



JIGAWA STATE OF NIGERIA

LOCAL GOVERNMENT COUNCILS APPROPRIATION LAW 2026

NO. 14, 2025

A LAW TO AUTHORIZE THE ISSUE AND APPROPRIATION OF THE SUM OF TWO HUNDRED AND EIGHTY- EIGHT BILLION, EIGHT HUNDRED AND FORTY-EIGHT MILLION, EIGHT HUNDRED AND NINETY-TWO THOUSAND, FIFTY ONE NAIRA (₦288,848,892,051.00) FROM THE STATE JOINT LOCAL GOVERNMENT ACCOUNT FOR THE WORKS, SERVICES, PROJECTS AND PROGRAMS OF THE TWENTY-SEVEN (27) LOCAL GOVERNMENT COUNCILS OF JIGAWA STATE FOR THE FINANCIAL YEAR ENDING 31ST DECEMBER, 2026.

ENACTED by the Jigawa State House of Assembly as follows:

1. Citation and Commencement

This Law may be cited as the **Local Government Councils Appropriation Law, 2026** and shall come into operation on **1st January, 2026**.

2. Issue and Appropriation of ₦288,848,892,051.00

1. The Accountant-General of Jigawa State shall, on the authority of a warrant signed by the Governor, issue from the State Joint Local Government Account a sum not exceeding **₦288,848,892,051.00** for the services of the twenty-seven Local Government Councils for the financial year ending **31st December, 2026**.
2. The sum authorised in subsection (1) shall be appropriated for the services of the Local Government Councils in the manner and for the purposes set out in the Schedule to this Law.

3. Lapse of Unissued Funds

All amounts appropriated under this Law which have not been issued on or before **31st December, 2026** shall lapse and shall not be available for obligation in the subsequent financial year.

4. Constitutional Authority

This Law is made pursuant to **section 121** of the Constitution of the Federal Republic of Nigeria, 1999 (as amended).

5. Schedule

The Schedule to this Law forms an integral part of this Law and contains the detailed breakdown of the sums appropriated to each Local Government Council in the State.

CERTIFICATION

I certify that this printed impression is a true copy of the Bill passed by the Jigawa State House of Assembly.



Barr. Musa Aliyu Abubakar
Clerk to the House of Assembly

ASSENT

Assented to this 24th day of December, 2025.



Malam Umar A. Namadi, FCA
Governor, Jigawa State.

**JIGAWA STATE LOCAL GOVERNMENT COUNCILS,
2026 APPROVED ESTIMATES,**

EXPENDITURE									
S/N	LOCAL GOVERNMENTS	LOCAL GOVT. STAFF PERSONNEL COST	L.E.A. STAFF PERSONNEL COST	PRIMARY HEALTH CARE PERSONNEL COST	TOTAL PERSONNEL COST	OVERHEAD COST	CONTINGENCY	CAPITAL EXPENDITURE	TOTAL 2026
1	AUYO	382,026,051.00	1,363,497,688.00	307,442,570.00	2,052,946,309.00	2,426,066,000	300,000,000.00	4,568,927,691	9,347,940,000.00
2	B/KUDU	1,001,977,463.00	1,546,856,992.00	524,630,621.00	3,073,465,076.00	4,231,126,000	300,000,000.00	5,575,759,924	13,180,351,000.00
3	BABURA	1,122,590,814.00	1,374,010,456.00	509,034,492.00	3,005,635,762.00	2,946,983,880	300,000,000.00	4,486,824,408	10,739,444,050.00
4	BIRNIWA	499,564,130.00	928,575,515.00	278,135,607.00	1,706,275,252.00	2,796,046,000	300,000,000.00	5,330,737,732	10,133,058,984.00
5	BUJI	480,289,044.00	1,042,413,839.00	201,578,645.00	1,724,281,528.00	2,576,223,880	300,000,000.00	4,463,132,289	9,063,637,697.00
6	DUTSE	493,028,744.00	1,947,446,580.00	570,525,998.00	3,011,001,322.00	2,977,823,880	300,000,000.00	5,494,704,283	11,783,529,485.00
7	GAGARAWA	547,438,749.00	1,299,541,479.00	298,959,812.00	2,145,940,040.00	2,386,283,880	300,000,000.00	6,753,118,030	11,585,341,950.00
8	GARKI	662,627,794.00	2,022,443,368.00	256,607,900.00	2,941,679,062.00	2,453,066,000	300,000,000.00	5,582,690,550	11,277,435,612.00
9	GUMEL	1,150,999,928.00	1,612,841,010.00	362,195,485.00	3,126,036,423.00	2,536,946,000	300,000,000.00	4,041,418,577	10,004,401,000.00
10	GURI	541,558,745.00	767,701,656.00	197,839,361.00	1,507,099,762.00	2,749,363,880	300,000,000.00	4,640,352,431	9,196,816,073.00
11	GWARAM	794,774,441.00	1,776,046,888.00	709,207,497.00	3,280,028,826.00	3,236,303,880	300,000,000.00	5,809,034,074	12,625,366,780.00
12	GWIVA	850,518,204.00	602,536,171.00	268,205,149.00	1,721,259,524.00	1,868,923,880	300,000,000.00	5,493,171,925	9,383,355,329.00
13	HADEJA	954,639,067.00	1,508,430,381.00	543,653,770.00	3,006,723,218.00	2,551,903,880	300,000,000.00	4,357,518,042	10,216,145,140.00
14	JAUN	460,550,707.00	1,538,756,308.00	543,345,700.00	2,542,652,715.00	2,242,966,000	300,000,000.00	6,059,740,285	11,145,359,000.00
15	KAFIN HAUSA	844,091,499.00	1,916,721,981.00	294,999,519.00	3,055,812,999.00	3,775,283,880	300,000,000.00	5,384,019,536	12,515,116,415.00
16	KIRI KASAMMA	777,813,265.00	1,614,593,594.00	341,447,781.00	2,733,854,640.00	3,058,983,880	300,000,000.00	5,368,561,025	11,461,399,545.00
17	KAUGAMA	906,794,551.00	1,331,807,818.00	352,042,711.00	2,590,645,080.00	2,893,586,000	300,000,000.00	4,583,770,920	10,368,002,000.00
18	KAZAURE	1,052,723,788.00	1,679,638,444.00	464,066,352.00	3,196,428,584.00	2,881,983,880	300,000,000.00	4,302,730,303	10,681,142,767.00
19	KIYAWA	610,489,293.00	1,230,716,368.00	481,183,362.00	2,322,389,023.00	2,712,320,000	300,000,000.00	4,982,361,164	10,317,070,187.00
20	MALAM MADORI	651,955,422.00	1,603,410,632.00	540,373,492.00	2,795,739,546.00	2,587,383,880	300,000,000.00	5,464,427,941	11,147,551,367.00
21	MAIGATARI	1,133,834,503.00	1,383,189,835.00	490,384,001.00	3,007,408,339.00	2,433,386,000	300,000,000.00	4,694,407,661	10,435,202,000.00
22	MIGA	443,623,144.00	863,798,979.00	277,837,752.00	1,585,259,875.00	2,633,177,880	300,000,000.00	4,526,462,546	9,044,900,301.00
23	RINGIM	807,637,508.00	1,814,521,951.00	524,370,175.00	3,146,529,634.00	2,453,606,000	300,000,000.00	4,975,124,366	10,875,260,000.00
24	RONI	837,596,150.00	1,085,455,461.00	493,494,036.00	2,416,545,647.00	2,913,206,000	300,000,000.00	4,537,676,353	10,167,428,000.00
25	SULE TANKARKA	1,009,095,196.00	1,659,969,143.00	331,541,661.00	3,000,606,000.00	2,619,066,000	300,000,000.00	5,630,091,000	11,549,763,000.00
26	TAURA	731,095,930.00	1,349,119,511.00	409,721,556.00	2,489,936,997.00	2,983,966,000	300,000,000.00	5,004,438,003	10,778,341,000.00
27	YANKWASHI	551,400,134	906,297,904.00	241,090,237.00	1,698,788,275.00	2,339,023,880	300,000,000.00	5,487,721,214	9,825,533,369.00
GRAND TOTAL:		20,300,734,264.00	37,770,339,952.00	10,813,915,242.00	68,884,969,458.00	74,265,000,320.00	8,100,000,000.00	137,598,922,273.00	288,848,892,051.00

JIGAWA STATE LOCAL GOVERNMENT COUNCILS
2026 APPROVED ESTIMATES
REVENUE

S/N	LOCAL GOVERNMENT	OPENING BALANCE	INDEPENDENT REVENUE		STATUTORY ALLOCATION	VALUE ADDED TAX	OTHER RECEIPTS FROM FEDERATION ACCOUNT	TOTAL 2026
			INTERNALLY GENERATED REVENUE	REIMBURSEMENT				
				STATE IGR CONTRIBUTION				
1	AUYO	165,796,000.00	49,920,000.00	121,346,000.00	2,350,679,000.00	3,286,292,000	3,373,907,000.00	9,347,940,000.00
2	B/KUDU	28,866,000.00	96,180,000.00	178,109,000.00	3,450,270,000.00	4,635,960,000	4,790,966,000.00	13,180,351,000.00
3	BABURA	7,239,602.00	77,150,000.00	143,517,248.00	2,780,173,929.00	3,851,363,271	3,880,000,000.00	10,739,444,050.00
4	BIRNIWA	201,993,000.00	71,620,000.00	134,720,000.00	2,609,727,186.00	3,513,904,633	3,601,094,165.00	10,133,058,984.00
5	BUJI	27,072,535.00	71,700,000.00	115,600,226.00	2,239,373,581.00	3,457,214,800	3,152,676,555.00	9,063,637,697.00
6	DUTSE	9,194,702.00	58,850,000.00	113,400,752.00	4,130,000,000.00	4,376,633,201	3,095,450,830.00	11,783,529,485.00
7	GAGARAWA	153,900,732.00	42,805,000.00	159,183,523.00	3,083,656,390.00	3,859,173,350	4,286,622,955.00	11,585,341,950.00
8	GARKI	13,105,000.00	29,615,000.00	133,600,000.00	2,976,219,810.00	4,024,925,666	4,099,970,136.00	11,277,435,612.00
9	GUMEL	137,931,000.00	38,330,000.00	118,000,000.00	2,607,050,000.00	3,462,340,000	3,640,750,000.00	10,004,401,000.00
10	GURI	60,817,851.00	65,530,000.00	123,628,222.00	2,400,000,000.00	3,151,840,000	3,395,000,000.00	9,196,816,073.00
11	GWARAM	63,702,750.00	62,050,000.00	171,974,030.00	3,340,000,000.00	4,362,640,000	4,625,000,000.00	12,625,366,780.00
12	GWIWA	137,724,000.00	45,320,000.00	127,151,329.00	2,464,000,000.00	3,202,160,000	3,407,000,000.00	9,383,355,329.00
13	HADEJIA	27,410,858.00	65,500,000.00	107,336,447.00	3,236,463,727.00	3,841,763,814	2,937,670,294.00	10,216,145,140.00
14	JAHUN	31,949,000.00	67,120,000.00	147,530,000.00	2,858,000,000.00	4,001,760,000	4,039,000,000.00	11,145,359,000.00
15	KAFIN HAUSA	175,163,700.00	93,510,000.00	165,934,069.00	3,214,425,988.00	4,353,824,581	4,512,258,077.00	12,515,116,415.00
16	K/KASAMMA	40,177,657.00	36,450,000.00	138,670,771.00	2,990,120,600.00	4,094,984,517	4,160,996,000.00	11,461,399,545.00
17	KAUGAMA	7,122,000.00	73,100,000.00	122,000,000.00	2,709,400,000.00	3,696,630,000	3,759,750,000.00	10,368,002,000.00
18	KAZAURE	54,098,360.00	53,750,000.00	128,690,342.00	3,294,098,474.00	3,657,251,550	3,493,254,041.00	10,681,142,767.00
19	KIYAWA	34,693,000.00	49,950,000.00	139,000,000.00	2,686,289,396.00	3,606,213,814	3,800,923,977.00	10,317,070,187.00
20	M/MADORI	18,856,173.00	39,950,000.00	131,029,970.00	2,978,500,000.00	3,913,720,000	4,065,495,224.00	11,147,551,367.00
21	MAIGATARI	103,362,000.00	74,250,000.00	139,870,000.00	2,709,520,000.00	3,599,800,000	3,808,400,000.00	10,435,202,000.00
22	MIGA	10,571,866.00	37,300,000.00	120,188,435.00	2,350,000,000.00	3,251,840,000	3,275,000,000.00	9,044,900,301.00
23	RINGIM	792,000.00	56,120,000.00	147,498,000.00	2,857,278,000.00	3,802,995,000	4,010,577,000.00	10,875,260,000.00
24	RONI	56,035,000.00	78,500,000.00	110,000,000.00	2,746,684,000.00	3,093,289,000	4,082,920,000.00	10,167,428,000.00
25	S/TANKARKAR	102,628,000.00	22,075,000.00	137,000,000.00	3,183,600,000.00	3,858,160,000	4,246,300,000.00	11,549,763,000.00
26	TAURA	224,531,000.00	64,650,000.00	125,000,000.00	2,774,950,000.00	3,715,210,000	3,874,000,000.00	10,778,341,000.00
27	YANKWASHI	422,264,534.00	44,680,000.00	115,376,376.00	2,950,000,000.00	3,146,360,000	3,146,852,459.00	9,825,533,369.00
GRAND TOTAL		2,316,998,320.00	1,565,975,000.00	3,615,354,740.00	77,970,480,081.00	100,818,249,197.00	102,411,834,713.00	288,848,892,051.00