of Religious Structures	120,958,179.00	32,294,500.00	645,000,000.00	-
23020133	Construction/Provision Of Public Convenience	69,244,441.00	-	50,000,000.00	-
23020139	Construction of Bridges and Culverts	73,000,000.00	3,650,000.00	60,000,000.00	-
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	45,000,000.00	-	80,000,000.00	-
23020144	Construction of Agricultural Facilities	10,000,000.00	-	60,000,000.00	30,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>227,000,000.00</b>	<b>307,840,946.00</b>	<b>717,665,349.00</b>	<b>-</b>
<b>230301</b>	<b>Rehabilitation/Repairs of Fixed Assets - General</b>	<b>227,000,000.00</b>	<b>307,840,946.00</b>	<b>717,665,349.00</b>	<b>-</b>
23030101	Rehabilitation/Repairs Of Residential Buildings	66,000,000.00	18,200,000.00	80,000,000.00	-
23030102	Rehabilitation/Repairs - Electricity	50,000,000.00	265,740,946.00	194,781,791.00	-
23030104	Rehabilitation/Repairs - Water Facilities	10,000,000.00	-	110,883,558.00	-
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	15,000,000.00	-	25,000,000.00	-
23030106	Rehabilitation/Repairs - Public Schools	7,000,000.00	-	57,000,000.00	-
23030113	Rehabilitation / Repairs - Roads	30,000,000.00	8,000,000.00	110,000,000.00	-
23030121	Rehabilitation / Repairs Of Office Buildings	24,000,000.00	11,650,000.00	110,000,000.00	-
23030130	Rehabilitation/Repairs of Other Institutional Buildings	10,000,000.00	-	10,000,000.00	-
23030139	Rehabilitation/Repairs of Religious Structures	15,000,000.00	4,250,000.00	20,000,000.00	-
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>137,000,000.00</b>	<b>54,241,300.00</b>	<b>137,000,000.00</b>	<b>137,000,000.00</b>
<b>230401</b>	<b>Preservation of the Environment - General</b>	<b>137,000,000.00</b>	<b>54,241,300.00</b>	<b>137,000,000.00</b>	<b>137,000,000.00</b>
23040101	Tree Planting	5,000,000.00	-	25,000,000.00	25,000,000.00
23040102	Erosion & Flood Control	125,000,000.00	50,386,300.00	105,000,000.00	105,000,000.00
23040107	Forests and Shelterbelts	7,000,000.00	3,855,000.00	7,000,000.00	7,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>215,500,000.00</b>	<b>82,185,502.00</b>	<b>274,315,442.00</b>	<b>-</b>
<b>230501</b>	<b>Acquisition of Non-Tangible Asset</b>	<b>215,500,000.00</b>	<b>82,185,502.00</b>	<b>274,315,442.00</b>	<b>-</b>
23050108	Special Intervention Programmes and Projects	180,500,000.00	14,750,500.00	239,315,442.00	-
23050137	Capital Project Historical Liabilities	35,000,000.00	67,435,002.00	35,000,000.00	-

317218 - KIRIKA SAMMA Local Government, Jigawa State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Expenditure</b>	<b>6,866,989,425.00</b>	<b>5,159,542,599.00</b>	<b>11,461,399,545.00</b>	<b>197,536,229.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>1,670,942,185.00</b>	<b>1,263,522,233.00</b>	<b>2,656,698,163.00</b>	-
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>814,496,633.00</b>	<b>639,801,191.00</b>	<b>1,133,615,203.00</b>	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	348,961,241.00	197,336,553.00	338,961,241.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	465,535,392.00	442,464,638.00	794,653,962.00	-
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>516,445,552.00</b>	<b>254,426,360.00</b>	<b>696,082,960.00</b>	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	118,136,731.00	74,091,820.00	170,648,727.00	-
70133	OTHER GENERAL SERVICES	398,308,821.00	180,334,540.00	525,434,233.00	-
<b>7018</b>	<b>TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT</b>	<b>340,000,000.00</b>	<b>369,294,682.00</b>	<b>827,000,000.00</b>	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	340,000,000.00	369,294,682.00	827,000,000.00	-
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>101,000,000.00</b>	<b>106,982,318.00</b>	<b>222,000,000.00</b>	-
<b>7031</b>	<b>POLICE SERVICES</b>	<b>5,000,000.00</b>	-	<b>5,000,000.00</b>	-
70311	POLICE SERVICES	5,000,000.00	-	5,000,000.00	-
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>1,000,000.00</b>	<b>17,765,205.00</b>	<b>2,000,000.00</b>	-
70321	FIRE PROTECTION SERVICES	1,000,000.00	17,765,205.00	2,000,000.00	-
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>95,000,000.00</b>	<b>89,217,113.00</b>	<b>215,000,000.00</b>	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	95,000,000.00	89,217,113.00	215,000,000.00	-
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>694,543,151.00</b>	<b>950,873,098.00</b>	<b>1,804,243,823.00</b>	<b>67,536,229.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>45,340,967.00</b>	<b>70,827,079.00</b>	<b>326,554,584.00</b>	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	45,340,967.00	70,827,079.00	326,554,584.00	-
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>176,368,974.00</b>	<b>143,442,884.00</b>	<b>392,368,016.00</b>	<b>67,536,229.00</b>
70421	AGRICULTURE	141,113,699.00	130,247,432.00	351,831,787.00	37,000,000.00
70422	FORESTRY	25,255,275.00	13,195,452.00	30,536,229.00	30,536,229.00
70423	FISHING AND HUNTING	10,000,000.00	-	10,000,000.00	-
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>143,000,000.00</b>	<b>475,740,946.00</b>	<b>579,781,791.00</b>	-
70435	ELECTRICITY	143,000,000.00	475,740,946.00	579,781,791.00	-
<b>7045</b>	<b>TRANSPORT</b>	<b>309,833,210.00</b>	<b>257,312,189.00</b>	<b>485,539,432.00</b>	-
70451	ROAD TRANSPORT	304,833,210.00	257,312,189.00	475,539,432.00	-
70452	WATER TRANSPORT	5,000,000.00	-	10,000,000.00	-
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>20,000,000.00</b>	<b>3,550,000.00</b>	<b>20,000,000.00</b>	-
70472	HOTELS AND RESTUARANTS	20,000,000.00	3,550,000.00	20,000,000.00	-
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>185,000,000.00</b>	<b>50,386,300.00</b>	<b>170,000,000.00</b>	<b>130,000,000.00</b>
<b>7053</b>	<b>POLLUTION ABATEMENT</b>	<b>55,000,000.00</b>	-	<b>40,000,000.00</b>	-
70531	POLLUTION ABATEMENT	55,000,000.00	-	40,000,000.00	-
<b>7054</b>	<b>PROTECTION OF BIODIVERSITYAND LANDSCAPE</b>	<b>120,000,000.00</b>	<b>50,386,300.00</b>	<b>125,000,000.00</b>	<b>125,000,000.00</b>
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	120,000,000.00	50,386,300.00	125,000,000.00	125,000,000.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>10,000,000.00</b>	-	<b>5,000,000.00</b>	<b>5,000,000.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	10,000,000.00	-	5,000,000.00	5,000,000.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>875,463,773.00</b>	<b>737,348,649.00</b>	<b>2,139,944,703.00</b>	-
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>92,784,947.00</b>	<b>58,058,909.00</b>	<b>350,456,514.00</b>	-
70611	HOUSING DEVELOPMENT	92,784,947.00	58,058,909.00	350,456,514.00	-
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>89,844,942.00</b>	<b>83,062,061.00</b>	<b>397,837,347.00</b>	-
70621	COMMUNITY DEVELOPMENT	89,844,942.00	83,062,061.00	397,837,347.00	-
<b>7063</b>	<b>WATER SUPPLY</b>	<b>421,041,127.00</b>	<b>398,865,397.00</b>	<b>977,099,370.00</b>	-
70631	WATER SUPPLY	421,041,127.00	398,865,397.00	977,099,370.00	-
<b>7064</b>	<b>STREET LIGHTING</b>	<b>256,792,757.00</b>	<b>197,362,282.00</b>	<b>402,551,472.00</b>	-
70641	STREET LIGHTING	256,792,757.00	197,362,282.00	402,551,472.00	-
<b>7066</b>	<b>HOUSING AND COMMUNITY AMENITIES N.E.C.</b>	<b>15,000,000.00</b>	-	<b>12,000,000.00</b>	-
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	15,000,000.00	-	12,000,000.00	-
<b>707</b>	<b>HEALTH</b>	<b>999,011,311.00</b>	<b>482,836,772.00</b>	<b>739,825,356.00</b>	-
<b>7071</b>	<b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>	<b>10,000,000.00</b>	-	<b>10,000,000.00</b>	-
70711	PHARMACEUTICAL PRODUCTS	10,000,000.00	-	10,000,000.00	-
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>100,000,000.00</b>	-	<b>50,000,000.00</b>	-
70733	MEDICAL AND MATERNITY CENTRE SERVICES	100,000,000.00	-	50,000,000.00	-

317218 - KIRIKA SAMMA Local Government, Jigawa State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>889,011,311.00</b>	<b>482,836,772.00</b>	<b>679,825,356.00</b>	-
70741	PUBLIC HEALTH SERVICES	889,011,311.00	482,836,772.00	679,825,356.00	-
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>376,369,690.00</b>	<b>282,349,213.00</b>	<b>1,298,160,520.00</b>	-
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>20,167,070.00</b>	<b>62,833,984.00</b>	<b>102,160,520.00</b>	-
70811	RECREATIONAL AND SPORTING SERVICES	20,167,070.00	62,833,984.00	102,160,520.00	-
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>181,000,000.00</b>	<b>182,970,729.00</b>	<b>437,000,000.00</b>	-
70821	CULTURAL SERVICES	181,000,000.00	182,970,729.00	437,000,000.00	-
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>3,000,000.00</b>	-	<b>7,000,000.00</b>	-
70831	BROADCASTING AND PUBLISHING SERVICES	3,000,000.00	-	7,000,000.00	-
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>172,202,620.00</b>	<b>36,544,500.00</b>	<b>752,000,000.00</b>	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	172,202,620.00	36,544,500.00	752,000,000.00	-
<b>709</b>	<b>EDUCATION</b>	<b>1,633,442,393.00</b>	<b>1,078,802,333.00</b>	<b>1,735,751,474.00</b>	-
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>1,633,442,393.00</b>	<b>1,078,802,333.00</b>	<b>1,735,751,474.00</b>	-
70912	PRIMARY EDUCATION	1,633,442,393.00	1,078,802,333.00	1,735,751,474.00	-
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>331,216,922.00</b>	<b>206,441,683.00</b>	<b>694,775,506.00</b>	-
<b>7101</b>	<b>SICKNESS AND DISABILITY</b>	<b>25,700,000.00</b>	-	<b>99,200,000.00</b>	-
71011	SICKNESS	25,700,000.00	-	99,200,000.00	-
<b>7102</b>	<b>OLD AGE</b>	<b>210,000,000.00</b>	<b>122,863,889.00</b>	<b>225,000,000.00</b>	-
71021	OLD AGE	210,000,000.00	122,863,889.00	225,000,000.00	-
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>75,516,922.00</b>	<b>61,927,794.00</b>	<b>280,575,506.00</b>	-
71041	FAMILY AND CHILDREN	75,516,922.00	61,927,794.00	280,575,506.00	-
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>20,000,000.00</b>	<b>21,650,000.00</b>	<b>90,000,000.00</b>	-
71051	UNEMPLOYMENT	20,000,000.00	21,650,000.00	90,000,000.00	-

317218 - KIRIKA SAMMA Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Personnel Expenditure</b>	<b>2,694,192,925.00</b>	<b>1,848,114,184.00</b>	<b>2,733,854,640.00</b>	<b>20,036,229.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>250,332,185.00</b>	<b>151,939,676.00</b>	<b>334,698,163.00</b>	-
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>125,286,633.00</b>	<b>70,530,455.00</b>	<b>144,615,203.00</b>	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	75,961,241.00	39,866,553.00	84,961,241.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	49,325,392.00	30,663,902.00	59,653,962.00	-
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>125,045,552.00</b>	<b>81,409,221.00</b>	<b>190,082,960.00</b>	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	76,136,731.00	48,879,153.00	121,648,727.00	-
70133	OTHER GENERAL SERVICES	48,908,821.00	32,530,068.00	68,434,233.00	-
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>115,733,151.00</b>	<b>75,286,465.00</b>	<b>140,462,032.00</b>	<b>20,036,229.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>8,940,967.00</b>	<b>5,960,645.00</b>	<b>34,054,584.00</b>	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	8,940,967.00	5,960,645.00	34,054,584.00	-
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>80,958,974.00</b>	<b>52,033,847.00</b>	<b>74,868,016.00</b>	<b>20,036,229.00</b>
70421	AGRICULTURE	64,103,699.00	40,888,395.00	54,831,787.00	-
70422	FORESTRY	16,855,275.00	11,145,452.00	20,036,229.00	20,036,229.00
<b>7045</b>	<b>TRANSPORT</b>	<b>25,833,210.00</b>	<b>17,291,973.00</b>	<b>31,539,432.00</b>	-
70451	ROAD TRANSPORT	25,833,210.00	17,291,973.00	31,539,432.00	-
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>69,933,773.00</b>	<b>36,054,632.00</b>	<b>63,360,911.00</b>	-
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>15,484,947.00</b>	<b>9,972,219.00</b>	<b>17,856,514.00</b>	-
70611	HOUSING DEVELOPMENT	15,484,947.00	9,972,219.00	17,856,514.00	-
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>31,344,942.00</b>	<b>11,371,962.00</b>	<b>25,517,347.00</b>	-
70621	COMMUNITY DEVELOPMENT	31,344,942.00	11,371,962.00	25,517,347.00	-
<b>7063</b>	<b>WATER SUPPLY</b>	<b>13,341,127.00</b>	<b>8,201,947.00</b>	<b>10,935,578.00</b>	-
70631	WATER SUPPLY	13,341,127.00	8,201,947.00	10,935,578.00	-
<b>7064</b>	<b>STREET LIGHTING</b>	<b>9,762,757.00</b>	<b>6,508,504.00</b>	<b>9,051,472.00</b>	-
70641	STREET LIGHTING	9,762,757.00	6,508,504.00	9,051,472.00	-
<b>707</b>	<b>HEALTH</b>	<b>547,411,311.00</b>	<b>388,860,872.00</b>	<b>422,325,356.00</b>	-
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>547,411,311.00</b>	<b>388,860,872.00</b>	<b>422,325,356.00</b>	-
70741	PUBLIC HEALTH SERVICES	547,411,311.00	388,860,872.00	422,325,356.00	-
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>8,067,070.00</b>	<b>5,229,034.00</b>	<b>9,080,520.00</b>	-
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>8,067,070.00</b>	<b>5,229,034.00</b>	<b>9,080,520.00</b>	-
70811	RECREATIONAL AND SPORTING SERVICES	8,067,070.00	5,229,034.00	9,080,520.00	-
<b>709</b>	<b>EDUCATION</b>	<b>1,468,284,513.00</b>	<b>1,056,392,333.00</b>	<b>1,514,593,594.00</b>	-
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>1,468,284,513.00</b>	<b>1,056,392,333.00</b>	<b>1,514,593,594.00</b>	-
70912	PRIMARY EDUCATION	1,468,284,513.00	1,056,392,333.00	1,514,593,594.00	-
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>234,430,922.00</b>	<b>134,351,172.00</b>	<b>249,334,064.00</b>	-
<b>7101</b>	<b>SICKNESS AND DISABILITY</b>	<b>7,200,000.00</b>	-	-	-
71011	SICKNESS	7,200,000.00	-	-	-
<b>7102</b>	<b>OLD AGE</b>	<b>210,000,000.00</b>	<b>122,863,889.00</b>	<b>225,000,000.00</b>	-
71021	OLD AGE	210,000,000.00	122,863,889.00	225,000,000.00	-
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>17,230,922.00</b>	<b>11,487,283.00</b>	<b>24,334,064.00</b>	-
71041	FAMILY AND CHILDREN	17,230,922.00	11,487,283.00	24,334,064.00	-

317218 - KIRIKA SAMMA Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Other Recurrent Expenditure</b>	<b>1,675,593,880.00</b>	<b>1,751,293,233.00</b>	<b>3,358,983,880.00</b>	<b>10,500,000.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>642,610,000.00</b>	<b>621,833,047.00</b>	<b>1,325,000,000.00</b>	-
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>467,210,000.00</b>	<b>442,770,736.00</b>	<b>899,000,000.00</b>	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	51,000,000.00	30,970,000.00	164,000,000.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	416,210,000.00	411,800,736.00	735,000,000.00	-
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>115,400,000.00</b>	<b>141,910,879.00</b>	<b>189,000,000.00</b>	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	42,000,000.00	25,212,667.00	49,000,000.00	-
70133	OTHER GENERAL SERVICES	73,400,000.00	116,698,212.00	140,000,000.00	-
<b>7018</b>	<b>TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT</b>	<b>60,000,000.00</b>	<b>37,151,432.00</b>	<b>237,000,000.00</b>	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	60,000,000.00	37,151,432.00	237,000,000.00	-
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>85,000,000.00</b>	<b>89,217,113.00</b>	<b>165,000,000.00</b>	-
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>85,000,000.00</b>	<b>89,217,113.00</b>	<b>165,000,000.00</b>	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	85,000,000.00	89,217,113.00	165,000,000.00	-
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>117,810,000.00</b>	<b>220,940,716.00</b>	<b>235,000,000.00</b>	<b>10,500,000.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>11,400,000.00</b>	<b>15,800,500.00</b>	<b>22,500,000.00</b>	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	11,400,000.00	15,800,500.00	22,500,000.00	-
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>15,410,000.00</b>	<b>10,970,000.00</b>	<b>38,500,000.00</b>	<b>10,500,000.00</b>
70421	AGRICULTURE	7,010,000.00	8,920,000.00	28,000,000.00	-
70422	FORESTRY	8,400,000.00	2,050,000.00	10,500,000.00	10,500,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>91,000,000.00</b>	<b>194,170,216.00</b>	<b>174,000,000.00</b>	-
70451	ROAD TRANSPORT	91,000,000.00	194,170,216.00	174,000,000.00	-
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>477,030,000.00</b>	<b>419,900,267.00</b>	<b>757,120,000.00</b>	-
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>29,300,000.00</b>	<b>25,986,690.00</b>	<b>52,600,000.00</b>	-
70611	HOUSING DEVELOPMENT	29,300,000.00	25,986,690.00	52,600,000.00	-
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>38,000,000.00</b>	<b>64,939,599.00</b>	<b>320,320,000.00</b>	-
70621	COMMUNITY DEVELOPMENT	38,000,000.00	64,939,599.00	320,320,000.00	-
<b>7063</b>	<b>WATER SUPPLY</b>	<b>202,700,000.00</b>	<b>154,310,200.00</b>	<b>208,700,000.00</b>	-
70631	WATER SUPPLY	202,700,000.00	154,310,200.00	208,700,000.00	-
<b>7064</b>	<b>STREET LIGHTING</b>	<b>207,030,000.00</b>	<b>174,663,778.00</b>	<b>175,500,000.00</b>	-
70641	STREET LIGHTING	207,030,000.00	174,663,778.00	175,500,000.00	-
<b>707</b>	<b>HEALTH</b>	<b>130,600,000.00</b>	<b>93,975,900.00</b>	<b>171,500,000.00</b>	-
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>130,600,000.00</b>	<b>93,975,900.00</b>	<b>171,500,000.00</b>	-
70741	PUBLIC HEALTH SERVICES	130,600,000.00	93,975,900.00	171,500,000.00	-
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>162,100,000.00</b>	<b>240,575,679.00</b>	<b>473,080,000.00</b>	-
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>12,100,000.00</b>	<b>57,604,950.00</b>	<b>93,080,000.00</b>	-
70811	RECREATIONAL AND SPORTING SERVICES	12,100,000.00	57,604,950.00	93,080,000.00	-
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>150,000,000.00</b>	<b>182,970,729.00</b>	<b>380,000,000.00</b>	-
70821	CULTURAL SERVICES	150,000,000.00	182,970,729.00	380,000,000.00	-
<b>709</b>	<b>EDUCATION</b>	<b>27,157,880.00</b>	<b>22,410,000.00</b>	<b>37,157,880.00</b>	-
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>27,157,880.00</b>	<b>22,410,000.00</b>	<b>37,157,880.00</b>	-
70912	PRIMARY EDUCATION	27,157,880.00	22,410,000.00	37,157,880.00	-
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>33,286,000.00</b>	<b>42,440,511.00</b>	<b>195,126,000.00</b>	-
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>33,286,000.00</b>	<b>42,440,511.00</b>	<b>195,126,000.00</b>	-
71041	FAMILY AND CHILDREN	33,286,000.00	42,440,511.00	195,126,000.00	-

317218 - KIRIKA SAMMA Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Capital Expenditure</b>	<b>2,497,202,620.00</b>	<b>1,560,135,182.00</b>	<b>5,368,561,025.00</b>	<b>167,000,000.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>778,000,000.00</b>	<b>489,749,510.00</b>	<b>997,000,000.00</b>	-
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>222,000,000.00</b>	<b>126,500,000.00</b>	<b>90,000,000.00</b>	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	222,000,000.00	126,500,000.00	90,000,000.00	-
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>276,000,000.00</b>	<b>31,106,260.00</b>	<b>317,000,000.00</b>	-
70133	OTHER GENERAL SERVICES	276,000,000.00	31,106,260.00	317,000,000.00	-
<b>7018</b>	<b>TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT</b>	<b>280,000,000.00</b>	<b>332,143,250.00</b>	<b>590,000,000.00</b>	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	280,000,000.00	332,143,250.00	590,000,000.00	-
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>16,000,000.00</b>	<b>17,765,205.00</b>	<b>57,000,000.00</b>	-
<b>7031</b>	<b>POLICE SERVICES</b>	<b>5,000,000.00</b>	-	<b>5,000,000.00</b>	-
70311	POLICE SERVICES	5,000,000.00	-	5,000,000.00	-
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>1,000,000.00</b>	<b>17,765,205.00</b>	<b>2,000,000.00</b>	-
70321	FIRE PROTECTION SERVICES	1,000,000.00	17,765,205.00	2,000,000.00	-
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>10,000,000.00</b>	-	<b>50,000,000.00</b>	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	10,000,000.00	-	50,000,000.00	-
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>461,000,000.00</b>	<b>654,645,917.00</b>	<b>1,428,781,791.00</b>	<b>37,000,000.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>25,000,000.00</b>	<b>49,065,934.00</b>	<b>270,000,000.00</b>	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	25,000,000.00	49,065,934.00	270,000,000.00	-
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>80,000,000.00</b>	<b>80,439,037.00</b>	<b>279,000,000.00</b>	<b>37,000,000.00</b>
70421	AGRICULTURE	70,000,000.00	80,439,037.00	269,000,000.00	37,000,000.00
70423	FISHING AND HUNTING	10,000,000.00	-	10,000,000.00	-
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>143,000,000.00</b>	<b>475,740,946.00</b>	<b>579,781,791.00</b>	-
70435	ELECTRICITY	143,000,000.00	475,740,946.00	579,781,791.00	-
<b>7045</b>	<b>TRANSPORT</b>	<b>193,000,000.00</b>	<b>45,850,000.00</b>	<b>280,000,000.00</b>	-
70451	ROAD TRANSPORT	188,000,000.00	45,850,000.00	270,000,000.00	-
70452	WATER TRANSPORT	5,000,000.00	-	10,000,000.00	-
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>20,000,000.00</b>	<b>3,550,000.00</b>	<b>20,000,000.00</b>	-
70472	HOTELS AND RESTUARANTS	20,000,000.00	3,550,000.00	20,000,000.00	-
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>185,000,000.00</b>	<b>50,386,300.00</b>	<b>170,000,000.00</b>	<b>130,000,000.00</b>
<b>7053</b>	<b>POLLUTION ABATEMENT</b>	<b>55,000,000.00</b>	-	<b>40,000,000.00</b>	-
70531	POLLUTION ABATEMENT	55,000,000.00	-	40,000,000.00	-
<b>7054</b>	<b>PROTECTION OF BIODIVERSITYAND LANDSCAPE</b>	<b>120,000,000.00</b>	<b>50,386,300.00</b>	<b>125,000,000.00</b>	<b>125,000,000.00</b>
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	120,000,000.00	50,386,300.00	125,000,000.00	125,000,000.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>10,000,000.00</b>	-	<b>5,000,000.00</b>	<b>5,000,000.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	10,000,000.00	-	5,000,000.00	5,000,000.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>328,500,000.00</b>	<b>281,393,750.00</b>	<b>1,319,463,792.00</b>	-
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>48,000,000.00</b>	<b>22,100,000.00</b>	<b>280,000,000.00</b>	-
70611	HOUSING DEVELOPMENT	48,000,000.00	22,100,000.00	280,000,000.00	-
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>20,500,000.00</b>	<b>6,750,500.00</b>	<b>52,000,000.00</b>	-
70621	COMMUNITY DEVELOPMENT	20,500,000.00	6,750,500.00	52,000,000.00	-
<b>7063</b>	<b>WATER SUPPLY</b>	<b>205,000,000.00</b>	<b>236,353,250.00</b>	<b>757,463,792.00</b>	-
70631	WATER SUPPLY	205,000,000.00	236,353,250.00	757,463,792.00	-
<b>7064</b>	<b>STREET LIGHTING</b>	<b>40,000,000.00</b>	<b>16,190,000.00</b>	<b>218,000,000.00</b>	-
70641	STREET LIGHTING	40,000,000.00	16,190,000.00	218,000,000.00	-
<b>7066</b>	<b>HOUSING AND COMMUNITY AMENITIES N.E.C.</b>	<b>15,000,000.00</b>	-	<b>12,000,000.00</b>	-
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	15,000,000.00	-	12,000,000.00	-
<b>707</b>	<b>HEALTH</b>	<b>321,000,000.00</b>	-	<b>146,000,000.00</b>	-
<b>7071</b>	<b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>	<b>10,000,000.00</b>	-	<b>10,000,000.00</b>	-
70711	PHARMACEUTICAL PRODUCTS	10,000,000.00	-	10,000,000.00	-
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>100,000,000.00</b>	-	<b>50,000,000.00</b>	-
70733	MEDICAL AND MATERNITY CENTRE SERVICES	100,000,000.00	-	50,000,000.00	-
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>211,000,000.00</b>	-	<b>86,000,000.00</b>	-
70741	PUBLIC HEALTH SERVICES	211,000,000.00	-	86,000,000.00	-
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>206,202,620.00</b>	<b>36,544,500.00</b>	<b>816,000,000.00</b>	-

317218 - KIRIKA SAMMA Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>31,000,000.00</b>	-	<b>57,000,000.00</b>	-
70821	CULTURAL SERVICES	31,000,000.00	-	57,000,000.00	-
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>3,000,000.00</b>	-	<b>7,000,000.00</b>	-
70831	BROADCASTING AND PUBLISHING SERVICES	3,000,000.00	-	7,000,000.00	-
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>172,202,620.00</b>	<b>36,544,500.00</b>	<b>752,000,000.00</b>	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	172,202,620.00	36,544,500.00	752,000,000.00	-
<b>709</b>	<b>EDUCATION</b>	<b>138,000,000.00</b>	-	<b>184,000,000.00</b>	-
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>138,000,000.00</b>	-	<b>184,000,000.00</b>	-
70912	PRIMARY EDUCATION	138,000,000.00	-	184,000,000.00	-
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>63,500,000.00</b>	<b>29,650,000.00</b>	<b>250,315,442.00</b>	-
<b>7101</b>	<b>SICKNESS AND DISABILITY</b>	<b>18,500,000.00</b>	-	<b>99,200,000.00</b>	-
71011	SICKNESS	18,500,000.00	-	99,200,000.00	-
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>25,000,000.00</b>	<b>8,000,000.00</b>	<b>61,115,442.00</b>	-
71041	FAMILY AND CHILDREN	25,000,000.00	8,000,000.00	61,115,442.00	-
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>20,000,000.00</b>	<b>21,650,000.00</b>	<b>90,000,000.00</b>	-
71051	UNEMPLOYMENT	20,000,000.00	21,650,000.00	90,000,000.00	-

**317218 - KIRIKA SAMMA Local Government, Jigawa State - 2026 Budget: Total Expenditure by Location**

<b>Code</b>	<b>Location</b>	<b>2025 Original Budget</b>	<b>2025 Performance January to August</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>317</b>	<b>JIGAWA STATE</b>	<b>6,866,989,425.00</b>	<b>5,159,542,599.00</b>	<b>11,461,399,545.00</b>	<b>197,536,229.00</b>
<b>3172</b>	<b>Jigawa State North East</b>	<b>6,866,989,425.00</b>	<b>5,159,542,599.00</b>	<b>11,461,399,545.00</b>	<b>197,536,229.00</b>
<b>317218</b>	<b>KIRIKA SAMMA</b>	<b>6,866,989,425.00</b>	<b>5,159,542,599.00</b>	<b>11,461,399,545.00</b>	<b>197,536,229.00</b>
31721801	Baturiya	25,000,000.00	3,855,000.00	35,000,000.00	7,000,000.00
31721802	Bulunchai	45,000,000.00	8,000,000.00	90,000,000.00	-
31721803	Doleri	50,000,000.00	198,000,000.00	135,000,000.00	-
31721804	Fandum	85,000,000.00	71,990,946.00	71,000,000.00	-
31721805	Gayin	10,958,179.00	-	10,000,000.00	-
31721806	Kirika samma ward	606,000,000.00	432,057,196.00	1,020,781,791.00	30,000,000.00
31721807	Madachi	45,000,000.00	-	165,000,000.00	-
31721808	Marma	424,244,441.00	198,000,000.00	300,000,000.00	-
31721809	Tsheguwa	15,000,000.00	-	10,000,000.00	-
31721810	Tarabu	86,000,000.00	3,650,000.00	65,000,000.00	-
31721897	LG Wide (KIRIKA SAMMA)	5,474,786,805.00	4,243,989,457.00	9,559,617,754.00	160,536,229.00

**317218 - KIRIKA SAMMA Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Location**

<b>Code</b>	<b>Location</b>	<b>2025 Original Budget</b>	<b>2025 Performance January to August</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>317</b>	<b>JIGAWA STATE</b>	<b>2,694,192,925.00</b>	<b>1,848,114,184.00</b>	<b>2,733,854,640.00</b>	<b>20,036,229.00</b>
<b>3172</b>	<b>Jigawa State North East</b>	<b>2,694,192,925.00</b>	<b>1,848,114,184.00</b>	<b>2,733,854,640.00</b>	<b>20,036,229.00</b>
<b>317218</b>	<b>KIRIKA SAMMA</b>	<b>2,694,192,925.00</b>	<b>1,848,114,184.00</b>	<b>2,733,854,640.00</b>	<b>20,036,229.00</b>
31721897	LG Wide (KIRIKA SAMMA)	2,694,192,925.00	1,848,114,184.00	2,733,854,640.00	20,036,229.00

**317218 - KIRIKA SAMMA Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Location**

<b>Code</b>	<b>Location</b>	<b>2025 Original Budget</b>	<b>2025 Performance January to August</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>317</b>	<b>JIGAWA STATE</b>	<b>1,675,593,880.00</b>	<b>1,751,293,233.00</b>	<b>3,358,983,880.00</b>	<b>10,500,000.00</b>
<b>3172</b>	<b>Jigawa State North East</b>	<b>1,675,593,880.00</b>	<b>1,751,293,233.00</b>	<b>3,358,983,880.00</b>	<b>10,500,000.00</b>
<b>317218</b>	<b>KIRIKA SAMMA</b>	<b>1,675,593,880.00</b>	<b>1,751,293,233.00</b>	<b>3,358,983,880.00</b>	<b>10,500,000.00</b>
31721897	LG Wide (KIRIKA SAMMA)	1,675,593,880.00	1,751,293,233.00	3,358,983,880.00	10,500,000.00

**317218 - KIRIKA SAMMA Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Location**

<b>Code</b>	<b>Location</b>	<b>2025 Original Budget</b>	<b>2025 Performance January to August</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>317</b>	<b>JIGAWA STATE</b>	<b>2,497,202,620.00</b>	<b>1,560,135,182.00</b>	<b>5,368,561,025.00</b>	<b>167,000,000.00</b>
<b>3172</b>	<b>Jigawa State North East</b>	<b>2,497,202,620.00</b>	<b>1,560,135,182.00</b>	<b>5,368,561,025.00</b>	<b>167,000,000.00</b>
<b>317218</b>	<b>KIRIKA SAMMA</b>	<b>2,497,202,620.00</b>	<b>1,560,135,182.00</b>	<b>5,368,561,025.00</b>	<b>167,000,000.00</b>
31721801	Baturiya	25,000,000.00	3,855,000.00	35,000,000.00	7,000,000.00
31721802	Bulunchai	45,000,000.00	8,000,000.00	90,000,000.00	-
31721803	Doleri	50,000,000.00	198,000,000.00	135,000,000.00	-
31721804	Fandum	85,000,000.00	71,990,946.00	71,000,000.00	-
31721805	Gayin	10,958,179.00	-	10,000,000.00	-
31721806	Kirika samma ward	606,000,000.00	432,057,196.00	1,020,781,791.00	30,000,000.00
31721807	Madachi	45,000,000.00	-	165,000,000.00	-
31721808	Marma	424,244,441.00	198,000,000.00	300,000,000.00	-
31721809	Tsheguwa	15,000,000.00	-	10,000,000.00	-
31721810	Tarabu	86,000,000.00	3,650,000.00	65,000,000.00	-
31721897	LG Wide (KIRIKA SAMMA)	1,105,000,000.00	644,582,040.00	3,466,779,234.00	130,000,000.00

317218 - KIRIKA SAMMA Local Government, Jigawa State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Expenditure</b>	<b>6,866,989,425.00</b>	<b>5,159,542,599.00</b>	<b>11,461,399,545.00</b>	<b>197,536,229.00</b>
<b>01</b>	<b>Agriculture</b>	<b>174,368,974.00</b>	<b>144,742,884.00</b>	<b>397,368,016.00</b>	<b>67,536,229.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>52,416,341.00</b>	<b>32,285,424.00</b>	<b>72,861,160.00</b>	<b>30,536,229.00</b>
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	52,416,341.00	32,285,424.00	72,861,160.00	30,536,229.00
<b>0102</b>	<b>Development of the livestock value chain</b>	<b>76,952,633.00</b>	<b>43,031,458.00</b>	<b>190,506,856.00</b>	-
010202	Meat processing and marketing	10,000,000.00	-	110,000,000.00	-
010205	Animal health and livestock diseases management	66,952,633.00	43,031,458.00	80,506,856.00	-
<b>0103</b>	<b>Enhancement of food production and productivity</b>	<b>1,000,000.00</b>	<b>796,000.00</b>	<b>62,000,000.00</b>	<b>30,000,000.00</b>
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	-	-	30,000,000.00	30,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	-	-	30,000,000.00	-
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	1,000,000.00	796,000.00	2,000,000.00	-
<b>0104</b>	<b>Reduction of post-harvest losses</b>	<b>22,000,000.00</b>	<b>31,540,000.00</b>	<b>50,000,000.00</b>	-
010402	Buffer stocking and commodity warehousing	22,000,000.00	31,540,000.00	50,000,000.00	-
<b>0106</b>	<b>Promotion of forest resource conservation and preservation of biodiversity</b>	<b>7,000,000.00</b>	<b>3,855,000.00</b>	<b>7,000,000.00</b>	<b>7,000,000.00</b>
010601	Forest regeneration and conservation	7,000,000.00	3,855,000.00	7,000,000.00	7,000,000.00
<b>0107</b>	<b>Promotion of enabling environment for increased agricultural development</b>	<b>15,000,000.00</b>	<b>33,235,002.00</b>	<b>15,000,000.00</b>	-
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures)	15,000,000.00	33,235,002.00	15,000,000.00	-
<b>02</b>	<b>Societal Re-orientation</b>	<b>157,958,179.00</b>	<b>36,544,500.00</b>	<b>742,000,000.00</b>	-
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>157,958,179.00</b>	<b>36,544,500.00</b>	<b>742,000,000.00</b>	-
021001	Societal Re-orientation - General	157,958,179.00	36,544,500.00	742,000,000.00	-
<b>03</b>	<b>Poverty Alleviation</b>	<b>105,516,922.00</b>	<b>95,577,794.00</b>	<b>410,575,506.00</b>	-
<b>0310</b>	<b>Poverty Alleviation - General</b>	<b>105,516,922.00</b>	<b>95,577,794.00</b>	<b>410,575,506.00</b>	-
031001	Poverty Alleviation - General	105,516,922.00	95,577,794.00	410,575,506.00	-
<b>04</b>	<b>Health</b>	<b>1,054,711,311.00</b>	<b>496,695,743.00</b>	<b>864,025,356.00</b>	-
<b>0401</b>	<b>Effective governance of the health system</b>	<b>682,151,784.00</b>	<b>463,770,344.00</b>	<b>552,246,283.00</b>	-
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	682,151,784.00	463,770,344.00	552,246,283.00	-
<b>0402</b>	<b>Community engagement and participation in health</b>	<b>100,000.00</b>	<b>2,000,000.00</b>	<b>10,000,000.00</b>	-
040201	Community interventions	100,000.00	2,000,000.00	10,000,000.00	-
<b>0403</b>	<b>Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens</b>	<b>250,000,000.00</b>	-	<b>85,000,000.00</b>	-
040301	Reproductive, maternal and neonatal health	100,000,000.00	-	50,000,000.00	-
040306	Nutrition	-	-	10,000,000.00	-
040307	Emergency services	150,000,000.00	-	25,000,000.00	-
<b>0405</b>	<b>Provision of adequate and modern health infrastructure for health services delivery</b>	<b>93,959,527.00</b>	<b>30,925,399.00</b>	<b>107,579,073.00</b>	-
040501	Functional health facilities	61,000,000.00	-	61,000,000.00	-
040503	Facility electrification, water and sanitation	32,959,527.00	30,925,399.00	46,579,073.00	-
<b>0406</b>	<b>Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities</b>	<b>10,000,000.00</b>	-	<b>10,000,000.00</b>	-
040601	Sustainable drug supply	10,000,000.00	-	10,000,000.00	-
<b>0409</b>	<b>Provision of universal health coverage and financial risk protection for citizens</b>	<b>18,500,000.00</b>	-	<b>99,200,000.00</b>	-
040901	Mobilising equity contributions and vulnerable group funds	18,500,000.00	-	99,200,000.00	-
<b>05</b>	<b>Education</b>	<b>1,773,442,393.00</b>	<b>1,192,752,048.00</b>	<b>1,962,751,474.00</b>	-
<b>0501</b>	<b>Effective governance of the education system</b>	<b>1,592,284,513.00</b>	<b>1,155,858,798.00</b>	<b>1,654,593,594.00</b>	-
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	1,588,284,513.00	1,155,858,798.00	1,644,593,594.00	-
050103	Education sector coordination mechanisms	4,000,000.00	-	10,000,000.00	-
<b>0502</b>	<b>Increase in access, retention, and completion rate at all levels</b>	<b>67,000,000.00</b>	-	<b>67,000,000.00</b>	-
050203	School feeding	67,000,000.00	-	67,000,000.00	-
<b>0503</b>	<b>Equity and inclusiveness in the provision of educational services</b>	<b>7,157,880.00</b>	<b>750,000.00</b>	<b>7,157,880.00</b>	-
050304	Second chance education	7,157,880.00	750,000.00	7,157,880.00	-
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	<b>107,000,000.00</b>	<b>36,143,250.00</b>	<b>234,000,000.00</b>	-
050501	Schools' infrastructure construction and rehabilitation	97,000,000.00	36,143,250.00	137,000,000.00	-
050502	Furnishing	10,000,000.00	-	10,000,000.00	-
050505	School safety	-	-	87,000,000.00	-
<b>06</b>	<b>Housing and Urban Development</b>	<b>512,922,646.00</b>	<b>364,298,457.00</b>	<b>1,229,845,333.00</b>	-
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>512,922,646.00</b>	<b>364,298,457.00</b>	<b>1,229,845,333.00</b>	-
061001	Housing and Urban Development - General	512,922,646.00	364,298,457.00	1,229,845,333.00	-

317218 - KIRIKA SAMMA Local Government, Jigawa State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>07</b>	<b>Gender</b>	<b>10,000,000.00</b>	-	<b>10,000,000.00</b>	-
<b>0710</b>	<b>Gender - General</b>	<b>10,000,000.00</b>	-	<b>10,000,000.00</b>	-
071001	Gender - General	10,000,000.00	-	10,000,000.00	-
<b>08</b>	<b>Youth</b>	<b>10,167,070.00</b>	<b>50,833,984.00</b>	<b>62,160,520.00</b>	-
<b>0810</b>	<b>Youth - General</b>	<b>10,167,070.00</b>	<b>50,833,984.00</b>	<b>62,160,520.00</b>	-
081001	Youth - General	10,167,070.00	50,833,984.00	62,160,520.00	-
<b>09</b>	<b>Environmental Improvement</b>	<b>179,244,441.00</b>	<b>42,230,650.00</b>	<b>155,000,000.00</b>	<b>105,000,000.00</b>
<b>0910</b>	<b>Environmental Improvement - General</b>	<b>179,244,441.00</b>	<b>42,230,650.00</b>	<b>155,000,000.00</b>	<b>105,000,000.00</b>
091001	Environmental Improvement - General	179,244,441.00	42,230,650.00	155,000,000.00	105,000,000.00
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>421,541,127.00</b>	<b>398,865,397.00</b>	<b>979,099,370.00</b>	-
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>421,541,127.00</b>	<b>398,865,397.00</b>	<b>979,099,370.00</b>	-
101001	Water Resources and Rural Deve - General	421,541,127.00	398,865,397.00	979,099,370.00	-
<b>11</b>	<b>Information Communication and Technology</b>	<b>3,000,000.00</b>	-	<b>5,000,000.00</b>	-
<b>1110</b>	<b>Information Communication and Technology - General</b>	<b>3,000,000.00</b>	-	<b>5,000,000.00</b>	-
111001	Information Communication and Technology - General	3,000,000.00	-	5,000,000.00	-
<b>12</b>	<b>Growing the Private Sector</b>	<b>45,340,967.00</b>	<b>70,827,079.00</b>	<b>326,554,584.00</b>	-
<b>1210</b>	<b>Growing the Private Sector - General</b>	<b>45,340,967.00</b>	<b>70,827,079.00</b>	<b>326,554,584.00</b>	-
121001	Growing the Private Sector - General	45,340,967.00	70,827,079.00	326,554,584.00	-
<b>13</b>	<b>Reform of Government and Governance</b>	<b>1,685,942,185.00</b>	<b>1,263,165,278.00</b>	<b>2,641,698,163.00</b>	<b>5,000,000.00</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>1,685,942,185.00</b>	<b>1,263,165,278.00</b>	<b>2,641,698,163.00</b>	<b>5,000,000.00</b>
131001	Reform of Government and Governance - General	1,685,942,185.00	1,263,165,278.00	2,641,698,163.00	5,000,000.00
<b>14</b>	<b>Power</b>	<b>198,000,000.00</b>	<b>475,740,946.00</b>	<b>649,781,791.00</b>	-
<b>1410</b>	<b>Power - General</b>	<b>198,000,000.00</b>	<b>475,740,946.00</b>	<b>649,781,791.00</b>	-
141001	Power - General	198,000,000.00	475,740,946.00	649,781,791.00	-
<b>16</b>	<b>Water Ways</b>	<b>10,000,000.00</b>	<b>8,155,650.00</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>
<b>1610</b>	<b>Water Ways - General</b>	<b>10,000,000.00</b>	<b>8,155,650.00</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>
161001	Water Ways - General	10,000,000.00	8,155,650.00	20,000,000.00	20,000,000.00
<b>17</b>	<b>Road</b>	<b>524,833,210.00</b>	<b>519,112,189.00</b>	<b>1,005,539,432.00</b>	-
<b>1710</b>	<b>Road - General</b>	<b>524,833,210.00</b>	<b>519,112,189.00</b>	<b>1,005,539,432.00</b>	-
171001	Road - General	524,833,210.00	519,112,189.00	1,005,539,432.00	-

317218 - KIRIKA SAMMA Local Government, Jigawa State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Personnel Expenditure</b>	<b>2,694,192,925.00</b>	<b>1,848,114,184.00</b>	<b>2,733,854,640.00</b>	<b>20,036,229.00</b>
<b>01</b>	<b>Agriculture</b>	<b>80,958,974.00</b>	<b>52,033,847.00</b>	<b>74,868,016.00</b>	<b>20,036,229.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>35,016,341.00</b>	<b>21,405,424.00</b>	<b>40,861,160.00</b>	<b>20,036,229.00</b>
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	35,016,341.00	21,405,424.00	40,861,160.00	20,036,229.00
<b>0102</b>	<b>Development of the livestock value chain</b>	<b>45,942,633.00</b>	<b>30,628,423.00</b>	<b>34,006,856.00</b>	-
010205	Animal health and livestock diseases management	45,942,633.00	30,628,423.00	34,006,856.00	-
<b>03</b>	<b>Poverty Alleviation</b>	<b>17,230,922.00</b>	<b>11,487,283.00</b>	<b>24,334,064.00</b>	-
<b>0310</b>	<b>Poverty Alleviation - General</b>	<b>17,230,922.00</b>	<b>11,487,283.00</b>	<b>24,334,064.00</b>	-
031001	Poverty Alleviation - General	17,230,922.00	11,487,283.00	24,334,064.00	-
<b>04</b>	<b>Health</b>	<b>584,611,311.00</b>	<b>402,719,843.00</b>	<b>447,325,356.00</b>	-
<b>0401</b>	<b>Effective governance of the health system</b>	<b>551,651,784.00</b>	<b>371,794,444.00</b>	<b>400,746,283.00</b>	-
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	551,651,784.00	371,794,444.00	400,746,283.00	-
<b>0405</b>	<b>Provision of adequate and modern health infrastructure for health services delivery</b>	<b>32,959,527.00</b>	<b>30,925,399.00</b>	<b>46,579,073.00</b>	-
040503	Facility electrification, water and sanitation	32,959,527.00	30,925,399.00	46,579,073.00	-
<b>05</b>	<b>Education</b>	<b>1,568,284,513.00</b>	<b>1,134,198,798.00</b>	<b>1,614,593,594.00</b>	-
<b>0501</b>	<b>Effective governance of the education system</b>	<b>1,568,284,513.00</b>	<b>1,134,198,798.00</b>	<b>1,614,593,594.00</b>	-
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	1,568,284,513.00	1,134,198,798.00	1,614,593,594.00	-
<b>06</b>	<b>Housing and Urban Development</b>	<b>56,592,646.00</b>	<b>27,852,685.00</b>	<b>52,425,333.00</b>	-
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>56,592,646.00</b>	<b>27,852,685.00</b>	<b>52,425,333.00</b>	-
061001	Housing and Urban Development - General	56,592,646.00	27,852,685.00	52,425,333.00	-
<b>08</b>	<b>Youth</b>	<b>8,067,070.00</b>	<b>5,229,034.00</b>	<b>9,080,520.00</b>	-
<b>0810</b>	<b>Youth - General</b>	<b>8,067,070.00</b>	<b>5,229,034.00</b>	<b>9,080,520.00</b>	-
081001	Youth - General	8,067,070.00	5,229,034.00	9,080,520.00	-
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>13,341,127.00</b>	<b>8,201,947.00</b>	<b>10,935,578.00</b>	-
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>13,341,127.00</b>	<b>8,201,947.00</b>	<b>10,935,578.00</b>	-
101001	Water Resources and Rural Deve - General	13,341,127.00	8,201,947.00	10,935,578.00	-
<b>12</b>	<b>Growing the Private Sector</b>	<b>8,940,967.00</b>	<b>5,960,645.00</b>	<b>34,054,584.00</b>	-
<b>1210</b>	<b>Growing the Private Sector - General</b>	<b>8,940,967.00</b>	<b>5,960,645.00</b>	<b>34,054,584.00</b>	-
121001	Growing the Private Sector - General	8,940,967.00	5,960,645.00	34,054,584.00	-
<b>13</b>	<b>Reform of Government and Governance</b>	<b>330,332,185.00</b>	<b>183,138,129.00</b>	<b>434,698,163.00</b>	-
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>330,332,185.00</b>	<b>183,138,129.00</b>	<b>434,698,163.00</b>	-
131001	Reform of Government and Governance - General	330,332,185.00	183,138,129.00	434,698,163.00	-
<b>17</b>	<b>Road</b>	<b>25,833,210.00</b>	<b>17,291,973.00</b>	<b>31,539,432.00</b>	-
<b>1710</b>	<b>Road - General</b>	<b>25,833,210.00</b>	<b>17,291,973.00</b>	<b>31,539,432.00</b>	-
171001	Road - General	25,833,210.00	17,291,973.00	31,539,432.00	-

317218 - KIRIKA SAMMA Local Government, Jigawa State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Other Recurrent Expenditure</b>	<b>1,675,593,880.00</b>	<b>1,751,293,233.00</b>	<b>3,358,983,880.00</b>	<b>10,500,000.00</b>
<b>01</b>	<b>Agriculture</b>	<b>18,410,000.00</b>	<b>12,270,000.00</b>	<b>43,500,000.00</b>	<b>10,500,000.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>17,400,000.00</b>	<b>10,880,000.00</b>	<b>32,000,000.00</b>	<b>10,500,000.00</b>
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	17,400,000.00	10,880,000.00	32,000,000.00	10,500,000.00
<b>0102</b>	<b>Development of the livestock value chain</b>	<b>1,010,000.00</b>	<b>1,390,000.00</b>	<b>11,500,000.00</b>	-
010205	Animal health and livestock diseases management	1,010,000.00	1,390,000.00	11,500,000.00	-
<b>03</b>	<b>Poverty Alleviation</b>	<b>43,286,000.00</b>	<b>54,440,511.00</b>	<b>235,126,000.00</b>	-
<b>0310</b>	<b>Poverty Alleviation - General</b>	<b>43,286,000.00</b>	<b>54,440,511.00</b>	<b>235,126,000.00</b>	-
031001	Poverty Alleviation - General	43,286,000.00	54,440,511.00	235,126,000.00	-
<b>04</b>	<b>Health</b>	<b>130,600,000.00</b>	<b>93,975,900.00</b>	<b>171,500,000.00</b>	-
<b>0401</b>	<b>Effective governance of the health system</b>	<b>130,500,000.00</b>	<b>91,975,900.00</b>	<b>151,500,000.00</b>	-
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	130,500,000.00	91,975,900.00	151,500,000.00	-
<b>0402</b>	<b>Community engagement and participation in health</b>	<b>100,000.00</b>	<b>2,000,000.00</b>	<b>10,000,000.00</b>	-
040201	Community interventions	100,000.00	2,000,000.00	10,000,000.00	-
<b>0403</b>	<b>Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens</b>	-	-	<b>10,000,000.00</b>	-
040306	Nutrition	-	-	10,000,000.00	-
<b>05</b>	<b>Education</b>	<b>27,157,880.00</b>	<b>22,410,000.00</b>	<b>124,157,880.00</b>	-
<b>0501</b>	<b>Effective governance of the education system</b>	<b>20,000,000.00</b>	<b>21,660,000.00</b>	<b>30,000,000.00</b>	-
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	20,000,000.00	21,660,000.00	30,000,000.00	-
<b>0503</b>	<b>Equity and inclusiveness in the provision of educational services</b>	<b>7,157,880.00</b>	<b>750,000.00</b>	<b>7,157,880.00</b>	-
050304	Second chance education	7,157,880.00	750,000.00	7,157,880.00	-
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	-	-	<b>87,000,000.00</b>	-
050505	School safety	-	-	87,000,000.00	-
<b>06</b>	<b>Housing and Urban Development</b>	<b>274,330,000.00</b>	<b>265,590,067.00</b>	<b>548,420,000.00</b>	-
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>274,330,000.00</b>	<b>265,590,067.00</b>	<b>548,420,000.00</b>	-
061001	Housing and Urban Development - General	274,330,000.00	265,590,067.00	548,420,000.00	-
<b>08</b>	<b>Youth</b>	<b>2,100,000.00</b>	<b>45,604,950.00</b>	<b>53,080,000.00</b>	-
<b>0810</b>	<b>Youth - General</b>	<b>2,100,000.00</b>	<b>45,604,950.00</b>	<b>53,080,000.00</b>	-
081001	Youth - General	2,100,000.00	45,604,950.00	53,080,000.00	-
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>202,700,000.00</b>	<b>154,310,200.00</b>	<b>208,700,000.00</b>	-
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>202,700,000.00</b>	<b>154,310,200.00</b>	<b>208,700,000.00</b>	-
101001	Water Resources and Rural Deve - General	202,700,000.00	154,310,200.00	208,700,000.00	-
<b>12</b>	<b>Growing the Private Sector</b>	<b>11,400,000.00</b>	<b>15,800,500.00</b>	<b>22,500,000.00</b>	-
<b>1210</b>	<b>Growing the Private Sector - General</b>	<b>11,400,000.00</b>	<b>15,800,500.00</b>	<b>22,500,000.00</b>	-
121001	Growing the Private Sector - General	11,400,000.00	15,800,500.00	22,500,000.00	-
<b>13</b>	<b>Reform of Government and Governance</b>	<b>874,610,000.00</b>	<b>892,720,889.00</b>	<b>1,778,000,000.00</b>	-
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>874,610,000.00</b>	<b>892,720,889.00</b>	<b>1,778,000,000.00</b>	-
131001	Reform of Government and Governance - General	874,610,000.00	892,720,889.00	1,778,000,000.00	-
<b>17</b>	<b>Road</b>	<b>91,000,000.00</b>	<b>194,170,216.00</b>	<b>174,000,000.00</b>	-
<b>1710</b>	<b>Road - General</b>	<b>91,000,000.00</b>	<b>194,170,216.00</b>	<b>174,000,000.00</b>	-
171001	Road - General	91,000,000.00	194,170,216.00	174,000,000.00	-

317218 - KIRIKA SAMMA Local Government, Jigawa State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	<b>Total Capital Expenditure</b>	<b>2,497,202,620.00</b>	<b>1,560,135,182.00</b>	<b>5,368,561,025.00</b>	<b>167,000,000.00</b>
<b>01</b>	<b>Agriculture</b>	<b>75,000,000.00</b>	<b>80,439,037.00</b>	<b>279,000,000.00</b>	<b>37,000,000.00</b>
<b>0102</b>	<b>Development of the livestock value chain</b>	<b>30,000,000.00</b>	<b>11,013,035.00</b>	<b>145,000,000.00</b>	-
010202	Meat processing and marketing	10,000,000.00	-	110,000,000.00	-
010205	Animal health and livestock diseases management	20,000,000.00	11,013,035.00	35,000,000.00	-
<b>0103</b>	<b>Enhancement of food production and productivity</b>	<b>1,000,000.00</b>	<b>796,000.00</b>	<b>62,000,000.00</b>	<b>30,000,000.00</b>
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	-	-	30,000,000.00	30,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	-	-	30,000,000.00	-
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	1,000,000.00	796,000.00	2,000,000.00	-
<b>0104</b>	<b>Reduction of post-harvest losses</b>	<b>22,000,000.00</b>	<b>31,540,000.00</b>	<b>50,000,000.00</b>	-
010402	Buffer stocking and commodity warehousing	22,000,000.00	31,540,000.00	50,000,000.00	-
<b>0106</b>	<b>Promotion of forest resource conservation and preservation of biodiversity</b>	<b>7,000,000.00</b>	<b>3,855,000.00</b>	<b>7,000,000.00</b>	<b>7,000,000.00</b>
010601	Forest regeneration and conservation	7,000,000.00	3,855,000.00	7,000,000.00	7,000,000.00
<b>0107</b>	<b>Promotion of enabling environment for increased agricultural development</b>	<b>15,000,000.00</b>	<b>33,235,002.00</b>	<b>15,000,000.00</b>	-
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures)	15,000,000.00	33,235,002.00	15,000,000.00	-
<b>02</b>	<b>Societal Re-orientation</b>	<b>157,958,179.00</b>	<b>36,544,500.00</b>	<b>742,000,000.00</b>	-
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>157,958,179.00</b>	<b>36,544,500.00</b>	<b>742,000,000.00</b>	-
021001	Societal Re-orientation - General	157,958,179.00	36,544,500.00	742,000,000.00	-
<b>03</b>	<b>Poverty Alleviation</b>	<b>45,000,000.00</b>	<b>29,650,000.00</b>	<b>151,115,442.00</b>	-
<b>0310</b>	<b>Poverty Alleviation - General</b>	<b>45,000,000.00</b>	<b>29,650,000.00</b>	<b>151,115,442.00</b>	-
031001	Poverty Alleviation - General	45,000,000.00	29,650,000.00	151,115,442.00	-
<b>04</b>	<b>Health</b>	<b>339,500,000.00</b>	-	<b>245,200,000.00</b>	-
<b>0403</b>	<b>Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens</b>	<b>250,000,000.00</b>	-	<b>75,000,000.00</b>	-
040301	Reproductive, maternal and neonatal health	100,000,000.00	-	50,000,000.00	-
040307	Emergency services	150,000,000.00	-	25,000,000.00	-
<b>0405</b>	<b>Provision of adequate and modern health infrastructure for health services delivery</b>	<b>61,000,000.00</b>	-	<b>61,000,000.00</b>	-
040501	Functional health facilities	61,000,000.00	-	61,000,000.00	-
<b>0406</b>	<b>Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities</b>	<b>10,000,000.00</b>	-	<b>10,000,000.00</b>	-
040601	Sustainable drug supply	10,000,000.00	-	10,000,000.00	-
<b>0409</b>	<b>Provision of universal health coverage and financial risk protection for citizens</b>	<b>18,500,000.00</b>	-	<b>99,200,000.00</b>	-
040901	Mobilising equity contributions and vulnerable group funds	18,500,000.00	-	99,200,000.00	-
<b>05</b>	<b>Education</b>	<b>178,000,000.00</b>	<b>36,143,250.00</b>	<b>224,000,000.00</b>	-
<b>0501</b>	<b>Effective governance of the education system</b>	<b>4,000,000.00</b>	-	<b>10,000,000.00</b>	-
050103	Education sector coordination mechanisms	4,000,000.00	-	10,000,000.00	-
<b>0502</b>	<b>Increase in access, retention, and completion rate at all levels</b>	<b>67,000,000.00</b>	-	<b>67,000,000.00</b>	-
050203	School feeding	67,000,000.00	-	67,000,000.00	-
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	<b>107,000,000.00</b>	<b>36,143,250.00</b>	<b>147,000,000.00</b>	-
050501	Schools' infrastructure construction and rehabilitation	97,000,000.00	36,143,250.00	137,000,000.00	-
050502	Furnishing	10,000,000.00	-	10,000,000.00	-
<b>06</b>	<b>Housing and Urban Development</b>	<b>182,000,000.00</b>	<b>70,855,705.00</b>	<b>629,000,000.00</b>	-
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>182,000,000.00</b>	<b>70,855,705.00</b>	<b>629,000,000.00</b>	-
061001	Housing and Urban Development - General	182,000,000.00	70,855,705.00	629,000,000.00	-
<b>07</b>	<b>Gender</b>	<b>10,000,000.00</b>	-	<b>10,000,000.00</b>	-
<b>0710</b>	<b>Gender - General</b>	<b>10,000,000.00</b>	-	<b>10,000,000.00</b>	-
071001	Gender - General	10,000,000.00	-	10,000,000.00	-
<b>09</b>	<b>Environmental Improvement</b>	<b>179,244,441.00</b>	<b>42,230,650.00</b>	<b>155,000,000.00</b>	<b>105,000,000.00</b>
<b>0910</b>	<b>Environmental Improvement - General</b>	<b>179,244,441.00</b>	<b>42,230,650.00</b>	<b>155,000,000.00</b>	<b>105,000,000.00</b>
091001	Environmental Improvement - General	179,244,441.00	42,230,650.00	155,000,000.00	105,000,000.00
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>205,500,000.00</b>	<b>236,353,250.00</b>	<b>759,463,792.00</b>	-
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>205,500,000.00</b>	<b>236,353,250.00</b>	<b>759,463,792.00</b>	-
101001	Water Resources and Rural Deve - General	205,500,000.00	236,353,250.00	759,463,792.00	-
<b>11</b>	<b>Information Communication and Technology</b>	<b>3,000,000.00</b>	-	<b>5,000,000.00</b>	-
<b>1110</b>	<b>Information Communication and Technology - General</b>	<b>3,000,000.00</b>	-	<b>5,000,000.00</b>	-
111001	Information Communication and Technology - General	3,000,000.00	-	5,000,000.00	-

317218 - KIRIKA SAMMA Local Government, Jigawa State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>12</b>	<b>Growing the Private Sector</b>	<b>25,000,000.00</b>	<b>49,065,934.00</b>	<b>270,000,000.00</b>	<b>-</b>
<b>1210</b>	<b>Growing the Private Sector - General</b>	<b>25,000,000.00</b>	<b>49,065,934.00</b>	<b>270,000,000.00</b>	<b>-</b>
121001	Growing the Private Sector - General	25,000,000.00	49,065,934.00	270,000,000.00	-
<b>13</b>	<b>Reform of Government and Governance</b>	<b>481,000,000.00</b>	<b>187,306,260.00</b>	<b>429,000,000.00</b>	<b>5,000,000.00</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>481,000,000.00</b>	<b>187,306,260.00</b>	<b>429,000,000.00</b>	<b>5,000,000.00</b>
131001	Reform of Government and Governance - General	481,000,000.00	187,306,260.00	429,000,000.00	5,000,000.00
<b>14</b>	<b>Power</b>	<b>198,000,000.00</b>	<b>475,740,946.00</b>	<b>649,781,791.00</b>	<b>-</b>
<b>1410</b>	<b>Power - General</b>	<b>198,000,000.00</b>	<b>475,740,946.00</b>	<b>649,781,791.00</b>	<b>-</b>
141001	Power - General	198,000,000.00	475,740,946.00	649,781,791.00	-
<b>16</b>	<b>Water Ways</b>	<b>10,000,000.00</b>	<b>8,155,650.00</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>
<b>1610</b>	<b>Water Ways - General</b>	<b>10,000,000.00</b>	<b>8,155,650.00</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>
161001	Water Ways - General	10,000,000.00	8,155,650.00	20,000,000.00	20,000,000.00
<b>17</b>	<b>Road</b>	<b>408,000,000.00</b>	<b>307,650,000.00</b>	<b>800,000,000.00</b>	<b>-</b>
<b>1710</b>	<b>Road - General</b>	<b>408,000,000.00</b>	<b>307,650,000.00</b>	<b>800,000,000.00</b>	<b>-</b>
171001	Road - General	408,000,000.00	307,650,000.00	800,000,000.00	-

317218 - KIRIKA SAMMA Local Government, Jigawa State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Targets
<b>Total Capital Expenditure</b>						<b>2,497,202,620.00</b>	<b>1,568,135,182.00</b>	<b>5,368,566,275.00</b>	<b>167,000,000.00</b>
Clearance of outstanding liabilities	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23050137 - Capital Project Historical Liabilities	70451 - ROAD TRANSPORT	31721806 - Kirika samma ward	20,000,000.00	34,200,000.00	20,000,000.00	-
Purchase of Furniture for L.G. Secretariat and Staff Quarters.	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010147 - Purchase of Office Equipment	70133 - OTHER GENERAL SERVICES	31721806 - Kirika samma ward	20,000,000.00	7,751,260.00	20,000,000.00	-
Payment of Land compensation (8ha)	06 - Housing and Urban Development	012500100100 - Office of the Director Admin and General Services	23010101 - Purchase/Acquisition Of Land	70611 - HOUSING DEVELOPMENT	31721806 - Kirika samma ward	10,000,000.00	11,950,000.00	80,000,000.00	-
Purchase of 2no. Utility Vehicles (Corolla 2013 Model)	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70133 - OTHER GENERAL SERVICES	31721806 - Kirika samma ward	10,000,000.00	-	27,000,000.00	-
Purchase of 3no. Ambulance (Fairly Used)	04 - Health	012500100100 - Office of the Director Admin and General Services	23010108 - Purchase Of Buses	70741 - PUBLIC HEALTH SERVICES	31721808 - Marma	150,000,000.00	-	25,000,000.00	-
Purchase of 10no. Motorcycles	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70133 - OTHER GENERAL SERVICES	31721806 - Kirika samma ward	15,000,000.00	-	25,000,000.00	-
Purchase of 1no. official vehicle (Corolla 2016) for Chairman's office	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	31721806 - Kirika samma ward	150,000,000.00	122,000,000.00	70,000,000.00	-
Purchase of 2no. Hilux	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70133 - OTHER GENERAL SERVICES	31721806 - Kirika samma ward	71,000,000.00	-	-	-
Procurement of furniture in PHC office complex	04 - Health	012500100100 - Office of the Director Admin and General Services	23010112 - Purchase of Office Furniture and Fittings	70741 - PUBLIC HEALTH SERVICES	31721806 - Kirika samma	5,000,000.00	-	5,000,000.00	-
Renovation of Local Government Secretariat (on going).	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23030121 - Rehabilitation / Repairs Of Office Buildings	70133 - OTHER GENERAL SERVICES	31721806 - Kirika samma	2,000,000.00	11,650,000.00	100,000,000.00	-
Renovation of LEA office with furnishing	05 - Education	012500100100 - Office of the Director Admin and General Services	23030121 - Rehabilitation / Repairs Of Office Buildings	70912 - PRIMARY EDUCATION	31721806 - Kirika samma	4,000,000.00	-	10,000,000.00	-
Purchase of office furniture at LG secretariat	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	31721806 - Kirika samma	15,000,000.00	11,705,000.00	30,000,000.00	-
Renovation work at LG Guest House at Dutse	06 - Housing and Urban Development	012500100100 - Office of the Director Admin and General Services	23030103 - Rehabilitation/Repairs Of Residential Buildings	70472 - HOTELS AND RESTAURANTS	31721806 - Kirika samma	20,000,000.00	3,550,000.00	20,000,000.00	-
Procurement of 2no. Vehicles (Golf Wagon)	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70133 - OTHER GENERAL SERVICES	31721806 - Kirika samma ward	10,000,000.00	-	10,000,000.00	-
Construction of conference hall with toilet and furniture	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23020101 - Construction/Provision Of Office Buildings	70133 - OTHER GENERAL SERVICES	31721808 - Marma	50,000,000.00	-	20,000,000.00	-
Renovation of Chairman Duplex House	06 - Housing and Urban Development	012500100100 - Office of the Director Admin and General Services	23030103 - Rehabilitation/Repairs Of Residential Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31721806 - Kirika samma	20,000,000.00	4,500,000.00	-	-
Purchase of 1no. Of Hilux for Local Government Zonal Inspector	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70133 - OTHER GENERAL SERVICES	31721806 - Kirika samma	15,000,000.00	-	15,000,000.00	-
Procurement of 100no. security equipment to vigilante	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70361 - PUBLIC ORDER AND SAFETY N.E.C.	31721897 - LG Wide (KIRIKA SAMMA)	10,000,000.00	-	10,000,000.00	-
Construction of 2No public convenit at Baturiya & Tashegawa	09 - Environmental Improvement	012500100100 - Office of the Director Admin and General Services	23020133 - Construction/Provision Of Public Convenience	70531 - POLLUTION ABATEMENT	31721897 - LG Wide (KIRIKA SAMMA)	55,000,000.00	-	40,000,000.00	-
Contribution to State and Local Government Joint Projects & Programmes.	17 - Road	012500100100 - Office of the Director Admin and General Services	23020114 - Construction / Provision Of Roads	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31721897 - LG Wide (KIRIKA SAMMA)	140,000,000.00	296,000,000.00	450,000,000.00	-
Contribution to Unbarfed project & programme	17 - Road	012500100100 - Office of the Director Admin and General Services	23020114 - Construction / Provision Of Roads	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31721897 - LG Wide (KIRIKA SAMMA)	100,000,000.00	-	100,000,000.00	-
Reverse Embankment at Kuka Dabo, Gubusan,Mafarar galadima,Bulince, Tarabu and Masama.	16 - Water Ways	021500100100 - Agriculture Section	23040102 - Erosion & Flood Control	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31721897 - LG Wide (KIRIKA SAMMA)	10,000,000.00	8,155,650.00	20,000,000.00	20,000,000.00
Settlement of 1no. Tractor Outstanding Liability	01 - Agriculture	021500100100 - Agriculture Section	23050137 - Capital Project Historical Liabilities	70421 - AGRICULTURE	31721806 - Kirika samma ward	15,000,000.00	33,235,002.00	15,000,000.00	-
Riverside Embankment at Bulunceri, Tarabu & Marma	09 - Environmental Improvement	021500100100 - Agriculture Section	23040102 - Erosion & Flood Control	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31721897 - LG Wide (KIRIKA SAMMA)	20,000,000.00	-	-	-
Embankment of Riverside, Towns and Villages across the Local Govt.	09 - Environmental Improvement	021500100100 - Agriculture Section	23040102 - Erosion & Flood Control	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31721897 - LG Wide (KIRIKA SAMMA)	20,000,000.00	15,780,650.00	30,000,000.00	30,000,000.00
Purchase of 300no. Embankment Tools and materials	09 - Environmental Improvement	021500100100 - Agriculture Section	23040102 - Erosion & Flood Control	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31721897 - LG Wide (KIRIKA SAMMA)	15,000,000.00	11,450,000.00	30,000,000.00	30,000,000.00
Construction of 3no. industrial boreholes for irrigation projects	01 - Agriculture	021500100100 - Agriculture Section	23020105 - Construction/Provision Of Water Facilities	70421 - AGRICULTURE	31721897 - LG Wide (KIRIKA SAMMA)	-	-	30,000,000.00	-
Transportation of Fertilizer	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31721897 - LG Wide (KIRIKA SAMMA)	1,000,000.00	795,000.00	2,000,000.00	-
Purchase of Grains	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31721897 - LG Wide (KIRIKA SAMMA)	20,000,000.00	31,540,000.00	50,000,000.00	-
Purchase of 1no. (Sesame).	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase Of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31721897 - LG Wide (KIRIKA SAMMA)	2,000,000.00	-	-	-
Contribution to KOMADUGU River Basin	10 - Water Resources and Rural Development	021500100100 - Agriculture Section	23020105 - Construction/Provision Of Water Facilities	70621 - COMMUNITY DEVELOPMENT	31721897 - LG Wide (KIRIKA SAMMA)	500,000.00	-	2,000,000.00	-
Development of Wetland at Baturiya	01 - Agriculture	021500200100 - Forestry Section	23040107 - Forests and Shelterbelts	70421 - AGRICULTURE	31721801 - Baturiya	7,000,000.00	3,855,000.00	7,000,000.00	7,000,000.00
Construction of 3no. office K00H	13 - Reform of Government and Governance	021500200100 - Forestry Section	23020103 - Construction/Provision Of Office Buildings	70423 - FISHING AND HUNTING	31721806 - Kirika samma ward	10,000,000.00	-	10,000,000.00	-
Construction of 1no. green house to promote agricultural production	01 - Agriculture	021500200100 - Forestry Section	23020144 - Construction of Agricultural Facilities	70421 - AGRICULTURE	31721806 - Kirika samma ward	-	-	30,000,000.00	30,000,000.00
Roadside Tree Planting	09 - Environmental Improvement	021500200100 - Forestry Section	23040101 - Tree Planting	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31721897 - LG Wide (KIRIKA SAMMA)	5,000,000.00	-	25,000,000.00	25,000,000.00
Purchase of 5no. canals	01 - Agriculture	021500300100 - Livestock Section (Veterinary)	23010109 - Purchase Of Sla Boats	70452 - WATER TRANSPORT	31721806 - Kirika samma ward	5,000,000.00	-	10,000,000.00	-
Purchase of veterinary drugs	01 - Agriculture	021500300100 - Livestock Section (Veterinary)	70421 - AGRICULTURE	70421 - AGRICULTURE	31721897 - LG Wide (KIRIKA SAMMA)	15,000,000.00	11,013,035.00	25,000,000.00	-
Construction of 4km feeder road from Marma to Kabak	17 - Road	023400100100 - Road & Communication Section	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31721808 - Marma	20,000,000.00	-	-	-
Rehabilitation of 6km feeder Road from Tarabu to Gada	17 - Road	023400100100 - Road & Communication Section	23030113 - Rehabilitation / Repairs - Roads	70451 - ROAD TRANSPORT	31721810 - Tarabu	10,000,000.00	-	15,000,000.00	-
Rehabilitation of 10km feeder Road Madachi to Jibori	17 - Road	023400100100 - Road & Communication Section	23030113 - Rehabilitation / Repairs - Roads	70451 - ROAD TRANSPORT	31721802 - Bulunchi	10,000,000.00	8,000,000.00	30,000,000.00	-
Earth filling for Marma Gubusan Road	17 - Road	023400100100 - Road & Communication Section	23030113 - Rehabilitation / Repairs - Roads	70451 - ROAD TRANSPORT	31721808 - Marma	10,000,000.00	-	20,000,000.00	-
Construction of double span culvert at Suga entrance	17 - Road	023400100100 - Road & Communication Section	23020139 - Construction of Bridges and Culverts	70451 - ROAD TRANSPORT	31721897 - LG Wide (KIRIKA SAMMA)	8,000,000.00	-	20,000,000.00	-
Const. Of double span culvert 10no. within the LG, Iyo, Ikri,sawo,kaban, jamaar jyen, malina, kars daga, Gilaok, and Baturiya	17 - Road	023400100100 - Road & Communication Section	23020139 - Construction of Bridges and Culverts	70451 - ROAD TRANSPORT	31721897 - LG Wide (KIRIKA SAMMA)	15,000,000.00	-	15,000,000.00	-
Const. Of double span culvert at madafara, tarabu, ganji, barmaguwa, and jgawar wawo	17 - Road	023400100100 - Road & Communication Section	23020139 - Construction of Bridges and Culverts	70451 - ROAD TRANSPORT	31721810 - Tarabu	10,000,000.00	-	15,000,000.00	-
Const. Of culvert at Tuwankalla and madugunari	17 - Road	023400100100 - Road & Communication Section	23020139 - Construction of Bridges and Culverts	70451 - ROAD TRANSPORT	31721810 - Tarabu	10,000,000.00	3,650,000.00	5,000,000.00	-
Const. Of Drainage at fandum	17 - Road	023400100100 - Road & Communication Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70451 - ROAD TRANSPORT	31721804 - Fandum	10,000,000.00	-	20,000,000.00	-
Const. Of culvert along fandum , jigawar wawu Road	17 - Road	023400100100 - Road & Communication Section	23020139 - Construction of Bridges and Culverts	70451 - ROAD TRANSPORT	31721804 - Fandum	10,000,000.00	-	-	-
Const. Of culvert at madugunari and Iyo	17 - Road	023400100100 - Road & Communication Section	23020139 - Construction of Bridges and Culverts	70451 - ROAD TRANSPORT	31721804 - Fandum	10,000,000.00	-	-	-
Const. Of Drainage at Malori.	17 - Road	023400100100 - Road & Communication Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70451 - ROAD TRANSPORT	31721803 - Doleri	10,000,000.00	-	-	-
Construction of Culvert at Madaci	17 - Road	023400100100 - Road & Communication Section	23020139 - Construction of Bridges and Culverts	70451 - ROAD TRANSPORT	31721807 - Madachi	10,000,000.00	-	5,000,000.00	-
Const. of drainage at Marma from central mosque to Kofar Fada	17 - Road	023400100100 - Road & Communication Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70451 - ROAD TRANSPORT	31721808 - Marma	10,000,000.00	-	15,000,000.00	-
Construction of drainage at madaci, tashegawa, tarabu, ikori, mafafara, and marma town. (10km)	17 - Road	023400100100 - Road & Communication Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70451 - ROAD TRANSPORT	31721897 - LG Wide (KIRIKA SAMMA)	10,000,000.00	-	10,000,000.00	-
Construction of Drainage at Tandaru, Danshewa & Jannaku	17 - Road	023400100100 - Road & Communication Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70451 - ROAD TRANSPORT	31721897 - LG Wide (KIRIKA SAMMA)	5,000,000.00	-	15,000,000.00	-
Provision of 8no. Street light solar system at Baturiya Fandum, Suga, Jyan, Marma, Tashegawa, Madaci, Tarabu and Mafarar Galadima.	06 - Housing and Urban Development	023400300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70641 - STREET LIGHTING	31721897 - LG Wide (KIRIKA SAMMA)	20,000,000.00	7,940,000.00	5,000,000.00	-
Electrification project at Jibori	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31721802 - Bulunchi	20,000,000.00	-	50,000,000.00	-
Installation solar lights 111No. at Jumaat mosques across the Local Govt.	06 - Housing and Urban Development	023400300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70641 - STREET LIGHTING	31721897 - LG Wide (KIRIKA SAMMA)	15,000,000.00	8,250,000.00	50,000,000.00	-
Electrification project at Maiduguri, Raban Dilyam, Kuraidge and Marma	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31721897 - LG Wide (KIRIKA SAMMA)	-	-	150,000,000.00	-
Rehabilitation of LT line at Jyan	14 - Power	023400300100 - Electrical Section	23030102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31721804 - Fandum	-	-	3,000,000.00	-
Rehabilitation of LT line across the Local Govt.	14 - Power	023400300100 - Electrical Section	23030102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31721808 - Marma	-	-	40,000,000.00	-
Rehabilitation of Kabak and Marma Electrical Poles along Guri Road	14 - Power	023400300100 - Electrical Section	23030102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31721808 - Marma	30,000,000.00	198,000,000.00	125,000,000.00	-
Electrification project at Maragwadi	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31721804 - Fandum	20,000,000.00	-	10,000,000.00	-
Electrification project at Jamaar, Kuraidge, Kiramisau, Dimari and Masama (on going)	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31721897 - LG Wide (KIRIKA SAMMA)	20,000,000.00	12,000,000.00	40,000,000.00	-
Procurement of 1no. street light generator 1000KVA sound proof	14 - Power	023400300100 - Electrical Section	23010119 - Purchase Of Power Generating Set	70641 - STREET LIGHTING	31721806 - Kirika samma ward	5,000,000.00	-	-	-
Provision of solar system at PHC office Kiri-kasamma	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31721806 - Kirika samma ward	3,000,000.00	-	10,000,000.00	-
Rehabilitation of LT line at Local Govt.	14 - Power	023400300100 - Electrical Section	23030102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31721806 - Kirika samma ward	-	-	18,781,791.00	-
Rehabilitation of electricity line from Jyan to baturiya road	14 - Power	023400300100 - Electrical Section	23030102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31721804 - Fandum	20,000,000.00	67,740,946.00	5,000,000.00	-
Rehabilitation of LT Line at Jyan	14 - Power	023400300100 - Electrical Section	23030102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31721804 - Fandum	-	-	3,000,000.00	-
Provision for solarization of LG secretariat	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31721806 - Kirika samma ward	-	-	50,000,000.00	-
Provision of solar street light 60W phase II	06 - Housing and Urban Development	023400300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70641 - STREET LIGHTING	31721897 - LG Wide (KIRIKA SAMMA)	-	-	83,000,000.00	-
Sinking of solar power borehole 4no. each LG ongoing	10 - Water Resources and Rural Development	023400300100 - Electrical Section	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721897 - LG Wide (KIRIKA SAMMA)	-			

317218 - KIRIKA SAMMA Local Government, Jigawa State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Target
Provision of solar light to LG secretariat	14 - Power	022400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70133 - OTHER GENERAL SERVICES	31721806 - Kirika samma ward	50,000,000.00	-	20,000,000.00	-
Provision of 200wv additional solar street light	06 - Housing and Urban Development	023400300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70641 - STREET LIGHTING	31721897 - LG Wide (KIRIKA SAMMA)	-	-	80,000,000.00	-
Rehabilitation of Sunkeye Electrical Poles along Guri Road	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31721803 - Dolei	30,000,000.00	198,000,000.00	125,000,000.00	-
Street naming and house numbering at marma, madachi, Turaba, batuniya, and fandin Towns.	06 - Housing and Urban Development	023400400100 - Land & Survey Section	23010143 - Purchase of Workshop Tools / Equipment	70641 - HOUSING AND COMMUNITY AMENITIES N.E.C.	31721897 - LG Wide (KIRIKA SAMMA)	1,000,000.00	-	2,000,000.00	-
Construction of 4bedroom NYSK lodge at Turaba (on going)	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31721810 - Taraba	3,000,000.00	-	-	-
Construction of 1no. town hall at Kiri Kassama (on going)	06 - Housing and Urban Development	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	31721806 - Kirika samma	4,000,000.00	-	-	-
Reconstruction of D/head house at Kiri Kassama (on going)	06 - Housing and Urban Development	023400500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70821 - CULTURAL SERVICES	31721806 - Kirika samma	6,000,000.00	-	30,000,000.00	-
Construction of Additional parking lot at charman duplex house (on going)	06 - Housing and Urban Development	023400500100 - Building Section	23020118 - Construction / Provision Of Infrastructure Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31721806 - Kirika samma	2,000,000.00	-	-	-
Renovation of Kiri Kassama staff Quarters (on going)	06 - Housing and Urban Development	023400500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31721806 - Kirika samma	20,000,000.00	10,150,000.00	30,000,000.00	-
Wall fencing of NYSK Lodge at Kiri Kassama	06 - Housing and Urban Development	023400500100 - Building Section	23020130 - Construction / Provision Of Wall Fence/Boundary Pillars	70611 - HOUSING DEVELOPMENT	31721806 - Kirika samma	5,000,000.00	-	-	-
Construction of 2No. Midwives Quarters at Marma PHC	04 - Health	023400500100 - Building Section	23020106 - Construction/Provision Of Hospitals/Health Centres	70733 - MEDICAL AND MATERNITY CENTRE SERVICES	31721808 - Marma	100,000,000.00	-	50,000,000.00	-
Construction of 1no. District Head House at Turaba	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70821 - CULTURAL SERVICES	31721810 - Taraba	10,000,000.00	-	2,000,000.00	-
Construction of 1no. Health post at Matara with wall fencing	04 - Health	023400500100 - Building Section	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31721808 - Marma	20,000,000.00	-	-	-
Construction of 1no. District Head House at Kiri-kassama	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70821 - CULTURAL SERVICES	31721806 - Kirika samma	-	-	20,000,000.00	-
Expansion of Jum'at mosque at Kangidi	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31721806 - Kirika samma ward	-	-	10,000,000.00	-
Const. of 5no. slaughter house at KKM, Madachi, Baturiya, Taraba & Marma	01 - Agriculture	023400500100 - Building Section	23020113 - Construction / Provision Of Agricultural Facilities	70421 - AGRICULTURE	31721897 - LG Wide (KIRIKA SAMMA)	-	-	80,000,000.00	-
Const. of 10No Jum'at mosque at each ward	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31721897 - LG Wide (KIRIKA SAMMA)	-	-	250,000,000.00	-
Const. of Rain water drainage at Bakin Kasuwa KKM	17 - Road	023400500100 - Building Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70451 - ROAD TRANSPORT	31721806 - Kirika samma ward	-	-	20,000,000.00	-
Construction of 5 blocks 2 bedrooms prototype houses at LG headquaters	06 - Housing and Urban Development	023400500100 - Building Section	23020104 - Construction/Provision Of Housing Buildings	70611 - HOUSING DEVELOPMENT	31721806 - Kirika samma ward	-	-	150,000,000.00	-
Construction of 1no. District Heads houses at Baturiya	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31721801 - Baturiya	10,000,000.00	-	20,000,000.00	-
Construction of 9no. of Islamiyya schools (1 block of two classrooms & office each at Barnagawa, Tashagwa town Bashe, Gumawa, Ibori town, Tuvankalla, Maguwagari, Ganadiyari, Likori and Kolora).	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31721810 - Taraba	10,000,000.00	-	10,000,000.00	-
Construction of women Islamiyya block of 2 classroom at Mafarari	02 - Societal Re-orientation	051700100100 - Education (Non-Teaching Staff)	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31721897 - LG Wide (KIRIKA SAMMA)	15,000,000.00	-	30,000,000.00	-
Const. of 2No 2blocks of class room at Kubayo & Baturiya	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31721805 - Gayin	10,958,179.00	-	10,000,000.00	-
Renovation of primary school at Gadani	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020106 - Rehabilitation/Repairs - Public Schools	70912 - PRIMARY EDUCATION	31721806 - Kirika samma ward	10,000,000.00	-	10,000,000.00	-
Construction of 1no. 1 block of 2 Nomadic Classroom at Kwanar Bazawari	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31721802 - Bulunhina	7,000,000.00	-	7,000,000.00	-
Construction of 1no. 1 block of 2 Nomadic Classroom at Garin Turaki Village	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31721809 - Tashagwa	15,000,000.00	-	10,000,000.00	-
Renovation of primary schools across the LG	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020106 - Rehabilitation/Repairs - Public Schools	70912 - PRIMARY EDUCATION	31721897 - LG Wide (KIRIKA SAMMA)	15,000,000.00	-	50,000,000.00	-
Construction 10no.steel shade (Rumfi) with stand alone solar lighting system for 1no. Tsangaya quranic school refection in each ward.	02 - Societal Re-orientation	051700100100 - Education (Non-Teaching Staff)	23020118 - Construction / Provision Of Infrastructure Buildings	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31721897 - LG Wide (KIRIKA SAMMA)	-	-	50,000,000.00	-
Z% Contribution to Jigawa State University Kafin Hausa	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70181 - TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	31721897 - LG Wide (KIRIKA SAMMA)	40,000,000.00	36,143,250.00	40,000,000.00	-
Student care programme	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020108 - Special Intervention Programmes and Projects	70912 - PRIMARY EDUCATION	31721897 - LG Wide (KIRIKA SAMMA)	67,000,000.00	-	67,000,000.00	-
Purchase/Repairs of School Furnitures SDG/CSS	05 - Education	051700100100 - Education (Non-Teaching Staff)	23010141 - Purchase of School Furniture	70912 - PRIMARY EDUCATION	31721897 - LG Wide (KIRIKA SAMMA)	10,000,000.00	-	10,000,000.00	-
Purchase of 1no. Health post each at Tegle, Jyo,sawo, Dilmani, Suga, Jijan, Gayen, Melsakuri, Makri, Kuradje and Krimisau	13 - Reform of Government and Governance	052100200100 - Curative	23010104 - Purchase of Motor Cycles	70831 - BROADCASTING AND PUBLISHING SERVICES	31721806 - Kirika samma ward	-	-	2,000,000.00	-
Construction of 4no. abattoir 1 each at Madachi and Marma, KKM & Baturiya	04 - Health	052100200100 - Curative	23030105 - Rehabilitation/Repairs-Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31721897 - LG Wide (KIRIKA SAMMA)	15,000,000.00	-	25,000,000.00	-
Purchase of 10no. Hospital equipment across the LG (SDG/CSS)	04 - Health	052100200100 - Curative	23020144 - Construction of Agricultural Facilities	70421 - AGRICULTURE	31721897 - LG Wide (KIRIKA SAMMA)	10,000,000.00	-	30,000,000.00	-
Construction of 3no. health post 1 each at Tuvankalla,Tage and Kabuk (SDG/CSS)	04 - Health	052100200100 - Curative	23010122 - Purchase Of Health / Medical Equipment	70741 - PUBLIC HEALTH SERVICES	31721897 - LG Wide (KIRIKA SAMMA)	6,000,000.00	-	6,000,000.00	-
Purchases of Drugs and Medicines across the LG (SDG/CSS)	04 - Health	052100200100 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31721897 - LG Wide (KIRIKA SAMMA)	15,000,000.00	-	20,000,000.00	-
Equity contribution to JICHMA office	04 - Health	052100200100 - Curative	23010122 - Purchase Of Health / Medical Equipment	70711 - PHARMACEUTICAL PRODUCTS	31721897 - LG Wide (KIRIKA SAMMA)	10,000,000.00	-	10,000,000.00	-
Construction of LG JICHMA office	04 - Health	052100200100 - Curative	23020108 - Special Intervention Programmes and Projects	71011 - SICKNESS	31721897 - LG Wide (KIRIKA SAMMA)	18,500,000.00	-	41,200,000.00	-
Conversion of 10no. motorised water pump to solar system across the LGC	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020106 - Construction/Provision Of Hospitals/Health Centres	71011 - SICKNESS	31721897 - LG Wide (KIRIKA SAMMA)	-	-	58,000,000.00	-
Drilling of 10no. Hand Pump Boreholes across the Local Govt. (1 per ward)	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020103 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721806 - Kirika samma	35,000,000.00	132,300,000.00	5,000,000.00	-
Drilling of 9no. solar water Scheme at gayin Turaba, Gblunawo, Marma, Fundum, Madachi, KKM, Likori, Dilmani and Tashagwa.	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721810 - Taraba	20,000,000.00	28,000,000.00	200,000,000.00	-
Conversion of 10no. Motorised to Solar Water Project at Garin Ando, Mazallika, Suga and Jijan	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721810 - Taraba	30,000,000.00	-	15,000,000.00	-
Construction of 11no. solar scheme 1 each at barnagawa, Malinawa, Maguwa, Siga, Gumawa, Damashewa, Jandama, Dilayari, Ganga, Bituwa and Solari (ongoing).	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721897 - LG Wide (KIRIKA SAMMA)	7,000,000.00	-	10,000,000.00	-
Drilling of 50No. hand pump water system at maikayhu, sunkeye, yaben, ngarwada, R/dina, R/budumajemi/gao Ganga bintuwa, zeger, Dolei, Tsamiyargoma fulani, PHC and Duplex	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721897 - LG Wide (KIRIKA SAMMA)	10,000,000.00	47,000,000.00	103,580,234.00	-
Extension of water project at Biringuwa and Gandu (1 each)	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721801 - Baturiya	1,000,000.00	-	1,000,000.00	-
Construction of 2no. Overhead Tank 1 each at Glackinchi and Garinshariff	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721807 - Madachi	10,000,000.00	-	10,000,000.00	-
Extension of water pipes (1 at each ward)	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721897 - LG Wide (KIRIKA SAMMA)	3,000,000.00	-	3,000,000.00	-
Provision of water supply in 2no. Upgraded PHCs in K/Samma	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721806 - Kirika samma ward	10,000,000.00	-	5,000,000.00	-
Provision of 1no. water system at NYSK lodge	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721806 - Kirika samma ward	1,000,000.00	-	1,000,000.00	-
Conversion of 10no. Motorised borehole to solar water project across the Local Govt.	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721897 - LG Wide (KIRIKA SAMMA)	5,000,000.00	-	10,000,000.00	-
Conversion of Matafari pump water to solar water scheme	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721897 - LG Wide (KIRIKA SAMMA)	5,000,000.00	-	10,000,000.00	-
Drilling of 3no. Hand Pump water system at Matarar Gamji	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721810 - Taraba	3,000,000.00	-	3,000,000.00	-
Drilling of 3no. Hand pumps water at Duplex house, Rigir Lamido Maman and Kiri Kassama Ungwar Gabas	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721897 - LG Wide (KIRIKA SAMMA)	5,000,000.00	7,050,000.00	5,000,000.00	-
Repairs of 2no. Handpump to solar at each ward	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23030104 - Rehabilitation/Repairs - Water Facilities	70631 - WATER SUPPLY	31721897 - LG Wide (KIRIKA SAMMA)	-	-	95,883,558.00	-
Repairs of 2no. solar pump station at Madugunari	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23030104 - Rehabilitation/Repairs - Water Facilities	70631 - WATER SUPPLY	31721808 - Marma	-	-	5,000,000.00	-
Construction of solar water scheme at Busuku	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31721803 - Dolei	10,000,000.00	-	10,000,000.00	-
Upgrading of solar /water pipes at Madachi	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23030104 - Rehabilitation/Repairs - Water Facilities	70631 - WATER SUPPLY	31721807 - Madachi	-	-	10,000,000.00	-
Purchase of Hand Pumps Materials	10 - Water Resources and Rural Development	053500300100 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31721897 - LG Wide (KIRIKA SAMMA)	20,000,000.00	22,003,250.00	190,000,000.00	-
Construction of 7no. five daily prayer mosques 1 each at kangidi, tashagwa, fundum, madachi, maza, matara and Barnagawa	02 - Societal Re-orientation	055100100100 - Community Development Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31721897 - LG Wide (KIRIKA SAMMA)	25,000,000.00	9,844,500.00	10,000,000.00	-
Erosion Control LG-wide	09 - Environmental Improvement	055100100100 - Community Development Section	23040102 - Erosion & Flood Control	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPES	31721897 - LG Wide (KIRIKA SAMMA)	50,000,000.00	15,000,000.00	20,000,000.00	20,000,000.00
Construction of mobile police camp at zagen.	13 - Reform of Government and Governance	055100100100 - Community Development Section	23020101 - Construction/Provision Of Office Buildings	70311 - POLICE SERVICES	31721808 - Marma	5,000,000.00	-	5,000,000.00	-
Construction of 3no. village Head Houses at Matarar Galadima, fandum and Matafari	06 - Housing and Urban Development	055100100100 - Community Development Section	23020102 - Construction/Provision Of Residential Buildings	70821 - CULTURAL SERVICES	31721897 - LG Wide (KIRIKA SAMMA)	15,000,000.00	-	5,000,000.00	-
Construction of 1no. Friday Prayer Mosque at Matar Galadima	02 - Societal Re-orientation	055100100100 - Community Development Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31721804 - Fandum	-	-	10,000,000.00	-
Earth filling road work across the local govt.	17 - Road	055100100100 - Community Development Section	23030113 - Rehabilitation / Repairs - Roads	70451 - ROAD TRANSPORT	31721897 - LG Wide (KIRIKA SAMMA)	-	-	45,000,000.00	-
Contribution to Hsabah Board Capital Projects across the LGA	13 - Reform of Government and Governance	055100100100 - Community Development Section	23010128 - Purchase Of Security Equipment	70361 - PUBLIC ORDER AND SAFETY N.E.C.	31721897 - LG Wide (KIRIKA SAMMA)	-	-	40,000,000.00	-
Assistant to comm. Dev project	06 - Housing and Urban Development	055100100100 - Community Development Section	23050108 - Special Intervention Programmes and Projects	70621 - COMMUNITY DEVELOPMENT	31721897 - LG Wide (KIRIKA SAMMA)	20,000,000.00	6,750,500.00	50,000,000.00	-
Contribution for sensitization and capacity building on climate change mitigation	13 - Reform of Government and Governance	055100100100 - Community Development Section	23040102 - Erosion & Flood Control	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31721897 - LG Wide (KIRIKA SAMMA)	10,000,000.00	-	5,000,000.00	5,000,000.00
Purchase of public Address system (1 Loud Speaker & 1 AMP)	11 - Information Communication and Technology	055100200100 - Information, Youth, Sport & Culture	23010140 - Purchase of Information / Communication Equipment	70831 - BROADCASTING AND PUBLISHING SERVICES	31721806 - Kirika samma ward	3,000,000.00	-	5,000,000.00	-
Renovation of 1no. Jibwis at Mataran Alhazai	02 - Societal Re-orientation	055100300100 - Social Welfare Section	23030139 - Rehabilitation/Repairs Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31721804 - Fandum	5,000,000.00	-	5,000,000.00	-

317218 - KIRIKA SAMMA Local Government, Jigawa State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Targets
Construction of 2no latrine and bathroom at Jama at Mosque & Marma central mosque	09 - Environmental Improvement	055100300100 - Social Welfare Section	23020133 - Construction/Provision Of Public Convenience	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31721808 - Marma	14,244,441.00	-	10,000,000.00	-
Fencing of Jibwis Mosque at Marma	02 - Societal Re-orientation	055100300100 - Social Welfare Section	23020124 - Construction / Provision of Wall Fence/Boundary Pillars	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31721808 - Marma	15,000,000.00	-	20,000,000.00	-
Renovation of 4no. Mosque at yabel, Suga, Fandum, Barma	02 - Societal Re-orientation	055100300100 - Social Welfare Section	23030139 - Rehabilitation/Repairs of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31721804 - Fandum	10,000,000.00	4,250,000.00	15,000,000.00	-
Purchase of 100no. Sewing/Grounding Machines (Youth Economic Empowerment)	03 - Poverty Alleviation	055100300100 - Social Welfare Section	23010129 - Purchase Of Industrial Equipment	71051 - UNEMPLOYMENT SERVICES	31721897 - LG Wide (KIRIKA SAMMA)	-	-	40,000,000.00	-
Construction of 22no. Of five daily prayers mosques across the L.G. (2 per ward)	02 - Societal Re-orientation	055100300100 - Social Welfare Section	23020133 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31721897 - LG Wide (KIRIKA SAMMA)	40,000,000.00	-	210,000,000.00	-
Construction of 5no. Of Friday mosques at Kubayo, Gashinayo and Malori, Fandiri & Dilmar	02 - Societal Re-orientation	055100300100 - Social Welfare Section	23020133 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31721897 - LG Wide (KIRIKA SAMMA)	10,000,000.00	22,450,000.00	85,000,000.00	-
Purchase of 100no. Vocational work tools for Local government Empowerment Programme	03 - Poverty Alleviation	055100300100 - Social Welfare Section	23010129 - Purchase Of Industrial Equipment	71051 - UNEMPLOYMENT SERVICES	31721897 - LG Wide (KIRIKA SAMMA)	20,000,000.00	21,650,000.00	50,000,000.00	-
Rehabilitation of Women Centre at KKM	07 - Gender	055100300100 - Social Welfare Section	23030139 - Rehabilitation/Repairs Of Other Institutional Buildings	70851 - HOUSING AND COMMUNITY APARTMENTS N.E.C.	31721806 - Kirika samma ward	10,000,000.00	-	10,000,000.00	-
Construction of 16no. of five daily prayers mosques, 1 each at Sara, Mafara, Matarar Gariji, Tashaguwa, Kuradigo, Gafra, Balunuri, Busku, Gariji, Jarmari, Malori, Maduguneri, Bulanchi, Chuna, Daddori and Gari Manu	06 - Housing and Urban Development	055100300100 - Social Welfare Section	23020133 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31721897 - LG Wide (KIRIKA SAMMA)	20,000,000.00	-	30,000,000.00	-
Procurement of Carpeting for mosque in Gafat	02 - Societal Re-orientation	055100300100 - Social Welfare Section	23010112 - Purchase Of Office Furniture and Fittings	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31721801 - Baturiya	7,000,000.00	-	7,000,000.00	-
Local Government Empowerment Programme	03 - Poverty Alleviation	055100300100 - Social Welfare Section	23050108 - Special Intervention Programmes and Projects	71041 - FAMILY AND CHILDREN	31721897 - LG Wide (KIRIKA SAMMA)	-	8,000,000.00	4,116,442.00	-
Social Protection Program (Covid-19 Response)	03 - Poverty Alleviation	055100300100 - Social Welfare Section	23050108 - Special Intervention Programmes and Projects	71041 - FAMILY AND CHILDREN	31721897 - LG Wide (KIRIKA SAMMA)	-	-	6,999,000.00	-
Purchase of Relief Materials	03 - Poverty Alleviation	055100300100 - Social Welfare Section	23050108 - Special Intervention Programmes and Projects	71041 - FAMILY AND CHILDREN	31721897 - LG Wide (KIRIKA SAMMA)	25,000,000.00	-	50,000,000.00	-
Training of political office holder	13 - Reform of Government and Governance	055100300100 - Social Welfare Section	23050108 - Special Intervention Programmes and Projects	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31721897 - LG Wide (KIRIKA SAMMA)	50,000,000.00	-	20,000,000.00	-
Purchase of Fire Equipment (Refilling and pinches of cylinders)	06 - Housing and Urban Development	055100300100 - Social Welfare Section	23010123 - Purchase Of Fire Fighting Equipment	70321 - FIRE PROTECTION SERVICES	31721897 - LG Wide (KIRIKA SAMMA)	1,000,000.00	17,765,205.00	2,000,000.00	-
Construction of 30no lock of shops at Marma, KKM, Madachi and Tarabu	12 - Growing the Private Sector	055100400100 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	31721807 - Madachi	15,000,000.00	-	140,000,000.00	-

011100100100 Chairman					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>79,776,653.00</b>	<b>57,481,667.00</b>	<b>190,776,653.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>44,776,653.00</b>	<b>23,511,667.00</b>	<b>46,776,653.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>15,836,604.00</b>	<b>7,918,302.00</b>	<b>15,836,604.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>15,836,604.00</b>	<b>7,918,302.00</b>	<b>15,836,604.00</b>	<b>0.00</b>
21010103	Consolidated Revenue Fund Charges - Salaries	15,836,604.00	7,918,302.00	15,836,604.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>28,940,049.00</b>	<b>15,593,365.00</b>	<b>30,940,049.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>28,940,049.00</b>	<b>15,593,365.00</b>	<b>30,940,049.00</b>	<b>0.00</b>
21020104	Rent Supplement	3,167,322.00	2,111,548.00	4,167,322.00	0.00
21020106	Utility Allowance	1,583,657.00	1,055,771.00	2,583,657.00	0.00
21020107	Entertainment	1,583,657.00	1,055,771.00	2,583,657.00	0.00
21020109	Leave Transport Grant	1,583,657.00	1,055,771.00	2,583,657.00	0.00
21020117	Domestic Staff Allowance	6,334,646.00	4,223,224.00	7,334,646.00	0.00
21020122	Motor Vehicle Maintenance Allowance	6,334,836.00	4,223,224.00	7,334,836.00	0.00
21020123	Constituency Allowance	352,274.00	234,849.00	352,274.00	0.00
21020173	Once-in-4-Years Furniture Allowance	8,000,000.00	1,633,207.00	4,000,000.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>35,000,000.00</b>	<b>33,970,000.00</b>	<b>144,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>35,000,000.00</b>	<b>33,970,000.00</b>	<b>144,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>12,000,000.00</b>	<b>4,520,000.00</b>	<b>35,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	5,000,000.00	3,500,000.00	20,000,000.00	0.00
22020104	International Travel & Transport - Others	7,000,000.00	1,020,000.00	15,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,000,000.00</b>	<b>2,050,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	1,000,000.00	2,050,000.00	10,000,000.00	0.00
<b>220205</b>	<b>Training - General</b>	<b>5,000,000.00</b>	<b>1,900,000.00</b>	<b>60,000,000.00</b>	<b>0.00</b>
22020501	Local Training	5,000,000.00	1,900,000.00	20,000,000.00	0.00
22020502	International Training	0.00	0.00	40,000,000.00	0.00
<b>220206</b>	<b>Other Services - General</b>	<b>12,000,000.00</b>	<b>16,000,000.00</b>	<b>24,000,000.00</b>	<b>0.00</b>
22020604	Security Vote (Including Operations)	12,000,000.00	16,000,000.00	24,000,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>5,000,000.00</b>	<b>9,500,000.00</b>	<b>15,000,000.00</b>	<b>0.00</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)	5,000,000.00	9,500,000.00	15,000,000.00	0.00

011108000100 Internal Audit Office					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>8,096,717.00</b>	<b>4,132,419.00</b>	<b>8,096,717.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>2,596,717.00</b>	<b>1,647,419.00</b>	<b>2,596,717.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>1,008,228.00</b>	<b>672,152.00</b>	<b>1,008,228.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>1,008,228.00</b>	<b>672,152.00</b>	<b>1,008,228.00</b>	<b>0.00</b>
21010101	Salary	1,008,228.00	672,152.00	1,008,228.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>1,588,489.00</b>	<b>975,267.00</b>	<b>1,588,489.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>1,588,489.00</b>	<b>975,267.00</b>	<b>1,588,489.00</b>	<b>0.00</b>
21020103	Transport Allowance	155,112.00	103,408.00	155,112.00	0.00
21020104	Rent Supplement	1,087,788.00	725,192.00	1,087,788.00	0.00
21020105	Meal Subsidy	81,675.00	54,450.00	81,675.00	0.00
21020106	Utility Allowance	37,424.00	16,720.00	37,424.00	0.00
21020109	Leave Transport Grant	100,770.00	33,590.00	100,770.00	0.00
21020137	Medical Allowance	125,720.00	41,907.00	125,720.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>5,500,000.00</b>	<b>2,485,000.00</b>	<b>5,500,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>5,500,000.00</b>	<b>2,485,000.00</b>	<b>5,500,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000.00</b>	<b>285,000.00</b>	<b>500,000.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training	500,000.00	285,000.00	500,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>5,000,000.00</b>	<b>2,200,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	5,000,000.00	2,200,000.00	5,000,000.00	0.00

011200100100 Legislative Council					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>77,184,588.00</b>	<b>53,354,886.00</b>	<b>118,184,588.00</b>	<b>0.00</b>

<b>21</b>	<b>Personnel Cost</b>	<b>31,184,588.00</b>	<b>16,354,886.00</b>	<b>38,184,588.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>8,150,784.00</b>	<b>5,433,856.00</b>	<b>8,150,784.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>8,150,784.00</b>	<b>5,433,856.00</b>	<b>8,150,784.00</b>	<b>0.00</b>
21010103	Consolidated Revenue Fund Charges - Salaries	8,150,784.00	5,433,856.00	8,150,784.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>23,033,804.00</b>	<b>10,921,030.00</b>	<b>30,033,804.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>23,033,804.00</b>	<b>10,921,030.00</b>	<b>30,033,804.00</b>	<b>0.00</b>
21020106	Utility Allowance	815,076.00	543,884.00	1,815,076.00	0.00
21020107	Entertainment	815,076.00	543,384.00	1,815,076.00	0.00
21020109	Leave Transport Grant	815,076.00	543,384.00	1,815,076.00	0.00
21020110	Overtime	407,538.00	271,692.00	407,538.00	0.00
21020112	Inducement Allowance	1,630,158.00	1,086,772.00	2,630,158.00	0.00
21020117	Domestic Staff Allowance	3,260,361.00	2,172,571.00	4,260,361.00	0.00
21020122	Motor Vehicle Maintenance Allowance	3,260,361.00	2,172,571.00	4,260,361.00	0.00
21020123	Constituency Allowance	1,630,158.00	1,086,772.00	2,630,158.00	0.00
21020173	Once-in-4-Years Furniture Allowance	10,400,000.00	2,500,000.00	10,400,000.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>46,000,000.00</b>	<b>37,000,000.00</b>	<b>80,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>46,000,000.00</b>	<b>37,000,000.00</b>	<b>80,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>6,000,000.00</b>	<b>5,500,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	6,000,000.00	5,500,000.00	10,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>0.00</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>0.00</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	0.00	0.00	15,000,000.00	0.00
<b>220205</b>	<b>Training - General</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>0.00</b>
22020501	Local Training	10,000,000.00	0.00	15,000,000.00	0.00
<b>220206</b>	<b>Other Services - General</b>	<b>18,000,000.00</b>	<b>24,000,000.00</b>	<b>36,000,000.00</b>	<b>0.00</b>
22020604	Security Vote (Including Operations)	18,000,000.00	24,000,000.00	36,000,000.00	0.00
<b>220208</b>	<b>Fuel and Lubricant - General</b>	<b>2,000,000.00</b>	<b>1,500,000.00</b>	<b>0.00</b>	<b>0.00</b>
22020801	Motor Vehicle Fuel Cost	2,000,000.00	1,500,000.00	0.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>10,000,000.00</b>	<b>6,000,000.00</b>	<b>4,000,000.00</b>	<b>0.00</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)	10,000,000.00	6,000,000.00	4,000,000.00	0.00

<b>012500100100</b>	<b>Office of the Director Admin and General Services</b>				
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>Performance January to August</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>1,084,308,821.00</b>	<b>700,451,653.00</b>	<b>1,385,434,233.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>48,908,821.00</b>	<b>32,530,068.00</b>	<b>68,434,233.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>25,181,168.00</b>	<b>16,787,445.00</b>	<b>30,706,302.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>25,181,168.00</b>	<b>16,787,445.00</b>	<b>30,706,302.00</b>	<b>0.00</b>
21010101	Salary	25,181,168.00	16,787,445.00	30,706,302.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>23,727,653.00</b>	<b>15,742,623.00</b>	<b>37,727,931.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>23,727,653.00</b>	<b>15,742,623.00</b>	<b>37,727,931.00</b>	<b>0.00</b>
21020103	Transport Allowance	5,118,174.00	3,412,116.00	7,371,502.00	0.00
21020104	Rent Supplement	5,522,830.00	3,681,887.00	7,440,392.00	0.00
21020105	Meal Subsidy	2,859,847.00	1,906,565.00	3,681,694.00	0.00
21020106	Utility Allowance	227,708.00	151,806.00	4,080,216.00	0.00
21020107	Entertainment	137,408.00	10,792.00	54,600.00	0.00
21020109	Leave Transport Grant	2,239,926.00	1,498,284.00	4,327,655.00	0.00
21020113	Hazard / Hardship Allowance	0.00	0.00	240,000.00	0.00
21020117	Domestic Staff Allowance	720,000.00	480,000.00	2,520,000.00	0.00
21020137	Medical Allowance	6,901,760.00	4,601,173.00	8,011,872.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>125,400,000.00</b>	<b>164,615,325.00</b>	<b>240,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>125,400,000.00</b>	<b>164,615,325.00</b>	<b>240,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>3,000,000.00</b>	<b>2,070,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training	3,000,000.00	2,070,000.00	10,000,000.00	0.00
<b>220202</b>	<b>Utilities General</b>	<b>400,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22020202	Telephone Charges	400,000.00	0.00	0.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	0.00	0.00	10,000,000.00	0.00
<b>220205</b>	<b>Training - General</b>	<b>30,000,000.00</b>	<b>65,050,000.00</b>	<b>70,000,000.00</b>	<b>0.00</b>

22020501	Local Training	30,000,000.00	65,050,000.00	70,000,000.00	0.00
<b>220206</b>	<b>Other Services - General</b>	<b>52,000,000.00</b>	<b>47,917,113.00</b>	<b>100,000,000.00</b>	<b>0.00</b>
22020604	Security Vote (Including Operations)	52,000,000.00	47,917,113.00	100,000,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>40,000,000.00</b>	<b>49,578,212.00</b>	<b>50,000,000.00</b>	<b>0.00</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)	40,000,000.00	49,578,212.00	50,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>910,000,000.00</b>	<b>503,306,260.00</b>	<b>1,077,000,000.00</b>	<b>0.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>481,000,000.00</b>	<b>153,406,260.00</b>	<b>317,000,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>481,000,000.00</b>	<b>153,406,260.00</b>	<b>317,000,000.00</b>	<b>0.00</b>
23010101	Purchase/Acquisition Of Land	10,000,000.00	11,950,000.00	80,000,000.00	0.00
23010104	Purchase of Motor Cycles	15,000,000.00	0.00	25,000,000.00	0.00
23010105	Purchase Of Motor Vehicles	256,000,000.00	122,000,000.00	122,000,000.00	0.00
23010108	Purchase Of Buses	150,000,000.00	0.00	25,000,000.00	0.00
23010112	Purchase Of Office Furniture and Fittings	20,000,000.00	11,705,000.00	35,000,000.00	0.00
23010128	Purchase Of Security Equipment	10,000,000.00	0.00	10,000,000.00	0.00
23010147	Purchase of Office Equipment	20,000,000.00	7,751,260.00	20,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>345,000,000.00</b>	<b>296,000,000.00</b>	<b>610,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>Contruction/Provision of Fixed Assets - General</b>	<b>345,000,000.00</b>	<b>296,000,000.00</b>	<b>610,000,000.00</b>	<b>0.00</b>
23020101	Construction/Provision Of Office Buildings	50,000,000.00	0.00	20,000,000.00	0.00
23020114	Construction / Provision Of Roads	240,000,000.00	296,000,000.00	550,000,000.00	0.00
23020133	Construction/Provision Of Public Convenience	55,000,000.00	0.00	40,000,000.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>64,000,000.00</b>	<b>19,700,000.00</b>	<b>130,000,000.00</b>	<b>0.00</b>
<b>230301</b>	<b>Rehabilitation/Repairs of Fixed Assets - General</b>	<b>64,000,000.00</b>	<b>19,700,000.00</b>	<b>130,000,000.00</b>	<b>0.00</b>
23030101	Rehabilitation/Repairs Of Residential Buildings	40,000,000.00	8,050,000.00	20,000,000.00	0.00
23030121	Rehabilitation / Repairs Of Office Buildings	24,000,000.00	11,650,000.00	110,000,000.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>20,000,000.00</b>	<b>34,200,000.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
<b>230501</b>	<b>Acquisition of Non-Tangible Asset</b>	<b>20,000,000.00</b>	<b>34,200,000.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
23050137	Capital Project Historical Liabilities	20,000,000.00	34,200,000.00	20,000,000.00	0.00

021500100100	Agriculture Section	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>127,661,066.00</b>	<b>118,747,274.00</b>	<b>216,324,931.00</b>	<b>80,000,000.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>18,161,066.00</b>	<b>10,259,972.00</b>	<b>20,824,931.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>8,253,819.00</b>	<b>5,502,546.00</b>	<b>10,210,231.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>8,253,819.00</b>	<b>5,502,546.00</b>	<b>10,210,231.00</b>	<b>0.00</b>
21010101	Salary	8,253,819.00	5,502,546.00	10,210,231.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>9,907,247.00</b>	<b>4,757,426.00</b>	<b>10,614,700.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>9,907,247.00</b>	<b>4,757,426.00</b>	<b>10,614,700.00</b>	<b>0.00</b>
21020103	Transport Allowance	2,318,608.00	1,545,735.00	1,842,452.00	0.00
21020104	Rent Supplement	1,650,698.00	550,233.00	2,045,784.00	0.00
21020105	Meal Subsidy	791,250.00	263,750.00	780,384.00	0.00
21020106	Utility Allowance	624,127.00	208,042.00	895,092.00	0.00
21020107	Entertainment	825,376.00	0.00	33,600.00	0.00
21020109	Leave Transport Grant	825,376.00	275,125.00	1,020,972.00	0.00
21020117	Domestic Staff Allowance	936,000.00	624,000.00	1,680,000.00	0.00
21020137	Medical Allowance	1,935,812.00	1,290,541.00	2,316,416.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>6,000,000.00</b>	<b>7,530,000.00</b>	<b>16,500,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>6,000,000.00</b>	<b>7,530,000.00</b>	<b>16,500,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,000,000.00</b>	<b>850,000.00</b>	<b>1,500,000.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training	1,000,000.00	850,000.00	1,500,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>5,000,000.00</b>	<b>6,680,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	5,000,000.00	6,680,000.00	10,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment	0.00	0.00	5,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>103,500,000.00</b>	<b>100,957,302.00</b>	<b>179,000,000.00</b>	<b>80,000,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>23,000,000.00</b>	<b>32,336,000.00</b>	<b>52,000,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>23,000,000.00</b>	<b>32,336,000.00</b>	<b>52,000,000.00</b>	<b>0.00</b>
23010127	Purchase Of Agricultural Equipment and Improved Inputs	23,000,000.00	32,336,000.00	52,000,000.00	0.00

2302	CONSTRUCTION / PROVISION	500,000.00	0.00	32,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	500,000.00	0.00	32,000,000.00	0.00
23020105	Construction/Provision Of Water Facilities	500,000.00	0.00	32,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	65,000,000.00	35,386,300.00	80,000,000.00	80,000,000.00
230401	Preservation of the Environment - General	65,000,000.00	35,386,300.00	80,000,000.00	80,000,000.00
23040102	Erosion & Flood Control	65,000,000.00	35,386,300.00	80,000,000.00	80,000,000.00
2305	OTHER CAPITAL PROJECTS	15,000,000.00	33,235,002.00	15,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	15,000,000.00	33,235,002.00	15,000,000.00	0.00
23050137	Capital Project Historical Liabilities	15,000,000.00	33,235,002.00	15,000,000.00	0.00

021500200100 Forestry Section		2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
Code	Description				
2	EXPENDITURES	47,255,275.00	17,050,452.00	102,536,229.00	92,536,229.00
21	Personnel Cost	16,855,275.00	11,145,452.00	20,036,229.00	20,036,229.00
2101	SALARY	7,796,755.00	5,197,837.00	8,515,093.00	8,515,093.00
210101	Salaries and Wages	7,796,755.00	5,197,837.00	8,515,093.00	8,515,093.00
21010101	Salary	7,796,755.00	5,197,837.00	8,515,093.00	8,515,093.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	9,058,520.00	5,947,615.00	11,521,136.00	11,521,136.00
210201	ALLOWANCES	9,058,520.00	5,947,615.00	11,521,136.00	11,521,136.00
21020103	Transport Allowance	2,222,248.00	1,481,499.00	3,204,932.00	3,204,932.00
21020104	Rent Supplement	1,559,337.00	1,039,558.00	2,283,852.00	2,283,852.00
21020105	Meal Subsidy	507,456.00	592,669.00	1,444,848.00	1,444,848.00
21020106	Utility Allowance	899,048.00	253,600.00	1,023,072.00	1,023,072.00
21020109	Leave Transport Grant	987,457.00	658,306.00	893,952.00	893,952.00
21020137	Medical Allowance	2,882,974.00	1,921,983.00	2,670,480.00	2,670,480.00
22	Other Recurrent Costs	8,400,000.00	2,050,000.00	10,500,000.00	10,500,000.00
2202	OVERHEAD COST	8,400,000.00	2,050,000.00	10,500,000.00	10,500,000.00
220201	Transport & Travelling - General	400,000.00	250,000.00	500,000.00	500,000.00
22020101	Local Travel & Transport - Training	400,000.00	250,000.00	500,000.00	500,000.00
220203	Materials and Supplies - General	8,000,000.00	1,800,000.00	10,000,000.00	10,000,000.00
22020301	Office Materials and Consumables	3,000,000.00	1,800,000.00	5,000,000.00	5,000,000.00
22020320	Purchase of non-perishable materials	5,000,000.00	0.00	5,000,000.00	5,000,000.00
23	Capital Expenditure	22,000,000.00	3,855,000.00	72,000,000.00	62,000,000.00
2302	CONSTRUCTION / PROVISION	10,000,000.00	0.00	40,000,000.00	30,000,000.00
230201	Construction/Provision of Fixed Assets - General	10,000,000.00	0.00	40,000,000.00	30,000,000.00
23020101	Construction/Provision Of Office Buildings	10,000,000.00	0.00	10,000,000.00	0.00
23020144	Construction of Agricultural Facilities	0.00	0.00	30,000,000.00	30,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	12,000,000.00	3,855,000.00	32,000,000.00	32,000,000.00
230401	Preservation of the Environment - General	12,000,000.00	3,855,000.00	32,000,000.00	32,000,000.00
23040101	Tree Planting	5,000,000.00	0.00	25,000,000.00	25,000,000.00
23040107	Forests and Shelterbelts	7,000,000.00	3,855,000.00	7,000,000.00	7,000,000.00

021500300100 Livestock Section (Veterinary)		2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
Code	Description				
2	EXPENDITURES	69,952,633.00	44,331,458.00	85,506,856.00	0.00
21	Personnel Cost	45,942,633.00	30,628,423.00	34,006,856.00	0.00
2101	SALARY	20,365,656.00	13,577,104.00	17,023,280.00	0.00
210101	Salaries and Wages	20,365,656.00	13,577,104.00	17,023,280.00	0.00
21010101	Salary	20,365,656.00	13,577,104.00	17,023,280.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	25,576,977.00	17,051,319.00	16,983,576.00	0.00
210201	ALLOWANCES	25,576,977.00	17,051,319.00	16,983,576.00	0.00
21020103	Transport Allowance	0.00	0.00	2,848,684.00	0.00
21020104	Rent Supplement	0.00	0.00	3,414,008.00	0.00
21020106	Utility Allowance	2,987,440.00	1,991,627.00	1,262,784.00	0.00
21020113	Hazard / Hardship Allowance	2,567,800.00	1,711,867.00	960,000.00	0.00
21020149	Consolidated Allowance	20,021,737.00	13,347,825.00	8,498,100.00	0.00
22	Other Recurrent Costs	4,010,000.00	2,690,000.00	16,500,000.00	0.00

<b>2202</b>	<b>OVERHEAD COST</b>		<b>4,010,000.00</b>	<b>2,690,000.00</b>	<b>16,500,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>		<b>1,000,000.00</b>	<b>650,000.00</b>	<b>1,500,000.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training		1,000,000.00	650,000.00	1,500,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>		<b>10,000.00</b>	<b>740,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables		10,000.00	740,000.00	10,000,000.00	0.00
<b>220206</b>	<b>Other Services - General</b>		<b>3,000,000.00</b>	<b>1,300,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020601	Security Services		3,000,000.00	1,300,000.00	5,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>		<b>20,000,000.00</b>	<b>11,013,035.00</b>	<b>35,000,000.00</b>	<b>0.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>		<b>20,000,000.00</b>	<b>11,013,035.00</b>	<b>35,000,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>		<b>20,000,000.00</b>	<b>11,013,035.00</b>	<b>35,000,000.00</b>	<b>0.00</b>
23010109	Purchase Of Sea Boats		5,000,000.00	0.00	10,000,000.00	0.00
23010151	Purchase of veterinary Clinic Equipments		15,000,000.00	11,013,035.00	25,000,000.00	0.00

022001000100 Account section						
Code	Description		2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>		<b>576,242,345.00</b>	<b>488,854,081.00</b>	<b>1,007,524,892.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>		<b>115,232,345.00</b>	<b>52,836,913.00</b>	<b>143,524,892.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>		<b>20,449,172.00</b>	<b>13,632,781.00</b>	<b>22,268,034.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>		<b>20,449,172.00</b>	<b>13,632,781.00</b>	<b>22,268,034.00</b>	<b>0.00</b>
21010101	Salary		20,449,172.00	13,632,781.00	22,268,034.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>		<b>94,783,173.00</b>	<b>39,204,132.00</b>	<b>121,256,858.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>		<b>14,783,173.00</b>	<b>8,005,679.00</b>	<b>21,256,858.00</b>	<b>0.00</b>
21020103	Transport Allowance		2,744,579.00	1,829,719.00	2,608,687.00	0.00
21020104	Rent Supplement		3,089,806.00	2,059,870.00	4,454,095.00	0.00
21020105	Meal Subsidy		1,202,370.00	801,580.00	2,087,213.00	0.00
21020106	Utility Allowance		902,612.00	601,741.00	3,655,362.00	0.00
21020107	Entertainment		902,612.00	0.00	67,200.00	0.00
21020109	Leave Transport Grant		1,801,242.00	1,200,801.00	2,219,578.00	0.00
21020117	Domestic Staff Allowance		1,872,000.00	0.00	3,360,000.00	0.00
21020137	Medical Allowance		2,267,952.00	1,511,968.00	2,804,723.00	0.00
<b>210202</b>	<b>Social Contributions</b>		<b>80,000,000.00</b>	<b>31,198,453.00</b>	<b>100,000,000.00</b>	<b>0.00</b>
21020202	17% Government Contributory Pension		80,000,000.00	31,198,453.00	100,000,000.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>		<b>461,010,000.00</b>	<b>436,017,168.00</b>	<b>864,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>201,010,000.00</b>	<b>213,580,000.00</b>	<b>334,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>		<b>1,000,000.00</b>	<b>730,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training		1,000,000.00	730,000.00	2,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>		<b>10,000.00</b>	<b>12,850,000.00</b>	<b>27,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables		0.00	0.00	10,000,000.00	0.00
22020305	Printing of Non-security Documents		10,000.00	12,850,000.00	17,000,000.00	0.00
<b>220209</b>	<b>Financial Charges - General</b>		<b>0.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020901	Bank Charges (Other than Interest)		0.00	0.00	5,000,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>		<b>200,000,000.00</b>	<b>200,000,000.00</b>	<b>300,000,000.00</b>	<b>0.00</b>
22021041	Contingency Reserve - Recurrent		200,000,000.00	200,000,000.00	300,000,000.00	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>		<b>60,000,000.00</b>	<b>37,151,432.00</b>	<b>150,000,000.00</b>	<b>0.00</b>
<b>220401</b>	<b>Local Grants and Contributions</b>		<b>60,000,000.00</b>	<b>37,151,432.00</b>	<b>150,000,000.00</b>	<b>0.00</b>
22040106	Grants to State Governments – Contribution to MLG (0.5%)		60,000,000.00	37,151,432.00	150,000,000.00	0.00
<b>2207</b>	<b>Transfers - Payments</b>		<b>200,000,000.00</b>	<b>185,285,736.00</b>	<b>380,000,000.00</b>	<b>0.00</b>
<b>220701</b>	<b>Transfer to Fund Recurrent Expenditure - Payments</b>		<b>200,000,000.00</b>	<b>185,285,736.00</b>	<b>380,000,000.00</b>	<b>0.00</b>
22070105	Stabilization Funds		200,000,000.00	185,285,736.00	380,000,000.00	0.00

022002000100 Revenue Section						
Code	Description		2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>		<b>21,196,330.00</b>	<b>17,828,023.00</b>	<b>29,032,353.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>		<b>11,496,330.00</b>	<b>7,378,023.00</b>	<b>13,532,353.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>		<b>5,534,523.00</b>	<b>2,771,680.00</b>	<b>6,534,523.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>		<b>5,534,523.00</b>	<b>2,771,680.00</b>	<b>6,534,523.00</b>	<b>0.00</b>
21010101	Salary		5,534,523.00	2,771,680.00	6,534,523.00	0.00

2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,961,807.00	4,606,343.00	6,997,830.00	0.00
210201	ALLOWANCES	5,961,807.00	4,606,343.00	6,997,830.00	0.00
21020103	Transport Allowance	962,910.00	641,940.00	1,672,126.00	0.00
21020104	Rent Supplement	981,096.00	981,096.00	1,106,904.00	0.00
21020105	Meal Subsidy	914,320.00	914,320.00	709,772.00	0.00
21020106	Utility Allowance	574,248.00	382,832.00	832,233.00	0.00
21020109	Leave Transport Grant	640,584.00	427,056.00	540,296.00	0.00
21020137	Medical Allowance	1,888,649.00	1,259,099.00	2,136,499.00	0.00
22	Other Recurrent Costs	9,700,000.00	10,450,000.00	15,500,000.00	0.00
2202	OVERHEAD COST	9,700,000.00	10,450,000.00	15,500,000.00	0.00
220201	Transport & Travelling - General	400,000.00	250,000.00	500,000.00	0.00
22020101	Local Travel & Transport - Training	400,000.00	250,000.00	500,000.00	0.00
220203	Materials and Supplies - General	4,000,000.00	4,100,000.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	4,000,000.00	4,100,000.00	5,000,000.00	0.00
220206	Other Services - General	300,000.00	3,350,000.00	5,000,000.00	0.00
22020602	Office/Store Rent	300,000.00	3,350,000.00	5,000,000.00	0.00
220207	Consulting and Professional Services	5,000,000.00	2,750,000.00	5,000,000.00	0.00
22020701	Financial Consulting	5,000,000.00	2,750,000.00	5,000,000.00	0.00

023400100100		Road & Communication Section			
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	213,775,357.00	139,383,672.00	258,331,056.00	0.00
21	Personnel Cost	10,775,357.00	7,183,672.00	9,331,056.00	0.00
2101	SALARY	4,433,632.00	2,955,755.00	4,955,658.00	0.00
210101	Salaries and Wages	4,433,632.00	2,955,755.00	4,955,658.00	0.00
21010101	Salary	4,433,632.00	2,955,755.00	4,955,658.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,341,725.00	4,227,917.00	4,375,398.00	0.00
210201	ALLOWANCES	6,341,725.00	4,227,917.00	4,375,398.00	0.00
21020103	Transport Allowance	925,540.00	617,027.00	1,160,246.00	0.00
21020104	Rent Supplement	640,801.00	427,201.00	199,131.00	0.00
21020105	Meal Subsidy	845,712.00	563,808.00	533,813.00	0.00
21020106	Utility Allowance	1,140,653.00	760,435.00	430,268.00	0.00
21020109	Leave Transport Grant	863,253.00	575,502.00	449,566.00	0.00
21020137	Medical Allowance	1,925,766.00	1,283,944.00	1,602,374.00	0.00
22	Other Recurrent Costs	35,000,000.00	120,550,000.00	64,000,000.00	0.00
2202	OVERHEAD COST	35,000,000.00	120,550,000.00	64,000,000.00	0.00
220201	Transport & Travelling - General	2,000,000.00	3,600,000.00	4,000,000.00	0.00
22020101	Local Travel & Transport - Training	2,000,000.00	3,600,000.00	4,000,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	96,500,000.00	15,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	96,500,000.00	15,000,000.00	0.00
220204	Maintenance Services - General	28,000,000.00	20,450,000.00	45,000,000.00	0.00
22020411	Maintenance of Communication Equipments	28,000,000.00	20,450,000.00	45,000,000.00	0.00
23	Capital Expenditure	168,000,000.00	11,650,000.00	185,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	138,000,000.00	3,650,000.00	120,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	138,000,000.00	3,650,000.00	120,000,000.00	0.00
23020114	Construction / Provision Of Roads	20,000,000.00	0.00	0.00	0.00
23020139	Construction of Bridges and Culverts	73,000,000.00	3,650,000.00	60,000,000.00	0.00
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	45,000,000.00	0.00	60,000,000.00	0.00
2303	REHABILITATION / REPAIRS	30,000,000.00	8,000,000.00	65,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	30,000,000.00	8,000,000.00	65,000,000.00	0.00
23030113	Rehabilitation / Repairs - Roads	30,000,000.00	8,000,000.00	65,000,000.00	0.00

023400200100		Mechanical Section			
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	71,057,853.00	83,728,517.00	132,208,376.00	0.00
21	Personnel Cost	15,057,853.00	10,108,301.00	22,208,376.00	0.00
2101	SALARY	7,285,839.00	4,857,226.00	12,487,942.00	0.00

210101	Salaries and Wages	7,285,839.00	4,857,226.00	12,487,942.00	0.00
21010101	Salary	7,285,839.00	4,857,226.00	12,487,942.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,772,014.00	5,251,075.00	9,720,434.00	0.00
210201	ALLOWANCES	7,772,014.00	5,251,075.00	9,720,434.00	0.00
21020103	Transport Allowance	1,274,754.00	924,393.00	2,115,227.00	0.00
21020104	Rent Supplement	1,274,754.00	849,836.00	1,673,029.00	0.00
21020105	Meal Subsidy	911,442.00	607,628.00	895,749.00	0.00
21020106	Utility Allowance	922,916.00	615,277.00	901,849.00	0.00
21020109	Leave Transport Grant	536,616.00	352,920.00	1,463,956.00	0.00
21020137	Medical Allowance	2,851,532.00	1,901,021.00	2,670,624.00	0.00
22	Other Recurrent Costs	56,000,000.00	73,620,216.00	110,000,000.00	0.00
2202	OVERHEAD COST	56,000,000.00	73,620,216.00	110,000,000.00	0.00
220201	Transport & Travelling - General	24,000,000.00	23,850,000.00	35,000,000.00	0.00
22020101	Local Travel & Transport - Training	24,000,000.00	23,850,000.00	35,000,000.00	0.00
220203	Materials and Supplies - General	2,000,000.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	2,000,000.00	0.00	5,000,000.00	0.00
220206	Other Services - General	20,000,000.00	46,506,717.00	50,000,000.00	0.00
22020601	Security Services	20,000,000.00	46,506,717.00	50,000,000.00	0.00
220208	Fuel and Lubricant - General	10,000,000.00	3,263,499.00	20,000,000.00	0.00
22020801	Motor Vehicle Fuel Cost	10,000,000.00	3,263,499.00	20,000,000.00	0.00

023400300100	Electrical Section				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	449,792,757.00	673,103,228.00	1,092,333,263.00	0.00
21	Personnel Cost	9,762,757.00	6,508,504.00	9,051,472.00	0.00
2101	SALARY	3,531,829.00	2,354,553.00	4,558,901.00	0.00
210101	Salaries and Wages	3,531,829.00	2,354,553.00	4,558,901.00	0.00
21010101	Salary	3,531,829.00	2,354,553.00	4,558,901.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,230,928.00	4,153,951.00	4,492,571.00	0.00
210201	ALLOWANCES	6,230,928.00	4,153,951.00	4,492,571.00	0.00
21020103	Transport Allowance	1,073,561.00	715,707.00	986,922.00	0.00
21020104	Rent Supplement	1,715,291.00	1,143,527.00	911,780.00	0.00
21020105	Meal Subsidy	877,097.00	584,731.00	413,636.00	0.00
21020106	Utility Allowance	599,040.00	399,360.00	478,052.00	0.00
21020109	Leave Transport Grant	940,173.00	626,782.00	455,890.00	0.00
21020137	Medical Allowance	1,025,766.00	683,844.00	1,246,291.00	0.00
22	Other Recurrent Costs	207,030,000.00	174,663,778.00	175,500,000.00	0.00
2202	OVERHEAD COST	207,030,000.00	174,663,778.00	175,500,000.00	0.00
220201	Transport & Travelling - General	30,000.00	0.00	500,000.00	0.00
22020101	Local Travel & Transport - Training	30,000.00	0.00	500,000.00	0.00
220202	Utilities General	5,000,000.00	1,000,000.00	10,000,000.00	0.00
22020201	Electricity Charges	5,000,000.00	1,000,000.00	10,000,000.00	0.00
220203	Materials and Supplies - General	2,000,000.00	2,610,400.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	2,000,000.00	2,610,400.00	5,000,000.00	0.00
220204	Maintenance Services - General	200,000,000.00	171,053,378.00	160,000,000.00	0.00
22020405	Maintenance of Plants / Generators	0.00	0.00	10,000,000.00	0.00
22020410	Maintenance of Street Lightings	200,000,000.00	171,053,378.00	150,000,000.00	0.00
23	Capital Expenditure	233,000,000.00	491,930,946.00	907,781,791.00	0.00
2301	FIXED ASSETS PURCHASED	5,000,000.00	0.00	0.00	0.00
230101	Purchase of Fixed Assets - General	5,000,000.00	0.00	0.00	0.00
23010119	Purchase Of Power Generating Set	5,000,000.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	178,000,000.00	226,190,000.00	713,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	178,000,000.00	226,190,000.00	713,000,000.00	0.00
23020103	Construction/Provision Of Electricity / Solar Power	143,000,000.00	210,000,000.00	455,000,000.00	0.00
23020105	Construction/Provision Of Water Facilities	0.00	0.00	40,000,000.00	0.00
23020123	Construction Of Traffic /Street Lights	35,000,000.00	16,190,000.00	218,000,000.00	0.00
2303	REHABILITATION / REPAIRS	50,000,000.00	265,740,946.00	194,781,791.00	0.00

230301	Rehabilitation/Repairs of Fixed Assets - General	50,000,000.00	265,740,946.00	194,781,791.00	0.00
23030102	Rehabilitation/Repairs - Electricity	50,000,000.00	265,740,946.00	194,781,791.00	0.00

023400400100 Land & Survey Section					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>12,715,117.00</b>	<b>6,620,599.00</b>	<b>20,096,089.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>9,615,117.00</b>	<b>6,050,599.00</b>	<b>12,996,089.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>4,385,992.00</b>	<b>2,923,995.00</b>	<b>6,209,873.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>4,385,992.00</b>	<b>2,923,995.00</b>	<b>6,209,873.00</b>	<b>0.00</b>
21010101	Salary	4,385,992.00	2,923,995.00	6,209,873.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>5,229,125.00</b>	<b>3,126,604.00</b>	<b>6,786,216.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>5,229,125.00</b>	<b>3,126,604.00</b>	<b>6,786,216.00</b>	<b>0.00</b>
21020103	Transport Allowance	910,580.00	607,053.00	1,139,335.00	0.00
21020104	Rent Supplement	879,262.00	586,175.00	1,241,976.00	0.00
21020105	Meal Subsidy	610,923.00	407,282.00	470,764.00	0.00
21020106	Utility Allowance	512,144.00	341,429.00	549,213.00	0.00
21020107	Entertainment	12,588.00	147,515.00	0.00	0.00
21020109	Leave Transport Grant	777,862.00	518,575.00	1,248,429.00	0.00
21020137	Medical Allowance	1,525,766.00	518,575.00	2,136,499.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>2,100,000.00</b>	<b>570,000.00</b>	<b>5,100,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,100,000.00</b>	<b>570,000.00</b>	<b>5,100,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training	100,000.00	0.00	100,000.00	0.00
<b>220206</b>	<b>Other Services - General</b>	<b>2,000,000.00</b>	<b>570,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020606	Land Use Charges	2,000,000.00	570,000.00	5,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
23010143	Purchase of Workshop Tools / Equipment	1,000,000.00	0.00	2,000,000.00	0.00

023400500100 Building Section					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>213,069,830.00</b>	<b>39,488,310.00</b>	<b>719,360,425.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>5,869,830.00</b>	<b>3,921,620.00</b>	<b>4,860,425.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>3,256,696.00</b>	<b>2,171,131.00</b>	<b>2,217,991.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>3,256,696.00</b>	<b>2,171,131.00</b>	<b>2,217,991.00</b>	<b>0.00</b>
21010101	Salary	3,256,696.00	2,171,131.00	2,217,991.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>2,613,134.00</b>	<b>1,750,489.00</b>	<b>2,642,434.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>2,613,134.00</b>	<b>1,750,489.00</b>	<b>2,642,434.00</b>	<b>0.00</b>
21020103	Transport Allowance	447,891.00	298,594.00	695,855.00	0.00
21020104	Rent Supplement	451,339.00	300,893.00	443,598.00	0.00
21020105	Meal Subsidy	414,110.00	276,073.00	295,444.00	0.00
21020106	Utility Allowance	145,236.00	96,824.00	95,530.00	0.00
21020109	Leave Transport Grant	234,962.00	165,041.00	221,799.00	0.00
21020137	Medical Allowance	919,596.00	613,064.00	890,208.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>27,200,000.00</b>	<b>25,416,690.00</b>	<b>47,500,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>27,200,000.00</b>	<b>25,416,690.00</b>	<b>47,500,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>200,000.00</b>	<b>240,000.00</b>	<b>500,000.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training	200,000.00	240,000.00	500,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>2,000,000.00</b>	<b>3,200,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	2,000,000.00	3,200,000.00	10,000,000.00	0.00
<b>220206</b>	<b>Other Services - General</b>	<b>25,000,000.00</b>	<b>21,976,690.00</b>	<b>37,000,000.00</b>	<b>0.00</b>
22020602	Office/Store Rent	25,000,000.00	21,976,690.00	35,000,000.00	0.00
22020603	Residential Rent	0.00	0.00	2,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>180,000,000.00</b>	<b>10,150,000.00</b>	<b>667,000,000.00</b>	<b>0.00</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>154,000,000.00</b>	<b>0.00</b>	<b>607,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>Constrution/Provision of Fixed Assets - General</b>	<b>154,000,000.00</b>	<b>0.00</b>	<b>607,000,000.00</b>	<b>0.00</b>

23020101	Construction/Provision Of Office Buildings	4,000,000.00	0.00	0.00	0.00
23020102	Construction/Provision Of Residential Buildings	23,000,000.00	0.00	42,000,000.00	0.00
23020104	Construction/Provision Of Housing	0.00	0.00	150,000,000.00	0.00
23020106	Construction/Provision Of Hospitals/Health Centres	120,000,000.00	0.00	55,000,000.00	0.00
23020113	Construction / Provision Of Agricultural Facilities	0.00	0.00	80,000,000.00	0.00
23020118	Construction / Provision Of Infrastructure	2,000,000.00	0.00	0.00	0.00
23020130	Construction / Provision of Wall Fence/Boundary Pillars	5,000,000.00	0.00	0.00	0.00
23020131	Construction/Provision Of Religious Structures	0.00	0.00	260,000,000.00	0.00
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	0.00	0.00	20,000,000.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>26,000,000.00</b>	<b>10,150,000.00</b>	<b>60,000,000.00</b>	<b>0.00</b>
<b>230301</b>	<b>Rehabilitation/Repairs of Fixed Assets - General</b>	<b>26,000,000.00</b>	<b>10,150,000.00</b>	<b>60,000,000.00</b>	<b>0.00</b>
23030101	Rehabilitation/Repairs Of Residential Buildings	26,000,000.00	10,150,000.00	60,000,000.00	0.00

023800100100 Planning					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
<u>2</u>	<b>EXPENDITURES</b>	<b>51,553,215.00</b>	<b>29,836,144.00</b>	<b>66,661,659.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>11,553,215.00</b>	<b>5,823,477.00</b>	<b>20,661,659.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>4,509,498.00</b>	<b>3,006,332.00</b>	<b>5,651,350.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>4,509,498.00</b>	<b>3,006,332.00</b>	<b>5,651,350.00</b>	<b>0.00</b>
21010101	Salary	4,509,498.00	3,006,332.00	5,651,350.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>7,043,717.00</b>	<b>2,817,145.00</b>	<b>15,010,309.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>7,043,717.00</b>	<b>2,817,145.00</b>	<b>15,010,309.00</b>	<b>0.00</b>
21020103	Transport Allowance	999,679.00	66,453.00	443,742.00	0.00
21020104	Rent Supplement	1,101,874.00	734,583.00	730,270.00	0.00
21020105	Meal Subsidy	662,735.00	445,157.00	182,498.00	0.00
21020106	Utility Allowance	949,794.00	633,196.00	210,110.00	0.00
21020107	Entertainment	516,364.00	0.00	33,600.00	0.00
21020109	Leave Transport Grant	950,947.00	316,982.00	365,135.00	0.00
21020110	Overtime	0.00	0.00	10,830,830.00	0.00
21020117	Domestic Staff Allowance	868,000.00	289,333.00	1,680,000.00	0.00
21020137	Medical Allowance	994,324.00	331,441.00	534,124.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>40,000,000.00</b>	<b>24,012,667.00</b>	<b>46,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>40,000,000.00</b>	<b>24,012,667.00</b>	<b>46,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>4,000,000.00</b>	<b>1,768,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training	4,000,000.00	1,768,000.00	5,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>8,000,000.00</b>	<b>9,133,000.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	3,000,000.00	1,933,000.00	10,000,000.00	0.00
22020305	Printing of Non-security Documents	5,000,000.00	7,200,000.00	10,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>10,000,000.00</b>	<b>5,350,000.00</b>	<b>11,000,000.00</b>	<b>0.00</b>
22020404	Maintenance of Office / IT Equipment	10,000,000.00	5,350,000.00	11,000,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>18,000,000.00</b>	<b>7,761,667.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22021041	Contingency Reserve - Recurrent	11,000,000.00	5,161,667.00	0.00	0.00
22021044	Committees and Commissions	7,000,000.00	2,600,000.00	10,000,000.00	0.00

023800200100 Research and Statistics					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
<u>2</u>	<b>EXPENDITURES</b>	<b>66,583,516.00</b>	<b>44,255,676.00</b>	<b>103,987,068.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>64,583,516.00</b>	<b>43,055,676.00</b>	<b>100,987,068.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>21,191,534.00</b>	<b>14,127,689.00</b>	<b>35,008,107.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>21,191,534.00</b>	<b>14,127,689.00</b>	<b>35,008,107.00</b>	<b>0.00</b>
21010101	Salary	21,191,534.00	14,127,689.00	35,008,107.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>43,391,982.00</b>	<b>28,927,987.00</b>	<b>65,978,961.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>43,391,982.00</b>	<b>28,927,987.00</b>	<b>65,978,961.00</b>	<b>0.00</b>
21020103	Transport Allowance	9,004,398.00	6,002,932.00	15,251,361.00	0.00
21020104	Rent Supplement	7,318,694.00	4,879,129.00	11,620,693.00	0.00
21020105	Meal Subsidy	5,058,714.00	3,372,476.00	6,458,713.00	0.00
21020106	Utility Allowance	3,658,604.00	2,439,069.00	7,427,156.00	0.00

21020107	Entertainment	4,159,401.00	2,772,934.00	5,814,504.00	0.00
21020137	Medical Allowance	14,192,171.00	9,461,447.00	19,406,534.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>2,000,000.00</b>	<b>1,200,000.00</b>	<b>3,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,000,000.00</b>	<b>1,200,000.00</b>	<b>3,000,000.00</b>	<b>0.00</b>
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>2,000,000.00</b>	<b>1,200,000.00</b>	<b>3,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	2,000,000.00	1,200,000.00	3,000,000.00	0.00

<b>051700100100 Education (Non-Teaching Staff)</b>					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>352,506,816.00</b>	<b>145,868,208.00</b>	<b>438,615,794.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>132,548,637.00</b>	<b>88,064,958.00</b>	<b>104,615,794.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>60,175,129.00</b>	<b>40,116,753.00</b>	<b>44,952,843.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>60,175,129.00</b>	<b>40,116,753.00</b>	<b>44,952,843.00</b>	<b>0.00</b>
21010101	Salary	60,175,129.00	40,116,753.00	44,952,843.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>72,373,508.00</b>	<b>47,948,205.00</b>	<b>59,662,951.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>72,373,508.00</b>	<b>47,948,205.00</b>	<b>59,662,951.00</b>	<b>0.00</b>
21020103	Transport Allowance	17,793,139.00	11,862,093.00	14,401,759.00	0.00
21020104	Rent Supplement	11,135,915.00	7,423,143.00	9,208,503.00	0.00
21020105	Meal Subsidy	9,479,193.00	6,319,462.00	5,885,280.00	0.00
21020106	Utility Allowance	5,019,366.00	3,346,244.00	7,046,832.00	0.00
21020109	Leave Transport Grant	7,186,626.00	4,491,084.00	4,604,251.00	0.00
21020137	Medical Allowance	21,759,269.00	14,506,179.00	18,516,326.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>20,000,000.00</b>	<b>21,660,000.00</b>	<b>30,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>20,000,000.00</b>	<b>21,660,000.00</b>	<b>30,000,000.00</b>	<b>0.00</b>
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>20,000,000.00</b>	<b>21,660,000.00</b>	<b>30,000,000.00</b>	<b>0.00</b>
22020310	Teaching Aids, Laboratory and Instructional Materials	20,000,000.00	21,660,000.00	30,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>199,958,179.00</b>	<b>36,143,250.00</b>	<b>304,000,000.00</b>	<b>0.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
23010141	Purchase of School Furniture	10,000,000.00	0.00	10,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>115,958,179.00</b>	<b>36,143,250.00</b>	<b>170,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>115,958,179.00</b>	<b>36,143,250.00</b>	<b>170,000,000.00</b>	<b>0.00</b>
23020107	Construction/Provision Of Public Schools	90,000,000.00	36,143,250.00	80,000,000.00	0.00
23020118	Construction / Provision Of Infrastructure	0.00	0.00	50,000,000.00	0.00
23020131	Construction/Provision Of Religious Structures	25,958,179.00	0.00	40,000,000.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>7,000,000.00</b>	<b>0.00</b>	<b>57,000,000.00</b>	<b>0.00</b>
<b>230301</b>	<b>Rehabilitation/Repairs of Fixed Assets - General</b>	<b>7,000,000.00</b>	<b>0.00</b>	<b>57,000,000.00</b>	<b>0.00</b>
23030106	Rehabilitation/Repairs - Public Schools	7,000,000.00	0.00	57,000,000.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>67,000,000.00</b>	<b>0.00</b>	<b>67,000,000.00</b>	<b>0.00</b>
<b>230501</b>	<b>Acquisition of Non-Tangible Asset</b>	<b>67,000,000.00</b>	<b>0.00</b>	<b>67,000,000.00</b>	<b>0.00</b>
23050108	Special Intervention Programmes and Projects	67,000,000.00	0.00	67,000,000.00	0.00

<b>051700200100 Education (Teaching Staff)</b>					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>1,435,735,876.00</b>	<b>1,046,133,840.00</b>	<b>1,509,977,800.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>1,435,735,876.00</b>	<b>1,046,133,840.00</b>	<b>1,509,977,800.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>735,581,912.00</b>	<b>490,387,941.00</b>	<b>596,699,740.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>735,581,912.00</b>	<b>490,387,941.00</b>	<b>596,699,740.00</b>	<b>0.00</b>
21010101	Salary	735,581,912.00	490,387,941.00	596,699,740.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>700,153,964.00</b>	<b>555,745,899.00</b>	<b>913,278,060.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>600,153,964.00</b>	<b>477,939,434.00</b>	<b>813,278,060.00</b>	<b>0.00</b>
21020103	Transport Allowance	80,726,169.00	53,817,446.00	104,337,859.00	0.00
21020104	Rent Supplement	84,447,550.00	56,298,367.00	156,121,144.00	0.00
21020105	Meal Subsidy	69,096,605.00	46,064,403.00	45,075,821.00	0.00
21020106	Utility Allowance	30,994,121.00	20,662,747.00	51,512,402.00	0.00
21020107	Entertainment	3,737,907.00	2,511,937.00	117,600.00	0.00
21020109	Leave Transport Grant	66,981,956.00	44,654,637.00	66,741,070.00	0.00

21020110	Overtime	18,146,736.00	7,733,332.00	0.00	0.00
21020112	Inducement Allowance	99,807,050.00	50,685,299.00	127,009,837.00	0.00
21020117	Domestic Staff Allowance	6,404,000.00	42,693.00	5,880,000.00	0.00
21020136	Responsibility Allowance	4,132,780.00	58,103,730.00	0.00	0.00
21020137	Medical Allowance	63,092,145.00	54,679,859.00	140,136,537.00	0.00
21020156	Professional Teaching Allowance	72,586,945.00	82,684,984.00	116,345,790.00	0.00
<b>210202</b>	<b>Social Contributions</b>	<b>100,000,000.00</b>	<b>77,806,465.00</b>	<b>100,000,000.00</b>	<b>0.00</b>
21020202	17% Government Contributory Pension	100,000,000.00	77,806,465.00	100,000,000.00	0.00

<b>051700300100 Adult Education</b>					
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>Performance January to August</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>7,157,880.00</b>	<b>750,000.00</b>	<b>7,157,880.00</b>	<b>0.00</b>
<b>22</b>	<b>Other Recurrent Costs</b>	<b>7,157,880.00</b>	<b>750,000.00</b>	<b>7,157,880.00</b>	<b>0.00</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>7,157,880.00</b>	<b>750,000.00</b>	<b>7,157,880.00</b>	<b>0.00</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>7,157,880.00</b>	<b>750,000.00</b>	<b>7,157,880.00</b>	<b>0.00</b>
22040112	Grant to Academic Institutions	7,157,880.00	750,000.00	7,157,880.00	0.00

<b>052100200100 Curative</b>					
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>Performance January to August</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>660,392,160.00</b>	<b>398,636,270.00</b>	<b>620,147,781.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>510,392,160.00</b>	<b>344,201,370.00</b>	<b>341,447,781.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>104,796,224.00</b>	<b>69,864,149.00</b>	<b>155,953,685.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>104,796,224.00</b>	<b>69,864,149.00</b>	<b>155,953,685.00</b>	<b>0.00</b>
21010101	Salary	104,796,224.00	69,864,149.00	155,953,685.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>405,595,936.00</b>	<b>274,337,221.00</b>	<b>185,494,096.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>368,395,936.00</b>	<b>260,478,250.00</b>	<b>160,494,096.00</b>	<b>0.00</b>
21020103	Transport Allowance	221,391,217.00	147,594,181.00	39,717,516.00	0.00
21020104	Rent Supplement	0.00	0.00	27,672,690.00	0.00
21020113	Hazard / Hardship Allowance	16,280.00	10,853,333.00	0.00	0.00
21020117	Domestic Staff Allowance	7,777,892.00	5,185,261.00	2,555,361.00	0.00
21020136	Responsibility Allowance	0.00	4,038,444.00	11,024,236.00	0.00
21020137	Medical Allowance	139,210,547.00	92,807,031.00	79,524,293.00	0.00
<b>210202</b>	<b>Social Contributions</b>	<b>37,200,000.00</b>	<b>13,858,971.00</b>	<b>25,000,000.00</b>	<b>0.00</b>
21020201	NHIS Contribution	7,200,000.00	0.00	0.00	0.00
21020202	17% Government Contributory Pension	30,000,000.00	13,858,971.00	25,000,000.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>75,500,000.00</b>	<b>54,434,900.00</b>	<b>86,500,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>75,500,000.00</b>	<b>54,434,900.00</b>	<b>86,500,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000.00</b>	<b>270,000.00</b>	<b>500,000.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training	500,000.00	270,000.00	500,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>60,000,000.00</b>	<b>41,369,000.00</b>	<b>60,000,000.00</b>	<b>0.00</b>
22020307	Drugs, Vaccines & Medical Supplies	60,000,000.00	41,369,000.00	60,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>10,000,000.00</b>	<b>8,395,900.00</b>	<b>15,000,000.00</b>	<b>0.00</b>
22020421	Maintenance of Health Institution Buildings	10,000,000.00	8,395,900.00	15,000,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>5,000,000.00</b>	<b>4,400,000.00</b>	<b>11,000,000.00</b>	<b>0.00</b>
22021049	Special Health Programmes & Initiatives	5,000,000.00	4,400,000.00	1,000,000.00	0.00
22021060	Nutrition Activities	0.00	0.00	10,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>74,500,000.00</b>	<b>0.00</b>	<b>192,200,000.00</b>	<b>0.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>16,000,000.00</b>	<b>0.00</b>	<b>18,000,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>16,000,000.00</b>	<b>0.00</b>	<b>18,000,000.00</b>	<b>0.00</b>
23010104	Purchase of Motor Cycles	0.00	0.00	2,000,000.00	0.00
23010122	Purchase Of Health / Medical Equipment	16,000,000.00	0.00	16,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>25,000,000.00</b>	<b>0.00</b>	<b>108,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>25,000,000.00</b>	<b>0.00</b>	<b>108,000,000.00</b>	<b>0.00</b>
23020106	Construction/Provision Of Hospitals/Health Centres	15,000,000.00	0.00	78,000,000.00	0.00
23020144	Construction of Agricultural Facilities	10,000,000.00	0.00	30,000,000.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>15,000,000.00</b>	<b>0.00</b>	<b>25,000,000.00</b>	<b>0.00</b>
<b>230301</b>	<b>Rehabilitation/Repairs of Fixed Assets - General</b>	<b>15,000,000.00</b>	<b>0.00</b>	<b>25,000,000.00</b>	<b>0.00</b>

23030105	Rehabilitation/Repairs-Hospitals/Health Centres	15,000,000.00	0.00	25,000,000.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>18,500,000.00</b>	<b>0.00</b>	<b>41,200,000.00</b>	<b>0.00</b>
<b>230501</b>	<b>Acquisition of Non-Tangible Asset</b>	<b>18,500,000.00</b>	<b>0.00</b>	<b>41,200,000.00</b>	<b>0.00</b>
23050108	Special Intervention Programmes and Projects	18,500,000.00	0.00	41,200,000.00	0.00

<b>053500100100 Preventive (Water, Sanitation and Hygiene)</b>					
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>Performance January to August</b>	<b>2026 Approved Budget</b>	<b>26 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>129,319,151.00</b>	<b>98,059,473.00</b>	<b>190,877,575.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>74,219,151.00</b>	<b>58,518,473.00</b>	<b>105,877,575.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>32,959,527.00</b>	<b>30,925,399.00</b>	<b>46,579,073.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>32,959,527.00</b>	<b>30,925,399.00</b>	<b>46,579,073.00</b>	<b>0.00</b>
21010101	Salary	32,959,527.00	30,925,399.00	46,579,073.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>41,259,624.00</b>	<b>27,593,074.00</b>	<b>59,298,502.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>41,259,624.00</b>	<b>27,593,074.00</b>	<b>59,298,502.00</b>	<b>0.00</b>
21020103	Transport Allowance	8,077,476.00	5,384,984.00	18,959,439.00	0.00
21020104	Rent Supplement	0.00	0.00	9,597,067.00	0.00
21020109	Leave Transport Grant	0.00	0.00	13,915,249.00	0.00
21020113	Hazard / Hardship Allowance	5,056,000.00	3,370,667.00	2,700,000.00	0.00
21020149	Consolidated Allowance	28,126,148.00	18,837,423.00	14,126,747.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>55,100,000.00</b>	<b>39,541,000.00</b>	<b>85,000,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>55,000,000.00</b>	<b>37,541,000.00</b>	<b>75,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>5,000,000.00</b>	<b>4,420,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training	5,000,000.00	4,420,000.00	10,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>20,000,000.00</b>	<b>15,121,000.00</b>	<b>30,000,000.00</b>	<b>0.00</b>
22020321	Sanitation Materials	20,000,000.00	15,121,000.00	30,000,000.00	0.00
<b>220206</b>	<b>Other Services - General</b>	<b>30,000,000.00</b>	<b>18,000,000.00</b>	<b>35,000,000.00</b>	<b>0.00</b>
22020616	Casual Workers Services	30,000,000.00	18,000,000.00	35,000,000.00	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>100,000.00</b>	<b>2,000,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>100,000.00</b>	<b>2,000,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22040111	Grants to Communities and NGOs	100,000.00	2,000,000.00	10,000,000.00	0.00

<b>053500300100 Rural Water Supply</b>					
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>Performance January to August</b>	<b>2026 Approved Budget</b>	<b>26 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>421,041,127.00</b>	<b>398,865,397.00</b>	<b>937,099,370.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>13,341,127.00</b>	<b>8,201,947.00</b>	<b>10,935,578.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>6,438,364.00</b>	<b>4,292,243.00</b>	<b>4,986,971.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>6,438,364.00</b>	<b>4,292,243.00</b>	<b>4,986,971.00</b>	<b>0.00</b>
21010101	Salary	6,438,364.00	4,292,243.00	4,986,971.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>6,902,763.00</b>	<b>3,909,704.00</b>	<b>5,948,607.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>6,902,763.00</b>	<b>3,909,704.00</b>	<b>5,948,607.00</b>	<b>0.00</b>
21020103	Transport Allowance	1,851,245.00	567,576.00	1,398,634.00	0.00
21020104	Rent Supplement	1,687,039.00	1,234,163.00	997,594.00	0.00
21020105	Meal Subsidy	788,471.00	1,124,693.00	593,242.00	0.00
21020106	Utility Allowance	559,584.00	373,323.00	679,931.00	0.00
21020109	Leave Transport Grant	743,496.00	494,664.00	498,790.00	0.00
21020137	Medical Allowance	1,272,928.00	115,285.00	1,780,416.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>202,700,000.00</b>	<b>154,310,200.00</b>	<b>208,700,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>202,700,000.00</b>	<b>154,310,200.00</b>	<b>208,700,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>200,000.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training	200,000.00	0.00	200,000.00	0.00
<b>220202</b>	<b>Utilities General</b>	<b>500,000.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>0.00</b>
22020205	Water rates & Charges	500,000.00	0.00	500,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>2,000,000.00</b>	<b>4,773,200.00</b>	<b>8,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	2,000,000.00	4,773,200.00	8,000,000.00	0.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>200,000,000.00</b>	<b>149,537,000.00</b>	<b>200,000,000.00</b>	<b>0.00</b>
22020415	Maintenance of Water Facilities	200,000,000.00	149,537,000.00	200,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>205,000,000.00</b>	<b>236,353,250.00</b>	<b>717,463,792.00</b>	<b>0.00</b>

<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>30,000,000.00</b>	<b>22,003,250.00</b>	<b>190,000,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>30,000,000.00</b>	<b>22,003,250.00</b>	<b>190,000,000.00</b>	<b>0.00</b>
23010155	Purchase of Water Supply Equipment	30,000,000.00	22,003,250.00	190,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>165,000,000.00</b>	<b>214,350,000.00</b>	<b>416,580,234.00</b>	<b>0.00</b>
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>165,000,000.00</b>	<b>214,350,000.00</b>	<b>416,580,234.00</b>	<b>0.00</b>
23020105	Construction/Provision Of Water Facilities	165,000,000.00	214,350,000.00	416,580,234.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>110,883,558.00</b>	<b>0.00</b>
<b>230301</b>	<b>Rehabilitation/Repairs of Fixed Assets - General</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>110,883,558.00</b>	<b>0.00</b>
23030104	Rehabilitation/Repairs - Water Facilities	10,000,000.00	0.00	110,883,558.00	0.00

<b>055100100100 Community Development Section</b>					
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>Performance January to August</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>194,344,942.00</b>	<b>107,906,561.00</b>	<b>622,837,347.00</b>	<b>25,000,000.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>31,344,942.00</b>	<b>11,371,962.00</b>	<b>25,517,347.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>21,637,432.00</b>	<b>5,512,522.00</b>	<b>12,910,179.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>21,637,432.00</b>	<b>5,512,522.00</b>	<b>12,910,179.00</b>	<b>0.00</b>
21010101	Salary	8,208,858.00	5,512,522.00	12,910,179.00	0.00
21010104	Salary Arrears (Increment)	13,428,574.00	0.00	0.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>9,707,510.00</b>	<b>5,859,440.00</b>	<b>12,607,168.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>9,707,510.00</b>	<b>5,859,440.00</b>	<b>12,607,168.00</b>	<b>0.00</b>
21020103	Transport Allowance	2,048,869.00	1,365,979.00	2,811,384.00	0.00
21020104	Rent Supplement	1,514,182.00	1,009,455.00	2,582,045.00	0.00
21020105	Meal Subsidy	918,302.00	612,201.00	1,189,275.00	0.00
21020106	Utility Allowance	891,241.00	594,161.00	1,209,152.00	0.00
21020109	Leave Transport Grant	1,020,500.00	68,033.00	1,254,479.00	0.00
21020137	Medical Allowance	3,314,416.00	2,209,611.00	3,560,833.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>38,000,000.00</b>	<b>64,939,599.00</b>	<b>407,320,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>33,000,000.00</b>	<b>61,901,000.00</b>	<b>70,000,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>3,000,000.00</b>	<b>2,900,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	3,000,000.00	2,900,000.00	5,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>30,000,000.00</b>	<b>59,001,000.00</b>	<b>65,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	30,000,000.00	59,001,000.00	65,000,000.00	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>5,000,000.00</b>	<b>3,038,599.00</b>	<b>337,320,000.00</b>	<b>0.00</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>5,000,000.00</b>	<b>3,038,599.00</b>	<b>337,320,000.00</b>	<b>0.00</b>
22040103	Grants to State Governments – Recurrent Security Support	0.00	0.00	87,000,000.00	0.00
22040118	Grants to Communities (Polling Units)	5,000,000.00	3,038,599.00	250,320,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>125,000,000.00</b>	<b>31,595,000.00</b>	<b>190,000,000.00</b>	<b>25,000,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>0.00</b>	<b>40,000,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>0.00</b>	<b>0.00</b>	<b>40,000,000.00</b>	<b>0.00</b>
23010128	Purchase Of Security Equipment	0.00	0.00	40,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>45,000,000.00</b>	<b>9,844,500.00</b>	<b>30,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>45,000,000.00</b>	<b>9,844,500.00</b>	<b>30,000,000.00</b>	<b>0.00</b>
23020101	Construction/Provision Of Office Buildings	5,000,000.00	0.00	5,000,000.00	0.00
23020102	Construction/Provision Of Residential Buildings	15,000,000.00	0.00	5,000,000.00	0.00
23020131	Construction/Provision Of Religious Structures	25,000,000.00	9,844,500.00	20,000,000.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>0.00</b>	<b>45,000,000.00</b>	<b>0.00</b>
<b>230301</b>	<b>Rehabilitation/Repairs of Fixed Assets - General</b>	<b>0.00</b>	<b>0.00</b>	<b>45,000,000.00</b>	<b>0.00</b>
23030113	Rehabilitation / Repairs - Roads	0.00	0.00	45,000,000.00	0.00
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>60,000,000.00</b>	<b>15,000,000.00</b>	<b>25,000,000.00</b>	<b>25,000,000.00</b>
<b>230401</b>	<b>Preservation of the Environment - General</b>	<b>60,000,000.00</b>	<b>15,000,000.00</b>	<b>25,000,000.00</b>	<b>25,000,000.00</b>
23040102	Erosion & Flood Control	60,000,000.00	15,000,000.00	25,000,000.00	25,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>20,000,000.00</b>	<b>6,750,500.00</b>	<b>50,000,000.00</b>	<b>0.00</b>
<b>230501</b>	<b>Acquisition of Non-Tangible Asset</b>	<b>20,000,000.00</b>	<b>6,750,500.00</b>	<b>50,000,000.00</b>	<b>0.00</b>
23050108	Special Intervention Programmes and Projects	20,000,000.00	6,750,500.00	50,000,000.00	0.00

<b>055100200100 Information, Youth, Sport &amp; Culture</b>					
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>Performance January to August</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>

<b>2</b>	<b>EXPENDITURES</b>	<b>13,167,070.00</b>	<b>50,833,984.00</b>	<b>67,160,520.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>8,067,070.00</b>	<b>5,229,034.00</b>	<b>9,080,520.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>4,773,965.00</b>	<b>3,182,643.00</b>	<b>4,477,954.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>4,773,965.00</b>	<b>3,182,643.00</b>	<b>4,477,954.00</b>	<b>0.00</b>
21010101	Salary	4,773,965.00	3,182,643.00	4,477,954.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>3,293,105.00</b>	<b>2,046,391.00</b>	<b>4,602,566.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>3,293,105.00</b>	<b>2,046,391.00</b>	<b>4,602,566.00</b>	<b>0.00</b>
21020103	Transport Allowance	629,730.00	419,820.00	1,125,226.00	0.00
21020104	Rent Supplement	579,976.00	386,651.00	895,588.00	0.00
21020105	Meal Subsidy	562,329.00	374,886.00	476,041.00	0.00
21020106	Utility Allowance	381,116.00	254,077.00	546,140.00	0.00
21020109	Leave Transport Grant	214,188.00	225,328.00	135,237.00	0.00
21020137	Medical Allowance	925,766.00	385,629.00	1,424,334.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>2,100,000.00</b>	<b>45,604,950.00</b>	<b>53,080,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,100,000.00</b>	<b>45,604,950.00</b>	<b>53,080,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,000,000.00</b>	<b>1,110,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	1,000,000.00	1,110,000.00	2,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>20,000.00</b>	<b>44,094,950.00</b>	<b>50,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	20,000.00	44,094,950.00	50,000,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>1,080,000.00</b>	<b>400,000.00</b>	<b>1,080,000.00</b>	<b>0.00</b>
22021003	Publicity and Advertisements	1,080,000.00	400,000.00	1,080,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>3,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>3,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>3,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
23010140	Purchase of Information / Communication Equipment	3,000,000.00	0.00	5,000,000.00	0.00

<b>055100300100</b>	<b>Social Welfare Section</b>				
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>Performance January to August</b>	<b>2026 Approved Budget</b>	<b>2026 Climate Change Tagging</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>287,761,363.00</b>	<b>140,042,999.00</b>	<b>824,575,506.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>17,230,922.00</b>	<b>11,487,283.00</b>	<b>24,334,064.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>8,198,812.00</b>	<b>5,465,875.00</b>	<b>11,545,540.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>8,198,812.00</b>	<b>5,465,875.00</b>	<b>11,545,540.00</b>	<b>0.00</b>
21010101	Salary	8,198,812.00	5,465,875.00	11,545,540.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>9,032,110.00</b>	<b>6,021,408.00</b>	<b>12,788,524.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>9,032,110.00</b>	<b>6,021,408.00</b>	<b>12,788,524.00</b>	<b>0.00</b>
21020103	Transport Allowance	2,210,185.00	1,473,457.00	1,813,596.00	0.00
21020104	Rent Supplement	2,035,734.00	1,357,156.00	2,309,101.00	0.00
21020105	Meal Subsidy	943,956.00	629,304.00	1,078,662.00	0.00
21020106	Utility Allowance	772,060.00	514,707.00	2,022,501.00	0.00
21020109	Leave Transport Grant	634,363.00	422,909.00	2,028,152.00	0.00
21020137	Medical Allowance	2,435,812.00	1,623,875.00	3,536,512.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>43,286,000.00</b>	<b>54,440,511.00</b>	<b>235,126,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>43,286,000.00</b>	<b>54,440,511.00</b>	<b>235,126,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>300,000.00</b>	<b>660,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
22020102	Local Travel & Transport - Others	300,000.00	660,000.00	2,000,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>18,000,000.00</b>	<b>32,350,000.00</b>	<b>45,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	3,000,000.00	13,350,000.00	20,000,000.00	0.00
22020318	Disaster Relief Materials	15,000,000.00	19,000,000.00	25,000,000.00	0.00
<b>220206</b>	<b>Other Services - General</b>	<b>14,986,000.00</b>	<b>9,430,511.00</b>	<b>48,126,000.00</b>	<b>0.00</b>
22020616	Casual Workers Services	14,986,000.00	9,430,511.00	48,126,000.00	0.00
<b>220210</b>	<b>Miscellaneous Expenses - General</b>	<b>10,000,000.00</b>	<b>12,000,000.00</b>	<b>140,000,000.00</b>	<b>0.00</b>
22021041	Contingency Reserve - Recurrent	10,000,000.00	12,000,000.00	40,000,000.00	0.00
22021045	Institutional Feeding ( Ramadan Feeding)	0.00	0.00	100,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>227,244,441.00</b>	<b>74,115,205.00</b>	<b>565,115,442.00</b>	<b>0.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>28,000,000.00</b>	<b>39,415,205.00</b>	<b>99,000,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>Purchase of Fixed Assets - General</b>	<b>28,000,000.00</b>	<b>39,415,205.00</b>	<b>99,000,000.00</b>	<b>0.00</b>
23010112	Purchase Of Office Furniture and Fittings	7,000,000.00	0.00	7,000,000.00	0.00

23010123	Purchase Of Fire Fighting Equipment	1,000,000.00	17,765,205.00	2,000,000.00	0.00
23010129	Purchase Of Industrial Equipment	20,000,000.00	21,650,000.00	90,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>99,244,441.00</b>	<b>22,450,000.00</b>	<b>355,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>99,244,441.00</b>	<b>22,450,000.00</b>	<b>355,000,000.00</b>	<b>0.00</b>
23020130	Construction / Provision of Wall Fence/Boundary Pillars	15,000,000.00	0.00	20,000,000.00	0.00
23020131	Construction/Provision Of Religious Structures	70,000,000.00	22,450,000.00	325,000,000.00	0.00
23020133	Construction/Provision Of Public Convenience	14,244,441.00	0.00	10,000,000.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>25,000,000.00</b>	<b>4,250,000.00</b>	<b>30,000,000.00</b>	<b>0.00</b>
<b>230301</b>	<b>Rehabilitation/Repairs of Fixed Assets - General</b>	<b>25,000,000.00</b>	<b>4,250,000.00</b>	<b>30,000,000.00</b>	<b>0.00</b>
23030130	Rehabilitation/Repairs of Other Institutional Buildings	10,000,000.00	0.00	10,000,000.00	0.00
23030139	Rehabilitation/Repairs of Religious Structures	15,000,000.00	4,250,000.00	20,000,000.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>75,000,000.00</b>	<b>8,000,000.00</b>	<b>81,115,442.00</b>	<b>0.00</b>
<b>230501</b>	<b>Acquisition of Non-Tangible Asset</b>	<b>75,000,000.00</b>	<b>8,000,000.00</b>	<b>81,115,442.00</b>	<b>0.00</b>
23050108	Special Intervention Programmes and Projects	75,000,000.00	8,000,000.00	81,115,442.00	0.00

055100400100 Trade Section and Cooperatives					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>45,340,967.00</b>	<b>70,827,079.00</b>	<b>326,554,584.00</b>	<b>0.00</b>
<b>21</b>	<b>Personnel Cost</b>	<b>8,940,967.00</b>	<b>5,960,645.00</b>	<b>34,054,584.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>5,433,328.00</b>	<b>3,622,219.00</b>	<b>8,923,813.00</b>	<b>0.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>5,433,328.00</b>	<b>3,622,219.00</b>	<b>8,923,813.00</b>	<b>0.00</b>
21010101	Salary	5,433,328.00	3,622,219.00	8,923,813.00	0.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>3,507,639.00</b>	<b>2,338,426.00</b>	<b>25,130,771.00</b>	<b>0.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>3,507,639.00</b>	<b>2,338,426.00</b>	<b>25,130,771.00</b>	<b>0.00</b>
21020103	Transport Allowance	188,307.00	125,538.00	2,839,417.00	0.00
21020104	Rent Supplement	955,864.00	637,243.00	1,984,769.00	0.00
21020105	Meal Subsidy	509,808.00	339,872.00	1,237,687.00	0.00
21020106	Utility Allowance	339,320.00	226,213.00	1,518,649.00	0.00
21020109	Leave Transport Grant	502,212.00	334,808.00	992,380.00	0.00
21020137	Medical Allowance	1,012,128.00	674,752.00	16,557,869.00	0.00
<b>22</b>	<b>Other Recurrent Costs</b>	<b>11,400,000.00</b>	<b>15,800,500.00</b>	<b>22,500,000.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>11,400,000.00</b>	<b>15,800,500.00</b>	<b>22,500,000.00</b>	<b>0.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>400,000.00</b>	<b>242,500.00</b>	<b>500,000.00</b>	<b>0.00</b>
22020101	Local Travel & Transport - Training	400,000.00	242,500.00	500,000.00	0.00
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>11,000,000.00</b>	<b>15,558,000.00</b>	<b>22,000,000.00</b>	<b>0.00</b>
22020301	Office Materials and Consumables	11,000,000.00	15,558,000.00	22,000,000.00	0.00
<b>23</b>	<b>Capital Expenditure</b>	<b>25,000,000.00</b>	<b>49,065,934.00</b>	<b>270,000,000.00</b>	<b>0.00</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>25,000,000.00</b>	<b>49,065,934.00</b>	<b>270,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>Construction/Provision of Fixed Assets - General</b>	<b>25,000,000.00</b>	<b>49,065,934.00</b>	<b>270,000,000.00</b>	<b>0.00</b>
23020124	Construction Of Markets/Parks	25,000,000.00	49,065,934.00	270,000,000.00	0.00

055100500100 Traditional/Religious Affairs					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<b>2</b>	<b>EXPENDITURES</b>	<b>150,000,000.00</b>	<b>182,970,729.00</b>	<b>380,000,000.00</b>	<b>0.00</b>
<b>22</b>	<b>Other Recurrent Costs</b>	<b>150,000,000.00</b>	<b>182,970,729.00</b>	<b>380,000,000.00</b>	<b>0.00</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	<b>150,000,000.00</b>	<b>182,970,729.00</b>	<b>380,000,000.00</b>	<b>0.00</b>
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>150,000,000.00</b>	<b>182,970,729.00</b>	<b>380,000,000.00</b>	<b>0.00</b>
22040113	Contribution to Traditional Councils	150,000,000.00	182,970,729.00	380,000,000.00	0.00