

State	Jigawa
Local Government	KIYAWA
Year	2026

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

Revenue by Economic	2026 Budget
Opening Balance	34,693,000.00
Statutory Allocation	2,686,289,396.00
VAT	3,606,213,814.00
Other FAAC	3,800,923,977.00
LG IGR	49,950,000.00
Share of State IGR	139,000,000.00
Other (Capital Receipts)	-
Total Revenue	10,317,070,187.00

Expenditure by Economic	2026 Budget
Personnel	2,322,389,023.00
Grants / Contributions to State	-
Other Recurrent	3,012,320,000.00
Capital	4,982,361,164.00
Total Expenditure	10,317,070,187.00

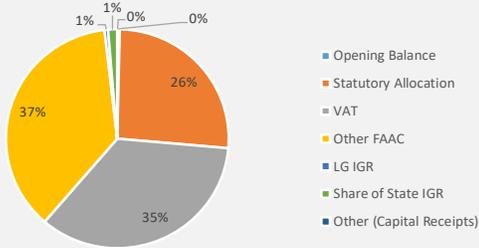
Expenditure by Sector	2026 Budget
Education	1,866,047,618.00
Health	873,683,362.00
Other Social	2,447,061,608.00
Agriculture	262,309,469.00
Other Economic	4,005,185,312.00
Administration	862,782,818.00
Law and Justice	-
Total Expenditure	10,317,070,187.00

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Contribution to State/Local Government Joint Project	450,000,000.00
Construction of Five (5no.) Blocks of 2no. Bedrooms Prototype Houses at Local Govern	150,000,000.00
2% Contribution to Jigawa State University	150,000,000.00
Construction of 4km Feeder Road from Gidan Fawa to Maje	135,000,000.00
Youth and Women empowerment (Tailoring,charging of phones,soap and body cream	120,000,000.00
Construction of 2km Feeder Road from Fake - Gidan Baye (Ongoing)	105,000,000.00
Contribution to Local Government Council Unified Project Programme	100,000,000.00
Construction of Islamiyya School at Kiyawa	100,000,000.00
Contribution to community development project (purchase of cement,rubber mat,cc	100,000,000.00
Purchase of relief materials (Clothes,roofing materials and other food items)	100,000,000.00
<i>Other Capital Projects</i>	3,472,361,164.00
Total	4,982,361,164.00

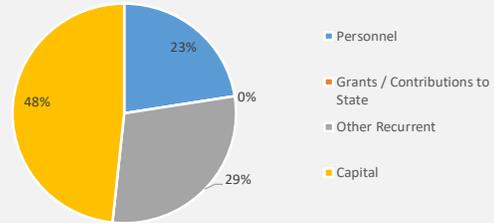
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
Abalago	255,393,939.39	255,393,939.39
Andaza	179,060,606.06	179,060,606.06
Fake	154,393,939.39	154,393,939.39
Garko	167,227,272.73	167,227,272.73
Gurduba	288,727,272.73	288,727,272.73
Katanga	203,477,272.73	203,477,272.73
Katuka	118,560,606.06	118,560,606.06
Kiyawa (Ward)	671,727,272.73	671,727,272.73
Kwanda	74,560,606.06	74,560,606.06
Majee	181,893,939.39	181,893,939.39
Tsurma	102,477,272.73	102,477,272.73
LG Wide (KIYAWA)	7,919,570,187.00	2,584,861,164.00
Total	10,317,070,187.00	4,982,361,164.00

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

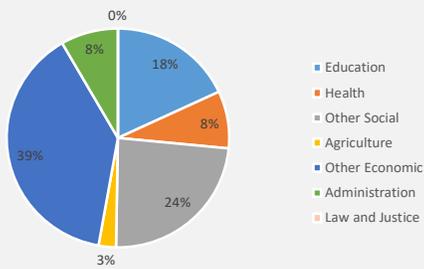
Where is the Money coming from?



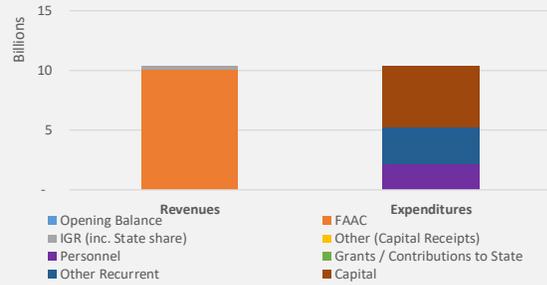
What is the Money being spent On?



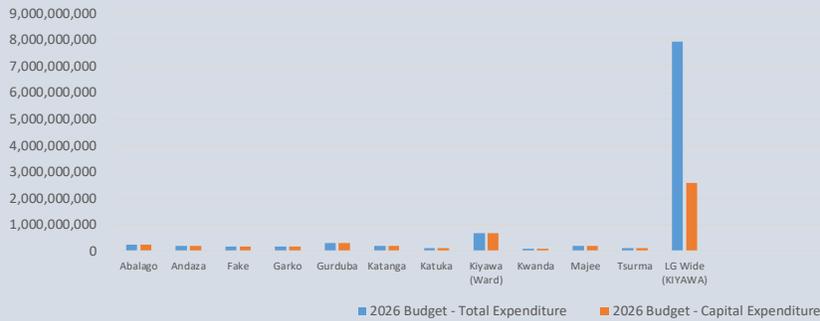
Who is Spending the Money?



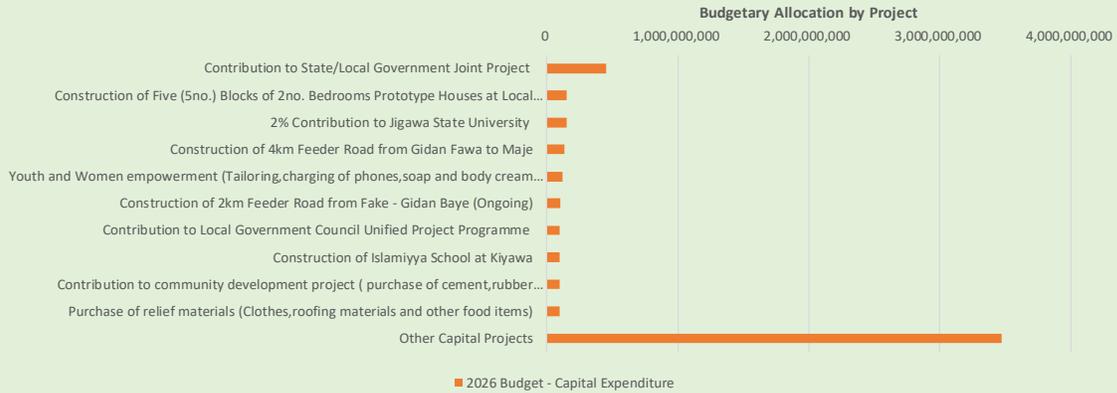
Inflows and Outflows



Where is the Money being Spent?



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



317319 - KIYAWA Local Government, Jigawa State - 2026 Budget: Summary

Item	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
Opening Balance	3,408,703.00		34,693,000.00	
Recurrent Revenue	6,516,473,835.00	4,627,392,648.00	10,282,377,187.00	-
11 - LOCAL GOVT. SHARE OF FAAC	6,496,158,835.00	4,536,609,833.00	10,093,427,187.00	-
12 - Independent Revenue	20,315,000.00	90,782,815.00	188,950,000.00	-
Recurrent Expenditure	3,993,499,446.00	3,128,770,013.00	5,334,709,023.00	-
21 - Personnel Cost	2,715,185,566.00	1,850,657,146.00	2,322,389,023.00	-
22 - Other Recurrent Costs	1,278,313,880.00	1,278,112,867.00	3,012,320,000.00	-
Transfer to Capital Account	2,526,383,092.00	1,498,622,635.00	4,982,361,164.00	-
Capital Receipts	-	-	-	-
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-
23 - Capital Expenditure	2,795,861,530.00	1,223,614,439.00	4,982,361,164.00	-
Total Revenue (including OB)	6,519,882,538.00	4,627,392,648.00	10,317,070,187.00	-
Total Expenditure	6,789,360,976.00	4,352,384,452.00	10,317,070,187.00	-

317319 - KIYAWA Local Government, Jigawa State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	2,322,389,023.00	3,012,320,000.00	5,334,709,023.00	4,982,361,164.00	10,317,070,187.00
010000000000	Administrative	139,304,229.00	304,200,000.00	443,504,229.00	419,278,589.00	862,782,818.00
011100000000	OFFICE OF THE LG CHAIRMAN	48,144,015.00	93,000,000.00	141,144,015.00	-	141,144,015.00
011100100100	Chairman	44,776,463.00	91,000,000.00	135,776,463.00	-	135,776,463.00
011108000100	Internal Audit Office	3,367,552.00	2,000,000.00	5,367,552.00	-	5,367,552.00
011200000000	LOCAL GOVT LEGISLATIVES COUNCIL	24,996,134.00	59,200,000.00	84,196,134.00	-	84,196,134.00
011200100100	Legislative Council	24,996,134.00	59,200,000.00	84,196,134.00	-	84,196,134.00
012500000000	ADMIN AND GENERAL SERVICES	66,164,080.00	152,000,000.00	218,164,080.00	419,278,589.00	637,442,669.00
012500100100	Office of the Director Admin and General Services	66,164,080.00	152,000,000.00	218,164,080.00	419,278,589.00	637,442,669.00
020000000000	Economic	294,485,060.00	1,122,000,000.00	1,416,485,060.00	2,851,009,721.00	4,267,494,781.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	61,799,748.00	38,000,000.00	99,799,748.00	162,509,721.00	262,309,469.00
021500100100	Agriculture Section	14,929,788.00	14,000,000.00	28,929,788.00	144,179,721.00	173,109,509.00
021500200100	Forestry Section	7,892,340.00	12,000,000.00	19,892,340.00	18,330,000.00	38,222,340.00
021500300100	Livestock Section (Veterinary)	38,977,620.00	12,000,000.00	50,977,620.00	-	50,977,620.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	107,646,940.00	723,000,000.00	830,646,940.00	-	830,646,940.00
022001000100	Account section	98,113,948.00	714,000,000.00	812,113,948.00	-	812,113,948.00
022002000100	Revenue Section	9,532,992.00	9,000,000.00	18,532,992.00	-	18,532,992.00
023400000000	DEPARTMENT OF WORKS & HOUSING	50,543,432.00	319,000,000.00	369,543,432.00	2,688,500,000.00	3,058,043,432.00
023400100100	Road & Communication Section	9,165,438.00	24,000,000.00	33,165,438.00	-	33,165,438.00
023400200100	Mechanical Section	13,578,627.00	65,000,000.00	78,578,627.00	-	78,578,627.00
023400300100	Electrical Section	18,377,715.00	208,000,000.00	226,377,715.00	390,000,000.00	616,377,715.00
023400400100	Land & Survey Section	4,740,336.00	4,000,000.00	8,740,336.00	638,000,000.00	646,740,336.00
023400500100	Building Section	4,681,316.00	18,000,000.00	22,681,316.00	1,660,500,000.00	1,683,181,316.00
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	74,494,940.00	42,000,000.00	116,494,940.00	-	116,494,940.00
023800100100	Planning	33,800,051.00	32,000,000.00	65,800,051.00	-	65,800,051.00
023800200100	Research and Statistics	40,694,889.00	10,000,000.00	50,694,889.00	-	50,694,889.00
050000000000	Social	1,888,599,734.00	1,586,120,000.00	3,474,719,734.00	1,712,072,854.00	5,186,792,588.00
051700000000	LOCAL EDUCATION AUTHORITY	1,230,716,368.00	138,000,000.00	1,368,716,368.00	497,331,250.00	1,866,047,618.00
051700100100	Education (Non-Teaching Staff)	105,224,804.00	110,000,000.00	215,224,804.00	497,331,250.00	712,556,054.00
051700200100	Education (Teaching Staff)	1,125,491,564.00	-	1,125,491,564.00	-	1,125,491,564.00
051700300100	Adult Education	-	8,000,000.00	8,000,000.00	-	8,000,000.00
051700400100	Other Education	-	20,000,000.00	20,000,000.00	-	20,000,000.00
052100000000	PRIMARY HEALTH CARE	481,183,362.00	148,000,000.00	629,183,362.00	244,500,000.00	873,683,362.00
052100200100	Curative	481,183,362.00	148,000,000.00	629,183,362.00	244,500,000.00	873,683,362.00
053500000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	106,577,004.00	168,000,000.00	274,577,004.00	288,741,330.00	563,318,334.00
053500100100	Preventive (Water, Sanitation and Hygiene)	95,336,634.00	91,000,000.00	186,336,634.00	-	186,336,634.00
053500300100	Rural Water Supply	11,240,370.00	77,000,000.00	88,240,370.00	288,741,330.00	376,981,700.00
055100000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	70,123,000.00	1,132,120,000.00	1,202,243,000.00	681,500,274.00	1,883,743,274.00
055100100100	Community Development Section	17,071,399.00	465,840,000.00	482,911,399.00	-	482,911,399.00
055100200100	Information, Youth, Sport & Culture	2,402,580.00	22,080,000.00	24,482,580.00	272,500,000.00	296,982,580.00
055100300100	Social Welfare Section	47,035,318.00	338,200,000.00	385,235,318.00	183,600,274.00	568,835,592.00
055100400100	Trade Section and Cooperatives	3,613,703.00	6,000,000.00	9,613,703.00	225,400,000.00	235,013,703.00
055100500100	Traditional/Religious Affairs	-	300,000,000.00	300,000,000.00	-	300,000,000.00

317319 - KIYAWA Local Government, Jigawa State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Revenue	6,516,473,835.00	4,627,392,648.00	10,282,377,187.00	-
02000000000	Economic	6,515,903,835.00	4,625,600,948.00	10,279,627,187.00	-
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	100,000.00	2,944,000.00	4,300,000.00	-
021500100100	Agriculture Section	100,000.00	2,905,000.00	4,200,000.00	-
021500300100	Livestock Section (Veterinary)	-	39,000.00	100,000.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	6,515,383,835.00	4,622,129,448.00	10,274,577,187.00	-
022001000100	Account section	6,496,708,835.00	4,537,209,833.00	10,094,627,187.00	-
022002000100	Revenue Section	18,675,000.00	84,919,615.00	179,950,000.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	420,000.00	527,500.00	750,000.00	-
023400200100	Mechanical Section	120,000.00	135,500.00	250,000.00	-
023400500100	Building Section	300,000.00	392,000.00	500,000.00	-
05000000000	Social	570,000.00	1,791,700.00	2,750,000.00	-
05170000000	LOCAL EDUCATION AUTHORITY	-	55,000.00	100,000.00	-
051700100100	Education (Non-Teaching Staff)	-	55,000.00	100,000.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	150,000.00	589,000.00	650,000.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	150,000.00	589,000.00	650,000.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	420,000.00	1,147,700.00	2,000,000.00	-
055100100100	Community Development Section	100,000.00	120,700.00	100,000.00	-
055100200100	Information, Youth, Sport & Culture	20,000.00	814,000.00	1,550,000.00	-
055100400100	Trade Section and Cooperatives	300,000.00	213,000.00	350,000.00	-

317319 - KIYAWA Local Government, Jigawa State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
1	Revenue	6,516,473,835.00	4,627,392,648.00	10,282,377,187.00	-
11	LOCAL GOVT. SHARE OF FAAC	6,496,158,835.00	4,536,609,833.00	10,093,427,187.00	-
1101	LOCAL GOVT. SHARE OF FAAC	6,496,158,835.00	4,536,609,833.00	10,093,427,187.00	-
110101	LOCAL GOVT. SHARE OF STATUTORY REVENUES	1,236,056,415.00	1,496,657,155.00	2,686,289,396.00	-
11010101	Statutory Allocation	1,236,056,415.00	1,496,657,155.00	2,686,289,396.00	-
110102	LOCAL GOVT. SHARE OF VAT	2,760,102,420.00	1,902,370,181.00	3,606,213,814.00	-
11010201	Share of VAT	2,760,102,420.00	1,902,370,181.00	3,606,213,814.00	-
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	2,500,000,000.00	1,137,582,497.00	3,800,923,977.00	-
11010303	Exchange Gain	500,000,000.00	146,828,345.00	303,961,989.00	-
11010307	FOREX Equalization Non-Mineral	1,500,000,000.00	745,618,600.00	1,803,961,988.00	-
11010308	Solid Mineral	-	6,024,169.00	193,000,000.00	-
11010312	Stabilization Funds	500,000,000.00	239,111,383.00	1,500,000,000.00	-
12	Independent Revenue	20,315,000.00	90,782,815.00	188,950,000.00	-
1202	NON-TAX REVENUE	20,315,000.00	90,782,815.00	188,950,000.00	-
120201	Licenses - General	4,910,000.00	10,929,250.00	15,570,000.00	-
12020105	Radio / Television Station Licenses	20,000.00	34,000.00	50,000.00	-
12020111	Bake House Licenses	150,000.00	173,000.00	250,000.00	-
12020113	Brick-making, etc, Licenses	100,000.00	202,000.00	200,000.00	-
12020115	Dane Gun Licenses	20,000.00	45,000.00	50,000.00	-
12020116	Cattle Dealer Licenses	2,480,000.00	3,105,000.00	4,700,000.00	-
12020119	Fishing Permits	100,000.00	155,000.00	200,000.00	-
12020120	Hawker's Permits	100,000.00	195,550.00	200,000.00	-
12020122	Produce Buying Licenses	-	-	200,000.00	-
12020126	Tractor Hiring Services	-	2,750,000.00	4,000,000.00	-
12020130	Cinematograph Licenses	100,000.00	120,700.00	100,000.00	-
12020134	Patent Medicine & Drug Stores Licenses	-	185,000.00	100,000.00	-
12020135	Private School Licenses	-	55,000.00	100,000.00	-
12020137	Trade Permit Licenses	1,200,000.00	1,570,000.00	2,650,000.00	-
12020141	Hide and Skin Buyers License	-	39,000.00	100,000.00	-
12020148	Food and Water Processing Licence	-	51,000.00	100,000.00	-
12020149	Communication Equipment Installation Permit	-	780,000.00	1,500,000.00	-
12020153	Product Buyers Licenses and Registration of Stores	200,000.00	920,500.00	200,000.00	-
12020159	Public Conveniences Permit	-	180,000.00	200,000.00	-
12020161	Minor Industrial Licence Fees	50,000.00	43,000.00	50,000.00	-
12020162	Welding Machine License	100,000.00	88,000.00	150,000.00	-
12020163	Auto Spare Parts	20,000.00	47,500.00	100,000.00	-
12020164	Building Materials / Block Making Licence Fees	200,000.00	190,000.00	300,000.00	-
12020165	Sewing / Tailoring Services	50,000.00	-	50,000.00	-
12020166	Barbing Salon / Boutque Services Fees	20,000.00	-	20,000.00	-
120204	Fees - General	9,400,000.00	14,164,952.00	24,210,000.00	-
12020407	Maintenance / Repairs Fees	20,000.00	-	20,000.00	-
12020417	Contractor Registration Fees	2,000,000.00	3,550,000.00	6,000,000.00	-
12020427	Tender Fees	3,000,000.00	6,660,702.00	12,000,000.00	-
12020433	Printing Revenue	50,000.00	-	50,000.00	-
12020438	Survey / Planning / Building Fees	100,000.00	95,000.00	120,000.00	-
12020443	Birth & Death Registration Fees	2,000,000.00	1,155,000.00	200,000.00	-
12020447	Land Use Fees	100,000.00	190,000.00	250,000.00	-
12020448	Gate Fees	20,000.00	23,000.00	20,000.00	-
12020449	Business/Trade Operating Fees	50,000.00	68,000.00	150,000.00	-
12020451	Timber & Forest Fees	10,000.00	53,000.00	150,000.00	-
12020454	Parking Fees	1,000,000.00	990,300.00	1,500,000.00	-
12020459	Right Of Occupancy Fees	250,000.00	360,000.00	500,000.00	-
12020460	Building Plan Approval Fees	100,000.00	122,000.00	150,000.00	-
12020461	Title Transfer Fees	100,000.00	167,000.00	150,000.00	-

317319 - KIYAWA Local Government, Jigawa State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
12020463	Hospital Service Registration Fees	50,000.00	-	50,000.00	-
12020466	Indigenship Registration Fees	-	-	2,000,000.00	-
12020468	Milling Charges	-	60,000.00	100,000.00	-
12020478	Workshop Fees	50,000.00	140,000.00	200,000.00	-
12020479	Motor Vehicles, Taxi and Motor Cycle Registration Fees	150,000.00	172,500.00	200,000.00	-
12020493	Auto Mechanic Registration Fees	50,000.00	91,950.00	100,000.00	-
12020499	Slaughter Stock Fees	300,000.00	266,500.00	300,000.00	-
120206	Sales - General	500,000.00	600,000.00	1,000,000.00	-
12020604	Sales of Stores / Scraps / Unserviceable Items	500,000.00	600,000.00	1,000,000.00	-
120207	Earnings - General	1,600,000.00	1,475,000.00	2,100,000.00	-
12020707	Earnings from Medical Services	50,000.00	-	50,000.00	-
12020711	Earnings from Commercial Activities	1,500,000.00	1,440,000.00	2,000,000.00	-
12020736	Earnings from Environmental Sanitation Services	50,000.00	35,000.00	50,000.00	-
120208	Rent on Government Buildings - General	750,000.00	890,050.00	3,050,000.00	-
12020801	Rent on Government Quarters	50,000.00	-	50,000.00	-
12020803	Rent on Government Buildings	700,000.00	890,050.00	3,000,000.00	-
120209	Rent on Land & Others - General	1,000,000.00	1,150,000.00	1,500,000.00	-
12020908	Ground Rent and Penalties	1,000,000.00	1,150,000.00	1,500,000.00	-
120210	REPAYMENTS - GENERAL	20,000.00	-	1,190,000.00	-
12021002	Repayment of Motor Vehicle Advances	-	-	50,000.00	-
12021004	Repayment of Motor Vehicle Refurbishing Loan	-	-	100,000.00	-
12021009	Repayment of Motorcycle Loan	20,000.00	-	40,000.00	-
12021014	Recovery of Public Funds	-	-	500,000.00	-
12021021	Unclaimed Deposits	-	-	500,000.00	-
120211	Investment Income	-	-	1,000,000.00	-
12021102	Dividend on Investment	-	-	1,000,000.00	-
120212	Interest Earned	85,000.00	-	130,000.00	-
12021201	Motor Vehicle Advances (Interest)	60,000.00	-	60,000.00	-
12021202	Bicycle Advances (Interest)	10,000.00	-	20,000.00	-
12021203	Interest on Refurbishing Loan	15,000.00	-	50,000.00	-
120213	Reimbursement - General	2,050,000.00	61,573,563.00	139,200,000.00	-
12021301	Receipt of Local Government Share of State IGR	2,000,000.00	61,573,563.00	139,000,000.00	-
12021317	Reimbursement of Cost of Collections of PAYE	50,000.00	-	200,000.00	-

317319 - KIYAWA Local Government, Jigawa State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i>10,282,377,187.00</i>
01	FEDERATION ACCOUNT	10,093,427,187.00
011	FAAC DIRECT ALLOCATION	10,093,427,187.00
01101	FAAC DIRECT ALLOCATION	10,093,427,187.00
02	CONSOLIDATED REVENUE FUND	188,950,000.00
021	MAIN ENVELOP	188,950,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	188,950,000.00

317319 - KIYAWA 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		-	-	-	-

317319 - KIYAWA Local Government, Jigawa State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Expenditure	6,789,360,976.00	4,352,384,452.00	10,317,070,187.00	-
01000000000	Administrative	721,699,525.00	479,252,768.00	862,782,818.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	102,646,648.00	64,867,268.00	141,144,015.00	-
011100100100	Chairman	99,763,781.00	63,393,035.00	135,776,463.00	-
011108000100	Internal Audit Office	2,882,867.00	1,474,233.00	5,367,552.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	61,400,220.00	30,072,166.00	84,196,134.00	-
011200100100	Legislative Council	61,400,220.00	30,072,166.00	84,196,134.00	-
01250000000	ADMIN AND GENERAL SERVICES	557,652,657.00	384,313,334.00	637,442,669.00	-
012500100100	Office of the Director Admin and General Services	557,652,657.00	384,313,334.00	637,442,669.00	-
02000000000	Economic	2,356,912,712.00	1,389,322,059.00	4,267,494,781.00	-
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	126,459,945.00	68,166,896.00	262,309,469.00	-
021500100100	Agriculture Section	62,929,167.00	35,107,103.00	173,109,509.00	-
021500200100	Forestry Section	27,921,345.00	15,134,335.00	38,222,340.00	-
021500300100	Livestock Section (Veterinary)	35,609,433.00	17,925,458.00	50,977,620.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	495,804,313.00	408,071,004.00	830,646,940.00	-
022001000100	Account section	484,959,626.00	402,736,172.00	812,113,948.00	-
022002000100	Revenue Section	10,844,687.00	5,334,832.00	18,532,992.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	1,644,826,272.00	840,342,522.00	3,058,043,432.00	-
023400100100	Road & Communication Section	19,525,150.00	12,897,563.00	33,165,438.00	-
023400200100	Mechanical Section	36,557,257.00	50,137,495.00	78,578,627.00	-
023400300100	Electrical Section	354,391,336.00	161,080,502.00	616,377,715.00	-
023400400100	Land & Survey Section	204,423,422.00	83,490,066.00	646,740,336.00	-
023400500100	Building Section	1,029,929,107.00	532,736,896.00	1,683,181,316.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	89,822,182.00	72,741,637.00	116,494,940.00	-
023800100100	Planning	61,897,723.00	48,843,293.00	65,800,051.00	-
023800200100	Research and Statistics	27,924,459.00	23,898,344.00	50,694,889.00	-
05000000000	Social	3,710,748,739.00	2,483,809,625.00	5,186,792,588.00	-
05170000000	LOCAL EDUCATION AUTHORITY	2,017,361,194.00	1,375,165,259.00	1,866,047,618.00	-
051700100100	Education (Non-Teaching Staff)	551,531,561.00	330,065,753.00	712,556,054.00	-
051700200100	Education (Teaching Staff)	1,435,829,633.00	1,045,099,506.00	1,125,491,564.00	-
051700300100	Adult Education	30,000,000.00	-	8,000,000.00	-
051700400100	Other Education	-	-	20,000,000.00	-
05210000000	PRIMARY HEALTH CARE	727,672,074.00	421,256,853.00	873,683,362.00	-
052100200100	Curative	727,672,074.00	421,256,853.00	873,683,362.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	386,754,385.00	249,476,219.00	563,318,334.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	127,098,549.00	86,522,443.00	186,336,634.00	-
053500300100	Rural Water Supply	259,655,836.00	162,953,776.00	376,981,700.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	578,961,086.00	437,911,294.00	1,883,743,274.00	-
055100100100	Community Development Section	32,860,198.00	38,122,353.00	482,911,399.00	-
055100200100	Information, Youth, Sport & Culture	146,646,228.00	134,626,027.00	296,982,580.00	-
055100300100	Social Welfare Section	122,546,232.00	74,884,964.00	568,835,592.00	-
055100400100	Trade Section and Cooperatives	76,908,428.00	4,536,924.00	235,013,703.00	-
055100500100	Traditional/Religious Affairs	200,000,000.00	185,741,026.00	300,000,000.00	-

317319 - KIYAWA Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	2,715,185,566.00	1,850,657,146.00	2,322,389,023.00	-
01000000000	Administrative	176,941,508.00	75,034,791.00	139,304,229.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	41,046,648.00	23,947,268.00	48,144,015.00	-
011100100100	Chairman	38,763,781.00	23,073,035.00	44,776,463.00	-
011108000100	Internal Audit Office	2,282,867.00	874,233.00	3,367,552.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	30,400,220.00	16,050,166.00	24,996,134.00	-
011200100100	Legislative Council	30,400,220.00	16,050,166.00	24,996,134.00	-
01250000000	ADMIN AND GENERAL SERVICES	105,494,640.00	35,037,357.00	66,164,080.00	-
012500100100	Office of the Director Admin and General Services	105,494,640.00	35,037,357.00	66,164,080.00	-
02000000000	Economic	278,808,061.00	163,688,070.00	294,485,060.00	-
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	44,659,945.00	14,338,729.00	61,799,748.00	-
021500100100	Agriculture Section	9,929,167.00	3,310,936.00	14,929,788.00	-
021500200100	Forestry Section	8,121,345.00	1,864,335.00	7,892,340.00	-
021500300100	Livestock Section (Veterinary)	26,609,433.00	9,163,458.00	38,977,620.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	121,504,313.00	64,866,488.00	107,646,940.00	-
022001000100	Account section	113,959,626.00	62,816,656.00	98,113,948.00	-
022002000100	Revenue Section	7,544,687.00	2,049,832.00	9,532,992.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	39,521,621.00	29,641,216.00	50,543,432.00	-
023400100100	Road & Communication Section	5,025,150.00	3,768,863.00	9,165,438.00	-
023400200100	Mechanical Section	10,557,257.00	7,917,943.00	13,578,627.00	-
023400300100	Electrical Section	13,791,336.00	10,343,502.00	18,377,715.00	-
023400400100	Land & Survey Section	4,623,422.00	3,467,566.00	4,740,336.00	-
023400500100	Building Section	5,524,456.00	4,143,342.00	4,681,316.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	73,122,182.00	54,841,637.00	74,494,940.00	-
023800100100	Planning	48,097,723.00	36,073,293.00	33,800,051.00	-
023800200100	Research and Statistics	25,024,459.00	18,768,344.00	40,694,889.00	-
05000000000	Social	2,259,435,997.00	1,611,934,285.00	1,888,599,734.00	-
05170000000	LOCAL EDUCATION AUTHORITY	1,625,361,194.00	1,195,618,176.00	1,230,716,368.00	-
051700100100	Education (Non-Teaching Staff)	189,531,561.00	150,518,670.00	105,224,804.00	-
051700200100	Education (Teaching Staff)	1,435,829,633.00	1,045,099,506.00	1,125,491,564.00	-
05210000000	PRIMARY HEALTH CARE	479,172,074.00	318,129,056.00	481,183,362.00	-
052100200100	Curative	479,172,074.00	318,129,056.00	481,183,362.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	83,397,780.00	62,548,342.00	106,577,004.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	76,598,549.00	57,448,919.00	95,336,634.00	-
053500300100	Rural Water Supply	6,799,231.00	5,099,423.00	11,240,370.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	71,504,949.00	35,638,711.00	70,123,000.00	-
055100100100	Community Development Section	14,460,198.00	10,855,148.00	17,071,399.00	-
055100200100	Information, Youth, Sport & Culture	3,716,228.00	2,787,171.00	2,402,580.00	-
055100300100	Social Welfare Section	49,745,958.00	19,309,468.00	47,035,318.00	-
055100400100	Trade Section and Cooperatives	3,582,565.00	2,686,924.00	3,613,703.00	-

317319 - KIYAWA Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Other Recurrent Expenditure	1,278,313,880.00	1,278,112,867.00	3,012,320,000.00	-
01000000000	Administrative	194,758,017.00	214,805,362.00	304,200,000.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	61,600,000.00	40,920,000.00	93,000,000.00	-
011100100100	Chairman	61,000,000.00	40,320,000.00	91,000,000.00	-
011108000100	Internal Audit Office	600,000.00	600,000.00	2,000,000.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	31,000,000.00	14,022,000.00	59,200,000.00	-
011200100100	Legislative Council	31,000,000.00	14,022,000.00	59,200,000.00	-
01250000000	ADMIN AND GENERAL SERVICES	102,158,017.00	159,863,362.00	152,000,000.00	-
012500100100	Office of the Director Admin and General Services	102,158,017.00	159,863,362.00	152,000,000.00	-
02000000000	Economic	559,200,000.00	592,053,097.00	1,122,000,000.00	-
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	20,800,000.00	34,799,000.00	38,000,000.00	-
021500100100	Agriculture Section	7,000,000.00	19,437,000.00	14,000,000.00	-
021500200100	Forestry Section	4,800,000.00	6,600,000.00	12,000,000.00	-
021500300100	Livestock Section (Veterinary)	9,000,000.00	8,762,000.00	12,000,000.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	374,300,000.00	343,204,516.00	723,000,000.00	-
022001000100	Account section	371,000,000.00	339,919,516.00	714,000,000.00	-
022002000100	Revenue Section	3,300,000.00	3,285,000.00	9,000,000.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	147,400,000.00	196,149,581.00	319,000,000.00	-
023400100100	Road & Communication Section	14,500,000.00	9,128,700.00	24,000,000.00	-
023400200100	Mechanical Section	26,000,000.00	42,219,552.00	65,000,000.00	-
023400300100	Electrical Section	90,600,000.00	124,020,000.00	208,000,000.00	-
023400400100	Land & Survey Section	1,800,000.00	-	4,000,000.00	-
023400500100	Building Section	14,500,000.00	20,781,329.00	18,000,000.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	16,700,000.00	17,900,000.00	42,000,000.00	-
023800100100	Planning	13,800,000.00	12,770,000.00	32,000,000.00	-
023800200100	Research and Statistics	2,900,000.00	5,130,000.00	10,000,000.00	-
05000000000	Social	524,355,863.00	471,254,408.00	1,586,120,000.00	-
05170000000	LOCAL EDUCATION AUTHORITY	80,000,000.00	25,078,500.00	138,000,000.00	-
051700100100	Education (Non-Teaching Staff)	50,000,000.00	25,078,500.00	110,000,000.00	-
051700300100	Adult Education	30,000,000.00	-	8,000,000.00	-
051700400100	Other Education	-	-	20,000,000.00	-
05210000000	PRIMARY HEALTH CARE	69,000,000.00	98,911,697.00	148,000,000.00	-
052100200100	Curative	69,000,000.00	98,911,697.00	148,000,000.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	122,500,000.00	84,756,734.00	168,000,000.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	50,500,000.00	29,073,524.00	91,000,000.00	-
053500300100	Rural Water Supply	72,000,000.00	55,683,210.00	77,000,000.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	252,855,863.00	262,507,477.00	1,132,120,000.00	-
055100100100	Community Development Section	18,400,000.00	27,267,205.00	465,840,000.00	-
055100200100	Information, Youth, Sport & Culture	2,930,000.00	6,673,750.00	22,080,000.00	-
055100300100	Social Welfare Section	29,200,000.00	40,975,496.00	338,200,000.00	-
055100400100	Trade Section and Cooperatives	2,325,863.00	1,850,000.00	6,000,000.00	-
055100500100	Traditional/Religious Affairs	200,000,000.00	185,741,026.00	300,000,000.00	-

317319 - KIYAWA Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Capital Expenditure	2,795,861,530.00	1,223,614,439.00	4,982,361,164.00	-
01000000000	Administrative	350,000,000.00	189,412,615.00	419,278,589.00	-
01250000000	ADMIN AND GENERAL SERVICES	350,000,000.00	189,412,615.00	419,278,589.00	-
012500100100	Office of the Director Admin and General Services	350,000,000.00	189,412,615.00	419,278,589.00	-
02000000000	Economic	1,518,904,651.00	633,580,892.00	2,851,009,721.00	-
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	61,000,000.00	19,029,167.00	162,509,721.00	-
021500100100	Agriculture Section	46,000,000.00	12,359,167.00	144,179,721.00	-
021500200100	Forestry Section	15,000,000.00	6,670,000.00	18,330,000.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	1,457,904,651.00	614,551,725.00	2,688,500,000.00	-
023400300100	Electrical Section	250,000,000.00	26,717,000.00	390,000,000.00	-
023400400100	Land & Survey Section	198,000,000.00	80,022,500.00	638,000,000.00	-
023400500100	Building Section	1,009,904,651.00	507,812,225.00	1,660,500,000.00	-
05000000000	Social	926,956,879.00	400,620,932.00	1,712,072,854.00	-
05170000000	LOCAL EDUCATION AUTHORITY	312,000,000.00	154,468,583.00	497,331,250.00	-
051700100100	Education (Non-Teaching Staff)	312,000,000.00	154,468,583.00	497,331,250.00	-
05210000000	PRIMARY HEALTH CARE	179,500,000.00	4,216,100.00	244,500,000.00	-
052100200100	Curative	179,500,000.00	4,216,100.00	244,500,000.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	180,856,605.00	102,171,143.00	288,741,330.00	-
053500300100	Rural Water Supply	180,856,605.00	102,171,143.00	288,741,330.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	254,600,274.00	139,765,106.00	681,500,274.00	-
055100200100	Information, Youth, Sport & Culture	140,000,000.00	125,165,106.00	272,500,000.00	-
055100300100	Social Welfare Section	43,600,274.00	14,600,000.00	183,600,274.00	-
055100400100	Trade Section and Cooperatives	71,000,000.00	-	225,400,000.00	-

317319 - KIYAWA Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	6,789,360,976.00	4,352,384,452.00	10,317,070,187.00	-
21	Personnel Cost	2,715,185,566.00	1,850,657,146.00	2,322,389,023.00	-
2101	SALARY	1,115,353,273.00	749,975,440.00	882,210,337.00	-
210101	Salaries and Wages	1,115,353,273.00	749,975,440.00	882,210,337.00	-
21010101	Salary	1,087,559,057.00	729,129,778.00	857,413,645.00	-
21010103	Consolidated Revenue Fund Charges - Salaries	27,794,216.00	20,845,662.00	24,796,692.00	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,575,832,293.00	1,100,681,706.00	1,416,178,686.00	-
210201	ALLOWANCES	1,352,832,293.00	1,010,051,927.00	1,181,178,686.00	-
21020103	Transport Allowance	463,960,799.00	347,980,598.00	184,547,652.00	-
21020104	Rent Supplement	174,174,112.00	130,630,582.00	176,062,015.00	-
21020105	Meal Subsidy	90,451,342.00	67,838,507.00	48,484,982.00	-
21020106	Utility Allowance	49,141,985.00	36,856,489.00	62,357,440.00	-
21020107	Entertainment	15,713,947.00	11,785,461.00	2,824,069.00	-
21020109	Leave Transport Grant	62,258,030.00	46,693,724.00	63,256,431.00	-
21020112	Inducement Allowance	81,005,070.00	60,753,803.00	187,218.00	-
21020113	Hazard / Hardship Allowance	15,137,692.00	11,353,269.00	8,888,568.00	-
21020117	Domestic Staff Allowance	18,036,563.00	21,694,922.00	25,896,982.00	-
21020122	Motor Vehicle Maintenance Allowance	7,352,031.00	5,514,023.00	9,918,677.00	-
21020123	Constituency Allowance	1,644,292.00	1,233,218.00	2,144,283.00	-
21020136	Responsibility Allowance	61,592,394.00	46,194,296.00	720,000.00	-
21020137	Medical Allowance	101,934,580.00	76,450,935.00	142,881,249.00	-
21020138	Furniture Allowance	17,000,000.00	-	14,000,000.00	-
21020149	Consolidated Allowance	146,815,616.00	110,111,720.00	148,658,229.00	-
21020156	Professional Teaching Allowance	-	-	186,775,963.00	-
21020164	Consequential Increase Allowance	46,613,840.00	34,960,380.00	13,574,928.00	-
21020178	Casual Workers/Ad-hoc Staff Allowances	-	-	90,000,000.00	-
210202	Social Contributions	223,000,000.00	90,629,779.00	235,000,000.00	-
21020201	NHIS Contribution	30,000,000.00	-	30,000,000.00	-
21020202	17% Government Contributory Pension	193,000,000.00	90,629,779.00	205,000,000.00	-
2103	SOCIAL BENEFITS	24,000,000.00	-	24,000,000.00	-
210301	Social Benefits	24,000,000.00	-	24,000,000.00	-
21030108	Social Security Benefits	24,000,000.00	-	24,000,000.00	-
22	Other Recurrent Costs	1,278,313,880.00	1,278,112,867.00	3,012,320,000.00	-
2202	OVERHEAD COST	864,813,880.00	846,407,825.00	1,704,480,000.00	-
220201	Transport & Travelling - General	31,750,000.00	37,809,000.00	86,000,000.00	-
22020101	Local Travel & Transport - Training	1,000,000.00	3,155,000.00	2,000,000.00	-
22020102	Local Travel & Transport - Others	30,750,000.00	34,654,000.00	69,000,000.00	-
22020103	International Travel & Transport - Training	-	-	15,000,000.00	-
220202	Utilities General	10,000,000.00	450,000.00	6,000,000.00	-
22020201	Electricity Charges	6,000,000.00	450,000.00	5,000,000.00	-
22020205	Water rates & Charges	1,000,000.00	-	1,000,000.00	-
22020210	Other Utility Charges	3,000,000.00	-	-	-
220203	Materials and Supplies - General	74,900,000.00	167,607,244.00	400,000,000.00	-
22020301	Office Materials and Consumables	29,600,000.00	56,202,774.00	177,000,000.00	-
22020305	Printing of Non-security Documents	5,300,000.00	4,820,500.00	13,000,000.00	-
22020307	Drugs, Vaccines & Medical Supplies	35,000,000.00	82,161,918.00	100,000,000.00	-
22020310	Teaching Aids, Laboratory and Instructional Materials	-	-	60,000,000.00	-
22020318	Disaster Relief Materials	5,000,000.00	24,422,052.00	50,000,000.00	-
220204	Maintenance Services - General	296,825,863.00	288,692,296.00	466,000,000.00	-
22020401	Maintenance of Motor Vehicles / Transport Equipment	10,000,000.00	20,381,329.00	10,000,000.00	-
22020403	Maintenance of Office Building / Residential Quarters	3,000,000.00	-	6,000,000.00	-
22020404	Maintenance of Office / IT Equipment	8,800,000.00	3,765,000.00	17,000,000.00	-
22020410	Maintenance of Street Lightings	81,300,000.00	120,000,000.00	180,000,000.00	-
22020412	Maintenance of Markets / Public Places	725,863.00	600,000.00	2,000,000.00	-

317319 - KIYAWA Local Government, Jigawa State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
22020415	Maintenance of Water Facilities	70,000,000.00	54,733,210.00	70,000,000.00	-
22020417	Maintenance of Other Infrastructure	7,000,000.00	15,778,205.00	25,000,000.00	-
22020419	Maintenance of Educational Buildings	50,000,000.00	-	-	-
22020421	Maintenance of Health Institution Buildings	22,000,000.00	3,050,000.00	50,000,000.00	-
22020425	Maintenance of Lab/Workshop Tools and Instrument	44,000,000.00	70,384,552.00	106,000,000.00	-
220205	Training - General	16,000,000.00	27,266,450.00	40,000,000.00	-
22020501	Local Training	16,000,000.00	27,266,450.00	40,000,000.00	-
220206	Other Services - General	146,358,017.00	167,399,481.00	215,200,000.00	-
22020603	Residential Rent	-	-	1,000,000.00	-
22020604	Security Vote (Including Operations)	106,158,017.00	144,061,037.00	136,000,000.00	-
22020616	Casual Workers Services	40,200,000.00	23,338,444.00	78,200,000.00	-
220207	Consulting and Professional Services	19,800,000.00	10,935,479.00	1,000,000.00	-
22020701	Financial Consulting	19,800,000.00	10,935,479.00	1,000,000.00	-
220208	Fuel and Lubricant - General	2,000,000.00	-	13,200,000.00	-
22020802	Other Transport Equipment Fuel Cost	2,000,000.00	-	13,200,000.00	-
220210	Miscellaneous Expenses - General	267,180,000.00	146,247,875.00	477,080,000.00	-
22021001	Refreshment and Meals (Entertainment & Hospitality)	17,300,000.00	4,157,875.00	17,000,000.00	-
22021002	Honorarium and Sitting Allowance Payments	24,000,000.00	18,120,000.00	19,000,000.00	-
22021003	Publicity and Advertisements	1,080,000.00	1,704,000.00	1,080,000.00	-
22021007	Welfare Packages	8,000,000.00	-	8,000,000.00	-
22021041	Contingency Reserve - Recurrent	200,000,000.00	104,000,000.00	300,000,000.00	-
22021044	Committees and Commissions	8,300,000.00	9,610,000.00	16,000,000.00	-
22021045	Institutional Feeding	-	-	100,000,000.00	-
22021049	Special Health Programmes & Initiatives	500,000.00	-	1,000,000.00	-
22021060	Nutrition Activities	8,000,000.00	8,656,000.00	15,000,000.00	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL	323,500,000.00	245,964,016.00	1,007,840,000.00	-
220401	Local Grants and Contributions	323,500,000.00	245,964,016.00	1,007,840,000.00	-
22040103	Grants to State Governments – Recurrent Security Support	-	-	112,000,000.00	-
22040107	Grants to State Governments – Other Recurrent	-	-	87,000,000.00	-
22040111	Grants to Communities and NGOs	323,000,000.00	236,369,016.00	788,840,000.00	-
22040115	Assistance and Donations to Individual	500,000.00	9,595,000.00	20,000,000.00	-
2207	Transfers - Payments	90,000,000.00	185,741,026.00	300,000,000.00	-
220701	Transfer to Fund Recurrent Expenditure - Payments	90,000,000.00	185,741,026.00	300,000,000.00	-
22070105	Stabilization Funds	90,000,000.00	185,741,026.00	300,000,000.00	-
23	Capital Expenditure	2,795,861,530.00	1,223,614,439.00	4,982,361,164.00	-
2301	FIXED ASSETS PURCHASED	389,000,000.00	234,219,170.00	581,530,890.00	-
230101	Purchase of Fixed Assets - General	389,000,000.00	234,219,170.00	581,530,890.00	-
23010101	Purchase/Acquisition Of Land	25,000,000.00	17,830,500.00	40,000,000.00	-
23010104	Purchase of Motor Cycles	8,000,000.00	6,672,615.00	7,278,589.00	-
23010105	Purchase Of Motor Vehicles	190,000,000.00	126,540,000.00	150,000,000.00	-
23010108	Purchase Of Buses	10,000,000.00	-	110,000,000.00	-
23010112	Purchase Of Office Furniture and Fittings	22,000,000.00	12,916,100.00	47,000,000.00	-
23010115	Purchase Of Photocopying Machines	3,000,000.00	-	3,000,000.00	-
23010121	Purchase Of Residential Furniture	5,000,000.00	-	5,000,000.00	-
23010123	Purchase Of Fire Fighting Equipment	1,000,000.00	-	1,000,000.00	-
23010127	Purchase Of Agricultural Equipment and Improved Inputs	35,000,000.00	9,559,167.00	90,179,721.00	-
23010128	Purchase Of Security Equipment	10,000,000.00	500,000.00	5,000,000.00	-
23010140	Purchase of Information / Communication Equipment	5,000,000.00	1,700,500.00	4,000,000.00	-
23010141	Purchase of School Furniture	10,000,000.00	4,668,750.00	10,331,250.00	-
23010150	Purchase of Livestocks	5,000,000.00	-	5,000,000.00	-
23010151	Purchase of veterinary Clinic Equipments	-	-	5,000,000.00	-
23010155	Purchase of Water Supply Equipment	60,000,000.00	53,831,538.00	98,741,330.00	-
2302	CONSTRUCTION / PROVISION	1,378,761,256.00	291,548,110.00	2,725,900,000.00	-
230201	Conctruction/Provision of Fixed Assets - General	1,378,761,256.00	291,548,110.00	2,725,900,000.00	-

317319 - KIYAWA 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
23020101	Construction/Provision Of Office Buildings	175,000,000.00	50,000,000.00	218,000,000.00	-
23020102	Construction/Provision Of Residential Buildings	218,000,000.00	102,199,450.00	315,000,000.00	-
23020103	Construction/Provision Of Electricity / Solar Power	180,000,000.00	16,017,000.00	220,000,000.00	-
23020105	Construction/Provision Of Water Facilities	120,856,605.00	48,339,605.00	190,000,000.00	-
23020106	Construction/Provision Of Hospitals/Health Centres	69,000,000.00	-	69,000,000.00	-
23020107	Construction/Provision Of Public Schools	35,000,000.00	-	85,000,000.00	-
23020113	Construction / Provision Of Agricultural Facilities	-	-	30,000,000.00	-
23020114	Construction / Provision Of Roads	100,000,000.00	20,000,000.00	400,000,000.00	-
23020118	Construction / Provision Of Infrastructure	-	-	50,000,000.00	-
23020123	Construction Of Traffic /Street Lights	70,000,000.00	10,700,000.00	230,000,000.00	-
23020124	Construction Of Markets/Parks	121,000,000.00	-	285,400,000.00	-
23020130	Construction / Provision of Wall Fence/Boundary Pillars	15,000,000.00	-	25,000,000.00	-
23020131	Construction/Provision Of Religious Structures	166,904,651.00	44,292,055.00	455,000,000.00	-
23020133	Construction/Provision Of Public Convenience	75,000,000.00	-	70,000,000.00	-
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	23,000,000.00	-	78,000,000.00	-
23020147	Construction/Provision of Workshops/Laboratories	10,000,000.00	-	5,500,000.00	-
2303	REHABILITATION / REPAIRS	112,000,000.00	64,425,897.00	144,000,000.00	-
230301	Rehabilitation/Repairs of Fixed Assets - General	112,000,000.00	64,425,897.00	144,000,000.00	-
23030103	Rehabilitation/Repairs - Housing	20,000,000.00	10,000,000.00	10,000,000.00	-
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	10,000,000.00	-	10,000,000.00	-
23030106	Rehabilitation/Repairs - Public Schools	80,000,000.00	54,425,897.00	120,000,000.00	-
23030135	Rehabilitation/Repairs of veterinary Clinics	2,000,000.00	-	4,000,000.00	-
2304	PRESERVATION OF THE ENVIRONMENT	68,000,000.00	51,662,000.00	83,330,000.00	-
230401	Preservation of the Environment - General	68,000,000.00	51,662,000.00	83,330,000.00	-
23040101	Tree Planting	3,000,000.00	2,800,000.00	5,000,000.00	-
23040102	Erosion & Flood Control	50,000,000.00	42,192,000.00	60,000,000.00	-
23040107	Forests and Shelterbelts	15,000,000.00	6,670,000.00	18,330,000.00	-
2305	OTHER CAPITAL PROJECTS	848,100,274.00	581,759,262.00	1,447,600,274.00	-
230501	Acquisition of Non-Tangible Asset	848,100,274.00	581,759,262.00	1,447,600,274.00	-
23050102	Computer Software Acquisition	-	-	15,000,000.00	-
23050108	Special Intervention Programmes and Projects	798,100,274.00	577,418,012.00	1,382,600,274.00	-
23050137	Capital Project Historical Liabilities	50,000,000.00	4,341,250.00	50,000,000.00	-

317319 - KIYAWA Local Government, Jigawa State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Expenditure	6,789,360,976.00	4,352,384,452.00	10,317,070,187.00	-
701	GENERAL PUBLIC SERVICES	1,514,326,020.00	1,041,436,609.00	2,162,924,698.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	759,851,181.00	514,351,688.00	1,205,987,089.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	211,164,001.00	100,465,201.00	319,972,597.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	548,687,180.00	413,886,487.00	886,014,492.00	-
7013	GENERAL SERVICES	297,474,839.00	267,642,356.00	344,659,020.00	-
70131	GENERAL PERSONNEL SERVICES	207,652,657.00	194,900,719.00	228,164,080.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	89,822,182.00	72,741,637.00	116,494,940.00	-
7016	GENERAL PUBLIC SERVICES N.E.C.	457,000,000.00	259,442,565.00	413,278,589.00	-
70161	GENERAL PUBLIC SERVICES N.E.C.	457,000,000.00	259,442,565.00	413,278,589.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	-	-	199,000,000.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	-	-	199,000,000.00	-
703	PUBLIC ORDER AND SAFETY	11,000,000.00	500,000.00	76,000,000.00	-
7032	FIRE PROTECTION SERVICES	1,000,000.00	-	1,000,000.00	-
70321	FIRE PROTECTION SERVICES	1,000,000.00	-	1,000,000.00	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	10,000,000.00	500,000.00	75,000,000.00	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	10,000,000.00	500,000.00	75,000,000.00	-
704	ECONOMIC AFFAIRS	562,050,780.00	266,305,878.00	1,063,737,237.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	76,908,428.00	4,536,924.00	235,013,703.00	-
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	76,908,428.00	4,536,924.00	235,013,703.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	108,459,945.00	58,696,896.00	238,979,469.00	-
70421	AGRICULTURE	94,538,600.00	50,232,561.00	214,087,129.00	-
70422	FORESTRY	13,921,345.00	8,464,335.00	24,892,340.00	-
7043	FUEL AND ENERGY	320,600,000.00	140,037,000.00	478,000,000.00	-
70435	ELECTRICITY	270,600,000.00	140,037,000.00	428,000,000.00	-
70436	NON ELECTRIC ENERGY	50,000,000.00	-	50,000,000.00	-
7045	TRANSPORT	56,082,407.00	63,035,058.00	111,744,065.00	-
70451	ROAD TRANSPORT	56,082,407.00	63,035,058.00	111,744,065.00	-
705	ENVIRONMENTAL PROTECTION	228,098,549.00	149,184,443.00	412,666,634.00	-
7051	WASTE MANAGEMENT	127,098,549.00	86,522,443.00	186,336,634.00	-
70511	WASTE MANAGEMENT	127,098,549.00	86,522,443.00	186,336,634.00	-
7052	WASTE WATER MANAGEMENT	23,000,000.00	-	78,000,000.00	-
70521	WASTE WATER MANAGEMENT	23,000,000.00	-	78,000,000.00	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	78,000,000.00	62,662,000.00	148,330,000.00	-
70561	ENVIRONMENTAL PROTECTION N.E.C.	78,000,000.00	62,662,000.00	148,330,000.00	-
706	HOUSING AND COMMUNITY AMMENITIES	1,192,755,248.00	827,332,364.00	2,658,192,466.00	-
7061	HOUSING DEVELOPMENT	91,447,878.00	77,892,237.00	271,421,652.00	-
70611	HOUSING DEVELOPMENT	91,447,878.00	77,892,237.00	271,421,652.00	-
7062	COMMUNITY DEVELOPMENT	697,860,198.00	545,442,849.00	1,405,911,399.00	-
70621	COMMUNITY DEVELOPMENT	697,860,198.00	545,442,849.00	1,405,911,399.00	-
7063	WATER SUPPLY	259,655,836.00	162,953,776.00	376,981,700.00	-
70631	WATER SUPPLY	259,655,836.00	162,953,776.00	376,981,700.00	-
7064	STREET LIGHTING	33,791,336.00	21,043,502.00	198,377,715.00	-
70641	STREET LIGHTING	33,791,336.00	21,043,502.00	198,377,715.00	-
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	110,000,000.00	20,000,000.00	405,500,000.00	-
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	110,000,000.00	20,000,000.00	405,500,000.00	-
707	HEALTH	857,672,074.00	471,256,853.00	933,683,362.00	-
7074	PUBLIC HEALTH SERVICES	857,672,074.00	471,256,853.00	933,683,362.00	-
70741	PUBLIC HEALTH SERVICES	857,672,074.00	471,256,853.00	933,683,362.00	-
708	RECREATION, CULTURE AND RELIGION	232,620,879.00	63,279,726.00	603,402,580.00	-
7081	RECREATIONAL AND SPORTING SERVICES	18,716,228.00	17,287,171.00	42,402,580.00	-
70811	RECREATIONAL AND SPORTING SERVICES	18,716,228.00	17,287,171.00	42,402,580.00	-
7082	CULTURAL SERVICES	-	-	50,000,000.00	-
70821	CULTURAL SERVICES	-	-	50,000,000.00	-

317319 - KIYAWA 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
7083	BROADCASTING AND PUBLISHING SERVICES	7,000,000.00	1,700,500.00	6,000,000.00	-
70831	BROADCASTING AND PUBLISHING SERVICES	7,000,000.00	1,700,500.00	6,000,000.00	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	206,904,651.00	44,292,055.00	505,000,000.00	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	206,904,651.00	44,292,055.00	505,000,000.00	-
709	EDUCATION	1,887,361,194.00	1,321,235,480.00	1,736,047,618.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,635,361,194.00	1,189,435,647.00	1,306,047,618.00	-
70912	PRIMARY EDUCATION	1,635,361,194.00	1,189,435,647.00	1,306,047,618.00	-
7092	SECONDARY EDUCATION	10,000,000.00	-	30,000,000.00	-
70921	LOWER SECONDARY EDUCATION	10,000,000.00	-	30,000,000.00	-
7094	TERTIARY EDUCATION	60,000,000.00	72,373,936.00	150,000,000.00	-
70941	FIRST STAGE OF TERTIARY EDUCATION	60,000,000.00	72,373,936.00	150,000,000.00	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	115,000,000.00	54,425,897.00	183,000,000.00	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	115,000,000.00	54,425,897.00	183,000,000.00	-
7098	EDUCATION N.E.C.	67,000,000.00	5,000,000.00	67,000,000.00	-
70981	EDUCATION N.E.C.	67,000,000.00	5,000,000.00	67,000,000.00	-
710	SOCIAL PROTECTION	303,476,232.00	211,853,099.00	670,415,592.00	-
7101	SICKNESS AND DISABILITY	24,000,000.00	-	24,000,000.00	-
71012	DISABILITY	24,000,000.00	-	24,000,000.00	-
7102	OLD AGE	90,000,000.00	35,929,779.00	105,000,000.00	-
71021	OLD AGE	90,000,000.00	35,929,779.00	105,000,000.00	-
7104	FAMILY AND CHILDREN	134,945,958.00	122,416,120.00	375,735,318.00	-
71041	FAMILY AND CHILDREN	134,945,958.00	122,416,120.00	375,735,318.00	-
7105	UNEMPLOYMENT	2,930,000.00	6,673,750.00	22,080,000.00	-
71051	UNEMPLOYMENT	2,930,000.00	6,673,750.00	22,080,000.00	-
7109	SOCIAL PROTECTION N.E.C.	51,600,274.00	46,833,450.00	143,600,274.00	-
71091	SOCIAL PROTECTION N.E.C.	51,600,274.00	46,833,450.00	143,600,274.00	-

317319 - KIYAWA Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	2,715,185,566.00	1,850,657,146.00	2,322,389,023.00	-
701	GENERAL PUBLIC SERVICES	371,568,003.00	194,742,916.00	321,446,109.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	192,951,181.00	104,863,922.00	180,787,089.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	69,164,001.00	39,123,201.00	69,772,597.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	123,787,180.00	65,740,721.00	111,014,492.00	-
7013	GENERAL SERVICES	178,616,822.00	89,878,994.00	140,659,020.00	-
70131	GENERAL PERSONNEL SERVICES	105,494,640.00	35,037,357.00	66,164,080.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	73,122,182.00	54,841,637.00	74,494,940.00	-
704	ECONOMIC AFFAIRS	63,824,917.00	28,712,459.00	88,157,516.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	3,582,565.00	2,686,924.00	3,613,703.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	3,582,565.00	2,686,924.00	3,613,703.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	44,659,945.00	14,338,729.00	61,799,748.00	-
70421	AGRICULTURE	36,538,600.00	12,474,394.00	53,907,408.00	-
70422	FORESTRY	8,121,345.00	1,864,335.00	7,892,340.00	-
7045	TRANSPORT	15,582,407.00	11,686,806.00	22,744,065.00	-
70451	ROAD TRANSPORT	15,582,407.00	11,686,806.00	22,744,065.00	-
705	ENVIRONMENTAL PROTECTION	76,598,549.00	57,448,919.00	95,336,634.00	-
7051	WASTE MANAGEMENT	76,598,549.00	57,448,919.00	95,336,634.00	-
70511	WASTE MANAGEMENT	76,598,549.00	57,448,919.00	95,336,634.00	-
706	HOUSING AND COMMUNITY AMMENITIES	45,198,643.00	33,908,981.00	56,111,136.00	-
7061	HOUSING DEVELOPMENT	10,147,878.00	7,610,908.00	9,421,652.00	-
70611	HOUSING DEVELOPMENT	10,147,878.00	7,610,908.00	9,421,652.00	-
7062	COMMUNITY DEVELOPMENT	14,460,198.00	10,855,148.00	17,071,399.00	-
70621	COMMUNITY DEVELOPMENT	14,460,198.00	10,855,148.00	17,071,399.00	-
7063	WATER SUPPLY	6,799,231.00	5,099,423.00	11,240,370.00	-
70631	WATER SUPPLY	6,799,231.00	5,099,423.00	11,240,370.00	-
7064	STREET LIGHTING	13,791,336.00	10,343,502.00	18,377,715.00	-
70641	STREET LIGHTING	13,791,336.00	10,343,502.00	18,377,715.00	-
707	HEALTH	479,172,074.00	318,129,056.00	481,183,362.00	-
7074	PUBLIC HEALTH SERVICES	479,172,074.00	318,129,056.00	481,183,362.00	-
70741	PUBLIC HEALTH SERVICES	479,172,074.00	318,129,056.00	481,183,362.00	-
708	RECREATION, CULTURE AND RELIGION	3,716,228.00	2,787,171.00	2,402,580.00	-
7081	RECREATIONAL AND SPORTING SERVICES	3,716,228.00	2,787,171.00	2,402,580.00	-
70811	RECREATIONAL AND SPORTING SERVICES	3,716,228.00	2,787,171.00	2,402,580.00	-
709	EDUCATION	1,535,361,194.00	1,159,688,397.00	1,125,716,368.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,535,361,194.00	1,159,688,397.00	1,125,716,368.00	-
70912	PRIMARY EDUCATION	1,535,361,194.00	1,159,688,397.00	1,125,716,368.00	-
710	SOCIAL PROTECTION	139,745,958.00	55,239,247.00	152,035,318.00	-
7101	SICKNESS AND DISABILITY	24,000,000.00	-	24,000,000.00	-
71012	DISABILITY	24,000,000.00	-	24,000,000.00	-
7102	OLD AGE	90,000,000.00	35,929,779.00	105,000,000.00	-
71021	OLD AGE	90,000,000.00	35,929,779.00	105,000,000.00	-
7104	FAMILY AND CHILDREN	25,745,958.00	19,309,468.00	23,035,318.00	-
71041	FAMILY AND CHILDREN	25,745,958.00	19,309,468.00	23,035,318.00	-

317319 - KIYAWA Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Other Recurrent Expenditure	1,278,313,880.00	1,278,112,867.00	3,012,320,000.00	-
701	GENERAL PUBLIC SERVICES	585,758,017.00	575,909,878.00	1,268,200,000.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	466,900,000.00	398,146,516.00	875,200,000.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	92,000,000.00	54,342,000.00	150,200,000.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	374,900,000.00	343,804,516.00	725,000,000.00	-
7013	GENERAL SERVICES	118,858,017.00	177,763,362.00	194,000,000.00	-
70131	GENERAL PERSONNEL SERVICES	102,158,017.00	159,863,362.00	152,000,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	16,700,000.00	17,900,000.00	42,000,000.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	-	-	199,000,000.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	-	-	199,000,000.00	-
704	ECONOMIC AFFAIRS	154,225,863.00	212,017,252.00	341,000,000.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	2,325,863.00	1,850,000.00	6,000,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	2,325,863.00	1,850,000.00	6,000,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	20,800,000.00	34,799,000.00	38,000,000.00	-
70421	AGRICULTURE	16,000,000.00	28,199,000.00	26,000,000.00	-
70422	FORESTRY	4,800,000.00	6,600,000.00	12,000,000.00	-
7043	FUEL AND ENERGY	90,600,000.00	124,020,000.00	208,000,000.00	-
70435	ELECTRICITY	90,600,000.00	124,020,000.00	208,000,000.00	-
7045	TRANSPORT	40,500,000.00	51,348,252.00	89,000,000.00	-
70451	ROAD TRANSPORT	40,500,000.00	51,348,252.00	89,000,000.00	-
705	ENVIRONMENTAL PROTECTION	50,500,000.00	29,073,524.00	91,000,000.00	-
7051	WASTE MANAGEMENT	50,500,000.00	29,073,524.00	91,000,000.00	-
70511	WASTE MANAGEMENT	50,500,000.00	29,073,524.00	91,000,000.00	-
706	HOUSING AND COMMUNITY AMMENITIES	306,700,000.00	289,472,770.00	777,840,000.00	-
7061	HOUSING DEVELOPMENT	16,300,000.00	20,781,329.00	22,000,000.00	-
70611	HOUSING DEVELOPMENT	16,300,000.00	20,781,329.00	22,000,000.00	-
7062	COMMUNITY DEVELOPMENT	218,400,000.00	213,008,231.00	678,840,000.00	-
70621	COMMUNITY DEVELOPMENT	218,400,000.00	213,008,231.00	678,840,000.00	-
7063	WATER SUPPLY	72,000,000.00	55,683,210.00	77,000,000.00	-
70631	WATER SUPPLY	72,000,000.00	55,683,210.00	77,000,000.00	-
707	HEALTH	69,000,000.00	98,911,697.00	148,000,000.00	-
7074	PUBLIC HEALTH SERVICES	69,000,000.00	98,911,697.00	148,000,000.00	-
70741	PUBLIC HEALTH SERVICES	69,000,000.00	98,911,697.00	148,000,000.00	-
709	EDUCATION	80,000,000.00	25,078,500.00	138,000,000.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	50,000,000.00	25,078,500.00	130,000,000.00	-
70912	PRIMARY EDUCATION	50,000,000.00	25,078,500.00	130,000,000.00	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	30,000,000.00	-	8,000,000.00	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	30,000,000.00	-	8,000,000.00	-
710	SOCIAL PROTECTION	32,130,000.00	47,649,246.00	248,280,000.00	-
7104	FAMILY AND CHILDREN	29,200,000.00	40,975,496.00	226,200,000.00	-
71041	FAMILY AND CHILDREN	29,200,000.00	40,975,496.00	226,200,000.00	-
7105	UNEMPLOYMENT	2,930,000.00	6,673,750.00	22,080,000.00	-
71051	UNEMPLOYMENT	2,930,000.00	6,673,750.00	22,080,000.00	-

317319 - KIYAWA Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Capital Expenditure	2,795,861,530.00	1,223,614,439.00	4,982,361,164.00	-
701	GENERAL PUBLIC SERVICES	557,000,000.00	270,783,815.00	573,278,589.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	100,000,000.00	11,341,250.00	150,000,000.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	50,000,000.00	7,000,000.00	100,000,000.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	50,000,000.00	4,341,250.00	50,000,000.00	-
7013	GENERAL SERVICES	-	-	10,000,000.00	-
70131	GENERAL PERSONNEL SERVICES	-	-	10,000,000.00	-
7016	GENERAL PUBLIC SERVICES N.E.C.	457,000,000.00	259,442,565.00	413,278,589.00	-
70161	GENERAL PUBLIC SERVICES N.E.C.	457,000,000.00	259,442,565.00	413,278,589.00	-
703	PUBLIC ORDER AND SAFETY	11,000,000.00	500,000.00	76,000,000.00	-
7032	FIRE PROTECTION SERVICES	1,000,000.00	-	1,000,000.00	-
70321	FIRE PROTECTION SERVICES	1,000,000.00	-	1,000,000.00	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	10,000,000.00	500,000.00	75,000,000.00	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	10,000,000.00	500,000.00	75,000,000.00	-
704	ECONOMIC AFFAIRS	344,000,000.00	25,576,167.00	634,579,721.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	71,000,000.00	-	225,400,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	71,000,000.00	-	225,400,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	43,000,000.00	9,559,167.00	139,179,721.00	-
70421	AGRICULTURE	42,000,000.00	9,559,167.00	134,179,721.00	-
70422	FORESTRY	1,000,000.00	-	5,000,000.00	-
7043	FUEL AND ENERGY	230,000,000.00	16,017,000.00	270,000,000.00	-
70435	ELECTRICITY	180,000,000.00	16,017,000.00	220,000,000.00	-
70436	NON ELECTRIC ENERGY	50,000,000.00	-	50,000,000.00	-
705	ENVIRONMENTAL PROTECTION	101,000,000.00	62,662,000.00	226,330,000.00	-
7052	WASTE WATER MANAGEMENT	23,000,000.00	-	78,000,000.00	-
70521	WASTE WATER MANAGEMENT	23,000,000.00	-	78,000,000.00	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	78,000,000.00	62,662,000.00	148,330,000.00	-
70561	ENVIRONMENTAL PROTECTION N.E.C.	78,000,000.00	62,662,000.00	148,330,000.00	-
706	HOUSING AND COMMUNITY AMMENITIES	840,856,605.00	503,950,613.00	1,824,241,330.00	-
7061	HOUSING DEVELOPMENT	65,000,000.00	49,500,000.00	240,000,000.00	-
70611	HOUSING DEVELOPMENT	65,000,000.00	49,500,000.00	240,000,000.00	-
7062	COMMUNITY DEVELOPMENT	465,000,000.00	321,579,470.00	710,000,000.00	-
70621	COMMUNITY DEVELOPMENT	465,000,000.00	321,579,470.00	710,000,000.00	-
7063	WATER SUPPLY	180,856,605.00	102,171,143.00	288,741,330.00	-
70631	WATER SUPPLY	180,856,605.00	102,171,143.00	288,741,330.00	-
7064	STREET LIGHTING	20,000,000.00	10,700,000.00	180,000,000.00	-
70641	STREET LIGHTING	20,000,000.00	10,700,000.00	180,000,000.00	-
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	110,000,000.00	20,000,000.00	405,500,000.00	-
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	110,000,000.00	20,000,000.00	405,500,000.00	-
707	HEALTH	309,500,000.00	54,216,100.00	304,500,000.00	-
7074	PUBLIC HEALTH SERVICES	309,500,000.00	54,216,100.00	304,500,000.00	-
70741	PUBLIC HEALTH SERVICES	309,500,000.00	54,216,100.00	304,500,000.00	-
708	RECREATION, CULTURE AND RELIGION	228,904,651.00	60,492,555.00	601,000,000.00	-
7081	RECREATIONAL AND SPORTING SERVICES	15,000,000.00	14,500,000.00	40,000,000.00	-
70811	RECREATIONAL AND SPORTING SERVICES	15,000,000.00	14,500,000.00	40,000,000.00	-
7082	CULTURAL SERVICES	-	-	50,000,000.00	-
70821	CULTURAL SERVICES	-	-	50,000,000.00	-
7083	BROADCASTING AND PUBLISHING SERVICES	7,000,000.00	1,700,500.00	6,000,000.00	-
70831	BROADCASTING AND PUBLISHING SERVICES	7,000,000.00	1,700,500.00	6,000,000.00	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	206,904,651.00	44,292,055.00	505,000,000.00	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	206,904,651.00	44,292,055.00	505,000,000.00	-
709	EDUCATION	272,000,000.00	136,468,583.00	472,331,250.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	50,000,000.00	4,668,750.00	50,331,250.00	-
70912	PRIMARY EDUCATION	50,000,000.00	4,668,750.00	50,331,250.00	-

317319 - KIYAWA 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
7092	SECONDARY EDUCATION	10,000,000.00	-	30,000,000.00	-
70921	LOWER SECONDARY EDUCATION	10,000,000.00	-	30,000,000.00	-
7094	TERTIARY EDUCATION	60,000,000.00	72,373,936.00	150,000,000.00	-
70941	FIRST STAGE OF TERTIARY EDUCATION	60,000,000.00	72,373,936.00	150,000,000.00	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	85,000,000.00	54,425,897.00	175,000,000.00	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	85,000,000.00	54,425,897.00	175,000,000.00	-
7098	EDUCATION N.E.C.	67,000,000.00	5,000,000.00	67,000,000.00	-
70981	EDUCATION N.E.C	67,000,000.00	5,000,000.00	67,000,000.00	-
710	SOCIAL PROTECTION	131,600,274.00	108,964,606.00	270,100,274.00	-
7104	FAMILY AND CHILDREN	80,000,000.00	62,131,156.00	126,500,000.00	-
71041	FAMILY AND CHILDREN	80,000,000.00	62,131,156.00	126,500,000.00	-
7109	SOCIAL PROTECTION N.E.C.	51,600,274.00	46,833,450.00	143,600,274.00	-
71091	SOCIAL PROTECTION N.E.C.	51,600,274.00	46,833,450.00	143,600,274.00	-

317319 - KIYAWA Local Government, Jigawa State - 2026 Budget: Total Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	6,789,360,976.00	4,352,384,452.00	10,317,070,187.00	0.00
3173	Jigawa State South West	6,789,360,976.00	4,352,384,452.00	10,317,070,187.00	0.00
317319	KIYAWA	6,789,360,976.00	4,352,384,452.00	10,317,070,187.00	-
31731901	Abalago	174,761,256.00	87,134,322.00	255,393,939.39	-
31731902	Andaza	58,000,000.00	-	179,060,606.06	-
31731903	Fake	20,000,000.00	20,000,000.00	154,393,939.39	-
31731904	Garko	169,000,000.00	50,000,000.00	167,227,272.73	-
31731905	Gurduba	124,000,000.00	2,999,450.00	288,727,272.73	-
31731906	Katanga	60,000,000.00	2,600,000.00	203,477,272.73	-
31731907	Katuka	126,000,000.00	9,000,000.00	118,560,606.06	-
31731908	Kiyawa (Ward)	362,000,000.00	87,854,217.00	671,727,272.73	-
31731909	Kwanda	10,000,000.00	-	74,560,606.06	-
31731910	Majee	80,000,000.00	-	181,893,939.39	-
31731911	Tsurma	-	-	102,477,272.73	-
31731997	LG Wide (KIYAWA)	5,605,599,720.00	4,092,796,463.00	7,919,570,187.00	-

317319 - KIYAWA Local Government, Jigawa State - 2026 Budget: Personnel Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	2,715,185,566.00	1,850,657,146.00	2,322,389,023.00	0.00
3173	Jigawa State South West	2,715,185,566.00	1,850,657,146.00	2,322,389,023.00	0.00
317319	KIYAWA	2,715,185,566.00	1,850,657,146.00	2,322,389,023.00	0.00
31731997	LG Wide (KIYAWA)	2,715,185,566.00	1,850,657,146.00	2,322,389,023.00	-

317319 - KIYAWA Local Government, Jigawa State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	1,278,313,880.00	1,278,112,867.00	3,012,320,000.00	0.00
3173	Jigawa State South West	1,278,313,880.00	1,278,112,867.00	3,012,320,000.00	0.00
317319	KIYAWA	1,278,313,880.00	1,278,112,867.00	3,012,320,000.00	-
31731997	LG Wide (KIYAWA)	1,278,313,880.00	1,278,112,867.00	3,012,320,000.00	-

317319 - KIYAWA Local Government, Jigawa State - 2026 Budget: Capital Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
317	JIGAWA STATE	2,795,861,530.00	1,223,614,439.00	4,982,361,164.00	0.00
3173	Jigawa State South West	2,795,861,530.00	1,223,614,439.00	4,982,361,164.00	0.00
317319	KIYAWA	2,795,861,530.00	1,223,614,439.00	4,982,361,164.00	-
31731901	Abalago	174,761,256.00	87,134,322.00	255,393,939.39	-
31731902	Andaza	58,000,000.00	-	179,060,606.06	-
31731903	Fake	20,000,000.00	20,000,000.00	154,393,939.39	-
31731904	Garko	169,000,000.00	50,000,000.00	167,227,272.73	-
31731905	Gurduba	124,000,000.00	2,999,450.00	288,727,272.73	-
31731906	Katanga	60,000,000.00	2,600,000.00	203,477,272.73	-
31731907	Katuka	126,000,000.00	9,000,000.00	118,560,606.06	-
31731908	Kiyawa (Ward)	362,000,000.00	87,854,217.00	671,727,272.73	-
31731909	Kwanda	10,000,000.00	-	74,560,606.06	-
31731910	Majee	80,000,000.00	-	181,893,939.39	-
31731911	Tsurma	-	-	102,477,272.73	-
31731997	LG Wide (KIYAWA)	1,612,100,274.00	964,026,450.00	2,584,861,164.00	-

317319 - KIYAWA Local Government, Jigawa State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Expenditure	6,789,360,976.00	4,352,384,452.00	10,317,070,187.00	-
01	Agriculture	126,459,945.00	68,166,896.00	262,309,469.00	-
0102	Development of the livestock value chain	42,609,433.00	17,925,458.00	64,977,620.00	-
010201	Ruminant (cattle, sheep & goats) production and marketing	40,609,433.00	17,925,458.00	55,977,620.00	-
010205	Animal health and livestock diseases management	2,000,000.00	-	9,000,000.00	-
0103	Enhancement of food production and productivity	51,929,167.00	32,307,103.00	149,109,509.00	-
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	31,929,167.00	28,307,103.00	58,929,788.00	-
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	20,000,000.00	4,000,000.00	90,179,721.00	-
0106	Promotion of forest resource conservation and preservation of biodiversity	31,921,345.00	17,934,335.00	48,222,340.00	-
010601	Forest regeneration and conservation	30,921,345.00	17,934,335.00	43,222,340.00	-
010603	Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture etc.) programme	1,000,000.00	-	5,000,000.00	-
02	Societal Re-orientation	216,904,651.00	62,122,555.00	652,500,000.00	-
0210	Societal Re-orientation - General	216,904,651.00	62,122,555.00	652,500,000.00	-
021001	Societal Re-orientation - General	216,904,651.00	62,122,555.00	652,500,000.00	-
03	Poverty Alleviation	196,945,958.00	165,639,570.00	645,235,318.00	-
0310	Poverty Alleviation - General	196,945,958.00	165,639,570.00	645,235,318.00	-
031001	Poverty Alleviation - General	196,945,958.00	165,639,570.00	645,235,318.00	-
04	Health	984,770,623.00	557,779,296.00	1,120,019,996.00	-
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	100,000,000.00	50,000,000.00	62,000,000.00	-
040301	Reproductive, maternal and neonatal health	100,000,000.00	50,000,000.00	50,000,000.00	-
040306	Nutrition	-	-	12,000,000.00	-
0405	Provision of adequate and modern health infrastructure for health services delivery	303,098,549.00	90,738,543.00	395,336,634.00	-
040501	Functional health facilities	101,000,000.00	4,216,100.00	139,000,000.00	-
040503	Facility electrification, water and sanitation	202,098,549.00	86,522,443.00	256,336,634.00	-
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	15,000,000.00	-	15,000,000.00	-
040602	Vaccines supply chain	15,000,000.00	-	15,000,000.00	-
0409	Provision of universal health coverage and financial risk protection for citizens	18,500,000.00	-	18,500,000.00	-
040901	Mobilising equity contributions and vulnerable group funds	18,500,000.00	-	18,500,000.00	-
0410	Health Sector Expenditures Not Elsewhere Classified	548,172,074.00	417,040,753.00	629,183,362.00	-
041001	Health Not Elsewhere Classified	548,172,074.00	417,040,753.00	629,183,362.00	-
05	Education	1,977,361,194.00	1,357,165,259.00	1,841,047,618.00	-
0501	Effective governance of the education system	10,000,000.00	-	10,000,000.00	-
050103	Education sector coordination mechanisms	10,000,000.00	-	10,000,000.00	-
0502	Increase in access, retention, and completion rate at all levels	67,000,000.00	5,000,000.00	67,000,000.00	-
050205	Parental and community support	67,000,000.00	5,000,000.00	67,000,000.00	-
0503	Equity and inclusiveness in the provision of educational services	145,000,000.00	54,425,897.00	183,000,000.00	-
050301	Inclusive Education	5,000,000.00	-	5,000,000.00	-
050302	Special education	110,000,000.00	54,425,897.00	148,000,000.00	-
050303	Nomadic and migrants' education	30,000,000.00	-	30,000,000.00	-
0505	Adequate infrastructure at all levels	10,000,000.00	4,668,750.00	60,331,250.00	-
050501	Schools' infrastructure construction and rehabilitation	-	-	50,000,000.00	-
050502	Furnishing	10,000,000.00	4,668,750.00	10,331,250.00	-
0510	Education Sector Expenditures Not Elsewhere Classified	1,745,361,194.00	1,293,070,612.00	1,520,716,368.00	-
051001	Education Not Elsewhere Classified	1,745,361,194.00	1,293,070,612.00	1,520,716,368.00	-
06	Housing and Urban Development	110,024,456.00	34,924,671.00	202,681,316.00	-
0610	Housing and Urban Development - General	110,024,456.00	34,924,671.00	202,681,316.00	-
061001	Housing and Urban Development - General	110,024,456.00	34,924,671.00	202,681,316.00	-
07	Gender	10,000,000.00	3,610,000.00	6,500,000.00	-
0710	Gender - General	10,000,000.00	3,610,000.00	6,500,000.00	-
071001	Gender - General	10,000,000.00	3,610,000.00	6,500,000.00	-
08	Youth	21,646,228.00	23,960,921.00	64,482,580.00	-
0810	Youth - General	21,646,228.00	23,960,921.00	64,482,580.00	-
081001	Youth - General	21,646,228.00	23,960,921.00	64,482,580.00	-
09	Environmental Improvement	50,000,000.00	42,192,000.00	60,000,000.00	-

317319 - KIYAWA Local Government, Jigawa State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
0910	Environmental Improvement - General	50,000,000.00	42,192,000.00	60,000,000.00	-
091001	Environmental Improvement - General	50,000,000.00	42,192,000.00	60,000,000.00	-
10	Water Resources and Rural Development	721,939,456.00	444,884,171.00	1,436,633,435.00	-
1010	Water Resources and Rural Deve - General	721,939,456.00	444,884,171.00	1,436,633,435.00	-
101001	Water Resources and Rural Deve - General	721,939,456.00	444,884,171.00	1,436,633,435.00	-
11	Information Communication and Technology	7,000,000.00	1,700,500.00	21,000,000.00	-
1110	Information Communication and Technology - General	7,000,000.00	1,700,500.00	21,000,000.00	-
111001	Information Communication and Technology - General	7,000,000.00	1,700,500.00	21,000,000.00	-
12	Growing the Private Sector	126,908,428.00	4,536,924.00	295,013,703.00	-
1210	Growing the Private Sector - General	126,908,428.00	4,536,924.00	295,013,703.00	-
121001	Growing the Private Sector - General	126,908,428.00	4,536,924.00	295,013,703.00	-
13	Reform of Government and Governance	1,705,926,294.00	1,341,586,129.00	2,443,524,972.00	-
1310	Reform of Government and Governance - General	1,705,926,294.00	1,341,586,129.00	2,443,524,972.00	-
131001	Reform of Government and Governance - General	1,705,926,294.00	1,341,586,129.00	2,443,524,972.00	-
14	Power	354,391,336.00	161,080,502.00	676,377,715.00	-
1410	Power - General	354,391,336.00	161,080,502.00	676,377,715.00	-
141001	Power - General	354,391,336.00	161,080,502.00	676,377,715.00	-
17	Road	179,082,407.00	83,035,058.00	589,744,065.00	-
1710	Road - General	179,082,407.00	83,035,058.00	589,744,065.00	-
171001	Road - General	179,082,407.00	83,035,058.00	589,744,065.00	-

317319 - KIYAWA Local Government, Jigawa State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Personnel Expenditure	2,715,185,566.00	1,850,657,146.00	2,322,389,023.00	-
01	Agriculture	44,659,945.00	14,338,729.00	61,799,748.00	-
0102	Development of the livestock value chain	26,609,433.00	9,163,458.00	38,977,620.00	-
010201	Ruminant (cattle, sheep & goats) production and marketing	26,609,433.00	9,163,458.00	38,977,620.00	-
0103	Enhancement of food production and productivity	9,929,167.00	3,310,936.00	14,929,788.00	-
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	9,929,167.00	3,310,936.00	14,929,788.00	-
0106	Promotion of forest resource conservation and preservation of biodiversity	8,121,345.00	1,864,335.00	7,892,340.00	-
010601	Forest regeneration and conservation	8,121,345.00	1,864,335.00	7,892,340.00	-
03	Poverty Alleviation	49,745,958.00	19,309,468.00	47,035,318.00	-
0310	Poverty Alleviation - General	49,745,958.00	19,309,468.00	47,035,318.00	-
031001	Poverty Alleviation - General	49,745,958.00	19,309,468.00	47,035,318.00	-
04	Health	555,770,623.00	375,577,975.00	576,519,996.00	-
0405	Provision of adequate and modern health infrastructure for health services delivery	76,598,549.00	57,448,919.00	95,336,634.00	-
040503	Facility electrification, water and sanitation	76,598,549.00	57,448,919.00	95,336,634.00	-
0410	Health Sector Expenditures Not Elsewhere Classified	479,172,074.00	318,129,056.00	481,183,362.00	-
041001	Health Not Elsewhere Classified	479,172,074.00	318,129,056.00	481,183,362.00	-
05	Education	1,625,361,194.00	1,195,618,176.00	1,230,716,368.00	-
0510	Education Sector Expenditures Not Elsewhere Classified	1,625,361,194.00	1,195,618,176.00	1,230,716,368.00	-
051001	Education Not Elsewhere Classified	1,625,361,194.00	1,195,618,176.00	1,230,716,368.00	-
06	Housing and Urban Development	5,524,456.00	4,143,342.00	4,681,316.00	-
0610	Housing and Urban Development - General	5,524,456.00	4,143,342.00	4,681,316.00	-
061001	Housing and Urban Development - General	5,524,456.00	4,143,342.00	4,681,316.00	-
08	Youth	3,716,228.00	2,787,171.00	2,402,580.00	-
0810	Youth - General	3,716,228.00	2,787,171.00	2,402,580.00	-
081001	Youth - General	3,716,228.00	2,787,171.00	2,402,580.00	-
10	Water Resources and Rural Development	25,882,851.00	19,422,137.00	33,052,105.00	-
1010	Water Resources and Rural Deve - General	25,882,851.00	19,422,137.00	33,052,105.00	-
101001	Water Resources and Rural Deve - General	25,882,851.00	19,422,137.00	33,052,105.00	-
12	Growing the Private Sector	3,582,565.00	2,686,924.00	3,613,703.00	-
1210	Growing the Private Sector - General	3,582,565.00	2,686,924.00	3,613,703.00	-
121001	Growing the Private Sector - General	3,582,565.00	2,686,924.00	3,613,703.00	-
13	Reform of Government and Governance	371,568,003.00	194,742,916.00	321,446,109.00	-
1310	Reform of Government and Governance - General	371,568,003.00	194,742,916.00	321,446,109.00	-
131001	Reform of Government and Governance - General	371,568,003.00	194,742,916.00	321,446,109.00	-
14	Power	13,791,336.00	10,343,502.00	18,377,715.00	-
1410	Power - General	13,791,336.00	10,343,502.00	18,377,715.00	-
141001	Power - General	13,791,336.00	10,343,502.00	18,377,715.00	-
17	Road	15,582,407.00	11,686,806.00	22,744,065.00	-
1710	Road - General	15,582,407.00	11,686,806.00	22,744,065.00	-
171001	Road - General	15,582,407.00	11,686,806.00	22,744,065.00	-

317319 - KIYAWA Local Government, Jigawa State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Other Recurrent Expenditure	1,278,313,880.00	1,278,112,867.00	3,012,320,000.00	-
01	Agriculture	20,800,000.00	34,799,000.00	38,000,000.00	-
0102	Development of the livestock value chain	9,000,000.00	8,762,000.00	12,000,000.00	-
010201	Ruminant (cattle, sheep & goats) production and marketing	9,000,000.00	8,762,000.00	12,000,000.00	-
0103	Enhancement of food production and productivity	7,000,000.00	19,437,000.00	14,000,000.00	-
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	7,000,000.00	19,437,000.00	14,000,000.00	-
0106	Promotion of forest resource conservation and preservation of biodiversity	4,800,000.00	6,600,000.00	12,000,000.00	-
010601	Forest regeneration and conservation	4,800,000.00	6,600,000.00	12,000,000.00	-
02	Societal Re-orientation	-	-	87,000,000.00	-
0210	Societal Re-orientation - General	-	-	87,000,000.00	-
021001	Societal Re-orientation - General	-	-	87,000,000.00	-
03	Poverty Alleviation	29,200,000.00	40,975,496.00	338,200,000.00	-
0310	Poverty Alleviation - General	29,200,000.00	40,975,496.00	338,200,000.00	-
031001	Poverty Alleviation - General	29,200,000.00	40,975,496.00	338,200,000.00	-
04	Health	119,500,000.00	127,985,221.00	239,000,000.00	-
0405	Provision of adequate and modern health infrastructure for health services delivery	50,500,000.00	29,073,524.00	91,000,000.00	-
040503	Facility electrification, water and sanitation	50,500,000.00	29,073,524.00	91,000,000.00	-
0410	Health Sector Expenditures Not Elsewhere Classified	69,000,000.00	98,911,697.00	148,000,000.00	-
041001	Health Not Elsewhere Classified	69,000,000.00	98,911,697.00	148,000,000.00	-
05	Education	80,000,000.00	25,078,500.00	138,000,000.00	-
0503	Equity and inclusiveness in the provision of educational services	30,000,000.00	-	28,000,000.00	-
050302	Special education	30,000,000.00	-	28,000,000.00	-
0510	Education Sector Expenditures Not Elsewhere Classified	50,000,000.00	25,078,500.00	110,000,000.00	-
051001	Education Not Elsewhere Classified	50,000,000.00	25,078,500.00	110,000,000.00	-
06	Housing and Urban Development	14,500,000.00	20,781,329.00	18,000,000.00	-
0610	Housing and Urban Development - General	14,500,000.00	20,781,329.00	18,000,000.00	-
061001	Housing and Urban Development - General	14,500,000.00	20,781,329.00	18,000,000.00	-
08	Youth	2,930,000.00	6,673,750.00	22,080,000.00	-
0810	Youth - General	2,930,000.00	6,673,750.00	22,080,000.00	-
081001	Youth - General	2,930,000.00	6,673,750.00	22,080,000.00	-
10	Water Resources and Rural Development	292,200,000.00	268,691,441.00	759,840,000.00	-
1010	Water Resources and Rural Deve - General	292,200,000.00	268,691,441.00	759,840,000.00	-
101001	Water Resources and Rural Deve - General	292,200,000.00	268,691,441.00	759,840,000.00	-
12	Growing the Private Sector	2,325,863.00	1,850,000.00	6,000,000.00	-
1210	Growing the Private Sector - General	2,325,863.00	1,850,000.00	6,000,000.00	-
121001	Growing the Private Sector - General	2,325,863.00	1,850,000.00	6,000,000.00	-
13	Reform of Government and Governance	585,758,017.00	575,909,878.00	1,069,200,000.00	-
1310	Reform of Government and Governance - General	585,758,017.00	575,909,878.00	1,069,200,000.00	-
131001	Reform of Government and Governance - General	585,758,017.00	575,909,878.00	1,069,200,000.00	-
14	Power	90,600,000.00	124,020,000.00	208,000,000.00	-
1410	Power - General	90,600,000.00	124,020,000.00	208,000,000.00	-
141001	Power - General	90,600,000.00	124,020,000.00	208,000,000.00	-
17	Road	40,500,000.00	51,348,252.00	89,000,000.00	-
1710	Road - General	40,500,000.00	51,348,252.00	89,000,000.00	-
171001	Road - General	40,500,000.00	51,348,252.00	89,000,000.00	-

317319 - KIYAWA Local Government, Jigawa State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
	Total Capital Expenditure	2,795,861,530.00	1,223,614,439.00	4,982,361,164.00	-
01	Agriculture	61,000,000.00	19,029,167.00	162,509,721.00	-
0102	Development of the livestock value chain	7,000,000.00	-	14,000,000.00	-
010201	Ruminant (cattle, sheep & goats) production and marketing	5,000,000.00	-	5,000,000.00	-
010205	Animal health and livestock diseases management	2,000,000.00	-	9,000,000.00	-
0103	Enhancement of food production and productivity	35,000,000.00	9,559,167.00	120,179,721.00	-
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	15,000,000.00	5,559,167.00	30,000,000.00	-
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	20,000,000.00	4,000,000.00	90,179,721.00	-
0106	Promotion of forest resource conservation and preservation of biodiversity	19,000,000.00	9,470,000.00	28,330,000.00	-
010601	Forest regeneration and conservation	18,000,000.00	9,470,000.00	23,330,000.00	-
010603	Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture etc.) programme	1,000,000.00	-	5,000,000.00	-
02	Societal Re-orientation	216,904,651.00	62,122,555.00	565,500,000.00	-
0210	Societal Re-orientation - General	216,904,651.00	62,122,555.00	565,500,000.00	-
021001	Societal Re-orientation - General	216,904,651.00	62,122,555.00	565,500,000.00	-
03	Poverty Alleviation	118,000,000.00	105,354,606.00	260,000,000.00	-
0310	Poverty Alleviation - General	118,000,000.00	105,354,606.00	260,000,000.00	-
031001	Poverty Alleviation - General	118,000,000.00	105,354,606.00	260,000,000.00	-
04	Health	309,500,000.00	54,216,100.00	304,500,000.00	-
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	100,000,000.00	50,000,000.00	62,000,000.00	-
040301	Reproductive, maternal and neonatal health	100,000,000.00	50,000,000.00	50,000,000.00	-
040306	Nutrition	-	-	12,000,000.00	-
0405	Provision of adequate and modern health infrastructure for health services delivery	176,000,000.00	4,216,100.00	209,000,000.00	-
040501	Functional health facilities	101,000,000.00	4,216,100.00	139,000,000.00	-
040503	Facility electrification, water and sanitation	75,000,000.00	-	70,000,000.00	-
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	15,000,000.00	-	15,000,000.00	-
040602	Vaccines supply chain	15,000,000.00	-	15,000,000.00	-
0409	Provision of universal health coverage and financial risk protection for citizens	18,500,000.00	-	18,500,000.00	-
040901	Mobilising equity contributions and vulnerable group funds	18,500,000.00	-	18,500,000.00	-
05	Education	272,000,000.00	136,468,583.00	472,331,250.00	-
0501	Effective governance of the education system	10,000,000.00	-	10,000,000.00	-
050103	Education sector coordination mechanisms	10,000,000.00	-	10,000,000.00	-
0502	Increase in access, retention, and completion rate at all levels	67,000,000.00	5,000,000.00	67,000,000.00	-
050205	Parental and community support	67,000,000.00	5,000,000.00	67,000,000.00	-
0503	Equity and inclusiveness in the provision of educational services	115,000,000.00	54,425,897.00	155,000,000.00	-
050301	Inclusive Education	5,000,000.00	-	5,000,000.00	-
050302	Special education	80,000,000.00	54,425,897.00	120,000,000.00	-
050303	Nomadic and migrants' education	30,000,000.00	-	30,000,000.00	-
0505	Adequate infrastructure at all levels	10,000,000.00	4,668,750.00	60,331,250.00	-
050501	Schools' infrastructure construction and rehabilitation	-	-	50,000,000.00	-
050502	Furnishing	10,000,000.00	4,668,750.00	10,331,250.00	-
0510	Education Sector Expenditures Not Elsewhere Classified	70,000,000.00	72,373,936.00	180,000,000.00	-
051001	Education Not Elsewhere Classified	70,000,000.00	72,373,936.00	180,000,000.00	-
06	Housing and Urban Development	90,000,000.00	10,000,000.00	180,000,000.00	-
0610	Housing and Urban Development - General	90,000,000.00	10,000,000.00	180,000,000.00	-
061001	Housing and Urban Development - General	90,000,000.00	10,000,000.00	180,000,000.00	-
07	Gender	10,000,000.00	3,610,000.00	6,500,000.00	-
0710	Gender - General	10,000,000.00	3,610,000.00	6,500,000.00	-
071001	Gender - General	10,000,000.00	3,610,000.00	6,500,000.00	-
08	Youth	15,000,000.00	14,500,000.00	40,000,000.00	-
0810	Youth - General	15,000,000.00	14,500,000.00	40,000,000.00	-
081001	Youth - General	15,000,000.00	14,500,000.00	40,000,000.00	-
09	Environmental Improvement	50,000,000.00	42,192,000.00	60,000,000.00	-
0910	Environmental Improvement - General	50,000,000.00	42,192,000.00	60,000,000.00	-
091001	Environmental Improvement - General	50,000,000.00	42,192,000.00	60,000,000.00	-

317319 - KIYAWA 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
10	Water Resources and Rural Development	403,856,605.00	156,770,593.00	643,741,330.00	-
1010	Water Resources and Rural Deve - General	403,856,605.00	156,770,593.00	643,741,330.00	-
101001	Water Resources and Rural Deve - General	403,856,605.00	156,770,593.00	643,741,330.00	-
11	Information Communication and Technology	7,000,000.00	1,700,500.00	21,000,000.00	-
1110	Information Communication and Technology - General	7,000,000.00	1,700,500.00	21,000,000.00	-
111001	Information Communication and Technology - General	7,000,000.00	1,700,500.00	21,000,000.00	-
12	Growing the Private Sector	121,000,000.00	-	285,400,000.00	-
1210	Growing the Private Sector - General	121,000,000.00	-	285,400,000.00	-
121001	Growing the Private Sector - General	121,000,000.00	-	285,400,000.00	-
13	Reform of Government and Governance	748,600,274.00	570,933,335.00	1,052,878,863.00	-
1310	Reform of Government and Governance - General	748,600,274.00	570,933,335.00	1,052,878,863.00	-
131001	Reform of Government and Governance - General	748,600,274.00	570,933,335.00	1,052,878,863.00	-
14	Power	250,000,000.00	26,717,000.00	450,000,000.00	-
1410	Power - General	250,000,000.00	26,717,000.00	450,000,000.00	-
141001	Power - General	250,000,000.00	26,717,000.00	450,000,000.00	-
17	Road	123,000,000.00	20,000,000.00	478,000,000.00	-
1710	Road - General	123,000,000.00	20,000,000.00	478,000,000.00	-
171001	Road - General	123,000,000.00	20,000,000.00	478,000,000.00	-

317319 - KIYAWA Local Government, Jigawa State - 2026 Budget:

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Performance Tansuru To August	2026 Approved Budget	2026 Climate Change Tanning
Total Capital Expenditure						2,795,861,530.00	1,223,614,439.00	4,982,361,164.00	-
Purchase of Furniture at Local Government Secretariat	13 - Reform of Government and Governance	01.2500100100 - Office of the Director Admin and General Services	23010112 - Purchase Of Office Furniture and Fittings	70161 - GENERAL PUBLIC SERVICES N.E.C.	31731997 - LG Wide (KIYAWA)	10,000,000.00	8,700,000.00	25,000,000.00	-
Purchase of Furniture at Local Government Staff Quarters	13 - Reform of Government and Governance	01.2500100100 - Office of the Director Admin and General Services	23010112 - Purchase Of Office Furniture and Fittings	70161 - GENERAL PUBLIC SERVICES N.E.C.	31731997 - LG Wide (KIYAWA)	10,000,000.00	-	10,000,000.00	-
Purchase of Photocopy Machine	13 - Reform of Government and Governance	01.2500100100 - Office of the Director Admin and General Services	23010115 - Purchase Of Photocopying Machines	70161 - GENERAL PUBLIC SERVICES N.E.C.	31731997 - LG Wide (KIYAWA)	3,000,000.00	-	3,000,000.00	-
Purchase of 1no bus for legislative council members	13 - Reform of Government and Governance	01.2500100100 - Office of the Director Admin and General Services	23010108 - Purchase Of Buses	70161 - GENERAL PUBLIC SERVICES N.E.C.	31731997 - LG Wide (KIYAWA)	-	-	50,000,000.00	-
Purchase of 3no. CG Motorcycles to 3no. Staff	13 - Reform of Government and Governance	01.2500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70161 - GENERAL PUBLIC SERVICES N.E.C.	31731997 - LG Wide (KIYAWA)	6,000,000.00	6,672,615.00	5,278,589.00	-
Purchase of 2no. Utility Vehicle (Toyota LE) to DPRS and Council Leader	13 - Reform of Government and Governance	01.2500100100 - Office of the Director Admin and General Services	23010105 - Purchase of Motor Vehicles	70161 - GENERAL PUBLIC SERVICES N.E.C.	31731997 - LG Wide (KIYAWA)	10,000,000.00	14,540,000.00	35,000,000.00	-
Purchase of 2no. Hilux for Project Monitoring	13 - Reform of Government and Governance	01.2500100100 - Office of the Director Admin and General Services	23010105 - Purchase of Motor Vehicles	70161 - GENERAL PUBLIC SERVICES N.E.C.	31731997 - LG Wide (KIYAWA)	15,000,000.00	-	45,000,000.00	-
Procurement of 3no. Official Vehicle (Corolla LE) to District Head of Kiyawa, Balago and Shuwarin	13 - Reform of Government and Governance	01.2500100100 - Office of the Director Admin and General Services	23010105 - Purchase of Motor Vehicles	70161 - GENERAL PUBLIC SERVICES N.E.C.	31731905 - Gurduba	15,000,000.00	-	45,000,000.00	-
Purchase of 1no. Utility Vehicle for Local Government Chairman	13 - Reform of Government and Governance	01.2500100100 - Office of the Director Admin and General Services	23010105 - Purchase of Motor Vehicles	70161 - GENERAL PUBLIC SERVICES N.E.C.	31731997 - LG Wide (KIYAWA)	150,000,000.00	112,000,000.00	25,000,000.00	-
Contribution to Local Government Council Unified Project Programme	10 - Water Resources and Rural Development	01.2500100100 - Office of the Director Admin and General Services	23010105 - Purchase of Motor Vehicles	70161 - GENERAL PUBLIC SERVICES N.E.C.	31731997 - LG Wide (KIYAWA)	100,000,000.00	-	100,000,000.00	-
Renovation of Local Government Guest House Dutse (Ongoing)	06 - Housing and Urban Development	01.2500100100 - Office of the Director Admin and General Services	23030103 - Rehabilitation/Repairs - Housing	70611 - HOUSING DEVELOPMENT	31731997 - LG Wide (KIYAWA)	20,000,000.00	10,000,000.00	10,000,000.00	-
Purchase of 1no. Bus for Executive Council Members	13 - Reform of Government and Governance	01.2500100100 - Office of the Director Admin and General Services	23010108 - Purchase of Buses	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31731997 - LG Wide (KIYAWA)	-	-	30,000,000.00	-
Construction of NSCDC Office at Balago	13 - Reform of Government and Governance	01.2500100100 - Office of the Director Admin and General Services	23020101 - Construction/Provision Of Office Buildings	70361 - PUBLIC ORDER AND SAFETY N.E.C.	31731901 - Abalago	-	-	15,000,000.00	-
Construction of NSCDC Office at Shuwarin	13 - Reform of Government and Governance	01.2500100100 - Office of the Director Admin and General Services	23020101 - Construction/Provision Of Office Buildings	70361 - PUBLIC ORDER AND SAFETY N.E.C.	31731905 - Gurduba	-	-	15,000,000.00	-
Purchase of fire service materials	13 - Reform of Government and Governance	01.2500100100 - Office of the Director Admin and General Services	23010123 - Purchase of Fire Fighting Equipment	70321 - FIRE PROTECTION SERVICES	31731997 - LG Wide (KIYAWA)	1,000,000.00	-	1,000,000.00	-
Procurement of security equipment to Vigilant	13 - Reform of Government and Governance	01.2500100100 - Office of the Director Admin and General Services	23010128 - Purchase Of Security Equipment	70361 - PUBLIC ORDER AND SAFETY N.E.C.	31731997 - LG Wide (KIYAWA)	10,000,000.00	500,000.00	5,000,000.00	-
Provision for Fertilizer Supply	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31731997 - LG Wide (KIYAWA)	10,000,000.00	-	10,000,000.00	-
Provision for the Purchase of Grains	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31731997 - LG Wide (KIYAWA)	10,000,000.00	4,000,000.00	60,179,721.00	-
Purchase of Agro Inputs	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31731997 - LG Wide (KIYAWA)	-	-	20,000,000.00	-
Purchase of 2no. Tractor (Repayment)	01 - Agriculture	021500100100 - Agriculture Section	23010127 - Purchase of Agricultural Equipment and Improved Inputs	70421 - AGRICULTURE	31731997 - LG Wide (KIYAWA)	15,000,000.00	5,559,167.00	-	-
Women Empowerment Programme (Goat Breeding)	01 - Agriculture	021500100100 - Agriculture Section	23030130 - Purchase of Livestocks	70421 - AGRICULTURE	31731997 - LG Wide (KIYAWA)	5,000,000.00	-	5,000,000.00	-
Renovation of Veterinary Clinic at Kiyawa	01 - Agriculture	021500100100 - Agriculture Section	23030133 - Rehabilitation/Repairs of veterinary Clinics	70421 - AGRICULTURE	31731908 - Kiyawa	2,000,000.00	-	4,000,000.00	-
Livestock Animal Vaccination Exercise	01 - Agriculture	021500100100 - Agriculture Section	23010151 - Purchase of veterinary Clinic Equipments	70421 - AGRICULTURE	31731997 - LG Wide (KIYAWA)	-	-	5,000,000.00	-
Provision for the support of Fishing and Hunting	01 - Agriculture	021500100100 - Agriculture Section	23050108 - Special Intervention Programmes and Projects	70422 - FORESTRY	31731997 - LG Wide (KIYAWA)	1,000,000.00	-	5,000,000.00	-
Road Side Tree Planting	01 - Agriculture	021500100100 - Agriculture Section	23040101 - Tree Planting	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31731997 - LG Wide (KIYAWA)	3,000,000.00	-	5,000,000.00	-
Construction of Green House to Promote Agricultural Production	01 - Agriculture	021500100100 - Agriculture Section	23020113 - Construction / Provision Of Agricultural Facilities	70421 - AGRICULTURE	31731997 - LG Wide (KIYAWA)	-	-	30,000,000.00	-
Demarcation of Grazing Reserve and Cattle Routes at Kiyawa Local Government	01 - Agriculture	021500200100 - Forestry Section	23040107 - Forests and Shelterbelts	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31731997 - LG Wide (KIYAWA)	15,000,000.00	6,670,000.00	18,330,000.00	-
Extension of Electricity at Kiyawa	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31731908 - Kiyawa	30,000,000.00	-	10,000,000.00	-
Extension of Electricity at Shuwarin	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31731905 - Gurduba	-	-	10,000,000.00	-
Extension of Electricity at Katanga	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31731906 - Katanga	-	-	10,000,000.00	-
Extension of Electricity at Andaza	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31731902 - Andaza	-	-	10,000,000.00	-
Electrification Project at Shatari	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31731901 - Abalago	50,000,000.00	7,017,000.00	6,666,666.67	-
Electrification Project at Kwadabe	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31731903 - Fake	-	-	6,666,666.67	-
Electrification Project at Gidan Dachi	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31731907 - Katuba	-	-	6,666,666.67	-
Electrification Project at Kawarin Fake	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31731903 - Fake	-	-	6,666,666.67	-
Electrification Project at Dinyar Shayi	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31731905 - Gurduba	-	-	6,666,666.67	-
Electrification Project at Masanawa	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31731905 - Gurduba	-	-	6,666,666.67	-
Electrification Project at Malyawa	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31731910 - Majee	-	-	6,666,666.67	-
Electrification Project at Ajawa	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31731905 - Gurduba	-	-	6,666,666.67	-
Electrification Project at Gidan Talika	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31731905 - Gurduba	-	-	6,666,666.67	-
Provision of Solar Streetlight at Abalago	14 - Power	023400300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70641 - STREET LIGHTING	31731901 - Abalago	20,000,000.00	10,700,000.00	9,090,909.09	-
Provision of Solar Streetlight at Andaza	14 - Power	023400300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70641 - STREET LIGHTING	31731902 - Andaza	-	-	9,090,909.09	-
Provision of Solar Streetlight at Fake	14 - Power	023400300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70641 - STREET LIGHTING	31731903 - Fake	-	-	9,090,909.09	-
Provision of Solar Streetlight at Gariko	14 - Power	023400300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70641 - STREET LIGHTING	31731904 - Gariko	-	-	9,090,909.09	-
Provision of Solar Streetlight at Gurduba	14 - Power	023400300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70641 - STREET LIGHTING	31731905 - Gurduba	-	-	9,090,909.09	-
Provision of Solar Streetlight at Katanga	14 - Power	023400300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70641 - STREET LIGHTING	31731906 - Katanga	-	-	9,090,909.09	-
Provision of Solar Streetlight at Katuba	14 - Power	023400300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70641 - STREET LIGHTING	31731907 - Katuba	-	-	9,090,909.09	-
Provision of Solar Streetlight at Kiyawa	14 - Power	023400300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70641 - STREET LIGHTING	31731908 - Kiyawa	-	-	9,090,909.09	-
Provision of Solar Streetlight at Kwanda	14 - Power	023400300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70641 - STREET LIGHTING	31731909 - Kwanda	-	-	9,090,909.09	-
Provision of Solar Streetlight at Maje	14 - Power	023400300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70641 - STREET LIGHTING	31731910 - Maje	-	-	9,090,909.09	-
Provision of Solar Streetlight at Tarma	14 - Power	023400300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70641 - STREET LIGHTING	31731911 - Tarma	-	-	9,090,909.09	-
Installation of Solar Streetlight at Harba Dinya	14 - Power	023400300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70641 - STREET LIGHTING	31731911 - Tarma	-	-	10,000,000.00	-
Installation of Solar Streetlight at Harba Dam	14 - Power	023400300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70641 - STREET LIGHTING	31731911 - Tarma	-	-	10,000,000.00	-
Installation of Solar Streetlight from Kanoke to Kiyawa Koundoubou (Dutse Road) and Balago Town	14 - Power	023400300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70641 - STREET LIGHTING	31731901 - Abalago	-	-	60,000,000.00	-
Installation of Solar Lightening System at Local Government Secretariat Solarization	14 - Power	023400300100 - Electrical Section	23020123 - Construction Of Traffic /Street Lights	70436 - NON ELECTRIC ENERGY	31731997 - LG Wide (KIYAWA)	50,000,000.00	-	50,000,000.00	-
Electrification Project at Marikba	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31731907 - Katuba	100,000,000.00	9,000,000.00	20,000,000.00	-
Electrification Project at Bakata Gabas	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31731901 - Abalago	-	-	20,000,000.00	-
Electrification Project at Bakata Yamna	14 - Power	023400300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31731901 - Abalago	-	-	20,000,000.00	-
Provision for Land Compensation	02 - Societal Re-orientation	023400400100 - Land & Survey Section	23010101 - Purchase/Acquisition Of Land	70161 - GENERAL PUBLIC SERVICES N.E.C.	31731997 - LG Wide (KIYAWA)	25,000,000.00	17,830,500.00	40,000,000.00	-
Construction of 2km Feeder Road from Fake - Gidan Baye (Ongoing)	17 - Road	023400400100 - Land & Survey Section	23020114 - Construction / Provision Of Roads	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	31731903 - Fake	20,000,000.00	20,000,000.00	105,000,000.00	-
Construction of 4km Feeder Road from Gidan Fawa to Maje	17 - Road	023400400100 - Land & Survey Section	23020114 - Construction / Provision Of Roads	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	31731910 - Maje	80,000,000.00	-	135,000,000.00	-
Construction of Drainage at Andaza	17 - Road	023400400100 - Land & Survey Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70521 - WASTE WATER MANAGEMENT	31731902 - Andaza	23,000,000.00	-	23,000,000.00	-
Construction of culvert & earth filling at Kazuba Road	17 - Road	023400400100 - Land & Survey Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70521 - WASTE WATER MANAGEMENT	31731906 - Katanga	-	-	25,000,000.00	-
Control of Erosion at Kiyawa Local Government	09 - Environmental Improvement	023400400100 - Land & Survey Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31731997 - LG Wide (KIYAWA)	50,000,000.00	42,192,000.00	60,000,000.00	-
Construction of Drainage at Balago	17 - Road	023400400100 - Land & Survey Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70521 - WASTE WATER MANAGEMENT	31731901 - Abalago	-	-	7,500,000.00	-
Construction of Drainage at Shuwarin Kudu	17 - Road	023400400100 - Land & Survey Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70521 - WASTE WATER MANAGEMENT	31731905 - Gurduba	-	-	7,500,000.00	-
Construction of Drainage at Andaza Kudu	17 - Road	023400400100 - Land & Survey Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70521 - WASTE WATER MANAGEMENT	31731902 - Andaza	-	-	7,500,000.00	-
Construction of Drainage at Andaza Arewa	17 - Road	023400400100 - Land & Survey Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70521 - WASTE WATER MANAGEMENT	31731902 - Andaza	-	-	7,500,000.00	-

317319 - KIYAWA Local Government, Jigawa State - 2026 Budget:

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 Tansaru In August	2026 Approved Budget	2026 Climate Change Tanning
Construction of Feeder Roads from Bagahanza - Lautai - Kumi - Korau	17 - Road	023400400100 - Land & Survey Section	23020114 - Construction / Provision Of Roads	70551 - HOUSING AND COMMUNITY AMENITIES N.E.C.	31731906 - Katanga	-	-	80,000,000.00	-
Construction of Feeder Roads from Gerko to Mazazaga	17 - Road	023400400100 - Land & Survey Section	23020114 - Construction / Provision Of Roads	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	31731904 - Garko	-	-	80,000,000.00	-
Electrification of Kazuba, Gorimo and Malamari Jigawar kurma	14 - Power	023400400100 - Land & Survey Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31731997 - LG Wide (KIYAWA)	-	-	60,000,000.00	-
Renovation of Juma'at Mosque at Katanga	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731906 - Katanga	30,000,000.00	2,600,000.00	12,500,000.00	-
Renovation of Juma'at Mosque at Bakata	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731901 - Abalago	-	-	12,500,000.00	-
Renovation of Juma'at Mosque at Andaza	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731902 - Andaza	-	-	12,500,000.00	-
Renovation of Juma'at Mosque at Balago	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731901 - Abalago	-	-	12,500,000.00	-
Renovation of Juma'at Mosque at Maje	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731910 - Maje	-	-	12,500,000.00	-
Renovation of Juma'at Mosque at Markiba	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731909 - Kwanda	-	-	12,500,000.00	-
Renovation of Juma'at Mosque at Gorumo	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731911 - Turma	-	-	12,500,000.00	-
Renovation of Juma'at Mosque at Jigawar Kurma	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731907 - Katuka	-	-	12,500,000.00	-
Construction of 2no. five daily prayer mosque at Abalago ward	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731901 - Abalago	40,904,651.00	25,373,735.00	13,636,363.64	-
Construction of 2no. five daily prayer mosque at Andaza ward	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731902 - Andaza	-	-	13,636,363.64	-
Construction of 2no. five daily prayer mosque at Fake ward	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731903 - Fake	-	-	13,636,363.64	-
Construction of 2no. five daily prayer mosque at Garko ward	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731904 - Garko	-	-	13,636,363.64	-
Construction of 2no. five daily prayer mosque at Gurduba ward	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731905 - Gurduba	-	-	13,636,363.64	-
Construction of 2no. five daily prayer mosque at Kantaga ward	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731906 - Katanga	-	-	13,636,363.64	-
Construction of 2no. five daily prayer mosque at Katuka ward	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731907 - Katuka	-	-	13,636,363.64	-
Construction of 2no. five daily prayer mosque at Kiyawa ward	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731908 - Kiyawa	-	-	13,636,363.64	-
Construction of 2no. five daily prayer mosque at Kwanda ward	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731909 - Kwanda	-	-	13,636,363.64	-
Construction of 2no. five daily prayer mosque at Majej ward	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731910 - Majej	-	-	13,636,363.64	-
Construction of 2no. five daily prayer mosque at Turma ward	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731911 - Turma	-	-	13,636,363.64	-
Wall Fencing of Graveyard at Kiyawa	02 - Societal Re-orientation	023400500100 - Building Section	23020138 - Construction / Provision of Wall Fence/Boundary Pillars	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731908 - Kiyawa	15,000,000.00	-	25,000,000.00	-
Construction of Juma'at Mosque at Kagara	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731908 - Kiyawa	40,000,000.00	16,318,320.00	-	-
Construction of Juma'at Mosque at Yan Auta	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731908 - Kiyawa	-	-	25,000,000.00	-
Construction of Juma'at Mosque at Tsaliya	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731908 - Kiyawa	-	-	25,000,000.00	-
Construction of Juma'at Mosque at Jigawa Kurma	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731907 - Katuka	-	-	25,000,000.00	-
Renovation of Staff Quarters at Kiyawa	13 - Reform of Government and Governance	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31731908 - Kiyawa	15,000,000.00	13,500,000.00	20,000,000.00	-
Renovation of Local Government Secretariat	13 - Reform of Government and Governance	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70611 - HOUSING DEVELOPMENT	31731997 - LG Wide (KIYAWA)	30,000,000.00	26,000,000.00	60,000,000.00	-
Renovation of Local Government Education Authority (LEA)	05 - Education	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70912 - PRIMARY EDUCATION	31731997 - LG Wide (KIYAWA)	10,000,000.00	-	10,000,000.00	-
Renovation of Duplex House	13 - Reform of Government and Governance	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70161 - GENERAL PUBLIC SERVICES N.E.C.	31731997 - LG Wide (KIYAWA)	60,000,000.00	59,700,000.00	15,000,000.00	-
Construction of District Head House at Kiyawa (Phase II)	10 - Water Resources and Rural Development	023400500100 - Building Section	23020121 - Purchase Of Residential Furniture	70621 - COMMUNITY DEVELOPMENT	31731908 - Kiyawa	40,000,000.00	-	50,000,000.00	-
Purchase of furniture to Distric Head Balago	10 - Water Resources and Rural Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70621 - COMMUNITY DEVELOPMENT	31731901 - Abalago	5,000,000.00	-	5,000,000.00	-
Renovation of District Head House Shuwari	10 - Water Resources and Rural Development	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70161 - GENERAL PUBLIC SERVICES N.E.C.	31731905 - Gurduba	3,000,000.00	2,999,450.00	-	-
Construction of Newly Kiyawa PHC Office Complex at Kiyawa	04 - Health	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70741 - PUBLIC HEALTH SERVICES	31731908 - Kiyawa	20,000,000.00	-	-	-
Construction of Emir of Dutse House at Shuwari (Phase 1)	10 - Water Resources and Rural Development	023400500100 - Building Section	23020102 - Construction/Provision Of Office Buildings	70621 - COMMUNITY DEVELOPMENT	31731905 - Gurduba	40,000,000.00	-	45,000,000.00	-
Construction of Midwives Staff Quarters at Garko (Ongoing)	04 - Health	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70741 - PUBLIC HEALTH SERVICES	31731904 - Garko	100,000,000.00	50,000,000.00	25,000,000.00	-
Construction of Midwives Staff Quarters at Turma (Ongoing)	04 - Health	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70741 - PUBLIC HEALTH SERVICES	31731911 - Turma	-	-	25,000,000.00	-
External Work at Local Government Guest House Dutse (Landscaping, Car Park and Watering Point)	10 - Water Resources and Rural Development	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731997 - LG Wide (KIYAWA)	5,000,000.00	-	5,000,000.00	-
General Renovation of Blind Centre	02 - Societal Re-orientation	023400500100 - Building Section	23020147 - Construction/Provision Of Workshops/Laboratories	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	31731997 - LG Wide (KIYAWA)	10,000,000.00	-	5,000,000.00	-
Provision for the Payment of Liabilities	13 - Reform of Government and Governance	023400500100 - Building Section	23050137 - Capital Project Historical Liabilities	70112 - FINANCIAL AND FISCAL AFFAIRS	31731997 - LG Wide (KIYAWA)	50,000,000.00	4,341,250.00	50,000,000.00	-
Contribution to State/Local Government Joint Project	13 - Reform of Government and Governance	023400500100 - Building Section	23050108 - Special Intervention Programmes and Projects	70621 - COMMUNITY DEVELOPMENT	31731997 - LG Wide (KIYAWA)	300,000,000.00	306,979,470.00	450,000,000.00	-
Construction of Five (5no.) 2no. bedrooms Prototype Houses at Local Government Headquarters	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31731908 - Kiyawa	-	-	150,000,000.00	-
Construction of Steel shade (kurufa) with Stand-Alone Solar Lightening System for One (1no) Tsangaya Qu'anic Recitation Schools in each Ward	05 - Education	023400500100 - Building Section	23020107 - Construction/Provision Of Public Schools	70951 - EDUCATION NOT DEFINABLE BY LEVEL	31731997 - LG Wide (KIYAWA)	-	-	50,000,000.00	-
Construction of Business Plaza at Kiyawa (Phase II)	12 - Growing the Private Sector	023400500100 - Building Section	23020124 - Construction Of Markets/Parks	70621 - COMMUNITY DEVELOPMENT	31731908 - Kiyawa	50,000,000.00	-	60,000,000.00	-
Purchase of Utility Vehicle to GSSS Kiyawa	05 - Education	023400500100 - Building Section	23010108 - Purchase Of Buses	70921 - LOWER SECONDARY EDUCATION	31731908 - Kiyawa	10,000,000.00	-	30,000,000.00	-
Renovation of Health Post at Dungu	04 - Health	023400500100 - Building Section	23030105 - Rehabilitation/Repairs-Physiotherapy/Health Centres	70741 - PUBLIC HEALTH SERVICES	31731909 - Kwanda	10,000,000.00	-	10,000,000.00	-
Construction of Friday Mosque at Dabi	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731907 - Katuka	26,000,000.00	-	26,666,666.67	-
Construction of Friday Mosque at Sabon Gari	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731908 - Kiyawa	-	-	26,666,666.67	-
Construction of Friday Mosque at Dabi Gari	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731901 - Abalago	-	-	26,666,666.67	-
Contribution for the construction of conference hall, toilet and furniture at guest House Dutse	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70161 - GENERAL PUBLIC SERVICES N.E.C.	31731997 - LG Wide (KIYAWA)	50,000,000.00	-	-	-
Construction of Imam House at Fatara	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731905 - Gurduba	20,000,000.00	-	20,000,000.00	-
Construction of 4no. Entrance Gate at Kiyawa	10 - Water Resources and Rural Development	023400500100 - Building Section	23020118 - Construction / Provision Of Infrastructure	70821 - CULTURAL SERVICES	31731908 - Kiyawa	-	-	50,000,000.00	-
Extension of Legislative Council Chamber at Kiyawa	13 - Reform of Government and Governance	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31731908 - Kiyawa	-	-	20,000,000.00	-
Installation of Kiyawa Local Government Indigene Software	11 - Information Communication and Technology	023400500100 - Building Section	23050102 - Computer Software Acquisition	70161 - GENERAL PUBLIC SERVICES N.E.C.	31731997 - LG Wide (KIYAWA)	15,000,000.00	-	15,000,000.00	-
Purchase of Furniture to Legislative Council Offices	13 - Reform of Government and Governance	023400500100 - Building Section	23010112 - Purchase Of Office Furniture and Fittings	70131 - GENERAL PERSONAL SERVICES	31731997 - LG Wide (KIYAWA)	-	-	10,000,000.00	-
Completion of Juma at mosque at Shuwari (ongoing)	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31731905 - Gurduba	30,000,000.00	-	50,000,000.00	-
2% Contribution to Jigawa State University	05 - Education	051700100100 - Education (Non-Teaching Staff)	23050108 - Special Intervention Programmes and Projects	70941 - FIRST STAGE OF TERTIARY EDUCATION	31731997 - LG Wide (KIYAWA)	60,000,000.00	72,373,936.00	150,000,000.00	-
Contribution for the Purchase of School Furniture	05 - Education	051700100100 - Education (Non-Teaching Staff)	23010141 - Purchase of School Furniture	70912 - PRIMARY EDUCATION	31731997 - LG Wide (KIYAWA)	10,000,000.00	4,668,750.00	10,331,250.00	-
Construction of Islamiyya School at Kiyawa	05 - Education	051700100100 - Education (Non-Teaching Staff)	23030106 - Rehabilitation/Repairs - Public Schools	70951 - EDUCATION NOT DEFINABLE BY LEVEL	31731908 - Kiyawa	50,000,000.00	54,425,897.00	100,000,000.00	-
Renovation of Islamiyya school across the local government area	05 - Education	051700100100 - Education (Non-Teaching Staff)	23030106 - Rehabilitation/Repairs - Public Schools	70951 - EDUCATION NOT DEFINABLE BY LEVEL	31731997 - LG Wide (KIYAWA)	30,000,000.00	-	20,000,000.00	-
Construction of Tsangaya shed across the L G A	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70951 - EDUCATION NOT DEFINABLE BY LEVEL	31731997 - LG Wide (KIYAWA)	5,000,000.00	-	5,000,000.00	-
Student care programme	05 - Education	051700100100 - Education (Non-Teaching Staff)	23050108 - Special Intervention Programmes and Projects	70981 - EDUCATION N.E.C.	31731997 - LG Wide (KIYAWA)	67,000,000.00	5,000,000.00	67,000,000.00	-
Contribution for sensitization and capacity building on climate changes mitigation	13 - Reform of Government and Governance	051700100100 - Education (Non-Teaching Staff)	23050108 - Special Intervention Programmes and Projects	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31731997 - LG Wide (KIYAWA)	10,000,000.00	11,000,000.00	65,000,000.00	-
Construction of Nonalcoholic school 1no block each at Zurara	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31731902 - Andaza	-	-	15,000,000.00	-
Construction of Nonalcoholic school 1no block each at Gofi	05 - Education	051700100100 - Education (Non-Teaching Staff)	23020107 - Construction/Provision Of Public Schools	70912 - PRIMARY EDUCATION	31731906 - Katanga	30,000,000.00	-	15,000,000.00	-
Contribution for training and refresher course to political office holders	13 - Reform of Government and Governance	051700100100 - Education (Non-Teaching Staff)	23050108 - Special Intervention Programmes and Projects	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31731997 - LG Wide (KIYAWA)	50,000,000.00	7,000,000.00	50,000,000.00	-

317319 - KIYAWA Local Government, Jigawa State - 2026 Budget:

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 Tansaru To August	2026 Approved Budget	2026 Climate Change Tanning
Construction of Health clinic at Yan Auta	04 - Health	05210020010 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31731904 - Garko	69,000,000.00	-	17,250,000.00	-
Construction of Health clinic at Dalambai	04 - Health	05210020010 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31731906 - Katanga	-	-	17,250,000.00	-
Construction of Health clinic at Kanwayi	04 - Health	05210020010 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31731911 - Tsurma	-	-	17,250,000.00	-
Construction of Health clinic at Gauyo	04 - Health	05210020010 - Curative	23020106 - Construction/Provision Of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31731904 - Garko	-	-	17,250,000.00	-
Construction of public convenience at Kiyawa	04 - Health	05210020010 - Curative	23020133 - Construction/Provision Of Public Convenience	70741 - PUBLIC HEALTH SERVICES	31731908 - Kiyawa	55,000,000.00	-	17,500,000.00	-
Construction of public convenience at Shuwarin	04 - Health	05210020010 - Curative	23020133 - Construction/Provision Of Public Convenience	70741 - PUBLIC HEALTH SERVICES	31731905 - Gurduba	-	-	17,500,000.00	-
Construction of Public convenience at Andaza market	04 - Health	05210020010 - Curative	23020133 - Construction/Provision Of Public Convenience	70741 - PUBLIC HEALTH SERVICES	31731902 - Andaza	20,000,000.00	-	17,500,000.00	-
Construction of Public convenience at Balago	04 - Health	05210020010 - Curative	23020133 - Construction/Provision Of Public Convenience	70741 - PUBLIC HEALTH SERVICES	31731901 - Abalago	-	-	17,500,000.00	-
Equity contribution to JICHIMA	04 - Health	05210020010 - Curative	23050108 - Special Intervention Programmes and Projects	70741 - PUBLIC HEALTH SERVICES	31731997 - LG Wide (KIYAWA)	18,500,000.00	-	18,500,000.00	-
Support to routine immunization	04 - Health	05210020010 - Curative	23050108 - Special Intervention Programmes and Projects	70741 - PUBLIC HEALTH SERVICES	31731997 - LG Wide (KIYAWA)	15,000,000.00	-	15,000,000.00	-
Support to Nutrition Programme	04 - Health	05210020010 - Curative	23050108 - Special Intervention Programmes and Projects	70741 - PUBLIC HEALTH SERVICES	31731997 - LG Wide (KIYAWA)	-	-	12,000,000.00	-
Purchase of furnitures at newly constructed PHC office at Kiyawa	04 - Health	05210020010 - Curative	23020112 - Purchase Of Office Furniture and Fittings	70741 - PUBLIC HEALTH SERVICES	31731907 - LG Wide (KIYAWA)	2,000,000.00	4,216,100.00	2,000,000.00	-
Construction of Jichma Office	04 - Health	05210020010 - Curative	23020101 - Construction/Provision Of Office Buildings	70741 - PUBLIC HEALTH SERVICES	31731997 - LG Wide (KIYAWA)	-	-	58,000,000.00	-
Construction of Hand Pump at Abalago	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31731901 - Abalago	58,856,605.00	44,043,587.00	5,000,000.00	-
Construction of Hand Pump at Andaza	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31731902 - Andaza	-	-	5,000,000.00	-
Construction of Hand Pump at Fake	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31731903 - Fake	-	-	5,000,000.00	-
Construction of Hand Pump at Garko	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31731904 - Garko	-	-	5,000,000.00	-
Construction of Hand Pump at Gurduba	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31731905 - Gurduba	-	-	5,000,000.00	-
Construction of Hand Pump at Katanga	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31731906 - Katanga	-	-	5,000,000.00	-
Construction of Hand Pump at Katuka	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31731907 - Katuka	-	-	5,000,000.00	-
Construction of Hand Pump at Kiyawa	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31731908 - Kiyawa	-	-	5,000,000.00	-
Construction of Hand Pump at Kwanda	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31731909 - Kwanda	-	-	5,000,000.00	-
Construction of Hand Pump at Maje	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31731910 - Maje	-	-	5,000,000.00	-
Construction of Hand Pump at Tsrma	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31731911 - Tsurma	-	-	5,000,000.00	-
Purchase of Hand Pump Materials	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31731997 - LG Wide (KIYAWA)	40,000,000.00	42,572,868.00	70,000,000.00	-
Conversion of Motorised Water Scheme to Solar System	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31731997 - LG Wide (KIYAWA)	10,000,000.00	4,296,018.00	10,000,000.00	-
Extension of Water Pipeline at Andaza	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31731902 - Andaza	-	-	30,000,000.00	-
Construction of Industrial Borehole for Irrigation Project	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31731997 - LG Wide (KIYAWA)	-	-	30,000,000.00	-
Construction of Inos solar water scheme at 4no. ward	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23020105 - Construction/Provision Of Water Facilities	70631 - WATER SUPPLY	31731997 - LG Wide (KIYAWA)	52,000,000.00	-	65,000,000.00	-
Purchase of 11no. Submersible Pump to 11no. Political Wards	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31731997 - LG Wide (KIYAWA)	20,000,000.00	11,258,670.00	28,741,330.00	-
Purchase of information equipment	11 - Information Communication and Technology	05510020010 - Information, Youth, Sport & Culture	23010140 - Purchase Of Information / Communication Equipment	70831 - BROADCASTING AND PUBLISHING SERVICES	31731997 - LG Wide (KIYAWA)	5,000,000.00	1,700,500.00	4,000,000.00	-
Purchase of sport materials across the local govt area (Jersey,Balls and Boat etc)	08 - Youth	05510020010 - Information, Youth, Sport & Culture	23050108 - Special Intervention Programmes and Projects	70811 - RECREATIONAL AND SPORTING SERVICES	31731997 - LG Wide (KIYAWA)	15,000,000.00	-	40,000,000.00	-
Renovation of Women center at Kiyawa	07 - Gender	05510020010 - Information, Youth, Sport & Culture	23050108 - Special Intervention Programmes and Projects	71041 - FAMILY AND CHILDREN	31731908 - Kiyawa	10,000,000.00	3,610,000.00	6,500,000.00	-
Purchase of relief materials (Clothes,roofing materials and other food items) for women empowerment (tailoring,charging of phones,soap and body cream making,welding and capetry)	03 - Poverty Alleviation	05510020010 - Information, Youth, Sport & Culture	23050108 - Special Intervention Programmes and Projects	71091 - SOCIAL PROTECTION N.E.C.	31731997 - LG Wide (KIYAWA)	38,000,000.00	46,833,450.00	100,000,000.00	-
03 - Poverty Alleviation	03 - Poverty Alleviation	05510020010 - Information, Youth, Sport & Culture	23050108 - Special Intervention Programmes and Projects	71041 - FAMILY AND CHILDREN	31731997 - LG Wide (KIYAWA)	7,000,000.00	58,521,156.00	120,000,000.00	-
Procurement of motorcycle to Information officers	11 - Information Communication and Technology	05510020010 - Information, Youth, Sport & Culture	23010104 - Purchase of Motor Cycles	70831 - BROADCASTING AND PUBLISHING SERVICES	31731997 - LG Wide (KIYAWA)	2,000,000.00	-	2,000,000.00	-
Contribution to community development project (purchase of cement,rubber mat,completion of community project	10 - Water Resources and Rural Development	05510030010 - Social Welfare Section	23050108 - Special Intervention Programmes and Projects	70621 - COMMUNITY DEVELOPMENT	31731997 - LG Wide (KIYAWA)	30,000,000.00	14,600,000.00	100,000,000.00	-
Contribution to HBSA Board's Capital Projects Across Local Government Area	02 - Societal Re-orientation	05510030010 - Social Welfare Section	23050108 - Special Intervention Programmes and Projects	70361 - PUBLIC ORDER AND SAFETY N.E.C.	31731997 - LG Wide (KIYAWA)	-	-	40,000,000.00	-
Internally displace person (IDPS) Covid-19 response	13 - Reform of Government and Governance	05510030010 - Social Welfare Section	23050108 - Special Intervention Programmes and Projects	71091 - SOCIAL PROTECTION N.E.C.	31731997 - LG Wide (KIYAWA)	3,600,274.00	-	3,600,274.00	-
provision for the implementation of Social protection programme	03 - Poverty Alleviation	05510030010 - Social Welfare Section	23050108 - Special Intervention Programmes and Projects	71091 - SOCIAL PROTECTION N.E.C.	31731997 - LG Wide (KIYAWA)	10,000,000.00	-	10,000,000.00	-
Cash Transfer to Owners of Small Scale Businesses	03 - Poverty Alleviation	05510030010 - Social Welfare Section	23050108 - Special Intervention Programmes and Projects	71091 - SOCIAL PROTECTION N.E.C.	31731997 - LG Wide (KIYAWA)	-	-	30,000,000.00	-
Construction of Luckup Shops at Kiyawa	12 - Growing the Private Sector	05510040010 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31731908 - Kiyawa	25,000,000.00	-	16,000,000.00	-
Construction of Luckup Shops at Katanga	12 - Growing the Private Sector	05510040010 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31731906 - Katanga	-	-	16,000,000.00	-
Construction of Luckup Shops at Balago	12 - Growing the Private Sector	05510040010 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31731901 - Abalago	-	-	16,000,000.00	-
Construction of Luckup Shops at Shuwarin	12 - Growing the Private Sector	05510040010 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31731905 - Gurduba	-	-	16,000,000.00	-
Construction of Luckup Shops at Tsalliya	12 - Growing the Private Sector	05510040010 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31731909 - Kwanda	-	-	16,000,000.00	-
Construction of 1no. Block of 3no. Luckup Shops at Andaza (Phase I)	12 - Growing the Private Sector	05510040010 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31731902 - Andaza	15,000,000.00	-	20,000,000.00	-
Construction of luckup shop at Local Government Quarters	12 - Growing the Private Sector	05510040010 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31731997 - LG Wide (KIYAWA)	15,000,000.00	-	75,400,000.00	-
Renovation of Market Stall at Shuwarin	12 - Growing the Private Sector	05510040010 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31731905 - Gurduba	16,000,000.00	-	8,333,333.33	-
Renovation of Market Stall at Kiyawa	12 - Growing the Private Sector	05510040010 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31731908 - Kiyawa	-	-	8,333,333.33	-
Renovation of Market Stall at Balago	12 - Growing the Private Sector	05510040010 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31731901 - Abalago	-	-	8,333,333.33	-
Renovation of Market Stall at Dangoli	12 - Growing the Private Sector	05510040010 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31731903 - Fake	-	-	8,333,333.33	-
Renovation of Market Stall at Andaza	12 - Growing the Private Sector	05510040010 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31731902 - Andaza	-	-	8,333,333.33	-

011100100100		Chairman			
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	99,763,781.00	63,393,035.00	135,776,463.00	0.00
21	Personnel Cost	38,763,781.00	23,073,035.00	44,776,463.00	0.00
2101	SALARY	19,334,128.00	14,500,596.00	15,836,604.00	0.00
210101	Salaries and Wages	19,334,128.00	14,500,596.00	15,836,604.00	0.00
21010103	Consolidated Revenue Fund Charges - Salaries	19,334,128.00	14,500,596.00	15,836,604.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	19,429,653.00	8,572,439.00	28,939,859.00	0.00
210201	ALLOWANCES	19,429,653.00	8,572,439.00	28,939,859.00	0.00
21020104	Rent Supplement	0.00	0.00	3,167,321.00	0.00
21020106	Utility Allowance	1,188,853.00	891,640.00	1,583,660.00	0.00
21020107	Entertainment	1,188,853.00	891,640.00	1,583,660.00	0.00
21020109	Leave Transport Grant	1,188,853.00	891,840.00	1,583,660.00	0.00
21020117	Domestic Staff Allowance	3,755,410.00	2,816,557.00	6,334,642.00	0.00
21020122	Motor Vehicle Maintenance Allowance	3,755,410.00	2,816,557.00	6,334,642.00	0.00
21020123	Constituency Allowance	352,274.00	264,205.00	352,274.00	0.00
21020138	Furniture Allowance	8,000,000.00	0.00	8,000,000.00	0.00
22	Other Recurrent Costs	61,000,000.00	40,320,000.00	91,000,000.00	0.00
2202	OVERHEAD COST	61,000,000.00	40,320,000.00	91,000,000.00	0.00
220201	Transport & Travelling - General	8,000,000.00	15,320,000.00	25,000,000.00	0.00
22020102	Local Travel & Transport - Others	8,000,000.00	15,320,000.00	10,000,000.00	0.00
22020103	International Travel & Transport - Training	0.00	0.00	15,000,000.00	0.00
220203	Materials and Supplies - General	0.00	1,000,000.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	1,000,000.00	5,000,000.00	0.00
220205	Training - General	2,000,000.00	0.00	10,000,000.00	0.00
22020501	Local Training	2,000,000.00	0.00	10,000,000.00	0.00
220206	Other Services - General	36,000,000.00	24,000,000.00	36,000,000.00	0.00
22020604	Security Vote (Including Operations)	36,000,000.00	24,000,000.00	36,000,000.00	0.00
220210	Miscellaneous Expenses - General	15,000,000.00	0.00	15,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	7,000,000.00	0.00	7,000,000.00	0.00
22021007	Welfare Packages	8,000,000.00	0.00	8,000,000.00	0.00

011108000100		Internal Audit Office			
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	2,882,867.00	1,474,233.00	5,367,552.00	0.00
21	Personnel Cost	2,282,867.00	874,233.00	3,367,552.00	0.00
2101	SALARY	1,117,223.00	0.00	1,390,632.00	0.00
210101	Salaries and Wages	1,117,223.00	0.00	1,390,632.00	0.00
21010101	Salary	1,117,223.00	0.00	1,390,632.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,165,644.00	874,233.00	1,976,920.00	0.00
210201	ALLOWANCES	1,165,644.00	874,233.00	1,976,920.00	0.00
21020103	Transport Allowance	81,676.00	61,257.00	149,632.00	0.00
21020104	Rent Supplement	570,840.00	428,130.00	278,124.00	0.00
21020105	Meal Subsidy	35,904.00	26,928.00	60,924.00	0.00
21020106	Utility Allowance	0.00	0.00	70,152.00	0.00
21020107	Entertainment	0.00	0.00	21,000.00	0.00
21020109	Leave Transport Grant	16,188.00	12,141.00	139,056.00	0.00
21020113	Hazard / Hardship Allowance	260,000.00	195,000.00	0.00	0.00
21020117	Domestic Staff Allowance	87,120.00	65,340.00	840,000.00	0.00
21020136	Responsibility Allowance	24,900.00	18,675.00	240,000.00	0.00
21020137	Medical Allowance	89,016.00	66,762.00	178,032.00	0.00
22	Other Recurrent Costs	600,000.00	600,000.00	2,000,000.00	0.00
2202	OVERHEAD COST	600,000.00	600,000.00	2,000,000.00	0.00
220201	Transport & Travelling - General	300,000.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	300,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	300,000.00	600,000.00	1,000,000.00	0.00
22020301	Office Materials and Consumables	300,000.00	600,000.00	1,000,000.00	0.00

011200100100		Legislative Council			
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	61,400,220.00	30,072,166.00	84,196,134.00	0.00
21	Personnel Cost	30,400,220.00	16,050,166.00	24,996,134.00	0.00
2101	SALARY	8,460,088.00	6,345,066.00	8,960,088.00	0.00
210101	Salaries and Wages	8,460,088.00	6,345,066.00	8,960,088.00	0.00
21010103	Consolidated Revenue Fund Charges - Salaries	8,460,088.00	6,345,066.00	8,960,088.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	21,940,132.00	9,705,100.00	16,036,046.00	0.00
210201	ALLOWANCES	21,940,132.00	9,705,100.00	16,036,046.00	0.00
21020104	Rent Supplement	1,792,018.00	1,344,013.00	1,971,975.00	0.00
21020106	Utility Allowance	896,010.00	672,008.00	896,009.00	0.00
21020107	Entertainment	896,010.00	672,008.00	896,009.00	0.00
21020109	Leave Transport Grant	896,010.00	672,008.00	896,009.00	0.00
21020117	Domestic Staff Allowance	3,584,033.00	2,688,025.00	0.00	0.00
21020122	Motor Vehicle Maintenance Allowance	3,584,033.00	2,688,025.00	3,584,035.00	0.00
21020123	Constituency Allowance	1,292,018.00	969,013.00	1,792,009.00	0.00
21020138	Furniture Allowance	9,000,000.00	0.00	6,000,000.00	0.00
22	Other Recurrent Costs	31,000,000.00	14,022,000.00	59,200,000.00	0.00
2202	OVERHEAD COST	31,000,000.00	14,022,000.00	59,200,000.00	0.00
220201	Transport & Travelling - General	3,000,000.00	700,000.00	15,000,000.00	0.00
22020102	Local Travel & Transport - Others	3,000,000.00	700,000.00	15,000,000.00	0.00
220203	Materials and Supplies - General	3,000,000.00	0.00	3,000,000.00	0.00
22020301	Office Materials and Consumables	3,000,000.00	0.00	3,000,000.00	0.00
220204	Maintenance Services - General	3,000,000.00	0.00	6,000,000.00	0.00
22020403	Maintenance of Office Building / Residential Quarters	3,000,000.00	0.00	6,000,000.00	0.00
220205	Training - General	3,000,000.00	322,000.00	10,000,000.00	0.00
22020501	Local Training	3,000,000.00	322,000.00	10,000,000.00	0.00
220208	Fuel and Lubricant - General	2,000,000.00	0.00	13,200,000.00	0.00
22020802	Other Transport Equipment Fuel Cost	2,000,000.00	0.00	13,200,000.00	0.00
220210	Miscellaneous Expenses - General	17,000,000.00	13,000,000.00	12,000,000.00	0.00
22021002	Honorarium and Sitting Allowance Payments	17,000,000.00	13,000,000.00	9,000,000.00	0.00
22021044	Committees and Commissions	0.00	0.00	3,000,000.00	0.00

012500100100		Office of the Director Admin and General Services			
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	557,652,657.00	384,313,334.00	637,442,669.00	0.00
21	Personnel Cost	105,494,640.00	35,037,357.00	66,164,080.00	0.00
2101	SALARY	58,778,164.00	0.00	34,368,352.00	0.00
210101	Salaries and Wages	58,778,164.00	0.00	34,368,352.00	0.00
21010101	Salary	58,778,164.00	0.00	34,368,352.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	46,716,476.00	35,037,357.00	31,795,728.00	0.00
210201	ALLOWANCES	46,716,476.00	35,037,357.00	31,795,728.00	0.00
21020103	Transport Allowance	18,783,751.00	14,087,813.00	6,015,697.00	0.00
21020104	Rent Supplement	14,585,108.00	10,938,831.00	6,873,659.00	0.00
21020105	Meal Subsidy	4,496,932.00	3,372,699.00	2,524,774.00	0.00
21020106	Utility Allowance	1,460,664.00	1,095,498.00	2,897,279.00	0.00
21020107	Entertainment	55,284.00	41,463.00	50,400.00	0.00
21020109	Leave Transport Grant	2,370,985.00	1,778,239.00	3,436,171.00	0.00
21020117	Domestic Staff Allowance	780,000.00	585,000.00	2,520,000.00	0.00
21020137	Medical Allowance	4,183,752.00	3,137,814.00	7,477,748.00	0.00
22	Other Recurrent Costs	102,158,017.00	159,863,362.00	152,000,000.00	0.00
2202	OVERHEAD COST	102,158,017.00	159,863,362.00	152,000,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	2,300,000.00	5,000,000.00	0.00
22020102	Local Travel & Transport - Others	1,000,000.00	2,300,000.00	5,000,000.00	0.00
220203	Materials and Supplies - General	0.00	0.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	5,000,000.00	0.00

220204	Maintenance Services - General	2,000,000.00	500,000.00	2,000,000.00	0.00
22020404	Maintenance of Office / IT Equipment	2,000,000.00	500,000.00	2,000,000.00	0.00
220205	Training - General	10,000,000.00	26,144,450.00	20,000,000.00	0.00
22020501	Local Training	10,000,000.00	26,144,450.00	20,000,000.00	0.00
220206	Other Services - General	70,158,017.00	120,061,037.00	100,000,000.00	0.00
22020604	Security Vote (Including Operations)	70,158,017.00	120,061,037.00	100,000,000.00	0.00
220210	Miscellaneous Expenses - General	19,000,000.00	10,857,875.00	20,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	10,000,000.00	4,157,875.00	10,000,000.00	0.00
22021002	Honorarium and Sitting Allowance Payments	7,000,000.00	5,120,000.00	10,000,000.00	0.00
22021044	Committees and Commissions	2,000,000.00	1,580,000.00	0.00	0.00
23	Capital Expenditure	350,000,000.00	189,412,615.00	419,278,589.00	0.00
2301	FIXED ASSETS PURCHASED	230,000,000.00	142,412,615.00	279,278,589.00	0.00
230101	Purchase of Fixed Assets - General	230,000,000.00	142,412,615.00	279,278,589.00	0.00
23010104	Purchase of Motor Cycles	6,000,000.00	6,672,615.00	5,278,589.00	0.00
23010105	Purchase of Motor Vehicles	190,000,000.00	126,540,000.00	150,000,000.00	0.00
23010108	Purchase Of Buses	0.00	0.00	80,000,000.00	0.00
23010112	Purchase Of Office Furniture and Fittings	20,000,000.00	8,700,000.00	35,000,000.00	0.00
23010115	Purchase Of Photocopying Machines	3,000,000.00	0.00	3,000,000.00	0.00
23010123	Purchase Of Fire Fighting Equipment	1,000,000.00	0.00	1,000,000.00	0.00
23010128	Purchase Of Security Equipment	10,000,000.00	500,000.00	5,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	30,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	0.00	0.00	30,000,000.00	0.00
23020101	Construction/Provision Of Office Buildings	0.00	0.00	30,000,000.00	0.00
2303	REHABILITATION / REPAIRS	20,000,000.00	10,000,000.00	10,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	20,000,000.00	10,000,000.00	10,000,000.00	0.00
23030103	Rehabilitation/Repairs - Housing	20,000,000.00	10,000,000.00	10,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	100,000,000.00	37,000,000.00	100,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	100,000,000.00	37,000,000.00	100,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	100,000,000.00	37,000,000.00	100,000,000.00	0.00

021500100100	Agriculture Section				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	62,929,167.00	35,107,103.00	173,109,509.00	0.00
21	Personnel Cost	9,929,167.00	3,310,936.00	14,929,788.00	0.00
2101	SALARY	5,514,586.00	0.00	7,686,744.00	0.00
210101	Salaries and Wages	5,514,586.00	0.00	7,686,744.00	0.00
21010101	Salary	5,514,586.00	0.00	7,686,744.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,414,581.00	3,310,936.00	7,243,044.00	0.00
210201	ALLOWANCES	4,414,581.00	3,310,936.00	7,243,044.00	0.00
21020103	Transport Allowance	761,136.00	570,852.00	1,564,932.00	0.00
21020104	Rent Supplement	1,717,986.00	1,288,490.00	1,537,284.00	0.00
21020105	Meal Subsidy	344,636.00	258,477.00	659,088.00	0.00
21020106	Utility Allowance	237,360.00	178,020.00	754,752.00	0.00
21020107	Entertainment	424,284.00	318,213.00	0.00	0.00
21020109	Leave Transport Grant	0.00	0.00	768,636.00	0.00
21020137	Medical Allowance	929,179.00	696,884.00	1,958,352.00	0.00
22	Other Recurrent Costs	7,000,000.00	19,437,000.00	14,000,000.00	0.00
2202	OVERHEAD COST	7,000,000.00	19,437,000.00	14,000,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	935,000.00	2,000,000.00	0.00
22020102	Local Travel & Transport - Others	1,000,000.00	935,000.00	2,000,000.00	0.00
220203	Materials and Supplies - General	1,000,000.00	4,782,000.00	7,000,000.00	0.00
22020301	Office Materials and Consumables	1,000,000.00	4,782,000.00	7,000,000.00	0.00
220204	Maintenance Services - General	3,000,000.00	12,920,000.00	5,000,000.00	0.00
22020425	Maintenance of Lab/Workshop Tools and Instrument	3,000,000.00	12,920,000.00	5,000,000.00	0.00
220205	Training - General	1,000,000.00	800,000.00	0.00	0.00
22020501	Local Training	1,000,000.00	800,000.00	0.00	0.00
220207	Consulting and Professional Services	1,000,000.00	0.00	0.00	0.00

22020701	Financial Consulting	1,000,000.00	0.00	0.00	0.00
23	Capital Expenditure	46,000,000.00	12,359,167.00	144,179,721.00	0.00
2301	FIXED ASSETS PURCHASED	40,000,000.00	9,559,167.00	100,179,721.00	0.00
230101	Purchase of Fixed Assets - General	40,000,000.00	9,559,167.00	100,179,721.00	0.00
23010127	Purchase Of Agricultural Equipment and Improved Inputs	35,000,000.00	9,559,167.00	90,179,721.00	0.00
23010150	Purchase of Livestocks	5,000,000.00	0.00	5,000,000.00	0.00
23010151	Purchase of veterinary Clinic Equipments	0.00	0.00	5,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	30,000,000.00	0.00
230201	Contruction/Provision of Fixed Assets - General	0.00	0.00	30,000,000.00	0.00
23020113	Construction / Provision Of Agricultural Facilities	0.00	0.00	30,000,000.00	0.00
2303	REHABILITATION / REPAIRS	2,000,000.00	0.00	4,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	2,000,000.00	0.00	4,000,000.00	0.00
23030135	Rehabilitation/Repairs of veterinary Clinics	2,000,000.00	0.00	4,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	3,000,000.00	2,800,000.00	5,000,000.00	0.00
230401	Preservation of the Environment - General	3,000,000.00	2,800,000.00	5,000,000.00	0.00
23040101	Tree Planting	3,000,000.00	2,800,000.00	5,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	1,000,000.00	0.00	5,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	1,000,000.00	0.00	5,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	1,000,000.00	0.00	5,000,000.00	0.00

021500200100 Forestry Section					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	27,921,345.00	15,134,335.00	38,222,340.00	0.00
21	Personnel Cost	8,121,345.00	1,864,335.00	7,892,340.00	0.00
2101	SALARY	5,635,564.00	0.00	3,668,808.00	0.00
210101	Salaries and Wages	5,635,564.00	0.00	3,668,808.00	0.00
21010101	Salary	5,635,564.00	0.00	3,668,808.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,485,781.00	1,864,335.00	4,223,532.00	0.00
210201	ALLOWANCES	2,485,781.00	1,864,335.00	4,223,532.00	0.00
21020103	Transport Allowance	581,628.00	436,221.00	983,148.00	0.00
21020104	Rent Supplement	447,602.00	335,701.00	733,716.00	0.00
21020105	Meal Subsidy	259,716.00	194,787.00	416,640.00	0.00
21020106	Utility Allowance	172,080.00	129,060.00	476,952.00	0.00
21020109	Leave Transport Grant	223,596.00	167,697.00	366,852.00	0.00
21020137	Medical Allowance	801,159.00	600,869.00	1,246,224.00	0.00
22	Other Recurrent Costs	4,800,000.00	6,600,000.00	12,000,000.00	0.00
2202	OVERHEAD COST	4,800,000.00	6,600,000.00	12,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	300,000.00	2,900,000.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	300,000.00	2,900,000.00	5,000,000.00	0.00
220204	Maintenance Services - General	4,000,000.00	3,700,000.00	6,000,000.00	0.00
22020425	Maintenance of Lab/Workshop Tools and Instrument	4,000,000.00	3,700,000.00	6,000,000.00	0.00
23	Capital Expenditure	15,000,000.00	6,670,000.00	18,330,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	15,000,000.00	6,670,000.00	18,330,000.00	0.00
230401	Preservation of the Environment - General	15,000,000.00	6,670,000.00	18,330,000.00	0.00
23040107	Forests and Shelterbelts	15,000,000.00	6,670,000.00	18,330,000.00	0.00

021500300100 Livestock Section (Veterinary)					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	35,609,433.00	17,925,458.00	50,977,620.00	0.00
21	Personnel Cost	26,609,433.00	9,163,458.00	38,977,620.00	0.00
2101	SALARY	14,391,489.00	0.00	18,771,528.00	0.00
210101	Salaries and Wages	14,391,489.00	0.00	18,771,528.00	0.00
21010101	Salary	14,391,489.00	0.00	18,771,528.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,217,944.00	9,163,458.00	20,206,092.00	0.00
210201	ALLOWANCES	12,217,944.00	9,163,458.00	20,206,092.00	0.00

21020103	Transport Allowance	0.00	0.00	5,443,956.00	0.00
21020104	Rent Supplement	0.00	0.00	3,755,724.00	0.00
21020113	Hazard / Hardship Allowance	720,000.00	540,000.00	720,000.00	0.00
21020149	Consolidated Allowance	10,595,016.00	7,946,262.00	9,339,324.00	0.00
21020164	Consequential Increase Allowance	902,928.00	677,196.00	947,088.00	0.00
22	Other Recurrent Costs	9,000,000.00	8,762,000.00	12,000,000.00	0.00
2202	OVERHEAD COST	9,000,000.00	8,762,000.00	12,000,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	0.00	2,000,000.00	0.00
22020102	Local Travel & Transport - Others	1,000,000.00	0.00	2,000,000.00	0.00
220203	Materials and Supplies - General	4,000,000.00	2,235,000.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	4,000,000.00	2,235,000.00	5,000,000.00	0.00
220204	Maintenance Services - General	4,000,000.00	6,527,000.00	5,000,000.00	0.00
22020425	Maintenance of Lab/Workshop Tools and Instrument	4,000,000.00	6,527,000.00	5,000,000.00	0.00

022001000100	Account section				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	484,959,626.00	402,736,172.00	812,113,948.00	0.00
21	Personnel Cost	113,959,626.00	62,816,656.00	98,113,948.00	0.00
2101	SALARY	25,137,418.00	0.00	15,887,916.00	0.00
210101	Salaries and Wages	25,137,418.00	0.00	15,887,916.00	0.00
21010101	Salary	25,137,418.00	0.00	15,887,916.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	88,822,208.00	62,816,656.00	82,226,032.00	0.00
210201	ALLOWANCES	10,822,208.00	8,116,656.00	12,226,032.00	0.00
21020103	Transport Allowance	2,337,280.00	1,752,960.00	2,040,468.00	0.00
21020104	Rent Supplement	2,416,284.00	1,812,213.00	3,177,024.00	0.00
21020105	Meal Subsidy	595,632.00	446,724.00	849,036.00	0.00
21020106	Utility Allowance	1,441,336.00	1,081,002.00	977,604.00	0.00
21020107	Entertainment	32,376.00	24,282.00	21,000.00	0.00
21020109	Leave Transport Grant	1,197,012.00	897,759.00	1,588,452.00	0.00
21020117	Domestic Staff Allowance	720,000.00	540,000.00	840,000.00	0.00
21020136	Responsibility Allowance	480,000.00	360,000.00	240,000.00	0.00
21020137	Medical Allowance	1,602,288.00	1,201,716.00	2,492,448.00	0.00
210202	Social Contributions	78,000,000.00	54,700,000.00	70,000,000.00	0.00
21020202	17% Government Contributory Pension	78,000,000.00	54,700,000.00	70,000,000.00	0.00
22	Other Recurrent Costs	371,000,000.00	339,919,516.00	714,000,000.00	0.00
2202	OVERHEAD COST	206,000,000.00	111,800,500.00	314,000,000.00	0.00
220201	Transport & Travelling - General	2,000,000.00	3,730,000.00	4,000,000.00	0.00
22020102	Local Travel & Transport - Others	2,000,000.00	3,730,000.00	4,000,000.00	0.00
220203	Materials and Supplies - General	4,000,000.00	4,070,500.00	10,000,000.00	0.00
22020305	Printing of Non-security Documents	4,000,000.00	4,070,500.00	10,000,000.00	0.00
220210	Miscellaneous Expenses - General	200,000,000.00	104,000,000.00	300,000,000.00	0.00
22021041	Contingency Reserve - Recurrent	200,000,000.00	104,000,000.00	300,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	75,000,000.00	42,377,990.00	100,000,000.00	0.00
220401	Local Grants and Contributions	75,000,000.00	42,377,990.00	100,000,000.00	0.00
22040111	Grants to Communities and NGOs	75,000,000.00	42,377,990.00	100,000,000.00	0.00
2207	Transfers - Payments	90,000,000.00	185,741,026.00	300,000,000.00	0.00
220701	Transfer to Fund Recurrent Expenditure - Payments	90,000,000.00	185,741,026.00	300,000,000.00	0.00
22070105	Stabilization Funds	90,000,000.00	185,741,026.00	300,000,000.00	0.00

022002000100	Revenue Section				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	10,844,687.00	5,334,832.00	18,532,992.00	0.00
21	Personnel Cost	7,544,687.00	2,049,832.00	9,532,992.00	0.00
2101	SALARY	4,811,577.00	0.00	4,914,324.00	0.00
210101	Salaries and Wages	4,811,577.00	0.00	4,914,324.00	0.00
21010101	Salary	4,811,577.00	0.00	4,914,324.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,733,110.00	2,049,832.00	4,618,668.00	0.00

210201	ALLOWANCES	2,733,110.00	2,049,832.00	4,618,668.00	0.00
21020103	Transport Allowance	597,792.00	448,344.00	997,104.00	0.00
21020104	Rent Supplement	594,398.00	445,798.00	982,824.00	0.00
21020105	Meal Subsidy	261,732.00	196,299.00	420,768.00	0.00
21020106	Utility Allowance	180,840.00	135,630.00	480,348.00	0.00
21020109	Leave Transport Grant	297,204.00	222,903.00	491,400.00	0.00
21020137	Medical Allowance	801,144.00	600,858.00	1,246,224.00	0.00
22	Other Recurrent Costs	3,300,000.00	3,285,000.00	9,000,000.00	0.00
2202	OVERHEAD COST	3,300,000.00	3,285,000.00	9,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	80,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	80,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	1,800,000.00	750,000.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	500,000.00	0.00	2,000,000.00	0.00
22020305	Printing of Non-security Documents	1,300,000.00	750,000.00	3,000,000.00	0.00
220204	Maintenance Services - General	1,000,000.00	2,455,000.00	0.00	0.00
22020404	Maintenance of Office / IT Equipment	1,000,000.00	2,455,000.00	0.00	0.00
220210	Miscellaneous Expenses - General	0.00	0.00	3,000,000.00	0.00
22021044	Committees and Commissions	0.00	0.00	3,000,000.00	0.00

023400100100	Road & Communication Section				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	19,525,150.00	12,897,563.00	33,165,438.00	0.00
21	Personnel Cost	5,025,150.00	3,768,863.00	9,165,438.00	0.00
2101	SALARY	3,183,270.00	2,387,453.00	3,735,949.00	0.00
210101	Salaries and Wages	3,183,270.00	2,387,453.00	3,735,949.00	0.00
21010101	Salary	3,183,270.00	2,387,453.00	3,735,949.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,841,880.00	1,381,410.00	5,429,489.00	0.00
210201	ALLOWANCES	1,841,880.00	1,381,410.00	5,429,489.00	0.00
21020103	Transport Allowance	391,224.00	293,418.00	848,268.00	0.00
21020104	Rent Supplement	414,396.00	310,797.00	747,196.00	0.00
21020105	Meal Subsidy	170,040.00	127,530.00	357,829.00	0.00
21020106	Utility Allowance	117,480.00	88,110.00	1,039,661.00	0.00
21020109	Leave Transport Grant	214,644.00	160,983.00	1,368,285.00	0.00
21020137	Medical Allowance	534,096.00	400,572.00	1,068,250.00	0.00
22	Other Recurrent Costs	14,500,000.00	9,128,700.00	24,000,000.00	0.00
2202	OVERHEAD COST	14,500,000.00	9,128,700.00	24,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	1,000,000.00	0.00	3,000,000.00	0.00
22020301	Office Materials and Consumables	1,000,000.00	0.00	3,000,000.00	0.00
220204	Maintenance Services - General	13,000,000.00	9,128,700.00	20,000,000.00	0.00
22020425	Maintenance of Lab/Workshop Tools and Instrument	13,000,000.00	9,128,700.00	20,000,000.00	0.00

023400200100	Mechanical Section				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	36,557,257.00	50,137,495.00	78,578,627.00	0.00
21	Personnel Cost	10,557,257.00	7,917,943.00	13,578,627.00	0.00
2101	SALARY	6,536,753.00	4,902,565.00	7,518,447.00	0.00
210101	Salaries and Wages	6,536,753.00	4,902,565.00	7,518,447.00	0.00
21010101	Salary	6,536,753.00	4,902,565.00	7,518,447.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,020,504.00	3,015,378.00	6,060,180.00	0.00
210201	ALLOWANCES	4,020,504.00	3,015,378.00	6,060,180.00	0.00
21020103	Transport Allowance	987,348.00	740,511.00	1,426,506.00	0.00
21020104	Rent Supplement	798,360.00	598,770.00	1,078,890.00	0.00
21020105	Meal Subsidy	372,132.00	279,099.00	472,301.00	0.00
21020106	Utility Allowance	258,960.00	194,220.00	550,218.00	0.00
21020109	Leave Transport Grant	535,512.00	401,634.00	751,845.00	0.00

21020137	Medical Allowance	1,068,192.00	801,144.00	1,780,420.00	0.00
22	Other Recurrent Costs	26,000,000.00	42,219,552.00	65,000,000.00	0.00
2202	OVERHEAD COST	26,000,000.00	42,219,552.00	65,000,000.00	0.00
220201	Transport & Travelling - General	7,000,000.00	5,580,700.00	10,000,000.00	0.00
22020102	Local Travel & Transport - Others	7,000,000.00	5,580,700.00	10,000,000.00	0.00
220203	Materials and Supplies - General	1,000,000.00	200,000.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	1,000,000.00	200,000.00	5,000,000.00	0.00
220204	Maintenance Services - General	18,000,000.00	36,438,852.00	50,000,000.00	0.00
22020425	Maintenance of Lab/Workshop Tools and Instrument	18,000,000.00	36,438,852.00	50,000,000.00	0.00

023400300100 Electrical Section					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	354,391,336.00	161,080,502.00	616,377,715.00	0.00
21	Personnel Cost	13,791,336.00	10,343,502.00	18,377,715.00	0.00
2101	SALARY	9,190,532.00	6,892,899.00	8,472,274.00	0.00
210101	Salaries and Wages	9,190,532.00	6,892,899.00	8,472,274.00	0.00
21010101	Salary	9,190,532.00	6,892,899.00	8,472,274.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,600,804.00	3,450,603.00	9,905,441.00	0.00
210201	ALLOWANCES	4,600,804.00	3,450,603.00	9,905,441.00	0.00
21020103	Transport Allowance	922,740.00	692,055.00	1,838,477.00	0.00
21020104	Rent Supplement	1,201,528.00	901,146.00	1,694,456.00	0.00
21020105	Meal Subsidy	405,384.00	304,038.00	776,888.00	0.00
21020106	Utility Allowance	294,120.00	220,590.00	888,683.00	0.00
21020109	Leave Transport Grant	619,824.00	464,868.00	847,228.00	0.00
21020137	Medical Allowance	1,157,208.00	867,906.00	3,859,709.00	0.00
22	Other Recurrent Costs	90,600,000.00	124,020,000.00	208,000,000.00	0.00
2202	OVERHEAD COST	90,600,000.00	124,020,000.00	208,000,000.00	0.00
220201	Transport & Travelling - General	300,000.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	300,000.00	0.00	1,000,000.00	0.00
220202	Utilities General	6,000,000.00	450,000.00	5,000,000.00	0.00
22020201	Electricity Charges	6,000,000.00	450,000.00	5,000,000.00	0.00
220203	Materials and Supplies - General	1,000,000.00	1,900,000.00	2,000,000.00	0.00
22020301	Office Materials and Consumables	1,000,000.00	1,900,000.00	2,000,000.00	0.00
220204	Maintenance Services - General	83,300,000.00	121,670,000.00	200,000,000.00	0.00
22020410	Maintenance of Street Lightings	81,300,000.00	120,000,000.00	180,000,000.00	0.00
22020425	Maintenance of Lab/Workshop Tools and Instrument	2,000,000.00	1,670,000.00	20,000,000.00	0.00
23	Capital Expenditure	250,000,000.00	26,717,000.00	390,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	250,000,000.00	26,717,000.00	390,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	250,000,000.00	26,717,000.00	390,000,000.00	0.00
23020103	Construction/Provision Of Electricity / Solar Power	180,000,000.00	16,017,000.00	160,000,000.00	0.00
23020123	Construction Of Traffic /Street Lights	70,000,000.00	10,700,000.00	230,000,000.00	0.00

023400400100 Land & Survey Section					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	204,423,422.00	83,490,066.00	646,740,336.00	0.00
21	Personnel Cost	4,623,422.00	3,467,566.00	4,740,336.00	0.00
2101	SALARY	2,944,466.00	2,208,349.00	2,270,647.00	0.00
210101	Salaries and Wages	2,944,466.00	2,208,349.00	2,270,647.00	0.00
21010101	Salary	2,944,466.00	2,208,349.00	2,270,647.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,678,956.00	1,259,217.00	2,469,689.00	0.00
210201	ALLOWANCES	1,678,956.00	1,259,217.00	2,469,689.00	0.00
21020103	Transport Allowance	386,892.00	290,169.00	564,300.00	0.00
21020104	Rent Supplement	374,268.00	280,701.00	454,129.00	0.00
21020105	Meal Subsidy	155,496.00	116,622.00	238,965.00	0.00
21020106	Utility Allowance	206,700.00	155,025.00	273,064.00	0.00
21020109	Leave Transport Grant	110,520.00	82,890.00	227,065.00	0.00
21020137	Medical Allowance	445,080.00	333,810.00	712,166.00	0.00

22	Other Recurrent Costs	1,800,000.00	0.00	4,000,000.00	0.00
2202	OVERHEAD COST	1,800,000.00	0.00	4,000,000.00	0.00
220201	Transport & Travelling - General	800,000.00	0.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	800,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	1,000,000.00	0.00	3,000,000.00	0.00
22020301	Office Materials and Consumables	1,000,000.00	0.00	3,000,000.00	0.00
23	Capital Expenditure	198,000,000.00	80,022,500.00	638,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	25,000,000.00	17,830,500.00	40,000,000.00	0.00
230101	Purchase of Fixed Assets - General	25,000,000.00	17,830,500.00	40,000,000.00	0.00
23010101	Purchase/Acquisition Of Land	25,000,000.00	17,830,500.00	40,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	123,000,000.00	20,000,000.00	538,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	123,000,000.00	20,000,000.00	538,000,000.00	0.00
23020103	Construction/Provision Of Electricity / Solar Power	0.00	0.00	60,000,000.00	0.00
23020114	Construction / Provision Of Roads	100,000,000.00	20,000,000.00	400,000,000.00	0.00
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	23,000,000.00	0.00	78,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	50,000,000.00	42,192,000.00	60,000,000.00	0.00
230401	Preservation of the Environment - General	50,000,000.00	42,192,000.00	60,000,000.00	0.00
23040102	Erosion & Flood Control	50,000,000.00	42,192,000.00	60,000,000.00	0.00

023400500100	Building Section				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	1,029,929,107.00	532,736,896.00	1,683,181,316.00	0.00
21	Personnel Cost	5,524,456.00	4,143,342.00	4,681,316.00	0.00
2101	SALARY	3,817,636.00	2,863,227.00	2,860,281.00	0.00
210101	Salaries and Wages	3,817,636.00	2,863,227.00	2,860,281.00	0.00
21010101	Salary	3,817,636.00	2,863,227.00	2,860,281.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,706,820.00	1,280,115.00	1,821,035.00	0.00
210201	ALLOWANCES	1,706,820.00	1,280,115.00	1,821,035.00	0.00
21020103	Transport Allowance	311,592.00	233,694.00	432,919.00	0.00
21020104	Rent Supplement	530,376.00	397,782.00	465,856.00	0.00
21020105	Meal Subsidy	135,492.00	101,619.00	180,091.00	0.00
21020106	Utility Allowance	104,016.00	78,012.00	208,043.00	0.00
21020109	Leave Transport Grant	269,280.00	201,960.00	0.00	0.00
21020137	Medical Allowance	356,064.00	267,048.00	534,126.00	0.00
22	Other Recurrent Costs	14,500,000.00	20,781,329.00	18,000,000.00	0.00
2202	OVERHEAD COST	14,500,000.00	20,781,329.00	18,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	2,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	2,000,000.00	0.00
220202	Utilities General	3,000,000.00	0.00	0.00	0.00
22020210	Other Utility Charges	3,000,000.00	0.00	0.00	0.00
220203	Materials and Supplies - General	1,000,000.00	400,000.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	1,000,000.00	400,000.00	5,000,000.00	0.00
220204	Maintenance Services - General	10,000,000.00	20,381,329.00	10,000,000.00	0.00
22020401	Maintenance of Motor Vehicles / Transport Equipment	10,000,000.00	20,381,329.00	10,000,000.00	0.00
220206	Other Services - General	0.00	0.00	1,000,000.00	0.00
22020603	Residential Rent	0.00	0.00	1,000,000.00	0.00
23	Capital Expenditure	1,009,904,651.00	507,812,225.00	1,660,500,000.00	0.00
2301	FIXED ASSETS PURCHASED	15,000,000.00	0.00	45,000,000.00	0.00
230101	Purchase of Fixed Assets - General	15,000,000.00	0.00	45,000,000.00	0.00
23010108	Purchase Of Buses	10,000,000.00	0.00	30,000,000.00	0.00
23010112	Purchase Of Office Furniture and Fittings	0.00	0.00	10,000,000.00	0.00
23010121	Purchase Of Residential Furniture	5,000,000.00	0.00	5,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	634,904,651.00	196,491,505.00	1,090,500,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	634,904,651.00	196,491,505.00	1,090,500,000.00	0.00
23020101	Construction/Provision Of Office Buildings	175,000,000.00	50,000,000.00	130,000,000.00	0.00
23020102	Construction/Provision Of Residential Buildings	218,000,000.00	102,199,450.00	315,000,000.00	0.00
23020107	Construction/Provision Of Public Schools	0.00	0.00	50,000,000.00	0.00

23020118	Construction / Provision Of Infrastructure	0.00	0.00	50,000,000.00	0.00
23020124	Construction Of Markets/Parks	50,000,000.00	0.00	60,000,000.00	0.00
23020130	Construction / Provision of Wall Fence/Boundary Pillars	15,000,000.00	0.00	25,000,000.00	0.00
23020131	Construction/Provision Of Religious Structures	166,904,651.00	44,292,055.00	455,000,000.00	0.00
23020147	Construction/Provision of Workshops/Laboratories	10,000,000.00	0.00	5,500,000.00	0.00
2303	REHABILITATION / REPAIRS	10,000,000.00	0.00	10,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	10,000,000.00	0.00	10,000,000.00	0.00
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	10,000,000.00	0.00	10,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	350,000,000.00	311,320,720.00	515,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	350,000,000.00	311,320,720.00	515,000,000.00	0.00
23050102	Computer Software Acquisition	0.00	0.00	15,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	300,000,000.00	306,979,470.00	450,000,000.00	0.00
23050137	Capital Project Historical Liabilities	50,000,000.00	4,341,250.00	50,000,000.00	0.00

023800100100 Planning					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	61,897,723.00	48,843,293.00	65,800,051.00	0.00
21	Personnel Cost	48,097,723.00	36,073,293.00	33,800,051.00	0.00
2101	SALARY	35,994,577.00	26,995,933.00	16,068,575.00	0.00
210101	Salaries and Wages	35,994,577.00	26,995,933.00	16,068,575.00	0.00
21010101	Salary	35,994,577.00	26,995,933.00	16,068,575.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,103,146.00	9,077,360.00	17,731,476.00	0.00
210201	ALLOWANCES	12,103,146.00	9,077,360.00	17,731,476.00	0.00
21020103	Transport Allowance	2,737,608.00	2,053,206.00	4,036,830.00	0.00
21020104	Rent Supplement	2,409,024.00	1,806,768.00	3,213,707.00	0.00
21020105	Meal Subsidy	1,204,680.00	903,510.00	1,730,300.00	0.00
21020106	Utility Allowance	1,195,596.00	896,697.00	1,980,580.00	0.00
21020109	Leave Transport Grant	817,560.00	613,170.00	1,606,853.00	0.00
21020137	Medical Allowance	3,738,678.00	2,804,009.00	5,163,206.00	0.00
22	Other Recurrent Costs	13,800,000.00	12,770,000.00	32,000,000.00	0.00
2202	OVERHEAD COST	13,800,000.00	12,770,000.00	32,000,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	3,155,000.00	2,000,000.00	0.00
22020101	Local Travel & Transport - Training	1,000,000.00	3,155,000.00	2,000,000.00	0.00
220203	Materials and Supplies - General	1,500,000.00	1,585,000.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	1,500,000.00	1,585,000.00	10,000,000.00	0.00
220204	Maintenance Services - General	5,000,000.00	0.00	10,000,000.00	0.00
22020404	Maintenance of Office / IT Equipment	5,000,000.00	0.00	10,000,000.00	0.00
220210	Miscellaneous Expenses - General	6,300,000.00	8,030,000.00	10,000,000.00	0.00
22021044	Committees and Commissions	6,300,000.00	8,030,000.00	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
2	EXPENDITURES	27,924,459.00	23,898,344.00	50,694,889.00	0.00
21	Personnel Cost	25,024,459.00	18,768,344.00	40,694,889.00	0.00
2101	SALARY	14,095,337.00	10,571,503.00	22,358,136.00	0.00
210101	Salaries and Wages	14,095,337.00	10,571,503.00	22,358,136.00	0.00
21010101	Salary	14,095,337.00	10,571,503.00	22,358,136.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	10,929,122.00	8,196,841.00	18,336,753.00	0.00
210201	ALLOWANCES	10,929,122.00	8,196,841.00	18,336,753.00	0.00
21020103	Transport Allowance	1,945,776.00	1,459,332.00	0.00	0.00
21020104	Rent Supplement	4,069,802.00	3,052,351.00	4,468,018.00	0.00
21020105	Meal Subsidy	847,512.00	635,634.00	2,271,292.00	0.00
21020106	Utility Allowance	577,680.00	433,260.00	2,597,861.00	0.00
21020109	Leave Transport Grant	818,352.00	613,764.00	2,234,001.00	0.00
21020137	Medical Allowance	2,670,000.00	2,002,500.00	6,765,581.00	0.00
22	Other Recurrent Costs	2,900,000.00	5,130,000.00	10,000,000.00	0.00
2202	OVERHEAD COST	2,900,000.00	5,130,000.00	10,000,000.00	0.00

220201	Transport & Travelling - General	800,000.00	870,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	800,000.00	870,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	500,000.00	450,000.00	3,000,000.00	0.00
22020301	Office Materials and Consumables	500,000.00	450,000.00	3,000,000.00	0.00
220204	Maintenance Services - General	800,000.00	810,000.00	5,000,000.00	0.00
22020404	Maintenance of Office / IT Equipment	800,000.00	810,000.00	5,000,000.00	0.00
220207	Consulting and Professional Services	800,000.00	3,000,000.00	1,000,000.00	0.00
22020701	Financial Consulting	800,000.00	3,000,000.00	1,000,000.00	0.00

051700100100 Education (Non-Teaching Staff)		2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
Code	Description				
2	EXPENDITURES	551,531,561.00	330,065,753.00	712,556,054.00	0.00
21	Personnel Cost	189,531,561.00	150,518,670.00	105,224,804.00	0.00
2101	SALARY	155,993,539.00	116,995,154.00	51,837,196.00	0.00
210101	Salaries and Wages	155,993,539.00	116,995,154.00	51,837,196.00	0.00
21010101	Salary	155,993,539.00	116,995,154.00	51,837,196.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	33,538,022.00	33,523,516.00	53,387,608.00	0.00
210201	ALLOWANCES	33,538,022.00	33,523,516.00	53,387,608.00	0.00
21020103	Transport Allowance	3,150,796.00	2,363,097.00	8,364,430.00	0.00
21020104	Rent Supplement	9,980,067.00	7,485,050.00	10,367,439.00	0.00
21020105	Meal Subsidy	1,373,064.00	1,029,798.00	3,501,660.00	0.00
21020106	Utility Allowance	1,021,924.00	766,443.00	4,012,730.00	0.00
21020107	Entertainment	104,304.00	78,228.00	117,600.00	0.00
21020109	Leave Transport Grant	4,439,907.00	3,329,930.00	5,183,720.00	0.00
21020113	Hazard / Hardship Allowance	2,880,000.00	2,160,000.00	0.00	0.00
21020117	Domestic Staff Allowance	1,240,000.00	9,300,000.00	5,880,000.00	0.00
21020136	Responsibility Allowance	3,827,688.00	2,870,766.00	240,000.00	0.00
21020137	Medical Allowance	5,520,272.00	4,140,204.00	10,326,125.00	0.00
21020156	Professional Teaching Allowance	0.00	0.00	5,393,904.00	0.00
22	Other Recurrent Costs	50,000,000.00	25,078,500.00	110,000,000.00	0.00
2202	OVERHEAD COST	50,000,000.00	25,078,500.00	110,000,000.00	0.00
220203	Materials and Supplies - General	0.00	25,078,500.00	110,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	25,078,500.00	50,000,000.00	0.00
22020310	Teaching Aids, Laboratory and Instructional Materials	0.00	0.00	60,000,000.00	0.00
220204	Maintenance Services - General	50,000,000.00	0.00	0.00	0.00
22020419	Maintenance of Educational Buildings	50,000,000.00	0.00	0.00	0.00
23	Capital Expenditure	312,000,000.00	154,468,583.00	497,331,250.00	0.00
2301	FIXED ASSETS PURCHASED	10,000,000.00	4,668,750.00	10,331,250.00	0.00
230101	Purchase of Fixed Assets - General	10,000,000.00	4,668,750.00	10,331,250.00	0.00
23010141	Purchase of School Furniture	10,000,000.00	4,668,750.00	10,331,250.00	0.00
2302	CONSTRUCTION / PROVISION	35,000,000.00	0.00	35,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	35,000,000.00	0.00	35,000,000.00	0.00
23020107	Construction/Provision Of Public Schools	35,000,000.00	0.00	35,000,000.00	0.00
2303	REHABILITATION / REPAIRS	80,000,000.00	54,425,897.00	120,000,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	80,000,000.00	54,425,897.00	120,000,000.00	0.00
23030106	Rehabilitation/Repairs - Public Schools	80,000,000.00	54,425,897.00	120,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	187,000,000.00	95,373,936.00	332,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	187,000,000.00	95,373,936.00	332,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	187,000,000.00	95,373,936.00	332,000,000.00	0.00

051700200100 Education (Teaching Staff)		2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
Code	Description				
2	EXPENDITURES	1,435,829,633.00	1,045,099,506.00	1,125,491,564.00	0.00
21	Personnel Cost	1,435,829,633.00	1,045,099,506.00	1,125,491,564.00	0.00
2101	SALARY	495,977,633.00	371,983,225.00	390,432,833.00	0.00
210101	Salaries and Wages	495,977,633.00	371,983,225.00	390,432,833.00	0.00
21010101	Salary	495,977,633.00	371,983,225.00	390,432,833.00	0.00

2102	ALLOWANCES AND SOCIAL CONTRIBUTION	939,852,000.00	673,116,281.00	735,058,731.00	0.00
210201	ALLOWANCES	849,852,000.00	637,186,502.00	630,058,731.00	0.00
21020103	Transport Allowance	424,926,000.00	318,694,500.00	75,267,437.00	0.00
21020104	Rent Supplement	60,958,494.00	45,718,871.00	78,086,567.00	0.00
21020105	Meal Subsidy	72,208,806.00	54,156,605.00	31,627,867.00	0.00
21020106	Utility Allowance	23,584,004.00	17,688,003.00	36,222,846.00	0.00
21020107	Entertainment	13,012,836.00	9,759,627.00	134,400.00	0.00
21020109	Leave Transport Grant	43,014,732.00	32,261,049.00	39,043,283.00	0.00
21020112	Inducement Allowance	81,005,070.00	60,753,803.00	187,218.00	0.00
21020117	Domestic Staff Allowance	2,520,000.00	1,687,500.00	6,720,000.00	0.00
21020136	Responsibility Allowance	57,259,806.00	42,944,855.00	0.00	0.00
21020137	Medical Allowance	71,362,252.00	53,521,689.00	91,387,054.00	0.00
21020156	Professional Teaching Allowance	0.00	0.00	181,382,059.00	0.00
21020178	Casual Workers/Ad-hoc Staff Allowances	0.00	0.00	90,000,000.00	0.00
210202	Social Contributions	90,000,000.00	35,929,779.00	105,000,000.00	0.00
21020202	17% Government Contributory Pension	90,000,000.00	35,929,779.00	105,000,000.00	0.00

051700300100	Adult Education				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>30,000,000.00</u>	<u>0.00</u>	<u>8,000,000.00</u>	<u>0.00</u>
22	Other Recurrent Costs	30,000,000.00	0.00	8,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	30,000,000.00	0.00	8,000,000.00	0.00
220401	Local Grants and Contributions	30,000,000.00	0.00	8,000,000.00	0.00
22040111	Grants to Communities and NGOs	30,000,000.00	0.00	8,000,000.00	0.00

051700400100	Other Education				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>0.00</u>	<u>0.00</u>	<u>20,000,000.00</u>	<u>0.00</u>
22	Other Recurrent Costs	0.00	0.00	20,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	0.00	0.00	20,000,000.00	0.00
220401	Local Grants and Contributions	0.00	0.00	20,000,000.00	0.00
22040111	Grants to Communities and NGOs	0.00	0.00	20,000,000.00	0.00

052100200100	Curative				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>727,672,074.00</u>	<u>421,256,853.00</u>	<u>873,683,362.00</u>	<u>0.00</u>
21	Personnel Cost	479,172,074.00	318,129,056.00	481,183,362.00	0.00
2101	SALARY	171,319,170.00	128,489,378.00	193,530,492.00	0.00
210101	Salaries and Wages	171,319,170.00	128,489,378.00	193,530,492.00	0.00
21010101	Salary	171,319,170.00	128,489,378.00	193,530,492.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	307,852,904.00	189,639,678.00	287,652,870.00	0.00
210201	ALLOWANCES	252,852,904.00	189,639,678.00	227,652,870.00	0.00
21020103	Transport Allowance	0.00	0.00	56,059,134.00	0.00
21020104	Rent Supplement	65,978,371.00	49,483,778.00	38,656,464.00	0.00
21020105	Meal Subsidy	5,770,000.00	4,327,500.00	0.00	0.00
21020106	Utility Allowance	13,548,190.00	10,161,142.00	0.00	0.00
21020109	Leave Transport Grant	2,671,589.00	2,003,692.00	0.00	0.00
21020113	Hazard / Hardship Allowance	8,719,844.00	6,539,883.00	5,228,568.00	0.00
21020117	Domestic Staff Allowance	5,350,000.00	4,012,500.00	0.00	0.00
21020149	Consolidated Allowance	107,819,742.00	80,864,807.00	115,080,864.00	0.00
21020164	Consequential Increase Allowance	42,995,168.00	32,246,376.00	12,627,840.00	0.00
210202	Social Contributions	55,000,000.00	0.00	60,000,000.00	0.00
21020201	NHIS Contribution	30,000,000.00	0.00	30,000,000.00	0.00
21020202	17% Government Contributory Pension	25,000,000.00	0.00	30,000,000.00	0.00
22	Other Recurrent Costs	69,000,000.00	98,911,697.00	148,000,000.00	0.00
2202	OVERHEAD COST	69,000,000.00	98,911,697.00	148,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	98,300.00	2,000,000.00	0.00

22020102	Local Travel & Transport - Others	500,000.00	98,300.00	2,000,000.00	0.00
220203	Materials and Supplies - General	35,000,000.00	82,161,918.00	100,000,000.00	0.00
22020307	Drugs, Vaccines & Medical Supplies	35,000,000.00	82,161,918.00	100,000,000.00	0.00
220204	Maintenance Services - General	10,000,000.00	500,000.00	30,000,000.00	0.00
22020421	Maintenance of Health Institution Buildings	10,000,000.00	500,000.00	30,000,000.00	0.00
220207	Consulting and Professional Services	15,000,000.00	7,495,479.00	0.00	0.00
22020701	Financial Consulting	15,000,000.00	7,495,479.00	0.00	0.00
220210	Miscellaneous Expenses - General	8,500,000.00	8,656,000.00	16,000,000.00	0.00
22021049	Special Health Programmes & Initiatives	500,000.00	0.00	1,000,000.00	0.00
22021060	Nutrition Activities	8,000,000.00	8,656,000.00	15,000,000.00	0.00
23	Capital Expenditure	179,500,000.00	4,216,100.00	244,500,000.00	0.00
2301	FIXED ASSETS PURCHASED	2,000,000.00	4,216,100.00	2,000,000.00	0.00
230101	Purchase of Fixed Assets - General	2,000,000.00	4,216,100.00	2,000,000.00	0.00
23010112	Purchase Of Office Furniture and Fittings	2,000,000.00	4,216,100.00	2,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	144,000,000.00	0.00	197,000,000.00	0.00
230201	Contruction/Provision of Fixed Assets - General	144,000,000.00	0.00	197,000,000.00	0.00
23020101	Construction/Provision Of Office Buildings	0.00	0.00	58,000,000.00	0.00
23020106	Construction/Provision Of Hospitals/Health Centres	69,000,000.00	0.00	69,000,000.00	0.00
23020133	Construction/Provision Of Public Convenience	75,000,000.00	0.00	70,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	33,500,000.00	0.00	45,500,000.00	0.00
230501	Acquisition of Non-Tangible Asset	33,500,000.00	0.00	45,500,000.00	0.00
23050108	Special Intervention Programmes and Projects	33,500,000.00	0.00	45,500,000.00	0.00

053500100100 Preventive (Water, Sanitation and Hygiene)					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	127,098,549.00	86,522,443.00	186,336,634.00	0.00
21	Personnel Cost	76,598,549.00	57,448,919.00	95,336,634.00	0.00
2101	SALARY	43,284,099.00	32,463,074.00	44,474,330.00	0.00
210101	Salaries and Wages	43,284,099.00	32,463,074.00	44,474,330.00	0.00
21010101	Salary	43,284,099.00	32,463,074.00	44,474,330.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	33,314,450.00	24,985,845.00	50,862,304.00	0.00
210201	ALLOWANCES	33,314,450.00	24,985,845.00	50,862,304.00	0.00
21020103	Transport Allowance	0.00	0.00	12,845,311.00	0.00
21020104	Rent Supplement	0.00	0.00	8,916,612.00	0.00
21020113	Hazard / Hardship Allowance	2,197,848.00	1,648,386.00	2,100,000.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	2,762,340.00	0.00
21020149	Consolidated Allowance	28,400,858.00	21,300,651.00	24,238,041.00	0.00
21020164	Consequential Increase Allowance	2,715,744.00	2,036,808.00	0.00	0.00
22	Other Recurrent Costs	50,500,000.00	29,073,524.00	91,000,000.00	0.00
2202	OVERHEAD COST	42,500,000.00	29,073,524.00	76,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	100,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	100,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	10,000,000.00	7,353,524.00	25,000,000.00	0.00
22020301	Office Materials and Consumables	10,000,000.00	7,353,524.00	25,000,000.00	0.00
220204	Maintenance Services - General	12,000,000.00	2,550,000.00	20,000,000.00	0.00
22020421	Maintenance of Health Institution Buildings	12,000,000.00	2,550,000.00	20,000,000.00	0.00
220206	Other Services - General	17,000,000.00	18,630,000.00	30,000,000.00	0.00
22020616	Casual Workers Services	17,000,000.00	18,630,000.00	30,000,000.00	0.00
220207	Consulting and Professional Services	3,000,000.00	440,000.00	0.00	0.00
22020701	Financial Consulting	3,000,000.00	440,000.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	8,000,000.00	0.00	15,000,000.00	0.00
220401	Local Grants and Contributions	8,000,000.00	0.00	15,000,000.00	0.00
22040111	Grants to Communities and NGOs	8,000,000.00	0.00	15,000,000.00	0.00

053500300100 Rural Water Supply					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	259,655,836.00	162,953,776.00	376,981,700.00	0.00

21	Personnel Cost	6,799,231.00	5,099,423.00	11,240,370.00	0.00
2101	SALARY	4,391,579.00	3,293,684.00	3,752,000.00	0.00
210101	Salaries and Wages	4,391,579.00	3,293,684.00	3,752,000.00	0.00
21010101	Salary	4,391,579.00	3,293,684.00	3,752,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,407,652.00	1,805,739.00	7,488,370.00	0.00
210201	ALLOWANCES	2,407,652.00	1,805,739.00	7,488,370.00	0.00
21020103	Transport Allowance	541,260.00	405,945.00	848,181.00	0.00
21020104	Rent Supplement	499,502.00	374,626.00	750,400.00	0.00
21020105	Meal Subsidy	239,172.00	179,379.00	359,006.00	0.00
21020106	Utility Allowance	165,840.00	124,380.00	4,087,333.00	0.00
21020109	Leave Transport Grant	249,750.00	187,313.00	375,200.00	0.00
21020137	Medical Allowance	712,128.00	534,096.00	1,068,250.00	0.00
22	Other Recurrent Costs	72,000,000.00	55,683,210.00	77,000,000.00	0.00
2202	OVERHEAD COST	72,000,000.00	55,683,210.00	77,000,000.00	0.00
220201	Transport & Travelling - General	500,000.00	200,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	200,000.00	1,000,000.00	0.00
220202	Utilities General	1,000,000.00	0.00	1,000,000.00	0.00
22020205	Water rates & Charges	1,000,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	500,000.00	750,000.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	500,000.00	750,000.00	5,000,000.00	0.00
220204	Maintenance Services - General	70,000,000.00	54,733,210.00	70,000,000.00	0.00
22020415	Maintenance of Water Facilities	70,000,000.00	54,733,210.00	70,000,000.00	0.00
23	Capital Expenditure	180,856,605.00	102,171,143.00	288,741,330.00	0.00
2301	FIXED ASSETS PURCHASED	60,000,000.00	53,831,538.00	98,741,330.00	0.00
230101	Purchase of Fixed Assets - General	60,000,000.00	53,831,538.00	98,741,330.00	0.00
23010155	Purchase of Water Supply Equipment	60,000,000.00	53,831,538.00	98,741,330.00	0.00
2302	CONSTRUCTION / PROVISION	120,856,605.00	48,339,605.00	190,000,000.00	0.00
230201	Contruccion/Provision of Fixed Assets - General	120,856,605.00	48,339,605.00	190,000,000.00	0.00
23020105	Construction/Provision Of Water Facilities	120,856,605.00	48,339,605.00	190,000,000.00	0.00

055100100100	Community Development Section				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	32,860,198.00	38,122,353.00	482,911,399.00	0.00
21	Personnel Cost	14,460,198.00	10,855,148.00	17,071,399.00	0.00
2101	SALARY	9,169,248.00	6,876,936.00	9,050,412.00	0.00
210101	Salaries and Wages	9,169,248.00	6,876,936.00	9,050,412.00	0.00
21010101	Salary	9,169,248.00	6,876,936.00	9,050,412.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,290,950.00	3,978,212.00	8,020,987.00	0.00
210201	ALLOWANCES	5,290,950.00	3,978,212.00	8,020,987.00	0.00
21020103	Transport Allowance	1,021,778.00	776,333.00	1,696,366.00	0.00
21020104	Rent Supplement	1,188,108.00	891,081.00	1,819,576.00	0.00
21020105	Meal Subsidy	436,752.00	327,564.00	721,249.00	0.00
21020106	Utility Allowance	625,888.00	469,416.00	825,333.00	0.00
21020109	Leave Transport Grant	594,168.00	445,626.00	901,964.00	0.00
21020137	Medical Allowance	1,424,256.00	1,068,192.00	2,056,499.00	0.00
22	Other Recurrent Costs	18,400,000.00	27,267,205.00	465,840,000.00	0.00
2202	OVERHEAD COST	8,400,000.00	19,017,205.00	33,000,000.00	0.00
220201	Transport & Travelling - General	400,000.00	1,250,000.00	3,000,000.00	0.00
22020102	Local Travel & Transport - Others	400,000.00	1,250,000.00	3,000,000.00	0.00
220203	Materials and Supplies - General	1,000,000.00	1,989,000.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	1,000,000.00	1,989,000.00	5,000,000.00	0.00
220204	Maintenance Services - General	7,000,000.00	15,778,205.00	25,000,000.00	0.00
22020417	Maintenance of Other Infrastructure	7,000,000.00	15,778,205.00	25,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	10,000,000.00	8,250,000.00	432,840,000.00	0.00
220401	Local Grants and Contributions	10,000,000.00	8,250,000.00	432,840,000.00	0.00
22040107	Grants to State Governments – Other Recurrent	0.00	0.00	87,000,000.00	0.00
22040111	Grants to Communities and NGOs	10,000,000.00	8,250,000.00	345,840,000.00	0.00

055100200100		Information, Youth, Sport & Culture				
Code	Description		2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES		146,646,228.00	134,626,027.00	296,982,580.00	0.00
21	Personnel Cost		3,716,228.00	2,787,171.00	2,402,580.00	0.00
2101	SALARY		2,372,528.00	1,779,396.00	1,158,183.00	0.00
210101	Salaries and Wages		2,372,528.00	1,779,396.00	1,158,183.00	0.00
21010101	Salary		2,372,528.00	1,779,396.00	1,158,183.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		1,343,700.00	1,007,775.00	1,244,397.00	0.00
210201	ALLOWANCES		1,343,700.00	1,007,775.00	1,244,397.00	0.00
21020103	Transport Allowance		275,376.00	206,532.00	283,882.00	0.00
21020104	Rent Supplement		297,408.00	223,056.00	231,648.00	0.00
21020105	Meal Subsidy		85,440.00	64,080.00	120,060.00	0.00
21020106	Utility Allowance		180,708.00	135,531.00	136,870.00	0.00
21020109	Leave Transport Grant		148,704.00	111,528.00	115,854.00	0.00
21020137	Medical Allowance		356,064.00	267,048.00	356,083.00	0.00
22	Other Recurrent Costs		2,930,000.00	6,673,750.00	22,080,000.00	0.00
2202	OVERHEAD COST		2,930,000.00	6,673,750.00	22,080,000.00	0.00
220201	Transport & Travelling - General		850,000.00	690,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others		850,000.00	690,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General		1,000,000.00	4,279,750.00	20,000,000.00	0.00
22020301	Office Materials and Consumables		1,000,000.00	4,279,750.00	20,000,000.00	0.00
220210	Miscellaneous Expenses - General		1,080,000.00	1,704,000.00	1,080,000.00	0.00
22021003	Publicity and Advertisements		1,080,000.00	1,704,000.00	1,080,000.00	0.00
23	Capital Expenditure		140,000,000.00	125,165,106.00	272,500,000.00	0.00
2301	FIXED ASSETS PURCHASED		7,000,000.00	1,700,500.00	6,000,000.00	0.00
230101	Purchase of Fixed Assets - General		7,000,000.00	1,700,500.00	6,000,000.00	0.00
23010104	Purchase of Motor Cycles		2,000,000.00	0.00	2,000,000.00	0.00
23010140	Purchase of Information / Communication Equipment		5,000,000.00	1,700,500.00	4,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS		133,000,000.00	123,464,606.00	266,500,000.00	0.00
230501	Acquisition of Non-Tangible Asset		133,000,000.00	123,464,606.00	266,500,000.00	0.00
23050108	Special Intervention Programmes and Projects		133,000,000.00	123,464,606.00	266,500,000.00	0.00

055100300100		Social Welfare Section				
Code	Description		2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES		122,546,232.00	74,884,964.00	568,835,592.00	0.00
21	Personnel Cost		49,745,958.00	19,309,468.00	47,035,318.00	0.00
2101	SALARY		11,709,404.00	8,782,053.00	11,453,528.00	0.00
210101	Salaries and Wages		11,709,404.00	8,782,053.00	11,453,528.00	0.00
21010101	Salary		11,709,404.00	8,782,053.00	11,453,528.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		14,036,554.00	10,527,415.00	11,581,790.00	0.00
210201	ALLOWANCES		14,036,554.00	10,527,415.00	11,581,790.00	0.00
21020103	Transport Allowance		2,896,730.00	2,172,547.00	2,422,314.00	0.00
21020104	Rent Supplement		3,092,124.00	2,319,093.00	2,282,994.00	0.00
21020105	Meal Subsidy		957,660.00	718,245.00	1,017,331.00	0.00
21020106	Utility Allowance		1,544,260.00	1,158,195.00	1,192,834.00	0.00
21020109	Leave Transport Grant		1,434,520.00	1,075,890.00	1,155,690.00	0.00
21020113	Hazard / Hardship Allowance		360,000.00	270,000.00	840,000.00	0.00
21020122	Motor Vehicle Maintenance Allowance		12,588.00	9,441.00	0.00	0.00
21020137	Medical Allowance		3,738,672.00	2,804,004.00	2,670,627.00	0.00
2103	SOCIAL BENEFITS		24,000,000.00	0.00	24,000,000.00	0.00
210301	Social Benefits		24,000,000.00	0.00	24,000,000.00	0.00
21030108	Social Security Benefits		24,000,000.00	0.00	24,000,000.00	0.00
22	Other Recurrent Costs		29,200,000.00	40,975,496.00	338,200,000.00	0.00
2202	OVERHEAD COST		28,700,000.00	31,380,496.00	206,200,000.00	0.00
220201	Transport & Travelling - General		500,000.00	2,250,000.00	3,000,000.00	0.00
22020102	Local Travel & Transport - Others		500,000.00	2,250,000.00	3,000,000.00	0.00

220203	Materials and Supplies - General	5,000,000.00	24,422,052.00	55,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	5,000,000.00	0.00
22020318	Disaster Relief Materials	5,000,000.00	24,422,052.00	50,000,000.00	0.00
220206	Other Services - General	23,200,000.00	4,708,444.00	48,200,000.00	0.00
22020616	Casual Workers Services	23,200,000.00	4,708,444.00	48,200,000.00	0.00
220210	Miscellaneous Expenses - General	0.00	0.00	100,000,000.00	0.00
22021045	Institutional Feeding	0.00	0.00	100,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	500,000.00	9,595,000.00	132,000,000.00	0.00
220401	Local Grants and Contributions	500,000.00	9,595,000.00	132,000,000.00	0.00
22040103	Grants to State Governments – Recurrent Security Support	0.00	0.00	112,000,000.00	0.00
22040115	Assistance and Donations to Individual	500,000.00	9,595,000.00	20,000,000.00	0.00
23	Capital Expenditure	43,600,274.00	14,600,000.00	183,600,274.00	0.00
2305	OTHER CAPITAL PROJECTS	43,600,274.00	14,600,000.00	183,600,274.00	0.00
230501	Acquisition of Non-Tangible Asset	43,600,274.00	14,600,000.00	183,600,274.00	0.00
23050108	Special Intervention Programmes and Projects	43,600,274.00	14,600,000.00	183,600,274.00	0.00

055100400100 Trade Section and Cooperatives					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	76,908,428.00	4,536,924.00	235,013,703.00	0.00
21	Personnel Cost	3,582,565.00	2,686,924.00	3,613,703.00	0.00
2101	SALARY	2,193,265.00	1,644,949.00	1,752,058.00	0.00
210101	Salaries and Wages	2,193,265.00	1,644,949.00	1,752,058.00	0.00
21010101	Salary	2,193,265.00	1,644,949.00	1,752,058.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,389,300.00	1,041,975.00	1,861,645.00	0.00
210201	ALLOWANCES	1,389,300.00	1,041,975.00	1,861,645.00	0.00
21020103	Transport Allowance	322,416.00	241,812.00	418,360.00	0.00
21020104	Rent Supplement	258,048.00	193,536.00	350,412.00	0.00
21020105	Meal Subsidy	95,160.00	71,370.00	178,913.00	0.00
21020106	Utility Allowance	139,476.00	104,607.00	204,628.00	0.00
21020109	Leave Transport Grant	129,120.00	96,840.00	175,207.00	0.00
21020137	Medical Allowance	445,080.00	333,810.00	534,125.00	0.00
22	Other Recurrent Costs	2,325,863.00	1,850,000.00	6,000,000.00	0.00
2202	OVERHEAD COST	2,325,863.00	1,850,000.00	6,000,000.00	0.00
220201	Transport & Travelling - General	300,000.00	550,000.00	1,000,000.00	0.00
22020102	Local Travel & Transport - Others	300,000.00	550,000.00	1,000,000.00	0.00
220203	Materials and Supplies - General	1,000,000.00	700,000.00	3,000,000.00	0.00
22020301	Office Materials and Consumables	1,000,000.00	700,000.00	3,000,000.00	0.00
220204	Maintenance Services - General	725,863.00	600,000.00	2,000,000.00	0.00
22020412	Maintenance of Markets / Public Places	725,863.00	600,000.00	2,000,000.00	0.00
220210	Miscellaneous Expenses - General	300,000.00	0.00	0.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	300,000.00	0.00	0.00	0.00
23	Capital Expenditure	71,000,000.00	0.00	225,400,000.00	0.00
2302	CONSTRUCTION / PROVISION	71,000,000.00	0.00	225,400,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	71,000,000.00	0.00	225,400,000.00	0.00
23020124	Construction Of Markets/Parks	71,000,000.00	0.00	225,400,000.00	0.00

055100500100 Traditional/Religious Affairs					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	26 Climate Change Tagging
2	EXPENDITURES	200,000,000.00	185,741,026.00	300,000,000.00	0.00
22	Other Recurrent Costs	200,000,000.00	185,741,026.00	300,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	200,000,000.00	185,741,026.00	300,000,000.00	0.00
220401	Local Grants and Contributions	200,000,000.00	185,741,026.00	300,000,000.00	0.00
22040111	Grants to Communities and NGOs	200,000,000.00	185,741,026.00	300,000,000.00	0.00