

State	Jigawa
Local Government	YANKWASHI
Year	2026

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

Revenue by Economic	2026 Budget
Opening Balance	-
Statutory Allocation	2,950,000,000.00
VAT	3,146,360,000.00
Other FAAC	3,146,852,459.00
LG IGR	44,680,000.00
Share of State IGR	115,376,376.00
Other (Capital Receipts)	-
Total Revenue	9,403,268,835.00

Expenditure by Economic	2026 Budget
Personnel	1,457,698,155.00
Grants / Contributions to State	241,090,237.00
Other Recurrent	2,639,023,880.00
Capital	5,487,721,097.00
Total Expenditure	9,825,533,369.00

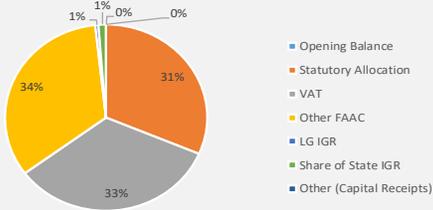
Expenditure by Sector	2026 Budget
Education	1,137,455,864.00
Health	455,291,235.00
Other Social	2,029,630,589.00
Agriculture	370,850,062.00
Other Economic	4,781,564,878.00
Administration	1,050,740,741.00
Law and Justice	-
Total Expenditure	9,825,533,369.00

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Contribution to State and Local Government Joint Projects & Programmes.	450,000,000.00
Construction of feeder road from Durbe to Dawan Kaya (1.7km) phase 2 (ongoing)	230,000,000.00
Costruction of feeder road from Gwarta to Wailawo to Shadamai phase 1 (2.9kimt)	160,000,000.00
Youth and Women Empowerment	160,000,000.00
Construction of 5 block of 2 bedroom prototype House at local govt headquarter	150,000,000.00
Construction of feeder road from yar unguwa to jeka fada to zugun phase one (1.5kl)	150,000,000.00
Construction of feeder road from Ruruma – Fadama phase 2 (On-going)	140,000,502.00
provision of solar mini grid power supply at Ruruma and Yankwashi	120,000,000.00
Contribution to Local Govt. Council Unified Project and Programme.	100,000,000.00
Purchase of Grains (Palliatives) for Agricultural Improvement	93,000,000.00
Other Capital Projects	3,734,720,595.00
Total	5,487,721,097.00

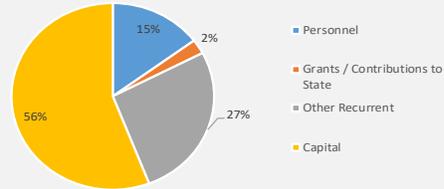
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
Achilafiya	149,795,004.00	149,795,004.00
Belas	149,795,004.00	149,795,004.00
Dawan Gawo	149,795,004.00	149,795,004.00
Gwarta	350,095,004.00	350,095,004.00
Gurjiya	174,795,004.00	174,795,004.00
Karkarna	373,595,004.00	373,595,004.00
Kuda	194,795,004.00	194,795,004.00
Ringlim	149,795,004.00	149,795,004.00
Yankwashi Ward	601,078,197.00	591,295,004.00
Zungumba	146,294,887.00	146,294,887.00
LG Wide (YANKWASHI)	7,385,700,253.00	3,057,671,174.00
Total	9,825,533,369.00	5,487,721,097.00

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

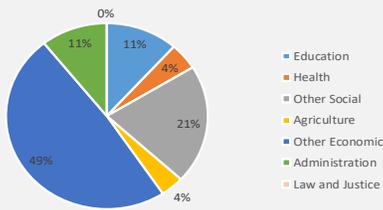
Where is the Money coming from?



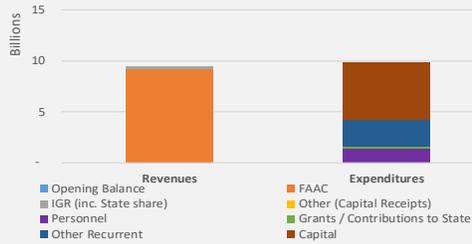
What is the Money being spent On?



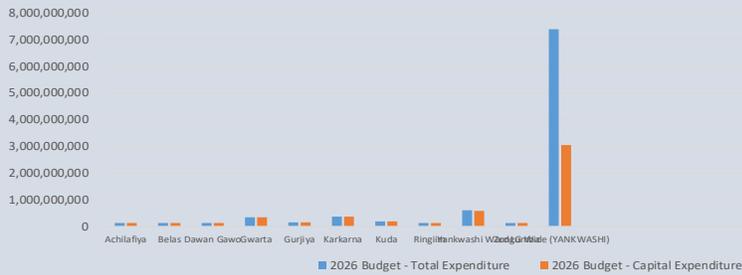
Who is Spending the Money?



Inflows and Outflows



Where is the Money being Spent?



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



317127 - YANKWASHI 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	33,563,328.00		422,264,534.00	
Recurrent Revenue	7,502,151,026.00	4,447,820,950.00	9,403,268,835.00	-
11 - LOCAL GOVT. SHARE OF FAAC	7,466,341,026.00	4,436,779,526.00	9,243,212,459.00	-
12 - Independent Revenue	35,810,000.00	11,041,424.00	160,056,376.00	-
Recurrent Expenditure	2,927,763,312.00	1,642,692,654.00	4,337,812,272.00	-
21 - Personnel Cost	1,426,066,914.00	697,451,022.00	1,457,698,155.00	-
22 - Other Recurrent Costs	1,501,696,398.00	945,241,632.00	2,880,114,117.00	-
Transfer to Capital Account	4,607,951,042.00	2,805,128,296.00	5,487,721,097.00	-
Capital Receipts	-	-	-	-
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-
23 - Capital Expenditure	2,569,690,838.00	858,083,515.40	5,487,721,097.00	453,000,000.00
Total Revenue (including OB)	7,535,714,354.00	4,447,820,950.00	9,825,533,369.00	-
Total Expenditure	5,497,454,150.00	2,500,776,169.40	9,825,533,369.00	453,000,000.00
Closing Balance	2,038,260,204.00	1,947,044,780.60	-	- 453,000,000.00

317127 - YANKWASHI 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	1,457,698,155.00	2,880,114,117.00	4,337,812,272.00	5,487,721,097.00	9,825,533,369.00
01000000000	Administrative	137,540,741.00	467,000,000.00	604,540,741.00	446,200,000.00	1,050,740,741.00
01110000000	OFFICE OF THE LG CHAIRMAN	46,119,822.00	142,000,000.00	188,119,822.00	-	188,119,822.00
011100100100	Chairman	43,192,804.00	137,000,000.00	180,192,804.00	-	180,192,804.00
011108000100	Internal Audit Office	2,927,018.00	5,000,000.00	7,927,018.00	-	7,927,018.00
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	26,721,836.00	95,000,000.00	121,721,836.00	-	121,721,836.00
011200100100	Legislative Council	26,721,836.00	95,000,000.00	121,721,836.00	-	121,721,836.00
01250000000	ADMIN AND GENERAL SERVICES	64,699,083.00	230,000,000.00	294,699,083.00	446,200,000.00	740,899,083.00
012500100100	Office of the Director Admin and General Services	64,699,083.00	230,000,000.00	294,699,083.00	446,200,000.00	740,899,083.00
02000000000	Economic	275,594,764.00	1,109,500,000.00	1,385,094,764.00	3,767,320,176.00	5,152,414,940.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	57,350,062.00	68,500,000.00	125,850,062.00	245,000,000.00	370,850,062.00
021500100100	Agriculture Section	5,249,182.00	17,000,000.00	22,249,182.00	230,000,000.00	252,249,182.00
021500200100	Forestry Section	15,280,496.00	16,000,000.00	31,280,496.00	15,000,000.00	46,280,496.00
021500300100	Livestock Section (Veterinary)	36,820,384.00	35,500,000.00	72,320,384.00	-	72,320,384.00
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	113,895,153.00	735,500,000.00	849,395,153.00	-	849,395,153.00
022001000100	Account section	98,663,290.00	715,000,000.00	813,663,290.00	-	813,663,290.00
022002000100	Revenue Section	15,231,863.00	20,500,000.00	35,731,863.00	-	35,731,863.00
02340000000	DEPARTMENT OF WORKS & HOUSING	61,716,131.00	264,500,000.00	326,216,131.00	3,522,320,176.00	3,848,536,307.00
023400100100	Road & Communication Section	13,851,939.00	10,500,000.00	24,351,939.00	-	24,351,939.00
023400200100	Mechanical Section	19,191,054.00	45,000,000.00	64,191,054.00	-	64,191,054.00
023400300100	Electrical Section	6,664,479.00	166,000,000.00	172,664,479.00	581,000,000.00	753,664,479.00
023400400100	Land & Survey Section	9,783,193.00	5,500,000.00	15,283,193.00	883,720,176.00	899,003,369.00
023400500100	Building Section	12,225,466.00	37,500,000.00	49,725,466.00	2,057,600,000.00	2,107,325,466.00
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	42,633,418.00	41,000,000.00	83,633,418.00	-	83,633,418.00
023800100100	Planning	7,927,871.00	20,500,000.00	28,427,871.00	-	28,427,871.00
023800200100	Research and Statistics	34,705,547.00	20,500,000.00	55,205,547.00	-	55,205,547.00
05000000000	Social	1,044,562,650.00	1,303,614,117.00	2,348,176,767.00	1,274,200,921.00	3,622,377,688.00
05170000000	LOCAL EDUCATION AUTHORITY	906,297,984.00	47,157,880.00	953,455,864.00	184,000,000.00	1,137,455,864.00
051700100100	Education (Non-Teaching Staff)	166,301,123.00	40,000,000.00	206,301,123.00	-	206,301,123.00
051700200100	Education (Teaching Staff)	739,996,861.00	-	739,996,861.00	184,000,000.00	923,996,861.00
051700300100	Adult Education	-	7,157,880.00	7,157,880.00	-	7,157,880.00
05210000000	PRIMARY HEALTH CARE	-	287,590,237.00	287,590,237.00	167,700,998.00	455,291,235.00
052100100100	Primary Health Care Manager	-	-	-	167,700,998.00	167,700,998.00
052100200100	Curative	-	287,590,237.00	287,590,237.00	-	287,590,237.00
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	75,448,244.00	91,500,000.00	166,948,244.00	392,999,923.00	559,948,167.00
053500100100	Preventive (Water, Sanitation and Hygiene)	69,935,258.00	36,000,000.00	105,935,258.00	-	105,935,258.00
053500300100	Rural Water Supply	5,512,986.00	55,500,000.00	61,012,986.00	392,999,923.00	454,012,909.00
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	62,816,422.00	877,366,000.00	940,182,422.00	529,500,000.00	1,469,682,422.00
055100100100	Community Development Section	14,490,999.00	267,860,000.00	282,350,999.00	-	282,350,999.00
055100200100	Information, Youth, Sport & Culture	8,118,298.00	21,080,000.00	29,198,298.00	15,000,000.00	44,198,298.00
055100300100	Social Welfare Section	32,450,125.00	311,126,000.00	343,576,125.00	162,000,000.00	505,576,125.00
055100400100	Trade Section and Cooperatives	7,757,000.00	7,300,000.00	15,057,000.00	352,500,000.00	367,557,000.00
055100500100	Traditional/Religious Affairs	-	270,000,000.00	270,000,000.00	-	270,000,000.00

317127 - YANKWASHI 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	7,502,151,026.00	4,447,820,950.00	9,403,268,835.00	-
01000000000	Administrative	20,800,000.00	6,806,943.00	27,820,000.00	-
01250000000	ADMIN AND GENERAL SERVICES	20,800,000.00	6,806,943.00	27,820,000.00	-
012500100100	Office of the Director Admin and General Services	20,800,000.00	6,806,943.00	27,820,000.00	-
02000000000	Economic	7,480,211,026.00	4,440,392,216.00	9,373,918,835.00	-
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	5,200,000.00	707,000.00	3,100,000.00	-
021500100100	Agriculture Section	5,100,000.00	707,000.00	3,050,000.00	-
021500200100	Forestry Section	100,000.00	-	50,000.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	7,472,811,026.00	4,438,370,212.00	9,366,518,835.00	-
022001000100	Account section	5,500,000.00	1,317,008.00	121,376,376.00	-
022002000100	Revenue Section	7,467,311,026.00	4,437,053,204.00	9,245,142,459.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	2,200,000.00	1,315,004.00	4,300,000.00	-
023400400100	Land & Survey Section	1,000,000.00	515,000.00	2,000,000.00	-
023400500100	Building Section	1,200,000.00	800,004.00	2,300,000.00	-
05000000000	Social	1,140,000.00	621,791.00	1,530,000.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	210,000.00	571,333.00	450,000.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	210,000.00	571,333.00	450,000.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	930,000.00	50,458.00	1,080,000.00	-
055100300100	Social Welfare Section	200,000.00	14,254.00	100,000.00	-
055100400100	Trade Section and Cooperatives	730,000.00	36,204.00	980,000.00	-

317127 - YANKWASHI Local Government, Jigawa State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
1	Revenue	7,502,151,026.00	4,447,820,950.00	9,403,268,835.00	-
11	LOCAL GOVT. SHARE OF FAAC	7,466,341,026.00	4,436,779,526.00	9,243,212,459.00	-
1101	LOCAL GOVT. SHARE OF FAAC	7,466,341,026.00	4,436,779,526.00	9,243,212,459.00	-
110101	LOCAL GOVT. SHARE OF STATUTORY REVENUES	1,100,000,000.00	1,245,243,522.00	2,950,000,000.00	-
11010101	Statutory Allocation	1,100,000,000.00	1,245,243,522.00	2,950,000,000.00	-
110102	LOCAL GOVT. SHARE OF VAT	2,100,000,000.00	1,606,832,110.00	3,146,360,000.00	-
11010201	Share of VAT	2,100,000,000.00	1,606,832,110.00	3,146,360,000.00	-
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	4,266,341,026.00	1,584,703,894.00	3,146,852,459.00	-
11010302	Excess Non-Oil	1,000,000,000.00	1,449,255,915.00	71,852,459.00	-
11010303	Exchange Gain	-	-	450,000,000.00	-
11010305	Electronic Money Transfer Levy (EMTL)	-	-	400,000,000.00	-
11010307	FOREX Equalization Non-Mineral	300,000,000.00	121,935,771.00	1,600,000,000.00	-
11010308	Solid Mineral	2,266,341,026.00	5,012,208.00	80,000,000.00	-
11010312	Stabilization Funds	700,000,000.00	8,500,000.00	545,000,000.00	-
12	Independent Revenue	35,810,000.00	11,041,424.00	160,056,376.00	-
1202	NON-TAX REVENUE	35,810,000.00	11,041,424.00	160,056,376.00	-
120201	Licenses - General	5,760,000.00	947,303.00	3,910,000.00	-
12020111	Bake House Licenses	20,000.00	13,333.00	30,000.00	-
12020114	Cart Licenses	20,000.00	14,154.00	30,000.00	-
12020116	Cattle Dealer Licenses	150,000.00	33,524.00	300,000.00	-
12020120	Hawker's Permits	20,000.00	18,450.00	30,000.00	-
12020122	Produce Buying Licenses	100,000.00	7,000.00	50,000.00	-
12020126	Tractor Hiring Services	5,000,000.00	700,000.00	3,000,000.00	-
12020130	Cinematograph Licenses	200,000.00	14,254.00	100,000.00	-
12020137	Trade Permit Licenses	30,000.00	13,254.00	50,000.00	-
12020148	Food and Water Processing Licence	20,000.00	-	20,000.00	-
12020164	Building Materials / Block Making Licence Fees	200,000.00	133,334.00	300,000.00	-
120204	Fees - General	21,050,000.00	7,510,443.00	29,320,000.00	-
12020417	Contractor Registration Fees	3,000,000.00	1,672,712.00	5,000,000.00	-
12020427	Tender Fees	15,000,000.00	5,007,564.00	20,000,000.00	-
12020443	Birth & Death Registration Fees	100,000.00	66,667.00	-	-
12020447	Land Use Fees	1,000,000.00	515,000.00	2,000,000.00	-
12020448	Gate Fees	400,000.00	176,000.00	1,200,000.00	-
12020449	Business/Trade Operating Fees	80,000.00	4,500.00	100,000.00	-
12020451	Timber & Forest Fees	100,000.00	-	50,000.00	-
12020459	Right Of Occupancy Fees	100,000.00	-	50,000.00	-
12020461	Title Transfer Fees	50,000.00	-	20,000.00	-
12020466	Indigenship Registration Fees	1,000,000.00	60,000.00	500,000.00	-
12020478	Workshop Fees	100,000.00	-	50,000.00	-
12020479	Motor Vehicles, Taxi and Motor Cycle Registration Fees	50,000.00	-	50,000.00	-
12020494	Annual Communication Equipment Installation/ Optic Fibre Laying Fees	-	-	200,000.00	-
12020499	Slaughter Stock Fees	70,000.00	8,000.00	100,000.00	-
120206	Sales - General	1,000,000.00	666,670.00	2,000,000.00	-
12020604	Sales of Stores / Scraps / Unserviceable Items	1,000,000.00	666,670.00	2,000,000.00	-
120207	Earnings - General	800,000.00	600,000.00	1,250,000.00	-
12020710	Earnings from Guest Houses	500,000.00	-	250,000.00	-
12020711	Earnings from Commercial Activities	200,000.00	50,000.00	200,000.00	-
12020714	Earnings From ICT Services	-	-	500,000.00	-
12020736	Earnings from Environmental Sanitation Services	100,000.00	550,000.00	300,000.00	-
120208	Rent on Government Buildings - General	1,500,000.00	-	2,000,000.00	-
12020803	Rent on Government Buildings	1,000,000.00	-	1,000,000.00	-
12020804	Rent on Conference Centres	500,000.00	-	1,000,000.00	-
120210	REPAYMENTS - GENERAL	3,500,000.00	-	6,000,000.00	-
12021012	Refund of Overpayment	3,000,000.00	-	5,000,000.00	-

317127 - YANKWASHI 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
12021021	Unclaimed Deposits	500,000.00	-	1,000,000.00	-
120213	Reimbursement - General	2,200,000.00	1,317,008.00	115,576,376.00	-
12021301	Receipt of Local Government Share of State IGR	2,000,000.00	1,317,008.00	115,376,376.00	-
12021317	Reimbursement of PAYE Cost of Collection	200,000.00	-	200,000.00	-

317127 - YANKWASHI 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>	<u>9,403,268,835.00</u>
01	FEDERATION ACCOUNT	9,243,212,459.00
011	FAAC DIRECT ALLOCATION	9,243,212,459.00
01101	FAAC DIRECT ALLOCATION	9,243,212,459.00
02	CONSOLIDATED REVENUE FUND	160,056,376.00
021	MAIN ENVELOP	160,056,376.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	160,056,376.00

317127 - YANKWASHI 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		-	-	-	-

317127 - YANKWASHI 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	5,497,454,150.00	2,500,776,169.40	9,825,533,369.00	453,000,000.00
01000000000	Administrative	685,527,660.00	356,298,632.00	1,050,740,741.00	10,000,000.00
01110000000	OFFICE OF THE LG CHAIRMAN	106,456,929.00	76,284,687.00	188,119,822.00	-
011100100100	Chairman	98,192,804.00	75,441,937.00	180,192,804.00	-
011108000100	Internal Audit Office	8,264,125.00	842,750.00	121,721,018.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	58,721,836.00	52,292,891.00	121,721,836.00	-
011200100100	Legislative Council	58,721,836.00	52,292,891.00	121,721,836.00	-
01250000000	ADMIN AND GENERAL SERVICES	520,348,895.00	227,721,054.00	740,899,083.00	10,000,000.00
012500100100	Office of the Director Admin and General Services	520,348,895.00	227,721,054.00	740,899,083.00	10,000,000.00
02000000000	Economic	2,264,882,649.00	1,028,283,293.00	5,152,414,940.00	443,000,000.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	184,842,318.00	43,124,263.00	370,850,062.00	5,000,000.00
021500100100	Agriculture Section	128,752,512.00	22,873,886.00	252,249,182.00	-
021500200100	Forestry Section	23,764,602.00	10,459,873.00	46,280,496.00	5,000,000.00
021500300100	Livestock Section (Veterinary)	32,325,204.00	9,790,504.00	72,320,384.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	675,490,035.00	336,893,843.00	849,395,153.00	-
022001000100	Account section	648,088,051.00	331,178,647.00	813,663,290.00	-
022002000100	Revenue Section	27,401,984.00	5,715,196.00	35,731,863.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	1,353,417,035.00	614,559,852.00	3,848,536,307.00	438,000,000.00
023400100100	Road & Communication Section	18,686,028.00	6,128,715.00	24,351,939.00	-
023400200100	Mechanical Section	45,857,512.00	22,771,197.00	64,191,054.00	-
023400300100	Electrical Section	461,316,722.00	84,866,604.00	753,664,479.00	345,000,000.00
023400400100	Land & Survey Section	216,697,887.00	45,973,393.00	899,003,369.00	93,000,000.00
023400500100	Building Section	610,858,886.00	454,873,943.00	2,107,325,466.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	51,133,261.00	33,705,335.00	83,633,418.00	-
023800100100	Planning	18,712,734.00	15,058,500.00	28,427,871.00	-
023800200100	Research and Statistics	32,420,527.00	18,646,835.00	55,205,547.00	-
05000000000	Social	2,547,043,841.00	1,116,194,244.40	3,622,377,688.00	-
05170000000	LOCAL EDUCATION AUTHORITY	1,202,269,804.00	491,868,728.40	1,137,455,864.00	-
051700100100	Education (Non-Teaching Staff)	195,044,859.00	75,599,276.00	206,301,123.00	-
051700200100	Education (Teaching Staff)	1,000,067,065.00	416,069,452.40	923,996,861.00	-
051700300100	Adult Education	7,157,880.00	200,000.00	7,157,880.00	-
05210000000	PRIMARY HEALTH CARE	531,386,683.00	162,810,452.00	455,291,235.00	-
052100100100	Primary Health Care Manager	360,190,838.00	59,679,247.00	167,700,998.00	-
052100200100	Curative	171,195,845.00	103,131,205.00	287,590,237.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	325,607,256.00	159,665,673.00	559,948,167.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	74,171,931.00	40,064,022.00	105,935,258.00	-
053500300100	Rural Water Supply	251,435,325.00	119,601,651.00	454,012,909.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	487,780,098.00	301,849,391.00	1,469,682,422.00	-
055100100100	Community Development Section	26,951,875.00	24,064,249.00	282,350,999.00	-
055100200100	Information, Youth, Sport & Culture	33,350,817.00	17,496,715.00	44,198,298.00	-
055100300100	Social Welfare Section	139,620,452.00	65,773,520.00	505,576,125.00	-
055100400100	Trade Section and Cooperatives	157,856,954.00	43,790,047.00	367,557,000.00	-
055100500100	Traditional/Religious Affairs	130,000,000.00	150,724,860.00	270,000,000.00	-

317127 - YANKWASHI 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	1,426,066,914.00	697,451,022.00	1,457,698,155.00	-
01000000000	Administrative	111,327,660.00	69,551,773.00	137,540,741.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	44,456,929.00	29,637,952.00	46,119,822.00	-
011100100100	Chairman	43,192,804.00	28,795,202.00	43,192,804.00	-
011108000100	Internal Audit Office	1,264,125.00	842,750.00	2,927,018.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	26,721,836.00	13,147,891.00	26,721,836.00	-
011200100100	Legislative Council	26,721,836.00	13,147,891.00	26,721,836.00	-
01250000000	ADMIN AND GENERAL SERVICES	40,148,895.00	26,765,930.00	64,699,083.00	-
012500100100	Office of the Director Admin and General Services	40,148,895.00	26,765,930.00	64,699,083.00	-
02000000000	Economic	204,819,976.00	121,034,244.00	275,594,764.00	-
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	37,842,318.00	18,330,934.00	57,350,062.00	-
021500100100	Agriculture Section	4,752,512.00	3,227,675.00	5,249,182.00	-
021500200100	Forestry Section	8,264,602.00	5,946,755.00	15,280,496.00	-
021500300100	Livestock Section (Veterinary)	24,825,204.00	9,156,504.00	36,820,384.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	99,553,362.00	65,387,231.00	113,895,153.00	-
022001000100	Account section	87,651,378.00	59,672,035.00	98,663,290.00	-
022002000100	Revenue Section	11,901,984.00	5,715,196.00	15,231,863.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	42,291,035.00	21,250,089.00	61,716,131.00	-
023400100100	Road & Communication Section	8,186,028.00	3,946,215.00	13,851,939.00	-
023400200100	Mechanical Section	12,857,512.00	8,571,676.00	19,191,054.00	-
023400300100	Electrical Section	4,390,722.00	1,246,948.00	6,664,479.00	-
023400400100	Land & Survey Section	7,497,887.00	3,543,518.00	9,783,193.00	-
023400500100	Building Section	9,358,886.00	3,941,732.00	12,225,466.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	25,133,261.00	16,065,990.00	42,633,418.00	-
023800100100	Planning	8,212,734.00	5,701,155.00	7,927,871.00	-
023800200100	Research and Statistics	16,920,527.00	10,364,835.00	34,705,547.00	-
05000000000	Social	1,109,919,278.00	506,865,005.00	1,044,562,650.00	-
05170000000	LOCAL EDUCATION AUTHORITY	961,611,924.00	425,582,139.00	906,297,984.00	-
051700100100	Education (Non-Teaching Staff)	175,044,859.00	67,299,276.00	166,301,123.00	-
051700200100	Education (Teaching Staff)	786,567,065.00	358,282,863.00	739,996,861.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	54,607,256.00	31,125,139.00	75,448,244.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	48,671,931.00	27,168,256.00	69,935,258.00	-
053500300100	Rural Water Supply	5,935,325.00	3,956,883.00	5,512,986.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	93,700,098.00	50,157,727.00	62,816,422.00	-
055100100100	Community Development Section	12,451,875.00	8,261,249.00	14,490,999.00	-
055100200100	Information, Youth, Sport & Culture	6,270,817.00	4,180,544.00	8,118,298.00	-
055100300100	Social Welfare Section	67,120,452.00	32,477,965.00	32,450,125.00	-
055100400100	Trade Section and Cooperatives	7,856,954.00	5,237,969.00	7,757,000.00	-

317127 - YANKWASHI 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	1,501,696,398.00	945,241,632.00	2,880,114,117.00	-
01000000000	Administrative	183,200,000.00	211,611,642.00	467,000,000.00	-
01110000000	OFFICE OF THE LG CHAIRMAN	62,000,000.00	46,646,735.00	142,000,000.00	-
011100100100	Chairman	55,000,000.00	46,646,735.00	137,000,000.00	-
011108000100	Internal Audit Office	7,000,000.00	-	5,000,000.00	-
01120000000	LOCAL GOVT LEGISLATIVES COUNCIL	32,000,000.00	39,145,000.00	95,000,000.00	-
011200100100	Legislative Council	32,000,000.00	39,145,000.00	95,000,000.00	-
01250000000	ADMIN AND GENERAL SERVICES	89,200,000.00	125,819,907.00	230,000,000.00	-
012500100100	Office of the Director Admin and General Services	89,200,000.00	125,819,907.00	230,000,000.00	-
02000000000	Economic	855,062,673.00	381,594,021.00	1,109,500,000.00	-
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	27,000,000.00	7,158,000.00	68,500,000.00	-
021500100100	Agriculture Section	12,000,000.00	5,814,000.00	17,000,000.00	-
021500200100	Forestry Section	7,500,000.00	710,000.00	16,000,000.00	-
021500300100	Livestock Section (Veterinary)	7,500,000.00	634,000.00	35,500,000.00	-
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	575,936,673.00	271,506,612.00	735,500,000.00	-
022001000100	Account section	560,436,673.00	271,506,612.00	715,000,000.00	-
022002000100	Revenue Section	15,500,000.00	-	20,500,000.00	-
02340000000	DEPARTMENT OF WORKS & HOUSING	226,126,000.00	85,290,064.00	264,500,000.00	-
023400100100	Road & Communication Section	10,500,000.00	2,182,500.00	10,500,000.00	-
023400200100	Mechanical Section	33,000,000.00	14,145,521.00	45,000,000.00	-
023400300100	Electrical Section	151,926,000.00	46,539,200.00	166,000,000.00	-
023400400100	Land & Survey Section	2,200,000.00	1,640,000.00	5,500,000.00	-
023400500100	Building Section	28,500,000.00	20,782,843.00	37,500,000.00	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	26,000,000.00	17,639,345.00	41,000,000.00	-
023800100100	Planning	10,500,000.00	9,357,345.00	20,500,000.00	-
023800200100	Research and Statistics	15,500,000.00	8,282,000.00	20,500,000.00	-
05000000000	Social	463,433,725.00	352,035,969.00	1,303,614,117.00	-
05170000000	LOCAL EDUCATION AUTHORITY	27,157,880.00	8,500,000.00	47,157,880.00	-
051700100100	Education (Non-Teaching Staff)	20,000,000.00	8,300,000.00	40,000,000.00	-
051700300100	Adult Education	7,157,880.00	200,000.00	7,157,880.00	-
05210000000	PRIMARY HEALTH CARE	171,195,845.00	103,131,205.00	287,590,237.00	-
052100200100	Curative	171,195,845.00	103,131,205.00	287,590,237.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	66,000,000.00	47,884,349.00	91,500,000.00	-
053500100100	Preventive (Water, Sanitation and Hygiene)	25,500,000.00	12,895,766.00	36,000,000.00	-
053500300100	Rural Water Supply	40,500,000.00	34,988,583.00	55,500,000.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	199,080,000.00	192,520,415.00	877,366,000.00	-
055100100100	Community Development Section	14,500,000.00	15,803,000.00	267,860,000.00	-
055100200100	Information, Youth, Sport & Culture	19,080,000.00	10,263,000.00	21,080,000.00	-
055100300100	Social Welfare Section	35,500,000.00	10,429,555.00	311,126,000.00	-
055100400100	Trade Section and Cooperatives	-	5,300,000.00	7,300,000.00	-
055100500100	Traditional/Religious Affairs	130,000,000.00	150,724,860.00	270,000,000.00	-

317127 - YANKWASHI 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	2,569,690,838.00	858,083,515.40	5,487,721,097.00	453,000,000.00
01000000000	Administrative	391,000,000.00	75,135,217.00	446,200,000.00	10,000,000.00
01250000000	ADMIN AND GENERAL SERVICES	391,000,000.00	75,135,217.00	446,200,000.00	10,000,000.00
012500100100	Office of the Director Admin and General Services	391,000,000.00	75,135,217.00	446,200,000.00	10,000,000.00
02000000000	Economic	1,205,000,000.00	525,655,028.00	3,767,320,176.00	443,000,000.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	120,000,000.00	17,635,329.00	245,000,000.00	5,000,000.00
021500100100	Agriculture Section	112,000,000.00	13,832,211.00	230,000,000.00	-
021500200100	Forestry Section	8,000,000.00	3,803,118.00	15,000,000.00	5,000,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	1,085,000,000.00	508,019,699.00	3,522,320,176.00	438,000,000.00
023400300100	Electrical Section	305,000,000.00	37,080,456.00	581,000,000.00	345,000,000.00
023400400100	Land & Survey Section	207,000,000.00	40,789,875.00	883,720,176.00	93,000,000.00
023400500100	Building Section	573,000,000.00	430,149,368.00	2,057,600,000.00	-
05000000000	Social	973,690,838.00	257,293,270.40	1,274,200,921.00	-
05170000000	LOCAL EDUCATION AUTHORITY	213,500,000.00	57,786,589.40	184,000,000.00	-
051700200100	Education (Teaching Staff)	213,500,000.00	57,786,589.40	184,000,000.00	-
05210000000	PRIMARY HEALTH CARE	360,190,838.00	59,679,247.00	167,700,998.00	-
052100100100	Primary Health Care Manager	360,190,838.00	59,679,247.00	167,700,998.00	-
05350000000	DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE	205,000,000.00	80,656,185.00	392,999,923.00	-
053500300100	Rural Water Supply	205,000,000.00	80,656,185.00	392,999,923.00	-
05510000000	DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT	195,000,000.00	59,171,249.00	529,500,000.00	-
055100200100	Information, Youth, Sport & Culture	8,000,000.00	3,053,171.00	15,000,000.00	-
055100300100	Social Welfare Section	37,000,000.00	22,866,000.00	162,000,000.00	-
055100400100	Trade Section and Cooperatives	150,000,000.00	33,252,078.00	352,500,000.00	-

317127 - YANKWASHI 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	5,497,454,150.00	2,500,776,169.40	9,825,533,369.00	453,000,000.00
21	Personnel Cost	1,426,066,914.00	697,451,022.00	1,457,698,155.00	-
2101	SALARY	718,870,004.00	274,614,395.00	613,380,350.00	-
210101	Salaries and Wages	718,870,004.00	274,614,395.00	613,380,350.00	-
21010101	Salary	718,870,004.00	274,614,395.00	613,380,350.00	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	543,196,910.00	338,525,203.00	680,317,805.00	-
210201	ALLOWANCES	543,196,910.00	338,525,203.00	680,317,805.00	-
21020103	Transport Allowance	70,718,206.00	39,966,950.00	120,673,438.00	-
21020104	Rent Supplement	76,426,945.00	50,951,294.00	108,940,313.00	-
21020105	Meal Subsidy	29,168,585.00	18,224,010.00	41,109,974.00	-
21020106	Utility Allowance	24,996,532.00	16,738,076.00	49,529,535.00	-
21020107	Entertainment	1,881,669.00	942,334.00	1,044,073.00	-
21020109	Leave Transport Grant	37,004,833.00	24,275,808.00	50,540,287.00	-
21020112	Inducement Allowance	37,847,568.00	13,791,620.00	426,119.00	-
21020113	Hazard / Hardship Allowance	10,801,583.00	8,463,747.00	9,453,008.00	-
21020117	Domestic Staff Allowance	50,267,063.00	33,511,373.00	11,850,184.00	-
21020118	Personal Assistant Allowance	6,334,644.00	4,223,096.00	6,334,644.00	-
21020122	Motor Vehicle Maintenance Allowance	3,260,316.00	2,173,544.00	3,260,316.00	-
21020123	Constituency Allowance	7,964,794.00	5,309,863.00	7,964,794.00	-
21020134	Allowance for Committee Chairmen (LG Council)	352,274.00	234,849.00	352,274.00	-
21020136	Responsibility Allowance	2,309,126.00	1,539,417.00	5,182,119.00	-
21020137	Medical Allowance	68,854,469.00	46,140,355.00	54,987,023.00	-
21020149	Consolidated Allowance	29,765,520.00	19,843,680.00	40,620,561.00	-
21020156	Professional Teaching Allowance	65,231,811.00	43,487,873.00	147,572,299.00	-
21020163	Medical Staff Teaching Allowance	3,675,000.00	2,483,333.00	4,292,984.00	-
21020164	Consequential Increase Allowance	1,335,972.00	890,648.00	1,183,860.00	-
21020173	Once-in-4-Years Furniture Allowance	15,000,000.00	5,333,333.00	15,000,000.00	-
2103	SOCIAL BENEFITS	164,000,000.00	84,311,424.00	164,000,000.00	-
210301	Social Benefits	164,000,000.00	84,311,424.00	164,000,000.00	-
21030102	Pension	140,000,000.00	80,580,424.00	140,000,000.00	-
21030108	Social Security Benefits	24,000,000.00	3,731,000.00	24,000,000.00	-
22	Other Recurrent Costs	1,501,696,398.00	945,241,632.00	2,880,114,117.00	-
2202	OVERHEAD COST	971,842,673.00	460,224,393.00	1,623,506,000.00	-
220201	Transport & Travelling - General	46,000,000.00	20,209,554.00	85,800,000.00	-
22020101	Local Travel & Transport - Training	500,000.00	-	500,000.00	-
22020102	Local Travel & Transport - Others	35,500,000.00	18,509,554.00	65,300,000.00	-
22020104	International Travel & Transport - Others	10,000,000.00	1,700,000.00	20,000,000.00	-
220202	Utilities General	1,200,000.00	-	1,000,000.00	-
22020201	Electricity Charges	1,000,000.00	-	1,000,000.00	-
22020202	Telephone Charges	200,000.00	-	-	-
220203	Materials and Supplies - General	187,000,000.00	117,759,701.00	337,500,000.00	-
22020301	Office Materials and Consumables	115,000,000.00	63,729,551.00	215,500,000.00	-
22020305	Printing of Non-security Documents	22,000,000.00	12,148,656.00	32,000,000.00	-
22020307	Drugs, Vaccines & Medical Supplies	15,000,000.00	21,255,728.00	30,000,000.00	-
22020310	Teaching Aids, Laboratory and Instructional Materials	20,000,000.00	8,300,000.00	40,000,000.00	-
22020321	Sanitation Materials	15,000,000.00	12,325,766.00	20,000,000.00	-
220204	Maintenance Services - General	209,126,000.00	85,807,043.00	263,000,000.00	-
22020406	Other Maintenance Services	69,000,000.00	45,063,843.00	120,000,000.00	-
22020410	Maintenance of Street Lightings	139,126,000.00	40,043,200.00	140,000,000.00	-
22020421	Maintenance of Health Institution Buildings	1,000,000.00	700,000.00	3,000,000.00	-
220205	Training - General	40,000,000.00	46,602,000.00	110,000,000.00	-
22020501	Local Training	40,000,000.00	46,602,000.00	80,000,000.00	-
22020502	International Training	-	-	30,000,000.00	-
220206	Other Services - General	66,000,000.00	102,841,907.00	181,000,000.00	-

317127 - YANKWASHI 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
22020602	Office/Store Rent	-	-	1,000,000.00	-
22020603	Residential Rent	3,000,000.00	-	6,000,000.00	-
22020604	Security Vote (Including Operations)	63,000,000.00	102,841,907.00	174,000,000.00	-
220207	Consulting and Professional Services	5,000,000.00	-	5,000,000.00	-
22020701	Financial Consulting	5,000,000.00	-	5,000,000.00	-
220208	Fuel and Lubricant - General	30,000,000.00	31,753,133.00	50,000,000.00	-
22020801	Motor Vehicle Fuel Cost	-	-	10,000,000.00	-
22020807	Lubricants and Other Oils	30,000,000.00	31,753,133.00	40,000,000.00	-
220209	Financial Charges - General	-	-	5,000,000.00	-
22020901	Bank Charges (Other than Interest)	-	-	5,000,000.00	-
220210	Miscellaneous Expenses - General	387,516,673.00	55,251,055.00	585,206,000.00	-
22021001	Refreshment and Meals (Entertainment & Hospitality)	30,000,000.00	40,753,500.00	68,000,000.00	-
22021003	Publicity and Advertisements	1,080,000.00	400,000.00	3,080,000.00	-
22021007	Welfare Packages	15,000,000.00	2,460,000.00	20,000,000.00	-
22021041	Contingency Reserve - Recurrent	304,436,673.00	-	300,000,000.00	-
22021044	Committees and Commissions	10,000,000.00	3,972,000.00	10,000,000.00	-
22021045	Institutional Feeding	-	-	120,000,000.00	-
22021049	Special Health Programmes & Initiatives	1,000,000.00	-	1,000,000.00	-
22021059	Council of Ulama, Hisba & Other Religious Groups Activities	15,000,000.00	4,495,555.00	48,126,000.00	-
22021060	Nutrition Activities	6,000,000.00	3,050,000.00	10,000,000.00	-
22021080	Special Services & Other Security Expenses	5,000,000.00	120,000.00	5,000,000.00	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL	379,853,725.00	300,284,454.00	1,006,608,117.00	-
220401	Local Grants and Contributions	379,853,725.00	300,284,454.00	1,006,608,117.00	-
22040101	Grants to State Governments – PHCs Salary (60%)	147,695,845.00	78,105,477.00	241,090,237.00	-
22040103	Grants to State Governments – Recurrent Security Support	-	-	112,000,000.00	-
22040105	Grants to State Governments – Contribution to LGSC Training (1%)	90,000,000.00	71,004,117.00	130,000,000.00	-
22040108	Grants to Other Local Governments – Recurrent	137,157,880.00	150,924,860.00	426,517,880.00	-
22040111	Grants to Communities and NGOs	5,000,000.00	250,000.00	97,000,000.00	-
2207	Transfers - Payments	150,000,000.00	184,732,785.00	250,000,000.00	-
220701	Transfer to Fund Recurrent Expenditure - Payments	150,000,000.00	184,732,785.00	250,000,000.00	-
22070105	Stabilization Funds	150,000,000.00	184,732,785.00	250,000,000.00	-
23	Capital Expenditure	2,569,690,838.00	858,083,515.40	5,487,721,097.00	453,000,000.00
2301	FIXED ASSETS PURCHASED	617,000,000.00	160,700,987.00	730,199,923.00	-
230101	Purchase of Fixed Assets - General	617,000,000.00	160,700,987.00	730,199,923.00	-
23010104	Purchase of Motor Cycles	21,000,000.00	14,332,000.00	10,200,000.00	-
23010105	Purchase Of Motor Vehicles	262,000,000.00	43,750,000.00	208,000,000.00	-
23010107	Purchase Of Trucks	7,000,000.00	-	12,000,000.00	-
23010112	Purchase Of Office Furniture and Fittings	97,000,000.00	13,934,331.00	57,000,000.00	-
23010122	Purchase Of Health / Medical Equipment	22,000,000.00	4,975,300.00	35,000,000.00	-
23010140	Purchase of Information / Communication Equipment	3,000,000.00	3,053,171.00	15,000,000.00	-
23010155	Purchase of Water Supply Equipment	205,000,000.00	80,656,185.00	392,999,923.00	-
2302	CONSTRUCTION / PROVISION	1,097,500,000.00	214,525,206.00	3,293,220,176.00	438,000,000.00
230201	Contruction/Provision of Fixed Assets - General	1,097,500,000.00	214,525,206.00	3,293,220,176.00	438,000,000.00
23020101	Construction/Provision Of Office Buildings	25,000,000.00	-	98,000,000.00	-
23020102	Construction/Provision Of Residential Buildings	142,000,000.00	50,000,000.00	325,750,000.00	-
23020103	Construction/Provision Of Electricity / Solar Power	215,000,000.00	27,841,375.00	681,000,000.00	345,000,000.00
23020106	Construction/Provision Of Hospitals/Health Centres	45,000,000.00	3,852,915.00	81,000,000.00	-
23020114	Construction / Provision Of Roads	120,000,000.00	31,989,500.00	715,420,176.00	-
23020118	Construction / Provision Of Infrastructure	119,000,000.00	13,506,234.00	70,000,000.00	-
23020124	Construction Of Markets/Parks	95,000,000.00	5,332,078.00	201,000,000.00	-
23020129	Construction Of Irrigation Facilities	-	-	30,000,000.00	-
23020131	Construction/Provision Of Religious Structures	55,000,000.00	28,494,706.00	804,300,000.00	-
23020132	Construction/Provision Of Other Institutional Structures	60,000,000.00	38,251,140.00	60,000,000.00	-
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	87,000,000.00	8,800,375.00	168,300,000.00	93,000,000.00

317127 - YANKWASHI 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
23020146	Construction of Lecture Hall/Theatre/Class Rooms	134,500,000.00	6,456,883.00	58,450,000.00	-
2303	REHABILITATION / REPAIRS	286,690,838.00	82,033,827.40	176,100,998.00	-
230301	Rehabilitation/Repairs of Fixed Assets - General	286,690,838.00	82,033,827.40	176,100,998.00	-
23030101	Rehabilitation/Repairs Of Residential Buildings	40,000,000.00	4,150,000.00	110,000,000.00	-
23030102	Rehabilitation/Repairs - Electricity	90,000,000.00	9,239,081.00	-	-
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	110,190,838.00	39,394,149.00	10,500,998.00	-
23030121	Rehabilitation / Repairs Of Office Buildings	20,000,000.00	10,000,000.00	25,600,000.00	-
23030130	Rehabilitation/Repairs of Other Institutional Buildings	16,500,000.00	4,301,130.40	-	-
23030131	Rehabilitation/Repairs of Other Infrastructure	10,000,000.00	14,949,467.00	30,000,000.00	-
2304	PRESERVATION OF THE ENVIRONMENT	8,000,000.00	3,803,118.00	15,000,000.00	5,000,000.00
230401	Preservation of the Environment - General	8,000,000.00	3,803,118.00	15,000,000.00	5,000,000.00
23040101	Tree Planting	3,000,000.00	-	5,000,000.00	5,000,000.00
23040103	Wildlife & Nature Conservation	5,000,000.00	3,803,118.00	10,000,000.00	-
2305	OTHER CAPITAL PROJECTS	560,500,000.00	397,020,377.00	1,273,200,000.00	10,000,000.00
230501	Acquisition of Non-Tangible Asset	560,500,000.00	397,020,377.00	1,273,200,000.00	10,000,000.00
23050108	Special Intervention Programmes and Projects	290,500,000.00	88,252,530.00	773,200,000.00	10,000,000.00
23050137	Capital Project Historical Liabilities	270,000,000.00	308,767,847.00	500,000,000.00	-

317127 - YANKWASHI 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	5,497,454,150.00	2,500,776,169.40	9,825,533,369.00	453,000,000.00
701	GENERAL PUBLIC SERVICES	1,508,230,956.00	775,551,365.00	2,659,335,312.00	10,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	1,231,668,800.00	540,606,638.00	1,605,436,811.00	10,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	547,914,640.00	202,870,045.00	748,114,640.00	10,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	683,754,160.00	337,736,593.00	857,322,171.00	-
7013	GENERAL SERVICES	262,062,156.00	214,141,727.00	779,038,501.00	-
70131	GENERAL PERSONNEL SERVICES	156,348,895.00	159,743,837.00	363,199,083.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	51,133,261.00	33,705,335.00	83,633,418.00	-
70133	OTHER GENERAL SERVICES	54,580,000.00	20,692,555.00	332,206,000.00	-
7016	GENERAL PUBLIC SERVICES N.E.C.	14,500,000.00	20,803,000.00	274,860,000.00	-
70161	GENERAL PUBLIC SERVICES N.E.C.	14,500,000.00	20,803,000.00	274,860,000.00	-
704	ECONOMIC AFFAIRS	700,133,534.00	134,368,362.00	1,721,315,036.00	438,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	7,856,954.00	5,237,969.00	7,757,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	7,856,954.00	5,237,969.00	7,757,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	149,842,318.00	32,163,145.00	257,350,062.00	-
70421	AGRICULTURE	141,577,716.00	26,216,390.00	242,069,566.00	-
70422	FORESTRY	8,264,602.00	5,946,755.00	15,280,496.00	-
7043	FUEL AND ENERGY	309,390,722.00	38,327,404.00	637,664,479.00	345,000,000.00
70435	ELECTRICITY	309,390,722.00	38,327,404.00	637,664,479.00	345,000,000.00
7045	TRANSPORT	138,043,540.00	53,307,766.00	646,043,495.00	93,000,000.00
70451	ROAD TRANSPORT	138,043,540.00	53,307,766.00	646,043,495.00	93,000,000.00
7049	ECONOMIC AFFAIRS N.E.C	95,000,000.00	5,332,078.00	172,500,000.00	-
70491	ECONOMIC AFFAIRS N.E.C.	95,000,000.00	5,332,078.00	172,500,000.00	-
705	ENVIRONMENTAL PROTECTION	8,000,000.00	3,803,118.00	45,000,000.00	5,000,000.00
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	-	-	30,000,000.00	-
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	-	-	30,000,000.00	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	8,000,000.00	3,803,118.00	15,000,000.00	5,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	8,000,000.00	3,803,118.00	15,000,000.00	5,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	1,074,369,973.00	587,304,293.00	2,165,082,241.00	-
7061	HOUSING DEVELOPMENT	308,856,773.00	336,699,347.00	1,112,858,659.00	-
70611	HOUSING DEVELOPMENT	308,856,773.00	336,699,347.00	1,112,858,659.00	-
7062	COMMUNITY DEVELOPMENT	328,451,875.00	80,701,814.00	389,210,673.00	-
70621	COMMUNITY DEVELOPMENT	328,451,875.00	80,701,814.00	389,210,673.00	-
7063	WATER SUPPLY	210,935,325.00	84,613,068.00	398,512,909.00	-
70631	WATER SUPPLY	210,935,325.00	84,613,068.00	398,512,909.00	-
7065	R & D HOUSING AND COMMUNITY AMMENITIES	54,000,000.00	33,075,343.00	63,000,000.00	-
70651	R & D HOUSING AND COMMUNITY AMENITIES	54,000,000.00	33,075,343.00	63,000,000.00	-
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	172,126,000.00	52,214,721.00	201,500,000.00	-
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	172,126,000.00	52,214,721.00	201,500,000.00	-
707	HEALTH	646,058,614.00	237,863,057.00	616,726,493.00	-
7074	PUBLIC HEALTH SERVICES	646,058,614.00	237,863,057.00	616,726,493.00	-
70741	PUBLIC HEALTH SERVICES	646,058,614.00	237,863,057.00	616,726,493.00	-
708	RECREATION, CULTURE AND RELIGION	194,270,817.00	186,753,281.00	1,097,718,298.00	-
7081	RECREATIONAL AND SPORTING SERVICES	9,270,817.00	7,233,715.00	23,118,298.00	-
70811	RECREATIONAL AND SPORTING SERVICES	9,270,817.00	7,233,715.00	23,118,298.00	-
7082	CULTURAL SERVICES	-	300,000.00	300,000.00	-
70821	CULTURAL SERVICES	-	300,000.00	300,000.00	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	135,000,000.00	150,724,860.00	273,800,000.00	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	135,000,000.00	150,724,860.00	273,800,000.00	-
7086	RECREATION, CULTURE AND RELIGION N.E.C.	50,000,000.00	28,494,706.00	800,500,000.00	-
70861	RECREATION, CULTURE AND RELIGION N.E.C.	50,000,000.00	28,494,706.00	800,500,000.00	-
709	EDUCATION	1,202,269,804.00	491,668,728.40	1,145,905,864.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,195,111,924.00	491,668,728.40	1,138,747,984.00	-
70912	PRIMARY EDUCATION	1,195,111,924.00	491,668,728.40	1,138,747,984.00	-

317127 - YANKWASHI 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
7096	SUBSIDIARY SERVICES TO EDUCATION	7,157,880.00	200,000.00	7,157,880.00	-
70961	SUBSIDIARY SERVICES TO EDUCATION	7,157,880.00	200,000.00	7,157,880.00	-
710	SOCIAL PROTECTION	164,120,452.00	83,263,965.00	374,450,125.00	-
7101	SICKNESS AND DISABILITY	24,000,000.00	3,731,000.00	24,000,000.00	-
71012	DISABILITY	24,000,000.00	3,731,000.00	24,000,000.00	-
7104	FAMILY AND CHILDREN	138,120,452.00	77,932,965.00	308,450,125.00	-
71041	FAMILY AND CHILDREN	138,120,452.00	77,932,965.00	308,450,125.00	-
7109	SOCIAL PROTECTION N.E.C.	2,000,000.00	1,600,000.00	42,000,000.00	-
71091	SOCIAL PROTECTION N.E.C.	2,000,000.00	1,600,000.00	42,000,000.00	-

317127 - YANKWASHI 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	1,426,066,914.00	697,451,022.00	1,457,698,155.00	-
701	GENERAL PUBLIC SERVICES	236,014,283.00	151,004,994.00	294,069,312.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	170,732,127.00	108,173,074.00	186,736,811.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	69,914,640.00	41,943,093.00	69,914,640.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	100,817,487.00	66,229,981.00	116,822,171.00	-
7013	GENERAL SERVICES	65,282,156.00	42,831,920.00	107,332,501.00	-
70131	GENERAL PERSONNEL SERVICES	40,148,895.00	26,765,930.00	64,699,083.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	25,133,261.00	16,065,990.00	42,633,418.00	-
704	ECONOMIC AFFAIRS	71,133,534.00	37,333,742.00	104,814,534.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	7,856,954.00	5,237,969.00	7,757,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	7,856,954.00	5,237,969.00	7,757,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	37,842,318.00	18,330,934.00	57,350,062.00	-
70421	AGRICULTURE	29,577,716.00	12,384,179.00	42,069,566.00	-
70422	FORESTRY	8,264,602.00	5,946,755.00	15,280,496.00	-
7043	FUEL AND ENERGY	4,390,722.00	1,246,948.00	6,664,479.00	-
70435	ELECTRICITY	4,390,722.00	1,246,948.00	6,664,479.00	-
7045	TRANSPORT	21,043,540.00	12,517,891.00	33,042,993.00	-
70451	ROAD TRANSPORT	21,043,540.00	12,517,891.00	33,042,993.00	-
706	HOUSING AND COMMUNITY AMMENITIES	35,243,973.00	19,703,382.00	42,012,644.00	-
7061	HOUSING DEVELOPMENT	16,856,773.00	7,485,250.00	22,008,659.00	-
70611	HOUSING DEVELOPMENT	16,856,773.00	7,485,250.00	22,008,659.00	-
7062	COMMUNITY DEVELOPMENT	12,451,875.00	8,261,249.00	14,490,999.00	-
70621	COMMUNITY DEVELOPMENT	12,451,875.00	8,261,249.00	14,490,999.00	-
7063	WATER SUPPLY	5,935,325.00	3,956,883.00	5,512,986.00	-
70631	WATER SUPPLY	5,935,325.00	3,956,883.00	5,512,986.00	-
707	HEALTH	48,671,931.00	27,168,256.00	69,935,258.00	-
7074	PUBLIC HEALTH SERVICES	48,671,931.00	27,168,256.00	69,935,258.00	-
70741	PUBLIC HEALTH SERVICES	48,671,931.00	27,168,256.00	69,935,258.00	-
708	RECREATION, CULTURE AND RELIGION	6,270,817.00	4,180,544.00	8,118,298.00	-
7081	RECREATIONAL AND SPORTING SERVICES	6,270,817.00	4,180,544.00	8,118,298.00	-
70811	RECREATIONAL AND SPORTING SERVICES	6,270,817.00	4,180,544.00	8,118,298.00	-
709	EDUCATION	961,611,924.00	425,582,139.00	906,297,984.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	961,611,924.00	425,582,139.00	906,297,984.00	-
70912	PRIMARY EDUCATION	961,611,924.00	425,582,139.00	906,297,984.00	-
710	SOCIAL PROTECTION	67,120,452.00	32,477,965.00	32,450,125.00	-
7101	SICKNESS AND DISABILITY	24,000,000.00	3,731,000.00	24,000,000.00	-
71012	DISABILITY	24,000,000.00	3,731,000.00	24,000,000.00	-
7104	FAMILY AND CHILDREN	43,120,452.00	28,746,965.00	8,450,125.00	-
71041	FAMILY AND CHILDREN	43,120,452.00	28,746,965.00	8,450,125.00	-

317127 - YANKWASHI 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
	<i>Total Other Recurrent Expenditure</i>	<i>1,501,696,398.00</i>	<i>945,241,632.00</i>	<i>2,880,114,117.00</i>	<i>-</i>
701	GENERAL PUBLIC SERVICES	881,216,673.00	549,411,154.00	1,919,066,000.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	669,936,673.00	357,298,347.00	972,500,000.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	87,000,000.00	85,791,735.00	232,000,000.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	582,936,673.00	271,506,612.00	740,500,000.00	-
7013	GENERAL SERVICES	196,780,000.00	171,309,807.00	671,706,000.00	-
70131	GENERAL PERSONNEL SERVICES	116,200,000.00	132,977,907.00	298,500,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	26,000,000.00	17,639,345.00	41,000,000.00	-
70133	OTHER GENERAL SERVICES	54,580,000.00	20,692,555.00	332,206,000.00	-
7016	GENERAL PUBLIC SERVICES N.E.C.	14,500,000.00	20,803,000.00	274,860,000.00	-
70161	GENERAL PUBLIC SERVICES N.E.C.	14,500,000.00	20,803,000.00	274,860,000.00	-
706	HOUSING AND COMMUNITY AMMENITIES	226,126,000.00	85,290,064.00	264,500,000.00	-
7065	R & D HOUSING AND COMMUNITY AMMENITIES	54,000,000.00	33,075,343.00	63,000,000.00	-
70651	R & D HOUSING AND COMMUNITY AMENITIES	54,000,000.00	33,075,343.00	63,000,000.00	-
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	172,126,000.00	52,214,721.00	201,500,000.00	-
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	172,126,000.00	52,214,721.00	201,500,000.00	-
707	HEALTH	237,195,845.00	151,015,554.00	379,090,237.00	-
7074	PUBLIC HEALTH SERVICES	237,195,845.00	151,015,554.00	379,090,237.00	-
70741	PUBLIC HEALTH SERVICES	237,195,845.00	151,015,554.00	379,090,237.00	-
708	RECREATION, CULTURE AND RELIGION	130,000,000.00	151,024,860.00	270,300,000.00	-
7082	CULTURAL SERVICES	-	300,000.00	300,000.00	-
70821	CULTURAL SERVICES	-	300,000.00	300,000.00	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	130,000,000.00	150,724,860.00	270,000,000.00	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	130,000,000.00	150,724,860.00	270,000,000.00	-
709	EDUCATION	27,157,880.00	8,500,000.00	47,157,880.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	20,000,000.00	8,300,000.00	40,000,000.00	-
70912	PRIMARY EDUCATION	20,000,000.00	8,300,000.00	40,000,000.00	-
7096	SUBSIDIARY SERVICES TO EDUCATION	7,157,880.00	200,000.00	7,157,880.00	-
70961	SUBSIDIARY SERVICES TO EDUCATION	7,157,880.00	200,000.00	7,157,880.00	-

317127 - YANKWASHI 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	2,569,690,838.00	858,083,515.40	5,487,721,097.00	453,000,000.00
701	GENERAL PUBLIC SERVICES	391,000,000.00	75,135,217.00	446,200,000.00	10,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	391,000,000.00	75,135,217.00	446,200,000.00	10,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	391,000,000.00	75,135,217.00	446,200,000.00	10,000,000.00
704	ECONOMIC AFFAIRS	629,000,000.00	97,034,620.00	1,616,504,502.00	438,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	112,000,000.00	13,832,211.00	200,000,000.00	-
70421	AGRICULTURE	112,000,000.00	13,832,211.00	200,000,000.00	-
7043	FUEL AND ENERGY	305,000,000.00	37,080,456.00	631,000,000.00	345,000,000.00
70435	ELECTRICITY	305,000,000.00	37,080,456.00	631,000,000.00	345,000,000.00
7045	TRANSPORT	117,000,000.00	40,789,875.00	613,000,502.00	93,000,000.00
70451	ROAD TRANSPORT	117,000,000.00	40,789,875.00	613,000,502.00	93,000,000.00
7049	ECONOMIC AFFAIRS N.E.C	95,000,000.00	5,332,078.00	172,500,000.00	-
70491	ECONOMIC AFFAIRS N.E.C.	95,000,000.00	5,332,078.00	172,500,000.00	-
705	ENVIRONMENTAL PROTECTION	8,000,000.00	3,803,118.00	45,000,000.00	5,000,000.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	-	-	30,000,000.00	-
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	-	-	30,000,000.00	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	8,000,000.00	3,803,118.00	15,000,000.00	5,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	8,000,000.00	3,803,118.00	15,000,000.00	5,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	813,000,000.00	482,310,847.00	1,858,569,597.00	-
7061	HOUSING DEVELOPMENT	292,000,000.00	329,214,097.00	1,090,850,000.00	-
70611	HOUSING DEVELOPMENT	292,000,000.00	329,214,097.00	1,090,850,000.00	-
7062	COMMUNITY DEVELOPMENT	316,000,000.00	72,440,565.00	374,719,674.00	-
70621	COMMUNITY DEVELOPMENT	316,000,000.00	72,440,565.00	374,719,674.00	-
7063	WATER SUPPLY	205,000,000.00	80,656,185.00	392,999,923.00	-
70631	WATER SUPPLY	205,000,000.00	80,656,185.00	392,999,923.00	-
707	HEALTH	360,190,838.00	59,679,247.00	167,700,998.00	-
7074	PUBLIC HEALTH SERVICES	360,190,838.00	59,679,247.00	167,700,998.00	-
70741	PUBLIC HEALTH SERVICES	360,190,838.00	59,679,247.00	167,700,998.00	-
708	RECREATION, CULTURE AND RELIGION	58,000,000.00	31,547,877.00	819,300,000.00	-
7081	RECREATIONAL AND SPORTING SERVICES	3,000,000.00	3,053,171.00	15,000,000.00	-
70811	RECREATIONAL AND SPORTING SERVICES	3,000,000.00	3,053,171.00	15,000,000.00	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	5,000,000.00	-	3,800,000.00	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	5,000,000.00	-	3,800,000.00	-
7086	RECREATION, CULTURE AND RELIGION N.E.C.	50,000,000.00	28,494,706.00	800,500,000.00	-
70861	RECREATION, CULTURE AND RELIGION N.E.C.	50,000,000.00	28,494,706.00	800,500,000.00	-
709	EDUCATION	213,500,000.00	57,786,589.40	192,450,000.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	213,500,000.00	57,786,589.40	192,450,000.00	-
70912	PRIMARY EDUCATION	213,500,000.00	57,786,589.40	192,450,000.00	-
710	SOCIAL PROTECTION	97,000,000.00	50,786,000.00	342,000,000.00	-
7104	FAMILY AND CHILDREN	95,000,000.00	49,186,000.00	300,000,000.00	-
71041	FAMILY AND CHILDREN	95,000,000.00	49,186,000.00	300,000,000.00	-
7109	SOCIAL PROTECTION N.E.C.	2,000,000.00	1,600,000.00	42,000,000.00	-
71091	SOCIAL PROTECTION N.E.C.	2,000,000.00	1,600,000.00	42,000,000.00	-

317127 - YANKWASHI 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	5,497,454,150.00	2,500,776,169.40	9,825,533,369.00	453,000,000.00
3171	Jigawa State North West	5,497,454,150.00	2,500,776,169.40	9,825,533,369.00	453,000,000.00
317127	YANKWASHI	5,497,454,150.00	2,500,776,169.40	9,825,533,369.00	453,000,000.00
31712701	Achilafiya	39,350,000.00	10,465,146.34	149,795,004.00	23,000,000.00
31712702	Belas	29,350,000.00	10,465,146.34	149,795,004.00	23,000,000.00
31712703	Dawan Gawo	29,350,000.00	10,465,146.34	149,795,004.00	23,000,000.00
31712704	Gwarta	106,350,000.00	14,647,589.34	350,095,004.00	23,000,000.00
31712705	Gurjiya	49,350,000.00	10,465,146.34	174,795,004.00	48,000,000.00
31712706	Karkarna	169,350,000.00	20,415,156.34	373,595,004.00	138,000,000.00
31712707	Kuda	62,350,000.00	10,465,146.34	194,795,004.00	23,000,000.00
31712708	Ringiim	29,350,000.00	10,465,146.34	149,795,004.00	23,000,000.00
31712709	Yankwashi Ward	114,847,887.00	45,731,782.34	601,078,197.00	28,000,000.00
31712710	Zungumba	27,150,000.00	9,967,616.34	146,294,887.00	23,000,000.00
31712797	LG Wide (YANKWASHI)	4,840,656,263.00	2,347,223,147.00	7,385,700,253.00	78,000,000.00

317127 - YANKWASHI 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	1,426,066,914.00	697,451,022.00	1,457,698,155.00	0.00
3171	Jigawa State North West	1,426,066,914.00	697,451,022.00	1,457,698,155.00	0.00
317127	YANKWASHI	1,426,066,914.00	697,451,022.00	1,457,698,155.00	0.00
31712709	Yankwashi Ward	7,497,887.00	3,543,518.00	9,783,193.00	-
31712797	LG Wide (YANKWASHI)	1,418,569,027.00	693,907,504.00	1,447,914,962.00	-

317127 - YANKWASHI 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	1,501,696,398.00	945,241,632.00	2,880,114,117.00	0.00
3171	Jigawa State North West	1,501,696,398.00	945,241,632.00	2,880,114,117.00	0.00
317127	YANKWASHI	1,501,696,398.00	945,241,632.00	2,880,114,117.00	-
31712797	LG Wide (YANKWASHI)	1,501,696,398.00	945,241,632.00	2,880,114,117.00	-

317127 - YANKWASHI 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	2,569,690,838.00	858,083,515.40	5,487,721,097.00	453,000,000.00
3171	Jigawa State North West	2,569,690,838.00	858,083,515.40	5,487,721,097.00	453,000,000.00
317127	YANKWASHI	2,569,690,838.00	858,083,515.40	5,487,721,097.00	453,000,000.00
31712701	Achilafiya	39,350,000.00	10,465,146.34	149,795,004.00	23,000,000.00
31712702	Belas	29,350,000.00	10,465,146.34	149,795,004.00	23,000,000.00
31712703	Dawan Gawo	29,350,000.00	10,465,146.34	149,795,004.00	23,000,000.00
31712704	Gwarta	106,350,000.00	14,647,589.34	350,095,004.00	23,000,000.00
31712705	Gurjiya	49,350,000.00	10,465,146.34	174,795,004.00	48,000,000.00
31712706	Karkarna	169,350,000.00	20,415,156.34	373,595,004.00	138,000,000.00
31712707	Kuda	62,350,000.00	10,465,146.34	194,795,004.00	23,000,000.00
31712708	Ringiim	29,350,000.00	10,465,146.34	149,795,004.00	23,000,000.00
31712709	Yankwashi Ward	107,350,000.00	42,188,264.34	591,295,004.00	28,000,000.00
31712710	Zungumba	27,150,000.00	9,967,616.34	146,294,887.00	23,000,000.00
31712797	LG Wide (YANKWASHI)	1,920,390,838.00	708,074,011.00	3,057,671,174.00	78,000,000.00

317127 - YANKWASHI 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	5,497,454,150.00	2,500,776,169.40	9,825,533,369.00	453,000,000.00
01	Agriculture	176,842,318.00	39,321,145.00	325,850,062.00	-
0101	Effective governance of the Agriculture Sector	75,017,114.00	30,164,641.00	264,029,678.00	-
010102	Agriculture sector coordination mechanisms	75,017,114.00	30,164,641.00	264,029,678.00	-
0102	Development of the livestock value chain	41,825,204.00	9,156,504.00	61,820,384.00	-
010205	Animal health and livestock diseases management	7,000,000.00	-	10,000,000.00	-
010206	Livestock feeds development	34,825,204.00	9,156,504.00	51,820,384.00	-
0104	Reduction of post-harvest losses	60,000,000.00	-	-	-
010404	Agricultural produce and quality control	60,000,000.00	-	-	-
02	Societal Re-orientation	190,120,452.00	108,027,671.00	1,154,750,125.00	-
0210	Societal Re-orientation - General	190,120,452.00	108,027,671.00	1,154,750,125.00	-
021001	Societal Re-orientation - General	190,120,452.00	108,027,671.00	1,154,750,125.00	-
04	Health	269,362,769.00	75,390,620.00	207,636,256.00	-
0401	Effective governance of the health system	177,362,769.00	66,562,405.00	121,636,256.00	-
040103	Health sector coordination mechanisms	177,362,769.00	66,562,405.00	121,636,256.00	-
0405	Provision of adequate and modern health infrastructure for health services delivery	92,000,000.00	8,828,215.00	86,000,000.00	-
040501	Functional health facilities	92,000,000.00	8,828,215.00	86,000,000.00	-
05	Education	1,196,769,804.00	460,074,471.40	1,085,905,864.00	-
0501	Effective governance of the education system	1,186,769,804.00	460,074,471.40	1,027,455,864.00	-
050103	Education sector coordination mechanisms	1,186,769,804.00	460,074,471.40	1,027,455,864.00	-
0502	Increase in access, retention, and completion rate at all levels	10,000,000.00	-	-	-
050201	Early Childhood Care, Development and Education (ECCDE)	10,000,000.00	-	-	-
0503	Equity and inclusiveness in the provision of educational services	-	-	58,450,000.00	-
050302	Special education	-	-	58,450,000.00	-
06	Housing and Urban Development	624,856,773.00	414,139,912.00	1,158,858,659.00	-
0610	Housing and Urban Development - General	624,856,773.00	414,139,912.00	1,158,858,659.00	-
061001	Housing and Urban Development - General	624,856,773.00	414,139,912.00	1,158,858,659.00	-
08	Youth	3,000,000.00	3,053,171.00	15,000,000.00	-
0810	Youth - General	3,000,000.00	3,053,171.00	15,000,000.00	-
081001	Youth - General	3,000,000.00	3,053,171.00	15,000,000.00	-
10	Water Resources and Rural Development	210,935,325.00	84,613,068.00	494,512,909.00	-
1010	Water Resources and Rural Deve - General	210,935,325.00	84,613,068.00	494,512,909.00	-
101001	Water Resources and Rural Deve - General	210,935,325.00	84,613,068.00	494,512,909.00	-
12	Growing the Private Sector	95,000,000.00	5,332,078.00	172,500,000.00	-
1210	Growing the Private Sector - General	95,000,000.00	5,332,078.00	172,500,000.00	-
121001	Growing the Private Sector - General	95,000,000.00	5,332,078.00	172,500,000.00	-
13	Reform of Government and Governance	2,174,632,447.00	1,213,203,245.00	3,696,591,846.00	10,000,000.00
1310	Reform of Government and Governance - General	2,174,632,447.00	1,213,203,245.00	3,696,591,846.00	10,000,000.00
131001	Reform of Government and Governance - General	2,174,632,447.00	1,213,203,245.00	3,696,591,846.00	10,000,000.00
14	Power	309,390,722.00	38,327,404.00	541,664,479.00	345,000,000.00
1410	Power - General	309,390,722.00	38,327,404.00	541,664,479.00	345,000,000.00
141001	Power - General	309,390,722.00	38,327,404.00	541,664,479.00	345,000,000.00
17	Road	203,543,540.00	50,872,334.00	834,263,169.00	-
1710	Road - General	203,543,540.00	50,872,334.00	834,263,169.00	-
171001	Road - General	203,543,540.00	50,872,334.00	834,263,169.00	-
20	CLIMATE CHANGE	43,000,000.00	8,421,050.00	138,000,000.00	98,000,000.00
2010	CLIMATE CHANGE - General	43,000,000.00	8,421,050.00	138,000,000.00	98,000,000.00
201001	CLIMATE CHANGE - General	43,000,000.00	8,421,050.00	138,000,000.00	98,000,000.00

317127 - YANKWASHI 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	1,426,066,914.00	697,451,022.00	1,457,698,155.00	-
01	Agriculture	37,842,318.00	18,330,934.00	57,350,062.00	-
0101	Effective governance of the Agriculture Sector	13,017,114.00	9,174,430.00	20,529,678.00	-
010102	Agriculture sector coordination mechanisms	13,017,114.00	9,174,430.00	20,529,678.00	-
0102	Development of the livestock value chain	24,825,204.00	9,156,504.00	36,820,384.00	-
010206	Livestock feeds development	24,825,204.00	9,156,504.00	36,820,384.00	-
02	Societal Re-orientation	43,120,452.00	28,746,965.00	8,450,125.00	-
0210	Societal Re-orientation - General	43,120,452.00	28,746,965.00	8,450,125.00	-
021001	Societal Re-orientation - General	43,120,452.00	28,746,965.00	8,450,125.00	-
04	Health	48,671,931.00	27,168,256.00	69,935,258.00	-
0401	Effective governance of the health system	48,671,931.00	27,168,256.00	69,935,258.00	-
040103	Health sector coordination mechanisms	48,671,931.00	27,168,256.00	69,935,258.00	-
05	Education	961,611,924.00	425,582,139.00	906,297,984.00	-
0501	Effective governance of the education system	961,611,924.00	425,582,139.00	906,297,984.00	-
050103	Education sector coordination mechanisms	961,611,924.00	425,582,139.00	906,297,984.00	-
06	Housing and Urban Development	16,856,773.00	7,485,250.00	22,008,659.00	-
0610	Housing and Urban Development - General	16,856,773.00	7,485,250.00	22,008,659.00	-
061001	Housing and Urban Development - General	16,856,773.00	7,485,250.00	22,008,659.00	-
10	Water Resources and Rural Development	5,935,325.00	3,956,883.00	5,512,986.00	-
1010	Water Resources and Rural Deve - General	5,935,325.00	3,956,883.00	5,512,986.00	-
101001	Water Resources and Rural Deve - General	5,935,325.00	3,956,883.00	5,512,986.00	-
13	Reform of Government and Governance	286,593,929.00	172,415,756.00	348,435,609.00	-
1310	Reform of Government and Governance - General	286,593,929.00	172,415,756.00	348,435,609.00	-
131001	Reform of Government and Governance - General	286,593,929.00	172,415,756.00	348,435,609.00	-
14	Power	4,390,722.00	1,246,948.00	6,664,479.00	-
1410	Power - General	4,390,722.00	1,246,948.00	6,664,479.00	-
141001	Power - General	4,390,722.00	1,246,948.00	6,664,479.00	-
17	Road	21,043,540.00	12,517,891.00	33,042,993.00	-
1710	Road - General	21,043,540.00	12,517,891.00	33,042,993.00	-
171001	Road - General	21,043,540.00	12,517,891.00	33,042,993.00	-

317127 - YANKWASHI 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	1,501,696,398.00	945,241,632.00	2,880,114,117.00	-
01	Agriculture	27,000,000.00	7,158,000.00	68,500,000.00	-
0101	Effective governance of the Agriculture Sector	27,000,000.00	7,158,000.00	68,500,000.00	-
010102	Agriculture sector coordination mechanisms	27,000,000.00	7,158,000.00	68,500,000.00	-
05	Education	27,157,880.00	8,500,000.00	47,157,880.00	-
0501	Effective governance of the education system	27,157,880.00	8,500,000.00	47,157,880.00	-
050103	Education sector coordination mechanisms	27,157,880.00	8,500,000.00	47,157,880.00	-
13	Reform of Government and Governance	1,437,038,518.00	927,401,132.00	2,753,956,237.00	-
1310	Reform of Government and Governance - General	1,437,038,518.00	927,401,132.00	2,753,956,237.00	-
131001	Reform of Government and Governance - General	1,437,038,518.00	927,401,132.00	2,753,956,237.00	-
17	Road	10,500,000.00	2,182,500.00	10,500,000.00	-
1710	Road - General	10,500,000.00	2,182,500.00	10,500,000.00	-
171001	Road - General	10,500,000.00	2,182,500.00	10,500,000.00	-

317127 - YANKWASHI 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	2,569,690,838.00	858,083,515.40	5,487,721,097.00	453,000,000.00
01	Agriculture	112,000,000.00	13,832,211.00	200,000,000.00	-
0101	Effective governance of the Agriculture Sector	35,000,000.00	13,832,211.00	175,000,000.00	-
010102	Agriculture sector coordination mechanisms	35,000,000.00	13,832,211.00	175,000,000.00	-
0102	Development of the livestock value chain	17,000,000.00	-	25,000,000.00	-
010205	Animal health and livestock diseases management	7,000,000.00	-	10,000,000.00	-
010206	Livestock feeds development	10,000,000.00	-	15,000,000.00	-
0104	Reduction of post-harvest losses	60,000,000.00	-	-	-
010404	Agricultural produce and quality control	60,000,000.00	-	-	-
02	Societal Re-orientation	147,000,000.00	79,280,706.00	1,146,300,000.00	-
0210	Societal Re-orientation - General	147,000,000.00	79,280,706.00	1,146,300,000.00	-
021001	Societal Re-orientation - General	147,000,000.00	79,280,706.00	1,146,300,000.00	-
04	Health	220,690,838.00	48,222,364.00	137,700,998.00	-
0401	Effective governance of the health system	128,690,838.00	39,394,149.00	51,700,998.00	-
040103	Health sector coordination mechanisms	128,690,838.00	39,394,149.00	51,700,998.00	-
0405	Provision of adequate and modern health infrastructure for health services delivery	92,000,000.00	8,828,215.00	86,000,000.00	-
040501	Functional health facilities	92,000,000.00	8,828,215.00	86,000,000.00	-
05	Education	208,000,000.00	25,992,332.40	132,450,000.00	-
0501	Effective governance of the education system	198,000,000.00	25,992,332.40	74,000,000.00	-
050103	Education sector coordination mechanisms	198,000,000.00	25,992,332.40	74,000,000.00	-
0502	Increase in access, retention, and completion rate at all levels	10,000,000.00	-	-	-
050201	Early Childhood Care, Development and Education (ECCDE)	10,000,000.00	-	-	-
0503	Equity and inclusiveness in the provision of educational services	-	-	58,450,000.00	-
050302	Special education	-	-	58,450,000.00	-
06	Housing and Urban Development	608,000,000.00	406,654,662.00	1,136,850,000.00	-
0610	Housing and Urban Development - General	608,000,000.00	406,654,662.00	1,136,850,000.00	-
061001	Housing and Urban Development - General	608,000,000.00	406,654,662.00	1,136,850,000.00	-
08	Youth	3,000,000.00	3,053,171.00	15,000,000.00	-
0810	Youth - General	3,000,000.00	3,053,171.00	15,000,000.00	-
081001	Youth - General	3,000,000.00	3,053,171.00	15,000,000.00	-
10	Water Resources and Rural Development	205,000,000.00	80,656,185.00	488,999,923.00	-
1010	Water Resources and Rural Deve - General	205,000,000.00	80,656,185.00	488,999,923.00	-
101001	Water Resources and Rural Deve - General	205,000,000.00	80,656,185.00	488,999,923.00	-
12	Growing the Private Sector	95,000,000.00	5,332,078.00	172,500,000.00	-
1210	Growing the Private Sector - General	95,000,000.00	5,332,078.00	172,500,000.00	-
121001	Growing the Private Sector - General	95,000,000.00	5,332,078.00	172,500,000.00	-
13	Reform of Government and Governance	451,000,000.00	113,386,357.00	594,200,000.00	10,000,000.00
1310	Reform of Government and Governance - General	451,000,000.00	113,386,357.00	594,200,000.00	10,000,000.00
131001	Reform of Government and Governance - General	451,000,000.00	113,386,357.00	594,200,000.00	10,000,000.00
14	Power	305,000,000.00	37,080,456.00	535,000,000.00	345,000,000.00
1410	Power - General	305,000,000.00	37,080,456.00	535,000,000.00	345,000,000.00
141001	Power - General	305,000,000.00	37,080,456.00	535,000,000.00	345,000,000.00
17	Road	172,000,000.00	36,171,943.00	790,720,176.00	-
1710	Road - General	172,000,000.00	36,171,943.00	790,720,176.00	-
171001	Road - General	172,000,000.00	36,171,943.00	790,720,176.00	-
20	CLIMATE CHANGE	43,000,000.00	8,421,050.00	138,000,000.00	98,000,000.00
2010	CLIMATE CHANGE - General	43,000,000.00	8,421,050.00	138,000,000.00	98,000,000.00
201001	CLIMATE CHANGE - General	43,000,000.00	8,421,050.00	138,000,000.00	98,000,000.00

317127 - YANKWASHI 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 January to August	2026 Approved Budget	2026 Climate Change Targeting
Total Capital Expenditure						2,569,690,838.00	858,083,515.40	5,487,721,097.00	453,000,000.00
Community Development Fund (polling Unit projects/programmes)	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23050108 - Special Intervention Programmes and Projects	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31712797 - LG Wide (YANKWASHI)	10,000,000.00	10,000,000.00	50,000,000.00	-
Contribution for the sensitization on capacity building on climate change obligation	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23050108 - Special Intervention Programmes and Projects	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31712797 - LG Wide (YANKWASHI)	10,000,000.00	-	10,000,000.00	10,000,000.00
Contribution for training capacity for political god office.	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23050108 - Special Intervention Programmes and Projects	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31712797 - LG Wide (YANKWASHI)	50,000,000.00	-	10,000,000.00	-
Settlement of Outstanding Liabilities	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23050137 - Capital Project Historical Liabilities	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31712797 - LG Wide (YANKWASHI)	40,000,000.00	8,653,217.00	10,000,000.00	-
Procurement of Vehicle to the Office, vice Chairman, Secretary and 'Coudt Leader (organ)	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31712797 - LG Wide (YANKWASHI)	150,000,000.00	43,750,000.00	60,000,000.00	-
Procurement of Operational Vehicle to Adviser Office 1 No. Space Wagon (slaxy ford (organ)	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31712797 - LG Wide (YANKWASHI)	17,000,000.00	-	18,000,000.00	-
Purchase of 1 No official vehicle to the Hon. Chairman	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31712797 - LG Wide (YANKWASHI)	30,000,000.00	-	-	-
Purchase of 1 no Toyota Hammer for LG legislative Council	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31712797 - LG Wide (YANKWASHI)	-	-	50,000,000.00	-
purchase of 5 no.s motorcycle for ODF SUSTAINABILITY	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31712797 - LG Wide (YANKWASHI)	7,000,000.00	4,500,000.00	-	-
Construction of 5 block of 2 bedroom prototype House at local govt headquarter	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23020102 - Construction/Provision Of Residential Buildings	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31712797 - LG Wide (YANKWASHI)	-	-	150,000,000.00	-
Purchase of 5 No motorcycle to Security Agencies	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010104 - Purchase of Motor Cycles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31712797 - LG Wide (YANKWASHI)	12,000,000.00	8,232,000.00	8,200,000.00	-
Purchase of 2nos Toyota Hilux	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31712797 - LG Wide (YANKWASHI)	50,000,000.00	-	80,000,000.00	-
CONTRIBUTION FOR THE PURCHASE OF SALUX FOR LOCAL GOVERNMENT Zonal Inspector Ongingon	13 - Reform of Government and Governance	012500100100 - Office of the Director Admin and General Services	23010105 - Purchase Of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	31712797 - LG Wide (YANKWASHI)	15,000,000.00	-	-	-
Purchase of 1 No. Tractor Implements/Repairs of Tractors	01 - Agriculture	021500100100 - Agriculture Section	23010107 - Purchase Of Trucks	70421 - AGRICULTURE	31712797 - LG Wide (YANKWASHI)	7,000,000.00	-	12,000,000.00	-
Purchase of Grains (Palliatives) for Agricultural Improvement	01 - Agriculture	021500100100 - Agriculture Section	23050108 - Special Intervention Programmes and Projects	70421 - AGRICULTURE	31712797 - LG Wide (YANKWASHI)	10,000,000.00	9,782,211.00	93,000,000.00	-
Annual Animal Vaccination Programme	01 - Agriculture	021500100100 - Agriculture Section	23050108 - Special Intervention Programmes and Projects	70421 - AGRICULTURE	31712797 - LG Wide (YANKWASHI)	7,000,000.00	-	10,000,000.00	-
purchase of Finger Links (Fish) at Kuda	01 - Agriculture	021500100100 - Agriculture Section	23050108 - Special Intervention Programmes and Projects	70421 - AGRICULTURE	31712707 - Kuda	3,000,000.00	-	5,000,000.00	-
Goat Breeding (women empowerment)	01 - Agriculture	021500100100 - Agriculture Section	23050108 - Special Intervention Programmes and Projects	70421 - AGRICULTURE	31712797 - LG Wide (YANKWASHI)	10,000,000.00	-	15,000,000.00	-
Agricultural extension programme at Gwarta Fadama and ruruma Fadama	01 - Agriculture	021500100100 - Agriculture Section	23050108 - Special Intervention Programmes and Projects	70421 - AGRICULTURE	31712704 - Gwarta	-	-	35,000,000.00	-
Empowerment to Irrigation Farmers (Water Pumping Machine and Fertilizer)	01 - Agriculture	021500100100 - Agriculture Section	23050108 - Special Intervention Programmes and Projects	70421 - AGRICULTURE	31712797 - LG Wide (YANKWASHI)	15,000,000.00	4,050,000.00	30,000,000.00	-
Construction of Industrial borehole for irrigation Project in the LGA	20 - CLIMATE CHANGE	021500100100 - Agriculture Section	23020129 - Construction Of Irrigation Facilities	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	31712797 - LG Wide (YANKWASHI)	-	-	30,000,000.00	-
Tractor Loan Repayment	01 - Agriculture	021500100100 - Agriculture Section	23050137 - Capital Project Historical Liabilities	70421 - AGRICULTURE	31712797 - LG Wide (YANKWASHI)	60,000,000.00	-	-	-
Roadside Tree Planting	20 - CLIMATE CHANGE	021500200100 - Forestry Section	23040101 - Tree Planting	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31712709 - Yankwashi	3,000,000.00	-	5,000,000.00	5,000,000.00
Demarcation of Grazing Reserves and Cattle routes Addani and jallawa	20 - CLIMATE CHANGE	021500200100 - Forestry Section	23040103 - Wildlife & Nature Conservation	70561 - ENVIRONMENTAL PROTECTION N.E.C.	31712709 - Yankwashi	5,000,000.00	3,803,118.00	10,000,000.00	-
Repairs Electrification project from in Achilafya	14 - Power	02340300100 - Electrical Section	23030102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31712701 - Achilafya	9,000,000.00	923,908.10	-	-
Repairs Electrification project from in Belas	14 - Power	02340300100 - Electrical Section	23030102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31712702 - Belas	9,000,000.00	923,908.10	-	-
Repairs Electrification project from in Dawan Gawo	14 - Power	02340300100 - Electrical Section	23030102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31712703 - Dawan Gawo	9,000,000.00	923,908.10	-	-
Repairs Electrification project from in Gwarta	14 - Power	02340300100 - Electrical Section	23030102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31712704 - Gwarta	9,000,000.00	923,908.10	-	-
Repairs Electrification project from in Gurjya	14 - Power	02340300100 - Electrical Section	23030102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31712705 - Gurjya	9,000,000.00	923,908.10	-	-
Repairs Electrification project from in Karkama	14 - Power	02340300100 - Electrical Section	23030102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31712706 - Karkama	9,000,000.00	923,908.10	-	-
Repairs Electrification project from in Kuda	14 - Power	02340300100 - Electrical Section	23030102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31712707 - Kuda	9,000,000.00	923,908.10	-	-
Repairs Electrification project from in Ringlim	14 - Power	02340300100 - Electrical Section	23030102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31712708 - Ringlim	9,000,000.00	923,908.10	-	-
Repairs Electrification project from in Yankwashi	14 - Power	02340300100 - Electrical Section	23030102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31712709 - Yankwashi	9,000,000.00	923,908.10	-	-
Repairs Electrification project from in Zungumba	14 - Power	02340300100 - Electrical Section	23030102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31712710 - Zungumba	9,000,000.00	923,908.10	-	-
Extension of Electrification project at Karkama Arewa, Zoko and Murto to Unguwar Magali and Karkama Sabower Unguwa Extension and Lines	14 - Power	02340300100 - Electrical Section	23030102 - Rehabilitation/Repairs - Electricity	70435 - ELECTRICITY	31712797 - LG Wide (YANKWASHI)	50,000,000.00	-	-	-
Purchase of 1No street light generator engine (100KVA) at Karkama town	14 - Power	02340300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712706 - Karkama	-	-	35,000,000.00	35,000,000.00
Provision of solar lightning system at Karkama PHC office complex	14 - Power	02340300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712706 - Karkama	5,000,000.00	-	-	-
supply and Installation of solar street light at Achilafya	14 - Power	02340300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712701 - Achilafya	3,500,000.00	2,784,137.50	23,000,000.00	23,000,000.00
supply and Installation of solar street light at Belas	14 - Power	02340300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712702 - Belas	3,500,000.00	2,784,137.50	23,000,000.00	23,000,000.00
supply and Installation of solar street light at Dawan Gawo	14 - Power	02340300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712703 - Dawan Gawo	3,500,000.00	2,784,137.50	23,000,000.00	23,000,000.00
supply and Installation of solar street light at Gwarta	14 - Power	02340300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712704 - Gwarta	3,500,000.00	2,784,137.50	23,000,000.00	23,000,000.00
supply and Installation of solar street light at Gurjya	14 - Power	02340300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712705 - Gurjya	3,500,000.00	2,784,137.50	23,000,000.00	23,000,000.00
supply and Installation of solar street light at Karkama	14 - Power	02340300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712706 - Karkama	3,500,000.00	2,784,137.50	23,000,000.00	23,000,000.00
supply and Installation of solar street light at Kuda	14 - Power	02340300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712707 - Kuda	3,500,000.00	2,784,137.50	23,000,000.00	23,000,000.00
supply and Installation of solar street light at Ringlim	14 - Power	02340300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712708 - Ringlim	3,500,000.00	2,784,137.50	23,000,000.00	23,000,000.00
supply and Installation of solar street light at Yankwashi	14 - Power	02340300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712709 - Yankwashi	3,500,000.00	2,784,137.50	23,000,000.00	23,000,000.00
supply and Installation of solar street light at Zungumba	14 - Power	02340300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712710 - Zungumba	3,500,000.00	2,784,137.50	23,000,000.00	23,000,000.00
Replacement Installation of 400No. solar heads lamp at 10 political ward	14 - Power	02340300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712797 - LG Wide (YANKWASHI)	20,000,000.00	-	-	-
Provision of Solar Lightning system to 3 Graves Yard at Karkama (cobasi, Kudu and Arewa) (Ongoing)	14 - Power	02340300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712706 - Karkama	20,000,000.00	-	-	-
Provision of Solar Street Light at karkama market	14 - Power	02340300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712706 - Karkama	-	-	80,000,000.00	80,000,000.00
provision of solar lighting system at local government secretariat and staff quarters	14 - Power	02340300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712797 - LG Wide (YANKWASHI)	50,000,000.00	-	20,000,000.00	-
provision of solar mini grid power supply at Ruruma and Yankwashi	14 - Power	02340300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712797 - LG Wide (YANKWASHI)	-	-	120,000,000.00	-
Electrification Project at Unguwar Malam Village	14 - Power	02340300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712797 - LG Wide (YANKWASHI)	10,000,000.00	-	-	-
Purchase of Transformer at Addani and unguwar Malam	14 - Power	02340300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712797 - LG Wide (YANKWASHI)	25,000,000.00	-	-	-
Propose Sinking of Solar Power Borehole 2 Nos in Achilafya	10 - Water Resources and Rural Development	02340300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712701 - Achilafya	-	-	9,600,000.00	-
Propose Sinking of Solar Power Borehole 2 Nos in Belas	10 - Water Resources and Rural Development	02340300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712702 - Belas	-	-	9,600,000.00	-
Propose Sinking of Solar Power Borehole 2 Nos in Dawan Gawo	10 - Water Resources and Rural Development	02340300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712703 - Dawan Gawo	-	-	9,600,000.00	-
Propose Sinking of Solar Power Borehole 2 Nos in Gwarta	10 - Water Resources and Rural Development	02340300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712704 - Gwarta	-	-	9,600,000.00	-
Propose Sinking of Solar Power Borehole 2 Nos in Gurjya	10 - Water Resources and Rural Development	02340300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712705 - Gurjya	-	-	9,600,000.00	-
Propose Sinking of Solar Power Borehole 2 Nos in Karkama	10 - Water Resources and Rural Development	02340300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712706 - Karkama	-	-	9,600,000.00	-
Propose Sinking of Solar Power Borehole 2 Nos in Kuda	10 - Water Resources and Rural Development	02340300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712707 - Kuda	-	-	9,600,000.00	-
Propose Sinking of Solar Power Borehole 2 Nos in Ringlim	10 - Water Resources and Rural Development	02340300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712708 - Ringlim	-	-	9,600,000.00	-
Propose Sinking of Solar Power Borehole 2 Nos in Yankwashi	10 - Water Resources and Rural Development	02340300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712709 - Yankwashi	-	-	9,600,000.00	-
Propose Sinking of Solar Power Borehole 2 Nos in Zungumba	10 - Water Resources and Rural Development	02340300100 - Electrical Section	23020103 - Construction/Provision Of Electricity / Solar Power	70435 - ELECTRICITY	31712710 - Zungumba	-	-	9,600,000.00	-
Construction of feeder road from yar unguwa to jaka fada to zugin phase one (1.5kmt)	17 - Road	02340400100 - Land & Survey Section	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31712797 - LG Wide (YANKWASHI)	-	-	150,000,000.00	-

317127 - YANKWASHI 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 January to August	2026 Approved Budget	2026 Climate Change Targeting
Construction of feeder road from Gwarta to Wollawa to Shidama phase 1 (2.9km)	17 - Road	023400400100 - Land & Survey Section	23020114 - Construction / Provision Of Roads	70621 - COMMUNITY DEVELOPMENT	31712704 - Gwarta	55,000,000.00	-	160,000,000.00	-
Construction of feeder road from Kurama - Fadama phase 2 (0n-going)	17 - Road	023400400100 - Land & Survey Section	23020114 - Construction / Provision Of Roads	70451 - ROAD TRANSPORT	31712797 - LG Wide (YANKWASHI)	45,000,000.00	31,250,000.00	140,000,500.00	-
Construction of drainages at Gurjiya and Kwarar	20 - CLIMATE CHANGE	023400400100 - Land & Survey Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70451 - ROAD TRANSPORT	31712705 - Gurjiya	20,000,000.00	-	25,000,000.00	25,000,000.00
Construction of drainages at Karkama town (Phase II & III)	20 - CLIMATE CHANGE	023400400100 - Land & Survey Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70451 - ROAD TRANSPORT	31712706 - Karkama	15,000,000.00	4,617,932.00	-	-
Construction of drainage at gwarta_ruruma,Addani,sabuwa,sada, bandawa and frj	20 - CLIMATE CHANGE	023400400100 - Land & Survey Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70451 - ROAD TRANSPORT	31712797 - LG Wide (YANKWASHI)	-	-	68,000,000.00	68,000,000.00
Dredging at kuda wet land rehabilitation of feeder roads from Isama to ruruma karkama to ungwaur magaji batataba to dumbu to ringim,murden kasa to murden kasa, magina-kuda to Frj, Magina to kuda kanawa, ungwaur malam to daura road.	17 - Road	023400400100 - Land & Survey Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70621 - COMMUNITY DEVELOPMENT	31712707 - Kuda	-	-	40,000,000.00	-
Construction of Culvat along Gwarta Feeder road	17 - Road	023400400100 - Land & Survey Section	23020114 - Construction / Provision Of Roads	70621 - COMMUNITY DEVELOPMENT	31712797 - LG Wide (YANKWASHI)	-	-	35,419,674.00	-
Erosion control of stone pinch at Gwarta	17 - Road	023400400100 - Land & Survey Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70451 - ROAD TRANSPORT	31712704 - Gwarta	7,000,000.00	4,182,443.00	-	-
Construction of mini bridge along Gwarta karkama feeder road	17 - Road	023400400100 - Land & Survey Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70621 - COMMUNITY DEVELOPMENT	31712704 - Gwarta	5,000,000.00	-	5,300,000.00	-
Control of erosion at Yankwashi local government area at Achilafia, Belas, Dewangawo, Karkama, Kuda, Gurjiya, Gwarta, Ringim, Yankwashi and Zungumba	17 - Road	023400400100 - Land & Survey Section	23020140 - Construction of Drainages, Barrages & other Erosion Control Structures	70451 - ROAD TRANSPORT	31712704 - Gwarta	10,000,000.00	-	-	-
Construction of feeder road from Durbe to Dawan Kaya (1.7km) phase 2 (ongoing)	17 - Road	023400400100 - Land & Survey Section	23020114 - Construction / Provision Of Roads	70621 - COMMUNITY DEVELOPMENT	31712797 - LG Wide (YANKWASHI)	30,000,000.00	-	30,000,000.00	-
Construction of Five daily prayer mosque at Achilafia	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70861 - RECREATION, CULTURE AND RELIGION N.E.C.	31712701 - Achilafia	5,000,000.00	2,849,470.60	-	-
Construction of Five daily prayer mosque at Belas	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70861 - RECREATION, CULTURE AND RELIGION N.E.C.	31712702 - Belas	5,000,000.00	2,849,470.60	-	-
Construction of Five daily prayer mosque at Dawan Gawo	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70861 - RECREATION, CULTURE AND RELIGION N.E.C.	31712703 - Dawan Gawo	5,000,000.00	2,849,470.60	-	-
Construction of Five daily prayer mosque at Gwarta	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70861 - RECREATION, CULTURE AND RELIGION N.E.C.	31712704 - Gwarta	5,000,000.00	2,849,470.60	-	-
Construction of Five daily prayer mosque at Gurjiya	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70861 - RECREATION, CULTURE AND RELIGION N.E.C.	31712705 - Gurjiya	5,000,000.00	2,849,470.60	-	-
Construction of Five daily prayer mosque at Karkama	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70861 - RECREATION, CULTURE AND RELIGION N.E.C.	31712706 - Karkama	5,000,000.00	2,849,470.60	-	-
Construction of Five daily prayer mosque at Kuda	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70861 - RECREATION, CULTURE AND RELIGION N.E.C.	31712707 - Kuda	5,000,000.00	2,849,470.60	-	-
Construction of Five daily prayer mosque at Ringim	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70861 - RECREATION, CULTURE AND RELIGION N.E.C.	31712708 - Ringim	5,000,000.00	2,849,470.60	-	-
Construction of Five daily prayer mosque at Yankwashi	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70861 - RECREATION, CULTURE AND RELIGION N.E.C.	31712709 - Yankwashi	5,000,000.00	2,849,470.60	-	-
Construction of Five daily prayer mosque at Zungumba	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70861 - RECREATION, CULTURE AND RELIGION N.E.C.	31712710 - Zungumba	5,000,000.00	2,849,470.60	-	-
Construction of 1 no friday mosque 1 no at Achilafia	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70861 - RECREATION, CULTURE AND RELIGION N.E.C.	31712701 - Achilafia	-	-	60,050,000.00	-
Construction of 1 no friday mosque 1 no at Belas	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70861 - RECREATION, CULTURE AND RELIGION N.E.C.	31712702 - Belas	-	-	60,050,000.00	-
Construction of 1 no friday mosque 1 no at Dawan Gawo	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70861 - RECREATION, CULTURE AND RELIGION N.E.C.	31712703 - Dawan Gawo	-	-	60,050,000.00	-
Construction of 1 no friday mosque 1 no at Gwarta	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70861 - RECREATION, CULTURE AND RELIGION N.E.C.	31712704 - Gwarta	-	-	60,050,000.00	-
Construction of 1 no friday mosque 1 no at Gurjiya	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70861 - RECREATION, CULTURE AND RELIGION N.E.C.	31712705 - Gurjiya	-	-	60,050,000.00	-
Construction of 1 no friday mosque 1 no at Karkama	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70861 - RECREATION, CULTURE AND RELIGION N.E.C.	31712706 - Karkama	-	-	60,050,000.00	-
Construction of 1 no friday mosque 1 no at Kuda	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70861 - RECREATION, CULTURE AND RELIGION N.E.C.	31712707 - Kuda	-	-	60,050,000.00	-
Construction of 1 no friday mosque 1 no at Ringim	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70861 - RECREATION, CULTURE AND RELIGION N.E.C.	31712708 - Ringim	-	-	60,050,000.00	-
Construction of 1 no friday mosque 1 no at Yankwashi	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70861 - RECREATION, CULTURE AND RELIGION N.E.C.	31712709 - Yankwashi	-	-	60,050,000.00	-
Construction of 1 no friday mosque 1 no at Zungumba	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70861 - RECREATION, CULTURE AND RELIGION N.E.C.	31712710 - Zungumba	-	-	60,050,000.00	-
Construction of 1 No daily prayer mosque at Achilafia	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70861 - RECREATION, CULTURE AND RELIGION N.E.C.	31712701 - Achilafia	-	-	20,000,000.00	-
Construction of 1 No daily prayer mosque at Belas	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70861 - RECREATION, CULTURE AND RELIGION N.E.C.	31712702 - Belas	-	-	20,000,000.00	-
Construction of 1 No daily prayer mosque at Dawan Gawo	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70861 - RECREATION, CULTURE AND RELIGION N.E.C.	31712703 - Dawan Gawo	-	-	20,000,000.00	-
Construction of 1 No daily prayer mosque at Gwarta	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70861 - RECREATION, CULTURE AND RELIGION N.E.C.	31712704 - Gwarta	-	-	20,000,000.00	-
Construction of 1 No daily prayer mosque at Gurjiya	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70861 - RECREATION, CULTURE AND RELIGION N.E.C.	31712705 - Gurjiya	-	-	20,000,000.00	-
Construction of 1 No daily prayer mosque at Karkama	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70861 - RECREATION, CULTURE AND RELIGION N.E.C.	31712706 - Karkama	-	-	20,000,000.00	-
Construction of 1 No daily prayer mosque at Kuda	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70861 - RECREATION, CULTURE AND RELIGION N.E.C.	31712707 - Kuda	-	-	20,000,000.00	-
Construction of 1 No daily prayer mosque at Ringim	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70861 - RECREATION, CULTURE AND RELIGION N.E.C.	31712708 - Ringim	-	-	20,000,000.00	-
Construction of 1 No daily prayer mosque at Yankwashi	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70861 - RECREATION, CULTURE AND RELIGION N.E.C.	31712709 - Yankwashi	-	-	20,000,000.00	-
Construction of 1 No daily prayer mosque at Zungumba	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70861 - RECREATION, CULTURE AND RELIGION N.E.C.	31712710 - Zungumba	-	-	20,000,000.00	-
Completion of JSSS Karkama mosque	02 - Societal Re-orientation	023400500100 - Building Section	23020131 - Construction/Provision Of Religious Structures	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	31712706 - Karkama	5,000,000.00	-	3,800,000.00	-
Contribution to State and Local Government Joint Projects & Programmes.	06 - Housing and Urban Development	023400500100 - Building Section	23050137 - Capital Project Historical Liabilities	70611 - HOUSING DEVELOPMENT	31712797 - LG Wide (YANKWASHI)	150,000,000.00	288,014,630.00	450,000,000.00	-
Land Compensation	06 - Housing and Urban Development	023400500100 - Building Section	23050137 - Capital Project Historical Liabilities	70611 - HOUSING DEVELOPMENT	31712797 - LG Wide (YANKWASHI)	20,000,000.00	12,100,000.00	40,000,000.00	-
Construction of supervisory councilors offices at local govt secretariat	06 - Housing and Urban Development	023400500100 - Building Section	23020101 - Construction/Provision Of Office Buildings	70611 - HOUSING DEVELOPMENT	31712797 - LG Wide (YANKWASHI)	-	-	40,000,000.00	-
Construction of District Head House of Achilafia Ongoing	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31712797 - LG Wide (YANKWASHI)	10,000,000.00	-	20,000,000.00	-
Renovation of District Head House at Karkama Ongoing	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31712797 - LG Wide (YANKWASHI)	5,000,000.00	-	20,000,000.00	-
Construction of 3no district Head house at Yankwashi ,Karkama, Achilafia.	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31712797 - LG Wide (YANKWASHI)	-	-	53,750,000.00	-
Completion of NYSC corpors lodge at Karkama	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31712797 - LG Wide (YANKWASHI)	22,000,000.00	-	15,000,000.00	-
Renovation of Yankwashi Guest inn (Annex) at Kazaure	06 - Housing and Urban Development	023400500100 - Building Section	23010112 - Purchase Of Office Furniture and Fittings	70611 - HOUSING DEVELOPMENT	31712797 - LG Wide (YANKWASHI)	10,000,000.00	-	90,000,000.00	-
Purchase of furnitures to Guest inn (Annex) at Kazaure	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70621 - COMMUNITY DEVELOPMENT	31712797 - LG Wide (YANKWASHI)	-	-	30,000,000.00	-
Fencing of NYSC corpors Lodge at Karkama	06 - Housing and Urban Development	023400500100 - Building Section	23010112 - Purchase Of Office Furniture and Fittings	70621 - COMMUNITY DEVELOPMENT	31712797 - LG Wide (YANKWASHI)	-	-	17,000,000.00	-
Furnishing of LGA PHC office complex at Karkama	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70621 - COMMUNITY DEVELOPMENT	31712797 - LG Wide (YANKWASHI)	7,000,000.00	-	-	-
Construction of 2No houses of midwifery at (ShadamaI & Ringim)	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70621 - COMMUNITY DEVELOPMENT	31712797 - LG Wide (YANKWASHI)	100,000,000.00	50,000,000.00	-	-
Renovation and Wall Fencing of Divisional Police Office at Karkama (organ)	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31712797 - LG Wide (YANKWASHI)	10,000,000.00	14,949,467.00	30,000,000.00	-
General renovation of Local Government Secretariat and Staff Quarters	06 - Housing and Urban Development	023400500100 - Building Section	23030121 - Rehabilitation / Repairs Of Office Buildings	70611 - HOUSING DEVELOPMENT	31712797 - LG Wide (YANKWASHI)	-	-	25,600,000.00	-
Renovation of Local Government Guest House Dutse ongoing	06 - Housing and Urban Development	023400500100 - Building Section	23030121 - Rehabilitation / Repairs Of Office Buildings	70611 - HOUSING DEVELOPMENT	31712797 - LG Wide (YANKWASHI)	20,000,000.00	-	10,000,000.00	-
Purchase of furniture to secretariat, staff Quarters and Coppers Lodge at Karkama (on going)	06 - Housing and Urban Development	023400500100 - Building Section	23010112 - Purchase Of Office Furniture and Fittings	70621 - COMMUNITY DEVELOPMENT	31712797 - LG Wide (YANKWASHI)	30,000,000.00	7,500,000.00	27,000,000.00	-
Fencing and provision of toilet at township hall karkama	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31712797 - LG Wide (YANKWASHI)	20,000,000.00	-	-	-
Construction conference hall with toilet office and furnitures at LG Geust house	06 - Housing and Urban Development	023400500100 - Building Section	23010112 - Purchase Of Office Furniture and Fittings	70621 - COMMUNITY DEVELOPMENT	31712797 - LG Wide (YANKWASHI)	50,000,000.00	6,434,331.00	-	-
Contribution and well renicing / local Education autonomy (LEA) Secretariat yankwashi	06 - Housing and Urban Development	023400500100 - Building Section	23020118 - Construction / Provision Of Infrastructure	70621 - COMMUNITY DEVELOPMENT	31712797 - LG Wide (YANKWASHI)	20,000,000.00	-	30,000,000.00	-
Renovation of Duplex House	06 - Housing and Urban Development	023400500100 - Building Section	23030101 - Rehabilitation/Repairs Of Residential Buildings	70611 - HOUSING DEVELOPMENT	31712797 - LG Wide (YANKWASHI)	25,000,000.00	4,150,000.00	-	-
Construction of 2No. Town gates at Yankwashi Town	06 - Housing and Urban Development	023400500100 - Building Section	23020118 - Construction / Provision Of Infrastructure	70621 - COMMUNITY DEVELOPMENT	31712797 - LG Wide (YANKWASHI)	19,000,000.00	8,506,234.00	-	-

317127 - YANKWASHI Local Government, Jigawa State - 2026 Budget:

Capital Projects									
Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Taxation
Construction of 1 block of two classroom islamiyya school at Achilafya	05 - Education	023400500100 - Building Section	23020146 - Construction of Lecture Hall/Theatre/Class Rooms	70912 - PRIMARY EDUCATION	31712701 - Achilafya	-	-	5,845,000.00	-
Construction of 1 block of two classroom islamiyya school at Belas	05 - Education	023400500100 - Building Section	23020146 - Construction of Lecture Hall/Theatre/Class Rooms	70912 - PRIMARY EDUCATION	31712702 - Belas	-	-	5,845,000.00	-
Construction of 1 block of two classroom islamiyya school at Dawan Gawo	05 - Education	023400500100 - Building Section	23020146 - Construction of Lecture Hall/Theatre/Class Rooms	70912 - PRIMARY EDUCATION	31712703 - Dawan Gawo	-	-	5,845,000.00	-
Construction of 1 block of two classroom islamiyya school at Gwarta	05 - Education	023400500100 - Building Section	23020146 - Construction of Lecture Hall/Theatre/Class Rooms	70912 - PRIMARY EDUCATION	31712704 - Gwarta	-	-	5,845,000.00	-
Construction of 1 block of two classroom islamiyya school at Gurjiya	05 - Education	023400500100 - Building Section	23020146 - Construction of Lecture Hall/Theatre/Class Rooms	70912 - PRIMARY EDUCATION	31712705 - Gurjiya	-	-	5,845,000.00	-
Construction of 1 block of two classroom islamiyya school at Karkarna	05 - Education	023400500100 - Building Section	23020146 - Construction of Lecture Hall/Theatre/Class Rooms	70912 - PRIMARY EDUCATION	31712706 - Karkarna	-	-	5,845,000.00	-
Construction of 1 block of two classroom islamiyya school at Kuda	05 - Education	023400500100 - Building Section	23020146 - Construction of Lecture Hall/Theatre/Class Rooms	70912 - PRIMARY EDUCATION	31712707 - Kuda	-	-	5,845,000.00	-
Construction of 1 block of two classroom islamiyya school at Ringlim	05 - Education	023400500100 - Building Section	23020146 - Construction of Lecture Hall/Theatre/Class Rooms	70912 - PRIMARY EDUCATION	31712708 - Ringlim	-	-	5,845,000.00	-
Construction of 1 block of two classroom islamiyya school at Yankwashi	05 - Education	023400500100 - Building Section	23020146 - Construction of Lecture Hall/Theatre/Class Rooms	70912 - PRIMARY EDUCATION	31712709 - Yankwashi	-	-	5,845,000.00	-
Construction of 1 block of two classroom islamiyya school at Zungumba	05 - Education	023400500100 - Building Section	23020146 - Construction of Lecture Hall/Theatre/Class Rooms	70912 - PRIMARY EDUCATION	31712710 - Zungumba	-	-	5,845,000.00	-
Development of Yankwashi Guest INN at Kazaure	06 - Housing and Urban Development	023400500100 - Building Section	23020102 - Construction/Provision of Residential Buildings	70611 - HOUSING DEVELOPMENT	31712797 - LG Wide (YANKWASHI)	-	-	40,000,000.00	-
Contribution to Local Govt. Council Unifed Project and Programme.	06 - Housing and Urban Development	023400500100 - Building Section	23020106 - Special Intervention Programmes and Projects	70611 - HOUSING DEVELOPMENT	31712709 - Yankwashi	-	-	100,000,000.00	-
Construction of Local Govt. Jichma Office	13 - Reform of Government and Governance	023400500100 - Building Section	23020101 - Construction/Provision of Office Buildings	70611 - HOUSING DEVELOPMENT	31712709 - Yankwashi	-	-	58,000,000.00	-
Provision for the Solarization of Local Govt. Secretariat	06 - Housing and Urban Development	023400500100 - Building Section	23020105 - Construction/Provision of Electricity / Solar Power	70611 - HOUSING DEVELOPMENT	31712709 - Yankwashi	-	-	50,000,000.00	-
Fencing of Zota PHC	06 - Housing and Urban Development	023400500100 - Building Section	23020106 - Construction/Provision of Hospitals/Health Centres	70611 - HOUSING DEVELOPMENT	31712709 - Yankwashi	-	-	30,000,000.00	-
Provision of Slaughter House at Sada, Addani, Zota and Ung, Tudu.	06 - Housing and Urban Development	023400500100 - Building Section	23020124 - Construction Of Markets/Parks	70611 - HOUSING DEVELOPMENT	31712709 - Yankwashi	-	-	22,000,000.00	-
Provision of Shed for Birji Fishermen	06 - Housing and Urban Development	023400500100 - Building Section	23020124 - Construction Of Markets/Parks	70611 - HOUSING DEVELOPMENT	31712709 - Yankwashi	-	-	6,500,000.00	-
2% Contribution to state University	13 - Reform of Government and Governance	051700200100 - Education (Teaching Staff)	23020132 - Construction/Provision Of Other Institutional Structures	70912 - PRIMARY EDUCATION	31712797 - LG Wide (YANKWASHI)	60,000,000.00	38,251,140.00	60,000,000.00	-
Purchase/repairs of primary schools furniture's (On-going) in Yankwashi	05 - Education	051700200100 - Education (Teaching Staff)	23010112 - Purchase Of Office Furniture and Fittings	70912 - PRIMARY EDUCATION	31712709 - Yankwashi	10,000,000.00	-	-	-
Construction of steel shade (Kumfi) with stand alone solar lighting system for 1 no Tsangaya Quranic recitation school in Achilafya	14 - Power	051700200100 - Education (Teaching Staff)	23020103 - Construction/Provision of Electricity / Solar Power	70435 - ELECTRICITY	31712701 - Achilafya	-	-	5,000,000.00	-
Construction of steel shade (Kumfi) with stand alone solar lighting system for 1 no Tsangaya Quranic recitation school in Belas	14 - Power	051700200100 - Education (Teaching Staff)	23020103 - Construction/Provision of Electricity / Solar Power	70435 - ELECTRICITY	31712702 - Belas	-	-	5,000,000.00	-
Construction of steel shade (Kumfi) with stand alone solar lighting system for 1 no Tsangaya Quranic recitation school in Dawan Gawo	14 - Power	051700200100 - Education (Teaching Staff)	23020103 - Construction/Provision of Electricity / Solar Power	70435 - ELECTRICITY	31712703 - Dawan Gawo	-	-	5,000,000.00	-
Construction of steel shade (Kumfi) with stand alone solar lighting system for 1 no Tsangaya Quranic recitation school in Gwarta	14 - Power	051700200100 - Education (Teaching Staff)	23020103 - Construction/Provision of Electricity / Solar Power	70435 - ELECTRICITY	31712704 - Gwarta	-	-	5,000,000.00	-
Construction of steel shade (Kumfi) with stand alone solar lighting system for 1 no Tsangaya Quranic recitation school in Karkarna	14 - Power	051700200100 - Education (Teaching Staff)	23020103 - Construction/Provision of Electricity / Solar Power	70435 - ELECTRICITY	31712705 - Gurjiya	-	-	5,000,000.00	-
Construction of steel shade (Kumfi) with stand alone solar lighting system for 1 no Tsangaya Quranic recitation school in Kuda	14 - Power	051700200100 - Education (Teaching Staff)	23020103 - Construction/Provision of Electricity / Solar Power	70435 - ELECTRICITY	31712706 - Karkarna	-	-	5,000,000.00	-
Construction of steel shade (Kumfi) with stand alone solar lighting system for 1 no Tsangaya Quranic recitation school in Ringim	14 - Power	051700200100 - Education (Teaching Staff)	23020103 - Construction/Provision of Electricity / Solar Power	70435 - ELECTRICITY	31712708 - Ringim	-	-	5,000,000.00	-
Construction of steel shade (Kumfi) with stand alone solar lighting system for 1 no Tsangaya Quranic recitation school in Yankwashi	14 - Power	051700200100 - Education (Teaching Staff)	23020103 - Construction/Provision of Electricity / Solar Power	70435 - ELECTRICITY	31712709 - Yankwashi	-	-	5,000,000.00	-
Construction of steel shade (Kumfi) with stand alone solar lighting system for 1 no Tsangaya Quranic recitation school in Zungumba	14 - Power	051700200100 - Education (Teaching Staff)	23020103 - Construction/Provision of Electricity / Solar Power	70435 - ELECTRICITY	31712710 - Zungumba	-	-	5,000,000.00	-
Contribution for the construction of low cost Housing for primary school teachers at Shadama (On-going project)	05 - Education	051700200100 - Education (Teaching Staff)	23020102 - Construction/Provision of Residential Buildings	70912 - PRIMARY EDUCATION	31712709 - Yankwashi	10,000,000.00	-	-	-
Repairs of Islamiyya school, at Achilafya	05 - Education	051700200100 - Education (Teaching Staff)	23030130 - Rehabilitation/Repairs of Other Institutional Buildings	70912 - PRIMARY EDUCATION	31712701 - Achilafya	1,500,000.00	389,701.10	-	-
Repairs of Islamiyya school, at Belas	05 - Education	051700200100 - Education (Teaching Staff)	23030130 - Rehabilitation/Repairs of Other Institutional Buildings	70912 - PRIMARY EDUCATION	31712702 - Belas	1,500,000.00	389,701.10	-	-
Repairs of Islamiyya school, at Dawan Gawo	05 - Education	051700200100 - Education (Teaching Staff)	23030130 - Rehabilitation/Repairs of Other Institutional Buildings	70912 - PRIMARY EDUCATION	31712703 - Dawan Gawo	1,500,000.00	389,701.10	-	-
Repairs of Islamiyya school, at Gwarta	05 - Education	051700200100 - Education (Teaching Staff)	23030130 - Rehabilitation/Repairs of Other Institutional Buildings	70912 - PRIMARY EDUCATION	31712704 - Gwarta	1,500,000.00	389,701.10	-	-
Repairs of Islamiyya school, at Gurjiya	05 - Education	051700200100 - Education (Teaching Staff)	23030130 - Rehabilitation/Repairs of Other Institutional Buildings	70912 - PRIMARY EDUCATION	31712705 - Gurjiya	1,500,000.00	389,701.10	-	-
Repairs of Islamiyya school, at Karkarna	05 - Education	051700200100 - Education (Teaching Staff)	23030130 - Rehabilitation/Repairs of Other Institutional Buildings	70912 - PRIMARY EDUCATION	31712706 - Karkarna	1,500,000.00	389,701.10	-	-
Repairs of Islamiyya school, at Kuda	05 - Education	051700200100 - Education (Teaching Staff)	23030130 - Rehabilitation/Repairs of Other Institutional Buildings	70912 - PRIMARY EDUCATION	31712707 - Kuda	1,500,000.00	389,701.10	-	-
Repairs of Islamiyya school, at Ringim	05 - Education	051700200100 - Education (Teaching Staff)	23030130 - Rehabilitation/Repairs of Other Institutional Buildings	70912 - PRIMARY EDUCATION	31712708 - Ringim	1,500,000.00	389,701.10	-	-
Repairs of Islamiyya school, at Yankwashi	05 - Education	051700200100 - Education (Teaching Staff)	23030130 - Rehabilitation/Repairs of Other Institutional Buildings	70912 - PRIMARY EDUCATION	31712709 - Yankwashi	1,500,000.00	389,701.10	-	-
Repairs of Islamiyya school, at Zungumba	05 - Education	051700200100 - Education (Teaching Staff)	23030130 - Rehabilitation/Repairs of Other Institutional Buildings	70912 - PRIMARY EDUCATION	31712710 - Zungumba	1,500,000.00	389,701.10	-	-
Contribution for the construction of 2 blocks 4 Classrooms at Govt. Secondary School Achilafya (On-going)	05 - Education	051700200100 - Education (Teaching Staff)	23020146 - Construction of Lecture Hall/Theatre/Class Rooms	70912 - PRIMARY EDUCATION	31712701 - Achilafya	10,000,000.00	-	-	-
Contribution for the construction and fencing 1 Block 2 Classrooms at Karkarna Primary School	05 - Education	051700200100 - Education (Teaching Staff)	23020146 - Construction of Lecture Hall/Theatre/Class Rooms	70912 - PRIMARY EDUCATION	31712706 - Karkarna	10,000,000.00	-	-	-
Repairs of Islamiyya school, at Achilafya	05 - Education	051700200100 - Education (Teaching Staff)	23030130 - Rehabilitation/Repairs of Other Institutional Buildings	70912 - PRIMARY EDUCATION	31712701 - Achilafya	150,000.00	40,411.94	-	-
Repairs of Islamiyya school, at Belas	05 - Education	051700200100 - Education (Teaching Staff)	23030130 - Rehabilitation/Repairs of Other Institutional Buildings	70912 - PRIMARY EDUCATION	31712702 - Belas	150,000.00	40,411.94	-	-
Repairs of Islamiyya school, at Dawan Gawo	05 - Education	051700200100 - Education (Teaching Staff)	23030130 - Rehabilitation/Repairs of Other Institutional Buildings	70912 - PRIMARY EDUCATION	31712703 - Dawan Gawo	150,000.00	40,411.94	-	-
Repairs of Islamiyya school, at Gwarta	05 - Education	051700200100 - Education (Teaching Staff)	23030130 - Rehabilitation/Repairs of Other Institutional Buildings	70912 - PRIMARY EDUCATION	31712704 - Gwarta	150,000.00	40,411.94	-	-
Repairs of Islamiyya school, at Gurjiya	05 - Education	051700200100 - Education (Teaching Staff)	23030130 - Rehabilitation/Repairs of Other Institutional Buildings	70912 - PRIMARY EDUCATION	31712705 - Gurjiya	150,000.00	40,411.94	-	-
Repairs of Islamiyya school, at Karkarna	05 - Education	051700200100 - Education (Teaching Staff)	23030130 - Rehabilitation/Repairs of Other Institutional Buildings	70912 - PRIMARY EDUCATION	31712706 - Karkarna	150,000.00	40,411.94	-	-
Repairs of Islamiyya school, at Kuda	05 - Education	051700200100 - Education (Teaching Staff)	23030130 - Rehabilitation/Repairs of Other Institutional Buildings	70912 - PRIMARY EDUCATION	31712707 - Kuda	150,000.00	40,411.94	-	-
Repairs of Islamiyya school, at Ringim	05 - Education	051700200100 - Education (Teaching Staff)	23030130 - Rehabilitation/Repairs of Other Institutional Buildings	70912 - PRIMARY EDUCATION	31712708 - Ringim	150,000.00	40,411.94	-	-
Repairs of Islamiyya school, at Yankwashi	05 - Education	051700200100 - Education (Teaching Staff)	23030130 - Rehabilitation/Repairs of Other Institutional Buildings	70912 - PRIMARY EDUCATION	31712709 - Yankwashi	150,000.00	40,411.94	-	-
Repairs of Islamiyya school, at Zungumba	05 - Education	051700200100 - Education (Teaching Staff)	23030130 - Rehabilitation/Repairs of Other Institutional Buildings	70912 - PRIMARY EDUCATION	31712710 - Zungumba	150,000.00	40,411.94	-	-
Student support Programme	05 - Education	051700200100 - Education (Teaching Staff)	23020106 - Special Intervention Programmes and Projects	70912 - PRIMARY EDUCATION	31712797 - LG Wide (YANKWASHI)	67,000,000.00	15,234,319.00	74,000,000.00	-
Construction of one block of Classroom Normadic Schools at Gurjiya and Kuda	05 - Education	051700200100 - Education (Teaching Staff)	23020146 - Construction of Lecture Hall/Theatre/Class Rooms	70912 - PRIMARY EDUCATION	31712707 - Kuda	30,000,000.00	-	-	-
Construction of 5 no health post at Shadama, Wilawa, Burji, Bada and Murden Sama (ongoing)	04 - Health	052100100100 - Primary Health Care Manager	23020106 - Construction/Provision of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31712797 - LG Wide (YANKWASHI)	45,000,000.00	3,852,915.00	51,000,000.00	-
Construction of LGA PHC office complex at Karkarna	04 - Health	052100100100 - Primary Health Care Manager	23020101 - Construction/Provision of Office Buildings	70741 - PUBLIC HEALTH SERVICES	31712797 - LG Wide (YANKWASHI)	25,000,000.00	-	-	-
Construction of public convenience at market and motor park at Karkarna and Fifi 1 setter V.I.P latrine (ongoing)	06 - Housing and Urban Development	052100100100 - Primary Health Care Manager	23020118 - Construction / Provision Of Infrastructure	70741 - PUBLIC HEALTH SERVICES	31712797 - LG Wide (YANKWASHI)	55,000,000.00	5,000,000.00	-	-
Renovation of health post facilities at Sada, Murde, Gwarta Babba, Gurjiya, Sabawa, Dumba and rauda	04 - Health	052100100100 - Primary Health Care Manager	23030105 - Rehabilitation/Repairs-Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31712797 - LG Wide (YANKWASHI)	15,000,000.00	6,255,659.00	10,500,998.00	-
Upgrading of Health Post to PHC at Rumuna Town and Midwife House	04 - Health	052100100100 - Primary Health Care Manager	23030105 - Rehabilitation/Repairs-Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	31712797 - LG Wide (YANKWASHI)	95,190,838.00	33,138,490.00	-	-
Equity Contribution to JICHMA	04 - Health	052100100100 - Primary Health Care Manager	23020106 - Special Intervention Programmes and Projects	70741 - PUBLIC HEALTH SERVICES	31712797 - LG Wide (YANKWASHI)	18,500,000.00	-	41,200,000.00	-
Construction and Contributions of 10no modern fit latrine in Primary schools at 10 political ward Head Quarters	06 - Housing and Urban Development	052100100100 - Primary Health Care Manager	23020146 - Construction of Lecture Hall/Theatre/Class Rooms	70741 - PUBLIC HEALTH SERVICES	31712797 - LG Wide (YANKWASHI)	30,000,000.00	-	-	-

317127 - YANKWASHI Local Government, Jigawa State - 2026 Budget:

Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tansing
Construction of 1 block of 4 classroom (Isiyiyyi) School at Furi Ufudu, Kuda, Mahaysa Fulani, Dumbo, walewo and Gidan Mati Dalge Phase 1.	05 - Education	05210010010 - Primary Health Care Manager	23020158 - Construction of Lecture Hall/Theatre/Class Rooms	70741 - PUBLIC HEALTH SERVICES	31712797 - LG Wide (YANKWASHI)	54,500,000.00	6,455,883.00	-	-
Purchase of hospital equipments and health facilities at Shadama Waiawo Birji, Bede, Hurdan Sama, Runama, Adani, Gurjiya, Yankwashi, Sabawa, Firi and Sada.	04 - Health	05210010010 - Primary Health Care Manager	23010122 - Purchase Of Health / Medical Equipment	70741 - PUBLIC HEALTH SERVICES	31712797 - LG Wide (YANKWASHI)	2,200,000.00	497,530.00	3,500,000.00	-
Purchase of hospital equipments and health facilities at Achilafya	04 - Health	05210010010 - Primary Health Care Manager	23010122 - Purchase Of Health / Medical Equipment	70741 - PUBLIC HEALTH SERVICES	31712701 - Achilafya	2,200,000.00	497,530.00	3,500,000.00	-
Purchase of hospital equipments and health facilities at Belas	04 - Health	05210010010 - Primary Health Care Manager	23010122 - Purchase Of Health / Medical Equipment	70741 - PUBLIC HEALTH SERVICES	31712702 - Belas	2,200,000.00	497,530.00	3,500,000.00	-
Purchase of hospital equipments and health facilities at Dawan Gawo	04 - Health	05210010010 - Primary Health Care Manager	23010122 - Purchase Of Health / Medical Equipment	70741 - PUBLIC HEALTH SERVICES	31712703 - Dawan Gawo	2,200,000.00	497,530.00	3,500,000.00	-
Purchase of hospital equipments and health facilities at Gwarta	04 - Health	05210010010 - Primary Health Care Manager	23010122 - Purchase Of Health / Medical Equipment	70741 - PUBLIC HEALTH SERVICES	31712704 - Gwarta	2,200,000.00	497,530.00	3,500,000.00	-
Purchase of hospital equipments and health facilities at Gurjiya	04 - Health	05210010010 - Primary Health Care Manager	23010122 - Purchase Of Health / Medical Equipment	70741 - PUBLIC HEALTH SERVICES	31712705 - Gurjiya	2,200,000.00	497,530.00	3,500,000.00	-
Purchase of hospital equipments and health facilities at Karkama	04 - Health	05210010010 - Primary Health Care Manager	23010122 - Purchase Of Health / Medical Equipment	70741 - PUBLIC HEALTH SERVICES	31712706 - Karkama	2,200,000.00	497,530.00	3,500,000.00	-
Purchase of hospital equipments and health facilities at Kuda	04 - Health	05210010010 - Primary Health Care Manager	23010122 - Purchase Of Health / Medical Equipment	70741 - PUBLIC HEALTH SERVICES	31712707 - Kuda	2,200,000.00	497,530.00	3,500,000.00	-
Purchase of hospital equipments and health facilities at Ringim	04 - Health	05210010010 - Primary Health Care Manager	23010122 - Purchase Of Health / Medical Equipment	70741 - PUBLIC HEALTH SERVICES	31712708 - Ringim	2,200,000.00	497,530.00	3,500,000.00	-
Purchase of hospital equipments and health facilities at Yankwashi	04 - Health	05210010010 - Primary Health Care Manager	23010122 - Purchase Of Health / Medical Equipment	70741 - PUBLIC HEALTH SERVICES	31712709 - Yankwashi	2,200,000.00	497,530.00	3,500,000.00	-
Construction of midlife House at Zoto PHC	13 - Reform of Government and Governance	05210010010 - Primary Health Care Manager	23020102 - Construction/Provision of Residential Buildings	70741 - PUBLIC HEALTH SERVICES	31712797 - LG Wide (YANKWASHI)	-	-	30,000,000.00	-
Purchase of hand pump materials	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31712797 - LG Wide (YANKWASHI)	40,000,000.00	21,001,000.00	80,000,000.00	-
Purchase of Solar submersibles Pumps	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31712797 - LG Wide (YANKWASHI)	25,000,000.00	23,500,000.00	35,000,000.00	-
Reticulation of water pipe at Karkama town	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31712706 - Karkama	20,000,000.00	-	-	-
Extension of water borne at Yankwashi and Dankari	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31712709 - Yankwashi	15,000,000.00	-	-	-
Provision of water collection points at Achilafya	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31712701 - Achilafya	3,000,000.00	195,862.50	13,525,004.00	-
Provision of water collection points at Belas	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31712702 - Belas	3,000,000.00	195,862.50	13,525,004.00	-
Provision of water collection points at Dawan Gawo	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31712703 - Dawan Gawo	3,000,000.00	195,862.50	13,525,004.00	-
Provision of water collection points at Gwarta	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31712704 - Gwarta	3,000,000.00	195,862.50	13,525,004.00	-
Provision of water collection points at Gurjiya	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31712705 - Gurjiya	3,000,000.00	195,862.50	13,525,004.00	-
Provision of water collection points at Karkama	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31712706 - Karkama	3,000,000.00	195,862.50	13,525,004.00	-
Provision of water collection points at Kuda	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31712707 - Kuda	3,000,000.00	195,862.50	13,525,004.00	-
Provision of water collection points at Ringim	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31712708 - Ringim	3,000,000.00	195,862.50	13,525,004.00	-
Provision of water collection points at Yankwashi	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31712709 - Yankwashi	3,000,000.00	195,862.50	13,525,004.00	-
Provision of water collection points at Zungumba	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31712710 - Zungumba	3,000,000.00	195,862.50	13,524,887.00	-
Installation of Solar water overhead Robber Tank at Firi Gabas	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31712797 - LG Wide (YANKWASHI)	10,000,000.00	2,110,352.00	-	-
Drilling and installation of hand pump 5 no. at Achilafya	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31712701 - Achilafya	5,000,000.00	2,784,124.60	9,275,000.00	-
Drilling and installation of hand pump 5 no. at Belas	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31712702 - Belas	5,000,000.00	2,784,124.60	9,275,000.00	-
Drilling and installation of hand pump 5 no. at Dawan Gawo	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31712703 - Dawan Gawo	5,000,000.00	2,784,124.60	9,275,000.00	-
Drilling and installation of hand pump 5 no. at Gwarta	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31712704 - Gwarta	5,000,000.00	2,784,124.60	9,275,000.00	-
Drilling and installation of hand pump 5 no. at Yankwashi	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31712706 - Karkama	5,000,000.00	2,784,124.60	9,275,000.00	-
Drilling and installation of hand pump 5 no. at Karkama	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31712706 - Karkama	5,000,000.00	2,784,124.60	9,275,000.00	-
Drilling and installation of hand pump 5 no. at Kuda	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31712707 - Kuda	5,000,000.00	2,784,124.60	9,275,000.00	-
Drilling and installation of hand pump 5 no. at Ringim	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31712708 - Ringim	5,000,000.00	2,784,124.60	9,275,000.00	-
Drilling and installation of hand pump 5 no. at Yankwashi	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31712709 - Yankwashi	5,000,000.00	2,784,124.60	9,275,000.00	-
Drilling and installation of hand pump 5 no. at Zungumba	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31712710 - Zungumba	5,000,000.00	2,784,124.60	9,275,000.00	-
conversion of motorize water to solar system at Yankwashi, Gurjiya, Dankari, junior science school and technical school (ongoing)	10 - Water Resources and Rural Development	05350030010 - Rural Water Supply	23010155 - Purchase of Water Supply Equipment	70631 - WATER SUPPLY	31712797 - LG Wide (YANKWASHI)	15,000,000.00	4,244,962.00	50,000,000.00	-
Purchase of information equipments for support to Security Surveillance.	08 - Youth	05510020010 - Information, Youth, Sport & Culture	23010146 - Purchase of Information / Communication Equipment	70811 - RECREATIONAL AND SPORTING SERVICES	31712797 - LG Wide (YANKWASHI)	3,000,000.00	3,053,171.00	15,000,000.00	-
Construction of parametre Wall-Fencing of Yankwashi town mini Stadium (On-going)	06 - Housing and Urban Development	05510020010 - Information, Youth, Sport & Culture	23020118 - Construction / Provision Of Infrastructure	71041 - FAMILY AND CHILDREN	31712709 - Yankwashi	5,000,000.00	-	-	-
Social Security Intervention Programme	02 - Societal Re-orientation	05510030010 - Social Welfare Section	23050108 - Special Intervention Programmes and Projects	71041 - FAMILY AND CHILDREN	31712797 - LG Wide (YANKWASHI)	20,000,000.00	18,902,000.00	35,000,000.00	-
Renovation of Women Center at Karkama	02 - Societal Re-orientation	05510030010 - Social Welfare Section	23050108 - Special Intervention Programmes and Projects	71041 - FAMILY AND CHILDREN	31712706 - Karkama	5,000,000.00	-	15,000,000.00	-
Procurement Security equipment to Vigilante	02 - Societal Re-orientation	05510030010 - Social Welfare Section	23050108 - Special Intervention Programmes and Projects	71041 - FAMILY AND CHILDREN	31712797 - LG Wide (YANKWASHI)	10,000,000.00	2,364,000.00	10,000,000.00	-
Construction to Hiba board's capital project across the local government area	02 - Societal Re-orientation	05510030010 - Social Welfare Section	23020104 - Construction / Provision Of Infrastructure	71091 - SOCIAL PROTECTION N.E.C.	31712797 - LG Wide (YANKWASHI)	2,000,000.00	-	40,000,000.00	-
Procurement of Motorcycle for Information Officer	02 - Societal Re-orientation	05510030010 - Social Welfare Section	23010104 - Purchase of Motor Cycles	71091 - SOCIAL PROTECTION N.E.C.	31712797 - LG Wide (YANKWASHI)	2,000,000.00	1,600,000.00	2,000,000.00	-
Uniform support programme for nursery, primary, and secondary school children	02 - Societal Re-orientation	05510030010 - Social Welfare Section	23050108 - Special Intervention Programmes and Projects	71041 - FAMILY AND CHILDREN	31712797 - LG Wide (YANKWASHI)	-	-	60,000,000.00	-
Construction of market stalls at dankama and firji markets	12 - Growing the Private Sector	05510040010 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70491 - ECONOMIC AFFAIRS N.E.C.	31712797 - LG Wide (YANKWASHI)	35,000,000.00	-	82,500,000.00	-
economic empowerment (groundnut oil, Millet, Soya beans, Groundnut engine, etc.)	02 - Societal Re-orientation	05510040010 - Trade Section and Cooperatives	23050108 - Special Intervention Programmes and Projects	71041 - FAMILY AND CHILDREN	31712797 - LG Wide (YANKWASHI)	25,000,000.00	-	20,000,000.00	-
Construction of Modern market Stall at Karkama phase 2	12 - Growing the Private Sector	05510040010 - Trade Section and Cooperatives	23020124 - Construction Of Markets/Parks	70491 - ECONOMIC AFFAIRS N.E.C.	31712706 - Karkama	60,000,000.00	5,332,078.00	90,000,000.00	-
Youth and Women Empowerment	02 - Societal Re-orientation	05510040010 - Trade Section and Cooperatives	23050108 - Special Intervention Programmes and Projects	71041 - FAMILY AND CHILDREN	31712709 - Yankwashi	30,000,000.00	27,920,000.00	160,000,000.00	-

011100100100 Chairman					
Code	Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	98,192,804.00	75,441,937.00	180,192,804.00	0.00
21	Personnel Cost	43,192,804.00	28,795,202.00	43,192,804.00	0.00
2101	SALARY	15,836,604.00	10,557,736.00	15,836,604.00	0.00
210101	Salaries and Wages	15,836,604.00	10,557,736.00	15,836,604.00	0.00
21010101	Salary	15,836,604.00	10,557,736.00	15,836,604.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	27,356,200.00	18,237,466.00	27,356,200.00	0.00
210201	ALLOWANCES	27,356,200.00	18,237,466.00	27,356,200.00	0.00
21020104	Rent Supplement	3,167,322.00	2,111,548.00	3,167,322.00	0.00
21020106	Utility Allowance	1,583,658.00	1,055,772.00	1,583,658.00	0.00
21020109	Leave Transport Grant	1,583,658.00	1,055,772.00	1,583,658.00	0.00
21020118	Personal Assistant Allowance	6,334,644.00	4,223,096.00	6,334,644.00	0.00
21020123	Constituency Allowance	6,334,644.00	4,223,096.00	6,334,644.00	0.00
21020134	Allowance for Committee Chairmen (LG Council)	352,274.00	234,849.00	352,274.00	0.00
21020173	Once-in-4-Years Furniture Allowance	8,000,000.00	5,333,333.00	8,000,000.00	0.00
22	Other Recurrent Costs	55,000,000.00	46,646,735.00	137,000,000.00	0.00
2202	OVERHEAD COST	55,000,000.00	46,646,735.00	137,000,000.00	0.00
220201	Transport & Travelling - General	15,000,000.00	6,960,000.00	30,000,000.00	0.00
22020102	Local Travel & Transport - Others	5,000,000.00	5,260,000.00	10,000,000.00	0.00
22020104	International Travel & Transport - Others	10,000,000.00	1,700,000.00	20,000,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	1,929,735.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	1,929,735.00	5,000,000.00	0.00
220205	Training - General	10,000,000.00	16,557,000.00	60,000,000.00	0.00
22020501	Local Training	10,000,000.00	16,557,000.00	30,000,000.00	0.00
22020502	International Training	0.00	0.00	30,000,000.00	0.00
220206	Other Services - General	15,000,000.00	16,200,000.00	24,000,000.00	0.00
22020604	Security Vote (Including Operations)	15,000,000.00	16,200,000.00	24,000,000.00	0.00
220210	Miscellaneous Expenses - General	10,000,000.00	5,000,000.00	18,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	10,000,000.00	5,000,000.00	18,000,000.00	0.00

011108000100 Internal Audit Office					
Code	Description	2025 Original Budget	2025 Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	8,264,125.00	842,750.00	7,927,018.00	0.00
21	Personnel Cost	1,264,125.00	842,750.00	2,927,018.00	0.00
2101	SALARY	732,492.00	488,328.00	1,239,972.00	0.00
210101	Salaries and Wages	732,492.00	488,328.00	1,239,972.00	0.00
21010101	Salary	732,492.00	488,328.00	1,239,972.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	531,633.00	354,422.00	1,687,046.00	0.00
210201	ALLOWANCES	531,633.00	354,422.00	1,687,046.00	0.00
21020103	Transport Allowance	75,516.00	50,344.00	149,126.00	0.00
21020104	Rent Supplement	146,498.00	97,665.00	247,994.00	0.00
21020105	Meal Subsidy	33,240.00	22,160.00	60,934.00	0.00
21020106	Utility Allowance	25,088.00	16,725.00	70,153.00	0.00
21020107	Entertainment	73,249.00	48,833.00	140,797.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	840,000.00	0.00

21020137	Medical Allowance	178,042.00	118,695.00	178,042.00	0.00
22	Other Recurrent Costs	7,000,000.00	0.00	5,000,000.00	0.00
2202	OVERHEAD COST	7,000,000.00	0.00	5,000,000.00	0.00
220201	Transport & Travelling - General	2,000,000.00	0.00	2,000,000.00	0.00
22020102	Local Travel & Transport - Others	2,000,000.00	0.00	2,000,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	0.00	3,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	0.00	3,000,000.00	0.00

011200100100					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	58,721,836.00	52,292,891.00	121,721,836.00	0.00
21	Personnel Cost	26,721,836.00	13,147,891.00	26,721,836.00	0.00
2101	SALARY	8,150,784.00	5,433,856.00	8,150,784.00	0.00
210101	Salaries and Wages	8,150,784.00	5,433,856.00	8,150,784.00	0.00
21010101	Salary	8,150,784.00	5,433,856.00	8,150,784.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	18,571,052.00	7,714,035.00	18,571,052.00	0.00
210201	ALLOWANCES	18,571,052.00	7,714,035.00	18,571,052.00	0.00
21020104	Rent Supplement	1,790,118.00	1,193,412.00	1,790,118.00	0.00
21020106	Utility Allowance	815,076.00	543,384.00	815,076.00	0.00
21020107	Entertainment	815,076.00	543,384.00	815,076.00	0.00
21020117	Domestic Staff Allowance	3,260,316.00	2,173,544.00	3,260,316.00	0.00
21020122	Motor Vehicle Maintenance Allowance	3,260,316.00	2,173,544.00	3,260,316.00	0.00
21020123	Constituency Allowance	1,630,150.00	1,086,767.00	1,630,150.00	0.00
21020173	Once-in-4-Years Furniture Allowance	7,000,000.00	0.00	7,000,000.00	0.00
22	Other Recurrent Costs	32,000,000.00	39,145,000.00	95,000,000.00	0.00
2202	OVERHEAD COST	32,000,000.00	39,145,000.00	95,000,000.00	0.00
220201	Transport & Travelling - General	5,000,000.00	3,150,000.00	10,000,000.00	0.00
22020102	Local Travel & Transport - Others	5,000,000.00	3,150,000.00	10,000,000.00	0.00
220203	Materials and Supplies - General	7,000,000.00	3,600,000.00	32,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	3,600,000.00	30,000,000.00	0.00
22020305	Printing of Non-security Documents	2,000,000.00	0.00	2,000,000.00	0.00
220204	Maintenance Services - General	5,000,000.00	3,550,000.00	13,000,000.00	0.00
22020406	Other Maintenance Services	5,000,000.00	3,550,000.00	13,000,000.00	0.00
220205	Training - General	10,000,000.00	13,000,000.00	20,000,000.00	0.00
22020501	Local Training	10,000,000.00	13,000,000.00	20,000,000.00	0.00
220210	Miscellaneous Expenses - General	5,000,000.00	15,845,000.00	20,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	5,000,000.00	15,845,000.00	20,000,000.00	0.00

012500100100					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	520,348,895.00	227,721,054.00	740,899,083.00	10,000,000.00
21	Personnel Cost	40,148,895.00	26,765,930.00	64,699,083.00	0.00
2101	SALARY	21,974,206.00	14,649,471.00	31,144,052.00	0.00
210101	Salaries and Wages	21,974,206.00	14,649,471.00	31,144,052.00	0.00
21010101	Salary	21,974,206.00	14,649,471.00	31,144,052.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	18,174,689.00	12,116,459.00	33,555,031.00	0.00
210201	ALLOWANCES	18,174,689.00	12,116,459.00	33,555,031.00	0.00

21020103	Transport Allowance	3,618,360.00	2,412,240.00	6,790,491.00	0.00
21020104	Rent Supplement	3,788,122.00	2,525,415.00	6,224,815.00	0.00
21020105	Meal Subsidy	1,894,041.00	0.00	2,863,667.00	0.00
21020106	Utility Allowance	1,571,616.00	1,047,744.00	3,287,461.00	0.00
21020107	Entertainment	12,588.00	8,392.00	50,400.00	0.00
21020109	Leave Transport Grant	947,014.00	631,343.00	3,112,402.00	0.00
21020112	Inducement Allowance	360,000.00	240,000.00	56,120.00	0.00
21020113	Hazard / Hardship Allowance	0.00	1,262,693.00	103,659.00	0.00
21020117	Domestic Staff Allowance	1,087,068.00	724,712.00	2,520,000.00	0.00
21020137	Medical Allowance	4,895,880.00	3,263,920.00	8,546,016.00	0.00
22	Other Recurrent Costs	89,200,000.00	125,819,907.00	230,000,000.00	0.00
2202	OVERHEAD COST	89,200,000.00	125,819,907.00	230,000,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	2,144,500.00	10,000,000.00	0.00
22020102	Local Travel & Transport - Others	1,000,000.00	2,144,500.00	10,000,000.00	0.00
220202	Utilities General	200,000.00	0.00	0.00	0.00
22020202	Telephone Charges	200,000.00	0.00	0.00	0.00
220203	Materials and Supplies - General	5,000,000.00	80,000.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	80,000.00	10,000,000.00	0.00
220205	Training - General	20,000,000.00	17,045,000.00	30,000,000.00	0.00
22020501	Local Training	20,000,000.00	17,045,000.00	30,000,000.00	0.00
220206	Other Services - General	48,000,000.00	86,641,907.00	150,000,000.00	0.00
22020604	Security Vote (Including Operations)	48,000,000.00	86,641,907.00	150,000,000.00	0.00
220210	Miscellaneous Expenses - General	15,000,000.00	19,908,500.00	30,000,000.00	0.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	15,000,000.00	19,908,500.00	30,000,000.00	0.00
23	Capital Expenditure	391,000,000.00	75,135,217.00	446,200,000.00	10,000,000.00
2301	FIXED ASSETS PURCHASED	281,000,000.00	56,482,000.00	216,200,000.00	0.00
230101	Purchase of Fixed Assets - General	281,000,000.00	56,482,000.00	216,200,000.00	0.00
23010104	Purchase of Motor Cycles	19,000,000.00	12,732,000.00	8,200,000.00	0.00
23010105	Purchase Of Motor Vehicles	262,000,000.00	43,750,000.00	208,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	150,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	0.00	0.00	150,000,000.00	0.00
23020102	Construction/Provision Of Residential Buildings	0.00	0.00	150,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	110,000,000.00	18,653,217.00	80,000,000.00	10,000,000.00
230501	Acquisition of Non-Tangible Asset	110,000,000.00	18,653,217.00	80,000,000.00	10,000,000.00
23050108	Special Intervention Programmes and Projects	70,000,000.00	10,000,000.00	70,000,000.00	10,000,000.00
23050137	Capital Project Historical Liabilities	40,000,000.00	8,653,217.00	10,000,000.00	0.00

021500100100 Agriculture Section					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>128,752,512.00</u>	<u>22,873,886.00</u>	<u>252,249,182.00</u>	<u>0.00</u>
21	Personnel Cost	4,752,512.00	3,227,675.00	5,249,182.00	0.00
2101	SALARY	2,640,040.00	1,760,027.00	2,650,980.00	0.00
210101	Salaries and Wages	2,640,040.00	1,760,027.00	2,650,980.00	0.00
21010101	Salary	2,640,040.00	1,760,027.00	2,650,980.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,112,472.00	1,467,648.00	2,598,202.00	0.00
210201	ALLOWANCES	2,112,472.00	1,467,648.00	2,598,202.00	0.00
21020103	Transport Allowance	344,080.00	288,720.00	571,310.00	0.00

21020104	Rent Supplement	602,376.00	401,584.00	530,195.00	0.00
21020105	Meal Subsidy	191,412.00	127,608.00	240,722.00	0.00
21020106	Utility Allowance	139,320.00	92,880.00	275,109.00	0.00
21020109	Leave Transport Grant	301,188.00	200,792.00	268,697.00	0.00
21020137	Medical Allowance	534,096.00	356,064.00	712,169.00	0.00
22	Other Recurrent Costs	12,000,000.00	5,814,000.00	17,000,000.00	0.00
2202	OVERHEAD COST	12,000,000.00	5,814,000.00	17,000,000.00	0.00
220201	Transport & Travelling - General	2,000,000.00	1,399,000.00	2,000,000.00	0.00
22020102	Local Travel & Transport - Others	2,000,000.00	1,399,000.00	2,000,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	1,955,000.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	1,955,000.00	5,000,000.00	0.00
220204	Maintenance Services - General	5,000,000.00	2,460,000.00	10,000,000.00	0.00
22020406	Other Maintenance Services	5,000,000.00	2,460,000.00	10,000,000.00	0.00
23	Capital Expenditure	112,000,000.00	13,832,211.00	230,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	7,000,000.00	0.00	12,000,000.00	0.00
230101	Purchase of Fixed Assets - General	7,000,000.00	0.00	12,000,000.00	0.00
23010107	Purchase Of Trucks	7,000,000.00	0.00	12,000,000.00	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
23020129	Construction Of Irrigation Facilities	0.00	0.00	30,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	105,000,000.00	13,832,211.00	188,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	105,000,000.00	13,832,211.00	188,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	45,000,000.00	13,832,211.00	188,000,000.00	0.00
23050137	Capital Project Historical Liabilities	60,000,000.00	0.00	0.00	0.00

021500200100 Forestry Section					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	23,764,602.00	10,459,873.00	46,280,496.00	5,000,000.00
21	Personnel Cost	8,264,602.00	5,946,755.00	15,280,496.00	0.00
2101	SALARY	3,937,072.00	2,658,648.00	6,961,443.00	0.00
210101	Salaries and Wages	3,937,072.00	2,658,648.00	6,961,443.00	0.00
21010101	Salary	3,937,072.00	2,658,648.00	6,961,443.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,327,530.00	3,288,107.00	8,319,053.00	0.00
210201	ALLOWANCES	4,327,530.00	3,288,107.00	8,319,053.00	0.00
21020103	Transport Allowance	994,272.00	828,560.00	1,956,096.00	0.00
21020104	Rent Supplement	797,587.00	531,724.00	1,392,289.00	0.00
21020105	Meal Subsidy	427,620.00	285,080.00	829,256.00	0.00
21020106	Utility Allowance	285,000.00	190,000.00	952,686.00	0.00
21020109	Leave Transport Grant	398,795.00	265,863.00	696,144.00	0.00
21020137	Medical Allowance	1,424,256.00	1,186,880.00	2,492,582.00	0.00
22	Other Recurrent Costs	7,500,000.00	710,000.00	16,000,000.00	0.00
2202	OVERHEAD COST	7,500,000.00	710,000.00	16,000,000.00	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	5,000,000.00	710,000.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	710,000.00	5,000,000.00	0.00
220204	Maintenance Services - General	2,000,000.00	0.00	10,000,000.00	0.00

22020406	Other Maintenance Services	2,000,000.00	0.00	10,000,000.00	0.00
23	Capital Expenditure	8,000,000.00	3,803,118.00	15,000,000.00	5,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	8,000,000.00	3,803,118.00	15,000,000.00	5,000,000.00
230401	Preservation of the Environment - General	8,000,000.00	3,803,118.00	15,000,000.00	5,000,000.00
23040101	Tree Planting	3,000,000.00	0.00	5,000,000.00	5,000,000.00
23040103	Wildlife & Nature Conservation	5,000,000.00	3,803,118.00	10,000,000.00	0.00

021500300100 Livestock Section (Veterinary)					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	32,325,204.00	9,790,504.00	72,320,384.00	0.00
21	Personnel Cost	24,825,204.00	9,156,504.00	36,820,384.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	24,825,204.00	9,156,504.00	36,820,384.00	0.00
210201	ALLOWANCES	24,825,204.00	9,156,504.00	36,820,384.00	0.00
21020103	Transport Allowance	11,090,448.00	0.00	22,990,684.00	0.00
21020104	Rent Supplement	0.00	0.00	3,567,048.00	0.00
21020113	Hazard / Hardship Allowance	1,020,000.00	680,000.00	900,000.00	0.00
21020149	Consolidated Allowance	11,378,784.00	7,585,856.00	8,178,792.00	0.00
21020164	Consequential Increase Allowance	1,335,972.00	890,648.00	1,183,860.00	0.00
22	Other Recurrent Costs	7,500,000.00	634,000.00	35,500,000.00	0.00
2202	OVERHEAD COST	7,500,000.00	634,000.00	35,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	500,000.00	0.00
22020101	Local Travel & Transport - Training	500,000.00	0.00	500,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	0.00	30,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	0.00	30,000,000.00	0.00
220204	Maintenance Services - General	2,000,000.00	634,000.00	5,000,000.00	0.00
22020406	Other Maintenance Services	2,000,000.00	634,000.00	5,000,000.00	0.00

022001000100 Account section					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	648,088,051.00	331,178,647.00	813,663,290.00	0.00
21	Personnel Cost	87,651,378.00	59,672,035.00	98,663,290.00	0.00
2101	SALARY	13,792,588.00	9,539,949.00	20,753,670.00	0.00
210101	Salaries and Wages	13,792,588.00	9,539,949.00	20,753,670.00	0.00
21010101	Salary	13,792,588.00	9,539,949.00	20,753,670.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	13,858,790.00	9,272,524.00	17,909,620.00	0.00
210201	ALLOWANCES	13,858,790.00	9,272,524.00	17,909,620.00	0.00
21020103	Transport Allowance	1,769,568.00	1,179,712.00	3,435,562.00	0.00
21020104	Rent Supplement	2,648,511.00	1,765,674.00	4,150,725.00	0.00
21020105	Meal Subsidy	772,200.00	514,800.00	1,441,762.00	0.00
21020106	Utility Allowance	561,948.00	374,632.00	1,656,518.00	0.00
21020107	Entertainment	512,588.00	341,725.00	16,800.00	0.00
21020109	Leave Transport Grant	1,312,477.00	874,984.00	2,075,359.00	0.00
21020112	Inducement Allowance	700,000.00	466,666.00	0.00	0.00
21020113	Hazard / Hardship Allowance	846,498.00	564,332.00	0.00	0.00
21020117	Domestic Staff Allowance	1,060,000.00	706,666.00	839,910.00	0.00
21020163	Medical Staff Teaching Allowance	3,675,000.00	2,483,333.00	4,292,984.00	0.00
2103	SOCIAL BENEFITS	60,000,000.00	40,859,562.00	60,000,000.00	0.00

210301	Social Benefits	60,000,000.00	40,859,562.00	60,000,000.00	0.00
21030102	Pension	60,000,000.00	40,859,562.00	60,000,000.00	0.00
22	Other Recurrent Costs	560,436,673.00	271,506,612.00	715,000,000.00	0.00
2202	OVERHEAD COST	320,436,673.00	15,769,710.00	335,000,000.00	0.00
220201	Transport & Travelling - General	1,000,000.00	3,621,054.00	5,000,000.00	0.00
22020102	Local Travel & Transport - Others	1,000,000.00	3,621,054.00	5,000,000.00	0.00
220203	Materials and Supplies - General	15,000,000.00	12,148,656.00	25,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	0.00	5,000,000.00	0.00
22020305	Printing of Non-security Documents	15,000,000.00	12,148,656.00	20,000,000.00	0.00
220209	Financial Charges - General	0.00	0.00	5,000,000.00	0.00
22020901	Bank Charges (Other than Interest)	0.00	0.00	5,000,000.00	0.00
220210	Miscellaneous Expenses - General	304,436,673.00	0.00	300,000,000.00	0.00
22021041	Contingency Reserve - Recurrent	304,436,673.00	0.00	300,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	90,000,000.00	71,004,117.00	130,000,000.00	0.00
220401	Local Grants and Contributions	90,000,000.00	71,004,117.00	130,000,000.00	0.00
22040105	Grants to State Governments – Contribution to LGSC Training (1%)	90,000,000.00	71,004,117.00	130,000,000.00	0.00
2207	Transfers - Payments	150,000,000.00	184,732,785.00	250,000,000.00	0.00
220701	Transfer to Fund Recurrent Expenditure - Payments	150,000,000.00	184,732,785.00	250,000,000.00	0.00
22070105	Stabilization Funds	150,000,000.00	184,732,785.00	250,000,000.00	0.00

022002000100	Revenue Section				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	27,401,984.00	5,715,196.00	35,731,863.00	0.00
21	Personnel Cost	11,901,984.00	5,715,196.00	15,231,863.00	0.00
2101	SALARY	7,802,888.00	2,982,466.00	6,943,289.00	0.00
210101	Salaries and Wages	7,802,888.00	2,982,466.00	6,943,289.00	0.00
21010101	Salary	7,802,888.00	2,982,466.00	6,943,289.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,099,096.00	2,732,730.00	8,288,574.00	0.00
210201	ALLOWANCES	4,099,096.00	2,732,730.00	8,288,574.00	0.00
21020103	Transport Allowance	879,420.00	586,280.00	1,682,857.00	0.00
21020104	Rent Supplement	894,340.00	596,226.00	1,388,653.00	0.00
21020105	Meal Subsidy	377,184.00	251,456.00	711,331.00	0.00
21020106	Utility Allowance	254,760.00	169,840.00	818,205.00	0.00
21020107	Entertainment	447,168.00	0.00	0.00	0.00
21020109	Leave Transport Grant	0.00	298,112.00	711,126.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	839,910.00	0.00
21020137	Medical Allowance	1,246,224.00	830,816.00	2,136,492.00	0.00
22	Other Recurrent Costs	15,500,000.00	0.00	20,500,000.00	0.00
2202	OVERHEAD COST	15,500,000.00	0.00	20,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	500,000.00	0.00
220203	Materials and Supplies - General	10,000,000.00	0.00	15,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	0.00	5,000,000.00	0.00
22020305	Printing of Non-security Documents	5,000,000.00	0.00	10,000,000.00	0.00
220207	Consulting and Professional Services	5,000,000.00	0.00	5,000,000.00	0.00
22020701	Financial Consulting	5,000,000.00	0.00	5,000,000.00	0.00

023400100100 Road & Communication Section					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	18,686,028.00	6,128,715.00	24,351,939.00	0.00
21	Personnel Cost	8,186,028.00	3,946,215.00	13,851,939.00	0.00
2101	SALARY	5,357,149.00	2,060,803.00	6,540,219.00	0.00
210101	Salaries and Wages	5,357,149.00	2,060,803.00	6,540,219.00	0.00
21010101	Salary	5,357,149.00	2,060,803.00	6,540,219.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,828,879.00	1,885,412.00	7,311,720.00	0.00
210201	ALLOWANCES	2,828,879.00	1,885,412.00	7,311,720.00	0.00
21020103	Transport Allowance	598,244.00	398,829.00	1,682,586.00	0.00
21020104	Rent Supplement	306,840.00	204,560.00	1,308,037.00	0.00
21020105	Meal Subsidy	209,880.00	139,413.00	712,722.00	0.00
21020106	Utility Allowance	299,119.00	199,413.00	817,850.00	0.00
21020109	Leave Transport Grant	346,604.00	231,069.00	654,021.00	0.00
21020137	Medical Allowance	1,068,192.00	712,128.00	2,136,504.00	0.00
22	Other Recurrent Costs	10,500,000.00	2,182,500.00	10,500,000.00	0.00
2202	OVERHEAD COST	10,500,000.00	2,182,500.00	10,500,000.00	0.00
220203	Materials and Supplies - General	5,500,000.00	52,500.00	5,500,000.00	0.00
22020301	Office Materials and Consumables	5,500,000.00	52,500.00	5,500,000.00	0.00
220204	Maintenance Services - General	5,000,000.00	2,130,000.00	5,000,000.00	0.00
22020406	Other Maintenance Services	5,000,000.00	2,130,000.00	5,000,000.00	0.00

023400200100 Mechanical Section					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	45,857,512.00	22,717,197.00	64,191,054.00	0.00
21	Personnel Cost	12,857,512.00	8,571,676.00	19,191,054.00	0.00
2101	SALARY	8,219,450.00	5,479,633.00	9,259,226.00	0.00
210101	Salaries and Wages	8,219,450.00	5,479,633.00	9,259,226.00	0.00
21010101	Salary	8,219,450.00	5,479,633.00	9,259,226.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,638,062.00	3,092,043.00	9,931,828.00	0.00
210201	ALLOWANCES	4,638,062.00	3,092,043.00	9,931,828.00	0.00
21020103	Transport Allowance	1,051,224.00	700,816.00	2,257,244.00	0.00
21020104	Rent Supplement	924,160.00	616,107.00	1,851,849.00	0.00
21020105	Meal Subsidy	459,660.00	306,440.00	955,196.00	0.00
21020106	Utility Allowance	316,680.00	211,120.00	1,092,944.00	0.00
21020109	Leave Transport Grant	462,082.00	308,056.00	925,923.00	0.00
21020137	Medical Allowance	1,424,256.00	949,504.00	2,848,672.00	0.00
22	Other Recurrent Costs	33,000,000.00	14,145,521.00	45,000,000.00	0.00
2202	OVERHEAD COST	33,000,000.00	14,145,521.00	45,000,000.00	0.00
220201	Transport & Travelling - General	10,000,000.00	1,380,000.00	10,000,000.00	0.00
22020102	Local Travel & Transport - Others	10,000,000.00	1,380,000.00	10,000,000.00	0.00
220203	Materials and Supplies - General	8,000,000.00	2,655,521.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	8,000,000.00	2,655,521.00	10,000,000.00	0.00
220204	Maintenance Services - General	15,000,000.00	10,110,000.00	15,000,000.00	0.00
22020406	Other Maintenance Services	15,000,000.00	10,110,000.00	15,000,000.00	0.00
220208	Fuel and Lubricant - General	0.00	0.00	10,000,000.00	0.00
22020801	Motor Vehicle Fuel Cost	0.00	0.00	10,000,000.00	0.00

023400300100					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	461,316,722.00	84,866,604.00	753,664,479.00	345,000,000.00
21	Personnel Cost	4,390,722.00	1,246,948.00	6,664,479.00	0.00
2101	SALARY	2,930,283.00	195,322.00	3,722,414.00	0.00
210101	Salaries and Wages	2,930,283.00	195,322.00	3,722,414.00	0.00
21010101	Salary	2,930,283.00	195,322.00	3,722,414.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,460,439.00	1,051,626.00	2,942,065.00	0.00
210201	ALLOWANCES	1,460,439.00	1,051,626.00	2,942,065.00	0.00
21020103	Transport Allowance	295,392.00	196,928.00	578,403.00	0.00
21020104	Rent Supplement	443,609.00	295,739.00	754,482.00	0.00
21020105	Meal Subsidy	130,284.00	86,856.00	241,923.00	0.00
21020106	Utility Allowance	13,284.00	86,856.00	277,847.00	0.00
21020109	Leave Transport Grant	221,806.00	147,871.00	377,242.00	0.00
21020137	Medical Allowance	356,064.00	237,376.00	712,168.00	0.00
22	Other Recurrent Costs	151,926,000.00	46,539,200.00	166,000,000.00	0.00
2202	OVERHEAD COST	151,926,000.00	46,539,200.00	166,000,000.00	0.00
220201	Transport & Travelling - General	300,000.00	0.00	5,000,000.00	0.00
22020102	Local Travel & Transport - Others	300,000.00	0.00	5,000,000.00	0.00
220202	Utilities General	1,000,000.00	0.00	1,000,000.00	0.00
22020201	Electricity Charges	1,000,000.00	0.00	1,000,000.00	0.00
220203	Materials and Supplies - General	6,500,000.00	4,201,000.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	6,500,000.00	4,201,000.00	10,000,000.00	0.00
220204	Maintenance Services - General	144,126,000.00	42,338,200.00	150,000,000.00	0.00
22020406	Other Maintenance Services	5,000,000.00	2,295,000.00	10,000,000.00	0.00
22020410	Maintenance of Street Lightings	139,126,000.00	40,043,200.00	140,000,000.00	0.00
23	Capital Expenditure	305,000,000.00	37,080,456.00	581,000,000.00	345,000,000.00
2302	CONSTRUCTION / PROVISION	215,000,000.00	27,841,375.00	581,000,000.00	345,000,000.00
230201	Construction/Provision of Fixed Assets - General	215,000,000.00	27,841,375.00	581,000,000.00	345,000,000.00
23020103	Construction/Provision Of Electricity / Solar Power	215,000,000.00	27,841,375.00	581,000,000.00	345,000,000.00
2303	REHABILITATION / REPAIRS	90,000,000.00	9,239,081.00	0.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	90,000,000.00	9,239,081.00	0.00	0.00
23030102	Rehabilitation/Repairs - Electricity	90,000,000.00	9,239,081.00	0.00	0.00

023400400100					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	216,697,887.00	45,973,393.00	899,003,369.00	93,000,000.00
21	Personnel Cost	7,497,887.00	3,543,518.00	9,783,193.00	0.00
2101	SALARY	4,730,426.00	1,841,184.00	5,106,424.00	0.00
210101	Salaries and Wages	4,730,426.00	1,841,184.00	5,106,424.00	0.00
21010101	Salary	4,730,426.00	1,841,184.00	5,106,424.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,767,461.00	1,702,334.00	4,676,769.00	0.00
210201	ALLOWANCES	2,767,461.00	1,702,334.00	4,676,769.00	0.00
21020103	Transport Allowance	485,760.00	323,840.00	997,201.00	0.00
21020104	Rent Supplement	552,324.00	368,216.00	1,021,290.00	0.00
21020105	Meal Subsidy	213,960.00	184,118.00	420,235.00	0.00

21020106	Utility Allowance	276,177.00	0.00	481,106.00	0.00
21020109	Leave Transport Grant	260,064.00	173,376.00	510,643.00	0.00
21020137	Medical Allowance	979,176.00	652,784.00	1,246,294.00	0.00
22	Other Recurrent Costs	2,200,000.00	1,640,000.00	5,500,000.00	0.00
2202	OVERHEAD COST	2,200,000.00	1,640,000.00	5,500,000.00	0.00
220201	Transport & Travelling - General	200,000.00	0.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	200,000.00	0.00	500,000.00	0.00
220203	Materials and Supplies - General	2,000,000.00	1,640,000.00	5,000,000.00	0.00
22020301	Office Materials and Consumables	2,000,000.00	1,640,000.00	5,000,000.00	0.00
23	Capital Expenditure	207,000,000.00	40,789,875.00	883,720,176.00	93,000,000.00
2302	CONSTRUCTION / PROVISION	207,000,000.00	40,789,875.00	883,720,176.00	93,000,000.00
230201	Construction/Provision of Fixed Assets - General	207,000,000.00	40,789,875.00	883,720,176.00	93,000,000.00
23020114	Construction / Provision Of Roads	120,000,000.00	31,989,500.00	715,420,176.00	0.00
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	87,000,000.00	8,800,375.00	168,300,000.00	93,000,000.00

023400500100	Building Section				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	610,858,886.00	454,873,943.00	2,107,325,466.00	0.00
21	Personnel Cost	9,358,886.00	3,941,732.00	12,225,466.00	0.00
2101	SALARY	5,298,433.00	2,000,376.00	5,966,742.00	0.00
210101	Salaries and Wages	5,298,433.00	2,000,376.00	5,966,742.00	0.00
21010101	Salary	5,298,433.00	2,000,376.00	5,966,742.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,060,453.00	1,941,356.00	6,258,724.00	0.00
210201	ALLOWANCES	4,060,453.00	1,941,356.00	6,258,724.00	0.00
21020103	Transport Allowance	647,552.00	431,768.00	1,409,085.00	0.00
21020104	Rent Supplement	600,016.00	400,011.00	1,193,345.00	0.00
21020105	Meal Subsidy	281,616.00	187,754.00	596,192.00	0.00
21020106	Utility Allowance	192,120.00	128,080.00	683,011.00	0.00
21020109	Leave Transport Grant	1,448,989.00	200,303.00	596,671.00	0.00
21020137	Medical Allowance	890,160.00	593,440.00	1,780,420.00	0.00
22	Other Recurrent Costs	28,500,000.00	20,782,843.00	37,500,000.00	0.00
2202	OVERHEAD COST	28,500,000.00	20,782,843.00	37,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	500,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	5,907,000.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	5,907,000.00	10,000,000.00	0.00
220204	Maintenance Services - General	20,000,000.00	14,875,843.00	20,000,000.00	0.00
22020406	Other Maintenance Services	20,000,000.00	14,875,843.00	20,000,000.00	0.00
220206	Other Services - General	3,000,000.00	0.00	7,000,000.00	0.00
22020602	Office/Store Rent	0.00	0.00	1,000,000.00	0.00
22020603	Residential Rent	3,000,000.00	0.00	6,000,000.00	0.00
23	Capital Expenditure	573,000,000.00	430,149,368.00	2,057,600,000.00	0.00
2301	FIXED ASSETS PURCHASED	87,000,000.00	13,934,331.00	57,000,000.00	0.00
230101	Purchase of Fixed Assets - General	87,000,000.00	13,934,331.00	57,000,000.00	0.00
23010112	Purchase Of Office Furniture and Fittings	87,000,000.00	13,934,331.00	57,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	246,000,000.00	87,000,940.00	1,245,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	246,000,000.00	87,000,940.00	1,245,000,000.00	0.00

23020101	Construction/Provision Of Office Buildings	0.00	0.00	98,000,000.00	0.00
23020102	Construction/Provision Of Residential Buildings	132,000,000.00	50,000,000.00	145,750,000.00	0.00
23020103	Construction/Provision Of Electricity / Solar Power	0.00	0.00	50,000,000.00	0.00
23020106	Construction/Provision Of Hospitals/Health Centres	0.00	0.00	30,000,000.00	0.00
23020118	Construction / Provision Of Infrastructure	59,000,000.00	8,506,234.00	30,000,000.00	0.00
23020124	Construction Of Markets/Parks	0.00	0.00	28,500,000.00	0.00
23020131	Construction/Provision Of Religious Structures	55,000,000.00	28,494,706.00	804,300,000.00	0.00
23020146	Construction of Lecture Hall/Theatre/Class Rooms	0.00	0.00	58,450,000.00	0.00
2303	REHABILITATION / REPAIRS	70,000,000.00	29,099,467.00	165,600,000.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	70,000,000.00	29,099,467.00	165,600,000.00	0.00
23030101	Rehabilitation/Repairs Of Residential Buildings	40,000,000.00	4,150,000.00	110,000,000.00	0.00
23030121	Rehabilitation / Repairs Of Office Buildings	20,000,000.00	10,000,000.00	25,600,000.00	0.00
23030131	Rehabilitation/Repairs of Other Infrastructure	10,000,000.00	14,949,467.00	30,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	170,000,000.00	300,114,630.00	590,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	170,000,000.00	300,114,630.00	590,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	0.00	0.00	100,000,000.00	0.00
23050137	Capital Project Historical Liabilities	170,000,000.00	300,114,630.00	490,000,000.00	0.00

023800100100 Planning					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	18,712,734.00	15,058,500.00	28,427,871.00	0.00
21	Personnel Cost	8,212,734.00	5,701,155.00	7,927,871.00	0.00
2101	SALARY	4,933,024.00	3,288,682.00	3,743,642.00	0.00
210101	Salaries and Wages	4,933,024.00	3,288,682.00	3,743,642.00	0.00
21010101	Salary	4,933,024.00	3,288,682.00	3,743,642.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,279,710.00	2,412,473.00	4,184,229.00	0.00
210201	ALLOWANCES	3,279,710.00	2,412,473.00	4,184,229.00	0.00
21020103	Transport Allowance	372,396.00	248,264.00	578,495.00	0.00
21020104	Rent Supplement	566,676.00	377,784.00	737,986.00	0.00
21020105	Meal Subsidy	163,512.00	109,008.00	241,625.00	0.00
21020106	Utility Allowance	1,471,046.00	1,160,532.00	276,827.00	0.00
21020107	Entertainment	21,000.00	0.00	21,000.00	0.00
21020109	Leave Transport Grant	240,000.00	220,165.00	368,993.00	0.00
21020112	Inducement Allowance	0.00	0.00	129,999.00	0.00
21020113	Hazard / Hardship Allowance	0.00	0.00	277,141.00	0.00
21020117	Domestic Staff Allowance	0.00	0.00	839,999.00	0.00
21020137	Medical Allowance	445,080.00	296,720.00	712,164.00	0.00
22	Other Recurrent Costs	10,500,000.00	9,357,345.00	20,500,000.00	0.00
2202	OVERHEAD COST	10,500,000.00	9,357,345.00	20,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	60,000.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	60,000.00	500,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	9,297,345.00	15,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	9,297,345.00	15,000,000.00	0.00
220204	Maintenance Services - General	5,000,000.00	0.00	5,000,000.00	0.00
22020406	Other Maintenance Services	5,000,000.00	0.00	5,000,000.00	0.00

023800200100	Research and Statistics				
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Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	32,420,527.00	18,646,835.00	55,205,547.00	0.00
21	Personnel Cost	16,920,527.00	10,364,835.00	34,705,547.00	0.00
2101	SALARY	9,506,382.00	5,408,739.00	15,478,270.00	0.00
210101	Salaries and Wages	9,506,382.00	5,408,739.00	15,478,270.00	0.00
21010101	Salary	9,506,382.00	5,408,739.00	15,478,270.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,414,145.00	4,956,096.00	19,227,277.00	0.00
210201	ALLOWANCES	7,414,145.00	4,956,096.00	19,227,277.00	0.00
21020103	Transport Allowance	1,867,020.00	1,244,680.00	3,933,228.00	0.00
21020104	Rent Supplement	802,444.00	534,962.00	4,633,590.00	0.00
21020105	Meal Subsidy	802,128.00	534,752.00	1,663,836.00	0.00
21020106	Utility Allowance	536,040.00	357,360.00	1,911,516.00	0.00
21020109	Leave Transport Grant	736,033.00	504,022.00	1,512,768.00	0.00
21020113	Hazard / Hardship Allowance	0.00	0.00	445,072.00	0.00
21020136	Responsibility Allowance	0.00	0.00	142,119.00	0.00
21020137	Medical Allowance	2,670,480.00	1,780,320.00	4,985,148.00	0.00
22	Other Recurrent Costs	15,500,000.00	8,282,000.00	20,500,000.00	0.00
2202	OVERHEAD COST	15,500,000.00	8,282,000.00	20,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	500,000.00	0.00
220203	Materials and Supplies - General	5,000,000.00	4,310,000.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	4,310,000.00	10,000,000.00	0.00
220210	Miscellaneous Expenses - General	10,000,000.00	3,972,000.00	10,000,000.00	0.00
22021044	Committees and Commissions	10,000,000.00	3,972,000.00	10,000,000.00	0.00

Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
051700100100	Education (Non-Teaching Staff)				
2	EXPENDITURES	195,044,859.00	75,599,276.00	206,301,123.00	0.00
21	Personnel Cost	175,044,859.00	67,299,276.00	166,301,123.00	0.00
2101	SALARY	100,648,623.00	29,141,880.00	75,476,017.00	0.00
210101	Salaries and Wages	100,648,623.00	29,141,880.00	75,476,017.00	0.00
21010101	Salary	100,648,623.00	29,141,880.00	75,476,017.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	74,396,236.00	38,157,396.00	90,825,106.00	0.00
210201	ALLOWANCES	74,396,236.00	38,157,396.00	90,825,106.00	0.00
21020103	Transport Allowance	8,205,036.00	5,470,024.00	16,004,194.00	0.00
21020104	Rent Supplement	8,241,646.00	5,494,430.00	14,425,523.00	0.00
21020105	Meal Subsidy	3,569,952.00	2,379,968.00	6,752,298.00	0.00
21020106	Utility Allowance	2,492,688.00	1,661,792.00	7,740,676.00	0.00
21020109	Leave Transport Grant	2,235,424.00	1,490,282.00	7,213,006.00	0.00
21020112	Inducement Allowance	36,787,568.00	13,084,954.00	240,000.00	0.00
21020113	Hazard / Hardship Allowance	4,401,069.00	2,934,045.00	5,549,554.00	0.00
21020117	Domestic Staff Allowance	201,388.00	134,258.00	862,274.00	0.00
21020136	Responsibility Allowance	2,160,000.00	1,440,000.00	4,200,000.00	0.00
21020137	Medical Allowance	6,101,465.00	4,067,643.00	20,206,946.00	0.00
21020156	Professional Teaching Allowance	0.00	0.00	7,630,635.00	0.00
22	Other Recurrent Costs	20,000,000.00	8,300,000.00	40,000,000.00	0.00
2202	OVERHEAD COST	20,000,000.00	8,300,000.00	40,000,000.00	0.00

220203	Materials and Supplies - General	20,000,000.00	8,300,000.00	40,000,000.00	0.00
22020310	Teaching Aids, Laboratory and Instructional Materials	20,000,000.00	8,300,000.00	40,000,000.00	0.00

051700200100 Education (Teaching Staff)					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<u>2</u>	EXPENDITURES	1,000,067,065.00	416,069,452.40	923,996,861.00	0.00
21	Personnel Cost	786,567,065.00	358,282,863.00	739,996,861.00	0.00
2101	SALARY	430,364,363.00	134,436,865.00	336,960,371.00	0.00
210101	Salaries and Wages	430,364,363.00	134,436,865.00	336,960,371.00	0.00
21010101	Salary	430,364,363.00	134,436,865.00	336,960,371.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	276,202,702.00	184,125,136.00	323,036,490.00	0.00
210201	ALLOWANCES	276,202,702.00	184,125,136.00	323,036,490.00	0.00
21020103	Transport Allowance	33,480,960.00	22,310,640.00	50,864,813.00	0.00
21020104	Rent Supplement	45,311,560.00	30,207,706.00	56,204,498.00	0.00
21020105	Meal Subsidy	16,995,104.00	11,330,069.00	21,353,343.00	0.00
21020106	Utility Allowance	11,750,240.00	7,833,498.00	24,465,252.00	0.00
21020109	Leave Transport Grant	22,165,778.00	14,777,185.00	28,119,144.00	0.00
21020117	Domestic Staff Allowance	43,108,291.00	28,738,860.00	1,007,776.00	0.00
21020136	Responsibility Allowance	149,126.00	99,417.00	840,000.00	0.00
21020137	Medical Allowance	38,009,832.00	25,339,888.00	240,000.00	0.00
21020156	Professional Teaching Allowance	65,231,811.00	43,487,873.00	139,941,664.00	0.00
2103	SOCIAL BENEFITS	80,000,000.00	39,720,862.00	80,000,000.00	0.00
210301	Social Benefits	80,000,000.00	39,720,862.00	80,000,000.00	0.00
21030102	Pension	80,000,000.00	39,720,862.00	80,000,000.00	0.00
23	Capital Expenditure	213,500,000.00	57,786,589.40	184,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	10,000,000.00	0.00	0.00	0.00
230101	Purchase of Fixed Assets - General	10,000,000.00	0.00	0.00	0.00
23010112	Purchase Of Office Furniture and Fittings	10,000,000.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	120,000,000.00	38,251,140.00	110,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	120,000,000.00	38,251,140.00	110,000,000.00	0.00
23020102	Construction/Provision Of Residential Buildings	10,000,000.00	0.00	0.00	0.00
23020103	Construction/Provision Of Electricity / Solar Power	0.00	0.00	50,000,000.00	0.00
23020132	Construction/Provision Of Other Institutional Structures	60,000,000.00	38,251,140.00	60,000,000.00	0.00
23020146	Construction of Lecture Hall/Theatre/Class Rooms	50,000,000.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	16,500,000.00	4,301,130.40	0.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	16,500,000.00	4,301,130.40	0.00	0.00
23030130	Rehabilitation/Repairs of Other Institutional Buildings	16,500,000.00	4,301,130.40	0.00	0.00
2305	OTHER CAPITAL PROJECTS	67,000,000.00	15,234,319.00	74,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	67,000,000.00	15,234,319.00	74,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	67,000,000.00	15,234,319.00	74,000,000.00	0.00

051700300100 Adult Education					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
<u>2</u>	EXPENDITURES	7,157,880.00	200,000.00	7,157,880.00	0.00
22	Other Recurrent Costs	7,157,880.00	200,000.00	7,157,880.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	7,157,880.00	200,000.00	7,157,880.00	0.00
220401	Local Grants and Contributions	7,157,880.00	200,000.00	7,157,880.00	0.00

22040108	Grants to Other Local Governments – Recurrent	7,157,880.00	200,000.00	7,157,880.00	0.00
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052100100100 Primary Health Care Manager					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	360,190,838.00	59,679,247.00	167,700,998.00	0.00
23	Capital Expenditure	360,190,838.00	59,679,247.00	167,700,998.00	0.00
2301	FIXED ASSETS PURCHASED	22,000,000.00	4,975,300.00	35,000,000.00	0.00
230101	Purchase of Fixed Assets - General	22,000,000.00	4,975,300.00	35,000,000.00	0.00
23010122	Purchase Of Health / Medical Equipment	22,000,000.00	4,975,300.00	35,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	209,500,000.00	15,309,798.00	81,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	209,500,000.00	15,309,798.00	81,000,000.00	0.00
23020101	Construction/Provision Of Office Buildings	25,000,000.00	0.00	0.00	0.00
23020102	Construction/Provision Of Residential Buildings	0.00	0.00	30,000,000.00	0.00
23020106	Construction/Provision Of Hospitals/Health Centres	45,000,000.00	3,852,915.00	51,000,000.00	0.00
23020118	Construction / Provision Of Infrastructure	55,000,000.00	5,000,000.00	0.00	0.00
23020146	Construction of Lecture Hall/Theatre/Class Rooms	84,500,000.00	6,456,883.00	0.00	0.00
2303	REHABILITATION / REPAIRS	110,190,838.00	39,394,149.00	10,500,998.00	0.00
230301	Rehabilitation/Repairs of Fixed Assets - General	110,190,838.00	39,394,149.00	10,500,998.00	0.00
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	110,190,838.00	39,394,149.00	10,500,998.00	0.00
2305	OTHER CAPITAL PROJECTS	18,500,000.00	0.00	41,200,000.00	0.00
230501	Acquisition of Non-Tangible Asset	18,500,000.00	0.00	41,200,000.00	0.00
23050108	Special Intervention Programmes and Projects	18,500,000.00	0.00	41,200,000.00	0.00

052100200100 Curative					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	171,195,845.00	103,131,205.00	287,590,237.00	0.00
22	Other Recurrent Costs	171,195,845.00	103,131,205.00	287,590,237.00	0.00
2202	OVERHEAD COST	23,500,000.00	25,025,728.00	46,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	20,000.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	20,000.00	500,000.00	0.00
220203	Materials and Supplies - General	15,000,000.00	21,255,728.00	30,000,000.00	0.00
22020307	Drugs, Vaccines & Medical Supplies	15,000,000.00	21,255,728.00	30,000,000.00	0.00
220204	Maintenance Services - General	1,000,000.00	700,000.00	5,000,000.00	0.00
22020406	Other Maintenance Services	0.00	0.00	2,000,000.00	0.00
22020421	Maintenance of Health Institution Buildings	1,000,000.00	700,000.00	3,000,000.00	0.00
220210	Miscellaneous Expenses - General	7,000,000.00	3,050,000.00	11,000,000.00	0.00
22021049	Special Health Programmes & Initiatives	1,000,000.00	0.00	1,000,000.00	0.00
22021060	Nutrition Activities	6,000,000.00	3,050,000.00	10,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	147,695,845.00	78,105,477.00	241,090,237.00	0.00
220401	Local Grants and Contributions	147,695,845.00	78,105,477.00	241,090,237.00	0.00
22040101	Grants to State Governments – PHCs Salary (60%)	147,695,845.00	78,105,477.00	241,090,237.00	0.00

053500100100 Preventive (Water, Sanitation and Hygiene)					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	74,171,931.00	40,064,022.00	105,935,258.00	0.00
21	Personnel Cost	48,671,931.00	27,168,256.00	69,935,258.00	0.00
2101	SALARY	27,637,119.00	13,145,048.00	35,693,489.00	0.00

210101	Salaries and Wages	27,637,119.00	13,145,048.00	35,693,489.00	0.00
21010101	Salary	27,637,119.00	13,145,048.00	35,693,489.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	21,034,812.00	14,023,208.00	34,241,769.00	0.00
210201	ALLOWANCES	21,034,812.00	14,023,208.00	34,241,769.00	0.00
21020113	Hazard / Hardship Allowance	2,648,076.00	1,765,384.00	1,800,000.00	0.00
21020149	Consolidated Allowance	18,386,736.00	12,257,824.00	32,441,769.00	0.00
22	Other Recurrent Costs	25,500,000.00	12,895,766.00	36,000,000.00	0.00
2202	OVERHEAD COST	20,500,000.00	12,645,766.00	26,000,000.00	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
220203	Materials and Supplies - General	15,000,000.00	12,325,766.00	20,000,000.00	0.00
22020321	Sanitation Materials	15,000,000.00	12,325,766.00	20,000,000.00	0.00
220210	Miscellaneous Expenses - General	5,000,000.00	120,000.00	5,000,000.00	0.00
22021080	Special Services & Other Security Expenses	5,000,000.00	120,000.00	5,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	5,000,000.00	250,000.00	10,000,000.00	0.00
220401	Local Grants and Contributions	5,000,000.00	250,000.00	10,000,000.00	0.00
22040111	Grants to Communities and NGOs	5,000,000.00	250,000.00	10,000,000.00	0.00

053500300100 Rural Water Supply					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	251,435,325.00	119,601,651.00	454,012,909.00	0.00
21	Personnel Cost	5,935,325.00	3,956,883.00	5,512,986.00	0.00
2101	SALARY	4,064,561.00	2,709,707.00	2,860,748.00	0.00
210101	Salaries and Wages	4,064,561.00	2,709,707.00	2,860,748.00	0.00
21010101	Salary	4,064,561.00	2,709,707.00	2,860,748.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,870,764.00	1,247,176.00	2,652,238.00	0.00
210201	ALLOWANCES	1,870,764.00	1,247,176.00	2,652,238.00	0.00
21020103	Transport Allowance	459,600.00	306,400.00	567,851.00	0.00
21020104	Rent Supplement	225,828.00	150,552.00	572,151.00	0.00
21020105	Meal Subsidy	154,440.00	102,960.00	239,556.00	0.00
21020106	Utility Allowance	229,752.00	153,168.00	274,428.00	0.00
21020109	Leave Transport Grant	0.00	0.00	286,076.00	0.00
21020137	Medical Allowance	801,144.00	534,096.00	712,176.00	0.00
22	Other Recurrent Costs	40,500,000.00	34,988,583.00	55,500,000.00	0.00
2202	OVERHEAD COST	40,500,000.00	34,988,583.00	55,500,000.00	0.00
220201	Transport & Travelling - General	500,000.00	0.00	500,000.00	0.00
22020102	Local Travel & Transport - Others	500,000.00	0.00	500,000.00	0.00
220203	Materials and Supplies - General	10,000,000.00	3,235,450.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	10,000,000.00	3,235,450.00	10,000,000.00	0.00
220204	Maintenance Services - General	0.00	0.00	5,000,000.00	0.00
22020406	Other Maintenance Services	0.00	0.00	5,000,000.00	0.00
220208	Fuel and Lubricant - General	30,000,000.00	31,753,133.00	40,000,000.00	0.00
22020807	Lubricants and Other Oils	30,000,000.00	31,753,133.00	40,000,000.00	0.00
23	Capital Expenditure	205,000,000.00	80,656,185.00	392,999,923.00	0.00
2301	FIXED ASSETS PURCHASED	205,000,000.00	80,656,185.00	392,999,923.00	0.00
230101	Purchase of Fixed Assets - General	205,000,000.00	80,656,185.00	392,999,923.00	0.00
23010155	Purchase of Water Supply Equipment	205,000,000.00	80,656,185.00	392,999,923.00	0.00

055100100100 Community Development Section					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	26,951,875.00	24,064,249.00	282,350,999.00	0.00
21	Personnel Cost	12,451,875.00	8,261,249.00	14,490,999.00	0.00
2101	SALARY	7,235,906.00	4,783,936.00	7,364,483.00	0.00
210101	Salaries and Wages	7,235,906.00	4,783,936.00	7,364,483.00	0.00
21010101	Salary	7,235,906.00	4,783,936.00	7,364,483.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,215,969.00	3,477,313.00	7,126,516.00	0.00
210201	ALLOWANCES	5,215,969.00	3,477,313.00	7,126,516.00	0.00
21020103	Transport Allowance	785,340.00	523,560.00	1,551,051.00	0.00
21020104	Rent Supplement	836,844.00	557,896.00	1,472,898.00	0.00
21020105	Meal Subsidy	342,744.00	228,496.00	656,223.00	0.00
21020106	Utility Allowance	234,840.00	156,560.00	751,446.00	0.00
21020109	Leave Transport Grant	1,185,447.00	790,298.00	736,447.00	0.00
21020137	Medical Allowance	1,830,754.00	1,220,503.00	1,958,451.00	0.00
22	Other Recurrent Costs	14,500,000.00	15,803,000.00	267,860,000.00	0.00
2202	OVERHEAD COST	14,500,000.00	15,803,000.00	31,500,000.00	0.00
220201	Transport & Travelling - General	1,500,000.00	405,000.00	1,500,000.00	0.00
22020102	Local Travel & Transport - Others	1,500,000.00	405,000.00	1,500,000.00	0.00
220203	Materials and Supplies - General	8,000,000.00	6,389,000.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	8,000,000.00	6,389,000.00	10,000,000.00	0.00
220204	Maintenance Services - General	5,000,000.00	9,009,000.00	20,000,000.00	0.00
22020406	Other Maintenance Services	5,000,000.00	9,009,000.00	20,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	0.00	0.00	236,360,000.00	0.00
220401	Local Grants and Contributions	0.00	0.00	236,360,000.00	0.00
22040108	Grants to Other Local Governments – Recurrent	0.00	0.00	149,360,000.00	0.00
22040111	Grants to Communities and NGOs	0.00	0.00	87,000,000.00	0.00

055100200100 Information, Youth, Sport & Culture					
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	33,350,817.00	17,496,715.00	44,198,298.00	0.00
21	Personnel Cost	6,270,817.00	4,180,544.00	8,118,298.00	0.00
2101	SALARY	3,522,717.00	2,348,478.00	3,846,332.00	0.00
210101	Salaries and Wages	3,522,717.00	2,348,478.00	3,846,332.00	0.00
21010101	Salary	3,522,717.00	2,348,478.00	3,846,332.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,748,100.00	1,832,066.00	4,271,966.00	0.00
210201	ALLOWANCES	2,748,100.00	1,832,066.00	4,271,966.00	0.00
21020103	Transport Allowance	441,090.00	294,060.00	979,825.00	0.00
21020104	Rent Supplement	397,824.00	265,216.00	769,266.00	0.00
21020105	Meal Subsidy	189,924.00	126,616.00	414,926.00	0.00
21020106	Utility Allowance	128,040.00	85,360.00	477,029.00	0.00
21020109	Leave Transport Grant	968,110.00	645,406.00	384,633.00	0.00
21020137	Medical Allowance	623,112.00	415,408.00	1,246,287.00	0.00
22	Other Recurrent Costs	19,080,000.00	10,263,000.00	21,080,000.00	0.00
2202	OVERHEAD COST	19,080,000.00	10,263,000.00	21,080,000.00	0.00
220201	Transport & Travelling - General	3,000,000.00	370,000.00	3,000,000.00	0.00

22020102	Local Travel & Transport - Others	3,000,000.00	370,000.00	3,000,000.00	0.00
220203	Materials and Supplies - General	15,000,000.00	9,493,000.00	15,000,000.00	0.00
22020301	Office Materials and Consumables	15,000,000.00	9,493,000.00	15,000,000.00	0.00
220210	Miscellaneous Expenses - General	1,080,000.00	400,000.00	3,080,000.00	0.00
22021003	Publicity and Advertisements	1,080,000.00	400,000.00	3,080,000.00	0.00
23	Capital Expenditure	8,000,000.00	3,053,171.00	15,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	3,000,000.00	3,053,171.00	15,000,000.00	0.00
230101	Purchase of Fixed Assets - General	3,000,000.00	3,053,171.00	15,000,000.00	0.00
23010140	Purchase of Information / Communication Equipment	3,000,000.00	3,053,171.00	15,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	5,000,000.00	0.00	0.00	0.00
230201	Construction/Provision of Fixed Assets - General	5,000,000.00	0.00	0.00	0.00
23020118	Construction / Provision Of Infrastructure	5,000,000.00	0.00	0.00	0.00

055100300100	Social Welfare Section				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	139,620,452.00	65,773,520.00	505,576,125.00	0.00
21	Personnel Cost	67,120,452.00	32,477,965.00	32,450,125.00	0.00
2101	SALARY	24,260,488.00	16,173,657.00	3,775,833.00	0.00
210101	Salaries and Wages	24,260,488.00	16,173,657.00	3,775,833.00	0.00
21010101	Salary	24,260,488.00	16,173,657.00	3,775,833.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	18,859,964.00	12,573,308.00	4,674,292.00	0.00
210201	ALLOWANCES	18,859,964.00	12,573,308.00	4,674,292.00	0.00
21020103	Transport Allowance	2,721,308.00	1,814,205.00	848,531.00	0.00
21020104	Rent Supplement	2,771,968.00	1,847,979.00	755,168.00	0.00
21020105	Meal Subsidy	1,725,840.00	1,150,560.00	356,977.00	0.00
21020106	Utility Allowance	1,656,840.00	1,104,560.00	410,989.00	0.00
21020109	Leave Transport Grant	1,885,940.00	1,257,293.00	16,800.00	0.00
21020113	Hazard / Hardship Allowance	1,885,940.00	1,257,293.00	377,582.00	0.00
21020117	Domestic Staff Allowance	1,550,000.00	1,033,333.00	839,999.00	0.00
21020137	Medical Allowance	4,662,128.00	3,108,085.00	1,068,246.00	0.00
2103	SOCIAL BENEFITS	24,000,000.00	3,731,000.00	24,000,000.00	0.00
210301	Social Benefits	24,000,000.00	3,731,000.00	24,000,000.00	0.00
21030108	Social Security Benefits	24,000,000.00	3,731,000.00	24,000,000.00	0.00
22	Other Recurrent Costs	35,500,000.00	10,429,555.00	311,126,000.00	0.00
2202	OVERHEAD COST	35,500,000.00	10,429,555.00	199,126,000.00	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
220203	Materials and Supplies - General	5,000,000.00	3,274,000.00	10,000,000.00	0.00
22020301	Office Materials and Consumables	5,000,000.00	3,274,000.00	10,000,000.00	0.00
220210	Miscellaneous Expenses - General	30,000,000.00	6,955,555.00	188,126,000.00	0.00
22021007	Welfare Packages	15,000,000.00	2,460,000.00	20,000,000.00	0.00
22021045	Institutional Feeding	0.00	0.00	120,000,000.00	0.00
22021059	Council of Ulama, Hisba & Other Religious Groups Activities	15,000,000.00	4,495,555.00	48,126,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	0.00	0.00	112,000,000.00	0.00
220401	Local Grants and Contributions	0.00	0.00	112,000,000.00	0.00
22040103	Grants to State Governments – Recurrent Security Support	0.00	0.00	112,000,000.00	0.00
23	Capital Expenditure	37,000,000.00	22,866,000.00	162,000,000.00	0.00

2301	FIXED ASSETS PURCHASED	2,000,000.00	1,600,000.00	2,000,000.00	0.00
230101	Purchase of Fixed Assets - General	2,000,000.00	1,600,000.00	2,000,000.00	0.00
23010104	Purchase of Motor Cycles	2,000,000.00	1,600,000.00	2,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	40,000,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	0.00	0.00	40,000,000.00	0.00
23020118	Construction / Provision Of Infrastructure	0.00	0.00	40,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	35,000,000.00	21,266,000.00	120,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	35,000,000.00	21,266,000.00	120,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	35,000,000.00	21,266,000.00	120,000,000.00	0.00

055100400100	Trade Section and Cooperatives				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	157,856,954.00	43,790,047.00	367,557,000.00	0.00
21	Personnel Cost	7,856,954.00	5,237,969.00	7,757,000.00	0.00
2101	SALARY	5,294,406.00	3,529,604.00	3,905,346.00	0.00
210101	Salaries and Wages	5,294,406.00	3,529,604.00	3,905,346.00	0.00
21010101	Salary	5,294,406.00	3,529,604.00	3,905,346.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,562,548.00	1,708,365.00	3,851,654.00	0.00
210201	ALLOWANCES	2,562,548.00	1,708,365.00	3,851,654.00	0.00
21020103	Transport Allowance	535,620.00	357,080.00	844,805.00	0.00
21020104	Rent Supplement	610,332.00	406,888.00	781,071.00	0.00
21020105	Meal Subsidy	233,844.00	155,896.00	357,250.00	0.00
21020106	Utility Allowance	163,200.00	108,800.00	409,748.00	0.00
21020109	Leave Transport Grant	305,424.00	203,616.00	390,534.00	0.00
21020137	Medical Allowance	714,128.00	476,085.00	1,068,246.00	0.00
22	Other Recurrent Costs	0.00	5,300,000.00	7,300,000.00	0.00
2202	OVERHEAD COST	0.00	5,300,000.00	7,300,000.00	0.00
220201	Transport & Travelling - General	0.00	300,000.00	300,000.00	0.00
22020102	Local Travel & Transport - Others	0.00	300,000.00	300,000.00	0.00
220203	Materials and Supplies - General	0.00	5,000,000.00	7,000,000.00	0.00
22020301	Office Materials and Consumables	0.00	5,000,000.00	7,000,000.00	0.00
23	Capital Expenditure	150,000,000.00	33,252,078.00	352,500,000.00	0.00
2302	CONSTRUCTION / PROVISION	95,000,000.00	5,332,078.00	172,500,000.00	0.00
230201	Construction/Provision of Fixed Assets - General	95,000,000.00	5,332,078.00	172,500,000.00	0.00
23020124	Construction Of Markets/Parks	95,000,000.00	5,332,078.00	172,500,000.00	0.00
2305	OTHER CAPITAL PROJECTS	55,000,000.00	27,920,000.00	180,000,000.00	0.00
230501	Acquisition of Non-Tangible Asset	55,000,000.00	27,920,000.00	180,000,000.00	0.00
23050108	Special Intervention Programmes and Projects	55,000,000.00	27,920,000.00	180,000,000.00	0.00

055100500100	Traditional/Religious Affairs				
Code	Description	2025 Original Budget	Performance January to August	2026 Approved Budget	2026 Climate Change Tagging
2	EXPENDITURES	130,000,000.00	150,724,860.00	270,000,000.00	0.00
22	Other Recurrent Costs	130,000,000.00	150,724,860.00	270,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL	130,000,000.00	150,724,860.00	270,000,000.00	0.00
220401	Local Grants and Contributions	130,000,000.00	150,724,860.00	270,000,000.00	0.00
22040108	Grants to Other Local Governments – Recurrent	130,000,000.00	150,724,860.00	270,000,000.00	0.00

