

ZAMFARA STATE OF NIGERIA

2026 BUDGET OF STABILITY AND GROWTH *APPROVED RECURRENT AND CAPITAL ESTIMATES*

... farming is our pride

2026
APPROVED
BUDGET

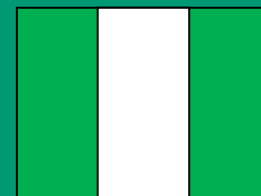
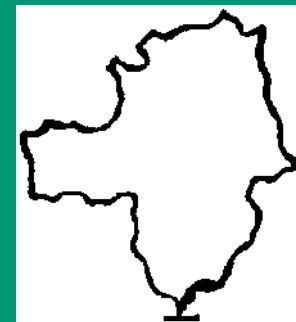


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**SPEECH BY THE GOVERNOR OF ZAMFARA STATE, DAUDA LAWAL ON THE OCCASION OF
PRESENTATION OF 2026 APPROPRIATION BILL TO ZAMFARA STATE HOUSE OF ASSEMBLY
ON THURSDAY 4TH DECEMBER, 2025, AT THE HOUSE OF ASSEMBLY COMPLEX,
GUSAU**

Mr. Speaker,

Honourable Members,

Distinguished Ladies and Gentlemen

BUDGET OF STABILITY AND GROWTH

It is with profound sense of duty and renewed commitment that I stand before you to present the 2026 Budget of Stability and Growth proposal. As a government elected on the promise of rescue, reform, and revival, we have worked tirelessly to restore trust in

public institutions, rebuild critical sectors, and lay a strong foundation for sustainable progress.

2. In the past years, we confronted the systematic failures that crippled our state, from broken infrastructure and salary arrears to a weakened civil service and widespread insecurity. Through deliberate action, we sensitized the payroll, eliminated thousands of ghost workers and saved the state enormous financial leakages, and implemented a fair and dignified minimum wage for our Civil Servants. These steps were not merely administrative corrections; they were political choices grounded in integrity, equity and justice.

3. Today our rescue mission has moved into a phase of consolidation; schools are being rehabilitated, hospitals are equipped, roads being built, and opportunities for youth and women are gradually expanding across the fourteen (14) Local Government Areas. We

have revived confidence in governance, restored the belief that public resources can be, and must be used for the public good.

4. The people of Zamfara State, who once despaired under neglect, now see visible light, progress, accountability, and renewed direction. The 2026 Budget of Stability and Growth represent the next chapter in this journey. It is not merely a financial plan; it is a political commitment to entrench stability in governance and accelerate the growth our citizens yearn for, for it is crafted to deepen the gains achieved through our Six-Point Rescue Agenda; strengthening the security architecture, modernizing agriculture for food security and prosperity, upgrading the healthcare system for every community, expanding access to quality education, accelerating infrastructural renewal, and empowering our youth, women and vulnerable populations. This Budget prioritizes inclusive development so that no ward, village, or community is left behind.

5. Honourable Members, with your continued partnership and the trust of the good people of Zamfara State, the 2026 fiscal year will mark a decisive step towards restoring stability, unlocking economic potentials and building a future where peace, growth and shared prosperity are not aspirations but a reality.

6. Mr. Speaker, the 2026 Budget of Stability and Growth proposal reflects a politically strategic shift that aligns with the administration's rescue agenda under my leadership. Our 2026 recurrent expenditure proposal of **One Hundred and Forty-Seven Billion Two Hundred and Seventy Nine Million Nine Hundred and Forty Five Thousand** takes 17% of the proposed budget. It clearly demonstrates fiscal discipline and a responsible approach to public spending. It has ensured that personnel costs and other operational obligations are met without compromising our broader developmental agenda.

7. When compared with international public finance standard, which recommends that subnational governments' recurrent spending remains at or below 60% of the total

expenditure, Zamfara stands well within the acceptable boundaries. This is evidence that our financial management is not only improving but aligned with global benchmarks of responsible governance.

8. Honourable Members, the heart of this budget, and indeed the heart of the rescue mission, is our Capital Expenditure Plan. The 2026 proposal of **Seven Hundred and Fourteen Billion Naira** (which is 83% of the budget) marks a historic commitment to rebuilding infrastructure, strengthening security, revitalizing agriculture, and expanding opportunities for our youth.

9. International development frameworks, including those advanced by the World Bank and International Monetary Fund (IMF), recommend that states pursuing accelerated recovery and growth allocate at least 40% of the budget to capital development. Zamfara's

planned allocation surpasses this threshold by a wide margin, reflecting a deliberate and strategic choice; to invest boldly in the future rather than merely manage the present.

10. Under my leadership, Zamfara is moving away from a consumption-driven model to a development-driven economy, one that prioritizes schools, hospitals, roads, energy and economic empowerment. This budget is not just a document, it is a statement of intent, a roadmap of hope, and a pledge to ensure that the rescue mission delivers tangible progress for every citizen in Zamfara State.

11. Mr. Speaker, I am mindful of the trust reposed in our administration. My background of decades in the financial sector has shaped my conviction that sound financial management, disciplined fiscal policy, and strategic investments are the bedrock of economic transformation and sustainable development for our people. In line with that

conviction, the 2026 budget proposal is not merely a ledger of revenue and expenditure; it is a blueprint for economic renewal.

12. We are allocating substantial resources to capital works, especially road construction that links rural areas to urban centers so that goods, services, produce and people can move freely across the state. These roads will open markets for our farmers, reduce the cost of transportation, and unite communities long isolated.

13. Beyond roads, we propose significant investment in the Ministry of Commerce through Public Private Partnerships (PPPs), with investment promotion avenues to attract investors, revitalize our industrial sectors, create jobs, and boost internal economic activities. While we accelerate growth, we remain committed to fiscal responsibility. Our debt sustainability posture remains strong; we aim to preserve our standing among states

that manage borrowing prudently, ensuring we do not compromise the future for present ambition.

14. At the same time, we aggressively raised Internally Generated Revenue (IGR) by over 300%, empowering Zamfara to rely more on its internal strength, and less on external transfers. By doing so, we can guarantee that the rescue mission we promised; of security, prosperity, and dignity for every citizen becomes real and lasting for generations to come.

15. Mr Speaker, Honourable Members, the reticulation and expansion of Zamfara's state-wide water supply network remain one of the most critical priorities of this administration. From **Gusau-Talata Mafara-Tsafe-Kaura Namoda**, our people deserve clean, portable, and accessible water. Not only for drinking and household use, but also to support mechanized agriculture, agro-processing, and industrial development. Water is the foundation of public health, food security, and economic productivity. It is for this reason, that in the 2026 budget proposal, we have allocated more than Twenty Five (25)

billion specifically to strengthen, upgrade, and expand our state's water infrastructure. This investment will ensure that every community, every farmer, and every industry has reliable water supply, enabling Zamfara to unlock its full economic potential and improve the quality of life for all our citizens.

16. Honourable Members, the revitalization of our Primary Healthcare System is not just a policy choice, it is a moral obligation. For too long, the people of Zamfara have endured avoidable suffering due to weak facilities, shortages of essential medicines, and the absence of functional health centers across most of our One Hundred and Forty-Seven (147) wards. This administration will not stand by while preventable illnesses claim the lives of our children, mothers, and elderly.

17. Under the rescue mission, quality and affordable healthcare is not a privilege for the few; it is a right for every citizen from the remotest village to the busiest township. We

are determined to restore dignity, strengthen community health and rebuild trust in the public healthcare system.

18. It is in this spirit that the 2026 budget proposal commits Seventeen Billion Five Hundred Million Naira to upgrading Primary Healthcare Centers across key locations in **Gusau-Talata Mafara-Tsafe-Kaura Namoda-Maru-Maradun-Bakura-Zurmi-Shinkafi-Anka-Bukkuyum-Gummi-Bungudu-Birnin Magaji**, these investments are not merely constructions projects, they are lifelines. They represent our political will to end years of neglect and ensure that every ward has a functional, well-equipped and staffed healthcare facility capable of serving the common man. With this commitment, we send a clear message; Zamfara will rise, our people will thrive, and no citizen will be left behind in our march towards a healthier and more prosperous future. **‘FOR THEIR TOMMORROW, WE GIVE OUR TODAY’**

19. Honourable Members, Distinguished Guests, in our commitment to restoring dignity and efficiency to the civil service of Zamfara State, my administration has taken bold steps to undo years of neglect and neglect of worker welfare. Since assumption of office, we have raised the minimum wage from a meagre Seven Thousand to Seventy Thousand in line with National Standards, a reform that ensures our civil servants can meet the basic needs of their families and live with dignity. We have cleared over Thirteen Billion Nine Hundred Million Naira in backlog gratuities owed to retirees and pensioners - a debt accumulated over more than a decade – thus restoring trust and delivering long overdue justice to thousands who served the state. In addition, the payment of 13th month end of the year bonus of 30% basic salary – now institutionalized – has further boosted morale and shown our firm belief that public servants deserve to share in the state’s progress.

20. Looking ahead, the 2026 budget proposal intensifies our investment in the civil service. We are increasing allocations for staff welfare, ensuring timely payment of salaries and benefits, and funding comprehensive training and retraining programs across cadres

to modernize the service, improve delivery, and boost efficiency. By putting more money into the hands of civil servants through wages, bonuses, cleared pensions and gratuities – we are empowering households, stimulating local demand, and creating a multiplier effect that will enable small businesses and commerce across Zamfara to thrive.

21. Moreover, by equipping our workforce through training, provision of necessary tools including vehicles where needed, and ensuring enhanced working conditions, we lay the foundation for a civil service standard of excellence, accountability and professionalism that compares favourably with the best in Nigeria and beyond. This proposal therefore does not treat the civil service as a cost center but rather as the engine of development, growth and social renewal.

22. Honourable Members, let me also emphasize that Zamfara State is relentlessly positioning itself as a competitive destination for both local and international investment.

We are constructing a modern state airport to open our doors to global business and accelerate the movement of people, goods, and services.

23. Alongside this, we have strengthened our Public Private Partnership framework to ensure transparency, investor confidence, and sustainable long-term partnerships. The establishment of Zamfara Mineral Development Company marks a decisive step towards harnessing our vast mineral resources responsibly and profitably, transforming natural wealth into economic prosperity. The construction of an International Conference Center will provide a world-class venue for global business summits, trade exhibitions, and investment forums. Through these strategic initiatives, Zamfara is not only rebuilding, we are rebranding, repositioning, and opening our state to the world.

24. Mr Speaker, I wish to draw your attention to the growing and yielding partnerships between Zamfara State Government and major international financial–development institutions, Islamic Development Bank (IsDB) and Africa Development Bank (AfDB) as a

cornerstone of our agricultural transformation agenda through the Zamfara State Climate Change Adaptation and Agricultural Value Chain Development (ZACADEP), IsDB and the Global Center on Adaptation are investing millions of dollars to build climate resilient value chains, support small holder farmers, introduce modern farming techniques and digital agro-extension services, and rehabilitate our irrigation systems to ensure our fertile land yield its full potential.

25. Recognizing Zamfara’s comparative advantage in agriculture, abundant arable land, significant water resources via schemes like Bakalori Irrigation Scheme, and a willing population of farmers. The 2026 budget proposal dedicates 10% of the total budget sum to the Ministry of Agriculture. This allocation is meant to underpin investments in irrigation rehabilitation, agricultural input supply, agro-processing facilities, and value-chain development. By doing so, we are transforming agriculture from subsistence activity into a structured, market-oriented engine of growth generating livelihoods, creating jobs,

driving food security, attracting private and institutional investment into agro-business across our state.

26. Honourable Members, the rescue mission places education at the very heart of Zamfara's long-time transformation, because no society rises above the quality of its learning institutions. This administration has made it a priority to ensure that the Zamfara State University is fully functional and competitive, while also revitalizing the College of Agriculture and Animal Science (CAAS) Bakura to strengthen our tertiary institutions pipeline.

27. Across our communities from **Gusau-Talata Mafara-Tsafe-Kaura Namoda-Maru-Maradun-Bakura-Zurmi-Shinkafi-Anka-Bukkuyum-Gummi-Bungudu-Birnin Magaji**, we are constructing and upgrading schools so that every child, regardless of background, has access to safe, modern and conducive learning environments. Beyond infrastructure, we

are designing a comprehensive state scholarship scheme to support talented young people, sponsor critical fields of study and bring back our students to enrol in incredible Nigerian institutions where they can excel. It is for these reasons that the Ministry of Education commands 8% of the entire 2026 budget proposal, underscoring our commitment to building a knowledgeable, empowered generation that will secure the future of Zamfara State.

28. Honourable Members, our commitment to inclusive development is further demonstrated through the extensive community-focused road projects that touch every corner of our Fourteen (14) Local Government Areas, ensuring our traditional institutions and rural communities are fully integrated into the economic life of the state. We are continuing the strategic construction of the **GUSAU-MAGAMI-DANSADU** road and the **MALLAMAWA-ZARUMMAI-BUKUYYUM** road, both of which are critical links for commerce and security.

29. In addition, the 2026 proposal provides for the construction of the 94-kilometre **YANDOTON DAJI-DOKA-YAN WAREN DAJI- HAYIN ALHAJI- BEDI-YANKUZO (TSAFE ROAD)**, as well as the 53-kilometre **JAURI-DOGON KADE-NASSARAWA MAI LAYI- NASSARAWA GODAL** road opening vast farming belts to markets. We are also embarking on the construction of the **BIRNIN ZAUMA-GUMI (BUKUYYUM)** road, the **MARADUN-MAKERA** road, and **ZURMI-RUKUDAWA** road to enhance mobility, trade and security within these communities.

30. Furthermore, we are developing the **LAMBAR ASAKO-ASAKO** road including the **ASAKO BRIDGE**, the **LAMBAR KAIDA-KAIDA** road, and the **KOTORKOSHI-TOFA-SAMAWA-RAWAYA** (Bela Ward, Bungudu) road, ensuring that the rural population have reliable access to economic opportunities. To reinforce this effort, the state has also set aside Five

(5) Billion naira in each of the Three (3) Senatorial Zones for Emergency Road construction to enable swift interventions where infrastructure is urgently needed.

31. Mr. Speaker, Honourable Members, we must address the big elephant in the room – **SECURITY**. For years Zamfara has battled with criminality, banditry, armed breakdown of social order in some communities. But under this administration, security has remained at the forefront of every budget, every policy and every action. The lives and dignity of our people are not negotiable. In the 2026 budget proposal, we continue to prioritise resources for community-level security, supporting our local vigilante structures in coordination with federal security agencies, and deploying modern technology for surveillance, early-warning systems and intelligence gathering. This administration refuses to bow to fear: instead we are building a security architecture rooted in resilience, modern tools and community cooperation.

32. Yet we fully understand that security is not achieved by weapons alone, it is achieved by addressing the root cause. That is why our budget strengthens poverty alleviation mechanisms, from humanitarian support for displaced families to capacity-building programs that empowers youth with employable skills and steady livelihoods. By investing in jobs, education, technology and community development, we are cutting off the oxygen supplies that fuel crime and restoring hopes to vulnerable populations. The 2026 budget proposal reflects our unwavering belief that a secure Zamfara is possible not through force alone, but through prosperity, inclusion and a government that stands firmly with its people in every ward, every village and every local government.

33. Mr. Speaker, as we bring these deliberations to a close, let me emphasize that none of these ambitions, from security to education, from agriculture to infrastructure, from civil service reform to economic revitalisation, can be achieved without political will, the unwavering commitment of the government, and the patriotic cooperation of this esteemed House. Political will is the courage to make difficult decisions today for the sake of a better tomorrow; it is the strength to remain focused on the collective interest, even

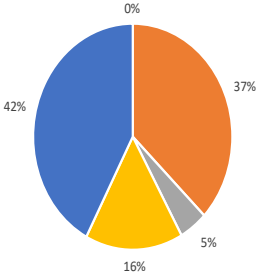
when distractions abound. Your continued support, understanding, and legislative partnership have been indispensable in driving the rescue mission forward, and together we have begun to lay the foundation of a prosperous, secure and progressive Zamfara State. It is in this spirit of shared responsibility and collective resolve that I humbly submit to this Honourable House the 2026 Budget Proposal of **EIGHT HUNDRED AND SIXTY ONE BILLION THREE HUNDRED AND THIRTY SEVEN MILLION NAIRA ONLY (861,337,000,000)** for your careful consideration and approval. This budget is more than figures, it is a roadmap for transformation, a contract with the people, and a declaration that Zamfara State will rise stronger, more united and more determined than ever before. May Allah guide your deliberations and bless the great people of Zamfara state

Zamfara State Government 2026 Approved Budget Summary

Item	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Opening Balance			38,768,519,536.22		
Recurrent Revenue	256,014,575,000.00	240,919,075,000.00	149,039,920,738.31	364,717,300,000.00	3,132,000,000.00
11 - GOVERNMENT SHARE OF FAAC	223,150,000,000.00	200,500,000,000.00	123,357,891,547.76	324,652,711,000.00	3,132,000,000.00
12 - INDEPENDENT REVENUE	32,864,575,000.00	40,419,075,000.00	25,682,029,190.55	40,064,589,000.00	
Recurrent Expenditure	151,680,000,000.00	154,155,208,328.96	60,353,332,467.85	149,846,470,000.00	2,202,000,000.00
21 - PERSONNEL COST	58,386,834,000.00	57,743,149,328.96	31,878,315,286.83	48,008,900,000.00	
22 - OTHER RECURRENT COSTS, of which:	93,293,166,000.00	96,412,059,000.00	28,475,017,181.02	101,837,570,000.00	2,202,000,000.00
<i>Other Non Debt Recurrent</i>	<i>78,159,166,000.00</i>	<i>79,924,059,000.00</i>	<i>20,526,207,889.81</i>	<i>88,817,570,000.00</i>	<i>2,202,000,000.00</i>
<i>Debt Service</i>	<i>15,134,000,000.00</i>	<i>16,488,000,000.00</i>	<i>7,948,809,291.21</i>	<i>13,020,000,000.00</i>	
Transfer to Capital Account	104,334,575,000.00	86,763,866,671.04	127,455,107,806.68	214,870,830,000.00	930,000,000.00
Other Receipts	290,000,000,000.00	257,764,000,000.00	28,088,903,036.72	506,619,700,000.00	4,000,000,000.00
13 - AID AND GRANTS	141,272,384,000.00	114,272,384,000.00		138,300,000,000.00	4,000,000,000.00
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	148,727,616,000.00	143,491,616,000.00	28,088,903,036.72	368,319,700,000.00	
23 - CAPITAL EXPENDITURE (Capital Expenditure)	394,334,575,000.00	344,527,866,671.04	66,829,832,913.16	721,490,530,000.00	4,930,000,000.00
Total Revenue (including OB)	546,014,575,000.00	498,683,075,000.00	215,897,343,311.25	871,337,000,000.00	7,132,000,000.00
Total Expenditure	546,014,575,000.00	498,683,075,000.00	127,183,165,381.01	871,337,000,000.00	7,132,000,000.00

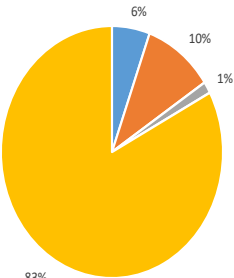
Key Budget Metrics: Zamfara State 2026 Approved Budget

Revenue by Economic



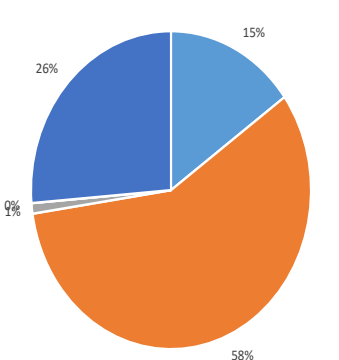
- Opening Balance
- 11 - GOVERNMENT SHARE OF FAAC
- 12 - INDEPENDENT REVENUE
- 13 - AID AND GRANTS
- 14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS

Expenditure by Economic



- 21 - PERSONNEL COST
- Other Non Debt Recurrent
- Debt Service
- 23 - CAPITAL EXPENDITURE (Capital Expenditure)

Expenditure Administrative Sector



- ADMINISTRATION
- ECONOMIC
- LAW & JUSTICE
- REGIONAL
- SOCIAL

Zamfara State Government 2026 Approved Budget - Revenue by MDA (not including Opening Balance)

Code	Administrative Unit	Federation Account Revenues	Independent Revenue (IGR)	Total Recurrent Revenue	Aids and Grants	Capital Development Fund Receipts	Total Other Receipts	Total Revenue
	Total Revenue	324,652,711,000.00	40,064,589,000.00	364,717,300,000.00	138,300,000,000.00	368,319,700,000.00	506,619,700,000.00	871,337,000,000.00
010000000000	ADMINISTRATIVE SECTOR	-	5,450,000,000.00	5,450,000,000.00	19,900,000,000.00	-	19,900,000,000.00	25,350,000,000.00
011100000000	GOVERNMENT HOUSE ADMINISTRATION	-	2,000,000,000.00	2,000,000,000.00	-	-	-	2,000,000,000.00
011101000100	BUREAU OF PUBLIC PROCUREMENT	-	2,000,000,000.00	2,000,000,000.00	-	-	-	2,000,000,000.00
012300000000	MINISTRY OF INFORMATION AND CULTURE	-	72,600,000.00	72,600,000.00	-	-	-	72,600,000.00
012300100100	MINISTRY OF INFORMATION AND CULTURE	-	2,000,000.00	2,000,000.00	-	-	-	2,000,000.00
012300300100	ZAMFARA STATE RADIO AM	-	50,000,000.00	50,000,000.00	-	-	-	50,000,000.00
012300600100	ZAMFARA STATE GOLD CITY FM RADIO	-	15,000,000.00	15,000,000.00	-	-	-	15,000,000.00
012301000100	CENSORSHIP BOARD	-	5,600,000.00	5,600,000.00	-	-	-	5,600,000.00
012400000000	MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	-	-	-	18,000,000,000.00	-	18,000,000,000.00	18,000,000,000.00
012400100100	MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	-	-	-	18,000,000,000.00	-	18,000,000,000.00	18,000,000,000.00
014700000000	CIVIL SERVICE COMMISSION	-	1,250,000.00	1,250,000.00	-	-	-	1,250,000.00
014700100100	CIVIL SERVICE COMMISSION	-	1,250,000.00	1,250,000.00	-	-	-	1,250,000.00
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION	-	150,000.00	150,000.00	-	-	-	150,000.00
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	-	150,000.00	150,000.00	-	-	-	150,000.00
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	-	1,220,000,000.00	1,220,000,000.00	-	-	-	1,220,000,000.00
016103800100	HAJJ COMMISSION	-	220,000,000.00	220,000,000.00	-	-	-	220,000,000.00
016105200100	DIRECTORATE OF POVERTY ALLEVIATION AGENCY	-	1,000,000,000.00	1,000,000,000.00	-	-	-	1,000,000,000.00
016800000000	MINISTRY FOR RELIGIOUS AFFAIRS	-	2,156,000,000.00	2,156,000,000.00	1,900,000,000.00	-	1,900,000,000.00	4,056,000,000.00
016800100100	MINISTRY FOR RELIGIOUS AFFAIRS	-	-	-	1,000,000,000.00	-	1,000,000,000.00	1,000,000,000.00
016800700100	ZAKKAT AND ENDOWMENT BOARD	-	2,156,000,000.00	2,156,000,000.00	900,000,000.00	-	900,000,000.00	3,056,000,000.00
020000000000	ECONOMIC SECTOR	324,652,711,000.00	31,649,739,000.00	356,302,450,000.00	110,700,000,000.00	328,319,700,000.00	439,019,700,000.00	795,322,150,000.00
021500000000	MINISTRY OF AGRICULTURE	-	150,900,000.00	150,900,000.00	-	23,000,000,000.00	23,000,000,000.00	23,150,900,000.00
021500100100	MINISTRY OF AGRICULTURE	-	5,000,000.00	5,000,000.00	-	23,000,000,000.00	23,000,000,000.00	23,005,000,000.00
021502100100	COLLEGE OF AGRICULTURE, ANIMAL SCIENCE AND TECHNOLOGY, BAKURA	-	77,000,000.00	77,000,000.00	-	-	-	77,000,000.00
021510200100	ZAMFARA AGRICULTURAL DEVELOPMENT AGENCY (ZADA)	-	8,000,000.00	8,000,000.00	-	-	-	8,000,000.00
021510201000	SECOND LIVESTOCK DEVELOPMENT PROJECT	-	55,650,000.00	55,650,000.00	-	-	-	55,650,000.00
021511000100	FARMER'S AGRICULTURAL SUPPLY COMPANY (FASCOM)	-	5,250,000.00	5,250,000.00	-	-	-	5,250,000.00
022000000000	MINISRY OF FINANCE	324,652,711,000.00	26,506,039,000.00	351,158,750,000.00	94,075,950,000.00	235,119,700,000.00	329,195,650,000.00	680,354,400,000.00
022000100200	BOARD OF SURVEY	-	500,000,000.00	500,000,000.00	-	-	-	500,000,000.00
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	324,652,711,000.00	-	324,652,711,000.00	94,075,950,000.00	235,119,700,000.00	329,195,650,000.00	653,848,361,000.00
022000800100	BOARD OF INTERNAL REVENUE	-	26,006,039,000.00	26,006,039,000.00	-	-	-	26,006,039,000.00
022200000000	MINISTRY OF COMMERCE, INDUSTRY & TOURISM	-	975,950,000.00	975,950,000.00	-	-	-	975,950,000.00
022200100100	MINISTRY OF COMMERCE, INDUSTRY & TOURISM	-	837,750,000.00	837,750,000.00	-	-	-	837,750,000.00
022200200100	COMMODITY, MARKETING AND DISTRIBUTION COMPANY	-	53,300,000.00	53,300,000.00	-	-	-	53,300,000.00
022200300100	AMUSEMENT PARK	-	350,000.00	350,000.00	-	-	-	350,000.00
022200400100	MARKETS DEVELOPMENT AND MANAGEMENT	-	7,000,000.00	7,000,000.00	-	-	-	7,000,000.00

Code	Administrative Unit	Federation Account Revenues	Independent Revenue (IGR)	Total Recurrent Revenue	Aids and Grants	Capital Development Fund Receipts	Total Other Receipts	Total Revenue
022201800100	INVESTMENT AND PROPERTY DEVELOPMENT COMPANY	-	68,750,000.00	68,750,000.00	-	-	-	68,750,000.00
022201900100	HOTELS AND TOURISM MANAGEMENT BOARD	-	8,800,000.00	8,800,000.00	-	-	-	8,800,000.00
023400000000	MINISTRY OF WORKS AND INFRASTRUCTURE	-	881,500,000.00	881,500,000.00	3,200,000,000.00	-	3,200,000,000.00	4,081,500,000.00
023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE	-	-	-	3,000,000,000.00	-	3,000,000,000.00	3,000,000,000.00
023400500100	ZAMFARA STATE TRANSPORT COMPANY	-	350,000,000.00	350,000,000.00	-	-	-	350,000,000.00
023400600100	ZAMFARA ROADS TRAFFIC AGENCY (ZAROTA)	-	54,500,000.00	54,500,000.00	-	-	-	54,500,000.00
023400700100	ZAMFARA STATE FIRE SERVICE	-	57,000,000.00	57,000,000.00	-	-	-	57,000,000.00
023400800100	VEHICLE INSPECTION OFFICE (VIO)	-	20,000,000.00	20,000,000.00	-	-	-	20,000,000.00
023410200100	ZAMAFARA STATE WATER CORPORATION	-	400,000,000.00	400,000,000.00	-	-	-	400,000,000.00
023410300100	RURAL WATER SUPPLY AND SANITATION AGENCY (RUWATSAN)	-	-	-	200,000,000.00	-	200,000,000.00	200,000,000.00
023800000000	MINISTRY OF BUDGET AND PLANNING	-	-	-	13,424,050,000.00	70,000,000,000.00	83,424,050,000.00	83,424,050,000.00
023800100100	MINISTRY OF BUDGET AND PLANNING	-	-	-	13,424,050,000.00	70,000,000,000.00	83,424,050,000.00	83,424,050,000.00
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	3,135,350,000.00	3,135,350,000.00	-	200,000,000.00	200,000,000.00	3,335,350,000.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	1,100,000.00	1,100,000.00	-	-	-	1,100,000.00
025300200100	OFFICE OF THE SURVEYOR GENERAL	-	3,200,000.00	3,200,000.00	-	-	-	3,200,000.00
025300300100	ZAMFARA GEOGRAPHIC INFORMATION SYSTEM (ZAGIS)	-	2,668,950,000.00	2,668,950,000.00	-	-	-	2,668,950,000.00
025301000100	HOUSING CORPORATION	-	235,000,000.00	235,000,000.00	-	200,000,000.00	200,000,000.00	435,000,000.00
025305600100	ZAMFARA URBAN AND REGIONAL PLANNING BOARD (ZUREPB)	-	227,100,000.00	227,100,000.00	-	-	-	227,100,000.00
030000000000	LAW AND JUSTICE SECTOR	-	166,500,000.00	166,500,000.00	-	-	-	166,500,000.00
031800000000	JUDICIARY	-	39,000,000.00	39,000,000.00	-	-	-	39,000,000.00
031800400100	HIGH COURT OF JUSTICE	-	24,000,000.00	24,000,000.00	-	-	-	24,000,000.00
031800600100	SHARI'AH COURT OF APPEAL	-	13,700,000.00	13,700,000.00	-	-	-	13,700,000.00
031801100100	JUDICIAL SERVICE COMMISSION	-	1,300,000.00	1,300,000.00	-	-	-	1,300,000.00
032600000000	MINISTRY OF JUSTICE	-	127,500,000.00	127,500,000.00	-	-	-	127,500,000.00
032600100100	MINISTRY OF JUSTICE	-	127,500,000.00	127,500,000.00	-	-	-	127,500,000.00
050000000000	SOCIAL SECTOR	-	2,798,350,000.00	2,798,350,000.00	7,700,000,000.00	40,000,000,000.00	47,700,000,000.00	50,498,350,000.00
051300000000	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	-	5,000,000.00	5,000,000.00	-	-	-	5,000,000.00
051300200100	SPORTS COUNCIL	-	5,000,000.00	5,000,000.00	-	-	-	5,000,000.00
051400000000	MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	-	1,000,000.00	1,000,000.00	7,000,000,000.00	-	7,000,000,000.00	7,001,000,000.00
051400100100	MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	-	1,000,000.00	1,000,000.00	7,000,000,000.00	-	7,000,000,000.00	7,001,000,000.00
051700000000	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	-	2,042,300,000.00	2,042,300,000.00	-	12,000,000,000.00	12,000,000,000.00	14,042,300,000.00
051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	-	1,555,000,000.00	1,555,000,000.00	-	12,000,000,000.00	12,000,000,000.00	13,555,000,000.00
051700200100	ARABIC AND ISLAMIC EDUCATION BOARD	-	1,000,000.00	1,000,000.00	-	-	-	1,000,000.00
051700700100	SENIOR SECONDARY SCHOOLS MANAGEMENT BOARD	-	200,000.00	200,000.00	-	-	-	200,000.00
051700800100	LIBRARY BOARD	-	300,000.00	300,000.00	-	-	-	300,000.00
051701800100	ABDU GUSAU POLYTECHNIC, TALATA MAFARA	-	145,000,000.00	145,000,000.00	-	-	-	145,000,000.00
051702100100	ZAMFARA STATE UNIVERSITY, TALATA MAFARA	-	222,000,000.00	222,000,000.00	-	-	-	222,000,000.00

Code	Administrative Unit	Federation Account Revenues	Independent Revenue (IGR)	Total Recurrent Revenue	Aids and Grants	Capital Development Fund Receipts	Total Other Receipts	Total Revenue
051705400100	TEACHERS SERVICE BOARD	-	200,000.00	200,000.00	-	-	-	200,000.00
051705600100	SCHOLARSHIP BOARD	-	600,000.00	600,000.00	-	-	-	600,000.00
051706400100	COLLEGE OF EDUCATION, MARU	-	72,000,000.00	72,000,000.00	-	-	-	72,000,000.00
051706500100	ZAMFARA COLLEGE OF ARTS AND SCIENCE (ZACAS), GUSAU	-	46,000,000.00	46,000,000.00	-	-	-	46,000,000.00
052100000000	MINISTRY OF HEALTH	-	580,850,000.00	580,850,000.00	700,000,000.00	20,000,000,000.00	20,700,000,000.00	21,280,850,000.00
052100100100	MINISTRY OF HEALTH	-	117,600,000.00	117,600,000.00	700,000,000.00	20,000,000,000.00	20,700,000,000.00	20,817,600,000.00
052110200200	KING FAHAD WOMEN & CHILDREN HOSPITAL	-	50,000.00	50,000.00	-	-	-	50,000.00
052110200400	YARIMAN BAKURA SPECIALIST HOSPITAL	-	113,500,000.00	113,500,000.00	-	-	-	113,500,000.00
052110200700	GENERAL HOSPITAL GUSAU	-	6,400,000.00	6,400,000.00	-	-	-	6,400,000.00
052110200800	GENERAL HOSPITAL TALATA MAFARA	-	4,800,000.00	4,800,000.00	-	-	-	4,800,000.00
052110200900	GENERAL HOSPITAL GUMMI	-	4,800,000.00	4,800,000.00	-	-	-	4,800,000.00
052110201000	GENERAL HOSPITAL K/NAMODA	-	4,800,000.00	4,800,000.00	-	-	-	4,800,000.00
052110201100	GENERAL HOSPITAL ANKA	-	2,800,000.00	2,800,000.00	-	-	-	2,800,000.00
052110201200	GENERAL HOSPITAL TSAFE	-	4,800,000.00	4,800,000.00	-	-	-	4,800,000.00
052110201300	GENERAL HOSPITAL BAKURA	-	2,800,000.00	2,800,000.00	-	-	-	2,800,000.00
052110201400	GENERAL HOSPITAL BUKKUYUM	-	1,300,000.00	1,300,000.00	-	-	-	1,300,000.00
052110201500	GENERAL HOSPITAL MARADUN	-	1,800,000.00	1,800,000.00	-	-	-	1,800,000.00
052110201600	GENERAL HOSPITAL SHIKAFI	-	6,800,000.00	6,800,000.00	-	-	-	6,800,000.00
052110201700	GENERAL HOSPITAL DANSAUDAU	-	1,300,000.00	1,300,000.00	-	-	-	1,300,000.00
052110201800	GENERAL HOSPITAL ZURMI	-	6,800,000.00	6,800,000.00	-	-	-	6,800,000.00
052110201900	GENERAL HOSPITAL BUNGUDU	-	3,800,000.00	3,800,000.00	-	-	-	3,800,000.00
052110202000	GENERAL HOSPITAL MADA	-	2,300,000.00	2,300,000.00	-	-	-	2,300,000.00
052110202100	GENERAL HOSPITAL B/MAGAJI	-	1,600,000.00	1,600,000.00	-	-	-	1,600,000.00
052110202200	GENERAL HOSPITAL KAGARA	-	1,600,000.00	1,600,000.00	-	-	-	1,600,000.00
052110202300	GENERAL HOSPITAL MARU	-	3,800,000.00	3,800,000.00	-	-	-	3,800,000.00
052110202400	GENERAL HOSPITAL MAGAMI	-	1,800,000.00	1,800,000.00	-	-	-	1,800,000.00
052110202500	GENERAL HOSPITAL MORIKI	-	2,800,000.00	2,800,000.00	-	-	-	2,800,000.00
052110202600	GENERAL HOSPITAL K/DAJI	-	1,800,000.00	1,800,000.00	-	-	-	1,800,000.00
052110400100	COLLEGE OF NURSING SCIENCES, GUSAU	-	150,000,000.00	150,000,000.00	-	-	-	150,000,000.00
052110600100	COLLEGE OF HEALTH SCIENCES AND TECHNOLOGY, TSAFE	-	21,000,000.00	21,000,000.00	-	-	-	21,000,000.00
052111300100	DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY	-	110,000,000.00	110,000,000.00	-	-	-	110,000,000.00
053500000000	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	-	169,200,000.00	169,200,000.00	-	8,000,000,000.00	8,000,000,000.00	8,169,200,000.00
053500100100	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	-	600,000.00	600,000.00	-	8,000,000,000.00	8,000,000,000.00	8,000,600,000.00
053500200100	FOREST MANAGEMENT AGENCY	-	48,000,000.00	48,000,000.00	-	-	-	48,000,000.00
053505500100	ZAMFARA ENVIRONMENTAL PROTECTION & ENFORCEMENT AGENCY (ZEPEA)	-	45,600,000.00	45,600,000.00	-	-	-	45,600,000.00
053505600100	SOLID MINERALS DEVELOPMENT AGENCY	-	75,000,000.00	75,000,000.00	-	-	-	75,000,000.00

Zamfara State Government 2026 Approved Budget - Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	48,008,900,000.00	101,837,570,000.00	149,846,470,000.00	721,490,530,000.00	871,337,000,000.00
010000000000	ADMINISTRATIVE SECTOR	14,136,373,819.43	52,228,325,000.00	66,364,698,819.43	64,792,275,000.00	131,156,973,819.43
011100000000	GOVERNMENT HOUSE ADMINISTRATION	308,464,355.25	15,324,425,000.00	15,632,889,355.25	5,364,275,000.00	20,997,164,355.25
011100100100	GOVERNMENT HOUSE ADMINISTRATION	140,838,634.69	1,828,100,000.00	1,968,938,634.69	3,300,000,000.00	5,268,938,634.69
011100100200	OFFICE OF THE DEPUTY GOVERNOR	36,626,696.01	972,200,000.00	1,008,826,696.01	-	1,008,826,696.01
011100100400	OFFICE OF THE EXECUTIVE GOVERNOR	-	5,020,000,000.00	5,020,000,000.00	-	5,020,000,000.00
011100100500	OFFICE OF THE CHIEF OF STAFF	-	1,104,300,000.00	1,104,300,000.00	-	1,104,300,000.00
011100100600	PRINCIPAL PRIVATE SECRETARY - PPS	-	403,100,000.00	403,100,000.00	-	403,100,000.00
011100101000	MEDIA AND COMMUNICATION UNIT	22,833,613.92	537,100,000.00	559,933,613.92	85,000,000.00	644,933,613.92
011101000100	BUREAU OF PUBLIC PROCUREMENT	2,281,644.49	158,525,000.00	160,806,644.49	282,275,000.00	443,081,644.49
011100200100	DIRECTORATE OF POLITICAL & INTER PARTY RELATIONS	9,764,848.79	1,060,050,000.00	1,069,814,848.79	-	1,069,814,848.79
011100200200	INTER- COMMUNITY RELATIONS	4,638,143.44	33,450,000.00	38,088,143.44	-	38,088,143.44
011100200300	NON GOVERNMENTAL ORGANISATIONS/PROTOCOL	37,227,940.00	1,045,100,000.00	1,082,327,940.00	-	1,082,327,940.00
011100400100	INTERGOVERNMENTAL RELATIONS OFFICE	-	223,100,000.00	223,100,000.00	-	223,100,000.00
011101200100	ZAMFARA INVESTMENT PROMOTION AGENCY	-	18,100,000.00	18,100,000.00	1,697,000,000.00	1,715,100,000.00
011101600100	ECONOMIC AND FINANCE MATTERS	-	473,700,000.00	473,700,000.00	-	473,700,000.00
011101900100	SPECIAL DUTIES	3,787,665.41	1,400,050,000.00	1,403,837,665.41	-	1,403,837,665.41
011102100500	DOMESTIC AFFAIRS UNIT	-	555,000,000.00	555,000,000.00	-	555,000,000.00
011105500100	INFRASTRUCTURE AND URBAN RENEWAL	-	64,200,000.00	64,200,000.00	-	64,200,000.00
011110100100	PROJECTS IMPLEMENTATION UNIT	50,465,168.51	143,900,000.00	194,365,168.51	-	194,365,168.51
011113200100	MULTILATERAL & DONOR AGENCIES	-	284,450,000.00	284,450,000.00	-	284,450,000.00
011200000000	STATE ASSEMBLY	515,877,409.96	3,901,400,000.00	4,417,277,409.96	1,900,000,000.00	6,317,277,409.96
011200300100	ZAMFARA STATE HOUSE OF ASSEMBLY	450,513,946.19	3,787,400,000.00	4,237,913,946.19	1,900,000,000.00	6,137,913,946.19
011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION	65,363,463.76	43,350,000.00	108,713,463.76	-	108,713,463.76
011200500100	ZAMFARA STATE LEGISLATIVE MATTERS	-	70,650,000.00	70,650,000.00	-	70,650,000.00
012300000000	MINISTRY OF INFORMATION AND CULTURE	488,414,209.56	844,000,000.00	1,332,414,209.56	4,518,000,000.00	5,850,414,209.56
012300100100	MINISTRY OF INFORMATION AND CULTURE	79,200,861.10	525,050,000.00	604,250,861.10	4,218,000,000.00	4,822,250,861.10
012300200100	COUNCIL FOR ARTS AND CULTURE	57,675,635.36	33,550,000.00	91,225,635.36	220,000,000.00	311,225,635.36
012300300100	ZAMFARA STATE RADIO AM	167,307,239.81	-	167,307,239.81	-	167,307,239.81

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
012300400100	MEDIA CORPORATION	-	226,550,000.00	226,550,000.00	-	226,550,000.00
012300500100	HISTORY BUREAU	6,852,894.81	11,750,000.00	18,602,894.81	-	18,602,894.81
012301000100	CENSORSHIP BOARD	75,846,599.78	47,100,000.00	122,946,599.78	-	122,946,599.78
012301300100	PRINTING AND PUBLISHING COMPANY (LEGACY NEWSPAPER) AND GOVERNMENT PRINTING PRESS	101,530,978.70	-	101,530,978.70	80,000,000.00	181,530,978.70
012400000000	MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	12,827,513.04	10,116,100,000.00	10,128,927,513.04	13,100,000,000.00	23,228,927,513.04
012400100100	MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	12,827,513.04	10,116,100,000.00	10,128,927,513.04	13,100,000,000.00	23,228,927,513.04
012500000000	HEAD OF CIVIL SERVICE	9,478,643,319.27	951,750,000.00	10,430,393,319.27	140,000,000.00	10,570,393,319.27
012500100100	PUBLIC SERVICE OFFICE	1,287,965,743.04	860,000,000.00	2,147,965,743.04	140,000,000.00	2,287,965,743.04
012500500100	ESTABLISHMENT & HUMAN RESOURCE DEVELOPMENT	658,028,629.93	83,100,000.00	741,128,629.93	-	741,128,629.93
012500700100	DIRECTORATE OF LABOUR MATTERS	7,823,602.28	-	7,823,602.28	-	7,823,602.28
012500900100	STATE AND LOCAL GOVERNMENT PENSION COMMISSION	7,524,825,344.02	8,650,000.00	7,533,475,344.02	-	7,533,475,344.02
014000000000	AUDITOR GENERAL	227,753,804.08	148,100,000.00	375,853,804.08	-	375,853,804.08
014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)	119,667,402.91	118,100,000.00	237,767,402.91	-	237,767,402.91
014000100200	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS	108,086,401.18	30,000,000.00	138,086,401.18	-	138,086,401.18
014700000000	CIVIL SERVICE COMMISSION	81,181,569.95	71,350,000.00	152,531,569.95	200,000,000.00	352,531,569.95
014700100100	CIVIL SERVICE COMMISSION	81,181,569.95	71,350,000.00	152,531,569.95	200,000,000.00	352,531,569.95
014800000000	ZAMFARA STATE INDEPENDENT ELECTORAL COMMISSION	74,832,249.17	257,750,000.00	332,582,249.17	35,000,000.00	367,582,249.17
014800100100	ZAMFARA STATE INDEPENDENT ELECTORAL COMMISSION	74,832,249.17	257,750,000.00	332,582,249.17	35,000,000.00	367,582,249.17
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION	5,569,342.18	1,500,000.00	7,069,342.18	60,000,000.00	67,069,342.18
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	5,569,342.18	1,500,000.00	7,069,342.18	60,000,000.00	67,069,342.18
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	1,972,213,570.01	16,335,250,000.00	18,307,463,570.01	34,315,000,000.00	52,622,463,570.01
016100100100	CABINET AFFAIRS	1,505,273,586.87	6,847,000,000.00	8,352,273,586.87	-	8,352,273,586.87
016100100200	GENERAL SERVICES	16,737,557.82	6,089,000,000.00	6,105,737,557.82	32,105,000,000.00	38,210,737,557.82
016100100300	STATE EXECUTIVE COUNCIL SECRETARIAT	-	48,000,000.00	48,000,000.00	-	48,000,000.00
016100200100	LIAISON OFFICE ABUJA	8,637,344.60	-	8,637,344.60	-	8,637,344.60
016100400100	HISBAH COMMISSION	368,819,732.25	65,100,000.00	433,919,732.25	60,000,000.00	493,919,732.25
016101000100	QUOTA SYSTEM AND RECRUITMENT	-	67,350,000.00	67,350,000.00	-	67,350,000.00
016101100100	HUMAN CAPITAL DEVELOPMENT	-	69,350,000.00	69,350,000.00	-	69,350,000.00
016101400100	ZAMFARA INFORMATION TECHNOLOGY DEVELOPMENT AGENCY (ZITDA)	15,517,707.54	639,000,000.00	654,517,707.54	2,150,000,000.00	2,804,517,707.54

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
016103300100	ZAMFARA AGENCY FOR THE CONTROL OF AIDS (ZAMSACA)	-	59,400,000.00	59,400,000.00	-	59,400,000.00
016103800100	HAJJ COMMISSION	4,858,287.95	1,598,000,000.00	1,602,858,287.95	-	1,602,858,287.95
016105200100	DIRECTORATE OF POVERTY ALLEVIATION AGENCY	5,804,816.85	12,100,000.00	17,904,816.85	-	17,904,816.85
016105300100	ZAMFARA STATE BOARD FOR PERSONS WITH DISABILITY	-	820,450,000.00	820,450,000.00	-	820,450,000.00
016111400100	SUBSTANCE ABUSE AND HUMAN TRAFFICKING AGENCY	46,564,536.11	20,500,000.00	67,064,536.11	-	67,064,536.11
016800000000	MINISTRY FOR RELIGIOUS AFFAIRS	970,596,476.98	4,276,700,000.00	5,247,296,476.98	5,160,000,000.00	10,407,296,476.98
016800100100	MINISTRY FOR RELIGIOUS AFFAIRS	942,145,842.79	395,050,000.00	1,337,195,842.79	4,650,000,000.00	5,987,195,842.79
016800200100	ULAMA CONSULTATIVE COUNCIL	-	32,000,000.00	32,000,000.00	-	32,000,000.00
016800700100	ZAKKAT AND ENDOWMENT BOARD	28,450,634.19	3,537,600,000.00	3,566,050,634.19	510,000,000.00	4,076,050,634.19
016800800100	DIRECTORATE OF RELIGIOUS MATTERS	-	312,050,000.00	312,050,000.00	-	312,050,000.00
020000000000	ECONOMIC SECTOR	5,304,315,536.05	36,142,495,000.00	41,446,810,536.05	460,268,055,000.00	501,714,865,536.05
021500000000	MINISTRY OF AGRICULTURE	2,106,213,214.27	2,637,970,000.00	4,744,183,214.27	81,345,000,000.00	86,089,183,214.27
021500100100	MINISTRY OF AGRICULTURE	1,353,836,413.63	2,555,700,000.00	3,909,536,413.63	76,345,000,000.00	80,254,536,413.63
021502100100	COLLEGE OF AGRICULTURE, ANIMAL SCIENCE AND TECHNOLOGY, BAKURA	458,195,133.28	5,000,000.00	463,195,133.28	-	463,195,133.28
021510200100	ZAMFARA AGRICULTURAL DEVELOPMENT AGENCY (ZADA)	161,986,581.19	14,600,000.00	176,586,581.19	-	176,586,581.19
021510200200	ZAMFARA STATE IFAD – CAPS	-	19,400,000.00	19,400,000.00	-	19,400,000.00
021510201000	SECOND LIVESTOCK DEVELOPMENT PROJECT	7,275,558.35	-	7,275,558.35	-	7,275,558.35
021510201100	RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP)	-	7,220,000.00	7,220,000.00	5,000,000,000.00	5,007,220,000.00
021511000100	FARMER'S AGRICULTURAL SUPPLY COMPANY (FASCOM)	124,919,527.82	36,050,000.00	160,969,527.82	-	160,969,527.82
022000000000	MINISTRY OF FINANCE	1,198,271,850.76	29,254,025,000.00	30,452,296,850.76	11,470,000,000.00	41,922,296,850.76
022000100100	MINISTRY OF FINANCE	816,848,430.65	8,358,125,000.00	9,174,973,430.65	10,500,000,000.00	19,674,973,430.65
022000100200	BOARD OF SURVEY	-	10,050,000.00	10,050,000.00	-	10,050,000.00
022000100300	STORE CONTROL UNIT	-	19,550,000.00	19,550,000.00	-	19,550,000.00
022000200100	DEBT MANAGEMENT OFFICE	-	13,094,900,000.00	13,094,900,000.00	-	13,094,900,000.00
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	857,600,000.00	857,600,000.00	-	857,600,000.00
022000700300	PROJECT FINANCE MANAGEMENT UNIT	-	7,050,000.00	7,050,000.00	-	7,050,000.00
022000800100	BOARD OF INTERNAL REVENUE	381,423,420.11	6,906,750,000.00	7,288,173,420.11	970,000,000.00	8,258,173,420.11
022200000000	MINISTRY OF COMMERCE, INDUSTRY & TOURISM	226,448,842.49	328,550,000.00	554,998,842.49	62,549,000,000.00	63,103,998,842.49
022200100100	MINISTRY OF COMMERCE, INDUSTRY & TOURISM	77,903,524.56	147,550,000.00	225,453,524.56	62,506,000,000.00	62,731,453,524.56

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
022200200100	COMMODITY, MARKETING AND DISTRIBUTION COMPANY	44,028,437.95	-	44,028,437.95	-	44,028,437.95
022200300100	AMUSEMENT PARK	19,867,504.42	-	19,867,504.42	-	19,867,504.42
022200400100	MARKETS DEVELOPMENT AND MANAGEMENT	67,004,108.31	7,750,000.00	74,754,108.31	-	74,754,108.31
022201800100	INVESTMENT AND PROPERTY DEVELOPMENT COMPANY	8,881,021.75	133,150,000.00	142,031,021.75	43,000,000.00	185,031,021.75
022201900100	HOTELS AND TOURISM MANAGEMENT BOARD	8,764,245.50	40,100,000.00	48,864,245.50	-	48,864,245.50
023400000000	MINISTRY OF WORKS AND INFRASTRUCTURE	1,410,952,874.72	2,020,350,000.00	3,431,302,874.72	192,152,000,000.00	195,583,302,874.72
023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE	303,371,984.38	151,200,000.00	454,571,984.38	159,847,000,000.00	160,301,571,984.38
023400200100	ZAMFARA ELECTRIFICATION AGENCY (ZEA)	62,488,608.72	12,100,000.00	74,588,608.72	7,100,000,000.00	7,174,588,608.72
023400400100	ZAMFARA ROADS AGENCY (ZARA)	10,450,312.82	-	10,450,312.82	300,000,000.00	310,450,312.82
023400500100	ZAMFARA STATE TRANSPORT COMPANY	30,000,000.00	30,100,000.00	60,100,000.00	-	60,100,000.00
023400600100	ZAMFARA ROADS TRAFFIC AGENCY (ZAROTA)	197,646,664.80	-	197,646,664.80	-	197,646,664.80
023400700100	ZAMFARA STATE FIRE SERVICE	554,660,080.98	112,900,000.00	667,560,080.98	1,000,000,000.00	1,667,560,080.98
023400800100	VEHICLE INSPECTION OFFICE (VIO)	-	9,450,000.00	9,450,000.00	-	9,450,000.00
023410200100	ZAMFARA STATE WATER CORPORATION	228,070,329.18	1,450,050,000.00	1,678,120,329.18	19,110,000,000.00	20,788,120,329.18
023410300100	RURAL WATER SUPPLY AND SANITATION AGENCY (RUWATSAN)	6,102,298.05	254,550,000.00	260,652,298.05	3,635,000,000.00	3,895,652,298.05
023410400100	DIRECTORATE OF RURAL WATER SUPPLY	18,162,595.78	-	18,162,595.78	1,160,000,000.00	1,178,162,595.78
023800000000	MINISTRY OF BUDGET AND PLANNING	172,452,124.54	1,734,100,000.00	1,906,552,124.54	80,126,055,000.00	82,032,607,124.54
023800100100	MINISTRY OF BUDGET AND PLANNING	92,238,936.06	1,591,900,000.00	1,684,138,936.06	80,126,055,000.00	81,810,193,936.06
023800100800	ZAMFARA ECONOMIC RESILIENCE INITIATIVE (ZERI)	-	36,050,000.00	36,050,000.00	-	36,050,000.00
023800300100	SUSTAINABLE DEVELOPMENT GOALS	-	88,100,000.00	88,100,000.00	-	88,100,000.00
023800400100	STATE BUREAU OF STATISTICS	80,213,188.48	18,050,000.00	98,263,188.48	-	98,263,188.48
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	189,976,629.28	167,500,000.00	357,476,629.28	32,626,000,000.00	32,983,476,629.28
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	80,246,497.02	7,050,000.00	87,296,497.02	28,986,000,000.00	29,073,296,497.02
025300200100	OFFICE OF THE SURVEYOR GENERAL	20,000,000.00	36,250,000.00	56,250,000.00	1,000,000,000.00	1,056,250,000.00
025300300100	ZAMFARA GEOGRAPHIC INFORMATION SYSTEM (ZAGIS)	48,951,070.86	18,000,000.00	66,951,070.86	1,200,000,000.00	1,266,951,070.86
025301000100	HOUSING CORPORATION	4,588,281.07	-	4,588,281.07	1,300,000,000.00	1,304,588,281.07

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
025305600100	ZAMFARA URBAN AND REGIONAL PLANNING BOARD (ZUREPB)	36,190,780.33	106,200,000.00	142,390,780.33	140,000,000.00	282,390,780.33
030000000000	LAW AND JUSTICE SECTOR	3,289,225,115.29	1,822,450,000.00	5,111,675,115.29	4,189,200,000.00	9,300,875,115.29
031800000000	JUDICIARY	2,894,980,955.19	792,850,000.00	3,687,830,955.19	2,939,200,000.00	6,627,030,955.19
031800400100	HIGH COURT OF JUSTICE	1,082,643,876.20	336,600,000.00	1,419,243,876.20	1,445,000,000.00	2,864,243,876.20
031800600100	SHARI'AH COURT OF APPEAL	1,694,403,800.23	411,400,000.00	2,105,803,800.23	1,444,200,000.00	3,550,003,800.23
031801100100	JUDICIAL SERVICE COMMISSION	117,933,278.75	44,850,000.00	162,783,278.75	50,000,000.00	212,783,278.75
032600000000	MINISTRY OF JUSTICE	394,244,160.11	1,029,600,000.00	1,423,844,160.11	1,250,000,000.00	2,673,844,160.11
032600100100	MINISTRY OF JUSTICE	306,875,671.58	783,000,000.00	1,089,875,671.58	1,210,000,000.00	2,299,875,671.58
032600200100	LAW REFORM COMMISSION	3,069,793.75	14,550,000.00	17,619,793.75	-	17,619,793.75
032600600100	DIRECTORATE OF JUDICIAL SERVICES AND LEGAL MATTERS	-	48,550,000.00	48,550,000.00	-	48,550,000.00
032600900100	ANTI-CORRUPTION AND PUBLIC COMPLAINTS COMMISSION	84,298,694.77	183,500,000.00	267,798,694.77	40,000,000.00	307,798,694.77
050000000000	SOCIAL SECTOR	25,278,985,529.22	11,644,300,000.00	36,923,285,529.22	192,241,000,000.00	229,164,285,529.22
051300000000	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	273,639,700.92	460,150,000.00	733,789,700.92	18,350,000,000.00	19,083,789,700.92
051300100100	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	171,454,483.65	70,600,000.00	242,054,483.65	18,350,000,000.00	18,592,054,483.65
051300200100	SPORTS COUNCIL	102,185,217.28	159,500,000.00	261,685,217.28	-	261,685,217.28
051300300100	DIRECTORATE FOR JOB CREATION AND SKILLS ACQUISITION	-	230,050,000.00	230,050,000.00	-	230,050,000.00
051400000000	MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	183,274,522.44	211,300,000.00	394,574,522.44	4,060,000,000.00	4,454,574,522.44
051400100100	MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	183,274,522.44	206,000,000.00	389,274,522.44	4,060,000,000.00	4,449,274,522.44
051400700100	MENTAL HOME	-	5,300,000.00	5,300,000.00	-	5,300,000.00
051700000000	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	14,961,882,297.93	6,451,500,000.00	21,413,382,297.93	43,970,000,000.00	65,383,382,297.93
051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	1,802,235,944.96	1,872,300,000.00	3,674,535,944.96	43,720,000,000.00	47,394,535,944.96
051700200100	ARABIC AND ISLAMIC EDUCATION BOARD	1,586,233,678.78	14,650,000.00	1,600,883,678.78	-	1,600,883,678.78
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	530,248,100.95	100,450,000.00	630,698,100.95	-	630,698,100.95
051700400100	QUALITY ASSURANCE AUTHORITY	-	114,050,000.00	114,050,000.00	-	114,050,000.00
051700700100	SENIOR SECONDARY SCHOOLS MANAGEMENT BOARD	3,879,105,923.55	590,600,000.00	4,469,705,923.55	250,000,000.00	4,719,705,923.55
051700800100	LIBRARY BOARD	10,787,815.93	38,150,000.00	48,937,815.93	-	48,937,815.93
051701000100	AGENCY FOR MASS EDUCATION BOARD	281,476,814.96	28,500,000.00	309,976,814.96	-	309,976,814.96
051701100100	AGENCY FOR NOMADIC EDUCATION	122,508,210.85	23,300,000.00	145,808,210.85	-	145,808,210.85
051701800100	ABDU GUSAU POLYTECHNIC, TALATA MAFARA	826,315,637.46	306,600,000.00	1,132,915,637.46	-	1,132,915,637.46

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
051702100100	ZAMFARA STATE UNIVERSITY, TALATA MAFARA	832,152,627.76	233,100,000.00	1,065,252,627.76	-	1,065,252,627.76
051705400100	TEACHERS SERVICE BOARD	3,693,843,849.38	29,400,000.00	3,723,243,849.38	-	3,723,243,849.38
051705600100	SCHOLARSHIP BOARD	3,990,262.00	2,866,000,000.00	2,869,990,262.00	-	2,869,990,262.00
051706400100	COLLEGE OF EDUCATION, MARU	759,333,343.47	126,600,000.00	885,933,343.47	-	885,933,343.47
051706500100	ZAMFARA COLLEGE OF ARTS AND SCIENCE (ZACAS), GUSAU	633,650,087.88	107,800,000.00	741,450,087.88	-	741,450,087.88
052100000000	MINISTRY OF HEALTH	8,675,414,089.67	2,579,250,000.00	11,254,664,089.67	76,205,000,000.00	87,459,664,089.67
052100100100	MINISTRY OF HEALTH	227,201,691.04	731,950,000.00	959,151,691.04	76,205,000,000.00	77,164,151,691.04
052100200100	ZAMFARA CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY (ZAMCHEMA)	470,000,000.00	37,500,000.00	507,500,000.00	-	507,500,000.00
052100300100	PRIMARY HEALTH CARE DEVELOPMENT AGENCY	153,559,934.93	340,800,000.00	494,359,934.93	-	494,359,934.93
052110200100	HOSPITAL SERVICES MANAGEMENT BOARD	5,603,672,709.77	195,000,000.00	5,798,672,709.77	-	5,798,672,709.77
052110200200	KING FAHAD WOMEN & CHILDREN HOSPITAL	160,745,206.18	64,000,000.00	224,745,206.18	-	224,745,206.18
052110200400	YARIMAN BAKURA SPECIALIST HOSPITAL	1,243,870,042.78	404,900,000.00	1,648,770,042.78	-	1,648,770,042.78
052110200500	VVF HOSPITAL (FARIDA)	-	21,050,000.00	21,050,000.00	-	21,050,000.00
052110200700	GENERAL HOSPITAL GUSAU	-	68,650,000.00	68,650,000.00	-	68,650,000.00
052110200800	GENERAL HOSPITAL TALATA MAFARA	-	25,000,000.00	25,000,000.00	-	25,000,000.00
052110200900	GENERAL HOSPITAL GUMMI	-	17,600,000.00	17,600,000.00	-	17,600,000.00
052110201000	GENERAL HOSPITAL K/NAMODA	-	12,600,000.00	12,600,000.00	-	12,600,000.00
052110201100	GENERAL HOSPITAL ANKA	-	13,600,000.00	13,600,000.00	-	13,600,000.00
052110201200	GENERAL HOSPITAL TSAFE	-	14,550,000.00	14,550,000.00	-	14,550,000.00
052110201300	GENERAL HOSPITAL BAKURA	-	10,600,000.00	10,600,000.00	-	10,600,000.00
052110201400	GENERAL HOSPITAL BUKKUYUM	-	12,600,000.00	12,600,000.00	-	12,600,000.00
052110201500	GENERAL HOSPITAL MARADUN	-	11,600,000.00	11,600,000.00	-	11,600,000.00
052110201600	GENERAL HOSPITAL SHIKAFI	-	10,600,000.00	10,600,000.00	-	10,600,000.00
052110201700	GENERAL HOSPITAL DANSAUDAU	-	12,100,000.00	12,100,000.00	-	12,100,000.00
052110201800	GENERAL HOSPITAL ZURMI	-	12,100,000.00	12,100,000.00	-	12,100,000.00
052110201900	GENERAL HOSPITAL BUNGUDU	-	15,600,000.00	15,600,000.00	-	15,600,000.00
052110202000	GENERAL HOSPITAL MADA	-	11,100,000.00	11,100,000.00	-	11,100,000.00
052110202100	GENERAL HOSPITAL B/MAGAJI	-	11,100,000.00	11,100,000.00	-	11,100,000.00
052110202200	GENERAL HOSPITAL KAGARA	-	11,100,000.00	11,100,000.00	-	11,100,000.00
052110202300	GENERAL HOSPITAL MARU	-	11,100,000.00	11,100,000.00	-	11,100,000.00
052110202400	GENERAL HOSPITAL MAGAMI	-	11,100,000.00	11,100,000.00	-	11,100,000.00
052110202500	GENERAL HOSPITAL MORIKI	-	11,100,000.00	11,100,000.00	-	11,100,000.00
052110202600	GENERAL HOSPITAL K/DAJI	-	12,600,000.00	12,600,000.00	-	12,600,000.00
052110202700	GENERAL HOSPITAL NASAWARA BURKULLU	-	14,300,000.00	14,300,000.00	-	14,300,000.00

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
052110400100	COLLEGE OF NURSING SCIENCES, GUSAU	346,327,417.74	122,200,000.00	468,527,417.74	-	468,527,417.74
052110400200	COLLEGE OF NURSING SCIENCES, ZURMI	-	9,700,000.00	9,700,000.00	-	9,700,000.00
052110600100	COLLEGE OF HEALTH SCIENCES AND TECHNOLOGY, TSAFE	393,038,781.62	62,900,000.00	455,938,781.62	-	455,938,781.62
052111300100	DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY	76,998,305.61	258,550,000.00	335,548,305.61	-	335,548,305.61
053500000000	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	1,091,395,254.95	510,350,000.00	1,601,745,254.95	21,150,000,000.00	22,751,745,254.95
053500100100	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	148,715,489.46	102,100,000.00	250,815,489.46	21,150,000,000.00	21,400,815,489.46
053500100200	FORESTRY III PROJECT	38,354,139.42	-	38,354,139.42	-	38,354,139.42
053500200100	FOREST MANAGEMENT AGENCY	119,439,449.35	19,600,000.00	139,039,449.35	-	139,039,449.35
053505500100	ZAMFARA ENVIRONMENTAL PROTECTION & ENFORCEMENT AGENCY (ZEPEA)	784,886,176.72	337,600,000.00	1,122,486,176.72	-	1,122,486,176.72
053505600100	SOLID MINERALS DEVELOPMENT AGENCY	-	51,050,000.00	51,050,000.00	-	51,050,000.00
055100000000	MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY	93,379,663.30	-	93,379,663.30	13,106,000,000.00	13,199,379,663.30
055100100100	MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	83,706,843.05	-	83,706,843.05	13,106,000,000.00	13,189,706,843.05
055100200100	COUNCIL OF CHIEFS	9,672,820.26	-	9,672,820.26	-	9,672,820.26
055400000000	HUMANITARIAN AND RELIEF MATTERS	-	1,431,750,000.00	1,431,750,000.00	15,400,000,000.00	16,831,750,000.00
055400100100	HUMANITARIAN AND RELIEF MATTERS	-	114,600,000.00	114,600,000.00	15,000,000,000.00	15,114,600,000.00
055400200100	NATIONAL SOCIAL INVESTMENT PROGRAMME (N-SIP)	-	25,000,000.00	25,000,000.00	-	25,000,000.00
055400300100	GOVERNMENT ENTERPRISES AND EMPOWERMENT PROGRAMME (GEEP)	-	214,050,000.00	214,050,000.00	400,000,000.00	614,050,000.00
055400400100	ZAMFARA EMERGENCY MANAGEMENT AGENCY	-	28,150,000.00	28,150,000.00	-	28,150,000.00
055400500100	HOME-GROWN SCHOOL FEEDING PROGRAMME	-	1,049,950,000.00	1,049,950,000.00	-	1,049,950,000.00

Zamfara State Government 2026 Approved Budget - Total Revenue (including Capital Receipts) by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Revenue	546,014,575,000.00	498,683,075,000.00	177,128,823,775.03	871,337,000,000.00	7,132,000,000.00
010000000000	ADMINISTRATIVE SECTOR	22,100,400,000.00	17,124,050,000.00	3,475,376,726.87	25,350,000,000.00	-
011100000000	GOVERNMENT HOUSE ADMINISTRATION	1,800,000,000.00	1,800,000,000.00	1,030,994,699.31	2,000,000,000.00	-
011101000100	BUREAU OF PUBLIC PROCUREMENT	1,800,000,000.00	1,800,000,000.00	1,030,994,699.31	2,000,000,000.00	-
011200000000	STATE ASSEMBLY	50,000.00	-	-	-	-
011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION	50,000.00	-	-	-	-
012300000000	MINISTRY OF INFORMATION AND CULTURE	196,300,000.00	197,300,000.00	30,798,257.61	72,600,000.00	-
012300100100	MINISTRY OF INFORMATION AND CULTURE	102,100,000.00	50,100,000.00	729,000.00	2,000,000.00	-
012300300100	ZAMFARA STATE RADIO AM	55,600,000.00	55,600,000.00	22,642,291.49	50,000,000.00	-
012300400100	MEDIA CORPORATION	-	63,000,000.00	-	-	-
012300600100	ZAMFARA STATE GOLD CITY FM RADIO	30,000,000.00	20,000,000.00	6,171,895.25	15,000,000.00	-
012301000100	CENSORSHIP BOARD	5,600,000.00	5,600,000.00	1,206,020.87	5,600,000.00	-
012301300100	PRINTING AND PUBLISHING COMPANY (LEGACY NEWSPAPER) AND GOVERNMENT PRINTING PRESS	3,000,000.00	3,000,000.00	49,050.00	-	-
012400000000	MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	18,000,000,000.00	10,000,000,000.00	-	18,000,000,000.00	-
012400100100	MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	18,000,000,000.00	10,000,000,000.00	-	18,000,000,000.00	-
014700000000	CIVIL SERVICE COMMISSION	650,000.00	850,000.00	261,563.60	1,250,000.00	-
014700100100	CIVIL SERVICE COMMISSION	650,000.00	850,000.00	261,563.60	1,250,000.00	-
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION	700,000.00	700,000.00	52,982.12	150,000.00	-
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	700,000.00	700,000.00	52,982.12	150,000.00	-
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	200,000,000.00	1,220,000,000.00	796,657,510.62	1,220,000,000.00	-
016103800100	HAJJ COMMISSION	200,000,000.00	220,000,000.00	102,353,271.14	220,000,000.00	-
016105200100	DIRECTORATE OF POVERTY ALLEVIATION AGENCY	-	1,000,000,000.00	694,304,239.48	1,000,000,000.00	-
016800000000	MINISTRY FOR RELIGIOUS AFFAIRS	1,902,700,000.00	3,905,200,000.00	1,616,611,713.61	4,056,000,000.00	-
016800100100	MINISTRY FOR RELIGIOUS AFFAIRS	1,000,000,000.00	1,000,000,000.00	-	1,000,000,000.00	-
016800700100	ZAKKAT AND ENDOWMENT BOARD	902,700,000.00	2,905,200,000.00	1,616,611,713.61	3,056,000,000.00	-
020000000000	ECONOMIC SECTOR	479,045,634,000.00	434,686,234,000.00	154,387,091,845.77	795,322,150,000.00	7,132,000,000.00
021500000000	MINISTRY OF AGRICULTURE	8,263,200,000.00	15,199,100,000.00	10,711,651,701.58	23,150,900,000.00	-
021500100100	MINISTRY OF AGRICULTURE	8,133,050,000.00	15,132,200,000.00	10,672,589,553.95	23,005,000,000.00	-
021502100100	COLLEGE OF AGRICULTURE, ANIMAL SCIENCE AND TECHNOLOGY, BAKURA	77,300,000.00	47,300,000.00	5,373,996.11	77,000,000.00	-
021510200100	ZAMFARA AGRICULTURAL DEVELOPMENT AGENCY (ZADA)	8,000,000.00	8,000,000.00	53,182.50	8,000,000.00	-
021510201000	SECOND LIVESTOCK DEVELOPMENT PROJECT	42,650,000.00	9,650,000.00	33,634,969.02	55,650,000.00	-
021511000100	FARMER'S AGRICULTURAL SUPPLY COMPANY (FASCOM)	2,200,000.00	1,950,000.00	-	5,250,000.00	-
022000000000	MINISTRY OF FINANCE	420,156,734,000.00	369,232,734,000.00	141,994,437,253.15	680,354,400,000.00	4,132,000,000.00
022000100200	BOARD OF SURVEY	30,000,000.00	500,000,000.00	367,803,783.75	500,000,000.00	-
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	396,398,334,000.00	341,712,334,000.00	123,357,891,547.76	653,848,361,000.00	4,132,000,000.00
022000800100	BOARD OF INTERNAL REVENUE	23,728,400,000.00	27,020,400,000.00	18,268,741,921.64	26,006,039,000.00	-

02220000000	MINISTRY OF COMMERCE, INDUSTRY & TOURISM	442,400,000.00	895,900,000.00	216,091,725.24	975,950,000.00	-
022200100100	MINISTRY OF COMMERCE, INDUSTRY & TOURISM	296,000,000.00	623,500,000.00	210,458,051.79	837,750,000.00	-
022200200100	COMMODITY, MARKETING AND DISTRIBUTION COMPANY	67,600,000.00	71,600,000.00	5,329,539.00	53,300,000.00	-
022200300100	AMUSEMENT PARK	450,000.00	450,000.00	-	350,000.00	-
022200400100	MARKETS DEVELOPMENT AND MANAGEMENT	-	21,500,000.00	-	7,000,000.00	-
022201800100	INVESTMENT AND PROPERTY DEVELOPMENT COMPANY	68,750,000.00	68,750,000.00	-	68,750,000.00	-
022201900100	HOTELS AND TOURISM MANAGEMENT BOARD	9,600,000.00	110,100,000.00	304,134.45	8,800,000.00	-
02340000000	MINISTRY OF WORKS AND INFRASTRUCTURE	1,172,100,000.00	792,650,000.00	160,348,360.33	4,081,500,000.00	-
023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE	-	-	-	3,000,000,000.00	-
023400300100	WORKS SCHOOL	3,100,000.00	3,100,000.00	-	-	-
023400500100	ZAMFARA STATE TRANSPORT COMPANY	10,000,000.00	10,000,000.00	5,424,031.01	350,000,000.00	-
023400600100	ZAMFARA ROADS TRAFFIC AGENCY (ZAROTA)	64,000,000.00	57,550,000.00	17,927,694.43	54,500,000.00	-
023400700100	ZAMFARA STATE FIRE SERVICE	282,000,000.00	207,000,000.00	1,951,377.15	57,000,000.00	-
023400800100	VEHICLE INSPECTION OFFICE (VIO)	13,000,000.00	15,000,000.00	3,179,585.00	20,000,000.00	-
023410200100	ZAMAFARA STATE WATER CORPORATION	600,000,000.00	300,000,000.00	131,865,672.74	400,000,000.00	-
023410300100	RURAL WATER SUPPLY AND SANITATION AGENCY (RUWATSAN)	200,000,000.00	200,000,000.00	-	200,000,000.00	-
02380000000	MINISTRY OF BUDGET AND PLANNING	45,024,450,000.00	45,824,050,000.00	-	83,424,050,000.00	3,000,000,000.00
023800100100	MINISTRY OF BUDGET AND PLANNING	45,024,450,000.00	45,824,050,000.00	-	83,424,050,000.00	3,000,000,000.00
02530000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	3,986,750,000.00	2,741,800,000.00	1,304,562,805.47	3,335,350,000.00	-
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	61,150,000.00	25,650,000.00	320,425.50	1,100,000.00	-
025300200100	OFFICE OF THE SURVEYOR GENERAL	5,000,000.00	5,000,000.00	-	3,200,000.00	-
025300300100	ZAMFARA GEOGRAPHIC INFORMATION SYSTEM (ZAGIS)	3,342,950,000.00	2,140,500,000.00	1,090,261,292.40	2,668,950,000.00	-
025301000100	HOUSING CORPORATION	262,600,000.00	297,600,000.00	167,095,703.53	435,000,000.00	-
025305600100	ZAMFARA URBAN AND REGIONAL PLANNING BOARD (ZUREPB)	315,050,000.00	273,050,000.00	46,885,384.04	227,100,000.00	-
03000000000	LAW AND JUSTICE SECTOR	179,850,000.00	161,350,000.00	49,620,375.79	166,500,000.00	-
03180000000	JUDICIARY	50,350,000.00	61,850,000.00	14,427,268.59	39,000,000.00	-
031800400100	HIGH COURT OF JUSTICE	28,000,000.00	34,500,000.00	9,423,348.78	24,000,000.00	-
031800600100	SHARIAH COURT OF APPEAL	20,850,000.00	25,850,000.00	4,943,884.81	13,700,000.00	-
031801100100	JUDICIAL SERVICE COMMISSION	1,500,000.00	1,500,000.00	60,035.00	1,300,000.00	-
03260000000	MINISTRY OF JUSTICE	129,500,000.00	99,500,000.00	35,193,107.20	127,500,000.00	-
032600100100	MINISTRY OF JUSTICE	129,500,000.00	99,500,000.00	35,193,107.20	127,500,000.00	-
05000000000	SOCIAL SECTOR	44,688,691,000.00	46,711,441,000.00	19,216,734,826.60	50,498,350,000.00	-
05130000000	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	5,300,000.00	5,300,000.00	-	5,000,000.00	-
051300100100	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	300,000.00	300,000.00	-	-	-
051300200100	SPORTS COUNCIL	5,000,000.00	5,000,000.00	-	5,000,000.00	-
05140000000	MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	1,400,000.00	1,400,000.00	-	7,001,000,000.00	-

051400100100	MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	1,400,000.00	1,400,000.00	-	7,001,000,000.00	-
051700000000	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	33,477,791,000.00	15,096,466,000.00	7,047,574,369.58	14,042,300,000.00	-
051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	32,953,616,000.00	14,473,616,000.00	6,802,349,801.19	13,555,000,000.00	-
051700200100	ARABIC AND ISLAMIC EDUCATION BOARD	1,000,000.00	1,000,000.00	-	1,000,000.00	-
051700700100	SENIOR SECONDARY SCHOOLS MANAGEMENT BOARD	4,375,000.00	3,250,000.00	-	200,000.00	-
051700800100	LIBRARY BOARD	300,000.00	300,000.00	-	300,000.00	-
051701800100	ABDU GUSAU POLYTECHNIC, TALATA MAFARA	230,400,000.00	220,400,000.00	71,217,022.12	145,000,000.00	-
051702100100	ZAMFARA STATE UNIVERSITY, TALATA MAFARA	130,800,000.00	230,800,000.00	134,401,160.00	222,000,000.00	-
051705400100	TEACHERS SERVICE BOARD	7,300,000.00	7,300,000.00	-	200,000.00	-
051705600100	SCHOLARSHIP BOARD	400,000.00	400,000.00	-	600,000.00	-
051706400100	COLLEGE OF EDUCATION, MARU	107,400,000.00	107,200,000.00	15,204,997.56	72,000,000.00	-
051706500100	ZAMFARA COLLEGE OF ARTS AND SCIENCE (ZACAS), GUSAU	42,200,000.00	52,200,000.00	24,401,388.71	46,000,000.00	-
052100000000	MINISTRY OF HEALTH	3,013,200,000.00	23,422,675,000.00	8,312,003,843.53	21,280,850,000.00	-
052100100100	MINISTRY OF HEALTH	2,721,700,000.00	22,822,700,000.00	8,021,761,295.49	20,817,600,000.00	-
052110200200	KING FAHAD WOMEN & CHILDREN HOSPITAL	400,000.00	200,000.00	-	50,000.00	-
052110200300	ZAMFARA STATE TB & LEPROSY CONTROL CLINIC	300,000.00	300,000.00	-	-	-
052110200400	YARIMAN BAKURA SPECIALIST HOSPITAL	14,900,000.00	118,900,000.00	86,829,446.68	113,500,000.00	-
052110200500	VVF HOSPITAL (FARIDA)	100,000.00	-	-	-	-
052110200700	GENERAL HOSPITAL GUSAU	1,900,000.00	6,400,000.00	5,610,500.00	6,400,000.00	-
052110200800	GENERAL HOSPITAL TALATA MAFARA	1,900,000.00	5,800,000.00	3,428,520.00	4,800,000.00	-
052110200900	GENERAL HOSPITAL GUMMI	1,900,000.00	4,800,000.00	2,186,920.00	4,800,000.00	-
052110201000	GENERAL HOSPITAL K/NAMODA	1,900,000.00	4,800,000.00	2,620,435.00	4,800,000.00	-
052110201100	GENERAL HOSPITAL ANKA	1,900,000.00	4,800,000.00	2,020,335.00	2,800,000.00	-
052110201200	GENERAL HOSPITAL TSAFE	1,900,000.00	4,800,000.00	3,426,612.50	4,800,000.00	-
052110201300	GENERAL HOSPITAL BAKURA	1,900,000.00	2,100,000.00	979,669.50	2,800,000.00	-
052110201400	GENERAL HOSPITAL BUKKUYUM	1,900,000.00	1,800,000.00	177,000.00	1,300,000.00	-
052110201500	GENERAL HOSPITAL MARADUN	1,900,000.00	1,800,000.00	760,558.50	1,800,000.00	-
052110201600	GENERAL HOSPITAL SHIKAFI	1,900,000.00	6,800,000.00	4,458,710.00	6,800,000.00	-
052110201700	GENERAL HOSPITAL DANSAUDAU	1,900,000.00	1,800,000.00	257,132.44	1,300,000.00	-
052110201800	GENERAL HOSPITAL ZURMI	1,900,000.00	7,800,000.00	4,802,026.25	6,800,000.00	-
052110201900	GENERAL HOSPITAL BUNGUDU	1,900,000.00	5,800,000.00	2,213,445.92	3,800,000.00	-
052110202000	GENERAL HOSPITAL MADA	1,900,000.00	2,800,000.00	1,087,673.43	2,300,000.00	-
052110202100	GENERAL HOSPITAL B/MAGAJI	1,900,000.00	1,800,000.00	409,238.43	1,600,000.00	-
052110202200	GENERAL HOSPITAL KAGARA	1,900,000.00	1,800,000.00	211,423.12	1,600,000.00	-
052110202300	GENERAL HOSPITAL MARU	1,900,000.00	3,800,000.00	1,784,919.25	3,800,000.00	-
052110202400	GENERAL HOSPITAL MAGAMI	1,900,000.00	2,300,000.00	866,489.37	1,800,000.00	-
052110202500	GENERAL HOSPITAL MORIKI	1,900,000.00	2,300,000.00	1,131,738.50	2,800,000.00	-
052110202600	GENERAL HOSPITAL K/DAJI	1,900,000.00	1,800,000.00	595,661.04	1,800,000.00	-
052110400100	COLLEGE OF NURSING SCIENCES, GUSAU	92,600,000.00	192,500,000.00	66,131,087.39	150,000,000.00	-
052110400200	COLLEGE OF NURSING SCIENCES, ZURMI	42,100,000.00	39,075,000.00	-	-	-
052110600100	COLLEGE OF HEALTH SCIENCES AND TECHNOLOGY, TSAFE	90,100,000.00	60,100,000.00	10,781,614.63	21,000,000.00	-

052111300100	DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY	13,000,000.00	113,000,000.00	87,471,391.09	110,000,000.00	-
053500000000	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	8,191,000,000.00	8,185,600,000.00	3,857,156,613.49	8,169,200,000.00	-
053500100100	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	8,000,000,000.00	8,000,600,000.00	3,804,440,556.72	8,000,600,000.00	-
053500200100	FOREST MANAGEMENT AGENCY	45,000,000.00	48,000,000.00	1,991,473.50	48,000,000.00	-
053505500100	ZAMFARA ENVIRONMENTAL PROTECTION & ENFORCEMENT AGENCY (ZEPEA)	50,600,000.00	51,600,000.00	17,200,303.29	45,600,000.00	-
053505600100	SOLID MINERALS DEVELOPMENT AGENCY	95,400,000.00	85,400,000.00	33,524,279.98	75,000,000.00	-

Zamfara State Government 2026 Approved Budget - Recurrent Revenue by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Recurrent Revenue	256,014,575,000.00	240,919,075,000.00	149,039,920,738.31	364,717,300,000.00	3,132,000,000.00
01000000000	ADMINISTRATIVE SECTOR	2,200,400,000.00	5,224,050,000.00	3,475,376,726.87	5,450,000,000.00	-
01110000000	GOVERNMENT HOUSE ADMINISTRATION	1,800,000,000.00	1,800,000,000.00	1,030,994,699.31	2,000,000,000.00	-
011101000100	BUREAU OF PUBLIC PROCUREMENT	1,800,000,000.00	1,800,000,000.00	1,030,994,699.31	2,000,000,000.00	-
01120000000	STATE ASSEMBLY	50,000.00	-	-	-	-
011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION	50,000.00	-	-	-	-
01230000000	MINISTRY OF INFORMATION AND CULTURE	196,300,000.00	197,300,000.00	30,798,257.61	72,600,000.00	-
012300100100	MINISTRY OF INFORMATION AND CULTURE	102,100,000.00	50,100,000.00	729,000.00	2,000,000.00	-
012300300100	ZAMFARA STATE RADIO AM	55,600,000.00	55,600,000.00	22,642,291.49	50,000,000.00	-
012300400100	MEDIA CORPORATION	-	63,000,000.00	-	-	-
012300600100	ZAMFARA STATE GOLD CITY FM RADIO	30,000,000.00	20,000,000.00	6,171,895.25	15,000,000.00	-
012301000100	CENSORSHIP BOARD	5,600,000.00	5,600,000.00	1,206,020.87	5,600,000.00	-
012301300100	PRINTING AND PUBLISHING COMPANY (LEGACY NEWSPAPER) AND GOVERNMENT PRINTING PRESS	3,000,000.00	3,000,000.00	49,050.00	-	-
01470000000	CIVIL SERVICE COMMISSION	650,000.00	850,000.00	261,563.60	1,250,000.00	-
014700100100	CIVIL SERVICE COMMISSION	650,000.00	850,000.00	261,563.60	1,250,000.00	-
01490000000	LOCAL GOVERNMENT SERVICE COMMISSION	700,000.00	700,000.00	52,982.12	150,000.00	-
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	700,000.00	700,000.00	52,982.12	150,000.00	-
01610000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	200,000,000.00	1,220,000,000.00	796,657,510.62	1,220,000,000.00	-
016103800100	HAJJ COMMISSION	200,000,000.00	220,000,000.00	102,353,271.14	220,000,000.00	-
016105200100	DIRECTORATE OF POVERTY ALLEVIATION AGENCY	-	1,000,000,000.00	694,304,239.48	1,000,000,000.00	-
01680000000	MINISTRY FOR RELIGIOUS AFFAIRS	2,700,000.00	2,005,200,000.00	1,616,611,713.61	2,156,000,000.00	-
016800700100	ZAKKAT AND ENDOWMENT BOARD	2,700,000.00	2,005,200,000.00	1,616,611,713.61	2,156,000,000.00	-
02000000000	ECONOMIC SECTOR	252,573,250,000.00	232,449,850,000.00	143,715,206,885.77	356,302,450,000.00	3,132,000,000.00
02150000000	MINISTRY OF AGRICULTURE	263,200,000.00	199,100,000.00	39,766,741.58	150,900,000.00	-
021500100100	MINISTRY OF AGRICULTURE	133,050,000.00	132,200,000.00	704,593.95	5,000,000.00	-
021502100100	COLLEGE OF AGRICULTURE, ANIMAL SCIENCE AND TECHNOLOGY, BAKURA	77,300,000.00	47,300,000.00	5,373,996.11	77,000,000.00	-
021510200100	ZAMFARA AGRICULTURAL DEVELOPMENT AGENCY (ZADA)	8,000,000.00	8,000,000.00	53,182.50	8,000,000.00	-
021510201000	SECOND LIVESTOCK DEVELOPMENT PROJECT	42,650,000.00	9,650,000.00	33,634,969.02	55,650,000.00	-
021511000100	FARMER'S AGRICULTURAL SUPPLY COMPANY (FASCOM)	2,200,000.00	1,950,000.00	-	5,250,000.00	-
02200000000	MINISTRY OF FINANCE	246,908,400,000.00	228,020,400,000.00	141,994,437,253.15	351,158,750,000.00	3,132,000,000.00
022000100200	BOARD OF SURVEY	30,000,000.00	500,000,000.00	367,803,783.75	500,000,000.00	-
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	223,150,000,000.00	200,500,000,000.00	123,357,891,547.76	324,652,711,000.00	3,132,000,000.00
022000800100	BOARD OF INTERNAL REVENUE	23,728,400,000.00	27,020,400,000.00	18,268,741,921.64	26,006,039,000.00	-
02220000000	MINISTRY OF COMMERCE, INDUSTRY & TOURISM	442,400,000.00	895,900,000.00	216,091,725.24	975,950,000.00	-
022200100100	MINISTRY OF COMMERCE, INDUSTRY & TOURISM	296,000,000.00	623,500,000.00	210,458,051.79	837,750,000.00	-

022200200100	COMMODITY, MARKETING AND DISTRIBUTION COMPANY	67,600,000.00	71,600,000.00	5,329,539.00	53,300,000.00	-
022200300100	AMUSEMENT PARK	450,000.00	450,000.00	-	350,000.00	-
022200400100	MARKETS DEVELOPMENT AND MANAGEMENT	-	21,500,000.00	-	7,000,000.00	-
022201800100	INVESTMENT AND PROPERTY DEVELOPMENT COMPANY	68,750,000.00	68,750,000.00	-	68,750,000.00	-
022201900100	HOTELS AND TOURISM MANAGEMENT BOARD	9,600,000.00	110,100,000.00	304,134.45	8,800,000.00	-
023400000000	MINISTRY OF WORKS AND INFRASTRUCTURE	972,100,000.00	592,650,000.00	160,348,360.33	881,500,000.00	-
023400300100	WORKS SCHOOL	3,100,000.00	3,100,000.00	-	-	-
023400500100	ZAMFARA STATE TRANSPORT COMPANY	10,000,000.00	10,000,000.00	5,424,031.01	350,000,000.00	-
023400600100	ZAMFARA ROADS TRAFFIC AGENCY (ZAROTA)	64,000,000.00	57,550,000.00	17,927,694.43	54,500,000.00	-
023400700100	ZAMFARA STATE FIRE SERVICE	282,000,000.00	207,000,000.00	1,951,377.15	57,000,000.00	-
023400800100	VEHICLE INSPECTION OFFICE (VIO)	13,000,000.00	15,000,000.00	3,179,585.00	20,000,000.00	-
023410200100	ZAMAFARA STATE WATER CORPORATION	600,000,000.00	300,000,000.00	131,865,672.74	400,000,000.00	-
023800000000	MINISTRY OF BUDGET AND PLANNING	400,000.00	-	-	-	-
023800100100	MINISTRY OF BUDGET AND PLANNING	400,000.00	-	-	-	-
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	3,986,750,000.00	2,741,800,000.00	1,304,562,805.47	3,135,350,000.00	-
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	61,150,000.00	25,650,000.00	320,425.50	1,100,000.00	-
025300200100	OFFICE OF THE SURVEYOR GENERAL	5,000,000.00	5,000,000.00	-	3,200,000.00	-
025300300100	ZAMFARA GEOGRAPHIC INFORMATION SYSTEM (ZAGIS)	3,342,950,000.00	2,140,500,000.00	1,090,261,292.40	2,668,950,000.00	-
025301000100	HOUSING CORPORATION	262,600,000.00	297,600,000.00	167,095,703.53	235,000,000.00	-
025305600100	ZAMFARA URBAN AND REGIONAL PLANNING BOARD (ZUREPB)	315,050,000.00	273,050,000.00	46,885,384.04	227,100,000.00	-
030000000000	LAW AND JUSTICE SECTOR	179,850,000.00	161,350,000.00	49,620,375.79	166,500,000.00	-
031800000000	JUDICIARY	50,350,000.00	61,850,000.00	14,427,268.59	39,000,000.00	-
031800400100	HIGH COURT OF JUSTICE	28,000,000.00	34,500,000.00	9,423,348.78	24,000,000.00	-
031800600100	SHARI'AH COURT OF APPEAL	20,850,000.00	25,850,000.00	4,943,884.81	13,700,000.00	-
031801100100	JUDICIAL SERVICE COMMISSION	1,500,000.00	1,500,000.00	60,035.00	1,300,000.00	-
032600000000	MINISTRY OF JUSTICE	129,500,000.00	99,500,000.00	35,193,107.20	127,500,000.00	-
032600100100	MINISTRY OF JUSTICE	129,500,000.00	99,500,000.00	35,193,107.20	127,500,000.00	-
050000000000	SOCIAL SECTOR	1,061,075,000.00	3,083,825,000.00	1,799,716,749.88	2,798,350,000.00	-
051300000000	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	5,300,000.00	5,300,000.00	-	5,000,000.00	-
051300100100	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	300,000.00	300,000.00	-	-	-
051300200100	SPORTS COUNCIL	5,000,000.00	5,000,000.00	-	5,000,000.00	-
051400000000	MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	1,400,000.00	1,400,000.00	-	1,000,000.00	-
051400100100	MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	1,400,000.00	1,400,000.00	-	1,000,000.00	-
051700000000	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	550,175,000.00	2,168,850,000.00	1,386,307,553.58	2,042,300,000.00	-
051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	26,000,000.00	1,546,000,000.00	1,141,082,985.19	1,555,000,000.00	-
051700200100	ARABIC AND ISLAMIC EDUCATION BOARD	1,000,000.00	1,000,000.00	-	1,000,000.00	-

051700700100	SENIOR SECONDARY SCHOOLS MANAGEMENT BOARD	4,375,000.00	3,250,000.00	-	200,000.00	-
051700800100	LIBRARY BOARD	300,000.00	300,000.00	-	300,000.00	-
051701800100	ABDU GUSAU POLYTECHNIC, TALATA MAFARA	230,400,000.00	220,400,000.00	71,217,022.12	145,000,000.00	-
051702100100	ZAMFARA STATE UNIVERSITY, TALATA MAFARA	130,800,000.00	230,800,000.00	134,401,160.00	222,000,000.00	-
051705400100	TEACHERS SERVICE BOARD	7,300,000.00	7,300,000.00	-	200,000.00	-
051705600100	SCHOLARSHIP BOARD	400,000.00	400,000.00	-	600,000.00	-
051706400100	COLLEGE OF EDUCATION, MARU	107,400,000.00	107,200,000.00	15,204,997.56	72,000,000.00	-
051706500100	ZAMFARA COLLEGE OF ARTS AND SCIENCE (ZACAS), GUSAU	42,200,000.00	52,200,000.00	24,401,388.71	46,000,000.00	-
052100000000	MINISTRY OF HEALTH	313,200,000.00	722,675,000.00	360,693,139.53	580,850,000.00	-
052100100100	MINISTRY OF HEALTH	21,700,000.00	122,700,000.00	70,450,591.49	117,600,000.00	-
052110200200	KING FAHAD WOMEN & CHILDREN HOSPITAL	400,000.00	200,000.00	-	50,000.00	-
052110200300	ZAMFARA STATE TB & LEPROSY CONTROL CLINIC	300,000.00	300,000.00	-	-	-
052110200400	YARIMAN BAKURA SPECIALIST HOSPITAL	14,900,000.00	118,900,000.00	86,829,446.68	113,500,000.00	-
052110200500	VVF HOSPITAL (FARIDA)	100,000.00	-	-	-	-
052110200700	GENERAL HOSPITAL GUSAU	1,900,000.00	6,400,000.00	5,610,500.00	6,400,000.00	-
052110200800	GENERAL HOSPITAL TALATA MAFARA	1,900,000.00	5,800,000.00	3,428,520.00	4,800,000.00	-
052110200900	GENERAL HOSPITAL GUMMI	1,900,000.00	4,800,000.00	2,186,920.00	4,800,000.00	-
052110201000	GENERAL HOSPITAL K/NAMODA	1,900,000.00	4,800,000.00	2,620,435.00	4,800,000.00	-
052110201100	GENERAL HOSPITAL ANKA	1,900,000.00	4,800,000.00	2,020,335.00	2,800,000.00	-
052110201200	GENERAL HOSPITAL TSAFE	1,900,000.00	4,800,000.00	3,426,612.50	4,800,000.00	-
052110201300	GENERAL HOSPITAL BAKURA	1,900,000.00	2,100,000.00	979,669.50	2,800,000.00	-
052110201400	GENERAL HOSPITAL BUKKUYUM	1,900,000.00	1,800,000.00	177,000.00	1,300,000.00	-
052110201500	GENERAL HOSPITAL MARADUN	1,900,000.00	1,800,000.00	760,558.50	1,800,000.00	-
052110201600	GENERAL HOSPITAL SHIKAFI	1,900,000.00	6,800,000.00	4,458,710.00	6,800,000.00	-
052110201700	GENERAL HOSPITAL DANSAUDAU	1,900,000.00	1,800,000.00	257,132.44	1,300,000.00	-
052110201800	GENERAL HOSPITAL ZURMI	1,900,000.00	7,800,000.00	4,802,026.25	6,800,000.00	-
052110201900	GENERAL HOSPITAL BUNGUDU	1,900,000.00	5,800,000.00	2,213,445.92	3,800,000.00	-
052110202000	GENERAL HOSPITAL MADA	1,900,000.00	2,800,000.00	1,087,673.43	2,300,000.00	-
052110202100	GENERAL HOSPITAL B/MAGAJI	1,900,000.00	1,800,000.00	409,238.43	1,600,000.00	-
052110202200	GENERAL HOSPITAL KAGARA	1,900,000.00	1,800,000.00	211,423.12	1,600,000.00	-
052110202300	GENERAL HOSPITAL MARU	1,900,000.00	3,800,000.00	1,784,919.25	3,800,000.00	-
052110202400	GENERAL HOSPITAL MAGAMI	1,900,000.00	2,300,000.00	866,489.37	1,800,000.00	-
052110202500	GENERAL HOSPITAL MORIKI	1,900,000.00	2,300,000.00	1,131,738.50	2,800,000.00	-
052110202600	GENERAL HOSPITAL K/DAJI	1,900,000.00	1,800,000.00	595,661.04	1,800,000.00	-
052110400100	COLLEGE OF NURSING SCIENCES, GUSAU	92,600,000.00	192,500,000.00	66,131,087.39	150,000,000.00	-
052110400200	COLLEGE OF NURSING SCIENCES, ZURMI	42,100,000.00	39,075,000.00	-	-	-
052110600100	COLLEGE OF HEALTH SCIENCES AND TECHNOLOGY, TSAFE	90,100,000.00	60,100,000.00	10,781,614.63	21,000,000.00	-
052111300100	DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY	13,000,000.00	113,000,000.00	87,471,391.09	110,000,000.00	-
053500000000	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	191,000,000.00	185,600,000.00	52,716,056.77	169,200,000.00	-
053500100100	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	-	600,000.00	-	600,000.00	-
053500200100	FOREST MANAGEMENT AGENCY	45,000,000.00	48,000,000.00	1,991,473.50	48,000,000.00	-

053505500100	ZAMFARA ENVIRONMENTAL PROTECTION & ENFORCEMENT AGENCY (ZEPEA)	50,600,000.00	51,600,000.00	17,200,303.29	45,600,000.00	-
053505600100	SOLID MINERALS DEVELOPMENT AGENCY	95,400,000.00	85,400,000.00	33,524,279.98	75,000,000.00	-

Zamfara State Government 2026 Approved Budget - Capital Receipts by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Capital Receipts	290,000,000,000.00	257,764,000,000.00	28,088,903,036.72	506,619,700,000.00	4,000,000,000.00
010000000000	ADMINISTRATIVE SECTOR	19,900,000,000.00	11,900,000,000.00	-	19,900,000,000.00	-
012400000000	MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	18,000,000,000.00	10,000,000,000.00	-	18,000,000,000.00	-
012400100100	MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	18,000,000,000.00	10,000,000,000.00	-	18,000,000,000.00	-
016800000000	MINISTRY FOR RELIGIOUS AFFAIRS	1,900,000,000.00	1,900,000,000.00	-	1,900,000,000.00	-
016800100100	MINISTRY FOR RELIGIOUS AFFAIRS	1,000,000,000.00	1,000,000,000.00	-	1,000,000,000.00	-
016800700100	ZAKKAT AND ENDOWMENT BOARD	900,000,000.00	900,000,000.00	-	900,000,000.00	-
020000000000	ECONOMIC SECTOR	226,472,384,000.00	202,236,384,000.00	10,671,884,960.00	439,019,700,000.00	4,000,000,000.00
021500000000	MINISTRY OF AGRICULTURE	8,000,000,000.00	15,000,000,000.00	10,671,884,960.00	23,000,000,000.00	-
021500100100	MINISTRY OF AGRICULTURE	8,000,000,000.00	15,000,000,000.00	10,671,884,960.00	23,000,000,000.00	-
022000000000	MINISTRY OF FINANCE	173,248,334,000.00	141,212,334,000.00	-	329,195,650,000.00	1,000,000,000.00
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	173,248,334,000.00	141,212,334,000.00	-	329,195,650,000.00	1,000,000,000.00
023400000000	MINISTRY OF WORKS AND INFRASTRUCTURE	200,000,000.00	200,000,000.00	-	3,200,000,000.00	-
023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE	-	-	-	3,000,000,000.00	-
023410300100	RURAL WATER SUPPLY AND SANITATION AGENCY (RUWATSAN)	200,000,000.00	200,000,000.00	-	200,000,000.00	-
023800000000	MINISTRY OF BUDGET AND PLANNING	45,024,050,000.00	45,824,050,000.00	-	83,424,050,000.00	3,000,000,000.00
023800100100	MINISTRY OF BUDGET AND PLANNING	45,024,050,000.00	45,824,050,000.00	-	83,424,050,000.00	3,000,000,000.00
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	-	-	200,000,000.00	-
025301000100	HOUSING CORPORATION	-	-	-	200,000,000.00	-
050000000000	SOCIAL SECTOR	43,627,616,000.00	43,627,616,000.00	17,417,018,076.72	47,700,000,000.00	-
051400000000	MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	-	-	-	7,000,000,000.00	-
051400100100	MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	-	-	-	7,000,000,000.00	-
051700000000	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	32,927,616,000.00	12,927,616,000.00	5,661,266,816.00	12,000,000,000.00	-
051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	32,927,616,000.00	12,927,616,000.00	5,661,266,816.00	12,000,000,000.00	-
052100000000	MINISTRY OF HEALTH	2,700,000,000.00	22,700,000,000.00	7,951,310,704.00	20,700,000,000.00	-
052100100100	MINISTRY OF HEALTH	2,700,000,000.00	22,700,000,000.00	7,951,310,704.00	20,700,000,000.00	-
053500000000	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	8,000,000,000.00	8,000,000,000.00	3,804,440,556.72	8,000,000,000.00	-
053500100100	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	8,000,000,000.00	8,000,000,000.00	3,804,440,556.72	8,000,000,000.00	-

Zamfara State Government 2026 Approved Budget - Revenue by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	546,014,575,000.00	498,683,075,000.00	177,128,823,775.03	871,337,000,000.00	7,132,000,000.00
11	GOVERNMENT SHARE OF FAAC	223,150,000,000.00	200,500,000,000.00	123,357,891,547.76	324,652,711,000.00	3,132,000,000.00
1101	GOVERNMENT SHARE OF FAAC	223,150,000,000.00	200,500,000,000.00	123,357,891,547.76	324,652,711,000.00	3,132,000,000.00
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	70,009,711,000.00	75,009,711,000.00	51,985,334,670.19	80,009,711,000.00	2,000,000,000.00
11010101	STATUTORY ALLOCATION	70,009,711,000.00	75,009,711,000.00	51,985,334,670.19	80,009,711,000.00	2,000,000,000.00
110102	STATE GOVERNMENT SHARE OF VAT	88,500,000,000.00	90,000,000,000.00	62,360,665,757.93	110,000,000,000.00	1,000,000,000.00
11010201	SHARE OF VAT	88,500,000,000.00	90,000,000,000.00	62,360,665,757.93	110,000,000,000.00	1,000,000,000.00
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	64,640,289,000.00	35,490,289,000.00	9,011,891,119.64	134,643,000,000.00	132,000,000.00
11010302	EXCESS NON-OIL	2,000,000,000.00	500,000,000.00	-	500,000,000.00	-
11010303	EXCHANGE GAINS	44,840,289,000.00	23,840,289,000.00	5,996,522,969.51	17,000,000,000.00	132,000,000.00
11010304	ECOLOGICAL FUND	1,000,000,000.00	1,000,000,000.00	-	7,000,000,000.00	-
11010305	ELECTRONIC MONEY TRANSFER LEVY (EMTL)	4,150,000,000.00	5,050,000,000.00	2,823,692,585.57	14,000,000,000.00	-
11010308	SOLID MINERAL	4,150,000,000.00	600,000,000.00	191,675,564.56	2,000,000,000.00	-
11010312	STABILIZATION FUNDS	500,000,000.00	500,000,000.00	-	500,000,000.00	-
11010399	OTHER FAAC DISTRIBUTIONS	8,000,000,000.00	4,000,000,000.00	-	93,643,000,000.00	-
12	INDEPENDENT REVENUE	32,864,575,000.00	40,419,075,000.00	25,682,029,190.55	40,064,589,000.00	-
1201	TAX REVENUE	22,610,600,000.00	28,590,100,000.00	19,712,383,711.94	27,699,939,000.00	-
120101	PERSONAL TAXES	21,570,000,000.00	23,120,000,000.00	16,657,526,786.70	23,119,639,000.00	-
12010104	PAYE ORGANIZED PRIVATE SECTOR	2,000,000,000.00	2,000,000,000.00	1,418,215,467.16	2,000,000,000.00	-
12010105	PAYE INFORMAL SECTOR	20,000,000.00	20,000,000.00	-	20,000,000.00	-
12010106	PAYE PUBLIC - LOCAL GOVERNMENTS	2,000,000,000.00	3,000,000,000.00	1,944,728,422.81	2,400,000,000.00	-
12010107	PAYE PUBLIC - STATE GOVERNMENT	3,350,000,000.00	5,000,000,000.00	4,039,355,986.50	5,999,639,000.00	-
12010108	PAYE FEDERAL GOVERNMENT ESTABLISHMENTS	12,500,000,000.00	12,500,000,000.00	9,199,910,039.91	12,000,000,000.00	-
12010113	DIRECT ASSESSMENT TAX	1,500,000,000.00	500,000,000.00	55,316,870.33	500,000,000.00	-
12010114	PAYE AREARS	200,000,000.00	100,000,000.00	-	200,000,000.00	-
120103	OTHER TAXES	1,040,600,000.00	5,470,100,000.00	3,054,856,925.24	4,580,300,000.00	-
12010301	SALES TAXES	120,000,000.00	70,000,000.00	-	120,000,000.00	-
12010302	PROPERTY TAX	2,000,000.00	2,000,000.00	-	2,000,000.00	-
12010303	WITHHOLDING TAX	565,000,000.00	2,000,000,000.00	707,795,591.95	1,000,000,000.00	-
12010304	STAMP DUTY	158,500,000.00	160,500,000.00	9,369,945.10	160,000,000.00	-
12010305	POOL BETTING TAX	25,000,000.00	25,000,000.00	2,080,000.00	25,000,000.00	-
12010306	DEVELOPMENT TAX/LEVY	103,600,000.00	2,051,100,000.00	1,552,599,821.33	2,070,100,000.00	-
12010307	CAPITAL GAIN TAX	50,000,000.00	50,000,000.00	-	50,000,000.00	-
12010308	LIVESTOCK TAX	5,000,000.00	-	-	-	-
12010309	ENTERTAINMENT TAX	700,000.00	700,000.00	-	-	-
12010311	HOTELS LEVY	10,300,000.00	10,300,000.00	304,134.45	3,200,000.00	-
12010312	ZAKKAT LEVY	500,000.00	100,500,000.00	88,403,192.93	150,000,000.00	-
12010313	POVERTY ALLEVIATION LEVY	-	1,000,000,000.00	694,304,239.48	1,000,000,000.00	-
1202	NON-TAX REVENUE	10,253,975,000.00	11,828,975,000.00	5,969,645,478.61	12,364,650,000.00	-
120201	LICENCES - GENERAL	302,200,000.00	284,850,000.00	98,717,710.63	424,850,000.00	-
12020105	RADIO/TELEVISION STATION LICENSES	100,000,000.00	50,000,000.00	-	-	-

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
12020110	BAKE HOUSE LICENSE	2,000,000.00	2,000,000.00	-	2,000,000.00	-
12020114	DANE GUN LICENSES	1,000,000.00	1,000,000.00	-	1,000,000.00	-
12020115	CATTLE DEALER LICENSES	9,500,000.00	-	-	-	-
12020116	DRIED FISH & MEAT LICENSES	7,000,000.00	-	-	-	-
12020118	PET (DOG) LICENSES	5,400,000.00	-	-	-	-
12020119	FISHING PERMITS	6,000,000.00	-	-	-	-
12020121	HUNTING PERMITS	5,500,000.00	-	-	-	-
12020122	PRODUCE BUYING LICENSES	1,000,000.00	-	-	-	-
12020126	TRACTOR HIRING SERVICES	5,000,000.00	-	-	-	-
12020131	MOTOR VEHICLE LICENSES	25,000,000.00	23,000,000.00	8,491,020.66	20,000,000.00	-
12020132	DRIVERS' LICENSES	20,000,000.00	80,000,000.00	42,680,279.55	50,000,000.00	-
12020133	PATENT MEDICINE & DRUG STORES LICENSES	2,000,000.00	3,000,000.00	1,408,905.10	3,000,000.00	-
12020134	PRIVATE SCHOOLS/TERTIARY INSTITUTIONS LICENSES	13,000,000.00	13,000,000.00	-	-	-
12020136	HEALTH FACILITIES LICENSES	2,100,000.00	2,100,000.00	-	2,100,000.00	-
12020137	TRADE PERMIT LICENSES	750,000.00	750,000.00	-	750,000.00	-
12020139	LEARNER'S PERMIT	2,000,000.00	2,000,000.00	-	2,000,000.00	-
12020140	FORESTRY REVENUE	2,000,000.00	5,000,000.00	1,991,473.50	5,000,000.00	-
12020141	HIDES AND SKIN BUYER'S LICENCE	6,350,000.00	-	-	-	-
12020142	HIDES AND SKIN PREMISES LICENCE	5,100,000.00	-	-	-	-
12020143	WAY LEAVE BUYER'S LICENCE	1,000,000.00	-	-	-	-
12020144	RENEWAL OF MOTOR VEHICLE LICENCE	10,000,000.00	10,000,000.00	1,919,500.00	10,000,000.00	-
12020146	BEAST OF BURDEN LICENCE	500,000.00	-	-	-	-
12020147	MOVEMENT AND LOADING LICENCE	9,000,000.00	7,500,000.00	704,593.95	7,500,000.00	-
12020151	REGISTRATION OF TRICYCLE LICENCE	5,000,000.00	15,000,000.00	14,203,782.00	20,000,000.00	-
12020152	RENEWAL OF TRICYCLE LICENCE	2,000,000.00	2,000,000.00	838,750.00	2,000,000.00	-
12020153	REGISTRATION OF MOTORCYCLE LICENCE	2,000,000.00	4,000,000.00	2,048,625.00	3,000,000.00	-
12020154	RENEWAL OF MOTORCYCLE LICENCE	3,500,000.00	3,500,000.00	1,486,850.00	3,500,000.00	-
12020155	QUARRY CRUSHING PLANT LICENCE	2,500,000.00	-	-	200,000,000.00	-
12020158	RENEWAL OF PHARMACY REGISTRATION LICENSE	5,000,000.00	5,000,000.00	-	5,000,000.00	-
12020159	REGISTRATION OF CARGO MOTORCYCLE LICENSE	2,000,000.00	2,000,000.00	-	2,000,000.00	-
12020160	RENEWAL OF CARGO MOTORCYCLE LICENSE	2,000,000.00	2,000,000.00	-	2,000,000.00	-
12020161	REGISTRATION/RENEWAL OF MOTOR VEHICLE (KURKURA) LICENSE	2,000,000.00	2,000,000.00	348,067.50	2,000,000.00	-
12020162	RENEWAL OF PRIVATE SCHOOLS/TERTIARY INSTITUTIONS LICENSES	3,000,000.00	28,000,000.00	19,375,198.37	50,000,000.00	-
12020163	REGISTRATION/RENEWAL OF WASTE MANAGEMENT SERVICE LICENSES	5,000,000.00	5,000,000.00	-	5,000,000.00	-
12020164	PLATE NUMBER REGISTRATION LICENSE	7,000,000.00	7,000,000.00	3,220,665.00	7,000,000.00	-
12020165	REGISTRATION/RENEWAL OF COOPERATIVE SOCIETY LICENCE	20,000,000.00	10,000,000.00	-	20,000,000.00	-
120202	MINING RENTS	2,000,000.00	2,000,000.00	-	2,000,000.00	-
12020204	LEASE REGISTRATION	2,000,000.00	2,000,000.00	-	2,000,000.00	-

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120204	FEES - GENERAL	8,056,900,000.00	8,684,275,000.00	4,752,629,208.03	9,533,700,000.00	-
12020401	COURT FEES	11,000,000.00	17,000,000.00	8,366,739.57	13,000,000.00	-
12020402	DEED OF MORTGAGE FEES	10,000,000.00	7,000,000.00	3,339,082.00	10,000,000.00	-
12020403	DEED OF GIFT FEES	2,000,000.00	2,000,000.00	-	2,000,000.00	-
12020404	TRADE UNION FEES	750,000.00	3,750,000.00	1,066,330.37	3,000,000.00	-
12020405	TAX CLEARANCE	100,000.00	100,000.00	-	500,000.00	-
12020406	SUBDIVISION OF LAND	10,000,000.00	10,000,000.00	-	-	-
12020407	POWER OF ATTORNEY	500,000.00	500,000.00	-	-	-
12020408	ENVIRONMENTAL HEALTH & SANITATION FEES	10,000,000.00	10,000,000.00	-	-	-
12020409	WEIGHTS & MEASURE FEES	500,000.00	500,000.00	-	500,000.00	-
12020411	PERCENTAGE OF INSURANCE FEES	2,000,000.00	2,000,000.00	351,000.00	2,000,000.00	-
12020413	FILMS CENSORSHIP/ PRODUCTION FEES	300,000.00	300,000.00	-	300,000.00	-
12020414	DEVOLUTION ORDER	1,200,000.00	1,200,000.00	-	-	-
12020415	TRADE TESTING FEES	6,800,000.00	6,800,000.00	-	-	-
12020416	RE-GRANT OF CERTIFICATE OF OCCUPANCY	17,000,000.00	17,000,000.00	-	17,000,000.00	-
12020417	CONTRACT REGISTRATION FEES	1,835,100,000.00	1,000,100,000.00	899,073,183.08	1,000,000,000.00	-
12020418	MARRIAGE/ DIVORCE FEES	1,000,000.00	1,000,000.00	-	2,500,000.00	-
12020419	TRICYCLE RIDERS (KEKE NAPEP) FEES	10,000,000.00	10,000,000.00	5,597,232.44	10,000,000.00	-
12020420	PILGRIMS WELFARE FEES	200,000,000.00	220,000,000.00	102,353,271.14	220,000,000.00	-
12020421	FARM LAND CERTIFICATION	50,000,000.00	-	-	-	-
12020422	RE-CERTIFICATION	55,000,000.00	25,000,000.00	3,530,762.48	50,400,000.00	-
12020423	MERGER OF CERTIFICATE	4,000,000.00	4,000,000.00	-	4,400,000.00	-
12020424	ACCREDITATION FEES	56,700,000.00	57,100,000.00	320,425.50	1,000,000.00	-
12020426	COURT SUMMONS FEES	1,000,000.00	1,000,000.00	-	2,500,000.00	-
12020427	TENDER FEES	10,000,000.00	10,000,000.00	-	-	-
12020428	FIRE SAFETY CERTIFICATE FEES	2,000,000.00	2,000,000.00	-	2,000,000.00	-
12020429	CONDUCTORS BUDGE & DRIVERS BUDGE	500,000.00	1,000,000.00	391,884.00	500,000.00	-
12020430	PROFESSIONAL REGISTRATION FEES	1,100,000.00	1,100,000.00	-	-	-
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	10,000,000.00	14,000,000.00	8,628,480.80	10,000,000.00	-
12020432	PERCENTAGE OF TENEMENT RATE	200,000,000.00	150,000,000.00	55,649,842.92	100,000,000.00	-
12020433	PERCENTAGE OF AFFILIATION CHARGES FEES	30,000,000.00	30,000,000.00	-	5,000,000.00	-
12020434	BED SPACE/MUTUARY SERVICES FEES	500,000.00	500,000.00	-	500,000.00	-
12020435	SMALL TRUCK COMMERCIAL VEHICLE RIDERS (KURKURA) FEES	5,000,000.00	5,000,000.00	-	5,000,000.00	-
12020436	BILL BOARD ADVERTISEMENT FEES	8,100,000.00	10,100,000.00	4,396,725.96	10,000,000.00	-
12020437	DEED OF ASSIGNMENT FEES	12,000,000.00	12,000,000.00	4,410,873.50	11,000,000.00	-
12020438	SURVEY/ PLANNING/ BUILDING FEES	25,000,000.00	25,000,000.00	9,497,510.80	20,400,000.00	-
12020440	MEDICAL CONSULTANCY FEES	2,300,000.00	172,100,000.00	85,399,428.89	140,000,000.00	-
12020441	LABORATORY ANALYSIS FEES	200,000.00	100,000.00	-	-	-
12020446	AGRICULTURAL/VETINARY SERVICES FEES	5,400,000.00	5,400,000.00	-	-	-
12020447	CHANGE OF NAME	12,000,000.00	-	-	400,000.00	-
12020449	BUSINESS/TRADE OPERATING FEES	30,500,000.00	28,000,000.00	5,942,692.24	25,000,000.00	-
12020450	INSPECTION FEES	5,000,000.00	5,000,000.00	1,951,377.15	5,000,000.00	-
12020451	TIMBER & FOREST FEES	15,000,000.00	15,000,000.00	-	15,000,000.00	-

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12020452	SCHOOL/ TUITION/ EXAMINATION FEES	482,000,000.00	628,975,000.00	311,153,524.02	565,000,000.00	-
12020453	APPLICATIONS FEES	2,400,000.00	2,300,000.00	-	1,300,000.00	-
12020454	PARKING FEES	7,000,000.00	9,500,000.00	266,429.00	6,000,000.00	-
12020455	CONSENT FEES (NON-REFUNDABLE)	10,200,000.00	5,000,000.00	413,580.00	10,000,000.00	-
12020456	CERTIFICATE OF ROAD WORTHINESS	3,000,000.00	5,000,000.00	3,049,915.00	10,000,000.00	-
12020457	OATH/MORTION FEES	3,000,000.00	3,000,000.00	-	3,500,000.00	-
12020458	LAND DEVELOPMENT FEES	500,000,000.00	-	-	400,000.00	-
12020459	EXAMINATION FEES	71,000,000.00	41,000,000.00	-	-	-
12020460	MARKET FEES	22,000,000.00	38,000,000.00	17,486,959.92	30,000,000.00	-
12020462	IRRIGATION FEES	2,000,000.00	2,000,000.00	-	-	-
12020463	SAND DREDGING CHARGES	20,000,000.00	20,000,000.00	-	20,000,000.00	-
12020464	INNOCULATION, VACCINATION & POULTRY FEES	6,150,000.00	6,150,000.00	-	-	-
12020465	PREPARATION OF CONTRACT AGREEMENTS	52,500,000.00	22,500,000.00	-	52,500,000.00	-
12020466	SEARCH FEES	650,000.00	1,100,000.00	648,460.00	550,000.00	-
12020467	SOCIAL SERVICES FEES	15,000,000.00	12,000,000.00	8,571,822.49	10,000,000.00	-
12020468	CHANGE OF LAND USE/PURPOSE	800,000.00	800,000.00	-	800,000.00	-
12020469	TRADE CATTLE FEES	32,000,000.00	55,000,000.00	32,457,357.00	40,000,000.00	-
12020471	ROAD CONGESTION CHARGES	30,200,000.00	51,200,000.00	30,573,518.53	51,200,000.00	-
12020472	ROAD CUTTING FEES	6,000,000.00	6,000,000.00	-	6,000,000.00	-
12020473	ACCOMMODATION FEES	94,100,000.00	64,100,000.00	-	92,000,000.00	-
12020474	HACKNEY CARRIAGE CERTIFICATE	2,000,000.00	2,000,000.00	942,120.00	2,000,000.00	-
12020475	CONTRACT PROCESSING FEES	548,000,000.00	1,803,000,000.00	773,591,626.92	2,003,000,000.00	-
12020476	REGISTRATION BOOKLET	2,700,000.00	5,450,000.00	2,266,250.00	5,250,000.00	-
12020477	CERTIFIED TRUE COPY	10,000,000.00	10,000,000.00	-	10,000,000.00	-
12020479	PRIVATE CLINICS REGISTRATION/RENEWAL	5,000,000.00	5,000,000.00	-	5,000,000.00	-
12020480	AFFIDAVIT AND DECLARATION OF AGE	2,650,000.00	8,150,000.00	5,120,436.52	9,000,000.00	-
12020482	AMUSEMENT PARK/SOCIAL SERVICE FEES	1,200,000.00	1,200,000.00	-	-	-
12020483	GATE FEES	10,100,000.00	16,500,000.00	4,392,015.00	8,600,000.00	-
12020484	GOVERNMENT ALLOCATION FEES	65,500,000.00	1,509,500,000.00	1,121,707,786.82	1,532,000,000.00	-
12020485	APPEAL FEES - COURT	4,500,000.00	4,500,000.00	880,057.50	5,000,000.00	-
12020486	GROUND/SURFACE RENT	1,530,000,000.00	496,000,000.00	206,713,492.18	1,530,000,000.00	-
12020488	BOARD OF DIRECTORS FEES	8,000,000.00	5,000,000.00	976,336.25	5,000,000.00	-
12020489	CONFERENCE HALL FEES	700,000.00	700,000.00	-	700,000.00	-
12020490	ZAMFARA TRANSPORT AUTHORITY FEES	15,000,000.00	15,000,000.00	5,424,031.01	350,000,000.00	-
12020491	RADIO/TELEVISION STATION FEES	2,000,000.00	2,000,000.00	729,000.00	2,000,000.00	-
12020492	CERTIFICATE OF OCCUPANCY FEES	1,000,000,000.00	1,500,000,000.00	889,614,475.46	1,000,000,000.00	-
12020495	ABARTOUR FEES	6,000,000.00	6,000,000.00	911,183.02	6,000,000.00	-
12020496	WATER RATE FEES	600,000,000.00	300,000,000.00	131,865,672.74	400,000,000.00	-
12020497	MAST/V-SAT FEES/FIBER OPTICS	222,000,000.00	116,000,000.00	2,606,315.80	50,000,000.00	-
12020498	HOTEL REGISTRATION/RENEWAL FEES	-	20,000,000.00	-	20,000,000.00	-
12020499	EXTENTION OF PLOT FEES	2,000,000.00	2,000,000.00	-	2,000,000.00	-
120205	FINES - GENERAL	161,950,000.00	162,000,000.00	25,986,949.80	172,600,000.00	-
12020501	COURT FINES	5,000,000.00	5,000,000.00	-	-	-
12020502	OBSTRUCTION FINES	2,000,000.00	2,000,000.00	-	2,000,000.00	-

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12020503	PENALTY GENERAL	28,500,000.00	23,550,000.00	17,227,012.13	28,500,000.00	-
12020504	FINES FOR ILLEGAL CUTTING OF ROAD	10,000,000.00	25,000,000.00	5,451,600.37	50,000,000.00	-
12020505	SANITATION COURT FINES	1,300,000.00	1,300,000.00	-	500,000.00	-
12020506	ILLEGAL EVACUATION	300,000.00	300,000.00	-	-	-
12020507	EVACUATION OFFENCES FINES	10,000,000.00	-	-	-	-
12020510	ILLEGAL MINERS	10,000,000.00	10,000,000.00	-	10,000,000.00	-
12020511	MINING OFFENCES FINES	5,000,000.00	5,000,000.00	-	5,000,000.00	-
12020513	CONTRAVENTION OFFENCES FINES	16,500,000.00	16,000,000.00	2,696,167.30	16,000,000.00	-
12020514	FINES FOR ILLEGAL OPERATION OF SCHOOL	5,000,000.00	5,000,000.00	-	5,000,000.00	-
12020515	FINES FOR ILLEGAL OPERATION OF TRADO MEDICAL HEALTH SHOPS	2,000,000.00	2,000,000.00	-	-	-
12020516	FINES FOR ILLEGAL OPERATION OF PATENT MEDICINE STORE	1,000,000.00	1,000,000.00	-	1,000,000.00	-
12020517	FINES FOR ILLEGAL OPERATION OF HOSPITALS & MATERNITY HOMES	1,500,000.00	1,500,000.00	-	1,500,000.00	-
12020522	PENALTY FOR LATE PAYMENT DEVELOPMENT FEE	1,200,000.00	1,200,000.00	-	1,100,000.00	-
12020524	FOREST OFFENCES FINES	500,000.00	500,000.00	-	500,000.00	-
12020525	PENALTY FOR HEAVY DUTY VEHICLE	2,400,000.00	2,900,000.00	482,500.00	2,400,000.00	-
12020528	PENALTY FOR DAMAGE TO PUBLIC PROPERTY	7,000,000.00	7,000,000.00	-	2,000,000.00	-
12020529	FINES ON OVERDUE BOOKS	500,000.00	500,000.00	-	-	-
12020530	COURT FINES ON TRAFIC OFFENCES	5,000,000.00	5,000,000.00	129,670.00	5,000,000.00	-
12020532	STRAY ANIMAL FINES	5,150,000.00	5,150,000.00	-	-	-
12020533	POLLUTERS PAY PRINCIPLE FINES	100,000.00	100,000.00	-	100,000.00	-
12020535	FINES FOR WRONG PARKING	11,000,000.00	11,000,000.00	-	11,000,000.00	-
12020537	FINES FOR TRAFFIC AND VEHICLE OFFENCES	1,000,000.00	1,000,000.00	-	1,000,000.00	-
12020538	ADMINISTRATION CHARGES	10,000,000.00	10,000,000.00	-	10,000,000.00	-
12020539	INFRASTRUCTURAL DAMAGES REHABILITATION FINES	20,000,000.00	20,000,000.00	-	20,000,000.00	-
120206	SALES - GENERAL	461,425,000.00	1,118,450,000.00	568,816,148.22	967,200,000.00	-
12020601	SALES OF JOURNAL & PUBLICATIONS	3,100,000.00	6,000,000.00	49,050.00	-	-
12020603	SALES OF ID CARDS	1,600,000.00	1,600,000.00	-	-	-
12020604	SALES OF STORES/SCRAPS/UNSERVICEABLE ITEMS	30,000,000.00	500,000,000.00	367,803,783.75	500,000,000.00	-
12020605	SALES OF VACCINES	12,150,000.00	12,150,000.00	-	7,000,000.00	-
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	300,000.00	300,000.00	-	-	-
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	400,000.00	400,000.00	-	-	-
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	2,500,000.00	2,500,000.00	-	2,000,000.00	-
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	5,150,000.00	5,150,000.00	-	5,000,000.00	-
12020612	PROCEEDS FROM MEDICAMENTS	3,000,000.00	133,000,000.00	87,471,391.09	100,000,000.00	-
12020615	SALES OF UNIFORMS	2,000,000.00	2,000,000.00	-	-	-
12020616	SALES OF SEED FROM NURSERIES	10,000,000.00	10,000,000.00	-	10,000,000.00	-
12020617	SALES OF STRATEGIC GRAINS	800,000.00	800,000.00	-	-	-
12020618	SALES OF TOURISM GUIDE	500,000.00	500,000.00	25,262.25	500,000.00	-

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12020620	SALES OF VEHICLE NEW PLATE NUMBER	25,000,000.00	30,000,000.00	18,775,810.00	25,000,000.00	-
12020623	SEEDS MULTIPLICATION SALES	15,000,000.00	15,000,000.00	-	15,000,000.00	-
12020626	SALES OF ADMISSION FORMS GENERAL	71,200,000.00	51,000,000.00	-	34,000,000.00	-
12020627	SALES OF DRUGS	15,550,000.00	15,550,000.00	-	15,500,000.00	-
12020628	SALES OF BUDGET BOOKS	200,000.00	-	-	-	-
12020630	SALES OF BROADCASTING AIRTIME	80,000,000.00	130,000,000.00	28,814,186.74	65,000,000.00	-
12020634	SALES OF COTTON MARKET MATERIALS	1,000,000.00	1,000,000.00	-	1,000,000.00	-
12020639	SALES OF FERTILIZER	1,500,000.00	1,500,000.00	-	5,000,000.00	-
12020640	SALES OF CONTRACT AGREEMENT FORMS	70,500,000.00	70,500,000.00	35,193,107.20	70,500,000.00	-
12020641	SALES OF FORMS - OTHER INSTITUTIONS	650,000.00	550,000.00	-	300,000.00	-
12020642	SALES OF FORMS - JSC	300,000.00	300,000.00	60,035.00	300,000.00	-
12020643	SALES OF APPLICATION FORMS - CSC	500,000.00	700,000.00	261,563.60	1,000,000.00	-
12020648	SALES OF COMMERCIAL & INDUSTRIAL PROMOTIONS	40,100,000.00	20,100,000.00	-	20,000,000.00	-
12020651	SALES OF ART DESIGN	200,000.00	100,000.00	-	-	-
12020653	SALES OF FORMS NATIONAL DRIVING LICENCES	3,000,000.00	3,000,000.00	81,600.00	3,000,000.00	-
12020654	SALES OF MATERIALS	2,400,000.00	-	-	-	-
12020655	SALES OF POULTRY FEEDS	7,000,000.00	7,000,000.00	-	-	-
12020656	SALES OF POULTRY PRODUCTS	6,000,000.00	6,000,000.00	-	-	-
12020657	SALES OF RURAL DIARY MILKING COWS	5,225,000.00	5,200,000.00	-	-	-
12020658	SALES OF APER FORM	2,450,000.00	2,400,000.00	52,982.12	1,700,000.00	-
12020660	SALES OF TRANSFER OF SERVICE FORM	150,000.00	150,000.00	-	100,000.00	-
12020661	SALES OF CAFE'S AIRTIME	200,000.00	200,000.00	-	200,000.00	-
12020662	SALES OF HOUSE APPLICATION FORM	700,000.00	5,700,000.00	3,251,880.00	10,000,000.00	-
12020663	PROCEED FROM SALES OF CONFISCATED/FORFITED UNCLAIM ITEMS	36,000,000.00	23,000,000.00	-	20,000,000.00	-
12020665	SALES OF PROOF OF OWNERSHIP CERTIFICATE	5,000,000.00	5,000,000.00	988,900.00	5,000,000.00	-
12020666	SALES OF FORM AND ICT TRAINING	100,000.00	100,000.00	-	100,000.00	-
12020667	PROCEED FROM SALES OF MOTOR VEHICLE STICKERS	-	20,000,000.00	10,968,380.26	20,000,000.00	-
12020668	SALES OF MOTORCYCLE (KABU-KABU) DAILY TICKETING	-	20,000,000.00	10,342,752.04	20,000,000.00	-
12020670	SALES OF KURKURA DAILY TICKETING	-	10,000,000.00	4,675,464.17	10,000,000.00	-
120207	EARNINGS -GENERAL	509,950,000.00	513,650,000.00	147,491,970.32	337,750,000.00	-
12020701	EARNINGS FROM CONSULTANCY SERVICES	2,900,000.00	2,300,000.00	-	400,000.00	-
12020702	EARNINGS FROM LABORATORY SERVICES	20,800,000.00	20,700,000.00	-	20,650,000.00	-
12020704	EARNINGS FROM THE USE OF GOVERNMENT VEHICLES	100,000.00	100,000.00	-	-	-
12020705	EARNINGS FROM THE USE OF GOVERNMENT HALLS	200,000.00	5,300,000.00	2,482,291.58	6,000,000.00	-
12020706	EARNINGS FROM TOLLS OF EXPRESSWAY	100,000.00	100,000.00	-	-	-
12020707	EARNINGS FROM MEDICAL SERVICES	21,200,000.00	165,500,000.00	125,858,454.93	153,250,000.00	-
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	13,000,000.00	13,000,000.00	245,644.00	2,000,000.00	-
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	100,000.00	100,000.00	-	-	-

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12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	275,650,000.00	200,650,000.00	-	50,650,000.00	-
12020713	EARNINGS FROM QUARRY CRUSHING PLANT	500,000.00	500,000.00	-	500,000.00	-
12020715	OTHER EARNINGS	160,100,000.00	61,100,000.00	8,923,090.25	60,000,000.00	-
12020716	EARNINGS FROM VIEWING CENTRES, HERBAL MEDICINES SELLERS	100,000.00	100,000.00	-	100,000.00	-
12020717	EARNINGS FROM DOWNLOADERS, PLAY STATIONS, MUSICIANS	100,000.00	100,000.00	-	100,000.00	-
12020718	EARNINGS FROM FILM'S PRODUCERS,	100,000.00	100,000.00	-	100,000.00	-
12020720	EARNING FROM OUTSIDE BROADCASTING (VAN)	5,000,000.00	5,000,000.00	-	-	-
12020721	EARNING FROM INDUSTRIAL ESTATE	5,000,000.00	5,000,000.00	1,330,197.50	5,000,000.00	-
12020722	EARNING FROM STREET NAMING	5,000,000.00	30,000,000.00	8,652,292.06	35,000,000.00	-
12020724	EARNING FROM REGISTRATION OF ENVIRONMENTAL FACILTIES	-	500,000.00	-	500,000.00	-
12020725	EARNING FROM MARKET ACTIVITIES	-	3,500,000.00	-	3,500,000.00	-
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	257,800,000.00	257,800,000.00	162,513,626.03	222,300,000.00	-
12020801	RENT ON GOVERNMENT QUARTERS	250,200,000.00	250,200,000.00	162,513,626.03	220,000,000.00	-
12020802	RENT ON GOVERNMENT OFFICES	100,000.00	100,000.00	-	-	-
12020803	RENT ON GOVERNMENT BUILDINGS	5,200,000.00	5,200,000.00	-	-	-
12020804	RENT ON CONFERENCE CENTRES	1,000,000.00	1,000,000.00	-	1,000,000.00	-
12020806	RENT OF PRODUCE STORES	1,300,000.00	1,300,000.00	-	1,300,000.00	-
120209	RENT ON LAND & OTHERS - GENERAL	184,250,000.00	134,950,000.00	7,490,000.00	43,250,000.00	-
12020901	RENT ON GOVERNMENT LAND	20,000,000.00	-	-	10,000,000.00	-
12020902	RENT ON OIL PLOT & AERODROMES	20,800,000.00	800,000.00	-	100,000.00	-
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	200,000.00	-	-	-	-
12020904	RENTS OF PLOTS & SITES SERVICES	10,000,000.00	-	-	400,000.00	-
12020905	LEASE RENTAL	2,500,000.00	2,500,000.00	-	2,500,000.00	-
12020906	RENTS ON GOVERNMENT PROPERTIES	80,350,000.00	101,250,000.00	-	250,000.00	-
12020908	LEASING OF LAND FOR MINING PURPOSES	50,400,000.00	30,400,000.00	7,490,000.00	30,000,000.00	-
120210	REPAYMENTS/REFUNDS - GENERAL	200,000,000.00	50,000,000.00	-	50,000,000.00	-
12021006	REFUNDS	200,000,000.00	50,000,000.00	-	50,000,000.00	-
120211	INVESTMENT INCOME	66,000,000.00	66,000,000.00	-	66,000,000.00	-
12021101	OPERATING SURPLUS	1,000,000.00	1,000,000.00	-	1,000,000.00	-
12021102	DIVIDEND RECEIVED	5,000,000.00	5,000,000.00	-	5,000,000.00	-
12021103	OTHER INVESTMENT INCOME	60,000,000.00	60,000,000.00	-	60,000,000.00	-
120212	INTEREST EARNED	10,000,000.00	10,000,000.00	2,522,916.15	10,000,000.00	-
12021208	BANK INTEREST	10,000,000.00	10,000,000.00	2,522,916.15	10,000,000.00	-
120213	RE-IMBURSEMENT GENERAL	41,500,000.00	545,000,000.00	203,476,949.43	535,000,000.00	-
12021307	PEST CONTROL RE-IMBURSEMENT	2,500,000.00	2,500,000.00	-	-	-
12021311	RE-IMBURSEMENT FROM SALES OF COTTON SEEDS	8,500,000.00	8,500,000.00	53,182.50	5,000,000.00	-
12021312	RE-IMBURSEMENT OF CONSTRUCTION OF MARKET	30,500,000.00	534,000,000.00	203,423,766.93	530,000,000.00	-
13	AID AND GRANTS	141,272,384,000.00	114,272,384,000.00	-	138,300,000,000.00	4,000,000,000.00

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1302	Grants	141,272,384,000.00	114,272,384,000.00	-	138,300,000,000.00	4,000,000,000.00
130201	DOMESTIC GRANTS	131,748,334,000.00	104,748,334,000.00	-	123,675,950,000.00	3,500,000,000.00
13020101	CURRENT GRANTS FROM FGN	-	2,000,000,000.00	-	2,500,000,000.00	2,500,000,000.00
13020102	CAPITAL GRANTS FROM FGN	47,001,334,000.00	45,001,334,000.00	-	36,396,589,000.00	1,000,000,000.00
13020104	CAPITAL GRANTS FROM LGAS	67,847,000,000.00	48,847,000,000.00	-	67,379,361,000.00	-
13020106	CAPITAL GRANTS FROM OTHER SOURCES	16,900,000,000.00	8,900,000,000.00	-	17,400,000,000.00	-
130202	FOREIGN GRANTS	9,524,050,000.00	9,524,050,000.00	-	14,624,050,000.00	500,000,000.00
13020202	CAPITAL FOREIGN GRANTS	9,524,050,000.00	9,524,050,000.00	-	14,624,050,000.00	500,000,000.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	148,727,616,000.00	143,491,616,000.00	28,088,903,036.72	368,319,700,000.00	-
1402	OTHER CAPITAL RECEIPTS	-	-	-	200,000,000.00	-
140201	OTHER CAPITAL RECEIPTS	-	-	-	200,000,000.00	-
14020106	Sales of Government Buildings	-	-	-	200,000,000.00	-
1403	LOANS/ BORROWINGS RECEIPT	148,727,616,000.00	143,491,616,000.00	28,088,903,036.72	368,119,700,000.00	-
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	57,600,000,000.00	46,564,000,000.00	-	46,787,700,000.00	-
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	57,600,000,000.00	46,564,000,000.00	-	46,787,700,000.00	-
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	91,127,616,000.00	96,927,616,000.00	28,088,903,036.72	321,332,000,000.00	-
14030203	INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET	91,127,616,000.00	96,927,616,000.00	28,088,903,036.72	321,332,000,000.00	-

MDAs REVENUE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

011101000100 BUREAU OF PUBLIC PROCUREMENT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	<u>REVENUE</u>	<u>1,800,000,000.00</u>	<u>1,800,000,000.00</u>	<u>1,030,994,699.31</u>	<u>2,000,000,000.00</u>	<u>0.00</u>
12	INDEPENDENT REVENUE	1,800,000,000.00	1,800,000,000.00	1,030,994,699.31	2,000,000,000.00	0.00
1202	NON-TAX REVENUE	1,800,000,000.00	1,800,000,000.00	1,030,994,699.31	2,000,000,000.00	0.00
120204	FEES - GENERAL	1,800,000,000.00	1,800,000,000.00	1,030,994,699.31	2,000,000,000.00	0.00
12020417	CONTRACT REGISTRATION FEES	1,255,000,000.00	0.00	257,403,072.39	0.00	0.00
12020427	TENDER FEES	10,000,000.00	10,000,000.00	0.00	0.00	0.00
12020475	CONTRACT PROCESSING FEES	535,000,000.00	1,790,000,000.00	773,591,626.92	2,000,000,000.00	0.00

011200400100 HOUSE OF ASSEMBLY SERVICE COMMISSION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	<u>REVENUE</u>	<u>50,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
12	INDEPENDENT REVENUE	50,000.00	0.00	0.00	0.00	0.00
1202	NON-TAX REVENUE	50,000.00	0.00	0.00	0.00	0.00
120206	SALES - GENERAL	50,000.00	0.00	0.00	0.00	0.00
12020658	SALES OF APER FORM	50,000.00	0.00	0.00	0.00	0.00

012300100100 MINISTRY OF INFORMATION AND CULTURE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	<u>REVENUE</u>	<u>102,100,000.00</u>	<u>50,100,000.00</u>	<u>729,000.00</u>	<u>2,000,000.00</u>	<u>0.00</u>
12	INDEPENDENT REVENUE	102,100,000.00	50,100,000.00	729,000.00	2,000,000.00	0.00
1202	NON-TAX REVENUE	102,100,000.00	50,100,000.00	729,000.00	2,000,000.00	0.00
120201	LICENCES - GENERAL	100,000,000.00	50,000,000.00	0.00	0.00	0.00
12020105	RADIO/TELEVISION STATION LICENSES	100,000,000.00	50,000,000.00	0.00	0.00	0.00
120204	FEES - GENERAL	2,100,000.00	100,000.00	729,000.00	2,000,000.00	0.00
12020436	BILL BOARD ADVERTISEMENT FEES	100,000.00	100,000.00	0.00	0.00	0.00
12020491	RADIO/TELEVISION STATION FEES	2,000,000.00	0.00	729,000.00	2,000,000.00	0.00

012300300100 ZAMFARA STATE RADIO AM						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging

MDAs REVENUE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

1	REVENUE	55,600,000.00	55,600,000.00	22,642,291.49	50,000,000.00	0.00
12	INDEPENDENT REVENUE	55,600,000.00	55,600,000.00	22,642,291.49	50,000,000.00	0.00
1202	NON-TAX REVENUE	55,600,000.00	55,600,000.00	22,642,291.49	50,000,000.00	0.00
120206	SALES - GENERAL	50,600,000.00	50,600,000.00	22,642,291.49	50,000,000.00	0.00
12020603	SALES OF ID CARDS	600,000.00	600,000.00	0.00	0.00	0.00
12020630	SALES OF BROADCASTING AIRTIME	50,000,000.00	50,000,000.00	22,642,291.49	50,000,000.00	0.00
120207	EARNINGS -GENERAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
12020720	EARNING FROM OUTSIDE BROADCASTING (VAN)	5,000,000.00	5,000,000.00	0.00	0.00	0.00

012300400100	MEDIA CORPORATION					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	0.00	63,000,000.00	0.00	0.00	0.00
12	INDEPENDENT REVENUE	0.00	63,000,000.00	0.00	0.00	0.00
1202	NON-TAX REVENUE	0.00	63,000,000.00	0.00	0.00	0.00
120206	SALES - GENERAL	0.00	63,000,000.00	0.00	0.00	0.00
12020601	SALES OF JOURNAL & PUBLICATIONS	0.00	3,000,000.00	0.00	0.00	0.00
12020630	SALES OF BROADCASTING AIRTIME	0.00	60,000,000.00	0.00	0.00	0.00

012300600100	ZAMFARA STATE GOLD CITY FM RADIO					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	30,000,000.00	20,000,000.00	6,171,895.25	15,000,000.00	0.00
12	INDEPENDENT REVENUE	30,000,000.00	20,000,000.00	6,171,895.25	15,000,000.00	0.00
1202	NON-TAX REVENUE	30,000,000.00	20,000,000.00	6,171,895.25	15,000,000.00	0.00
120206	SALES - GENERAL	30,000,000.00	20,000,000.00	6,171,895.25	15,000,000.00	0.00
12020630	SALES OF BROADCASTING AIRTIME	30,000,000.00	20,000,000.00	6,171,895.25	15,000,000.00	0.00

MDAs REVENUE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

012301000100 CENSORSHIP BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	<u>REVENUE</u>	<u>5,600,000.00</u>	<u>5,600,000.00</u>	<u>1,206,020.87</u>	<u>5,600,000.00</u>	<u>0.00</u>
12	INDEPENDENT REVENUE	5,600,000.00	5,600,000.00	1,206,020.87	5,600,000.00	0.00
1202	NON-TAX REVENUE	5,600,000.00	5,600,000.00	1,206,020.87	5,600,000.00	0.00
120204	FEES - GENERAL	5,300,000.00	5,300,000.00	1,206,020.87	5,300,000.00	0.00
12020413	FILMS CENSORSHIP/ PRODUCTION FEES	300,000.00	300,000.00	0.00	300,000.00	0.00
12020436	BILL BOARD ADVERTISEMENT FEES	5,000,000.00	5,000,000.00	1,206,020.87	5,000,000.00	0.00
120207	EARNINGS -GENERAL	300,000.00	300,000.00	0.00	300,000.00	0.00
12020716	EARNINGS FROM VIEWING CENTRES, HERBAL MED	100,000.00	100,000.00	0.00	100,000.00	0.00
12020717	EARNINGS FROM DOWNLOADERS, PLAY STATIONS,	100,000.00	100,000.00	0.00	100,000.00	0.00
12020718	EARNINGS FROM FILM'S PRODUCERS,	100,000.00	100,000.00	0.00	100,000.00	0.00

012301300100 PRINTING AND PUBLISHING COMPANY (LEGACY NEWSPAPER) AND GOVERTMENT PRINTING PRESS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	<u>REVENUE</u>	<u>3,000,000.00</u>	<u>3,000,000.00</u>	<u>49,050.00</u>	<u>0.00</u>	<u>0.00</u>
12	INDEPENDENT REVENUE	3,000,000.00	3,000,000.00	49,050.00	0.00	0.00
1202	NON-TAX REVENUE	3,000,000.00	3,000,000.00	49,050.00	0.00	0.00
120206	SALES - GENERAL	3,000,000.00	3,000,000.00	49,050.00	0.00	0.00
12020601	SALES OF JOURNAL & PUBLICATIONS	3,000,000.00	3,000,000.00	49,050.00	0.00	0.00

012400100100 MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	<u>REVENUE</u>	<u>18,000,000,000.00</u>	<u>10,000,000,000.00</u>	<u>0.00</u>	<u>18,000,000,000.00</u>	<u>0.00</u>
13	AID AND GRANTS	18,000,000,000.00	10,000,000,000.00	0.00	18,000,000,000.00	0.00
1302	Grants	18,000,000,000.00	10,000,000,000.00	0.00	18,000,000,000.00	0.00
130201	DOMESTIC GRANTS	18,000,000,000.00	10,000,000,000.00	0.00	18,000,000,000.00	0.00
13020104	CAPITAL GRANTS FROM LGAS	3,000,000,000.00	3,000,000,000.00	0.00	3,000,000,000.00	0.00
13020106	CAPITAL GRANTS FROM OTHER SOURCES	15,000,000,000.00	7,000,000,000.00	0.00	15,000,000,000.00	0.00

014700100100 CIVIL SERVICE COMMISSION						
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MDAs REVENUE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	650,000.00	850,000.00	261,563.60	1,250,000.00	0.00
12	INDEPENDENT REVENUE	650,000.00	850,000.00	261,563.60	1,250,000.00	0.00
1202	NON-TAX REVENUE	650,000.00	850,000.00	261,563.60	1,250,000.00	0.00
120206	SALES - GENERAL	650,000.00	850,000.00	261,563.60	1,250,000.00	0.00
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	100,000.00	100,000.00	0.00	0.00	0.00
12020643	SALES OF APPLICATION FORMS - CSC	300,000.00	500,000.00	261,563.60	1,000,000.00	0.00
12020658	SALES OF APER FORM	200,000.00	200,000.00	0.00	200,000.00	0.00
12020660	SALES OF TRANSFER OF SERVICE FORM	50,000.00	50,000.00	0.00	50,000.00	0.00

014900100100 LOCAL GOVERNMENT SERVICE COMMISSION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	700,000.00	700,000.00	52,982.12	150,000.00	0.00
12	INDEPENDENT REVENUE	700,000.00	700,000.00	52,982.12	150,000.00	0.00
1202	NON-TAX REVENUE	700,000.00	700,000.00	52,982.12	150,000.00	0.00
120206	SALES - GENERAL	700,000.00	700,000.00	52,982.12	150,000.00	0.00
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	100,000.00	100,000.00	0.00	0.00	0.00
12020641	SALES OF FORMS - OTHER INSTITUTIONS	100,000.00	100,000.00	0.00	0.00	0.00
12020643	SALES OF APPLICATION FORMS - CSC	100,000.00	100,000.00	0.00	0.00	0.00
12020658	SALES OF APER FORM	300,000.00	300,000.00	52,982.12	100,000.00	0.00
12020660	SALES OF TRANSFER OF SERVICE FORM	100,000.00	100,000.00	0.00	50,000.00	0.00

016103800100 HAJJ COMMISSION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	200,000,000.00	220,000,000.00	102,353,271.14	220,000,000.00	0.00
12	INDEPENDENT REVENUE	200,000,000.00	220,000,000.00	102,353,271.14	220,000,000.00	0.00
1202	NON-TAX REVENUE	200,000,000.00	220,000,000.00	102,353,271.14	220,000,000.00	0.00
120204	FEEES - GENERAL	200,000,000.00	220,000,000.00	102,353,271.14	220,000,000.00	0.00
12020420	PILGRIMS WELFARE FEES	200,000,000.00	220,000,000.00	102,353,271.14	220,000,000.00	0.00

016105200100 DIRECTORATE OF POVERTY ALLEVIATION AGENCY						
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MDAs REVENUE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	0.00	1,000,000,000.00	694,304,239.48	1,000,000,000.00	0.00
12	INDEPENDENT REVENUE	0.00	1,000,000,000.00	694,304,239.48	1,000,000,000.00	0.00
1201	TAX REVENUE	0.00	1,000,000,000.00	694,304,239.48	1,000,000,000.00	0.00
120103	OTHER TAXES	0.00	1,000,000,000.00	694,304,239.48	1,000,000,000.00	0.00
12010313	POVERTY ALLEVIATION LEVY	0.00	1,000,000,000.00	694,304,239.48	1,000,000,000.00	0.00

016800100100 MINISTRY FOR RELIGIOUS AFFAIRS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,000,000,000.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00
13	AID AND GRANTS	1,000,000,000.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00
1302	Grants	1,000,000,000.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00
130201	DOMESTIC GRANTS	1,000,000,000.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00
13020106	CAPITAL GRANTS FROM OTHER SOURCES	1,000,000,000.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00

016800700100 ZAKKAT AND ENDOWMENT BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	902,700,000.00	2,905,200,000.00	1,616,611,713.61	3,056,000,000.00	0.00
12	INDEPENDENT REVENUE	2,700,000.00	2,005,200,000.00	1,616,611,713.61	2,156,000,000.00	0.00
1201	TAX REVENUE	2,500,000.00	2,000,000,000.00	1,614,129,422.03	2,150,000,000.00	0.00
120103	OTHER TAXES	2,500,000.00	2,000,000,000.00	1,614,129,422.03	2,150,000,000.00	0.00
12010306	DEVELOPMENT TAX/LEVY	2,000,000.00	2,000,000,000.00	1,525,726,229.10	2,000,000,000.00	0.00
12010312	ZAKKAT LEVY	500,000.00	0.00	88,403,192.93	150,000,000.00	0.00
1202	NON-TAX REVENUE	200,000.00	5,200,000.00	2,482,291.58	6,000,000.00	0.00
120207	EARNINGS -GENERAL	200,000.00	5,200,000.00	2,482,291.58	6,000,000.00	0.00
12020705	EARNINGS FROM THE USE OF GOVERNMENT HALLS	200,000.00	5,200,000.00	2,482,291.58	6,000,000.00	0.00
13	AID AND GRANTS	900,000,000.00	900,000,000.00	0.00	900,000,000.00	0.00
1302	Grants	900,000,000.00	900,000,000.00	0.00	900,000,000.00	0.00
130201	DOMESTIC GRANTS	900,000,000.00	900,000,000.00	0.00	900,000,000.00	0.00
13020106	CAPITAL GRANTS FROM OTHER SOURCES	900,000,000.00	900,000,000.00	0.00	900,000,000.00	0.00

021500100100 MINISTRY OF AGRICULTURE						
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MDAs REVENUE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	8,133,050,000.00	15,132,200,000.00	10,672,589,553.95	23,005,000,000.00	0.00
12	INDEPENDENT REVENUE	133,050,000.00	132,200,000.00	704,593.95	5,000,000.00	0.00
1201	TAX REVENUE	5,000,000.00	0.00	0.00	0.00	0.00
120103	OTHER TAXES	5,000,000.00	0.00	0.00	0.00	0.00
12010308	LIVESTOCK TAX	5,000,000.00	0.00	0.00	0.00	0.00
1202	NON-TAX REVENUE	128,050,000.00	132,200,000.00	704,593.95	5,000,000.00	0.00
120201	LICENCES - GENERAL	56,850,000.00	5,000,000.00	704,593.95	5,000,000.00	0.00
12020115	CATTLE DEALER LICENSES	9,500,000.00	0.00	0.00	0.00	0.00
12020116	DRIED FISH & MEAT LICENSES	7,000,000.00	0.00	0.00	0.00	0.00
12020118	PET (DOG) LICENSES	5,400,000.00	0.00	0.00	0.00	0.00
12020119	FISHING PERMITS	6,000,000.00	0.00	0.00	0.00	0.00
12020121	HUNTING PERMITS	5,500,000.00	0.00	0.00	0.00	0.00
12020126	TRACTOR HIRING SERVICES	5,000,000.00	0.00	0.00	0.00	0.00
12020141	HIDES AND SKIN BUYER'S LICENCE	6,350,000.00	0.00	0.00	0.00	0.00
12020142	HIDES AND SKIN PREMISES LICENCE	5,100,000.00	0.00	0.00	0.00	0.00
12020146	BEAST OF BURDEN LICENCE	500,000.00	0.00	0.00	0.00	0.00
12020147	MOVEMENT AND LOADING LICENCE	6,500,000.00	5,000,000.00	704,593.95	5,000,000.00	0.00
120204	FEES - GENERAL	25,050,000.00	81,050,000.00	0.00	0.00	0.00
12020415	TRADE TESTING FEES	6,500,000.00	6,500,000.00	0.00	0.00	0.00
12020446	AGRICULTURAL/VETINARY SERVICES FEES	5,400,000.00	5,400,000.00	0.00	0.00	0.00
12020462	IRRIGATION FEES	2,000,000.00	2,000,000.00	0.00	0.00	0.00
12020464	INNOCULATION, VACCINATION & POULTRY FEES	6,150,000.00	6,150,000.00	0.00	0.00	0.00
12020469	TRADE CATTLE FEES	5,000,000.00	55,000,000.00	0.00	0.00	0.00
12020495	ABARTOUR FEES	0.00	6,000,000.00	0.00	0.00	0.00
120205	FINES - GENERAL	5,150,000.00	5,150,000.00	0.00	0.00	0.00
12020532	STRAY ANIMAL FINES	5,150,000.00	5,150,000.00	0.00	0.00	0.00
120206	SALES - GENERAL	23,900,000.00	23,900,000.00	0.00	0.00	0.00
12020605	SALES OF VACCINES	5,150,000.00	5,150,000.00	0.00	0.00	0.00
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	500,000.00	500,000.00	0.00	0.00	0.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	150,000.00	150,000.00	0.00	0.00	0.00
12020655	SALES OF POULTRY FEEDS	7,000,000.00	7,000,000.00	0.00	0.00	0.00
12020656	SALES OF POULTRY PRODUCTS	6,000,000.00	6,000,000.00	0.00	0.00	0.00
12020657	SALES OF RURAL DIARY MILKING COWS	5,100,000.00	5,100,000.00	0.00	0.00	0.00
120207	EARNINGS -GENERAL	11,100,000.00	11,100,000.00	0.00	0.00	0.00
12020704	EARNINGS FROM THE USE OF GOVERNMENT VEHICLES	100,000.00	100,000.00	0.00	0.00	0.00

MDAs REVENUE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

12020708	EARNINGS FROM AGRICULTURAL PRODUCE	11,000,000.00	11,000,000.00	0.00	0.00	0.00
120213	RE-IMBURSEMENT GENERAL	6,000,000.00	6,000,000.00	0.00	0.00	0.00
12021307	PEST CONTROL RE-IMBURSEMENT	2,500,000.00	2,500,000.00	0.00	0.00	0.00
12021311	RE-IMBURSEMENT FROM SALES OF COTTON SEEDS	3,500,000.00	3,500,000.00	0.00	0.00	0.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	8,000,000,000.00	15,000,000,000.00	10,671,884,960.00	23,000,000,000.00	0.00
1403	LOANS/ BORROWINGS RECEIPT	8,000,000,000.00	15,000,000,000.00	10,671,884,960.00	23,000,000,000.00	0.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	8,000,000,000.00	15,000,000,000.00	10,671,884,960.00	23,000,000,000.00	0.00
14030203	INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET	8,000,000,000.00	15,000,000,000.00	10,671,884,960.00	23,000,000,000.00	0.00

021502100100 COLLEGE OF AGRICULTURE, ANIMAL SCIENCE AND TECHNOLOGY, BAKURA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	77,300,000.00	47,300,000.00	5,373,996.11	77,000,000.00	0.00
12	INDEPENDENT REVENUE	77,300,000.00	47,300,000.00	5,373,996.11	77,000,000.00	0.00
1202	NON-TAX REVENUE	77,300,000.00	47,300,000.00	5,373,996.11	77,000,000.00	0.00
120204	FEES - GENERAL	73,100,000.00	43,100,000.00	5,373,996.11	73,000,000.00	0.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	70,000,000.00	40,000,000.00	5,373,996.11	70,000,000.00	0.00
12020453	APPLICATIONS FEES	100,000.00	100,000.00	0.00	0.00	0.00
12020473	ACCOMMODATION FEES	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
120206	SALES - GENERAL	4,200,000.00	4,200,000.00	0.00	4,000,000.00	0.00
12020603	SALES OF ID CARDS	100,000.00	100,000.00	0.00	0.00	0.00
12020626	SALES OF ADMISSION FORMS GENERAL	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
12020641	SALES OF FORMS - OTHER INSTITUTIONS	100,000.00	100,000.00	0.00	0.00	0.00

021510200100 ZAMFARA AGRICULTURAL DEVELOPMENT AGENCY (ZADA)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	8,000,000.00	8,000,000.00	53,182.50	8,000,000.00	0.00
12	INDEPENDENT REVENUE	8,000,000.00	8,000,000.00	53,182.50	8,000,000.00	0.00
1202	NON-TAX REVENUE	8,000,000.00	8,000,000.00	53,182.50	8,000,000.00	0.00
120206	SALES - GENERAL	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
12020634	SALES OF COTTON MARKET MATERIALS	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
120213	RE-IMBURSEMENT GENERAL	5,000,000.00	5,000,000.00	53,182.50	5,000,000.00	0.00

MDAs REVENUE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

12021311	RE-IMBURSEMENT FROM SALES OF COTTON SEEDS	5,000,000.00	5,000,000.00	53,182.50	5,000,000.00	0.00
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021510201000 SECOND LIVESTOCK DEVELOPMENT PROJECT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	<u>REVENUE</u>	<u>42,650,000.00</u>	<u>9,650,000.00</u>	<u>33,634,969.02</u>	<u>55,650,000.00</u>	<u>0.00</u>
12	INDEPENDENT REVENUE	42,650,000.00	9,650,000.00	33,634,969.02	55,650,000.00	0.00
1202	NON-TAX REVENUE	42,650,000.00	9,650,000.00	33,634,969.02	55,650,000.00	0.00
120204	FEES - GENERAL	38,000,000.00	5,000,000.00	33,634,969.02	51,000,000.00	0.00
12020454	PARKING FEES	5,000,000.00	5,000,000.00	266,429.00	5,000,000.00	0.00
12020469	TRADE CATTLE FEES	27,000,000.00	0.00	32,457,357.00	40,000,000.00	0.00
12020495	ABARTOUR FEES	6,000,000.00	0.00	911,183.02	6,000,000.00	0.00
120206	SALES - GENERAL	4,500,000.00	4,500,000.00	0.00	4,500,000.00	0.00
12020605	SALES OF VACCINES	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
12020627	SALES OF DRUGS	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00
120207	EARNINGS -GENERAL	150,000.00	150,000.00	0.00	150,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	150,000.00	150,000.00	0.00	150,000.00	0.00

021511000100 FARMER'S AGRICULTURAL SUPPLY COMPANY (FASCOM)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	<u>REVENUE</u>	<u>2,200,000.00</u>	<u>1,950,000.00</u>	<u>0.00</u>	<u>5,250,000.00</u>	<u>0.00</u>
12	INDEPENDENT REVENUE	2,200,000.00	1,950,000.00	0.00	5,250,000.00	0.00
1202	NON-TAX REVENUE	2,200,000.00	1,950,000.00	0.00	5,250,000.00	0.00
120204	FEES - GENERAL	500,000.00	250,000.00	0.00	250,000.00	0.00
12020476	REGISTRATION BOOKLET	500,000.00	250,000.00	0.00	250,000.00	0.00
120206	SALES - GENERAL	1,700,000.00	1,700,000.00	0.00	5,000,000.00	0.00
12020626	SALES OF ADMISSION FORMS GENERAL	200,000.00	200,000.00	0.00	0.00	0.00
12020639	SALES OF FERTILIZER	1,500,000.00	1,500,000.00	0.00	5,000,000.00	0.00

022000100200 BOARD OF SURVEY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	<u>REVENUE</u>	<u>30,000,000.00</u>	<u>500,000,000.00</u>	<u>367,803,783.75</u>	<u>500,000,000.00</u>	<u>0.00</u>
12	INDEPENDENT REVENUE	30,000,000.00	500,000,000.00	367,803,783.75	500,000,000.00	0.00

MDAs REVENUE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

1202	NON-TAX REVENUE	30,000,000.00	500,000,000.00	367,803,783.75	500,000,000.00	0.00
120206	SALES - GENERAL	30,000,000.00	500,000,000.00	367,803,783.75	500,000,000.00	0.00
12020604	SALES OF STORES/SCRAPS/UNSERVICEABLE ITEMS	30,000,000.00	500,000,000.00	367,803,783.75	500,000,000.00	0.00

022000700100 OFFICE OF THE ACCOUNTANT GENERAL						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	<u>REVENUE</u>	<u>396,398,334,000.00</u>	<u>341,712,334,000.00</u>	<u>123,357,891,547.76</u>	<u>653,848,361,000.00</u>	<u>4,132,000,000.00</u>
11	GOVERNMENT SHARE OF FAAC	223,150,000,000.00	200,500,000,000.00	123,357,891,547.76	324,652,711,000.00	3,132,000,000.00
1101	GOVERNMENT SHARE OF FAAC	223,150,000,000.00	200,500,000,000.00	123,357,891,547.76	324,652,711,000.00	3,132,000,000.00
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	70,009,711,000.00	75,009,711,000.00	51,985,334,670.19	80,009,711,000.00	2,000,000,000.00
11010101	STATUTORY ALLOCATION	70,009,711,000.00	75,009,711,000.00	51,985,334,670.19	80,009,711,000.00	2,000,000,000.00
110102	STATE GOVERNMENT SHARE OF VAT	88,500,000,000.00	90,000,000,000.00	62,360,665,757.93	110,000,000,000.00	1,000,000,000.00
11010201	SHARE OF VAT	88,500,000,000.00	90,000,000,000.00	62,360,665,757.93	110,000,000,000.00	1,000,000,000.00
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	64,640,289,000.00	35,490,289,000.00	9,011,891,119.64	134,643,000,000.00	132,000,000.00
11010302	EXCESS NON-OIL	2,000,000,000.00	500,000,000.00	0.00	500,000,000.00	0.00
11010303	EXCHANGE GAINS	44,840,289,000.00	23,840,289,000.00	5,996,522,969.51	17,000,000,000.00	132,000,000.00
11010304	ECOLOGICAL FUND	1,000,000,000.00	1,000,000,000.00	0.00	7,000,000,000.00	0.00
11010305	ELECTRONIC MONEY TRANSFER LEVY (EMTL)	4,150,000,000.00	5,050,000,000.00	2,823,692,585.57	14,000,000,000.00	0.00
11010308	SOLID MINERAL	4,150,000,000.00	600,000,000.00	191,675,564.56	2,000,000,000.00	0.00
11010312	STABILIZATION FUNDS	500,000,000.00	500,000,000.00	0.00	500,000,000.00	0.00
11010399	OTHER FAAC DISTRIBUTIONS	8,000,000,000.00	4,000,000,000.00	0.00	93,643,000,000.00	0.00
13	AID AND GRANTS	111,648,334,000.00	90,648,334,000.00	0.00	94,075,950,000.00	1,000,000,000.00
1302	Grants	111,648,334,000.00	90,648,334,000.00	0.00	94,075,950,000.00	1,000,000,000.00
130201	DOMESTIC GRANTS	111,648,334,000.00	90,648,334,000.00	0.00	94,075,950,000.00	1,000,000,000.00
13020102	CAPITAL GRANTS FROM FGN	46,801,334,000.00	44,801,334,000.00	0.00	29,696,589,000.00	1,000,000,000.00
13020104	CAPITAL GRANTS FROM LGAS	64,847,000,000.00	45,847,000,000.00	0.00	64,379,361,000.00	0.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	61,600,000,000.00	50,564,000,000.00	0.00	235,119,700,000.00	0.00
1403	LOANS/ BORROWINGS RECEIPT	61,600,000,000.00	50,564,000,000.00	0.00	235,119,700,000.00	0.00
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	57,600,000,000.00	46,564,000,000.00	0.00	46,787,700,000.00	0.00
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	57,600,000,000.00	46,564,000,000.00	0.00	46,787,700,000.00	0.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	4,000,000,000.00	4,000,000,000.00	0.00	188,332,000,000.00	0.00

MDAs REVENUE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

14030203	INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET	4,000,000,000.00	4,000,000,000.00	0.00	188,332,000,000.00	0.00
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022000800100 BOARD OF INTERNAL REVENUE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	23,728,400,000.00	27,020,400,000.00	18,268,741,921.64	26,006,039,000.00	0.00
12	INDEPENDENT REVENUE	23,728,400,000.00	27,020,400,000.00	18,268,741,921.64	26,006,039,000.00	0.00
1201	TAX REVENUE	22,582,000,000.00	25,467,000,000.00	17,396,021,069.23	24,536,639,000.00	0.00
120101	PERSONAL TAXES	21,570,000,000.00	23,120,000,000.00	16,657,526,786.70	23,119,639,000.00	0.00
12010104	PAYE ORGANIZED PRIVATE SECTOR	2,000,000,000.00	2,000,000,000.00	1,418,215,467.16	2,000,000,000.00	0.00
12010105	PAYE INFORMAL SECTOR	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
12010106	PAYE PUBLIC - LOCAL GOVERNMENTS	2,000,000,000.00	3,000,000,000.00	1,944,728,422.81	2,400,000,000.00	0.00
12010107	PAYE PUBLIC - STATE GOVERNMENT	3,350,000,000.00	5,000,000,000.00	4,039,355,986.50	5,999,639,000.00	0.00
12010108	PAYE FEDERAL GOVERNMENT ESTABLISHMENTS	12,500,000,000.00	12,500,000,000.00	9,199,910,039.91	12,000,000,000.00	0.00
12010113	DIRECT ASSESSMENT TAX	1,500,000,000.00	500,000,000.00	55,316,870.33	500,000,000.00	0.00
12010114	PAYE AREARS	200,000,000.00	100,000,000.00	0.00	200,000,000.00	0.00
120103	OTHER TAXES	1,012,000,000.00	2,347,000,000.00	738,494,282.53	1,417,000,000.00	0.00
12010301	SALES TAXES	120,000,000.00	70,000,000.00	0.00	120,000,000.00	0.00
12010302	PROPERTY TAX	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
12010303	WITHHOLDING TAX	565,000,000.00	2,000,000,000.00	707,795,591.95	1,000,000,000.00	0.00
12010304	STAMP DUTY	150,000,000.00	150,000,000.00	1,745,098.35	150,000,000.00	0.00
12010305	POOL BETTING TAX	25,000,000.00	25,000,000.00	2,080,000.00	25,000,000.00	0.00
12010306	DEVELOPMENT TAX/LEVY	100,000,000.00	50,000,000.00	26,873,592.23	70,000,000.00	0.00
12010307	CAPITAL GAIN TAX	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
1202	NON-TAX REVENUE	1,146,400,000.00	1,553,400,000.00	872,720,852.41	1,469,400,000.00	0.00
120201	LICENCES - GENERAL	75,500,000.00	147,500,000.00	75,237,539.71	121,500,000.00	0.00
12020131	MOTOR VEHICLE LICENSES	20,000,000.00	20,000,000.00	8,491,020.66	20,000,000.00	0.00
12020132	DRIVERS' LICENSES	20,000,000.00	80,000,000.00	42,680,279.55	50,000,000.00	0.00
12020144	RENEWAL OF MOTOR VEHICLE LICENCE	10,000,000.00	10,000,000.00	1,919,500.00	10,000,000.00	0.00
12020151	REGISTRATION OF TRICYCLE LICENCE	5,000,000.00	15,000,000.00	14,203,782.00	20,000,000.00	0.00
12020152	RENEWAL OF TRICYCLE LICENCE	2,000,000.00	2,000,000.00	838,750.00	2,000,000.00	0.00
12020153	REGISTRATION OF MOTORCYCLE LICENCE	2,000,000.00	4,000,000.00	2,048,625.00	3,000,000.00	0.00
12020154	RENEWAL OF MOTORCYCLE LICENCE	3,500,000.00	3,500,000.00	1,486,850.00	3,500,000.00	0.00
12020159	REGISTRATION OF CARGO MOTORCYCLE LICENSE	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
12020160	RENEWAL OF CARGO MOTORCYCLE LICENSE	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00

MDAs REVENUE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

12020161	REGISTRATION/RENEWAL OF MOTOR VEHICLE (KURKURA) LICENSE	2,000,000.00	2,000,000.00	348,067.50	2,000,000.00	0.00
12020164	PLATE NUMBER REGISTRATION LICENSE	7,000,000.00	7,000,000.00	3,220,665.00	7,000,000.00	0.00
120204	FEES - GENERAL	849,500,000.00	1,242,000,000.00	738,418,294.83	1,179,500,000.00	0.00
12020408	ENVIRONMENTAL HEALTH & SANITATION FEES	10,000,000.00	10,000,000.00	0.00	0.00	0.00
12020411	PERCENTAGE OF INSURANCE FEES	2,000,000.00	2,000,000.00	351,000.00	2,000,000.00	0.00
12020417	CONTRACT REGISTRATION FEES	580,000,000.00	1,000,000,000.00	641,670,110.69	1,000,000,000.00	0.00
12020419	TRICYCLE RIDERS (KEKE NAPEP) FEES	10,000,000.00	10,000,000.00	5,597,232.44	10,000,000.00	0.00
12020429	CONDUCTORS BUDGE & DRIVERS BUDGE	500,000.00	1,000,000.00	391,884.00	500,000.00	0.00
12020432	PERCENTAGE OF TENEMENT RATE	200,000,000.00	150,000,000.00	55,649,842.92	100,000,000.00	0.00
12020435	SMALL TRUCK COMMERCIAL VEHICLE RIDERS (KURKURA) FEES	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
12020471	ROAD CONGESTION CHARGES	30,000,000.00	50,000,000.00	30,573,518.53	50,000,000.00	0.00
12020474	HACKNEY CARRIAGE CERTIFICATE	2,000,000.00	2,000,000.00	942,120.00	2,000,000.00	0.00
12020476	REGISTRATION BOOKLET	2,000,000.00	5,000,000.00	2,266,250.00	5,000,000.00	0.00
12020488	BOARD OF DIRECTORS FEES	8,000,000.00	5,000,000.00	976,336.25	5,000,000.00	0.00
12020491	RADIO/TELEVISION STATION FEES	0.00	2,000,000.00	0.00	0.00	0.00
120205	FINES - GENERAL	5,400,000.00	5,900,000.00	2,477,985.00	5,400,000.00	0.00
12020502	OBSTRUCTION FINES	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
12020503	PENALTY GENERAL	3,000,000.00	3,000,000.00	1,995,485.00	3,000,000.00	0.00
12020525	PENALTY FOR HEAVY DUTY VEHICLE	400,000.00	900,000.00	482,500.00	400,000.00	0.00
120206	SALES - GENERAL	56,000,000.00	98,000,000.00	45,832,906.47	103,000,000.00	0.00
12020620	SALES OF VEHICLE NEW PLATE NUMBER	25,000,000.00	30,000,000.00	18,775,810.00	25,000,000.00	0.00
12020653	SALES OF FORMS NATIONAL DRIVING LICENCES	3,000,000.00	3,000,000.00	81,600.00	3,000,000.00	0.00
12020663	PROCEED FROM SALES OF COMFISCATED/FORFITED UNCLAIM ITEMS	23,000,000.00	10,000,000.00	0.00	20,000,000.00	0.00
12020665	SALES OF PROOF OF OWNERSHIP CERTIFICATE	5,000,000.00	5,000,000.00	988,900.00	5,000,000.00	0.00
12020667	PROCEED FROM SALES OF MOTOR VEHICLE STICKERS	0.00	20,000,000.00	10,968,380.26	20,000,000.00	0.00
12020668	SALES OF MOTORCYCLE (KABU-KABU) DAILY TICKETING	0.00	20,000,000.00	10,342,752.04	20,000,000.00	0.00
12020670	SALES OF KURKURA DAILY TICKETING	0.00	10,000,000.00	4,675,464.17	10,000,000.00	0.00
120207	EARNINGS -GENERAL	150,000,000.00	50,000,000.00	8,231,210.25	50,000,000.00	0.00
12020715	OTHER EARNINGS	150,000,000.00	50,000,000.00	8,231,210.25	50,000,000.00	0.00
120212	INTEREST EARNED	10,000,000.00	10,000,000.00	2,522,916.15	10,000,000.00	0.00
12021208	BANK INTEREST	10,000,000.00	10,000,000.00	2,522,916.15	10,000,000.00	0.00

022200100100	MINISTRY OF COMMERCE, INDUSTRY & TOURISM					
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MDAs REVENUE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	296,000,000.00	623,500,000.00	210,458,051.79	837,750,000.00	0.00
12	INDEPENDENT REVENUE	296,000,000.00	623,500,000.00	210,458,051.79	837,750,000.00	0.00
1202	NON-TAX REVENUE	296,000,000.00	623,500,000.00	210,458,051.79	837,750,000.00	0.00
120201	LICENCES - GENERAL	27,250,000.00	12,750,000.00	0.00	222,750,000.00	0.00
12020110	BAKE HOUSE LICENSE	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
12020122	PRODUCE BUYING LICENSES	1,000,000.00	0.00	0.00	0.00	0.00
12020137	TRADE PERMIT LICENSES	750,000.00	750,000.00	0.00	750,000.00	0.00
12020143	WAY LEAVE BUYER'S LICENCE	1,000,000.00	0.00	0.00	0.00	0.00
12020155	QUARRY CRUSHING PLANT LICENCE	2,500,000.00	0.00	0.00	200,000,000.00	0.00
12020165	REGISTRATION/RENEWAL OF COOPERATIVE SOCIETY LICENCE	20,000,000.00	10,000,000.00	0.00	20,000,000.00	0.00
120204	FEES - GENERAL	26,750,000.00	39,250,000.00	7,009,022.61	43,500,000.00	0.00
12020404	TRADE UNION FEES	750,000.00	3,750,000.00	1,066,330.37	3,000,000.00	0.00
12020409	WEIGHTS & MEASURE FEES	500,000.00	500,000.00	0.00	500,000.00	0.00
12020449	BUSINESS/TRADE OPERATING FEES	25,500,000.00	15,000,000.00	5,942,692.24	20,000,000.00	0.00
12020498	HOTEL REGISTRATION/RENEWAL FEES	0.00	20,000,000.00	0.00	20,000,000.00	0.00
120206	SALES - GENERAL	40,500,000.00	20,500,000.00	25,262.25	20,500,000.00	0.00
12020618	SALES OF TOURISM GUIDE	500,000.00	500,000.00	25,262.25	500,000.00	0.00
12020648	SALES OF COMMERCIAL & INDUSTRIAL PROMOTIONS	40,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
120207	EARNINGS -GENERAL	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	500,000.00	500,000.00	0.00	500,000.00	0.00
12020713	EARNINGS FROM QUARRY CRUSHING PLANT	500,000.00	500,000.00	0.00	500,000.00	0.00
120210	REPAYMENTS/REFUNDS - GENERAL	200,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
12021006	REFUNDS	200,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
120213	RE-IMBURSEMENT GENERAL	500,000.00	500,000,000.00	203,423,766.93	500,000,000.00	0.00
12021312	RE-IMBURSEMENT OF CONSTRUCTION OF MARKET	500,000.00	500,000,000.00	203,423,766.93	500,000,000.00	0.00

022200200100 COMMODITY, MARKETING AND DISTRIBUTION COMPANY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	67,600,000.00	71,600,000.00	5,329,539.00	53,300,000.00	0.00
12	INDEPENDENT REVENUE	67,600,000.00	71,600,000.00	5,329,539.00	53,300,000.00	0.00
1202	NON-TAX REVENUE	67,600,000.00	71,600,000.00	5,329,539.00	53,300,000.00	0.00

MDAs REVENUE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

120204	FEES - GENERAL	19,200,000.00	22,200,000.00	4,392,015.00	5,000,000.00	0.00
12020449	BUSINESS/TRADE OPERATING FEES	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
12020460	MARKET FEES	8,000,000.00	8,000,000.00	0.00	0.00	0.00
12020482	AMUSEMENT PARK/SOCIAL SERVICE FEES	1,200,000.00	1,200,000.00	0.00	0.00	0.00
12020483	GATE FEES	5,000,000.00	8,000,000.00	4,392,015.00	0.00	0.00
120206	SALES - GENERAL	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
120207	EARNINGS -GENERAL	12,100,000.00	13,100,000.00	937,524.00	12,000,000.00	0.00
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	2,000,000.00	2,000,000.00	245,644.00	2,000,000.00	0.00
12020715	OTHER EARNINGS	10,100,000.00	11,100,000.00	691,880.00	10,000,000.00	0.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	1,300,000.00	1,300,000.00	0.00	1,300,000.00	0.00
12020806	RENT OF PRODUCE STORES	1,300,000.00	1,300,000.00	0.00	1,300,000.00	0.00
120213	RE-IMBURSEMENT GENERAL	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
12021312	RE-IMBURSEMENT OF CONSTRUCTION OF MARKET	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00

022200300100 AMUSEMENT PARK						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	450,000.00	450,000.00	0.00	350,000.00	0.00
12	INDEPENDENT REVENUE	450,000.00	450,000.00	0.00	350,000.00	0.00
1202	NON-TAX REVENUE	450,000.00	450,000.00	0.00	350,000.00	0.00
120204	FEES - GENERAL	200,000.00	100,000.00	0.00	200,000.00	0.00
12020483	GATE FEES	100,000.00	0.00	0.00	100,000.00	0.00
12020489	CONFERENCE HALL FEES	100,000.00	100,000.00	0.00	100,000.00	0.00
120207	EARNINGS -GENERAL	250,000.00	350,000.00	0.00	150,000.00	0.00
12020705	EARNINGS FROM THE USE OF GOVERNMENT HALLS	0.00	100,000.00	0.00	0.00	0.00
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	100,000.00	100,000.00	0.00	0.00	0.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	150,000.00	150,000.00	0.00	150,000.00	0.00

022200400100 MARKETS DEVELOPMENT AND MANAGEMENT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	0.00	21,500,000.00	0.00	7,000,000.00	0.00
12	INDEPENDENT REVENUE	0.00	21,500,000.00	0.00	7,000,000.00	0.00

MDAs REVENUE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

1202	NON-TAX REVENUE	0.00	21,500,000.00	0.00	7,000,000.00	0.00
120204	FEES - GENERAL	0.00	14,000,000.00	0.00	3,500,000.00	0.00
12020449	BUSINESS/TRADE OPERATING FEES	0.00	8,000,000.00	0.00	0.00	0.00
12020454	PARKING FEES	0.00	2,500,000.00	0.00	0.00	0.00
12020483	GATE FEES	0.00	3,500,000.00	0.00	3,500,000.00	0.00
120207	EARNINGS -GENERAL	0.00	3,500,000.00	0.00	3,500,000.00	0.00
12020725	EARNING FROM MARKET ACTIVITIES	0.00	3,500,000.00	0.00	3,500,000.00	0.00
120213	RE-IMBURSEMENT GENERAL	0.00	4,000,000.00	0.00	0.00	0.00
12021312	RE-IMBURSEMENT OF CONSTRUCTION OF MARKET	0.00	4,000,000.00	0.00	0.00	0.00

022201800100 INVESTMENT AND PROPERTY DEVELOPMENT COMPANY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	68,750,000.00	68,750,000.00	0.00	68,750,000.00	0.00
12	INDEPENDENT REVENUE	68,750,000.00	68,750,000.00	0.00	68,750,000.00	0.00
1202	NON-TAX REVENUE	68,750,000.00	68,750,000.00	0.00	68,750,000.00	0.00
120209	RENT ON LAND & OTHERS - GENERAL	2,750,000.00	2,750,000.00	0.00	2,750,000.00	0.00
12020905	LEASE RENTAL	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00
12020906	RENTS ON GOVERNMENT PROPERTIES	250,000.00	250,000.00	0.00	250,000.00	0.00
120211	INVESTMENT INCOME	66,000,000.00	66,000,000.00	0.00	66,000,000.00	0.00
12021101	OPERATING SURPLUS	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
12021102	DIVIDEND RECEIVED	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
12021103	OTHER INVESTMENT INCOME	60,000,000.00	60,000,000.00	0.00	60,000,000.00	0.00

022201900100 HOTELS AND TOURISM MANAGEMENT BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	9,600,000.00	110,100,000.00	304,134.45	8,800,000.00	0.00
12	INDEPENDENT REVENUE	9,600,000.00	110,100,000.00	304,134.45	8,800,000.00	0.00
1201	TAX REVENUE	4,000,000.00	104,500,000.00	304,134.45	3,200,000.00	0.00
120103	OTHER TAXES	4,000,000.00	104,500,000.00	304,134.45	3,200,000.00	0.00
12010309	ENTERTAINMENT TAX	700,000.00	700,000.00	0.00	0.00	0.00
12010311	HOTELS LEVY	3,300,000.00	3,300,000.00	304,134.45	3,200,000.00	0.00
12010312	ZAKKAT LEVY	0.00	100,500,000.00	0.00	0.00	0.00
1202	NON-TAX REVENUE	5,600,000.00	5,600,000.00	0.00	5,600,000.00	0.00
120204	FEES - GENERAL	5,600,000.00	5,600,000.00	0.00	5,600,000.00	0.00

MDAs REVENUE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

12020473	ACCOMMODATION FEES	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
12020489	CONFERENCE HALL FEES	600,000.00	600,000.00	0.00	600,000.00	0.00

023400100100 MINISTRY OF WORKS AND INFRASTRUCTURE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	REVENUE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,000,000,000.00</u>	<u>0.00</u>
13	AID AND GRANTS	0.00	0.00	0.00	3,000,000,000.00	0.00
1302	Grants	0.00	0.00	0.00	3,000,000,000.00	0.00
130202	FOREIGN GRANTS	0.00	0.00	0.00	3,000,000,000.00	0.00
13020202	CAPITAL FOREIGN GRANTS	0.00	0.00	0.00	3,000,000,000.00	0.00

023400300100 WORKS SCHOOL						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	REVENUE	<u>3,100,000.00</u>	<u>3,100,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
12	INDEPENDENT REVENUE	3,100,000.00	3,100,000.00	0.00	0.00	0.00
1202	NON-TAX REVENUE	3,100,000.00	3,100,000.00	0.00	0.00	0.00
120204	FEES - GENERAL	3,100,000.00	3,100,000.00	0.00	0.00	0.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	2,000,000.00	2,000,000.00	0.00	0.00	0.00
12020453	APPLICATIONS FEES	100,000.00	100,000.00	0.00	0.00	0.00
12020454	PARKING FEES	1,000,000.00	1,000,000.00	0.00	0.00	0.00

023400500100 ZAMFARA STATE TRANSPORT COMPANY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	REVENUE	<u>10,000,000.00</u>	<u>10,000,000.00</u>	<u>5,424,031.01</u>	<u>350,000,000.00</u>	<u>0.00</u>
12	INDEPENDENT REVENUE	10,000,000.00	10,000,000.00	5,424,031.01	350,000,000.00	0.00
1202	NON-TAX REVENUE	10,000,000.00	10,000,000.00	5,424,031.01	350,000,000.00	0.00
120204	FEES - GENERAL	10,000,000.00	10,000,000.00	5,424,031.01	350,000,000.00	0.00
12020490	ZAMFARA TRANSPORT AUTHORITY FEES	10,000,000.00	10,000,000.00	5,424,031.01	350,000,000.00	0.00

023400600100 ZAMFARA ROADS TRAFFIC AGENCY (ZAROTA)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging

MDAs REVENUE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

1	REVENUE	64,000,000.00	57,550,000.00	17,927,694.43	54,500,000.00	0.00
12	INDEPENDENT REVENUE	64,000,000.00	57,550,000.00	17,927,694.43	54,500,000.00	0.00
1202	NON-TAX REVENUE	64,000,000.00	57,550,000.00	17,927,694.43	54,500,000.00	0.00
120201	LICENCES - GENERAL	5,000,000.00	3,000,000.00	0.00	0.00	0.00
12020131	MOTOR VEHICLE LICENSES	5,000,000.00	3,000,000.00	0.00	0.00	0.00
120204	FEES - GENERAL	6,000,000.00	7,000,000.00	0.00	2,000,000.00	0.00
12020454	PARKING FEES	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
12020471	ROAD CONGESTION CHARGES	0.00	1,000,000.00	0.00	1,000,000.00	0.00
12020490	ZAMFARA TRANSPORT AUTHORITY FEES	5,000,000.00	5,000,000.00	0.00	0.00	0.00
120205	FINES - GENERAL	53,000,000.00	47,550,000.00	17,927,694.43	52,500,000.00	0.00
12020503	PENALTY GENERAL	25,500,000.00	20,550,000.00	15,231,527.13	25,500,000.00	0.00
12020513	CONTRAVENTION OFFENCES FINES	16,500,000.00	16,000,000.00	2,696,167.30	16,000,000.00	0.00
12020535	FINES FOR WRONG PARKING	11,000,000.00	11,000,000.00	0.00	11,000,000.00	0.00

023400700100 ZAMFARA STATE FIRE SERVICE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	282,000,000.00	207,000,000.00	1,951,377.15	57,000,000.00	0.00
12	INDEPENDENT REVENUE	282,000,000.00	207,000,000.00	1,951,377.15	57,000,000.00	0.00
1202	NON-TAX REVENUE	282,000,000.00	207,000,000.00	1,951,377.15	57,000,000.00	0.00
120204	FEES - GENERAL	7,000,000.00	7,000,000.00	1,951,377.15	7,000,000.00	0.00
12020428	FIRE SAFETY CERTIFICATE FEES	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
12020450	INSPECTION FEES	5,000,000.00	5,000,000.00	1,951,377.15	5,000,000.00	0.00
120207	EARNINGS -GENERAL	275,000,000.00	200,000,000.00	0.00	50,000,000.00	0.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	275,000,000.00	200,000,000.00	0.00	50,000,000.00	0.00

023400800100 VEHICLE INSPECTION OFFICE (VIO)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	13,000,000.00	15,000,000.00	3,179,585.00	20,000,000.00	0.00
12	INDEPENDENT REVENUE	13,000,000.00	15,000,000.00	3,179,585.00	20,000,000.00	0.00
1202	NON-TAX REVENUE	13,000,000.00	15,000,000.00	3,179,585.00	20,000,000.00	0.00
120201	LICENCES - GENERAL	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
12020139	LEARNER'S PERMIT	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
120204	FEES - GENERAL	3,000,000.00	5,000,000.00	3,049,915.00	10,000,000.00	0.00
12020456	CERTIFICATE OF ROAD WORTHINESS	3,000,000.00	5,000,000.00	3,049,915.00	10,000,000.00	0.00
120205	FINES - GENERAL	8,000,000.00	8,000,000.00	129,670.00	8,000,000.00	0.00

MDAs REVENUE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

12020525	PENALTY FOR HEAVY DUTY VEHICLE	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
12020530	COURT FINES ON TRAFIC OFFENCES	5,000,000.00	5,000,000.00	129,670.00	5,000,000.00	0.00
12020537	FINES FOR TRAFFIC AND VEHICLE OFFENCES	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00

023410200100 ZAMAFARA STATE WATER CORPORATION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	<u>REVENUE</u>	<u>600,000,000.00</u>	<u>300,000,000.00</u>	<u>131,865,672.74</u>	<u>400,000,000.00</u>	<u>0.00</u>
12	INDEPENDENT REVENUE	600,000,000.00	300,000,000.00	131,865,672.74	400,000,000.00	0.00
1202	NON-TAX REVENUE	600,000,000.00	300,000,000.00	131,865,672.74	400,000,000.00	0.00
120204	FEES - GENERAL	600,000,000.00	300,000,000.00	131,865,672.74	400,000,000.00	0.00
12020496	WATER RATE FEES	600,000,000.00	300,000,000.00	131,865,672.74	400,000,000.00	0.00

023410300100 RURAL WATER SUPPLY AND SANITATION AGENCY (RUWATSAN)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	<u>REVENUE</u>	<u>200,000,000.00</u>	<u>200,000,000.00</u>	<u>0.00</u>	<u>200,000,000.00</u>	<u>0.00</u>
13	AID AND GRANTS	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00
1302	Grants	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00
130201	DOMESTIC GRANTS	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00
13020102	CAPITAL GRANTS FROM FGN	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00

023800100100 MINISTRY OF BUDGET AND PLANNING						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	<u>REVENUE</u>	<u>45,024,450,000.00</u>	<u>45,824,050,000.00</u>	<u>0.00</u>	<u>83,424,050,000.00</u>	<u>3,000,000,000.00</u>
12	INDEPENDENT REVENUE	400,000.00	0.00	0.00	0.00	0.00
1202	NON-TAX REVENUE	400,000.00	0.00	0.00	0.00	0.00
120206	SALES - GENERAL	300,000.00	0.00	0.00	0.00	0.00
12020601	SALES OF JOURNAL & PUBLICATIONS	100,000.00	0.00	0.00	0.00	0.00
12020628	SALES OF BUDGET BOOKS	200,000.00	0.00	0.00	0.00	0.00
120207	EARNINGS -GENERAL	100,000.00	0.00	0.00	0.00	0.00
12020701	EARNINGS FROM CONSULTANCY SERVICES	100,000.00	0.00	0.00	0.00	0.00
13	AID AND GRANTS	8,824,050,000.00	10,824,050,000.00	0.00	13,424,050,000.00	3,000,000,000.00
1302	Grants	8,824,050,000.00	10,824,050,000.00	0.00	13,424,050,000.00	3,000,000,000.00
130201	DOMESTIC GRANTS	0.00	2,000,000,000.00	0.00	2,500,000,000.00	2,500,000,000.00

MDAs REVENUE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

13020101	CURRENT GRANTS FROM FGN	0.00	2,000,000,000.00	0.00	2,500,000,000.00	2,500,000,000.00
130202	FOREIGN GRANTS	8,824,050,000.00	8,824,050,000.00	0.00	10,924,050,000.00	500,000,000.00
13020202	CAPITAL FOREIGN GRANTS	8,824,050,000.00	8,824,050,000.00	0.00	10,924,050,000.00	500,000,000.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	36,200,000,000.00	35,000,000,000.00	0.00	70,000,000,000.00	0.00
1403	LOANS/ BORROWINGS RECEIPT	36,200,000,000.00	35,000,000,000.00	0.00	70,000,000,000.00	0.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	36,200,000,000.00	35,000,000,000.00	0.00	70,000,000,000.00	0.00
14030203	INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET	36,200,000,000.00	35,000,000,000.00	0.00	70,000,000,000.00	0.00

025300100100 MINISTRY OF HOUSING AND URBAN DEVELOPMENT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	61,150,000.00	25,650,000.00	320,425.50	1,100,000.00	0.00
12	INDEPENDENT REVENUE	61,150,000.00	25,650,000.00	320,425.50	1,100,000.00	0.00
1202	NON-TAX REVENUE	61,150,000.00	25,650,000.00	320,425.50	1,100,000.00	0.00
120204	FEES - GENERAL	10,300,000.00	4,800,000.00	320,425.50	1,000,000.00	0.00
12020424	ACCREDITATION FEES	100,000.00	600,000.00	320,425.50	1,000,000.00	0.00
12020453	APPLICATIONS FEES	200,000.00	200,000.00	0.00	0.00	0.00
12020497	MAST/V-SAT FEES/FIBER OPTICS	10,000,000.00	4,000,000.00	0.00	0.00	0.00
120205	FINES - GENERAL	150,000.00	150,000.00	0.00	0.00	0.00
12020506	ILLEGAL EVACUATION	150,000.00	150,000.00	0.00	0.00	0.00
120206	SALES - GENERAL	500,000.00	500,000.00	0.00	0.00	0.00
12020617	SALES OF STRATEGIC GRAINS	500,000.00	500,000.00	0.00	0.00	0.00
120209	RENT ON LAND & OTHERS - GENERAL	50,200,000.00	20,200,000.00	0.00	100,000.00	0.00
12020902	RENT ON OIL PLOT & AERODROMES	100,000.00	100,000.00	0.00	100,000.00	0.00
12020906	RENTS ON GOVERNMENT PROPERTIES	50,100,000.00	20,100,000.00	0.00	0.00	0.00

025300200100 OFFICE OF THE SURVEYOR GENERAL						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	5,000,000.00	5,000,000.00	0.00	3,200,000.00	0.00
12	INDEPENDENT REVENUE	5,000,000.00	5,000,000.00	0.00	3,200,000.00	0.00
1202	NON-TAX REVENUE	5,000,000.00	5,000,000.00	0.00	3,200,000.00	0.00
120204	FEES - GENERAL	5,000,000.00	5,000,000.00	0.00	2,400,000.00	0.00
12020405	TAX CLEARANCE	0.00	0.00	0.00	400,000.00	0.00
12020422	RE-CERTIFICATION	5,000,000.00	5,000,000.00	0.00	400,000.00	0.00

MDAs REVENUE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

12020423	MERGER OF CERTIFICATE	0.00	0.00	0.00	400,000.00	0.00
12020438	SURVEY/ PLANNING/ BUILDING FEES	0.00	0.00	0.00	400,000.00	0.00
12020447	CHANGE OF NAME	0.00	0.00	0.00	400,000.00	0.00
12020458	LAND DEVELOPMENT FEES	0.00	0.00	0.00	400,000.00	0.00
120207	EARNINGS -GENERAL	0.00	0.00	0.00	400,000.00	0.00
12020701	EARNINGS FROM CONSULTANCY SERVICES	0.00	0.00	0.00	400,000.00	0.00
120209	RENT ON LAND & OTHERS - GENERAL	0.00	0.00	0.00	400,000.00	0.00
12020904	RENTS OF PLOTS & SITES SERVICES	0.00	0.00	0.00	400,000.00	0.00

025300300100 ZAMFARA GEOGRAPHIC INFORMATION SYSTEM (ZAGIS)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	3,342,950,000.00	2,140,500,000.00	1,090,261,292.40	2,668,950,000.00	0.00
12	INDEPENDENT REVENUE	3,342,950,000.00	2,140,500,000.00	1,090,261,292.40	2,668,950,000.00	0.00
1201	TAX REVENUE	8,500,000.00	10,500,000.00	7,624,846.75	10,000,000.00	0.00
120103	OTHER TAXES	8,500,000.00	10,500,000.00	7,624,846.75	10,000,000.00	0.00
12010304	STAMP DUTY	8,500,000.00	10,500,000.00	7,624,846.75	10,000,000.00	0.00
1202	NON-TAX REVENUE	3,334,450,000.00	2,130,000,000.00	1,082,636,445.65	2,658,950,000.00	0.00
120202	MINING RENTS	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
12020204	LEASE REGISTRATION	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
120204	FEES - GENERAL	3,241,750,000.00	2,047,100,000.00	1,082,636,445.65	2,646,950,000.00	0.00
12020402	DEED OF MORTGAGE FEES	10,000,000.00	7,000,000.00	3,339,082.00	10,000,000.00	0.00
12020403	DEED OF GIFT FEES	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
12020405	TAX CLEARANCE	100,000.00	100,000.00	0.00	100,000.00	0.00
12020406	SUBDIVISION OF LAND	10,000,000.00	10,000,000.00	0.00	0.00	0.00
12020407	POWER OF ATTORNEY	500,000.00	500,000.00	0.00	0.00	0.00
12020414	DEVOLUTION ORDER	1,200,000.00	1,200,000.00	0.00	0.00	0.00
12020416	RE-GRANT OF CERTIFICATE OF OCCUPANCY	17,000,000.00	17,000,000.00	0.00	17,000,000.00	0.00
12020421	FARM LAND CERTIFICATION	50,000,000.00	0.00	0.00	0.00	0.00
12020422	RE-CERTIFICATION	50,000,000.00	20,000,000.00	3,530,762.48	50,000,000.00	0.00
12020423	MERGER OF CERTIFICATE	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
12020437	DEED OF ASSIGNMENT FEES	10,500,000.00	10,500,000.00	4,410,873.50	10,500,000.00	0.00
12020447	CHANGE OF NAME	12,000,000.00	0.00	0.00	0.00	0.00
12020455	CONSENT FEES (NON-REFUNDABLE)	10,200,000.00	5,000,000.00	413,580.00	10,000,000.00	0.00
12020458	LAND DEVELOPMENT FEES	500,000,000.00	0.00	0.00	0.00	0.00
12020466	SEARCH FEES	550,000.00	1,000,000.00	648,460.00	550,000.00	0.00
12020468	CHANGE OF LAND USE/PURPOSE	800,000.00	800,000.00	0.00	800,000.00	0.00
12020477	CERTIFIED TRUE COPY	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00

MDAs REVENUE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

12020484	GOVERNMENT ALLOCATION FEES	50,900,000.00	0.00	0.00	30,000,000.00	0.00
12020486	GROUND/SURFACE RENT	1,500,000,000.00	456,000,000.00	180,679,212.20	1,500,000,000.00	0.00
12020492	CERTIFICATE OF OCCUPANCY FEES	1,000,000,000.00	1,500,000,000.00	889,614,475.46	1,000,000,000.00	0.00
12020499	EXTENTION OF PLOT FEES	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
120205	FINES - GENERAL	10,000,000.00	0.00	0.00	0.00	0.00
12020507	EVACUATION OFFENCES FINES	10,000,000.00	0.00	0.00	0.00	0.00
120207	EARNINGS -GENERAL	500,000.00	0.00	0.00	0.00	0.00
12020701	EARNINGS FROM CONSULTANCY SERVICES	500,000.00	0.00	0.00	0.00	0.00
120209	RENT ON LAND & OTHERS - GENERAL	80,200,000.00	80,900,000.00	0.00	10,000,000.00	0.00
12020901	RENT ON GOVERNMENT LAND	20,000,000.00	0.00	0.00	10,000,000.00	0.00
12020902	RENT ON OIL PLOT & AERODROMES	20,000,000.00	0.00	0.00	0.00	0.00
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	200,000.00	0.00	0.00	0.00	0.00
12020904	RENTS OF PLOTS & SITES SERVICES	10,000,000.00	0.00	0.00	0.00	0.00
12020906	RENTS ON GOVERNMENT PROPERTIES	30,000,000.00	80,900,000.00	0.00	0.00	0.00

025301000100 HOUSING CORPORATION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	262,600,000.00	297,600,000.00	167,095,703.53	435,000,000.00	0.00
12	INDEPENDENT REVENUE	262,600,000.00	297,600,000.00	167,095,703.53	235,000,000.00	0.00
1202	NON-TAX REVENUE	262,600,000.00	297,600,000.00	167,095,703.53	235,000,000.00	0.00
120204	FEES - GENERAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
12020437	DEED OF ASSIGNMENT FEES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
120206	SALES - GENERAL	500,000.00	35,500,000.00	3,251,880.00	10,000,000.00	0.00
12020612	PROCEEDS FROM MEDICAMENTS	0.00	30,000,000.00	0.00	0.00	0.00
12020662	SALES OF HOUSE APPLICATION FORM	500,000.00	5,500,000.00	3,251,880.00	10,000,000.00	0.00
120207	EARNINGS -GENERAL	5,000,000.00	5,000,000.00	1,330,197.50	5,000,000.00	0.00
12020721	EARNING FROM INDUSTRIAL ESTATE	5,000,000.00	5,000,000.00	1,330,197.50	5,000,000.00	0.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	255,400,000.00	255,400,000.00	162,513,626.03	220,000,000.00	0.00
12020801	RENT ON GOVERNMENT QUARTERS	250,200,000.00	250,200,000.00	162,513,626.03	220,000,000.00	0.00
12020802	RENT ON GOVERNMENT OFFICES	100,000.00	100,000.00	0.00	0.00	0.00
12020803	RENT ON GOVERNMENT BUILDINGS	5,100,000.00	5,100,000.00	0.00	0.00	0.00
120209	RENT ON LAND & OTHERS - GENERAL	700,000.00	700,000.00	0.00	0.00	0.00
12020902	RENT ON OIL PLOT & AERODROMES	700,000.00	700,000.00	0.00	0.00	0.00
14	CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	0.00	0.00	0.00	200,000,000.00	0.00
1402	OTHER CAPITAL RECEIPTS	0.00	0.00	0.00	200,000,000.00	0.00
140201	OTHER CAPITAL RECEIPTS	0.00	0.00	0.00	200,000,000.00	0.00

MDAs REVENUE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

14020106	Sales of Government Buildings	0.00	0.00	0.00	200,000,000.00	0.00
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025305600100 ZAMFARA URBAN AND REGIONAL PLANNING BOARD (ZUREPB)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	315,050,000.00	273,050,000.00	46,885,384.04	227,100,000.00	0.00
12	INDEPENDENT REVENUE	315,050,000.00	273,050,000.00	46,885,384.04	227,100,000.00	0.00
1201	TAX REVENUE	7,000,000.00	7,000,000.00	0.00	0.00	0.00
120103	OTHER TAXES	7,000,000.00	7,000,000.00	0.00	0.00	0.00
12010311	HOTELS LEVY	7,000,000.00	7,000,000.00	0.00	0.00	0.00
1202	NON-TAX REVENUE	308,050,000.00	266,050,000.00	46,885,384.04	227,100,000.00	0.00
120204	FEES - GENERAL	260,200,000.00	178,200,000.00	32,781,491.61	111,000,000.00	0.00
12020436	BILL BOARD ADVERTISEMENT FEES	3,000,000.00	5,000,000.00	3,190,705.09	5,000,000.00	0.00
12020438	SURVEY/ PLANNING/ BUILDING FEES	25,000,000.00	25,000,000.00	9,497,510.80	20,000,000.00	0.00
12020453	APPLICATIONS FEES	200,000.00	200,000.00	0.00	0.00	0.00
12020460	MARKET FEES	14,000,000.00	30,000,000.00	17,486,959.92	30,000,000.00	0.00
12020472	ROAD CUTTING FEES	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
12020497	MAST/V-SAT FEES/FIBER OPTICS	212,000,000.00	112,000,000.00	2,606,315.80	50,000,000.00	0.00
120205	FINES - GENERAL	42,150,000.00	57,150,000.00	5,451,600.37	81,100,000.00	0.00
12020504	FINES FOR ILLEGAL CUTTING OF ROAD	10,000,000.00	25,000,000.00	5,451,600.37	50,000,000.00	0.00
12020505	SANITATION COURT FINES	800,000.00	800,000.00	0.00	0.00	0.00
12020506	ILLEGAL EVACUATION	150,000.00	150,000.00	0.00	0.00	0.00
12020522	PENALTY FOR LATE PAYMENT DEVELOPMENT FEE	1,200,000.00	1,200,000.00	0.00	1,100,000.00	0.00
12020538	ADMINISTRATION CHARGES	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
12020539	INFRASTRUCTURAL DAMAGES REHABILITATION FINES	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
120206	SALES - GENERAL	400,000.00	400,000.00	0.00	0.00	0.00
12020617	SALES OF STRATEGIC GRAINS	300,000.00	300,000.00	0.00	0.00	0.00
12020643	SALES OF APPLICATION FORMS - CSC	100,000.00	100,000.00	0.00	0.00	0.00
120207	EARNINGS -GENERAL	5,300,000.00	30,300,000.00	8,652,292.06	35,000,000.00	0.00
12020701	EARNINGS FROM CONSULTANCY SERVICES	300,000.00	300,000.00	0.00	0.00	0.00
12020722	EARNING FROM STREET NAMING	5,000,000.00	30,000,000.00	8,652,292.06	35,000,000.00	0.00

031800400100 HIGH COURT OF JUSTICE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging

MDAs REVENUE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

1	REVENUE	28,000,000.00	34,500,000.00	9,423,348.78	24,000,000.00	0.00
12	INDEPENDENT REVENUE	28,000,000.00	34,500,000.00	9,423,348.78	24,000,000.00	0.00
1202	NON-TAX REVENUE	28,000,000.00	34,500,000.00	9,423,348.78	24,000,000.00	0.00
120204	FEES - GENERAL	17,500,000.00	24,000,000.00	9,423,348.78	24,000,000.00	0.00
12020401	COURT FEES	10,000,000.00	14,000,000.00	6,648,789.79	10,000,000.00	0.00
12020418	MARRIAGE/ DIVORCE FEES	500,000.00	500,000.00	0.00	2,000,000.00	0.00
12020426	COURT SUMMONS FEES	500,000.00	500,000.00	0.00	2,000,000.00	0.00
12020457	OATH/MORTION FEES	1,500,000.00	1,500,000.00	0.00	2,000,000.00	0.00
12020480	AFFIDAVIT AND DECLARATION OF AGE	2,500,000.00	5,000,000.00	2,774,558.99	5,000,000.00	0.00
12020485	APPEAL FEES - COURT	2,500,000.00	2,500,000.00	0.00	3,000,000.00	0.00
120205	FINES - GENERAL	10,500,000.00	10,500,000.00	0.00	0.00	0.00
12020501	COURT FINES	5,000,000.00	5,000,000.00	0.00	0.00	0.00
12020528	PENALTY FOR DAMAGE TO PUBLIC PROPERTY	5,000,000.00	5,000,000.00	0.00	0.00	0.00
12020529	FINES ON OVERDUE BOOKS	500,000.00	500,000.00	0.00	0.00	0.00

031800600100 SHARI'AH COURT OF APPEAL						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	20,850,000.00	25,850,000.00	4,943,884.81	13,700,000.00	0.00
12	INDEPENDENT REVENUE	20,850,000.00	25,850,000.00	4,943,884.81	13,700,000.00	0.00
1202	NON-TAX REVENUE	20,850,000.00	25,850,000.00	4,943,884.81	13,700,000.00	0.00
120204	FEES - GENERAL	5,850,000.00	10,850,000.00	4,943,884.81	11,700,000.00	0.00
12020401	COURT FEES	1,000,000.00	3,000,000.00	1,717,949.78	3,000,000.00	0.00
12020418	MARRIAGE/ DIVORCE FEES	500,000.00	500,000.00	0.00	500,000.00	0.00
12020426	COURT SUMMONS FEES	500,000.00	500,000.00	0.00	500,000.00	0.00
12020457	OATH/MORTION FEES	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
12020471	ROAD CONGESTION CHARGES	200,000.00	200,000.00	0.00	200,000.00	0.00
12020480	AFFIDAVIT AND DECLARATION OF AGE	150,000.00	3,150,000.00	2,345,877.53	4,000,000.00	0.00
12020485	APPEAL FEES - COURT	2,000,000.00	2,000,000.00	880,057.50	2,000,000.00	0.00
120205	FINES - GENERAL	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
12020528	PENALTY FOR DAMAGE TO PUBLIC PROPERTY	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
120206	SALES - GENERAL	13,000,000.00	13,000,000.00	0.00	0.00	0.00
12020663	PROCEED FROM SALES OF COMFISCATED/FORFITED UNCLAIM ITEMS	13,000,000.00	13,000,000.00	0.00	0.00	0.00

MDAs REVENUE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

031801100100 JUDICIAL SERVICE COMMISSION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	<u>REVENUE</u>	<u>1,500,000.00</u>	<u>1,500,000.00</u>	<u>60,035.00</u>	<u>1,300,000.00</u>	<u>0.00</u>
12	INDEPENDENT REVENUE	1,500,000.00	1,500,000.00	60,035.00	1,300,000.00	0.00
1202	NON-TAX REVENUE	1,500,000.00	1,500,000.00	60,035.00	1,300,000.00	0.00
120206	SALES - GENERAL	1,500,000.00	1,500,000.00	60,035.00	1,300,000.00	0.00
12020642	SALES OF FORMS - JSC	300,000.00	300,000.00	60,035.00	300,000.00	0.00
12020658	SALES OF APER FORM	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
12020662	SALES OF HOUSE APPLICATION FORM	200,000.00	200,000.00	0.00	0.00	0.00

032600100100 MINISTRY OF JUSTICE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	<u>REVENUE</u>	<u>129,500,000.00</u>	<u>99,500,000.00</u>	<u>35,193,107.20</u>	<u>127,500,000.00</u>	<u>0.00</u>
12	INDEPENDENT REVENUE	129,500,000.00	99,500,000.00	35,193,107.20	127,500,000.00	0.00
1202	NON-TAX REVENUE	129,500,000.00	99,500,000.00	35,193,107.20	127,500,000.00	0.00
120201	LICENCES - GENERAL	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
12020114	DANE GUN LICENSES	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
120204	FEES - GENERAL	56,000,000.00	26,000,000.00	0.00	56,000,000.00	0.00
12020437	DEED OF ASSIGNMENT FEES	500,000.00	500,000.00	0.00	500,000.00	0.00
12020465	PREPARATION OF CONTRACT AGREEMENTS	52,500,000.00	22,500,000.00	0.00	52,500,000.00	0.00
12020475	CONTRACT PROCESSING FEES	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
120206	SALES - GENERAL	70,500,000.00	70,500,000.00	35,193,107.20	70,500,000.00	0.00
12020640	SALES OF CONTRACT AGREEMENT FORMS	70,500,000.00	70,500,000.00	35,193,107.20	70,500,000.00	0.00
120207	EARNINGS -GENERAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
12020701	EARNINGS FROM CONSULTANCY SERVICES	2,000,000.00	2,000,000.00	0.00	0.00	0.00

051300100100 MINISTRY OF YOUTH AND SPORTS DEVELOPMENT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	<u>REVENUE</u>	<u>300,000.00</u>	<u>300,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
12	INDEPENDENT REVENUE	300,000.00	300,000.00	0.00	0.00	0.00
1202	NON-TAX REVENUE	300,000.00	300,000.00	0.00	0.00	0.00
120204	FEES - GENERAL	300,000.00	300,000.00	0.00	0.00	0.00
12020415	TRADE TESTING FEES	200,000.00	200,000.00	0.00	0.00	0.00

MDAs REVENUE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

12020476	REGISTRATION BOOKLET	100,000.00	100,000.00	0.00	0.00	0.00
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051300200100 SPORTS COUNCIL						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	<u>REVENUE</u>	<u>5,000,000.00</u>	<u>5,000,000.00</u>	<u>0.00</u>	<u>5,000,000.00</u>	<u>0.00</u>
12	INDEPENDENT REVENUE	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
1202	NON-TAX REVENUE	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
120204	FEES - GENERAL	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
12020483	GATE FEES	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00

051400100100 MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	<u>REVENUE</u>	<u>1,400,000.00</u>	<u>1,400,000.00</u>	<u>0.00</u>	<u>7,001,000,000.00</u>	<u>0.00</u>
12	INDEPENDENT REVENUE	1,400,000.00	1,400,000.00	0.00	1,000,000.00	0.00
1202	NON-TAX REVENUE	1,400,000.00	1,400,000.00	0.00	1,000,000.00	0.00
120204	FEES - GENERAL	300,000.00	300,000.00	0.00	0.00	0.00
12020415	TRADE TESTING FEES	100,000.00	100,000.00	0.00	0.00	0.00
12020417	CONTRACT REGISTRATION FEES	100,000.00	100,000.00	0.00	0.00	0.00
12020476	REGISTRATION BOOKLET	100,000.00	100,000.00	0.00	0.00	0.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	1,100,000.00	1,100,000.00	0.00	1,000,000.00	0.00
12020803	RENT ON GOVERNMENT BUILDINGS	100,000.00	100,000.00	0.00	0.00	0.00
12020804	RENT ON CONFERENCE CENTRES	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
<u>13</u>	<u>AID AND GRANTS</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7,000,000,000.00</u>	<u>0.00</u>
1302	Grants	0.00	0.00	0.00	7,000,000,000.00	0.00
130201	DOMESTIC GRANTS	0.00	0.00	0.00	7,000,000,000.00	0.00
13020102	CAPITAL GRANTS FROM FGN	0.00	0.00	0.00	6,500,000,000.00	0.00
13020106	CAPITAL GRANTS FROM OTHER SOURCES	0.00	0.00	0.00	500,000,000.00	0.00

051700100100 MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	<u>REVENUE</u>	<u>32,953,616,000.00</u>	<u>14,473,616,000.00</u>	<u>6,802,349,801.19</u>	<u>13,555,000,000.00</u>	<u>0.00</u>
12	INDEPENDENT REVENUE	26,000,000.00	1,546,000,000.00	1,141,082,985.19	1,555,000,000.00	0.00
1202	NON-TAX REVENUE	26,000,000.00	1,546,000,000.00	1,141,082,985.19	1,555,000,000.00	0.00

MDAs REVENUE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

120201	LICENCES - GENERAL	16,000,000.00	41,000,000.00	19,375,198.37	50,000,000.00	0.00
12020134	PRIVATE SCHOOLS/TERTIARY INSTITUTIONS LICENSES	13,000,000.00	13,000,000.00	0.00	0.00	0.00
12020162	RENEWAL OF PRIVATE SCHOOLS/TERTIARY INSTITUTIONS LICENSES	3,000,000.00	28,000,000.00	19,375,198.37	50,000,000.00	0.00
120204	FEES - GENERAL	5,000,000.00	1,500,000,000.00	1,121,707,786.82	1,500,000,000.00	0.00
12020484	GOVERNMENT ALLOCATION FEES	5,000,000.00	1,500,000,000.00	1,121,707,786.82	1,500,000,000.00	0.00
120205	FINES - GENERAL	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
12020514	FINES FOR ILLEGAL OPERATION OF SCHOOL	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	32,927,616,000.00	12,927,616,000.00	5,661,266,816.00	12,000,000,000.00	0.00
1403	LOANS/ BORROWINGS RECEIPT	32,927,616,000.00	12,927,616,000.00	5,661,266,816.00	12,000,000,000.00	0.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	32,927,616,000.00	12,927,616,000.00	5,661,266,816.00	12,000,000,000.00	0.00
14030203	INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET	32,927,616,000.00	12,927,616,000.00	5,661,266,816.00	12,000,000,000.00	0.00

051700200100 ARABIC AND ISLAMIC EDUCATION BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
12	INDEPENDENT REVENUE	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
1202	NON-TAX REVENUE	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
120204	FEES - GENERAL	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
12020453	APPLICATIONS FEES	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00

MDAs REVENUE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

051700700100 SENIOR SECONDARY SCHOOLS MANAGEMENT BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	<u>REVENUE</u>	<u>4,375,000.00</u>	<u>3,250,000.00</u>	<u>0.00</u>	<u>200,000.00</u>	<u>0.00</u>
<u>12</u>	<u>INDEPENDENT REVENUE</u>	<u>4,375,000.00</u>	<u>3,250,000.00</u>	<u>0.00</u>	<u>200,000.00</u>	<u>0.00</u>
1201	TAX REVENUE	1,600,000.00	1,000,000.00	0.00	0.00	0.00
120103	OTHER TAXES	1,600,000.00	1,000,000.00	0.00	0.00	0.00
12010306	DEVELOPMENT TAX/LEVY	1,600,000.00	1,000,000.00	0.00	0.00	0.00
1202	NON-TAX REVENUE	2,775,000.00	2,250,000.00	0.00	200,000.00	0.00
120204	FEES - GENERAL	1,000,000.00	800,000.00	0.00	0.00	0.00
12020453	APPLICATIONS FEES	400,000.00	300,000.00	0.00	0.00	0.00
12020484	GOVERNMENT ALLOCATION FEES	600,000.00	500,000.00	0.00	0.00	0.00
120206	SALES - GENERAL	1,775,000.00	1,450,000.00	0.00	200,000.00	0.00
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	100,000.00	100,000.00	0.00	0.00	0.00
12020626	SALES OF ADMISSION FORMS GENERAL	200,000.00	100,000.00	0.00	0.00	0.00
12020641	SALES OF FORMS - OTHER INSTITUTIONS	350,000.00	250,000.00	0.00	0.00	0.00
12020648	SALES OF COMMERCIAL & INDUSTRIAL PROMOTIONS	100,000.00	100,000.00	0.00	0.00	0.00
12020651	SALES OF ART DESIGN	200,000.00	100,000.00	0.00	0.00	0.00
12020657	SALES OF RURAL DIARY MILKING COWS	125,000.00	100,000.00	0.00	0.00	0.00
12020658	SALES OF APER FORM	700,000.00	700,000.00	0.00	200,000.00	0.00

051700800100 LIBRARY BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	<u>REVENUE</u>	<u>300,000.00</u>	<u>300,000.00</u>	<u>0.00</u>	<u>300,000.00</u>	<u>0.00</u>
<u>12</u>	<u>INDEPENDENT REVENUE</u>	<u>300,000.00</u>	<u>300,000.00</u>	<u>0.00</u>	<u>300,000.00</u>	<u>0.00</u>
1202	NON-TAX REVENUE	300,000.00	300,000.00	0.00	300,000.00	0.00
120206	SALES - GENERAL	300,000.00	300,000.00	0.00	300,000.00	0.00
12020661	SALES OF CAFE'S AIRTIME	200,000.00	200,000.00	0.00	200,000.00	0.00
12020666	SALES OF FORM AND ICT TRAINING	100,000.00	100,000.00	0.00	100,000.00	0.00

051701800100 ABDU GUSAU POLYTECHNIC, TALATA MAFARA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging

MDAs REVENUE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

1	REVENUE	230,400,000.00	220,400,000.00	71,217,022.12	145,000,000.00	0.00
12	INDEPENDENT REVENUE	230,400,000.00	220,400,000.00	71,217,022.12	145,000,000.00	0.00
1202	NON-TAX REVENUE	230,400,000.00	220,400,000.00	71,217,022.12	145,000,000.00	0.00
120204	FEES - GENERAL	190,000,000.00	200,000,000.00	71,217,022.12	140,000,000.00	0.00
12020424	ACCREDITATION FEES	10,000,000.00	10,000,000.00	0.00	0.00	0.00
12020433	PERCENTAGE OF AFFILIATION CHARGES FEES	10,000,000.00	10,000,000.00	0.00	0.00	0.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	70,000,000.00	140,000,000.00	71,217,022.12	130,000,000.00	0.00
12020459	EXAMINATION FEES	50,000,000.00	20,000,000.00	0.00	0.00	0.00
12020473	ACCOMMODATION FEES	50,000,000.00	20,000,000.00	0.00	10,000,000.00	0.00
120206	SALES - GENERAL	40,400,000.00	20,400,000.00	0.00	5,000,000.00	0.00
12020603	SALES OF ID CARDS	300,000.00	300,000.00	0.00	0.00	0.00
12020626	SALES OF ADMISSION FORMS GENERAL	40,100,000.00	20,100,000.00	0.00	5,000,000.00	0.00

051702100100 ZAMFARA STATE UNIVERSITY, TALATA MAFARA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	130,800,000.00	230,800,000.00	134,401,160.00	222,000,000.00	0.00
12	INDEPENDENT REVENUE	130,800,000.00	230,800,000.00	134,401,160.00	222,000,000.00	0.00
1202	NON-TAX REVENUE	130,800,000.00	230,800,000.00	134,401,160.00	222,000,000.00	0.00
120204	FEES - GENERAL	130,000,000.00	230,000,000.00	134,401,160.00	220,000,000.00	0.00
12020424	ACCREDITATION FEES	10,000,000.00	10,000,000.00	0.00	0.00	0.00
12020433	PERCENTAGE OF AFFILIATION CHARGES FEES	10,000,000.00	10,000,000.00	0.00	0.00	0.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	100,000,000.00	200,000,000.00	134,401,160.00	170,000,000.00	0.00
12020473	ACCOMMODATION FEES	10,000,000.00	10,000,000.00	0.00	50,000,000.00	0.00
120206	SALES - GENERAL	800,000.00	800,000.00	0.00	2,000,000.00	0.00
12020603	SALES OF ID CARDS	200,000.00	200,000.00	0.00	0.00	0.00
12020626	SALES OF ADMISSION FORMS GENERAL	600,000.00	600,000.00	0.00	2,000,000.00	0.00

MDAs REVENUE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

051705400100 TEACHERS SERVICE BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	<u>REVENUE</u>	<u>7,300,000.00</u>	<u>7,300,000.00</u>	<u>0.00</u>	<u>200,000.00</u>	<u>0.00</u>
12	INDEPENDENT REVENUE	7,300,000.00	7,300,000.00	0.00	200,000.00	0.00
1202	NON-TAX REVENUE	7,300,000.00	7,300,000.00	0.00	200,000.00	0.00
120204	FEES - GENERAL	7,100,000.00	7,100,000.00	0.00	0.00	0.00
12020453	APPLICATIONS FEES	100,000.00	100,000.00	0.00	0.00	0.00
12020484	GOVERNMENT ALLOCATION FEES	7,000,000.00	7,000,000.00	0.00	0.00	0.00
120206	SALES - GENERAL	200,000.00	200,000.00	0.00	200,000.00	0.00
12020658	SALES OF APER FORM	200,000.00	200,000.00	0.00	200,000.00	0.00

051705600100 SCHOLARSHIP BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	<u>REVENUE</u>	<u>400,000.00</u>	<u>400,000.00</u>	<u>0.00</u>	<u>600,000.00</u>	<u>0.00</u>
12	INDEPENDENT REVENUE	400,000.00	400,000.00	0.00	600,000.00	0.00
1202	NON-TAX REVENUE	400,000.00	400,000.00	0.00	600,000.00	0.00
120204	FEES - GENERAL	300,000.00	300,000.00	0.00	300,000.00	0.00
12020453	APPLICATIONS FEES	300,000.00	300,000.00	0.00	300,000.00	0.00
120206	SALES - GENERAL	100,000.00	100,000.00	0.00	300,000.00	0.00
12020641	SALES OF FORMS - OTHER INSTITUTIONS	100,000.00	100,000.00	0.00	300,000.00	0.00

051706400100 COLLEGE OF EDUCATION, MARU						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	<u>REVENUE</u>	<u>107,400,000.00</u>	<u>107,200,000.00</u>	<u>15,204,997.56</u>	<u>72,000,000.00</u>	<u>0.00</u>
12	INDEPENDENT REVENUE	107,400,000.00	107,200,000.00	15,204,997.56	72,000,000.00	0.00
1202	NON-TAX REVENUE	107,400,000.00	107,200,000.00	15,204,997.56	72,000,000.00	0.00
120204	FEES - GENERAL	102,100,000.00	102,000,000.00	15,204,997.56	67,000,000.00	0.00
12020424	ACCREDITATION FEES	10,100,000.00	10,000,000.00	0.00	0.00	0.00
12020433	PERCENTAGE OF AFFILIATION CHARGES FEES	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	50,000,000.00	50,000,000.00	15,204,997.56	50,000,000.00	0.00
12020459	EXAMINATION FEES	20,000,000.00	20,000,000.00	0.00	0.00	0.00
12020473	ACCOMMODATION FEES	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
12020484	GOVERNMENT ALLOCATION FEES	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00

MDAs REVENUE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

120206	SALES - GENERAL	5,300,000.00	5,200,000.00	0.00	5,000,000.00	0.00
12020603	SALES OF ID CARDS	200,000.00	200,000.00	0.00	0.00	0.00
12020626	SALES OF ADMISSION FORMS GENERAL	5,100,000.00	5,000,000.00	0.00	5,000,000.00	0.00

051706500100 ZAMFARA COLLEGE OF ARTS AND SCIENCE (ZACAS), GUSAU						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	<u>REVENUE</u>	<u>42,200,000.00</u>	<u>52,200,000.00</u>	<u>24,401,388.71</u>	<u>46,000,000.00</u>	<u>0.00</u>
12	INDEPENDENT REVENUE	42,200,000.00	52,200,000.00	24,401,388.71	46,000,000.00	0.00
1202	NON-TAX REVENUE	42,200,000.00	52,200,000.00	24,401,388.71	46,000,000.00	0.00
120204	FEES - GENERAL	32,000,000.00	42,000,000.00	24,401,388.71	36,000,000.00	0.00
12020424	ACCREDITATION FEES	6,000,000.00	6,000,000.00	0.00	0.00	0.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	20,000,000.00	30,000,000.00	24,401,388.71	30,000,000.00	0.00
12020473	ACCOMMODATION FEES	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
120206	SALES - GENERAL	10,200,000.00	10,200,000.00	0.00	10,000,000.00	0.00
12020603	SALES OF ID CARDS	200,000.00	200,000.00	0.00	0.00	0.00
12020626	SALES OF ADMISSION FORMS GENERAL	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00

052100100100 MINISTRY OF HEALTH						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	<u>REVENUE</u>	<u>2,721,700,000.00</u>	<u>22,822,700,000.00</u>	<u>8,021,761,295.49</u>	<u>20,817,600,000.00</u>	<u>0.00</u>
12	INDEPENDENT REVENUE	21,700,000.00	122,700,000.00	70,450,591.49	117,600,000.00	0.00
1202	NON-TAX REVENUE	21,700,000.00	122,700,000.00	70,450,591.49	117,600,000.00	0.00
120201	LICENCES - GENERAL	9,100,000.00	10,100,000.00	1,408,905.10	10,100,000.00	0.00
12020133	PATENT MEDICINE & DRUG STORES LICENSES	2,000,000.00	3,000,000.00	1,408,905.10	3,000,000.00	0.00
12020136	HEALTH FACILITIES LICENSES	2,100,000.00	2,100,000.00	0.00	2,100,000.00	0.00
12020158	RENEWAL OF PHARMACY REGISTRATION LICENSE	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
120204	FEES - GENERAL	8,100,000.00	108,100,000.00	69,041,686.39	105,000,000.00	0.00
12020430	PROFESSIONAL REGISTRATION FEES	1,100,000.00	1,100,000.00	0.00	0.00	0.00
12020440	MEDICAL CONSULTANCY FEES	2,000,000.00	102,000,000.00	69,041,686.39	100,000,000.00	0.00
12020479	PRIVATE CLINICS REGISTRATION/RENEWAL	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
120205	FINES - GENERAL	4,500,000.00	4,500,000.00	0.00	2,500,000.00	0.00
12020515	FINES FOR ILLEGAL OPERATION OF TRADO MEDICAL HEALTH SHOPS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
12020516	FINES FOR ILLEGAL OPERATION OF PATENT MEDICINE STORE	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00

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12020517	FINES FOR ILLEGAL OPERATION OF HOSPITALS & MATERNITY HOMES	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
13	AID AND GRANTS	700,000,000.00	700,000,000.00	0.00	700,000,000.00	0.00
1302	Grants	700,000,000.00	700,000,000.00	0.00	700,000,000.00	0.00
130202	FOREIGN GRANTS	700,000,000.00	700,000,000.00	0.00	700,000,000.00	0.00
13020202	CAPITAL FOREIGN GRANTS	700,000,000.00	700,000,000.00	0.00	700,000,000.00	0.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	2,000,000,000.00	22,000,000,000.00	7,951,310,704.00	20,000,000,000.00	0.00
1403	LOANS/ BORROWINGS RECEIPT	2,000,000,000.00	22,000,000,000.00	7,951,310,704.00	20,000,000,000.00	0.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	2,000,000,000.00	22,000,000,000.00	7,951,310,704.00	20,000,000,000.00	0.00
14030203	INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET	2,000,000,000.00	22,000,000,000.00	7,951,310,704.00	20,000,000,000.00	0.00

052110200200 KING FAHAD WOMEN & CHILDREN HOSPITAL						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	400,000.00	200,000.00	0.00	50,000.00	0.00
12	INDEPENDENT REVENUE	400,000.00	200,000.00	0.00	50,000.00	0.00
1202	NON-TAX REVENUE	400,000.00	200,000.00	0.00	50,000.00	0.00
120204	FEES - GENERAL	200,000.00	0.00	0.00	0.00	0.00
12020440	MEDICAL CONSULTANCY FEES	100,000.00	0.00	0.00	0.00	0.00
12020441	LABORATORY ANALYSIS FEES	100,000.00	0.00	0.00	0.00	0.00
120206	SALES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	100,000.00	100,000.00	0.00	0.00	0.00
120207	EARNINGS -GENERAL	100,000.00	100,000.00	0.00	50,000.00	0.00
12020702	EARNINGS FROM LABORATORY SERVICES	50,000.00	50,000.00	0.00	50,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	50,000.00	50,000.00	0.00	0.00	0.00

052110200300 ZAMFARA STATE TB & LEPROSY CONTROL CLINIC						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	300,000.00	300,000.00	0.00	0.00	0.00
12	INDEPENDENT REVENUE	300,000.00	300,000.00	0.00	0.00	0.00
1202	NON-TAX REVENUE	300,000.00	300,000.00	0.00	0.00	0.00
120204	FEES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
12020441	LABORATORY ANALYSIS FEES	100,000.00	100,000.00	0.00	0.00	0.00
120206	SALES - GENERAL	150,000.00	150,000.00	0.00	0.00	0.00

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12020607	SALES OF CONSULTANCY REGISTRATION FORMS	100,000.00	100,000.00	0.00	0.00	0.00
12020627	SALES OF DRUGS	50,000.00	50,000.00	0.00	0.00	0.00
120207	EARNINGS -GENERAL	50,000.00	50,000.00	0.00	0.00	0.00
12020702	EARNINGS FROM LABORATORY SERVICES	50,000.00	50,000.00	0.00	0.00	0.00

052110200400 YARIMAN BAKURA SPECIALIST HOSPITAL						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	<u>REVENUE</u>	<u>14,900,000.00</u>	<u>118,900,000.00</u>	<u>86,829,446.68</u>	<u>113,500,000.00</u>	<u>0.00</u>
<u>12</u>	<u>INDEPENDENT REVENUE</u>	<u>14,900,000.00</u>	<u>118,900,000.00</u>	<u>86,829,446.68</u>	<u>113,500,000.00</u>	<u>0.00</u>
1202	NON-TAX REVENUE	14,900,000.00	118,900,000.00	86,829,446.68	113,500,000.00	0.00
120204	FEES - GENERAL	600,000.00	600,000.00	0.00	500,000.00	0.00
12020434	BED SPACE/MUTUARY SERVICES FEES	500,000.00	500,000.00	0.00	500,000.00	0.00
12020466	SEARCH FEES	100,000.00	100,000.00	0.00	0.00	0.00
120206	SALES - GENERAL	8,200,000.00	8,200,000.00	0.00	8,000,000.00	0.00
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	200,000.00	200,000.00	0.00	0.00	0.00
12020627	SALES OF DRUGS	8,000,000.00	8,000,000.00	0.00	8,000,000.00	0.00
120207	EARNINGS -GENERAL	6,100,000.00	110,100,000.00	86,829,446.68	105,000,000.00	0.00
12020702	EARNINGS FROM LABORATORY SERVICES	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
12020706	EARNINGS FROM TOLLS OF EXPRESSWAY	100,000.00	100,000.00	0.00	0.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	1,000,000.00	105,000,000.00	86,829,446.68	100,000,000.00	0.00

052110200500 VVF HOSPITAL (FARIDA)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	<u>REVENUE</u>	<u>100,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>12</u>	<u>INDEPENDENT REVENUE</u>	<u>100,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
1202	NON-TAX REVENUE	100,000.00	0.00	0.00	0.00	0.00
120207	EARNINGS -GENERAL	100,000.00	0.00	0.00	0.00	0.00
12020702	EARNINGS FROM LABORATORY SERVICES	100,000.00	0.00	0.00	0.00	0.00

052110200700 GENERAL HOSPITAL GUSAU						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	<u>REVENUE</u>	<u>1,900,000.00</u>	<u>6,400,000.00</u>	<u>5,610,500.00</u>	<u>6,400,000.00</u>	<u>0.00</u>
<u>12</u>	<u>INDEPENDENT REVENUE</u>	<u>1,900,000.00</u>	<u>6,400,000.00</u>	<u>5,610,500.00</u>	<u>6,400,000.00</u>	<u>0.00</u>

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1202	NON-TAX REVENUE	1,900,000.00	6,400,000.00	5,610,500.00	6,400,000.00	0.00
120206	SALES - GENERAL	500,000.00	0.00	0.00	0.00	0.00
12020654	SALES OF MATERIALS	500,000.00	0.00	0.00	0.00	0.00
120207	EARNINGS -GENERAL	1,400,000.00	6,400,000.00	5,610,500.00	6,400,000.00	0.00
12020702	EARNINGS FROM LABORATORY SERVICES	400,000.00	400,000.00	0.00	400,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	1,000,000.00	6,000,000.00	5,610,500.00	6,000,000.00	0.00

052110200800 GENERAL HOSPITAL TALATA MAFARA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,900,000.00	5,800,000.00	3,428,520.00	4,800,000.00	0.00
12	INDEPENDENT REVENUE	1,900,000.00	5,800,000.00	3,428,520.00	4,800,000.00	0.00
1202	NON-TAX REVENUE	1,900,000.00	5,800,000.00	3,428,520.00	4,800,000.00	0.00
120206	SALES - GENERAL	100,000.00	0.00	0.00	0.00	0.00
12020654	SALES OF MATERIALS	100,000.00	0.00	0.00	0.00	0.00
120207	EARNINGS -GENERAL	1,800,000.00	5,800,000.00	3,428,520.00	4,800,000.00	0.00
12020702	EARNINGS FROM LABORATORY SERVICES	800,000.00	800,000.00	0.00	800,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	1,000,000.00	5,000,000.00	3,428,520.00	4,000,000.00	0.00

052110200900 GENERAL HOSPITAL GUMMI						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,900,000.00	4,800,000.00	2,186,920.00	4,800,000.00	0.00
12	INDEPENDENT REVENUE	1,900,000.00	4,800,000.00	2,186,920.00	4,800,000.00	0.00
1202	NON-TAX REVENUE	1,900,000.00	4,800,000.00	2,186,920.00	4,800,000.00	0.00
120206	SALES - GENERAL	100,000.00	0.00	0.00	0.00	0.00
12020654	SALES OF MATERIALS	100,000.00	0.00	0.00	0.00	0.00
120207	EARNINGS -GENERAL	1,800,000.00	4,800,000.00	2,186,920.00	4,800,000.00	0.00
12020702	EARNINGS FROM LABORATORY SERVICES	800,000.00	800,000.00	0.00	800,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	1,000,000.00	4,000,000.00	2,186,920.00	4,000,000.00	0.00

052110201000 GENERAL HOSPITAL K/NAMODA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,900,000.00	4,800,000.00	2,620,435.00	4,800,000.00	0.00
12	INDEPENDENT REVENUE	1,900,000.00	4,800,000.00	2,620,435.00	4,800,000.00	0.00

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1202	NON-TAX REVENUE	1,900,000.00	4,800,000.00	2,620,435.00	4,800,000.00	0.00
120206	SALES - GENERAL	100,000.00	0.00	0.00	0.00	0.00
12020654	SALES OF MATERIALS	100,000.00	0.00	0.00	0.00	0.00
120207	EARNINGS -GENERAL	1,800,000.00	4,800,000.00	2,620,435.00	4,800,000.00	0.00
12020702	EARNINGS FROM LABORATORY SERVICES	800,000.00	800,000.00	0.00	800,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	1,000,000.00	4,000,000.00	2,620,435.00	4,000,000.00	0.00

052110201100 GENERAL HOSPITAL ANKA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,900,000.00	4,800,000.00	2,020,335.00	2,800,000.00	0.00
12	INDEPENDENT REVENUE	1,900,000.00	4,800,000.00	2,020,335.00	2,800,000.00	0.00
1202	NON-TAX REVENUE	1,900,000.00	4,800,000.00	2,020,335.00	2,800,000.00	0.00
120206	SALES - GENERAL	100,000.00	0.00	0.00	0.00	0.00
12020654	SALES OF MATERIALS	100,000.00	0.00	0.00	0.00	0.00
120207	EARNINGS -GENERAL	1,800,000.00	4,800,000.00	2,020,335.00	2,800,000.00	0.00
12020702	EARNINGS FROM LABORATORY SERVICES	800,000.00	800,000.00	0.00	800,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	1,000,000.00	4,000,000.00	2,020,335.00	2,000,000.00	0.00

052110201200 GENERAL HOSPITAL TSAFE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,900,000.00	4,800,000.00	3,426,612.50	4,800,000.00	0.00
12	INDEPENDENT REVENUE	1,900,000.00	4,800,000.00	3,426,612.50	4,800,000.00	0.00
1202	NON-TAX REVENUE	1,900,000.00	4,800,000.00	3,426,612.50	4,800,000.00	0.00
120206	SALES - GENERAL	100,000.00	0.00	0.00	0.00	0.00
12020654	SALES OF MATERIALS	100,000.00	0.00	0.00	0.00	0.00
120207	EARNINGS -GENERAL	1,800,000.00	4,800,000.00	3,426,612.50	4,800,000.00	0.00
12020702	EARNINGS FROM LABORATORY SERVICES	800,000.00	800,000.00	0.00	800,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	1,000,000.00	4,000,000.00	3,426,612.50	4,000,000.00	0.00

052110201300 GENERAL HOSPITAL BAKURA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,900,000.00	2,100,000.00	979,669.50	2,800,000.00	0.00
12	INDEPENDENT REVENUE	1,900,000.00	2,100,000.00	979,669.50	2,800,000.00	0.00

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1202	NON-TAX REVENUE	1,900,000.00	2,100,000.00	979,669.50	2,800,000.00	0.00
120206	SALES - GENERAL	100,000.00	0.00	0.00	0.00	0.00
12020654	SALES OF MATERIALS	100,000.00	0.00	0.00	0.00	0.00
120207	EARNINGS -GENERAL	1,800,000.00	2,100,000.00	979,669.50	2,800,000.00	0.00
12020702	EARNINGS FROM LABORATORY SERVICES	800,000.00	800,000.00	0.00	800,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	1,000,000.00	1,300,000.00	979,669.50	2,000,000.00	0.00

052110201400 GENERAL HOSPITAL BUKKUYUM						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,900,000.00	1,800,000.00	177,000.00	1,300,000.00	0.00
12	INDEPENDENT REVENUE	1,900,000.00	1,800,000.00	177,000.00	1,300,000.00	0.00
1202	NON-TAX REVENUE	1,900,000.00	1,800,000.00	177,000.00	1,300,000.00	0.00
120206	SALES - GENERAL	100,000.00	0.00	0.00	0.00	0.00
12020654	SALES OF MATERIALS	100,000.00	0.00	0.00	0.00	0.00
120207	EARNINGS -GENERAL	1,800,000.00	1,800,000.00	177,000.00	1,300,000.00	0.00
12020702	EARNINGS FROM LABORATORY SERVICES	800,000.00	800,000.00	0.00	800,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	1,000,000.00	1,000,000.00	177,000.00	500,000.00	0.00

052110201500 GENERAL HOSPITAL MARADUN						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,900,000.00	1,800,000.00	760,558.50	1,800,000.00	0.00
12	INDEPENDENT REVENUE	1,900,000.00	1,800,000.00	760,558.50	1,800,000.00	0.00
1202	NON-TAX REVENUE	1,900,000.00	1,800,000.00	760,558.50	1,800,000.00	0.00
120206	SALES - GENERAL	100,000.00	0.00	0.00	0.00	0.00
12020654	SALES OF MATERIALS	100,000.00	0.00	0.00	0.00	0.00
120207	EARNINGS -GENERAL	1,800,000.00	1,800,000.00	760,558.50	1,800,000.00	0.00
12020702	EARNINGS FROM LABORATORY SERVICES	800,000.00	800,000.00	0.00	800,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	1,000,000.00	1,000,000.00	760,558.50	1,000,000.00	0.00

052110201600 GENERAL HOSPITAL SHIKAFI						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,900,000.00	6,800,000.00	4,458,710.00	6,800,000.00	0.00
12	INDEPENDENT REVENUE	1,900,000.00	6,800,000.00	4,458,710.00	6,800,000.00	0.00

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1202	NON-TAX REVENUE	1,900,000.00	6,800,000.00	4,458,710.00	6,800,000.00	0.00
120206	SALES - GENERAL	100,000.00	0.00	0.00	0.00	0.00
12020654	SALES OF MATERIALS	100,000.00	0.00	0.00	0.00	0.00
120207	EARNINGS -GENERAL	1,800,000.00	6,800,000.00	4,458,710.00	6,800,000.00	0.00
12020702	EARNINGS FROM LABORATORY SERVICES	800,000.00	800,000.00	0.00	800,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	1,000,000.00	6,000,000.00	4,458,710.00	6,000,000.00	0.00

052110201700 GENERAL HOSPITAL DANSAUDAU						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,900,000.00	1,800,000.00	257,132.44	1,300,000.00	0.00
12	INDEPENDENT REVENUE	1,900,000.00	1,800,000.00	257,132.44	1,300,000.00	0.00
1202	NON-TAX REVENUE	1,900,000.00	1,800,000.00	257,132.44	1,300,000.00	0.00
120206	SALES - GENERAL	100,000.00	0.00	0.00	0.00	0.00
12020654	SALES OF MATERIALS	100,000.00	0.00	0.00	0.00	0.00
120207	EARNINGS -GENERAL	1,800,000.00	1,800,000.00	257,132.44	1,300,000.00	0.00
12020702	EARNINGS FROM LABORATORY SERVICES	800,000.00	800,000.00	0.00	800,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	1,000,000.00	1,000,000.00	257,132.44	500,000.00	0.00

052110201800 GENERAL HOSPITAL ZURMI						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,900,000.00	7,800,000.00	4,802,026.25	6,800,000.00	0.00
12	INDEPENDENT REVENUE	1,900,000.00	7,800,000.00	4,802,026.25	6,800,000.00	0.00
1202	NON-TAX REVENUE	1,900,000.00	7,800,000.00	4,802,026.25	6,800,000.00	0.00
120206	SALES - GENERAL	100,000.00	0.00	0.00	0.00	0.00
12020654	SALES OF MATERIALS	100,000.00	0.00	0.00	0.00	0.00
120207	EARNINGS -GENERAL	1,800,000.00	7,800,000.00	4,802,026.25	6,800,000.00	0.00
12020702	EARNINGS FROM LABORATORY SERVICES	800,000.00	800,000.00	0.00	800,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	1,000,000.00	7,000,000.00	4,802,026.25	6,000,000.00	0.00

052110201900 GENERAL HOSPITAL BUNGUDU						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,900,000.00	5,800,000.00	2,213,445.92	3,800,000.00	0.00
12	INDEPENDENT REVENUE	1,900,000.00	5,800,000.00	2,213,445.92	3,800,000.00	0.00

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1202	NON-TAX REVENUE	1,900,000.00	5,800,000.00	2,213,445.92	3,800,000.00	0.00
120206	SALES - GENERAL	100,000.00	0.00	0.00	0.00	0.00
12020654	SALES OF MATERIALS	100,000.00	0.00	0.00	0.00	0.00
120207	EARNINGS -GENERAL	1,800,000.00	5,800,000.00	2,213,445.92	3,800,000.00	0.00
12020702	EARNINGS FROM LABORATORY SERVICES	800,000.00	800,000.00	0.00	800,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	1,000,000.00	5,000,000.00	2,213,445.92	3,000,000.00	0.00

052110202000 GENERAL HOSPITAL MADA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,900,000.00	2,800,000.00	1,087,673.43	2,300,000.00	0.00
12	INDEPENDENT REVENUE	1,900,000.00	2,800,000.00	1,087,673.43	2,300,000.00	0.00
1202	NON-TAX REVENUE	1,900,000.00	2,800,000.00	1,087,673.43	2,300,000.00	0.00
120206	SALES - GENERAL	100,000.00	0.00	0.00	0.00	0.00
12020654	SALES OF MATERIALS	100,000.00	0.00	0.00	0.00	0.00
120207	EARNINGS -GENERAL	1,800,000.00	2,800,000.00	1,087,673.43	2,300,000.00	0.00
12020702	EARNINGS FROM LABORATORY SERVICES	800,000.00	800,000.00	0.00	800,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	1,000,000.00	2,000,000.00	1,087,673.43	1,500,000.00	0.00

052110202100 GENERAL HOSPITAL B/MAGAJI						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,900,000.00	1,800,000.00	409,238.43	1,600,000.00	0.00
12	INDEPENDENT REVENUE	1,900,000.00	1,800,000.00	409,238.43	1,600,000.00	0.00
1202	NON-TAX REVENUE	1,900,000.00	1,800,000.00	409,238.43	1,600,000.00	0.00
120206	SALES - GENERAL	100,000.00	0.00	0.00	0.00	0.00
12020654	SALES OF MATERIALS	100,000.00	0.00	0.00	0.00	0.00
120207	EARNINGS -GENERAL	1,800,000.00	1,800,000.00	409,238.43	1,600,000.00	0.00
12020702	EARNINGS FROM LABORATORY SERVICES	800,000.00	800,000.00	0.00	800,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	1,000,000.00	1,000,000.00	409,238.43	800,000.00	0.00

052110202200 GENERAL HOSPITAL KAGARA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,900,000.00	1,800,000.00	211,423.12	1,600,000.00	0.00
12	INDEPENDENT REVENUE	1,900,000.00	1,800,000.00	211,423.12	1,600,000.00	0.00

MDAs REVENUE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

1202	NON-TAX REVENUE	1,900,000.00	1,800,000.00	211,423.12	1,600,000.00	0.00
120206	SALES - GENERAL	100,000.00	0.00	0.00	0.00	0.00
12020654	SALES OF MATERIALS	100,000.00	0.00	0.00	0.00	0.00
120207	EARNINGS -GENERAL	1,800,000.00	1,800,000.00	211,423.12	1,600,000.00	0.00
12020702	EARNINGS FROM LABORATORY SERVICES	800,000.00	800,000.00	0.00	800,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	1,000,000.00	1,000,000.00	211,423.12	800,000.00	0.00

052110202300 GENERAL HOSPITAL MARU						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,900,000.00	3,800,000.00	1,784,919.25	3,800,000.00	0.00
12	INDEPENDENT REVENUE	1,900,000.00	3,800,000.00	1,784,919.25	3,800,000.00	0.00
1202	NON-TAX REVENUE	1,900,000.00	3,800,000.00	1,784,919.25	3,800,000.00	0.00
120206	SALES - GENERAL	100,000.00	0.00	0.00	0.00	0.00
12020654	SALES OF MATERIALS	100,000.00	0.00	0.00	0.00	0.00
120207	EARNINGS -GENERAL	1,800,000.00	3,800,000.00	1,784,919.25	3,800,000.00	0.00
12020702	EARNINGS FROM LABORATORY SERVICES	800,000.00	800,000.00	0.00	800,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	1,000,000.00	3,000,000.00	1,784,919.25	3,000,000.00	0.00

052110202400 GENERAL HOSPITAL MAGAMI						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,900,000.00	2,300,000.00	866,489.37	1,800,000.00	0.00
12	INDEPENDENT REVENUE	1,900,000.00	2,300,000.00	866,489.37	1,800,000.00	0.00
1202	NON-TAX REVENUE	1,900,000.00	2,300,000.00	866,489.37	1,800,000.00	0.00
120206	SALES - GENERAL	100,000.00	0.00	0.00	0.00	0.00
12020654	SALES OF MATERIALS	100,000.00	0.00	0.00	0.00	0.00
120207	EARNINGS -GENERAL	1,800,000.00	2,300,000.00	866,489.37	1,800,000.00	0.00
12020702	EARNINGS FROM LABORATORY SERVICES	800,000.00	800,000.00	0.00	800,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	1,000,000.00	1,500,000.00	866,489.37	1,000,000.00	0.00

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052110202500 GENERAL HOSPITAL MORIKI						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,900,000.00	2,300,000.00	1,131,738.50	2,800,000.00	0.00
12	INDEPENDENT REVENUE	1,900,000.00	2,300,000.00	1,131,738.50	2,800,000.00	0.00
1202	NON-TAX REVENUE	1,900,000.00	2,300,000.00	1,131,738.50	2,800,000.00	0.00
120206	SALES - GENERAL	100,000.00	0.00	0.00	0.00	0.00
12020654	SALES OF MATERIALS	100,000.00	0.00	0.00	0.00	0.00
120207	EARNINGS -GENERAL	1,800,000.00	2,300,000.00	1,131,738.50	2,800,000.00	0.00
12020702	EARNINGS FROM LABORATORY SERVICES	800,000.00	800,000.00	0.00	800,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	1,000,000.00	1,500,000.00	1,131,738.50	2,000,000.00	0.00

052110202600 GENERAL HOSPITAL K/DAJI						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	1,900,000.00	1,800,000.00	595,661.04	1,800,000.00	0.00
12	INDEPENDENT REVENUE	1,900,000.00	1,800,000.00	595,661.04	1,800,000.00	0.00
1202	NON-TAX REVENUE	1,900,000.00	1,800,000.00	595,661.04	1,800,000.00	0.00
120206	SALES - GENERAL	100,000.00	0.00	0.00	0.00	0.00
12020654	SALES OF MATERIALS	100,000.00	0.00	0.00	0.00	0.00
120207	EARNINGS -GENERAL	1,800,000.00	1,800,000.00	595,661.04	1,800,000.00	0.00
12020702	EARNINGS FROM LABORATORY SERVICES	800,000.00	800,000.00	0.00	800,000.00	0.00
12020707	EARNINGS FROM MEDICAL SERVICES	1,000,000.00	1,000,000.00	595,661.04	1,000,000.00	0.00

052110400100 COLLEGE OF NURSING SCIENCES, GUSAU						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	92,600,000.00	192,500,000.00	66,131,087.39	150,000,000.00	0.00
12	INDEPENDENT REVENUE	92,600,000.00	192,500,000.00	66,131,087.39	150,000,000.00	0.00
1202	NON-TAX REVENUE	92,600,000.00	192,500,000.00	66,131,087.39	150,000,000.00	0.00
120204	FEES - GENERAL	85,600,000.00	185,500,000.00	66,131,087.39	145,000,000.00	0.00
12020424	ACCREDITATION FEES	10,000,000.00	10,000,000.00	0.00	0.00	0.00
12020440	MEDICAL CONSULTANCY FEES	100,000.00	70,000,000.00	16,357,742.50	40,000,000.00	0.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	70,000,000.00	100,000,000.00	49,773,344.89	100,000,000.00	0.00
12020459	EXAMINATION FEES	500,000.00	500,000.00	0.00	0.00	0.00
12020473	ACCOMMODATION FEES	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00

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120206	SALES - GENERAL	7,000,000.00	7,000,000.00	0.00	5,000,000.00	0.00
12020615	SALES OF UNIFORMS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
12020626	SALES OF ADMISSION FORMS GENERAL	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00

052110400200 COLLEGE OF NURSING SCIENCES, ZURMI						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	<i>REVENUE</i>	<u>42,100,000.00</u>	<u>39,075,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
12	INDEPENDENT REVENUE	42,100,000.00	39,075,000.00	0.00	0.00	0.00
1202	NON-TAX REVENUE	42,100,000.00	39,075,000.00	0.00	0.00	0.00
120204	FEES - GENERAL	41,100,000.00	38,075,000.00	0.00	0.00	0.00
12020424	ACCREDITATION FEES	500,000.00	500,000.00	0.00	0.00	0.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	30,000,000.00	26,975,000.00	0.00	0.00	0.00
12020459	EXAMINATION FEES	500,000.00	500,000.00	0.00	0.00	0.00
12020473	ACCOMMODATION FEES	100,000.00	100,000.00	0.00	0.00	0.00
12020475	CONTRACT PROCESSING FEES	10,000,000.00	10,000,000.00	0.00	0.00	0.00
120206	SALES - GENERAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
12020626	SALES OF ADMISSION FORMS GENERAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00

052110600100 COLLEGE OF HEALTH SCIENCES AND TECHNOLOGY, TSAFE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>1</u>	<i>REVENUE</i>	<u>90,100,000.00</u>	<u>60,100,000.00</u>	<u>10,781,614.63</u>	<u>21,000,000.00</u>	<u>0.00</u>
12	INDEPENDENT REVENUE	90,100,000.00	60,100,000.00	10,781,614.63	21,000,000.00	0.00
1202	NON-TAX REVENUE	90,100,000.00	60,100,000.00	10,781,614.63	21,000,000.00	0.00
120204	FEES - GENERAL	85,100,000.00	55,100,000.00	10,781,614.63	18,000,000.00	0.00
12020424	ACCREDITATION FEES	10,000,000.00	10,000,000.00	0.00	0.00	0.00
12020440	MEDICAL CONSULTANCY FEES	100,000.00	100,000.00	0.00	0.00	0.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	70,000,000.00	40,000,000.00	10,781,614.63	15,000,000.00	0.00
12020473	ACCOMMODATION FEES	5,000,000.00	5,000,000.00	0.00	3,000,000.00	0.00
120206	SALES - GENERAL	5,000,000.00	5,000,000.00	0.00	3,000,000.00	0.00
12020626	SALES OF ADMISSION FORMS GENERAL	5,000,000.00	5,000,000.00	0.00	3,000,000.00	0.00

052111300100 DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging

MDAs REVENUE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

1	REVENUE	13,000,000.00	113,000,000.00	87,471,391.09	110,000,000.00	0.00
12	INDEPENDENT REVENUE	13,000,000.00	113,000,000.00	87,471,391.09	110,000,000.00	0.00
1202	NON-TAX REVENUE	13,000,000.00	113,000,000.00	87,471,391.09	110,000,000.00	0.00
120206	SALES - GENERAL	13,000,000.00	113,000,000.00	87,471,391.09	110,000,000.00	0.00
12020605	SALES OF VACCINES	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
12020612	PROCEEDS FROM MEDICAMENTS	3,000,000.00	103,000,000.00	87,471,391.09	100,000,000.00	0.00
12020627	SALES OF DRUGS	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00

053500100100 MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	8,000,000,000.00	8,000,600,000.00	3,804,440,556.72	8,000,600,000.00	0.00
12	INDEPENDENT REVENUE	0.00	600,000.00	0.00	600,000.00	0.00
1201	TAX REVENUE	0.00	100,000.00	0.00	100,000.00	0.00
120103	OTHER TAXES	0.00	100,000.00	0.00	100,000.00	0.00
12010306	DEVELOPMENT TAX/LEVY	0.00	100,000.00	0.00	100,000.00	0.00
1202	NON-TAX REVENUE	0.00	500,000.00	0.00	500,000.00	0.00
120207	EARNINGS -GENERAL	0.00	500,000.00	0.00	500,000.00	0.00
12020724	EARNING FROM REGISTRATION OF ENVIRONMENTAL FACILITIES	0.00	500,000.00	0.00	500,000.00	0.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	8,000,000,000.00	8,000,000,000.00	3,804,440,556.72	8,000,000,000.00	0.00
1403	LOANS/ BORROWINGS RECEIPT	8,000,000,000.00	8,000,000,000.00	3,804,440,556.72	8,000,000,000.00	0.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	8,000,000,000.00	8,000,000,000.00	3,804,440,556.72	8,000,000,000.00	0.00
14030203	INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET	8,000,000,000.00	8,000,000,000.00	3,804,440,556.72	8,000,000,000.00	0.00

MDAs REVENUE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

053500200100 FOREST MANAGEMENT AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	45,000,000.00	48,000,000.00	1,991,473.50	48,000,000.00	0.00
12	INDEPENDENT REVENUE	45,000,000.00	48,000,000.00	1,991,473.50	48,000,000.00	0.00
1202	NON-TAX REVENUE	45,000,000.00	48,000,000.00	1,991,473.50	48,000,000.00	0.00
120201	LICENCES - GENERAL	4,500,000.00	7,500,000.00	1,991,473.50	7,500,000.00	0.00
12020140	FORESTRY REVENUE	2,000,000.00	5,000,000.00	1,991,473.50	5,000,000.00	0.00
12020147	MOVEMENT AND LOADING LICENCE	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00
120204	FEES - GENERAL	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
12020451	TIMBER & FOREST FEES	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
120205	FINES - GENERAL	500,000.00	500,000.00	0.00	500,000.00	0.00
12020524	FOREST OFFENCES FINES	500,000.00	500,000.00	0.00	500,000.00	0.00
120206	SALES - GENERAL	25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00
12020616	SALES OF SEED FROM NURSERIES	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
12020623	SEEDS MULTIPLICATION SALES	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00

053505500100 ZAMFARA ENVIRONMENTAL PROTECTION & ENFORCEMENT AGENCY (ZEPEA)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	50,600,000.00	51,600,000.00	17,200,303.29	45,600,000.00	0.00
12	INDEPENDENT REVENUE	50,600,000.00	51,600,000.00	17,200,303.29	45,600,000.00	0.00
1202	NON-TAX REVENUE	50,600,000.00	51,600,000.00	17,200,303.29	45,600,000.00	0.00
120201	LICENCES - GENERAL	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
12020163	REGISTRATION/RENEWAL OF WASTE MANAGEMENT SERVICE LICENSES	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
120204	FEES - GENERAL	45,000,000.00	46,000,000.00	17,200,303.29	40,000,000.00	0.00
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	10,000,000.00	14,000,000.00	8,628,480.80	10,000,000.00	0.00
12020463	SAND DREDGING CHARGES	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
12020467	SOCIAL SERVICES FEES	15,000,000.00	12,000,000.00	8,571,822.49	10,000,000.00	0.00
120205	FINES - GENERAL	600,000.00	600,000.00	0.00	600,000.00	0.00
12020505	SANITATION COURT FINES	500,000.00	500,000.00	0.00	500,000.00	0.00
12020533	POLLUTERS PAY PRINCIPLE FINES	100,000.00	100,000.00	0.00	100,000.00	0.00

053505600100 SOLID MINERALS DEVELOPMENT AGENCY						
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MDAs REVENUE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	95,400,000.00	85,400,000.00	33,524,279.98	75,000,000.00	0.00
12	INDEPENDENT REVENUE	95,400,000.00	85,400,000.00	33,524,279.98	75,000,000.00	0.00
1202	NON-TAX REVENUE	95,400,000.00	85,400,000.00	33,524,279.98	75,000,000.00	0.00
120204	FEES - GENERAL	30,000,000.00	40,000,000.00	26,034,279.98	30,000,000.00	0.00
12020486	GROUND/SURFACE RENT	30,000,000.00	40,000,000.00	26,034,279.98	30,000,000.00	0.00
120205	FINES - GENERAL	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
12020510	ILLEGAL MINERS	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
12020511	MINING OFFENCES FINES	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
120209	RENT ON LAND & OTHERS - GENERAL	50,400,000.00	30,400,000.00	7,490,000.00	30,000,000.00	0.00
12020908	LEASING OF LAND FOR MINING PURPOSES	50,400,000.00	30,400,000.00	7,490,000.00	30,000,000.00	0.00

Zamfara State Government 2026 Approved Budget - Revenue and Expenditure by Fund

Code	Fund	Recurrent Revenue	Aid, Grants and CDF Receipts	Total Revenue	Personnel Expenditure	Other Non-Debt Recurrent Expenditure	Debt Service Expenditure	Capital Expenditure	Total Expenditure
	Total	364,717,300,000.00	506,619,700,000.00	871,337,000,000.00	48,008,900,000.00	88,817,570,000.00	13,020,000,000.00	721,490,530,000.00	871,337,000,000.00
01	FEDERATION ACCOUNT	324,652,711,000.00	-	324,652,711,000.00	-	-	-	-	-
011	FAAC DIRECT ALLOCATION	324,652,711,000.00	-	324,652,711,000.00	-	-	-	-	-
01101	FAAC DIRECT ALLOCATION	324,652,711,000.00	-	324,652,711,000.00	-	-	-	-	-
02	CONSOLIDATED REVENUE FUND	40,064,589,000.00	-	40,064,589,000.00	48,008,900,000.00	85,817,570,000.00	13,020,000,000.00	-	146,846,470,000.00
021	MAIN ENVELOP	40,064,589,000.00	-	40,064,589,000.00	40,484,924,997.00	85,817,570,000.00	13,020,000,000.00	-	139,322,494,997.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	40,064,589,000.00	-	40,064,589,000.00	40,484,924,997.00	85,817,570,000.00	13,020,000,000.00	-	139,322,494,997.00
022	CRF CHARGES	-	-	-	7,523,975,003.00	-	-	-	7,523,975,003.00
02201	PENSION AND GRATUITIES	-	-	-	7,500,000,000.00	-	-	-	7,500,000,000.00
02204	OTHER CRF CHARGES	-	-	-	23,975,003.00	-	-	-	23,975,003.00
03	CAPITAL DEVELOPMENT FUND	-	168,516,650,000.00	168,516,650,000.00	-	-	-	389,334,480,000.00	389,334,480,000.00
031	CDF MAIN	-	168,516,650,000.00	168,516,650,000.00	-	-	-	389,334,480,000.00	389,334,480,000.00
03101	CAPITAL DEVELOPMENT FUND	-	168,516,650,000.00	168,516,650,000.00	-	-	-	389,334,480,000.00	389,334,480,000.00
04	CONTINGENCY FUND	-	12,447,000,000.00	12,447,000,000.00	-	500,000,000.00	-	9,000,000,000.00	9,500,000,000.00
041	CONTINGENCY FUND MAIN	-	12,447,000,000.00	12,447,000,000.00	-	500,000,000.00	-	9,000,000,000.00	9,500,000,000.00
04101	CONTINGENCY FUND	-	12,447,000,000.00	12,447,000,000.00	-	500,000,000.00	-	9,000,000,000.00	9,500,000,000.00
08	AIDS AND GRANTS	-	44,324,050,000.00	44,324,050,000.00	-	2,500,000,000.00	-	41,824,050,000.00	44,324,050,000.00
081	MULTILATERAL AIDS AND GRANTS	-	18,124,050,000.00	18,124,050,000.00	-	2,500,000,000.00	-	15,624,050,000.00	18,124,050,000.00
08111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	-	2,700,000,000.00	2,700,000,000.00	-	2,000,000,000.00	-	700,000,000.00	2,700,000,000.00
08114	INTERNATIONAL MONETARY FUND	-	1,000,000,000.00	1,000,000,000.00	-	-	-	1,000,000,000.00	1,000,000,000.00
08118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)	-	4,424,050,000.00	4,424,050,000.00	-	-	-	4,424,050,000.00	4,424,050,000.00
08119	UNITED NATIONS CHILDREN'S FUND (UNICEF)	-	8,300,000,000.00	8,300,000,000.00	-	500,000,000.00	-	7,800,000,000.00	8,300,000,000.00
08120	UNITED NATIONS FUND FOR POPULATION ACTIVITIES	-	200,000,000.00	200,000,000.00	-	-	-	200,000,000.00	200,000,000.00
08123	UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF)	-	1,500,000,000.00	1,500,000,000.00	-	-	-	1,500,000,000.00	1,500,000,000.00
083	LOCAL AIDS AND GRANTS	-	26,200,000,000.00	26,200,000,000.00	-	-	-	26,200,000,000.00	26,200,000,000.00
08304	DONATIONS BY FED. GOVERNMENT	-	8,200,000,000.00	8,200,000,000.00	-	-	-	8,200,000,000.00	8,200,000,000.00
08306	DONATIONS BY INDIVIDUALS	-	18,000,000,000.00	18,000,000,000.00	-	-	-	18,000,000,000.00	18,000,000,000.00
09	LOANS/DEBTS	-	281,332,000,000.00	281,332,000,000.00	-	-	-	281,332,000,000.00	281,332,000,000.00
091	MULTILATERAL LOANS/DEBTS	-	281,332,000,000.00	281,332,000,000.00	-	-	-	281,332,000,000.00	281,332,000,000.00
09101	AFRICAN DEVELOPMENT BANK	-	110,000,000,000.00	110,000,000,000.00	-	-	-	110,000,000,000.00	110,000,000,000.00
09111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	-	171,332,000,000.00	171,332,000,000.00	-	-	-	171,332,000,000.00	171,332,000,000.00

Zamfara State Government 2026 Approved Budget - Capital Receipts

Receipt Description	Administrative Code and Description	Economic Code and Description	Fund Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total Capital Receipts				290,000,000,000.00	257,764,000,000.00	28,088,903,036.72	506,619,700,000.00	4,000,000,000.00
LOCAL GOVERNMENT CONTRIBUTION TO SECURITY TRUST	012400100100 - MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	13020104 - CAPITAL GRANTS FROM LGAS	08306 - DONATIONS BY INDIVIDUALS	3,000,000,000.00	3,000,000,000.00	-	3,000,000,000.00	-
DONATION FROM PHILONTRAPIST AND OTHER CONCERN CITIZENS FOR SECURITY MITIGATION	012400100100 - MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	13020106 - CAPITAL GRANTS FROM OTHER SOURCES	08306 - DONATIONS BY INDIVIDUALS	15,000,000,000.00	7,000,000,000.00	-	15,000,000,000.00	-
QATAR GRANT FOR IFTAR FEEDING AND SALLAH FESTIVAL FOR VULNERABLES	016800100100 - MINISTRY FOR RELIGIOUS AFFAIRS	13020106 - CAPITAL GRANTS FROM OTHER SOURCES	08114 - INTERNATIONAL MONETARY FUND	1,000,000,000.00	1,000,000,000.00	-	1,000,000,000.00	-
ZAMFARA STATE ENDOWMENT COLLECTION FROM INDIVIDUAL	016800700100 - ZAKKAT AND ENDOWMENT BOARD	13020106 - CAPITAL GRANTS FROM OTHER SOURCES	03101 - CAPITAL DEVELOPMENT FUND	900,000,000.00	900,000,000.00	-	900,000,000.00	-
NIGERIAN GOVERNMENT LIVESTOCK PRODUCTIVITY & RESILIENCE PROJECT (L-PRES) LOAN	021500100100 - MINISTRY OF AGRICULTURE	14030203 - INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	5,000,000,000.00	12,000,000,000.00	10,671,884,960.00	20,000,000,000.00	-
WORLD BANK - INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT LOAN	021500100100 - MINISTRY OF AGRICULTURE	14030203 - INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	3,000,000,000.00	3,000,000,000.00	-	3,000,000,000.00	-
FGN GRANT - TETFUND FOR TERTIARY INSTITUTIONS	022000700100 - OFFICE OF THE ACCOUNTANT GENERAL	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT	2,000,000,000.00	2,000,000,000.00	-	2,000,000,000.00	-
FGN GRANT TO HOME GROWN SCHOOL FEEDING PROGRAMME	022000700100 - OFFICE OF THE ACCOUNTANT GENERAL	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT	510,000,000.00	510,000,000.00	-	1,000,000,000.00	1,000,000,000.00
GRANTS FROM SUSTAINABLE DEVELOPMENT GOALS FUND	022000700100 - OFFICE OF THE ACCOUNTANT GENERAL	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT	2,000,000,000.00	2,000,000,000.00	-	2,000,000,000.00	-
FGN GRANTS FROM UNIVERSAL BASIC EDUCATION	022000700100 - OFFICE OF THE ACCOUNTANT GENERAL	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT	2,500,000,000.00	2,500,000,000.00	-	2,500,000,000.00	-
LOCAL GOVERNMENT GRANT FOR COMMON SERVICES	022000700100 - OFFICE OF THE ACCOUNTANT GENERAL	13020104 - CAPITAL GRANTS FROM LGAS	04101 - CONTINGENCY FUND	12,447,000,000.00	6,447,000,000.00	-	12,447,000,000.00	-

Receipt Description	Administrative Code and Description	Economic Code and Description	Fund Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
LOCAL GOVT GRANTS TO JOINT PROJECTS	022000700100 - OFFICE OF THE ACCOUNTANT GENERAL	13020104 - CAPITAL GRANTS FROM LGAS	03101 - CAPITAL DEVELOPMENT FUND	52,400,000,000.00	39,400,000,000.00	-	51,932,361,000.00	-
COMMERCIAL BANK LOANS/BOND FOR DEVELOPMENT PROJECTS	022000700100 - OFFICE OF THE ACCOUNTANT GENERAL	14030101 - DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	03101 - CAPITAL DEVELOPMENT FUND	57,600,000,000.00	46,564,000,000.00	-	46,787,700,000.00	-
NIGERIAN GOVERNMENT RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP) LOAN	022000700100 - OFFICE OF THE ACCOUNTANT GENERAL	14030203 - INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	2,000,000,000.00	2,000,000,000.00	-	5,000,000,000.00	-
AFRICAN DEVELOPMENT BANK LOAN: SPECIAL AGRO PROCESSING ZONE (SAPZ)	022000700100 - OFFICE OF THE ACCOUNTANT GENERAL	14030203 - INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET	09101 - AFRICAN DEVELOPMENT BANK	2,000,000,000.00	2,000,000,000.00	-	110,000,000,000.00	-
NIGERIAN COVID-19 ACTION, RECOVERY AND ECONOMIC STIMULUS (CARES): FADAMA, CSDA & SMES GRANT	022000700100 - OFFICE OF THE ACCOUNTANT GENERAL	13020102 - CAPITAL GRANTS FROM FGN	03101 - CAPITAL DEVELOPMENT FUND	39,791,334,000.00	37,791,334,000.00	-	22,196,589,000.00	-
ISLAMIC DEVELOPMENT BANK (IsDB) LOAN	022000700100 - OFFICE OF THE ACCOUNTANT GENERAL	14030203 - INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	-	-	-	73,332,000,000.00	-
WORLD BANK: SUSTAINABLE URBAN AND RURAL WATER SUPPLY, SANITATION AND HYGIENE (SURWASH) PROGRAM PforR LOAN	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	13020202 - CAPITAL FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	-	-	-	3,000,000,000.00	-
FEDERAL GOVERNMENT GRANT FOR PWASH PROGRAMME	023410300100 - RURAL WATER SUPPLY AND SANITATION AGENCY (RUWATSAN)	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT	200,000,000.00	200,000,000.00	-	200,000,000.00	-
UNICEF CHILD NUTRITION FUNDS GRANT	023800100100 - MINISTRY OF BUDGET AND PLANNING	13020101 - CURRENT GRANTS FROM FGN	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	-	-	-	500,000,000.00	500,000,000.00
GRANT FROM UNDP FOR SYSTEM STRENGTHENING	023800100100 - MINISTRY OF BUDGET AND PLANNING	13020202 - CAPITAL FOREIGN GRANTS	08118 - UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)	4,424,050,000.00	4,424,050,000.00	-	4,424,050,000.00	-

Receipt Description	Administrative Code and Description	Economic Code and Description	Fund Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
GRANTS FROM UNICEF FOR ASSISTED PROJECTS ACROSS HEALTH, EDUCATION AND WOMEN AFFAIRS	023800100100 - MINISTRY OF BUDGET AND PLANNING	13020202 - CAPITAL FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	2,500,000,000.00	2,500,000,000.00	-	4,800,000,000.00	500,000,000.00
UNITED NATIONS POPULATION FUND (UNFPA) GRANT	023800100100 - MINISTRY OF BUDGET AND PLANNING	13020202 - CAPITAL FOREIGN GRANTS	08120 - UNITED NATIONS FUND FOR POPULATION ACTIVITIES	700,000,000.00	700,000,000.00	-	200,000,000.00	-
UN International Organization for Migrant - Peace Building and Preservation Project	023800100100 - MINISTRY OF BUDGET AND PLANNING	13020202 - CAPITAL FOREIGN GRANTS	08123 - UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF)	1,200,000,000.00	1,200,000,000.00	-	1,500,000,000.00	-
WORLD BANK STATE ACTION ON BUSINESS ENABLING REFORM (SABER) PforR LOAN	023800100100 - MINISTRY OF BUDGET AND PLANNING	14030203 - INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET	03101 - CAPITAL DEVELOPMENT FUND	20,000,000,000.00	5,000,000,000.00	-	35,000,000,000.00	-
WORLD BANK LOAN FOR SOLUTIONS FOR INTERNALLY DISPLACED PERSONS & HOST COMMUNITIES (SOLID) PROJECT	023800100100 - MINISTRY OF BUDGET AND PLANNING	14030203 - INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	11,200,000,000.00	10,000,000,000.00	-	30,000,000,000.00	-
WORLD BANK HUMAN CAPITAL OPPORTUNITIES FOR PROSPERITY AND EQUITY PforR LOAN	023800100100 - MINISTRY OF BUDGET AND PLANNING	14030203 - INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET	03101 - CAPITAL DEVELOPMENT FUND	5,000,000,000.00	20,000,000,000.00	-	5,000,000,000.00	-
WORLD BANK ACCELERATING NUTRITION RESULTS IN NIGERIA (ANRIN) GRANTS	023800100100 - MINISTRY OF BUDGET AND PLANNING	13020101 - CURRENT GRANTS FROM FGN	08111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	-	2,000,000,000.00	-	2,000,000,000.00	2,000,000,000.00
SALES ON GOVERNMENT BUILDINGS	025301000100 - HOUSING CORPORATION	14020106 - Sales of Government Buildings	03101 - CAPITAL DEVELOPMENT FUND	-	-	-	200,000,000.00	-
WORLD BANK PROJECT: NIGERIAN FOR WOMEN GRANT	051400100100 - MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	13020102 - CAPITAL GRANTS FROM FGN	03101 - CAPITAL DEVELOPMENT FUND	-	-	-	6,500,000,000.00	-
INTEGRATION OF ALMAJIRI SCHOOLS GRANTS	051400100100 - MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	13020106 - CAPITAL GRANTS FROM OTHER SOURCES	08304 - DONATIONS BY FED. GOVERNMENT	-	-	-	500,000,000.00	-

Receipt Description	Administrative Code and Description	Economic Code and Description	Fund Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
WORLD BANK ADOLESCENT GIRLS INITIATIVE FOR LEARNING AND EMPOWERMENT (AGILE) PROGRAMME LOAN	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	14030203 - INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	32,927,616,000.00	12,927,616,000.00	5,661,266,816.00	12,000,000,000.00	-
WORLD BANK GRANT FOR GAVI PROGRAMME	052100100100 - MINISTRY OF HEALTH	13020202 - CAPITAL FOREIGN GRANTS	08111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	700,000,000.00	700,000,000.00	-	700,000,000.00	-
WORLD BANK LOAN FOR NIGERIAN GOVERNMENT IMPACK PROGRAMME	052100100100 - MINISTRY OF HEALTH	14030203 - INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	2,000,000,000.00	22,000,000,000.00	7,951,310,704.00	20,000,000,000.00	-
WORLD BANK LOAN FOR NIGERIAN GOVERNMENT AGRO- CLIMATE RESILIENCE IN SEMI -ARID LAND SCAPE PROJECT (ACESAL PROJECT)	053500100100 - MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	14030203 - INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	8,000,000,000.00	8,000,000,000.00	3,804,440,556.72	8,000,000,000.00	-

Zamfara State Government 2026 Approved Budget - Total Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	546,014,575,000.00	498,683,075,000.00	127,183,165,381.01	871,337,000,000.00	7,132,000,000.00
01000000000	ADMINISTRATIVE SECTOR	111,202,152,000.00	104,193,869,760.87	26,481,459,402.81	131,156,973,819.43	160,000,000.00
01110000000	GOVERNMENT HOUSE ADMINISTRATION	17,185,170,000.00	22,651,262,248.61	8,874,400,704.57	20,997,164,355.25	150,000,000.00
011100100100	GOVERNMENT HOUSE ADMINISTRATION	2,739,400,000.00	8,590,038,634.69	3,919,602,690.36	5,268,938,634.69	-
011100100200	OFFICE OF THE DEPUTY GOVERNOR	1,283,000,000.00	1,070,000,000.00	442,515,478.40	1,008,826,696.01	-
011100100400	OFFICE OF THE EXECUTIVE GOVERNOR	9,900,800,000.00	7,858,300,000.00	3,365,832,898.00	5,020,000,000.00	-
011100100500	OFFICE OF THE CHIEF OF STAFF	225,050,000.00	1,163,050,000.00	83,189,843.50	1,104,300,000.00	-
011100100600	PRINCIPAL PRIVATE SECRETARY - PPS	71,850,000.00	142,600,000.00	-	403,100,000.00	-
011100101000	MEDIA AND COMMUNICATION UNIT	482,400,000.00	481,533,613.92	115,566,373.04	644,933,613.92	-
011101000100	BUREAU OF PUBLIC PROCUREMENT	562,470,000.00	78,470,000.00	6,180,747.53	443,081,644.49	-
011100200100	DIRECTORATE OF POLITICAL & INTER PARTY RELATIONS	148,000,000.00	159,650,000.00	20,162,906.12	1,069,814,848.79	-
011100200200	INTER- COMMUNITY RELATIONS	42,100,000.00	85,770,000.00	6,998,575.60	38,088,143.44	-
011100200300	NON GOVERNMENTAL ORGANISATIONS/PROTOCOL	488,600,000.00	877,800,000.00	529,177,175.38	1,082,327,940.00	-
011100400100	INTERGOVERNMENTAL RELATIONS OFFICE	142,950,000.00	204,150,000.00	40,339,580.54	223,100,000.00	-
011101200100	ZAMFARA INVESTMENT PROMOTION AGENCY	338,000,000.00	543,000,000.00	2,770,233.25	1,715,100,000.00	-
011101600100	ECONOMIC AND FINANCE MATTERS	87,500,000.00	15,000,000.00	-	473,700,000.00	-
011101900100	SPECIAL DUTIES	152,350,000.00	90,350,000.00	2,622,229.90	1,403,837,665.41	-
011102100500	DOMESTIC AFFAIRS UNIT	196,600,000.00	977,500,000.00	285,111,500.00	555,000,000.00	150,000,000.00
011105500100	INFRASTRUCTURE AND URBAN RENEWAL	154,200,000.00	56,700,000.00	-	64,200,000.00	-
011110100100	PROJECTS IMPLEMENTATION UNIT	169,900,000.00	127,400,000.00	54,330,472.95	194,365,168.51	-
011113200100	MULTILATERAL & DONOR AGENCIES	-	129,950,000.00	-	284,450,000.00	-
01120000000	STATE ASSEMBLY	4,640,920,000.00	3,318,515,111.11	913,733,390.15	6,317,277,409.96	-
011200300100	ZAMFARA STATE HOUSE OF ASSEMBLY	4,381,320,000.00	3,034,215,111.11	767,498,615.90	6,137,913,946.19	-
011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION	259,600,000.00	284,300,000.00	146,234,774.25	108,713,463.76	-
011200500100	ZAMFARA STATE LEGISLATIVE MATTERS	-	-	-	70,650,000.00	-
01230000000	MINISTRY OF INFORMATION AND CULTURE	5,252,320,000.00	5,836,917,239.81	746,021,874.84	5,850,414,209.56	10,000,000.00
012300100100	MINISTRY OF INFORMATION AND CULTURE	3,512,500,000.00	4,031,550,000.00	358,867,955.13	4,822,250,861.10	10,000,000.00
012300200100	COUNCIL FOR ARTS AND CULTURE	424,800,000.00	302,300,000.00	43,421,785.02	311,225,635.36	-
012300300100	ZAMFARA STATE RADIO AM	275,890,000.00	181,797,239.81	115,828,089.10	167,307,239.81	-
012300400100	MEDIA CORPORATION	366,800,000.00	454,900,000.00	92,236,211.95	226,550,000.00	-
012300500100	HISTORY BUREAU	61,490,000.00	64,790,000.00	6,446,582.87	18,602,894.81	-
012300600100	ZAMFARA STATE GOLD CITY FM RADIO	107,790,000.00	-	-	-	-
012300700100	ZAMFARA STATE TELEVISION SERVICES	118,150,000.00	11,730,000.00	-	-	-
012301000100	CENSORSHIP BOARD	138,900,000.00	139,450,000.00	58,930,573.21	122,946,599.78	-
012301300100	PRINTING AND PUBLISHING COMPANY (LEGACY NEWSPAPER) AND GOVERNMENT PRINTING PRESS	246,000,000.00	650,400,000.00	70,290,677.56	181,530,978.70	-
01240000000	MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	32,288,070,000.00	16,926,640,000.00	362,142,139.86	23,228,927,513.04	-
012400100100	MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	29,651,370,000.00	16,677,040,000.00	362,142,139.86	23,228,927,513.04	-
012400200100	SECURITY TRUST FUND OFFICE	1,938,100,000.00	-	-	-	-
012400300100	COMMUNITY PROTECTION GUARDS (CPG)	698,600,000.00	249,600,000.00	-	-	-

01250000000	HEAD OF CIVIL SERVICE	15,048,686,000.00	14,622,880,851.63	5,766,939,341.64	10,570,393,319.27	-
012500100100	PUBLIC SERVICE OFFICE	2,954,576,000.00	2,569,842,221.70	721,554,514.41	2,287,965,743.04	-
012500500100	ESTABLISHMENT & HUMAN RESOURCE DEVELOPMENT	815,100,000.00	818,328,629.93	462,615,437.26	741,128,629.93	-
012500700100	DIRECTORATE OF LABOUR MATTERS	8,280,000.00	8,280,000.00	5,416,340.04	7,823,602.28	-
012500900100	STATE AND LOCAL GOVERNMENT PENSION COMMISSION	11,270,730,000.00	11,226,430,000.00	4,577,353,049.93	7,533,475,344.02	-
01400000000	AUDITOR GENERAL	476,036,000.00	487,656,000.00	201,295,542.75	375,853,804.08	-
014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)	280,500,000.00	260,850,000.00	126,466,495.78	237,767,402.91	-
014000100200	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS	195,536,000.00	226,806,000.00	74,829,046.97	138,086,401.18	-
01470000000	CIVIL SERVICE COMMISSION	262,820,000.00	241,981,569.95	70,230,543.37	352,531,569.95	-
014700100100	CIVIL SERVICE COMMISSION	262,820,000.00	241,981,569.95	70,230,543.37	352,531,569.95	-
01480000000	ZAMFARA STATE INDEPENDENT ELECTORAL COMMISSION	429,420,000.00	709,082,249.17	82,634,749.23	367,582,249.17	-
014800100100	ZAMFARA STATE INDEPENDENT ELECTORAL COMMISSION	429,420,000.00	709,082,249.17	82,634,749.23	367,582,249.17	-
01490000000	LOCAL GOVERNMENT SERVICE COMMISSION	379,850,000.00	338,550,000.00	3,855,698.43	67,069,342.18	-
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	379,850,000.00	338,550,000.00	3,855,698.43	67,069,342.18	-
01610000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	29,038,890,000.00	32,596,284,268.36	6,769,014,295.30	52,622,463,570.01	-
016100100100	CABINET AFFAIRS	4,161,000,000.00	7,197,000,000.00	2,504,860,072.10	8,352,273,586.87	-
016100100200	GENERAL SERVICES	19,686,100,000.00	14,265,100,000.00	1,071,317,834.95	38,210,737,557.82	-
016100100300	STATE EXECUTIVE COUNCIL SECRETARIAT	88,550,000.00	80,550,000.00	41,389,000.00	48,000,000.00	-
016100200100	LIAISON OFFICE ABUJA	13,800,000.00	13,800,000.00	5,979,700.11	8,637,344.60	-
016100400100	HISBAH COMMISSION	505,400,000.00	489,319,732.25	265,337,289.21	493,919,732.25	-
016101000100	QUOTA SYSTEM AND RECRUITMENT	90,460,000.00	80,460,000.00	3,826,110.50	67,350,000.00	-
016101100100	HUMAN CAPITAL DEVELOPMENT	82,100,000.00	77,700,000.00	14,299,542.25	69,350,000.00	-
016101400100	ZAMFARA INFORMATION TECHNOLOGY DEVELOPMENT AGENCY (ZITDA)	2,071,700,000.00	7,567,900,000.00	1,316,062,523.52	2,804,517,707.54	-
016103300100	ZAMFARA AGENCY FOR THE CONTROL OF AIDS (ZAMSACA)	110,130,000.00	74,130,000.00	1,200,068.80	59,400,000.00	-
016103800100	HAJJ COMMISSION	2,069,200,000.00	2,028,260,000.00	1,494,511,938.92	1,602,858,287.95	-
016105200100	DIRECTORATE OF POVERTY ALLEVIATION AGENCY	60,050,000.00	51,050,000.00	6,678,787.36	17,904,816.85	-
016105300100	ZAMFARA STATE BOARD FOR PERSONS WITH DISABILITY	-	590,450,000.00	-	820,450,000.00	-
016111400100	SUBSTANCE ABUSE AND HUMAN TRAFFICKING AGENCY	100,400,000.00	80,564,536.11	43,551,427.58	67,064,536.11	-
01680000000	MINISTRY FOR RELIGIOUS AFFAIRS	6,199,970,000.00	6,464,100,222.22	2,691,191,122.67	10,407,296,476.98	-
016800100100	MINISTRY FOR RELIGIOUS AFFAIRS	3,252,670,000.00	3,552,121,222.22	1,096,703,958.60	5,987,195,842.79	-
016800200100	ULAMA CONSULTATIVE COUNCIL	90,550,000.00	70,750,000.00	19,419,584.46	32,000,000.00	-
016800700100	ZAKKAT AND ENDOWMENT BOARD	2,828,550,000.00	2,717,229,000.00	1,499,267,579.61	4,076,050,634.19	-
016800800100	DIRECTORATE OF RELIGIOUS MATTERS	28,200,000.00	124,000,000.00	75,800,000.00	312,050,000.00	-
02000000000	ECONOMIC SECTOR	255,158,682,440.00	242,500,169,635.23	69,238,456,840.57	501,714,865,536.05	3,710,000,000.00
02150000000	MINISTRY OF AGRICULTURE	34,716,018,000.00	22,318,259,527.82	7,894,163,918.82	86,089,183,214.27	450,000,000.00
021500100100	MINISTRY OF AGRICULTURE	33,164,520,000.00	21,041,920,000.00	7,366,346,425.32	80,254,536,413.63	450,000,000.00
021502100100	COLLEGE OF AGRICULTURE, ANIMAL SCIENCE AND TECHNOLOGY, BAKURA	656,828,000.00	601,000,000.00	317,212,015.35	463,195,133.28	-

021510200100	ZAMFARA AGRICULTURAL DEVELOPMENT AGENCY (ZADA)	285,850,000.00	235,850,000.00	112,144,556.21	176,586,581.19	-
021510200200	ZAMFARA STATE IFAD – CAPS	3,900,000.00	18,150,000.00	2,074,849.50	19,400,000.00	-
021510201000	SECOND LIVESTOCK DEVELOPMENT PROJECT	33,450,000.00	47,550,000.00	5,036,925.01	7,275,558.35	-
021510201100	RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP)	410,670,000.00	215,170,000.00	2,660,626.75	5,007,220,000.00	-
021511000100	FARMER'S AGRICULTURAL SUPPLY COMPANY (FASCOM)	160,800,000.00	158,619,527.82	88,688,520.68	160,969,527.82	-
022000000000	MINISTRY OF FINANCE	32,325,553,000.00	47,906,196,420.11	21,740,014,427.64	41,922,296,850.76	-
022000100100	MINISTRY OF FINANCE	8,956,180,000.00	27,937,900,000.00	12,455,463,667.72	19,674,973,430.65	-
022000100200	BOARD OF SURVEY	16,050,000.00	15,550,000.00	6,000,366.79	10,050,000.00	-
022000100300	STORE CONTROL UNIT	14,500,000.00	15,500,000.00	3,600,472.55	19,550,000.00	-
022000200100	DEBT MANAGEMENT OFFICE	15,206,973,000.00	16,573,973,000.00	7,965,809,291.21	13,094,900,000.00	-
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	5,879,900,000.00	506,900,000.00	190,832,790.41	857,600,000.00	-
022000700300	PROJECT FINANCE MANAGEMENT UNIT	13,600,000.00	13,600,000.00	2,236,716.00	7,050,000.00	-
022000800100	BOARD OF INTERNAL REVENUE	2,238,350,000.00	2,842,773,420.11	1,116,071,122.96	8,258,173,420.11	-
022200000000	MINISTRY OF COMMERCE, INDUSTRY & TOURISM	15,295,340,000.00	14,022,641,612.74	6,873,793,568.97	63,103,998,842.49	-
022200100100	MINISTRY OF COMMERCE, INDUSTRY & TOURISM	13,917,650,000.00	13,041,650,000.00	6,760,694,436.26	62,731,453,524.56	-
022200200100	COMMODITY, MARKETING AND DISTRIBUTION COMPANY	1,176,960,000.00	676,960,000.00	30,481,226.27	44,028,437.95	-
022200300100	AMUSEMENT PARK	25,720,000.00	26,267,504.42	13,754,426.14	19,867,504.42	-
022200400100	MARKETS DEVELOPMENT AND MANAGEMENT	-	87,654,108.31	48,867,715.55	74,754,108.31	-
022201800100	INVESTMENT AND PROPERTY DEVELOPMENT COMPANY	132,550,000.00	143,100,000.00	9,407,421.67	185,031,021.75	-
022201900100	HOTELS AND TOURISM MANAGEMENT BOARD	42,460,000.00	47,010,000.00	10,588,343.08	48,864,245.50	-
023400000000	MINISTRY OF WORKS AND INFRASTRUCTURE	108,843,735,000.00	99,157,154,963.52	28,413,613,729.03	195,583,302,874.72	700,000,000.00
023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE	102,988,175,000.00	88,305,549,984.38	26,115,533,044.33	160,301,571,984.38	-
023400200100	ZAMFARA ELECTRIFICATION AGENCY (ZEA)	1,103,550,000.00	2,880,038,608.72	1,247,011,145.83	7,174,588,608.72	-
023400300100	WORKS SCHOOL	21,775,000.00	7,975,000.00	-	-	-
023400400100	ZAMFARA ROADS AGENCY (ZARA)	78,000,000.00	78,000,000.00	7,234,831.95	310,450,312.82	-
023400500100	ZAMFARA STATE TRANSPORT COMPANY	-	-	-	60,100,000.00	-
023400600100	ZAMFARA ROADS TRAFFIC AGENCY (ZAROTA)	359,800,000.00	359,046,664.80	136,832,306.40	197,646,664.80	-
023400700100	ZAMFARA STATE FIRE SERVICE	1,383,750,000.00	3,306,059,705.61	397,915,174.48	1,667,560,080.98	-
023400800100	VEHICLE INSPECTION OFFICE (VIO)	20,895,000.00	23,295,000.00	1,500,016.00	9,450,000.00	-
023410200100	ZAMAFARA STATE WATER CORPORATION	1,654,740,000.00	2,578,440,000.00	388,711,030.78	20,788,120,329.18	-
023410300100	RURAL WATER SUPPLY AND SANITATION AGENCY (RUWATSAN)	411,650,000.00	611,850,000.00	5,223,995.63	3,895,652,298.05	700,000,000.00
023410400100	DIRECTORATE OF RURAL WATER SUPPLY	821,400,000.00	1,006,900,000.00	113,652,183.63	1,178,162,595.78	-
023800000000	MINISTRY OF BUDGET AND PLANNING	48,491,650,000.00	45,625,616,671.04	2,743,291,054.77	82,032,607,124.54	2,560,000,000.00
023800100100	MINISTRY OF BUDGET AND PLANNING	47,916,350,000.00	45,136,516,671.04	2,673,983,836.95	81,810,193,936.06	2,560,000,000.00
023800100300	STATE OPERATIONS COORDINATING UNIT (SOCU)	196,300,000.00	81,300,000.00	-	-	-
023800100800	ZAMFARA ECONOMIC RESILIENCE INITIATIVE (ZERI)	82,100,000.00	82,100,000.00	3,500,025.80	36,050,000.00	-
023800300100	SUSTAINABLE DEVELOPMENT GOALS	65,950,000.00	105,950,000.00	8,493,011.50	88,100,000.00	-
023800400100	STATE BUREAU OF STATISTICS	230,950,000.00	219,750,000.00	57,314,180.52	98,263,188.48	-
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	15,486,386,440.00	13,470,300,440.00	1,573,580,141.34	32,983,476,629.28	-
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	13,210,186,000.00	9,619,300,000.00	1,128,137,443.96	29,073,296,497.02	-

025300200100	OFFICE OF THE SURVEYOR GENERAL	494,700,000.00	748,700,000.00	343,171,230.59	1,056,250,000.00	-
025300300100	ZAMFARA GEOGRAPHIC INFORMATION SYSTEM (ZAGIS)	1,394,360,440.00	706,860,440.00	38,789,302.90	1,266,951,070.86	-
025301000100	HOUSING CORPORATION	53,000,000.00	2,044,000,000.00	3,176,502.28	1,304,588,281.07	-
025305600100	ZAMFARA URBAN AND REGIONAL PLANNING BOARD (ZUREPB)	334,140,000.00	351,440,000.00	60,305,661.61	282,390,780.33	-
030000000000	LAW AND JUSTICE SECTOR	8,755,460,000.00	9,098,590,000.00	2,736,446,078.04	9,300,875,115.29	-
031800000000	JUDICIARY	7,348,830,000.00	6,672,320,000.00	2,180,363,850.55	6,627,030,955.19	-
031800400100	HIGH COURT OF JUSTICE	2,588,380,000.00	2,583,570,000.00	907,291,324.99	2,864,243,876.20	-
031800600100	SHARI'AH COURT OF APPEAL	4,499,600,000.00	3,863,700,000.00	1,189,990,593.50	3,550,003,800.23	-
031801100100	JUDICIAL SERVICE COMMISSION	260,850,000.00	225,050,000.00	83,081,932.06	212,783,278.75	-
032600000000	MINISTRY OF JUSTICE	1,406,630,000.00	2,426,270,000.00	556,082,227.49	2,673,844,160.11	-
032600100100	MINISTRY OF JUSTICE	1,072,930,000.00	1,878,500,000.00	472,423,382.68	2,299,875,671.58	-
032600200100	LAW REFORM COMMISSION	17,900,000.00	224,010,000.00	2,985,959.03	17,619,793.75	-
032600600100	DIRECTORATE OF JUDICIAL SERVICES AND LEGAL MATTERS	24,300,000.00	58,600,000.00	10,000,372.40	48,550,000.00	-
032600900100	ANTI-CORRUPTION AND PUBLIC COMPLAINTS COMMISSION	291,500,000.00	265,160,000.00	70,672,513.38	307,798,694.77	-
050000000000	SOCIAL SECTOR	170,898,280,560.00	142,890,445,603.90	28,726,803,059.59	229,164,285,529.22	3,262,000,000.00
051300000000	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	10,678,150,000.00	6,494,546,705.87	293,352,657.77	19,083,789,700.92	-
051300100100	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	10,081,540,000.00	5,931,736,705.87	164,214,546.56	18,592,054,483.65	-
051300200100	SPORTS COUNCIL	536,710,000.00	502,710,000.00	124,137,611.96	261,685,217.28	-
051300300100	DIRECTORATE FOR JOB CREATION AND SKILLS ACQUISITION	59,900,000.00	60,100,000.00	5,000,499.25	230,050,000.00	-
051400000000	MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	5,425,460,000.00	4,641,460,000.00	189,219,961.69	4,454,574,522.44	532,000,000.00
051400100100	MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	5,403,060,000.00	4,623,060,000.00	188,219,961.69	4,449,274,522.44	532,000,000.00
051400700100	MENTAL HOME	22,400,000.00	18,400,000.00	1,000,000.00	5,300,000.00	-
051700000000	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	79,664,806,461.04	71,545,447,619.43	17,389,015,190.22	65,383,382,297.93	220,000,000.00
051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	60,665,926,000.00	52,726,926,000.00	8,041,729,430.79	47,394,535,944.96	220,000,000.00
051700200100	ARABIC AND ISLAMIC EDUCATION BOARD	1,764,985,200.00	1,757,240,000.00	1,099,758,910.02	1,600,883,678.78	-
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	743,930,000.00	721,930,000.00	367,570,494.67	630,698,100.95	-
051700400100	QUALITY ASSURANCE AUTHORITY	111,850,000.00	103,950,000.00	18,540,745.42	114,050,000.00	-
051700700100	SENIOR SECONDARY SCHOOLS MANAGEMENT BOARD	4,690,040,261.04	4,635,040,261.04	2,690,253,598.15	4,719,705,923.55	-
051700800100	LIBRARY BOARD	39,540,000.00	57,740,000.00	8,969,101.55	48,937,815.93	-
051701000100	AGENCY FOR MASS EDUCATION BOARD	346,850,000.00	343,850,000.00	198,408,396.20	309,976,814.96	-
051701100100	AGENCY FOR NOMADIC EDUCATION	161,625,000.00	171,325,000.00	89,192,577.99	145,808,210.85	-
051701800100	ABDU GUSAU POLYTECHNIC, TALATA MAFARA	1,646,150,000.00	1,549,550,000.00	603,440,925.09	1,132,915,637.46	-
051702100100	ZAMFARA STATE UNIVERSITY, TALATA MAFARA	1,277,900,000.00	1,369,766,358.39	630,990,386.89	1,065,252,627.76	-
051705400100	TEACHERS SERVICE BOARD	4,257,750,000.00	4,254,250,000.00	2,562,061,354.86	3,723,243,849.38	-
051705600100	SCHOLARSHIP BOARD	1,797,280,000.00	1,745,780,000.00	107,182,832.83	2,869,990,262.00	-
051706400100	COLLEGE OF EDUCATION, MARU	1,205,400,000.00	1,166,700,000.00	528,722,455.54	885,933,343.47	-
051706500100	ZAMFARA COLLEGE OF ARTS AND SCIENCE (ZACAS), GUSAU	955,580,000.00	941,400,000.00	442,193,980.22	741,450,087.88	-
052100000000	MINISTRY OF HEALTH	64,124,702,098.96	41,367,288,499.77	8,012,070,558.54	87,459,664,089.67	1,140,000,000.00

052100100100	MINISTRY OF HEALTH	53,102,500,000.00	30,849,201,691.04	2,055,281,747.19	77,164,151,691.04	1,100,000,000.00
052100200100	ZAMFARA CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY (ZAMCHEMA)	54,800,000.00	39,700,000.00	4,699,764.41	507,500,000.00	-
052100300100	PRIMARY HEALTH CARE DEVELOPMENT AGENCY	200,500,000.00	280,200,000.00	120,846,524.18	494,359,934.93	40,000,000.00
052110200100	HOSPITAL SERVICES MANAGEMENT BOARD	6,485,680,000.00	5,867,072,709.77	3,910,578,722.15	5,798,672,709.77	-
052110200200	KING FAHAD WOMEN & CHILDREN HOSPITAL	213,140,000.00	261,312,000.00	145,690,948.18	224,745,206.18	-
052110200400	YARIMAN BAKURA SPECIALIST HOSPITAL	1,709,670,000.00	1,780,720,000.00	942,205,858.85	1,648,770,042.78	-
052110200500	VVF HOSPITAL (FARIDA)	24,950,000.00	26,450,000.00	1,497,120.00	21,050,000.00	-
052110200700	GENERAL HOSPITAL GUSAU	45,850,000.00	45,050,000.00	11,990,822.45	68,650,000.00	-
052110200800	GENERAL HOSPITAL TALATA MAFARA	17,350,000.00	21,950,000.00	5,063,204.85	25,000,000.00	-
052110200900	GENERAL HOSPITAL GUMMI	17,350,000.00	18,950,000.00	4,400,852.00	17,600,000.00	-
052110201000	GENERAL HOSPITAL K/NAMODA	17,350,000.00	17,350,000.00	3,000,207.50	12,600,000.00	-
052110201100	GENERAL HOSPITAL ANKA	17,350,000.00	18,350,000.00	4,002,148.10	13,600,000.00	-
052110201200	GENERAL HOSPITAL TSAFE	17,350,000.00	18,350,000.00	1,550,336.03	14,550,000.00	-
052110201300	GENERAL HOSPITAL BAKURA	17,350,000.00	17,350,000.00	1,597,961.00	10,600,000.00	-
052110201400	GENERAL HOSPITAL BUKKUYUM	17,350,000.00	17,350,000.00	2,120,101.00	12,600,000.00	-
052110201500	GENERAL HOSPITAL MARADUN	17,350,000.00	17,350,000.00	1,600,719.85	11,600,000.00	-
052110201600	GENERAL HOSPITAL SHIKAFI	17,350,000.00	17,350,000.00	1,600,503.00	10,600,000.00	-
052110201700	GENERAL HOSPITAL DANSAUDAU	17,350,000.00	17,350,000.00	1,601,760.00	12,100,000.00	-
052110201800	GENERAL HOSPITAL ZURMI	17,350,000.00	17,350,000.00	1,600,624.73	12,100,000.00	-
052110201900	GENERAL HOSPITAL BUNGUDU	17,350,000.00	17,350,000.00	2,001,027.48	15,600,000.00	-
052110202000	GENERAL HOSPITAL MADA	17,350,000.00	17,350,000.00	1,600,491.68	11,100,000.00	-
052110202100	GENERAL HOSPITAL B/MAGAJI	17,350,000.00	17,850,000.00	2,401,438.00	11,100,000.00	-
052110202200	GENERAL HOSPITAL KAGARA	17,350,000.00	17,850,000.00	2,400,886.00	11,100,000.00	-
052110202300	GENERAL HOSPITAL MARU	17,350,000.00	17,350,000.00	1,600,809.25	11,100,000.00	-
052110202400	GENERAL HOSPITAL MAGAMI	17,350,000.00	17,350,000.00	1,401,451.00	11,100,000.00	-
052110202500	GENERAL HOSPITAL MORIKI	17,350,000.00	17,350,000.00	1,600,223.00	11,100,000.00	-
052110202600	GENERAL HOSPITAL K/DAJI	17,350,000.00	17,350,000.00	1,800,238.70	12,600,000.00	-
052110202700	GENERAL HOSPITAL NASAWARA BURKULLU	-	11,550,000.00	-	14,300,000.00	-
052110400100	COLLEGE OF NURSING SCIENCES, GUSAU	831,580,000.00	718,800,000.00	242,775,411.61	468,527,417.74	-
052110400200	COLLEGE OF NURSING SCIENCES, ZURMI	93,750,000.00	43,150,000.00	1,580,272.31	9,700,000.00	-
052110600100	COLLEGE OF HEALTH SCIENCES AND TECHNOLOGY, TSAFE	771,000,000.00	765,600,000.00	274,571,864.77	455,938,781.62	-
052111300100	DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY	261,632,098.96	339,632,098.96	257,406,519.27	335,548,305.61	-
053500000000	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	7,050,880,000.00	9,264,791,115.53	2,690,154,109.70	22,751,745,254.95	-
053500100100	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	5,571,210,000.00	7,465,115,489.46	1,841,394,668.13	21,400,815,489.46	-
053500100200	FORESTRY III PROJECT	57,600,000.00	41,400,000.00	26,552,865.75	38,354,139.42	-
053500200100	FOREST MANAGEMENT AGENCY	166,250,000.00	169,289,449.35	85,680,308.05	139,039,449.35	-
053505500100	ZAMFARA ENVIRONMENTAL PROTECTION & ENFORCEMENT AGENCY (ZEPEA)	1,211,370,000.00	1,515,036,176.72	735,271,888.66	1,122,486,176.72	-
053505600100	SOLID MINERALS DEVELOPMENT AGENCY	44,450,000.00	73,950,000.00	1,254,379.11	51,050,000.00	-
055100000000	MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY	3,220,400,000.00	8,308,179,663.30	64,647,459.21	13,199,379,663.30	370,000,000.00
055100100100	MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	3,206,600,000.00	8,298,506,843.05	57,950,891.34	13,189,706,843.05	370,000,000.00
055100200100	COUNCIL OF CHIEFS	13,800,000.00	9,672,820.26	6,696,567.87	9,672,820.26	-

05540000000	HUMANITARIAN AND RELIEF MATTERS	733,882,000.00	1,268,732,000.00	88,343,122.46	16,831,750,000.00	1,000,000,000.00
055400100100	HUMANITARIAN AND RELIEF MATTERS	171,150,000.00	186,150,000.00	9,226,509.60	15,114,600,000.00	-
055400100200	ZAMFARA STATE CASH TRANSFER UNIT	52,350,000.00	-	-	-	-
055400200100	NATIONAL SOCIAL INVESTMENT PROGRAMME (N-SIP)	63,800,000.00	47,800,000.00	2,269,605.00	25,000,000.00	-
055400300100	GOVERNMENT ENTERPRISES AND EMPOWERMENT PROGRAMME (GEEP)	354,050,000.00	969,050,000.00	64,866,060.00	614,050,000.00	-
055400400100	ZAMFARA EMERGENCY MANAGEMENT AGENCY	81,650,000.00	49,450,000.00	4,980,159.11	28,150,000.00	-
055400500100	HOME-GROWN SCHOOL FEEDING PROGRAMME	10,882,000.00	16,282,000.00	7,000,788.75	1,049,950,000.00	1,000,000,000.00

Zamfara State Government 2026 Approved Budget - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Personnel Expenditure	58,386,834,000.00	57,743,149,328.96	31,878,315,286.83	48,008,900,000.00	-
01000000000	ADMINISTRATIVE SECTOR	19,620,652,000.00	19,402,888,760.87	8,874,074,494.60	14,136,373,819.43	-
01110000000	GOVERNMENT HOUSE ADMINISTRATION	389,850,000.00	408,622,248.61	213,552,245.94	308,464,355.25	-
011100100100	GOVERNMENT HOUSE ADMINISTRATION	124,200,000.00	140,838,634.69	97,503,670.17	140,838,634.69	-
011100100200	OFFICE OF THE DEPUTY GOVERNOR	41,400,000.00	41,400,000.00	25,356,943.39	36,626,696.01	-
011100101000	MEDIA AND COMMUNICATION UNIT	20,700,000.00	22,833,613.92	15,807,886.56	22,833,613.92	-
011101000100	BUREAU OF PUBLIC PROCUREMENT	41,400,000.00	41,400,000.00	1,579,600.03	2,281,644.49	-
011100200100	DIRECTORATE OF POLITICAL & INTER PARTY RELATIONS	10,350,000.00	10,350,000.00	6,760,279.93	9,764,848.79	-
011100200200	INTER- COMMUNITY RELATIONS	6,900,000.00	6,900,000.00	3,211,022.38	4,638,143.44	-
011100200300	NON GOVERNMENTAL ORGANISATIONS/PROTOCOL	55,200,000.00	55,200,000.00	25,773,189.23	37,227,940.00	-
011100400100	INTERGOVERNMENTAL RELATIONS OFFICE	13,800,000.00	13,800,000.00	-	-	-
011101200100	ZAMFARA INVESTMENT PROMOTION AGENCY	13,800,000.00	13,800,000.00	-	-	-
011101900100	SPECIAL DUTIES	6,900,000.00	6,900,000.00	2,622,229.90	3,787,665.41	-
011110100100	PROJECTS IMPLEMENTATION UNIT	55,200,000.00	55,200,000.00	34,937,424.35	50,465,168.51	-
01120000000	STATE ASSEMBLY	1,054,320,000.00	900,615,111.11	357,145,899.20	515,877,409.96	-
011200300100	ZAMFARA STATE HOUSE OF ASSEMBLY	847,320,000.00	790,215,111.11	311,894,270.44	450,513,946.19	-
011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION	207,000,000.00	110,400,000.00	45,251,628.76	65,363,463.76	-
01230000000	MINISTRY OF INFORMATION AND CULTURE	826,620,000.00	763,467,239.81	338,132,914.31	488,414,209.56	-
012300100100	MINISTRY OF INFORMATION AND CULTURE	151,800,000.00	124,200,000.00	54,831,365.38	79,200,861.10	-
012300200100	COUNCIL FOR ARTS AND CULTURE	82,800,000.00	82,800,000.00	39,929,286.02	57,675,635.36	-
012300300100	ZAMFARA STATE RADIO AM	180,090,000.00	181,797,239.81	115,828,089.10	167,307,239.81	-
012300400100	MEDIA CORPORATION	165,600,000.00	165,600,000.00	-	-	-
012300500100	HISTORY BUREAU	11,040,000.00	11,040,000.00	4,744,311.79	6,852,894.81	-
012300600100	ZAMFARA STATE GOLD CITY FM RADIO	31,740,000.00	-	-	-	-
012300700100	ZAMFARA STATE TELEVISION SERVICES	17,250,000.00	11,730,000.00	-	-	-
012301000100	CENSORSHIP BOARD	75,900,000.00	75,900,000.00	52,509,184.46	75,846,599.78	-
012301300100	PRINTING AND PUBLISHING COMPANY (LEGACY NEWSPAPER) AND GOVERNMENT PRINTING PRESS	110,400,000.00	110,400,000.00	70,290,677.56	101,530,978.70	-
01240000000	MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	733,470,000.00	24,840,000.00	8,880,585.95	12,827,513.04	-
012400100100	MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	29,670,000.00	24,840,000.00	8,880,585.95	12,827,513.04	-
012400200100	SECURITY TRUST FUND OFFICE	634,800,000.00	-	-	-	-
012400300100	COMMUNITY PROTECTION GUARDS (CPG)	69,000,000.00	-	-	-	-
01250000000	HEAD OF CIVIL SERVICE	13,047,436,000.00	13,184,930,851.63	5,649,491,840.64	9,478,643,319.27	-
012500100100	PUBLIC SERVICE OFFICE	1,297,476,000.00	1,342,742,221.70	614,745,514.41	1,287,965,743.04	-
012500500100	ESTABLISHMENT & HUMAN RESOURCE DEVELOPMENT	565,800,000.00	658,028,629.93	455,558,282.26	658,028,629.93	-
012500700100	DIRECTORATE OF LABOUR MATTERS	8,280,000.00	8,280,000.00	5,416,340.04	7,823,602.28	-
012500900100	STATE AND LOCAL GOVERNMENT PENSION COMMISSION	11,175,880,000.00	11,175,880,000.00	4,573,771,703.93	7,524,825,344.02	-
01400000000	AUDITOR GENERAL	285,936,000.00	260,406,000.00	157,675,710.52	227,753,804.08	-
014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)	151,800,000.00	138,000,000.00	82,846,663.55	119,667,402.91	-

014000100200	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS	134,136,000.00	122,406,000.00	74,829,046.97	108,086,401.18	-
014700000000	CIVIL SERVICE COMMISSION	88,320,000.00	81,181,569.95	56,202,625.35	81,181,569.95	-
014700100100	CIVIL SERVICE COMMISSION	88,320,000.00	81,181,569.95	56,202,625.35	81,181,569.95	-
014800000000	ZAMFARA STATE INDEPENDENT ELECTORAL COMMISSION	74,520,000.00	74,832,249.17	51,806,941.73	74,832,249.17	-
014800100100	ZAMFARA STATE INDEPENDENT ELECTORAL COMMISSION	74,520,000.00	74,832,249.17	51,806,941.73	74,832,249.17	-
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION	96,600,000.00	13,800,000.00	3,855,698.43	5,569,342.18	-
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	96,600,000.00	13,800,000.00	3,855,698.43	5,569,342.18	-
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	2,541,960,000.00	2,570,944,268.36	1,365,378,625.39	1,972,213,570.01	-
016100100100	CABINET AFFAIRS	2,070,000,000.00	2,070,000,000.00	1,042,112,483.22	1,505,273,586.87	-
016100100200	GENERAL SERVICES	27,600,000.00	27,600,000.00	11,587,540.03	16,737,557.82	-
016100200100	LIAISON OFFICE ABUJA	13,800,000.00	13,800,000.00	5,979,700.11	8,637,344.60	-
016100400100	HISBAH COMMISSION	345,000,000.00	368,819,732.25	255,336,737.71	368,819,732.25	-
016101000100	QUOTA SYSTEM AND RECRUITMENT	2,760,000.00	2,760,000.00	-	-	-
016101400100	ZAMFARA INFORMATION TECHNOLOGY DEVELOPMENT AGENCY (ZITDA)	27,600,000.00	27,600,000.00	10,743,028.30	15,517,707.54	-
016103800100	HAJJ COMMISSION	6,900,000.00	6,900,000.00	3,363,430.12	4,858,287.95	-
016105200100	DIRECTORATE OF POVERTY ALLEVIATION AGENCY	6,900,000.00	6,900,000.00	4,018,719.36	5,804,816.85	-
016111400100	SUBSTANCE ABUSE AND HUMAN TRAFFICKING AGENCY	41,400,000.00	46,564,536.11	32,236,986.54	46,564,536.11	-
016800000000	MINISTRY FOR RELIGIOUS AFFAIRS	481,620,000.00	1,119,249,222.22	671,951,407.14	970,596,476.98	-
016800100100	MINISTRY FOR RELIGIOUS AFFAIRS	419,520,000.00	1,070,949,222.22	652,254,814.24	942,145,842.79	-
016800200100	ULAMA CONSULTATIVE COUNCIL	13,800,000.00	-	-	-	-
016800700100	ZAKKAT AND ENDOWMENT BOARD	48,300,000.00	48,300,000.00	19,696,592.90	28,450,634.19	-
020000000000	ECONOMIC SECTOR	6,283,468,440.00	6,171,801,964.19	3,634,210,755.73	5,304,315,536.05	-
021500000000	MINISTRY OF AGRICULTURE	2,269,548,000.00	2,319,439,527.82	1,458,147,609.88	2,106,213,214.27	-
021500100100	MINISTRY OF AGRICULTURE	1,371,720,000.00	1,421,720,000.00	937,271,363.28	1,353,836,413.63	-
021502100100	COLLEGE OF AGRICULTURE, ANIMAL SCIENCE AND TECHNOLOGY, BAKURA	552,828,000.00	552,000,000.00	317,212,015.35	458,195,133.28	-
021510200100	ZAMFARA AGRICULTURAL DEVELOPMENT AGENCY (ZADA)	193,200,000.00	193,200,000.00	112,144,556.21	161,986,581.19	-
021510201000	SECOND LIVESTOCK DEVELOPMENT PROJECT	27,600,000.00	27,600,000.00	5,036,925.01	7,275,558.35	-
021511000100	FARMER'S AGRICULTURAL SUPPLY COMPANY (FASCOM)	124,200,000.00	124,919,527.82	86,482,750.03	124,919,527.82	-
022000000000	MINISTRY OF FINANCE	1,807,800,000.00	1,430,223,420.11	829,572,819.76	1,198,271,850.76	-
022000100100	MINISTRY OF FINANCE	1,048,800,000.00	1,048,800,000.00	565,510,451.99	816,848,430.65	-
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	483,000,000.00	-	-	-	-
022000800100	BOARD OF INTERNAL REVENUE	276,000,000.00	381,423,420.11	264,062,367.77	381,423,420.11	-
022200000000	MINISTRY OF COMMERCE, INDUSTRY & TOURISM	298,080,000.00	365,631,612.74	156,772,275.57	226,448,842.49	-
022200100100	MINISTRY OF COMMERCE, INDUSTRY & TOURISM	103,500,000.00	103,500,000.00	53,933,209.31	77,903,524.56	-
022200200100	COMMODITY, MARKETING AND DISTRIBUTION COMPANY	133,860,000.00	133,860,000.00	30,481,226.27	44,028,437.95	-
022200300100	AMUSEMENT PARK	19,320,000.00	19,867,504.42	13,754,426.14	19,867,504.42	-
022200400100	MARKETS DEVELOPMENT AND MANAGEMENT	-	67,004,108.31	46,387,459.60	67,004,108.31	-

022201800100	INVESTMENT AND PROPERTY DEVELOPMENT COMPANY	13,800,000.00	13,800,000.00	6,148,399.67	8,881,021.75	-
022201900100	HOTELS AND TOURISM MANAGEMENT BOARD	27,600,000.00	27,600,000.00	6,067,554.58	8,764,245.50	-
023400000000	MINISTRY OF WORKS AND INFRASTRUCTURE	1,266,840,000.00	1,467,306,963.52	956,044,297.88	1,410,952,874.72	-
023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE	276,000,000.00	303,371,984.38	210,026,758.42	303,371,984.38	-
023400200100	ZAMFARA ELECTRIFICATION AGENCY (ZEA)	62,100,000.00	62,488,608.72	43,261,344.50	62,488,608.72	-
023400300100	WORKS SCHOOL	13,800,000.00	-	-	-	-
023400400100	ZAMFARA ROADS AGENCY (ZARA)	20,700,000.00	20,700,000.00	7,234,831.95	10,450,312.82	-
023400500100	ZAMFARA STATE TRANSPORT COMPANY	-	-	-	30,000,000.00	-
023400600100	ZAMFARA ROADS TRAFFIC AGENCY (ZAROTA)	179,400,000.00	197,646,664.80	136,832,306.40	197,646,664.80	-
023400700100	ZAMFARA STATE FIRE SERVICE	386,400,000.00	554,659,705.61	383,995,440.68	554,660,080.98	-
023410200100	ZAMAFARA STATE WATER CORPORATION	266,340,000.00	266,340,000.00	157,894,843.28	228,070,329.18	-
023410300100	RURAL WATER SUPPLY AND SANITATION AGENCY (RUWATSAN)	41,400,000.00	41,400,000.00	4,224,667.88	6,102,298.05	-
023410400100	DIRECTORATE OF RURAL WATER SUPPLY	20,700,000.00	20,700,000.00	12,574,104.77	18,162,595.78	-
023800000000	MINISTRY OF BUDGET AND PLANNING	386,400,000.00	317,400,000.00	115,997,624.68	172,452,124.54	-
023800100100	MINISTRY OF BUDGET AND PLANNING	248,400,000.00	179,400,000.00	60,465,417.27	92,238,936.06	-
023800400100	STATE BUREAU OF STATISTICS	138,000,000.00	138,000,000.00	55,532,207.41	80,213,188.48	-
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	254,800,440.00	271,800,440.00	117,676,127.96	189,976,629.28	-
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	110,400,000.00	110,400,000.00	55,555,267.17	80,246,497.02	-
025300200100	OFFICE OF THE SURVEYOR GENERAL	-	15,000,000.00	-	20,000,000.00	-
025300300100	ZAMFARA GEOGRAPHIC INFORMATION SYSTEM (ZAGIS)	78,160,440.00	80,160,440.00	33,889,202.90	48,951,070.86	-
025301000100	HOUSING CORPORATION	6,900,000.00	6,900,000.00	3,176,502.28	4,588,281.07	-
025305600100	ZAMFARA URBAN AND REGIONAL PLANNING BOARD (ZUREPB)	59,340,000.00	59,340,000.00	25,055,155.61	36,190,780.33	-
030000000000	LAW AND JUSTICE SECTOR	4,126,890,000.00	4,227,070,000.00	2,194,083,516.27	3,289,225,115.29	-
031800000000	JUDICIARY	3,334,080,000.00	3,454,970,000.00	1,921,145,251.58	2,894,980,955.19	-
031800400100	HIGH COURT OF JUSTICE	767,280,000.00	1,108,970,000.00	749,527,273.82	1,082,643,876.20	-
031800600100	SHARIAH COURT OF APPEAL	2,346,000,000.00	2,208,000,000.00	1,089,971,861.70	1,694,403,800.23	-
031801100100	JUDICIAL SERVICE COMMISSION	220,800,000.00	138,000,000.00	81,646,116.06	117,933,278.75	-
032600000000	MINISTRY OF JUSTICE	792,810,000.00	772,100,000.00	272,938,264.69	394,244,160.11	-
032600100100	MINISTRY OF JUSTICE	646,530,000.00	654,800,000.00	212,452,388.02	306,875,671.58	-
032600200100	LAW REFORM COMMISSION	8,280,000.00	4,140,000.00	2,125,241.83	3,069,793.75	-
032600900100	ANTI-CORRUPTION AND PUBLIC COMPLAINTS COMMISSION	138,000,000.00	113,160,000.00	58,360,634.84	84,298,694.77	-
050000000000	SOCIAL SECTOR	28,355,823,560.00	27,941,388,603.90	17,175,946,520.23	25,278,985,529.22	-
051300000000	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	676,200,000.00	677,396,705.87	189,442,869.87	273,639,700.92	-
051300100100	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	383,640,000.00	384,836,705.87	118,699,257.91	171,454,483.65	-
051300200100	SPORTS COUNCIL	292,560,000.00	292,560,000.00	70,743,611.96	102,185,217.28	-
051400000000	MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	200,100,000.00	200,100,000.00	127,377,361.69	183,274,522.44	-
051400100100	MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	200,100,000.00	200,100,000.00	127,377,361.69	183,274,522.44	-
051700000000	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	16,618,791,461.04	16,668,832,619.43	10,358,226,206.26	14,961,882,297.93	-

051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	1,883,976,000.00	1,883,976,000.00	1,247,701,808.05	1,802,235,944.96	-
051700200100	ARABIC AND ISLAMIC EDUCATION BOARD	1,656,745,200.00	1,656,000,000.00	1,098,161,777.62	1,586,233,678.78	-
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	560,280,000.00	560,280,000.00	367,094,839.12	530,248,100.95	-
051700700100	SENIOR SECONDARY SCHOOLS MANAGEMENT BOARD	4,058,390,261.04	4,058,390,261.04	2,685,534,870.15	3,879,105,923.55	-
051700800100	LIBRARY BOARD	17,940,000.00	17,940,000.00	7,468,487.95	10,787,815.93	-
051701000100	AGENCY FOR MASS EDUCATION BOARD	289,800,000.00	289,800,000.00	194,868,564.20	281,476,814.96	-
051701100100	AGENCY FOR NOMADIC EDUCATION	138,000,000.00	138,000,000.00	84,813,376.74	122,508,210.85	-
051701800100	ABDU GUSAU POLYTECHNIC, TALATA MAFARA	1,104,000,000.00	1,076,400,000.00	572,064,672.09	826,315,637.46	-
051702100100	ZAMFARA STATE UNIVERSITY, TALATA MAFARA	1,000,500,000.00	1,107,866,358.39	576,105,665.37	832,152,627.76	-
051705400100	TEACHERS SERVICE BOARD	4,167,600,000.00	4,167,600,000.00	2,557,276,511.11	3,693,843,849.38	-
051705600100	SCHOLARSHIP BOARD	15,180,000.00	15,180,000.00	2,762,489.08	3,990,262.00	-
051706400100	COLLEGE OF EDUCATION, MARU	986,700,000.00	966,000,000.00	525,692,314.71	759,333,343.47	-
051706500100	ZAMFARA COLLEGE OF ARTS AND SCIENCE (ZACAS), GUSAU	739,680,000.00	731,400,000.00	438,680,830.07	633,650,087.88	-
052100000000	MINISTRY OF HEALTH	9,517,302,098.96	8,807,238,499.77	5,680,671,292.85	8,675,414,089.67	-
052100100100	MINISTRY OF HEALTH	207,000,000.00	227,201,691.04	157,293,478.41	227,201,691.04	-
052100200100	ZAMFARA CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY (ZAMCHEMA)	6,900,000.00	-	-	470,000,000.00	-
052100300100	PRIMARY HEALTH CARE DEVELOPMENT AGENCY	179,400,000.00	179,400,000.00	106,310,724.18	153,559,934.93	-
052110200100	HOSPITAL SERVICES MANAGEMENT BOARD	6,356,280,000.00	5,603,672,709.77	3,879,465,722.15	5,603,672,709.77	-
052110200200	KING FAHAD WOMEN & CHILDREN HOSPITAL	166,290,000.00	165,912,000.00	111,285,142.74	160,745,206.18	-
052110200400	YARIMAN BAKURA SPECIALIST HOSPITAL	1,371,720,000.00	1,471,720,000.00	861,140,798.85	1,243,870,042.78	-
052110400100	COLLEGE OF NURSING SCIENCES, GUSAU	525,780,000.00	524,400,000.00	239,765,135.36	346,327,417.74	-
052110400200	COLLEGE OF NURSING SCIENCES, ZURMI	27,600,000.00	-	-	-	-
052110600100	COLLEGE OF HEALTH SCIENCES AND TECHNOLOGY, TSAFE	593,400,000.00	552,000,000.00	272,103,771.89	393,038,781.62	-
052111300100	DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY	82,932,098.96	82,932,098.96	53,306,519.27	76,998,305.61	-
053500000000	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	1,246,830,000.00	1,094,441,115.53	755,581,330.35	1,091,395,254.95	-
053500100100	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	378,810,000.00	148,715,489.46	102,956,877.32	148,715,489.46	-
053500100200	FORESTRY III PROJECT	41,400,000.00	41,400,000.00	26,552,865.75	38,354,139.42	-
053500200100	FOREST MANAGEMENT AGENCY	110,400,000.00	119,439,449.35	82,688,849.55	119,439,449.35	-
053505500100	ZAMFARA ENVIRONMENTAL PROTECTION & ENFORCEMENT AGENCY (ZEPEA)	716,220,000.00	784,886,176.72	543,382,737.73	784,886,176.72	-
055100000000	MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY	96,600,000.00	93,379,663.30	64,647,459.21	93,379,663.30	-
055100100100	MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	82,800,000.00	83,706,843.05	57,950,891.34	83,706,843.05	-
055100200100	COUNCIL OF CHIEFS	13,800,000.00	9,672,820.26	6,696,567.87	9,672,820.26	-
055400000000	HUMANITARIAN AND RELIEF MATTERS	-	400,000,000.00	-	-	-
055400300100	GOVERNMENT ENTERPRISES AND EMPOWERMENT PROGRAMME (GEEP)	-	400,000,000.00	-	-	-

Zamfara State Government 2026 Approved Budget - Other Non-Debt Recurrent Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Other Non-Debt Recurrent Expenditure	78,159,166,000.00	79,924,059,000.00	20,526,207,889.81	88,817,570,000.00	2,202,000,000.00
01000000000	ADMINISTRATIVE SECTOR	47,506,500,000.00	52,652,059,000.00	13,034,159,132.45	52,228,325,000.00	150,000,000.00
01110000000	GOVERNMENT HOUSE ADMINISTRATION	15,176,320,000.00	17,408,640,000.00	6,546,103,015.04	15,324,425,000.00	150,000,000.00
011100100100	GOVERNMENT HOUSE ADMINISTRATION	1,615,200,000.00	3,749,200,000.00	1,707,353,576.60	1,828,100,000.00	-
011100100200	OFFICE OF THE DEPUTY GOVERNOR	1,241,600,000.00	1,028,600,000.00	417,158,535.01	972,200,000.00	-
011100100400	OFFICE OF THE EXECUTIVE GOVERNOR	9,900,800,000.00	7,858,300,000.00	3,365,832,898.00	5,020,000,000.00	-
011100100500	OFFICE OF THE CHIEF OF STAFF	225,050,000.00	1,163,050,000.00	83,189,843.50	1,104,300,000.00	-
011100100600	PRINCIPAL PRIVATE SECRETARY - PPS	71,850,000.00	142,600,000.00	-	403,100,000.00	-
011100101000	MEDIA AND COMMUNICATION UNIT	376,700,000.00	408,700,000.00	99,758,486.48	537,100,000.00	-
011101000100	BUREAU OF PUBLIC PROCUREMENT	71,070,000.00	37,070,000.00	4,601,147.50	158,525,000.00	-
011100200100	DIRECTORATE OF POLITICAL & INTER PARTY RELATIONS	137,650,000.00	149,300,000.00	13,402,626.19	1,060,050,000.00	-
011100200200	INTER- COMMUNITY RELATIONS	35,200,000.00	78,870,000.00	3,787,553.22	33,450,000.00	-
011100200300	NON GOVERNMENTAL ORGANISATIONS/PROTOCOL	433,400,000.00	822,600,000.00	503,403,986.15	1,045,100,000.00	-
011100400100	INTERGOVERNMENTAL RELATIONS OFFICE	129,150,000.00	190,350,000.00	40,339,580.54	223,100,000.00	-
011101200100	ZAMFARA INVESTMENT PROMOTION AGENCY	240,200,000.00	445,200,000.00	2,770,233.25	18,100,000.00	-
011101600100	ECONOMIC AND FINANCE MATTERS	87,500,000.00	15,000,000.00	-	473,700,000.00	-
011101900100	SPECIAL DUTIES	145,450,000.00	83,450,000.00	-	1,400,050,000.00	-
011102100500	DOMESTIC AFFAIRS UNIT	196,600,000.00	977,500,000.00	285,111,500.00	555,000,000.00	150,000,000.00
011105500100	INFRASTRUCTURE AND URBAN RENEWAL	154,200,000.00	56,700,000.00	-	64,200,000.00	-
011110100100	PROJECTS IMPLEMENTATION UNIT	114,700,000.00	72,200,000.00	19,393,048.60	143,900,000.00	-
011113200100	MULTILATERAL & DONOR AGENCIES	-	129,950,000.00	-	284,450,000.00	-
01120000000	STATE ASSEMBLY	1,286,600,000.00	1,617,900,000.00	399,053,400.13	3,901,400,000.00	-
011200300100	ZAMFARA STATE HOUSE OF ASSEMBLY	1,234,000,000.00	1,444,000,000.00	298,070,254.64	3,787,400,000.00	-
011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION	52,600,000.00	173,900,000.00	100,983,145.49	43,350,000.00	-
011200500100	ZAMFARA STATE LEGISLATIVE MATTERS	-	-	-	70,650,000.00	-
01230000000	MINISTRY OF INFORMATION AND CULTURE	1,319,700,000.00	1,126,450,000.00	376,679,960.53	844,000,000.00	-
012300100100	MINISTRY OF INFORMATION AND CULTURE	578,700,000.00	650,350,000.00	272,827,589.75	525,050,000.00	-
012300200100	COUNCIL FOR ARTS AND CULTURE	92,000,000.00	69,500,000.00	3,492,499.00	33,550,000.00	-
012300300100	ZAMFARA STATE RADIO AM	95,800,000.00	-	-	-	-
012300400100	MEDIA CORPORATION	201,200,000.00	289,300,000.00	92,236,211.95	226,550,000.00	-
012300500100	HISTORY BUREAU	50,450,000.00	53,750,000.00	1,702,271.08	11,750,000.00	-
012300600100	ZAMFARA STATE GOLD CITY FM RADIO	76,050,000.00	-	-	-	-
012300700100	ZAMFARA STATE TELEVISION SERVICES	100,900,000.00	-	-	-	-
012301000100	CENSORSHIP BOARD	63,000,000.00	63,550,000.00	6,421,388.75	47,100,000.00	-
012301300100	PRINTING AND PUBLISHING COMPANY (LEGACY NEWSPAPER) AND GOVERNMENT PRINTING PRESS	61,600,000.00	-	-	-	-
01240000000	MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	18,554,600,000.00	16,901,800,000.00	353,261,553.91	10,116,100,000.00	-
012400100100	MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	16,621,700,000.00	16,652,200,000.00	353,261,553.91	10,116,100,000.00	-
012400200100	SECURITY TRUST FUND OFFICE	1,303,300,000.00	-	-	-	-
012400300100	COMMUNITY PROTECTION GUARDS (CPG)	629,600,000.00	249,600,000.00	-	-	-
01250000000	HEAD OF CIVIL SERVICE	1,561,250,000.00	1,197,950,000.00	117,447,501.00	951,750,000.00	-

012500100100	PUBLIC SERVICE OFFICE	1,217,100,000.00	987,100,000.00	106,809,000.00	860,000,000.00	-
012500500100	ESTABLISHMENT & HUMAN RESOURCE DEVELOPMENT	249,300,000.00	160,300,000.00	7,057,155.00	83,100,000.00	-
012500900100	STATE AND LOCAL GOVERNMENT PENSION COMMISSION	94,850,000.00	50,550,000.00	3,581,346.00	8,650,000.00	-
014000000000	AUDITOR GENERAL	190,100,000.00	227,250,000.00	43,619,832.23	148,100,000.00	-
014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)	128,700,000.00	122,850,000.00	43,619,832.23	118,100,000.00	-
014000100200	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS	61,400,000.00	104,400,000.00	-	30,000,000.00	-
014700000000	CIVIL SERVICE COMMISSION	74,500,000.00	60,800,000.00	14,027,918.02	71,350,000.00	-
014700100100	CIVIL SERVICE COMMISSION	74,500,000.00	60,800,000.00	14,027,918.02	71,350,000.00	-
014800000000	ZAMFARA STATE INDEPENDENT ELECTORAL COMMISSION	199,900,000.00	479,250,000.00	30,827,807.50	257,750,000.00	-
014800100100	ZAMFARA STATE INDEPENDENT ELECTORAL COMMISSION	199,900,000.00	479,250,000.00	30,827,807.50	257,750,000.00	-
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION	223,250,000.00	269,750,000.00	-	1,500,000.00	-
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	223,250,000.00	269,750,000.00	-	1,500,000.00	-
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	6,461,930,000.00	10,230,340,000.00	3,572,630,307.35	16,335,250,000.00	-
016100100100	CABINET AFFAIRS	2,091,000,000.00	5,127,000,000.00	1,462,747,588.88	6,847,000,000.00	-
016100100200	GENERAL SERVICES	1,023,500,000.00	1,102,500,000.00	255,613,963.50	6,089,000,000.00	-
016100100300	STATE EXECUTIVE COUNCIL SECRETARIAT	88,550,000.00	80,550,000.00	41,389,000.00	48,000,000.00	-
016100400100	HISBAH COMMISSION	100,400,000.00	60,500,000.00	10,000,551.50	65,100,000.00	-
016101000100	QUOTA SYSTEM AND RECRUITMENT	87,700,000.00	77,700,000.00	3,826,110.50	67,350,000.00	-
016101100100	HUMAN CAPITAL DEVELOPMENT	82,100,000.00	77,700,000.00	14,299,542.25	69,350,000.00	-
016101400100	ZAMFARA INFORMATION TECHNOLOGY DEVELOPMENT AGENCY (ZITDA)	704,100,000.00	940,300,000.00	278,430,464.08	639,000,000.00	-
016103300100	ZAMFARA AGENCY FOR THE CONTROL OF AIDS (ZAMSACA)	110,130,000.00	74,130,000.00	1,200,068.80	59,400,000.00	-
016103800100	HAJJ COMMISSION	2,062,300,000.00	2,021,360,000.00	1,491,148,508.80	1,598,000,000.00	-
016105200100	DIRECTORATE OF POVERTY ALLEVIATION AGENCY	53,150,000.00	44,150,000.00	2,660,068.00	12,100,000.00	-
016105300100	ZAMFARA STATE BOARD FOR PERSONS WITH DISABILITY	-	590,450,000.00	-	820,450,000.00	-
016111400100	SUBSTANCE ABUSE AND HUMAN TRAFFICKING AGENCY	59,000,000.00	34,000,000.00	11,314,441.04	20,500,000.00	-
016800000000	MINISTRY FOR RELIGIOUS AFFAIRS	2,458,350,000.00	3,131,929,000.00	1,580,507,836.74	4,276,700,000.00	-
016800100100	MINISTRY FOR RELIGIOUS AFFAIRS	283,150,000.00	578,250,000.00	30,555,310.57	395,050,000.00	-
016800200100	ULAMA CONSULTATIVE COUNCIL	76,750,000.00	70,750,000.00	19,419,584.46	32,000,000.00	-
016800700100	ZAKKAT AND ENDOWMENT BOARD	2,070,250,000.00	2,358,929,000.00	1,454,732,941.71	3,537,600,000.00	-
016800800100	DIRECTORATE OF RELIGIOUS MATTERS	28,200,000.00	124,000,000.00	75,800,000.00	312,050,000.00	-
020000000000	ECONOMIC SECTOR	16,786,639,000.00	14,332,423,000.00	4,425,318,673.43	23,122,495,000.00	960,000,000.00
021500000000	MINISTRY OF AGRICULTURE	2,446,470,000.00	2,283,820,000.00	271,798,295.50	2,637,970,000.00	430,000,000.00
021500100100	MINISTRY OF AGRICULTURE	2,192,800,000.00	2,105,200,000.00	264,857,048.60	2,555,700,000.00	430,000,000.00
021502100100	COLLEGE OF AGRICULTURE, ANIMAL SCIENCE AND TECHNOLOGY, BAKURA	104,000,000.00	49,000,000.00	-	5,000,000.00	-
021510200100	ZAMFARA AGRICULTURAL DEVELOPMENT AGENCY (ZADA)	92,650,000.00	42,650,000.00	-	14,600,000.00	-
021510200200	ZAMFARA STATE IFAD – CAPS	3,900,000.00	18,150,000.00	2,074,849.50	19,400,000.00	-
021510201000	SECOND LIVESTOCK DEVELOPMENT PROJECT	5,850,000.00	19,950,000.00	-	-	-

021510201100	RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP)	10,670,000.00	15,170,000.00	2,660,626.75	7,220,000.00	-
021511000100	FARMER'S AGRICULTURAL SUPPLY COMPANY (FASCOM)	36,600,000.00	33,700,000.00	2,205,770.65	36,050,000.00	-
022000000000	MINISTRY OF FINANCE	10,333,753,000.00	8,000,973,000.00	3,671,800,428.38	16,234,025,000.00	-
022000100100	MINISTRY OF FINANCE	3,857,380,000.00	5,839,100,000.00	2,907,829,465.63	8,358,125,000.00	-
022000100200	BOARD OF SURVEY	16,050,000.00	15,550,000.00	6,000,366.79	10,050,000.00	-
022000100300	STORE CONTROL UNIT	14,500,000.00	15,500,000.00	3,600,472.55	19,550,000.00	-
022000200100	DEBT MANAGEMENT OFFICE	72,973,000.00	85,973,000.00	17,000,000.00	74,900,000.00	-
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	5,396,900,000.00	506,900,000.00	190,832,790.41	857,600,000.00	-
022000700300	PROJECT FINANCE MANAGEMENT UNIT	13,600,000.00	13,600,000.00	2,236,716.00	7,050,000.00	-
022000800100	BOARD OF INTERNAL REVENUE	962,350,000.00	1,524,350,000.00	544,300,617.00	6,906,750,000.00	-
022200000000	MINISTRY OF COMMERCE, INDUSTRY & TOURISM	1,307,260,000.00	856,010,000.00	97,423,612.03	328,550,000.00	-
022200100100	MINISTRY OF COMMERCE, INDUSTRY & TOURISM	167,150,000.00	180,150,000.00	87,163,545.58	147,550,000.00	-
022200200100	COMMODITY, MARKETING AND DISTRIBUTION COMPANY	1,043,100,000.00	543,100,000.00	-	-	-
022200300100	AMUSEMENT PARK	6,400,000.00	6,400,000.00	-	-	-
022200400100	MARKETS DEVELOPMENT AND MANAGEMENT	-	20,650,000.00	2,480,255.95	7,750,000.00	-
022201800100	INVESTMENT AND PROPERTY DEVELOPMENT COMPANY	75,750,000.00	86,300,000.00	3,259,022.00	133,150,000.00	-
022201900100	HOTELS AND TOURISM MANAGEMENT BOARD	14,860,000.00	19,410,000.00	4,520,788.50	40,100,000.00	-
023400000000	MINISTRY OF WORKS AND INFRASTRUCTURE	1,307,320,000.00	1,908,770,000.00	232,631,587.27	2,020,350,000.00	-
023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE	182,600,000.00	131,100,000.00	20,477,668.22	151,200,000.00	-
023400200100	ZAMFARA ELECTRIFICATION AGENCY (ZEA)	41,450,000.00	87,550,000.00	5,078,654.00	12,100,000.00	-
023400300100	WORKS SCHOOL	7,975,000.00	7,975,000.00	-	-	-
023400400100	ZAMFARA ROADS AGENCY (ZARA)	57,300,000.00	57,300,000.00	-	-	-
023400500100	ZAMFARA STATE TRANSPORT COMPANY	-	-	-	30,100,000.00	-
023400600100	ZAMFARA ROADS TRAFFIC AGENCY (ZAROTA)	180,400,000.00	161,400,000.00	-	-	-
023400700100	ZAMFARA STATE FIRE SERVICE	87,350,000.00	101,400,000.00	13,919,733.80	112,900,000.00	-
023400800100	VEHICLE INSPECTION OFFICE (VIO)	20,895,000.00	23,295,000.00	1,500,016.00	9,450,000.00	-
023410200100	ZAMAFARA STATE WATER CORPORATION	658,400,000.00	1,282,100,000.00	190,656,187.50	1,450,050,000.00	-
023410300100	RURAL WATER SUPPLY AND SANITATION AGENCY (RUWATSAN)	30,250,000.00	30,450,000.00	999,327.75	254,550,000.00	-
023410400100	DIRECTORATE OF RURAL WATER SUPPLY	40,700,000.00	26,200,000.00	-	-	-
023800000000	MINISTRY OF BUDGET AND PLANNING	885,250,000.00	809,350,000.00	110,552,253.08	1,734,100,000.00	530,000,000.00
023800100100	MINISTRY OF BUDGET AND PLANNING	447,950,000.00	458,250,000.00	96,777,242.67	1,591,900,000.00	530,000,000.00
023800100300	STATE OPERATIONS COORDINATING UNIT (SOCU)	196,300,000.00	81,300,000.00	-	-	-
023800100800	ZAMFARA ECONOMIC RESILIENCE INITIATIVE (ZERI)	82,100,000.00	82,100,000.00	3,500,025.80	36,050,000.00	-
023800300100	SUSTAINABLE DEVELOPMENT GOALS	65,950,000.00	105,950,000.00	8,493,011.50	88,100,000.00	-
023800400100	STATE BUREAU OF STATISTICS	92,950,000.00	81,750,000.00	1,781,973.11	18,050,000.00	-
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	506,586,000.00	473,500,000.00	41,112,497.17	167,500,000.00	-
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	49,786,000.00	48,900,000.00	961,891.17	7,050,000.00	-
025300200100	OFFICE OF THE SURVEYOR GENERAL	44,700,000.00	33,700,000.00	-	36,250,000.00	-
025300300100	ZAMFARA GEOGRAPHIC INFORMATION SYSTEM (ZAGIS)	116,200,000.00	126,700,000.00	4,900,100.00	18,000,000.00	-
025301000100	HOUSING CORPORATION	46,100,000.00	37,100,000.00	-	-	-

025305600100	ZAMFARA URBAN AND REGIONAL PLANNING BOARD (ZUREPB)	249,800,000.00	227,100,000.00	35,250,506.00	106,200,000.00	-
030000000000	LAW AND JUSTICE SECTOR	1,428,570,000.00	1,756,520,000.00	524,112,561.77	1,822,450,000.00	-
031800000000	JUDICIARY	854,750,000.00	972,350,000.00	240,968,598.97	792,850,000.00	-
031800400100	HIGH COURT OF JUSTICE	376,100,000.00	529,600,000.00	157,764,051.17	336,600,000.00	-
031800600100	SHARI'AH COURT OF APPEAL	438,600,000.00	405,700,000.00	81,768,731.80	411,400,000.00	-
031801100100	JUDICIAL SERVICE COMMISSION	40,050,000.00	37,050,000.00	1,435,816.00	44,850,000.00	-
032600000000	MINISTRY OF JUSTICE	573,820,000.00	784,170,000.00	283,143,962.80	1,029,600,000.00	-
032600100100	MINISTRY OF JUSTICE	426,400,000.00	393,700,000.00	259,970,994.66	783,000,000.00	-
032600200100	LAW REFORM COMMISSION	9,620,000.00	219,870,000.00	860,717.20	14,550,000.00	-
032600600100	DIRECTORATE OF JUDICIAL SERVICES AND LEGAL MATTERS	24,300,000.00	58,600,000.00	10,000,372.40	48,550,000.00	-
032600900100	ANTI-CORRUPTION AND PUBLIC COMPLAINTS COMMISSION	113,500,000.00	112,000,000.00	12,311,878.54	183,500,000.00	-
050000000000	SOCIAL SECTOR	12,437,457,000.00	11,183,057,000.00	2,542,617,522.16	11,644,300,000.00	1,092,000,000.00
051300000000	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	401,950,000.00	467,150,000.00	93,909,787.90	460,150,000.00	-
051300100100	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	97,900,000.00	196,900,000.00	35,515,288.65	70,600,000.00	-
051300200100	SPORTS COUNCIL	244,150,000.00	210,150,000.00	53,394,000.00	159,500,000.00	-
051300300100	DIRECTORATE FOR JOB CREATION AND SKILLS ACQUISITION	59,900,000.00	60,100,000.00	5,000,499.25	230,050,000.00	-
051400000000	MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	320,360,000.00	281,360,000.00	61,842,600.00	211,300,000.00	32,000,000.00
051400100100	MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	297,960,000.00	262,960,000.00	60,842,600.00	206,000,000.00	32,000,000.00
051400700100	MENTAL HOME	22,400,000.00	18,400,000.00	1,000,000.00	5,300,000.00	-
051700000000	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	7,646,015,000.00	5,596,615,000.00	1,233,701,659.10	6,451,500,000.00	10,000,000.00
051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	3,769,950,000.00	1,950,950,000.00	996,940,297.88	1,872,300,000.00	10,000,000.00
051700200100	ARABIC AND ISLAMIC EDUCATION BOARD	108,240,000.00	101,240,000.00	1,597,132.40	14,650,000.00	-
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	183,650,000.00	161,650,000.00	475,655.55	100,450,000.00	-
051700400100	QUALITY ASSURANCE AUTHORITY	111,850,000.00	103,950,000.00	18,540,745.42	114,050,000.00	-
051700700100	SENIOR SECONDARY SCHOOLS MANAGEMENT BOARD	243,650,000.00	188,650,000.00	4,718,728.00	590,600,000.00	-
051700800100	LIBRARY BOARD	21,600,000.00	39,800,000.00	1,500,613.60	38,150,000.00	-
051701000100	AGENCY FOR MASS EDUCATION BOARD	57,050,000.00	54,050,000.00	3,539,832.00	28,500,000.00	-
051701100100	AGENCY FOR NOMADIC EDUCATION	23,625,000.00	33,325,000.00	4,379,201.25	23,300,000.00	-
051701800100	ABDU GUSAU POLYTECHNIC, TALATA MAFARA	542,150,000.00	473,150,000.00	31,376,253.00	306,600,000.00	-
051702100100	ZAMFARA STATE UNIVERSITY, TALATA MAFARA	277,400,000.00	261,900,000.00	54,884,721.52	233,100,000.00	-
051705400100	TEACHERS SERVICE BOARD	90,150,000.00	86,650,000.00	4,784,843.75	29,400,000.00	-
051705600100	SCHOLARSHIP BOARD	1,782,100,000.00	1,730,600,000.00	104,420,343.75	2,866,000,000.00	-
051706400100	COLLEGE OF EDUCATION, MARU	218,700,000.00	200,700,000.00	3,030,140.83	126,600,000.00	-
051706500100	ZAMFARA COLLEGE OF ARTS AND SCIENCE (ZACAS), GUSAU	215,900,000.00	210,000,000.00	3,513,150.15	107,800,000.00	-
052100000000	MINISTRY OF HEALTH	2,407,400,000.00	2,835,050,000.00	854,346,532.11	2,579,250,000.00	50,000,000.00
052100100100	MINISTRY OF HEALTH	695,500,000.00	897,000,000.00	420,935,535.20	731,950,000.00	10,000,000.00
052100200100	ZAMFARA CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY (ZAMCHEMA)	47,900,000.00	39,700,000.00	4,699,764.41	37,500,000.00	-
052100300100	PRIMARY HEALTH CARE DEVELOPMENT AGENCY	21,100,000.00	100,800,000.00	14,535,800.00	340,800,000.00	40,000,000.00

052110200100	HOSPITAL SERVICES MANAGEMENT BOARD	129,400,000.00	263,400,000.00	31,113,000.00	195,000,000.00	-
052110200200	KING FAHAD WOMEN & CHILDREN HOSPITAL	46,850,000.00	95,400,000.00	34,405,805.44	64,000,000.00	-
052110200400	YARIMAN BAKURA SPECIALIST HOSPITAL	337,950,000.00	309,000,000.00	81,065,060.00	404,900,000.00	-
052110200500	VVF HOSPITAL (FARIDA)	24,950,000.00	26,450,000.00	1,497,120.00	21,050,000.00	-
052110200700	GENERAL HOSPITAL GUSAU	45,850,000.00	45,050,000.00	11,990,822.45	68,650,000.00	-
052110200800	GENERAL HOSPITAL TALATA MAFARA	17,350,000.00	21,950,000.00	5,063,204.85	25,000,000.00	-
052110200900	GENERAL HOSPITAL GUMMI	17,350,000.00	18,950,000.00	4,400,852.00	17,600,000.00	-
052110201000	GENERAL HOSPITAL K/NAMODA	17,350,000.00	17,350,000.00	3,000,207.50	12,600,000.00	-
052110201100	GENERAL HOSPITAL ANKA	17,350,000.00	18,350,000.00	4,002,148.10	13,600,000.00	-
052110201200	GENERAL HOSPITAL TSAFE	17,350,000.00	18,350,000.00	1,550,336.03	14,550,000.00	-
052110201300	GENERAL HOSPITAL BAKURA	17,350,000.00	17,350,000.00	1,597,961.00	10,600,000.00	-
052110201400	GENERAL HOSPITAL BUKKUYUM	17,350,000.00	17,350,000.00	2,120,101.00	12,600,000.00	-
052110201500	GENERAL HOSPITAL MARADUN	17,350,000.00	17,350,000.00	1,600,719.85	11,600,000.00	-
052110201600	GENERAL HOSPITAL SHIKAFI	17,350,000.00	17,350,000.00	1,600,503.00	10,600,000.00	-
052110201700	GENERAL HOSPITAL DANSAUDAU	17,350,000.00	17,350,000.00	1,601,760.00	12,100,000.00	-
052110201800	GENERAL HOSPITAL ZURMI	17,350,000.00	17,350,000.00	1,600,624.73	12,100,000.00	-
052110201900	GENERAL HOSPITAL BUNGUDU	17,350,000.00	17,350,000.00	2,001,027.48	15,600,000.00	-
052110202000	GENERAL HOSPITAL MADA	17,350,000.00	17,350,000.00	1,600,491.68	11,100,000.00	-
052110202100	GENERAL HOSPITAL B/MAGAJI	17,350,000.00	17,850,000.00	2,401,438.00	11,100,000.00	-
052110202200	GENERAL HOSPITAL KAGARA	17,350,000.00	17,850,000.00	2,400,886.00	11,100,000.00	-
052110202300	GENERAL HOSPITAL MARU	17,350,000.00	17,350,000.00	1,600,809.25	11,100,000.00	-
052110202400	GENERAL HOSPITAL MAGAMI	17,350,000.00	17,350,000.00	1,401,451.00	11,100,000.00	-
052110202500	GENERAL HOSPITAL MORIKI	17,350,000.00	17,350,000.00	1,600,223.00	11,100,000.00	-
052110202600	GENERAL HOSPITAL K/DAJI	17,350,000.00	17,350,000.00	1,800,238.70	12,600,000.00	-
052110202700	GENERAL HOSPITAL NASAWARA BURKULLU	-	11,550,000.00	-	14,300,000.00	-
052110400100	COLLEGE OF NURSING SCIENCES, GUSAU	305,800,000.00	194,400,000.00	3,010,276.25	122,200,000.00	-
052110400200	COLLEGE OF NURSING SCIENCES, ZURMI	66,150,000.00	43,150,000.00	1,580,272.31	9,700,000.00	-
052110600100	COLLEGE OF HEALTH SCIENCES AND TECHNOLOGY, TSAFE	177,600,000.00	213,600,000.00	2,468,092.88	62,900,000.00	-
052111300100	DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY	178,700,000.00	256,700,000.00	204,100,000.00	258,550,000.00	-
053500000000	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	804,050,000.00	970,350,000.00	210,473,820.59	510,350,000.00	-
053500100100	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	192,400,000.00	116,400,000.00	14,338,832.05	102,100,000.00	-
053500100200	FORESTRY III PROJECT	16,200,000.00	-	-	-	-
053500200100	FOREST MANAGEMENT AGENCY	55,850,000.00	49,850,000.00	2,991,458.50	19,600,000.00	-
053505500100	ZAMFARA ENVIRONMENTAL PROTECTION & ENFORCEMENT AGENCY (ZEPEA)	495,150,000.00	730,150,000.00	191,889,150.93	337,600,000.00	-
053505600100	SOLID MINERALS DEVELOPMENT AGENCY	44,450,000.00	73,950,000.00	1,254,379.11	51,050,000.00	-
055100000000	MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY	123,800,000.00	163,800,000.00	-	-	-
055100100100	MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	123,800,000.00	163,800,000.00	-	-	-
055400000000	HUMANITARIAN AND RELIEF MATTERS	733,882,000.00	868,732,000.00	88,343,122.46	1,431,750,000.00	1,000,000,000.00
055400100100	HUMANITARIAN AND RELIEF MATTERS	171,150,000.00	186,150,000.00	9,226,509.60	114,600,000.00	-
055400100200	ZAMFARA STATE CASH TRANSFER UNIT	52,350,000.00	-	-	-	-
055400200100	NATIONAL SOCIAL INVESTMENT PROGRAMME (N-SIP)	63,800,000.00	47,800,000.00	2,269,605.00	25,000,000.00	-

055400300100	GOVERNMENT ENTERPRISES AND EMPOWERMENT PROGRAMME (GEEP)	354,050,000.00	569,050,000.00	64,866,060.00	214,050,000.00	-
055400400100	ZAMFARA EMERGENCY MANAGEMENT AGENCY	81,650,000.00	49,450,000.00	4,980,159.11	28,150,000.00	-
055400500100	HOME-GROWN SCHOOL FEEDING PROGRAMME	10,882,000.00	16,282,000.00	7,000,788.75	1,049,950,000.00	1,000,000,000.00

Zamfara State Government 2026 Approved Budget - Debt Service Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	<i>Total Debt Service Expenditure</i>	<u>15,134,000,000.00</u>	<u>16,488,000,000.00</u>	<u>7,948,809,291.21</u>	<u>13,020,000,000.00</u>	-
020000000000	ECONOMIC SECTOR	15,134,000,000.00	16,488,000,000.00	7,948,809,291.21	13,020,000,000.00	-
022000000000	MINISTRY OF FINANCE	15,134,000,000.00	16,488,000,000.00	7,948,809,291.21	13,020,000,000.00	-
022000200100	DEBT MANAGEMENT OFFICE	15,134,000,000.00	16,488,000,000.00	7,948,809,291.21	13,020,000,000.00	-

Zamfara State Government 2026 Approved Budget - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	<i>Total Capital Expenditure</i>	<i>394,334,575,000.00</i>	<i>344,527,866,671.04</i>	<i>66,829,832,913.16</i>	<i>721,490,530,000.00</i>	<i>4,930,000,000.00</i>
010000000000	ADMINISTRATIVE SECTOR	44,075,000,000.00	32,138,922,000.00	4,573,225,775.76	64,792,275,000.00	10,000,000.00
011100000000	GOVERNMENT HOUSE ADMINISTRATION	1,619,000,000.00	4,834,000,000.00	2,114,745,443.59	5,364,275,000.00	-
011100100100	GOVERNMENT HOUSE ADMINISTRATION	1,000,000,000.00	4,700,000,000.00	2,114,745,443.59	3,300,000,000.00	-
011100101000	MEDIA AND COMMUNICATION UNIT	85,000,000.00	50,000,000.00	-	85,000,000.00	-
011101000100	BUREAU OF PUBLIC PROCUREMENT	450,000,000.00	-	-	282,275,000.00	-
011101200100	ZAMFARA INVESTMENT PROMOTION AGENCY	84,000,000.00	84,000,000.00	-	1,697,000,000.00	-
011200000000	STATE ASSEMBLY	2,300,000,000.00	800,000,000.00	157,534,090.82	1,900,000,000.00	-
011200300100	ZAMFARA STATE HOUSE OF ASSEMBLY	2,300,000,000.00	800,000,000.00	157,534,090.82	1,900,000,000.00	-
012300000000	MINISTRY OF INFORMATION AND CULTURE	3,106,000,000.00	3,947,000,000.00	31,209,000.00	4,518,000,000.00	10,000,000.00
012300100100	MINISTRY OF INFORMATION AND CULTURE	2,782,000,000.00	3,257,000,000.00	31,209,000.00	4,218,000,000.00	10,000,000.00
012300200100	COUNCIL FOR ARTS AND CULTURE	250,000,000.00	150,000,000.00	-	220,000,000.00	-
012301300100	PRINTING AND PUBLISHING COMPANY (LEGACY NEWSPAPER) AND GOVERNMENT PRINTING PRESS	74,000,000.00	540,000,000.00	-	80,000,000.00	-
012400000000	MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	13,000,000,000.00	-	-	13,100,000,000.00	-
012400100100	MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	13,000,000,000.00	-	-	13,100,000,000.00	-
012500000000	HEAD OF CIVIL SERVICE	440,000,000.00	240,000,000.00	-	140,000,000.00	-
012500100100	PUBLIC SERVICE OFFICE	440,000,000.00	240,000,000.00	-	140,000,000.00	-
014700000000	CIVIL SERVICE COMMISSION	100,000,000.00	100,000,000.00	-	200,000,000.00	-
014700100100	CIVIL SERVICE COMMISSION	100,000,000.00	100,000,000.00	-	200,000,000.00	-
014800000000	ZAMFARA STATE INDEPENDENT ELECTORAL COMMISSION	155,000,000.00	155,000,000.00	-	35,000,000.00	-
014800100100	ZAMFARA STATE INDEPENDENT ELECTORAL COMMISSION	155,000,000.00	155,000,000.00	-	35,000,000.00	-
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION	60,000,000.00	55,000,000.00	-	60,000,000.00	-
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	60,000,000.00	55,000,000.00	-	60,000,000.00	-
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	20,035,000,000.00	19,795,000,000.00	1,831,005,362.56	34,315,000,000.00	-
016100100200	GENERAL SERVICES	18,635,000,000.00	13,135,000,000.00	804,116,331.42	32,105,000,000.00	-
016100400100	HISBAH COMMISSION	60,000,000.00	60,000,000.00	-	60,000,000.00	-
016101400100	ZAMFARA INFORMATION TECHNOLOGY DEVELOPMENT AGENCY (ZITDA)	1,340,000,000.00	6,600,000,000.00	1,026,889,031.14	2,150,000,000.00	-
016800000000	MINISTRY FOR RELIGIOUS AFFAIRS	3,260,000,000.00	2,212,922,000.00	438,731,878.79	5,160,000,000.00	-
016800100100	MINISTRY FOR RELIGIOUS AFFAIRS	2,550,000,000.00	1,902,922,000.00	413,893,833.79	4,650,000,000.00	-
016800700100	ZAKKAT AND ENDOWMENT BOARD	710,000,000.00	310,000,000.00	24,838,045.00	510,000,000.00	-
020000000000	ECONOMIC SECTOR	216,954,575,000.00	205,507,944,671.04	53,230,118,120.20	460,268,055,000.00	2,750,000,000.00
021500000000	MINISTRY OF AGRICULTURE	30,000,000,000.00	17,715,000,000.00	6,164,218,013.44	81,345,000,000.00	20,000,000.00
021500100100	MINISTRY OF AGRICULTURE	29,600,000,000.00	17,515,000,000.00	6,164,218,013.44	76,345,000,000.00	20,000,000.00
021510201100	RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP)	400,000,000.00	200,000,000.00	-	5,000,000,000.00	-
022000000000	MINISTRY OF FINANCE	5,050,000,000.00	21,987,000,000.00	9,289,831,888.29	11,470,000,000.00	-
022000100100	MINISTRY OF FINANCE	4,050,000,000.00	21,050,000,000.00	8,982,123,750.10	10,500,000,000.00	-
022000800100	BOARD OF INTERNAL REVENUE	1,000,000,000.00	937,000,000.00	307,708,138.19	970,000,000.00	-

02220000000	MINISTRY OF COMMERCE, INDUSTRY & TOURISM	13,690,000,000.00	12,801,000,000.00	6,619,597,681.37	62,549,000,000.00	-
022200100100	MINISTRY OF COMMERCE, INDUSTRY & TOURISM	13,647,000,000.00	12,758,000,000.00	6,619,597,681.37	62,506,000,000.00	-
022201800100	INVESTMENT AND PROPERTY DEVELOPMENT COMPANY	43,000,000.00	43,000,000.00	-	43,000,000.00	-
02340000000	MINISTRY OF WORKS AND INFRASTRUCTURE	106,269,575,000.00	95,781,078,000.00	27,224,937,843.88	192,152,000,000.00	700,000,000.00
023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE	102,529,575,000.00	87,871,078,000.00	25,885,028,617.69	159,847,000,000.00	-
023400200100	ZAMFARA ELECTRIFICATION AGENCY (ZEA)	1,000,000,000.00	2,730,000,000.00	1,198,671,147.33	7,100,000,000.00	-
023400400100	ZAMFARA ROADS AGENCY (ZARA)	-	-	-	300,000,000.00	-
023400700100	ZAMFARA STATE FIRE SERVICE	910,000,000.00	2,650,000,000.00	-	1,000,000,000.00	-
023410200100	ZAMAFARA STATE WATER CORPORATION	730,000,000.00	1,030,000,000.00	40,160,000.00	19,110,000,000.00	-
023410300100	RURAL WATER SUPPLY AND SANITATION AGENCY (RUWATSAN)	340,000,000.00	540,000,000.00	-	3,635,000,000.00	700,000,000.00
023410400100	DIRECTORATE OF RURAL WATER SUPPLY	760,000,000.00	960,000,000.00	101,078,078.86	1,160,000,000.00	-
02380000000	MINISTRY OF BUDGET AND PLANNING	47,220,000,000.00	44,498,866,671.04	2,516,741,177.01	80,126,055,000.00	2,030,000,000.00
023800100100	MINISTRY OF BUDGET AND PLANNING	47,220,000,000.00	44,498,866,671.04	2,516,741,177.01	80,126,055,000.00	2,030,000,000.00
02530000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	14,725,000,000.00	12,725,000,000.00	1,414,791,516.21	32,626,000,000.00	-
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	13,050,000,000.00	9,460,000,000.00	1,071,620,285.62	28,986,000,000.00	-
025300200100	OFFICE OF THE SURVEYOR GENERAL	450,000,000.00	700,000,000.00	343,171,230.59	1,000,000,000.00	-
025300300100	ZAMFARA GEOGRAPHIC INFORMATION SYSTEM (ZAGIS)	1,200,000,000.00	500,000,000.00	-	1,200,000,000.00	-
025301000100	HOUSING CORPORATION	-	2,000,000,000.00	-	1,300,000,000.00	-
025305600100	ZAMFARA URBAN AND REGIONAL PLANNING BOARD (ZUREPB)	25,000,000.00	65,000,000.00	-	140,000,000.00	-
03000000000	LAW AND JUSTICE SECTOR	3,200,000,000.00	3,115,000,000.00	18,250,000.00	4,189,200,000.00	-
03180000000	JUDICIARY	3,160,000,000.00	2,245,000,000.00	18,250,000.00	2,939,200,000.00	-
031800400100	HIGH COURT OF JUSTICE	1,445,000,000.00	945,000,000.00	-	1,445,000,000.00	-
031800600100	SHARI'AH COURT OF APPEAL	1,715,000,000.00	1,250,000,000.00	18,250,000.00	1,444,200,000.00	-
031801100100	JUDICIAL SERVICE COMMISSION	-	50,000,000.00	-	50,000,000.00	-
03260000000	MINISTRY OF JUSTICE	40,000,000.00	870,000,000.00	-	1,250,000,000.00	-
032600100100	MINISTRY OF JUSTICE	-	830,000,000.00	-	1,210,000,000.00	-
032600900100	ANTI-CORRUPTION AND PUBLIC COMPLAINTS COMMISSION	40,000,000.00	40,000,000.00	-	40,000,000.00	-
05000000000	SOCIAL SECTOR	130,105,000,000.00	103,766,000,000.00	9,008,239,017.20	192,241,000,000.00	2,170,000,000.00
05130000000	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	9,600,000,000.00	5,350,000,000.00	10,000,000.00	18,350,000,000.00	-
051300100100	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	9,600,000,000.00	5,350,000,000.00	10,000,000.00	18,350,000,000.00	-
05140000000	MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	4,905,000,000.00	4,160,000,000.00	-	4,060,000,000.00	500,000,000.00
051400100100	MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	4,905,000,000.00	4,160,000,000.00	-	4,060,000,000.00	500,000,000.00
05170000000	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	55,400,000,000.00	49,280,000,000.00	5,797,087,324.86	43,970,000,000.00	210,000,000.00
051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	55,012,000,000.00	48,892,000,000.00	5,797,087,324.86	43,720,000,000.00	210,000,000.00
051700700100	SENIOR SECONDARY SCHOOLS MANAGEMENT BOARD	388,000,000.00	388,000,000.00	-	250,000,000.00	-
05210000000	MINISTRY OF HEALTH	52,200,000,000.00	29,725,000,000.00	1,477,052,733.58	76,205,000,000.00	1,090,000,000.00
052100100100	MINISTRY OF HEALTH	52,200,000,000.00	29,725,000,000.00	1,477,052,733.58	76,205,000,000.00	1,090,000,000.00

05350000000	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	5,000,000,000.00	7,200,000,000.00	1,724,098,958.76	21,150,000,000.00	-
053500100100	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	5,000,000,000.00	7,200,000,000.00	1,724,098,958.76	21,150,000,000.00	-
05510000000	MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY	3,000,000,000.00	8,051,000,000.00	-	13,106,000,000.00	370,000,000.00
055100100100	MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	3,000,000,000.00	8,051,000,000.00	-	13,106,000,000.00	370,000,000.00
05540000000	HUMANITARIAN AND RELIEF MATTERS	-	-	-	15,400,000,000.00	-
055400100100	HUMANITARIAN AND RELIEF MATTERS	-	-	-	15,000,000,000.00	-
055400300100	GOVERNMENT ENTERPRISES AND EMPOWERMENT PROGRAMME (GEEP)	-	-	-	400,000,000.00	-

Zamfara State Government 2026 Approved Budget - Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	546,014,575,000.00	498,683,075,000.00	127,183,165,381.01	871,337,000,000.00	7,132,000,000.00
2	EXPENDITURES	546,014,575,000.00	498,683,075,000.00	127,183,165,381.01	871,337,000,000.00	7,132,000,000.00
21	PERSONNEL COST	58,386,834,000.00	57,743,149,328.96	31,878,315,286.83	48,008,900,000.00	-
2101	SALARY	43,641,390,800.00	42,447,797,393.03	25,632,373,286.38	37,073,724,191.44	-
210101	SALARIES AND WAGES	43,641,390,800.00	42,447,797,393.03	25,632,373,286.38	37,073,724,191.44	-
21010101	SALARY	40,835,160,800.00	40,353,822,390.03	24,573,662,724.16	35,544,475,601.56	-
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	736,230,000.00	23,975,003.00	16,598,079.00	23,975,003.00	-
21010114	POLITICAL OFFICE HOLDERS' SALARY	2,070,000,000.00	2,070,000,000.00	1,042,112,483.22	1,505,273,586.87	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,412,243,200.00	4,155,351,935.93	1,689,357,073.15	3,435,175,808.56	-
210201	ALLOWANCES	3,412,243,200.00	4,155,351,935.93	1,689,357,073.15	2,965,175,808.56	-
21020101	NON REGULAR ALLOWANCES	919,080,000.00	1,533,920,158.39	703,228,632.73	1,015,774,691.72	-
21020110	HAZARD	6,900,000.00	-	-	-	-
21020111	ACCOMMODATION ALLOWANCE	30,360,000.00	30,360,000.00	-	-	-
21020113	OUTFIT	592,020,000.00	674,630,843.23	117,236,737.62	239,341,954.34	-
21020114	FURNITURE	276,000,000.00	573,400,000.00	193,786,284.00	279,913,521.33	-
21020117	NYSC/ IT ALLOWANCES	345,000,000.00	345,000,000.00	91,120,000.00	131,617,777.78	-
21020118	INTERNS' ALLOWANCES	13,800,000.00	-	-	-	-
21020119	SECURITY PERSONNEL ALLOWANCES	318,918,000.00	30,200,178.75	20,907,816.06	80,200,178.75	-
21020120	CASUAL WORKERS' ALLOWANCES	196,512,000.00	67,735,333.33	11,666,000.00	21,850,888.89	-
21020122	WARDROP ALLOWANCE	340,860,000.00	611,200,000.00	408,305,586.28	589,768,105.31	-
21020123	INDUCEMENT ALLOWANCES	2,760,000.00	2,760,000.00	-	-	-
21020124	CONSULTANCY ALLOWANCES	110,400,000.00	210,400,000.00	142,728,416.46	206,163,268.22	-
21020133	RESPONSIBILITY ALLOWANCES	-	-	-	400,000,000.00	-
21020136	EX-GRATIA ALLOWANCES	69,000,000.00	-	-	-	-
21020138	HONOURARIUM	27,600,000.00	-	-	-	-
21020139	EXTERNAL EXAMINERS ALLOWANCES	64,956,600.00	545,422.22	377,600.00	545,422.22	-
21020140	EXAMS MODERATION ALLOWANCES	42,876,600.00	-	-	-	-
21020141	TRIBUNAL ALLOWANCES	55,200,000.00	75,200,000.00	-	-	-
210202	SOCIAL CONTRIBUTIONS	-	-	-	470,000,000.00	-
21020201	NHIS/ZAMCHEMA CONTRIBUTION	-	-	-	470,000,000.00	-
2103	SOCIAL BENEFITS	11,333,200,000.00	11,140,000,000.00	4,556,584,927.30	7,500,000,000.00	-
210301	SOCIAL BENEFITS	11,333,200,000.00	11,140,000,000.00	4,556,584,927.30	7,500,000,000.00	-
21030101	GRATUITY	6,000,000,000.00	6,000,000,000.00	2,268,630,609.96	3,500,000,000.00	-
21030102	PENSION	5,140,000,000.00	5,140,000,000.00	2,287,954,317.34	4,000,000,000.00	-
21030104	SEVERANCE GRATUITY	193,200,000.00	-	-	-	-
22	OTHER RECURRENT COSTS	93,293,166,000.00	96,412,059,000.00	28,475,017,181.02	101,837,570,000.00	2,202,000,000.00
2202	OVERHEAD COST	75,618,666,000.00	74,914,749,000.00	19,034,541,503.81	75,922,070,000.00	2,202,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	6,788,807,000.00	8,169,122,250.00	3,468,239,323.92	7,265,150,000.00	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	199,100,000.00	449,500,000.00	94,806,085.00	314,500,000.00	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,381,080,000.00	1,361,945,000.00	335,556,380.00	1,303,300,000.00	-

22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	115,000,000.00	137,000,000.00	-	90,000,000.00	-
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	3,457,000,000.00	4,867,000,000.00	2,929,440,541.80	4,876,000,000.00	-
22020105	HOTEL EXPENSES-LOCAL	562,150,000.00	522,950,000.00	40,109,210.00	224,700,000.00	-
22020106	HOTEL EXPENSES-OVERSEAS	260,200,000.00	124,200,000.00	1,849,000.00	60,000,000.00	-
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	322,627,000.00	323,727,000.00	47,997,200.00	152,200,000.00	-
22020108	OUT-OF STATION ALLOWANCE – OVERSEA	133,750,000.00	53,750,000.00	-	50,000,000.00	-
22020109	LOCAL RUNNING ALLOWANCE	357,900,000.00	329,050,250.00	18,480,907.12	194,450,000.00	-
220202	UTILITIES - GENERAL	1,464,300,000.00	2,181,815,000.00	850,881,564.25	1,463,500,000.00	-
22020201	ELECTRICITY CHARGES	931,750,000.00	1,541,750,000.00	713,355,520.29	1,150,500,000.00	-
22020202	TELEPHONE CHARGES	1,000,000.00	1,000,000.00	-	-	-
22020203	INTERNET ACCESS CHARGES	135,150,000.00	250,545,000.00	108,460,143.96	144,700,000.00	-
22020204	SATELLITE BROADCASTING ACCESS CHARGES	60,200,000.00	10,700,000.00	405,000.00	2,500,000.00	-
22020205	WATER RATES	5,200,000.00	6,700,000.00	70,000.00	4,000,000.00	-
22020206	SEWERAGE CHARGES	-	270,000.00	-	-	-
22020207	LEASED COMMUNICATION LINES(S)	500,000.00	500,000.00	-	-	-
22020208	SOFTWARE CHARGES (LICENSE)	205,900,000.00	251,700,000.00	25,290,000.00	73,500,000.00	-
22020209	SOFTWARE CHARGES (RENEWAL)	11,000,000.00	11,500,000.00	-	20,000,000.00	-
22020210	POSTAGE EXPENSES	12,400,000.00	12,950,000.00	23,100.00	1,800,000.00	-
22020211	GENERAL UTILITY SERVICES	101,200,000.00	94,200,000.00	3,277,800.00	66,500,000.00	-
220203	MATERIALS & SUPPLIES - GENERAL	9,405,950,000.00	7,607,100,000.00	1,353,928,691.26	9,397,700,000.00	1,630,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	544,500,000.00	666,850,000.00	131,813,784.00	721,900,000.00	-
22020302	BOOKS	35,100,000.00	27,200,000.00	-	-	-
22020303	NEWSPAPERS	700,000.00	700,000.00	70,000.00	1,000,000.00	-
22020304	MAGAZINES & PERIODICALS	10,500,000.00	5,500,000.00	-	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	111,900,000.00	133,900,000.00	8,957,500.00	44,200,000.00	-
22020306	PRINTING OF SECURITY DOCUMENTS	93,500,000.00	94,900,000.00	10,409,000.00	591,000,000.00	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	359,000,000.00	503,500,000.00	292,317,377.70	577,500,000.00	-
22020308	FIELD & CAMPING MATERIALS SUPPLIES	268,300,000.00	185,300,000.00	6,600,500.00	230,000,000.00	-
22020309	UNIFORMS & OTHER CLOTHING	654,650,000.00	333,750,000.00	33,941,000.00	223,100,000.00	-
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	119,000,000.00	73,000,000.00	8,931,000.00	51,000,000.00	-
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	2,248,000,000.00	540,000,000.00	201,947,997.81	1,872,000,000.00	1,130,000,000.00
22020312	LIBRARY BOOKS & PERIODICALS	49,300,000.00	46,300,000.00	7,752,800.00	54,000,000.00	-
22020313	MEDICAL CONSUMABLES	89,500,000.00	35,000,000.00	837,000.00	35,000,000.00	-
22020315	SUPPLY OF WORK TOOLS	478,900,000.00	466,600,000.00	147,291,950.00	569,500,000.00	-
22020316	SUPPLY OF VACCINES	7,700,000.00	4,600,000.00	-	-	-
22020317	WATER CHEMICAL	405,500,000.00	905,500,000.00	182,430,187.50	1,250,000,000.00	-
22020318	SUPPLY OF FERTILIZER	2,010,500,000.00	1,957,000,000.00	220,771,022.00	2,000,000,000.00	-
22020319	SUPPLY OF GRAINS	1,065,100,000.00	615,900,000.00	5,120,000.00	65,000,000.00	-
22020320	SUPPLY OF SEEDLINGS	22,000,000.00	12,000,000.00	320,000.00	8,000,000.00	-
22020321	PRINTING OF IEC MATRIALS	700,000.00	700,000.00	-	1,000,000.00	-
22020322	PUBLICATIONS	504,600,000.00	472,950,000.00	79,458,661.25	364,400,000.00	-
22020323	ELECTION MATERIALS	10,000,000.00	200,000,000.00	-	-	-
22020324	NUTRITION COMMODITIES	5,500,000.00	5,500,000.00	-	500,000,000.00	500,000,000.00
22020325	PRINTING OF LETTER HEAD	14,900,000.00	17,750,000.00	2,066,000.00	7,600,000.00	-

22020326	ANIMAL FEED	55,600,000.00	50,200,000.00	7,902,551.00	52,000,000.00	-
22020327	SUPPLY OF STANDARD WEIGHT MEASURE	30,000,000.00	3,000,000.00	-	-	-
22020328	INSTRUCTIONAL MATERIALS	19,500,000.00	31,500,000.00	-	4,000,000.00	-
22020329	INTRO-TECHNICAL EQUIPMENT	8,000,000.00	8,000,000.00	-	1,500,000.00	-
22020330	HOSPITAL RE-AGENTS	9,000,000.00	9,000,000.00	-	-	-
22020331	SUPPLY OF VOCATIONAL AND SKILL EQUIPMENTS	35,000,000.00	23,000,000.00	-	-	-
22020332	PRINTING OF EXAMINATION MATERIALS	132,500,000.00	165,500,000.00	4,990,360.00	174,000,000.00	-
22020333	SUPPLY OF CUSTUMES AND DRUMS	2,000,000.00	10,000,000.00	-	-	-
22020334	SECURITY GADGETS	5,000,000.00	2,500,000.00	-	-	-
220204	MAINTENANCE SERVICES - GENERAL	2,625,206,000.00	3,326,720,000.00	585,333,034.98	1,878,965,000.00	-
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	547,750,000.00	834,450,000.00	277,074,420.00	621,500,000.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	206,700,000.00	252,500,000.00	52,722,450.00	117,400,000.00	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	402,760,000.00	629,160,000.00	94,045,920.00	265,500,000.00	-
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	118,400,000.00	118,200,000.00	21,251,100.00	80,700,000.00	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	140,536,000.00	184,250,000.00	56,610,600.00	80,300,000.00	-
22020406	OTHER MAINTENANCE SERVICES	14,000,000.00	8,000,000.00	943,492.14	5,000,000.00	-
22020410	MAINTENANCE OF STREET LIGHTINGS	84,500,000.00	54,000,000.00	1,500,000.00	42,000,000.00	-
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	2,800,000.00	100,000.00	-	-	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	1,000,000.00	3,000,000.00	1,550,000.00	3,000,000.00	-
22020413	MINOR ROAD MAINTENANCE	10,000,000.00	10,000,000.00	-	-	-
22020414	DIRECT REPAIRS & MAINTENANCE OF SCHOOL BUILDING	22,000,000.00	13,500,000.00	1,614,500.00	19,000,000.00	-
22020415	MAINTENANCE OF FUEL DUMPS	200,000.00	200,000.00	-	-	-
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	145,160,000.00	168,660,000.00	13,468,700.00	142,100,000.00	-
22020417	MAINTENANCE OF PARKS AND GARDENS	14,300,000.00	14,050,000.00	-	11,500,000.00	-
22020418	MAINTENANCE OF AIRPORT/AERODRUMS	400,000.00	500,000.00	-	-	-
22020419	MAINTENANCE OF PLANT & MACHINERY	37,200,000.00	29,200,000.00	2,876,050.00	5,100,000.00	-
22020420	MAINTENANCE OF CAR PARKS	7,300,000.00	7,700,000.00	-	4,200,000.00	-
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	88,110,000.00	96,110,000.00	9,781,250.00	68,050,000.00	-
22020423	MAINTENANCE OF WEBSITE	36,000,000.00	31,150,000.00	325,000.00	15,700,000.00	-
22020424	MAINTENANCE OF RESIDENTIAL BUILDING	50,000,000.00	20,000,000.00	-	-	-
22020426	MAINTENANCE OF FARM	610,000.00	20,610,000.00	-	-	-
22020427	MAINTENANCE OF TRACTOR & HEAVY EQUIPMENT	1,000,000.00	1,000,000.00	-	-	-
22020428	MAINTENANCE OF LABORATORIES	17,000,000.00	10,500,000.00	-	-	-
22020429	MAINTENANCE OF SOLAR POWER SYSTEM	14,200,000.00	10,500,000.00	-	75,000,000.00	-
22020430	MAINTENANCE OF ENVIRONMENT & LAND SCRAPING	9,500,000.00	8,800,000.00	760,000.00	5,000,000.00	-
22020431	MAINTENANCE OF SEWAGE AND SANITARY WARES	2,500,000.00	2,500,000.00	-	-	-
22020432	MAINTENANCE OF HOSPITAL MORTUARY	8,000,000.00	8,000,000.00	-	1,000,000.00	-
22020433	MAINTENANCE OF SPECIALISED HOSPITAL EQUIPMENT	15,000,000.00	9,500,000.00	945,000.00	15,000,000.00	-

22020434	MAINTENANCE OF E-REGISTRY	7,000,000.00	7,000,000.00	-	-	-
22020435	MAINTENANCE OF TRAFFIC SIGNALS	3,000,000.00	2,000,000.00	-	-	-
22020436	MAINTENANCE OF ROAD SIGNS	5,500,000.00	5,500,000.00	-	1,000,000.00	-
22020437	MAINTENANCE OF DRAINAGE CHANNELS	67,500,000.00	62,500,000.00	1,696,000.00	45,000,000.00	-
22020438	MAINTENANCE OF CEMETERIES	5,100,000.00	200,100,000.00	-	-	-
22020439	MAINTENANCE OF TOWNSHIP ROADS	50,000,000.00	70,000,000.00	35,250,506.00	50,000,000.00	-
22020440	MAINTENANCE OF STAFF QUARTERS	48,800,000.00	16,800,000.00	3,322,546.84	33,300,000.00	-
22020443	MAINTENANCE OF BOREHOLES	27,200,000.00	28,800,000.00	1,698,500.00	18,800,000.00	-
22020444	MAINTENANCE OF WATER PIPES	62,500,000.00	82,000,000.00	-	55,000,000.00	-
22020445	MAINTENANCE OF HAND PUMPS	6,600,000.00	4,600,000.00	-	-	-
22020446	MAINTENANCE OF WATER SCHEMES	18,300,000.00	13,500,000.00	-	-	-
22020447	MAINTENANCE OF MOTORCYCLE	3,200,000.00	3,200,000.00	30,000.00	1,300,000.00	-
22020449	MAINTENANCE OF IT EQUIPMENT	40,700,000.00	48,100,000.00	2,605,000.00	20,765,000.00	-
22020450	MAINTENANCE OF DATABASE	15,400,000.00	15,400,000.00	-	10,000,000.00	-
22020451	MAINTENANCE OF SCHOOL FURNITURE	22,000,000.00	19,000,000.00	15,000.00	12,000,000.00	-
22020452	MAINTENANCE OF COMPUTERS	80,680,000.00	68,280,000.00	3,650,000.00	41,650,000.00	-
22020453	MAINTENANCE OF POULTRY PRODUCTION UNIT	500,000.00	500,000.00	-	-	-
22020454	MAINTENANCE OF SCIENCE EQUIPMENT	16,000,000.00	14,000,000.00	-	2,000,000.00	-
22020455	MAINTENANCE OF WORKSHOPS	1,400,000.00	1,400,000.00	-	-	-
22020456	MAINTENANCE OF LIBRARY	30,800,000.00	25,800,000.00	-	6,000,000.00	-
22020457	MAINTENANCE OF LABORATORY EQUIPMENT	12,500,000.00	10,500,000.00	-	-	-
22020458	MAINTENANCE OF LAB PRACTICAL EQUIPMENT	23,800,000.00	21,800,000.00	-	3,000,000.00	-
22020459	MAINTENANCE OF TRANSMITTERS	54,000,000.00	25,000,000.00	-	-	-
22020460	MAINTENANCE OF RADIO EQUIPMENT	9,000,000.00	10,000,000.00	-	-	-
22020461	MAINTENANCE OF HOSPITAL BEDS AND BEDDINGS	1,100,000.00	1,100,000.00	22,500.00	1,100,000.00	-
22020462	MAINTENANCE OF TRANSFORMER	15,000,000.00	20,000,000.00	-	-	-
22020463	MAINTENANCE OF ELECTRICAL FITTINGS	700,000.00	3,700,000.00	1,574,500.00	1,000,000.00	-
220205	TRAINING - GENERAL	3,894,000,000.00	3,406,950,000.00	390,479,380.00	3,693,500,000.00	10,000,000.00
22020501	LOCAL TRAINING	2,313,700,000.00	1,853,000,000.00	164,485,600.00	2,180,500,000.00	10,000,000.00
22020502	INTERNATIONAL TRAINING	281,000,000.00	266,000,000.00	-	165,000,000.00	-
22020503	CONFERENCE & SEMINARS-LOCAL	926,950,000.00	839,950,000.00	134,914,330.00	1,091,000,000.00	-
22020504	CONFERENCE & SEMINARS-OVERSEAS	150,000,000.00	230,000,000.00	25,000,000.00	160,000,000.00	-
22020505	SHORT TERM COURSES-LOCAL	52,700,000.00	35,500,000.00	418,650.00	15,000,000.00	-
22020507	IN-SERVICE TRAINING	169,650,000.00	182,500,000.00	65,660,800.00	82,000,000.00	-
220206	OTHER SERVICES - GENERAL	27,988,455,000.00	24,910,755,000.00	2,614,423,997.50	18,900,300,000.00	362,000,000.00
22020601	SECURITY SERVICES	17,722,000,000.00	16,589,000,000.00	559,565,075.00	10,526,000,000.00	-
22020602	OFFICE RENT	82,000,000.00	82,000,000.00	19,790,476.00	1,115,000,000.00	-
22020603	RESIDENTIAL RENT	60,000,000.00	67,000,000.00	-	306,000,000.00	-
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	8,000,000,000.00	5,000,000,000.00	1,511,416,924.00	3,000,000,000.00	-
22020605	CLEANING & FUMIGATION SERVICES	348,155,000.00	786,655,000.00	198,516,537.50	636,000,000.00	-
22020606	ESCORT EXPENDITURE	106,000,000.00	76,000,000.00	758,000.00	20,000,000.00	-
22020607	OVERSIGHT FUNCTION	300,500,000.00	706,000,000.00	136,697,600.00	1,300,000,000.00	-
22020610	RECRUITMENT SERVICES	571,000,000.00	556,500,000.00	1,934,600.00	60,000,000.00	-
22020611	SURVEY EXPENSES	6,500,000.00	11,800,000.00	500,000.00	10,300,000.00	-
22020612	INSPECTION EXPENSES	199,300,000.00	125,000,000.00	9,995,840.00	53,000,000.00	-

22020613	MONITORING AND EVALUATION EXPENSES	241,500,000.00	211,500,000.00	40,621,400.00	486,000,000.00	-
22020635	PRIVATE CLEANERS' EXPENSES	150,000,000.00	260,000,000.00	112,100,000.00	260,000,000.00	-
22020637	DESALTING OF WATER RESERVOIR	21,000,000.00	121,000,000.00	8,226,000.00	50,000,000.00	-
22020639	MALARIA CONTROL SERVICES	100,000,000.00	242,000,000.00	1,898,545.00	300,000,000.00	-
22020646	EYE CENTER EXPENSES	40,000,000.00	10,000,000.00	-	-	-
22020647	SENSITISATION EXPENSES	39,500,000.00	64,500,000.00	11,603,000.00	678,000,000.00	362,000,000.00
22020650	ROUTINE IMMUNIZATION	1,000,000.00	1,800,000.00	800,000.00	100,000,000.00	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,697,500,000.00	2,847,200,000.00	1,145,410,258.17	9,777,080,000.00	-
22020701	FINANCIAL CONSULTING	1,240,200,000.00	1,400,200,000.00	452,855,679.39	5,710,300,000.00	-
22020702	INFORMATION TECHNOLOGY CONSULTING	175,000,000.00	220,000,000.00	53,482,808.84	170,000,000.00	-
22020703	LEGAL SERVICES CONSULTING	233,000,000.00	281,000,000.00	227,315,254.66	635,000,000.00	-
22020704	ENGINEERING SERVICES	5,000,000.00	5,000,000.00	-	-	-
22020705	ARCHITECTURAL SERVICES	7,000,000.00	7,000,000.00	-	5,000,000.00	-
22020706	SURVEYING SERVICES	5,000,000.00	5,000,000.00	-	-	-
22020708	MEDICAL CONSULTING	1,000,000.00	-	-	-	-
22020709	INTELLIGENCE SERVICES	65,000,000.00	30,000,000.00	-	-	-
22020711	PRIVATE SECURITY	190,300,000.00	135,700,000.00	43,218,810.00	166,780,000.00	-
22020712	AUDIT CONSULTANCY SERVICES	256,000,000.00	153,300,000.00	-	70,000,000.00	-
22020714	TAX CONSULTING	500,000,000.00	600,000,000.00	368,537,705.28	3,000,000,000.00	-
22020715	PROCUREMENT CONSULTING	20,000,000.00	10,000,000.00	-	20,000,000.00	-
220208	FUEL & LUBRICANTS - GENERAL	1,923,340,000.00	2,513,940,000.00	450,495,160.00	1,721,400,000.00	-
22020801	MOTOR VEHICLE FUEL COST	949,200,000.00	1,353,900,000.00	363,109,608.00	1,109,600,000.00	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	300,000.00	300,000.00	-	-	-
22020803	PLANT / GENERATOR FUEL COST	705,850,000.00	863,400,000.00	71,968,052.00	432,300,000.00	-
22020806	COOKING GAS/FUEL COST	15,000,000.00	15,000,000.00	-	-	-
22020807	LUBRICANT	236,690,000.00	269,040,000.00	15,368,500.00	174,700,000.00	-
22020808	MOTORCYCLE FUEL	16,300,000.00	12,300,000.00	49,000.00	4,800,000.00	-
220209	FINANCIAL CHARGES - GENERAL	892,745,000.00	2,081,345,000.00	1,325,304,871.41	3,332,075,000.00	-
22020901	BANK CHARGES (OTHER THAN INTEREST)	26,745,000.00	524,445,000.00	281,459,039.09	75,075,000.00	-
22020902	INSURANCE PREMIUM	638,000,000.00	1,016,900,000.00	852,677,999.12	2,000,000,000.00	-
22020904	OTHER CRF BANK CHARGES	3,000,000.00	3,000,000.00	-	-	-
22020905	COST OF REVENUE COLLECTION	225,000,000.00	537,000,000.00	191,167,833.20	1,257,000,000.00	-
220210	MISCELLANEOUS EXPENSES GENERAL	17,938,363,000.00	17,869,801,750.00	6,850,045,222.32	18,492,400,000.00	200,000,000.00
22021001	REFRESHMENT & MEALS	491,743,000.00	540,443,000.00	80,384,865.00	396,100,000.00	-
22021002	HONORARIUM & SITTING ALLOWANCE	22,000,000.00	52,000,000.00	20,411,400.00	310,000,000.00	-
22021003	PUBLICITY & ADVERTISEMENTS	496,050,000.00	710,950,000.00	278,960,101.19	1,398,900,000.00	-
22021004	MEDICAL EXPENSES-LOCAL	160,300,000.00	258,900,000.00	66,157,400.00	219,400,000.00	-
22021006	POSTAGES & COURIER SERVICES	38,600,000.00	18,600,000.00	371,000.00	2,000,000.00	-
22021007	WELFARE PACKAGES	3,746,100,000.00	6,513,400,000.00	2,328,015,376.12	5,981,100,000.00	-
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	103,800,000.00	69,800,000.00	8,008,400.00	37,500,000.00	-
22021009	SPORTING ACTIVITIES	47,500,000.00	47,500,000.00	1,680,000.00	45,500,000.00	-
22021010	DIRECT TEACHING & LABORATORY COST	12,500,000.00	22,500,000.00	4,150,000.00	17,000,000.00	-
22021019	MEDICAL EXPENSES-INTERNATIONAL	120,000,000.00	135,000,000.00	-	12,000,000.00	-
22021020	FOREIGN SCHOLARSHIP SCHEME	1,000,000,000.00	500,000,000.00	9,050,000.00	1,000,000,000.00	-
22021021	SPECIAL DAYS/CELEBRATIONS	835,800,000.00	1,478,800,000.00	989,390,000.00	1,533,800,000.00	-

22021022	COUNCELLING AND SUPPORT TO VICTIMS OF SOCIAL HARRASMENT	7,000,000.00	-	-	-	-
22021023	PROTOCOL TRADITIONAL GIFTS	410,000,000.00	671,000,000.00	506,157,000.00	1,250,000,000.00	-
22021024	LAND USE ACT COMMITTEE EXPENSES	3,500,000.00	20,000,000.00	-	-	-
22021026	DOMESTIC SCHOLARSHIP SCHEME	500,000,000.00	1,000,000,000.00	69,421,800.00	1,675,000,000.00	-
22021027	DEBT MANAGEMENT OFFICE'S PROGRAMMES/EXERCISE EXPENSES	38,000,000.00	41,000,000.00	17,000,000.00	40,000,000.00	-
22021028	RETREAT OF POLITICAL OFFICE HOLDERS	200,000,000.00	230,000,000.00	53,500,000.00	200,000,000.00	-
22021029	RETREAT OF PERMANENT SECRETARIES AND HEADS OF PARASTATATALS	50,000,000.00	150,000,000.00	-	-	-
22021030	CIVIL SERVICE PROMOTION EXAM	27,000,000.00	17,000,000.00	-	-	-
22021031	STREET NAMING/HOUSE NUMBERING	50,000,000.00	40,000,000.00	-	-	-
22021032	COMMUNICATION FOR DEVELOPMENT - UNICEF SUPPORTED PROGRAM.	70,000,000.00	70,000,000.00	-	70,000,000.00	-
22021033	RAMADAN & SALLAH ACTIVITIES	200,000,000.00	100,000,000.00	2,860,000.00	300,000,000.00	-
22021034	ACCREDITATION EXPENSES	472,000,000.00	412,000,000.00	11,910,000.00	123,000,000.00	-
22021035	LOADING AND UPLOADING EXPENSES	15,000,000.00	15,000,000.00	-	-	-
22021040	ESTABLISHMENT OF DATA BANK EXPENSES	10,000,000.00	5,000,000.00	-	-	-
22021041	PRODUCTIVITY AWARD EXPENSES	5,000,000.00	5,000,000.00	-	-	-
22021042	ENGAGEMENT WITH PROFESSIONAL BODIES	10,000,000.00	3,000,000.00	-	-	-
22021043	ENVIRONMENTAL SANITATION EXPENSES	300,000,000.00	600,000,000.00	191,389,100.93	100,000,000.00	-
22021044	STUDENTS EXAMINATION REGISTRATION EXPENSES	800,000,000.00	1,000,000,000.00	761,120,043.50	1,000,000,000.00	-
22021045	RECURRENT CONTINGENCY FUNDS	5,000,000,000.00	-	-	500,000,000.00	-
22021046	DEVELOPMENT PARTNERS EXPENSES	50,100,000.00	65,100,000.00	5,202,000.00	235,000,000.00	-
22021047	BILATERAL MATTERS EXPENSES	10,000,000.00	10,000,000.00	3,340,000.00	20,000,000.00	-
22021048	PREPARATION OF FINAL ACCOUNT	100,800,000.00	116,000,000.00	73,000,000.00	150,000,000.00	-
22021049	ANNUAL BUDGET EXPENSES	200,570,000.00	192,470,000.00	1,139,900.25	209,600,000.00	-
22021050	COMMON SERVICES-COMMITTEE AND COMMISSION EXPENSES	1,004,000,000.00	1,534,000,000.00	907,646,388.88	1,035,000,000.00	-
22021051	STUDENT EXCHANGE PROGRAMME	100,000,000.00	50,000,000.00	6,575,220.00	13,000,000.00	-
22021054	PREPARATION/PUBLICATION OF GDP	20,000,000.00	35,000,000.00	-	-	-
22021056	PRESIDENTIAL RESPONSE TO HIV/AIDS	55,000,000.00	30,000,000.00	3,420,000.00	40,000,000.00	-
22021057	COMMUNICABLE AND NON-COMMUNICABLE DISEASE CONTROL	90,000,000.00	110,000,000.00	46,411,976.45	50,000,000.00	-
22021060	NEGELECTED TROPICAL DISEASES EXPENSES	250,000,000.00	300,000,000.00	305,590,000.00	50,000,000.00	-
22021061	OPERATIONAL RESEARCH ACTIVITIES EXPENSES	5,000,000.00	5,000,000.00	-	-	-
22021062	INTEGRATED SUPPORTIVE SUPERVISION EXPENSES	20,000,000.00	7,000,000.00	-	5,000,000.00	-
22021063	HUMAN RESOURCES FOR HEALTH EXPENSES	5,000,000.00	5,000,000.00	800,000.00	10,000,000.00	-
22021064	TRADITIONAL MEDICINE ACTIVITIES EXPENSES	2,000,000.00	2,000,000.00	-	-	-
22021065	AGRO CHEMICALS EXPENSES	50,000,000.00	50,000,000.00	20,320,000.00	50,000,000.00	-
22021068	SCIENCE QUIZ & EXHIBITION EXPENSES	13,000,000.00	13,000,000.00	-	-	-
22021069	SCREENING EXAMINATION INTO SCIENCE & TECH COLLEGES	50,000,000.00	50,000,000.00	-	-	-
22021070	COMMUNITY BASE TARGET TEAM EXPENSES	50,000,000.00	10,000,000.00	-	-	-
22021071	ENUMERATION EXERCISES EXPENSES	50,000,000.00	20,000,000.00	-	10,000,000.00	-

22021072	RESEARCH ON HISTORIC SITES EXPENSES	5,000,000.00	15,000,000.00	-	-	-
22021073	ESTABLISHMENT OF ZMCDS ONLINE FACILITY EXPENSES	100,000,000.00	10,000,000.00	-	-	-
22021074	PUBLIC ENLIGHTMENT ACTIVITIES EXPENSES	50,000,000.00	20,000,000.00	8,345,000.00	40,000,000.00	10,000,000.00
22021075	LAW CODIFICATION EXPENSES	-	100,000,000.00	-	-	-
22021076	BASKET FUND FOR PARTNERS EXPENSES	-	-	-	100,000,000.00	-
22021077	CARRIERS AND COUNSELLING	1,000,000.00	-	-	1,000,000.00	-
22021078	NUTRITION SERVICES EXPENSES	62,000,000.00	154,000,000.00	61,300,000.00	190,000,000.00	190,000,000.00
22021079	OPEN GOVERNMENT PARTNERSHIP EXPENSES	20,000,000.00	-	-	20,000,000.00	-
22021080	PLANNING AND POLICY EXPENSES	10,000,000.00	10,000,000.00	-	-	-
22021081	SUBVENTION FOR SCHOOLS UPKEEP	150,000,000.00	50,000,000.00	2,000,000.00	10,000,000.00	-
22021082	PALIAMENT/COUNCIL ACTIVITIES EXPENSES	-	50,000,000.00	-	-	-
22021083	TRANSPORTATION OF GOODS AND MATERIALS	173,000,000.00	129,338,750.00	5,018,250.00	42,500,000.00	-
2203	LOANS AND ADVANCES	100,000,000.00	20,000,000.00	-	-	-
220301	STAFF LOANS & ADVANCES	100,000,000.00	20,000,000.00	-	-	-
22030106	MOTOR VEHICLE ADVANCE	100,000,000.00	20,000,000.00	-	-	-
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,610,500,000.00	3,889,310,000.00	720,042,500.00	11,285,500,000.00	-
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,610,500,000.00	3,889,310,000.00	720,042,500.00	11,285,500,000.00	-
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL	50,000,000.00	50,000,000.00	-	-	-
22040109	GRANTS TO COMMUNITIES/NGOs	10,000,000.00	10,000,000.00	-	-	-
22040110	GRANT TO OTHER ORGANIZATIONS	36,000,000.00	15,000,000.00	700,000.00	15,000,000.00	-
22040111	CONTRIBUTION TO LOCAL ORGANIZATIONS	50,000,000.00	50,000,000.00	-	30,000,000.00	-
22040112	CONTRIBUTION TO PROFESSIONAL BODIES	60,000,000.00	55,000,000.00	-	-	-
22040113	CONTRIBUTION TO COLLETING MDA'S	50,000,000.00	50,000,000.00	-	-	-
22040116	DONATION	1,354,500,000.00	3,659,310,000.00	719,342,500.00	11,240,500,000.00	-
2206	PUBLIC DEBT CHARGES	15,134,000,000.00	16,488,000,000.00	7,948,809,291.21	13,020,000,000.00	-
220601	FOREIGN INTEREST / DISCOUNT	888,000,000.00	8,600,000,000.00	-	1,010,000,000.00	-
22060102	FOREIGN INTEREST / DISCOUNT - LONG TERM BORROWINGS	888,000,000.00	8,600,000,000.00	-	1,010,000,000.00	-
220602	DOMESTIC INTEREST / DISCOUNT	8,600,000,000.00	888,000,000.00	3,560,952,807.74	4,500,000,000.00	-
22060201	DOMESTIC INTEREST / DISCOUNT - SHORT TERM BORROWINGS	8,600,000,000.00	-	3,560,952,807.74	4,500,000,000.00	-
22060202	DOMESTIC INTEREST / DISCOUNT - LONG TERM BORROWINGS	-	888,000,000.00	-	-	-
220603	FOREIGN PRINCIPAL	1,646,000,000.00	4,000,000,000.00	2,211,671,026.88	2,500,000,000.00	-
22060302	FOREIGN PRINCIPLE - LONG TERM BORROWINGS	1,646,000,000.00	4,000,000,000.00	2,211,671,026.88	2,500,000,000.00	-
220604	DOMESTIC PRINCIPAL	4,000,000,000.00	3,000,000,000.00	2,176,185,456.59	5,010,000,000.00	-
22060401	DOMESTIC PRINCIPLE - SHORT TERM BORROWINGS	4,000,000,000.00	-	2,176,185,456.59	5,010,000,000.00	-
22060402	DOMESTIC PRINCIPLE - LONG TERM BORROWINGS	-	3,000,000,000.00	-	-	-
2208	TRANSFER - PAYMENT TO INDIVIDUALS	830,000,000.00	1,100,000,000.00	771,623,886.00	1,610,000,000.00	-
220801	TRANSFER - PAYMENT TO INDIVIDUALS	830,000,000.00	1,100,000,000.00	771,623,886.00	1,610,000,000.00	-
22080104	FINANCIAL ASSISTANCE/ SUBSIDY TO INDIVIDUALS	830,000,000.00	1,100,000,000.00	771,623,886.00	1,610,000,000.00	-
23	CAPITAL EXPENDITURE	394,334,575,000.00	344,527,866,671.04	66,829,832,913.16	721,490,530,000.00	4,930,000,000.00
2301	FIXED ASSETS PURCHASED	72,452,000,000.00	68,806,922,000.00	14,903,953,555.16	150,897,000,000.00	996,000,000.00

230101	PURCHASE OF FIXED ASSETS - GENERAL	72,452,000,000.00	68,806,922,000.00	14,903,953,555.16	150,897,000,000.00	996,000,000.00
23010101	PURCHASE / ACQUISITION OF LAND	2,000,000,000.00	900,000,000.00	110,694,622.83	3,000,000,000.00	-
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	1,000,000,000.00	600,000,000.00	-	400,000,000.00	-
23010104	PURCHASE MOTOR CYCLES	360,000,000.00	301,000,000.00	-	1,647,000,000.00	-
23010105	PURCHASE OF MOTOR VEHICLES	3,115,000,000.00	25,075,000,000.00	9,250,982,550.10	12,995,000,000.00	-
23010106	PURCHASE OF VANS	535,000,000.00	200,000,000.00	-	485,000,000.00	-
23010107	PURCHASE OF TRUCKS	-	100,000,000.00	-	-	-
23010108	PURCHASE OF BUSES	600,000,000.00	200,000,000.00	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,709,000,000.00	2,551,000,000.00	1,004,519,937.42	3,369,000,000.00	-
23010113	PURCHASE OF COMPUTERS	512,000,000.00	912,000,000.00	301,427,500.00	911,000,000.00	-
23010114	PURCHASE OF COMPUTER PRINTERS	103,000,000.00	544,000,000.00	-	112,000,000.00	-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	107,000,000.00	77,000,000.00	-	57,000,000.00	-
23010117	PURCHASE OF SHREDDING MACHINES	2,000,000.00	2,000,000.00	-	2,000,000.00	-
23010118	PURCHASE OF SCANNERS	2,000,000.00	2,000,000.00	-	2,000,000.00	-
23010119	PURCHASE OF POWER GENERATING SET	580,000,000.00	280,000,000.00	39,885,000.00	300,000,000.00	-
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	250,000,000.00	350,000,000.00	-	150,000,000.00	-
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	12,860,000,000.00	7,360,000,000.00	1,314,670,616.55	6,711,000,000.00	396,000,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	180,000,000.00	180,000,000.00	-	180,000,000.00	-
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	2,700,000,000.00	3,400,000,000.00	-	2,900,000,000.00	-
23010125	PURCHASE OF LIBRARY BOOKS	225,000,000.00	720,000,000.00	8,300,000.00	560,000,000.00	-
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	200,000,000.00	200,000,000.00	-	200,000,000.00	-
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	7,140,000,000.00	2,840,000,000.00	421,806,827.35	60,050,000,000.00	-
23010128	PURCHASE OF SECURITY EQUIPMENT	13,500,000,000.00	700,000,000.00	88,673,000.00	5,800,000,000.00	-
23010130	PURCHASE OF RECREATIONAL FACILITIES	595,000,000.00	250,000,000.00	-	20,000,000.00	-
23010133	PURCHASES OF SURVEYING EQUIPMENT	200,000,000.00	200,000,000.00	-	200,000,000.00	-
23010139	PURCHASE OF LIBRARY EQUIPMENT	50,000,000.00	-	-	50,000,000.00	-
23010142	PURCHASE OF LAW BOOKS	35,000,000.00	55,000,000.00	18,250,000.00	85,000,000.00	-
23010143	PURCHASE OF TRANSFORMERS	1,000,000,000.00	2,700,000,000.00	1,198,671,147.33	7,000,000,000.00	-
23010144	PURCHASE OF TRANSMITTERS	250,000,000.00	350,000,000.00	-	2,350,000,000.00	-
23010147	PURCHASE OF WATER EQUIPMENT	280,000,000.00	380,000,000.00	40,160,000.00	1,210,000,000.00	-
23010151	PURCHASE OF PLANTS AND MACHINERIES	150,000,000.00	1,000,000,000.00	-	500,000,000.00	-
23010152	PURCHASE OF IRRIGATIONAL EQUIPMENT	50,000,000.00	50,000,000.00	-	-	-
23010156	PURCHASE OF SKILLS ACQUISITION EQUIPMENT	100,000,000.00	50,000,000.00	-	400,000,000.00	-
23010162	PURCHASE OF SOLAR EQUIPMENT	27,000,000.00	137,000,000.00	-	227,000,000.00	-
23010164	PURCHASE OF WEIGH BRIDGE	200,000,000.00	200,000,000.00	-	150,000,000.00	-
23010165	PURCHASE OF SPECIALISED VEHICLES	1,400,000,000.00	2,900,000,000.00	-	1,300,000,000.00	-
23010166	PURCHASE OF STUDIO EQUIPMENT	400,000,000.00	430,000,000.00	-	430,000,000.00	-
23010172	PURCHASE OF PUBLIC ENLIGHTMENT EQUIPMENT	130,000,000.00	230,000,000.00	31,209,000.00	125,000,000.00	-
23010173	PURCHASE OF COMMUNICATION EQUIPMENT	222,000,000.00	232,000,000.00	472,887,085.81	350,000,000.00	-
23010175	PURCHASE OF RELIEF MATERIALS FOR POVERTY ALLEVIATION	8,560,000,000.00	3,312,922,000.00	70,323,853.33	18,410,000,000.00	600,000,000.00
23010177	PURCHASE OF WATER TANKER	-	-	-	1,000,000,000.00	-
23010178	PURCHASE OF AGRICULTURAL INPUTS	7,918,000,000.00	4,651,000,000.00	500,000,000.00	5,176,000,000.00	-
23010179	PURCHASE OF STORES	500,000,000.00	200,000,000.00	-	500,000,000.00	-

23010180	PURCHASE OF SANITATION EQUIPMENT	900,000,000.00	1,400,000,000.00	31,492,414.44	2,000,000,000.00	-
23010181	PURCHASE OF CHAIRS AND OTHER SCHOOL ITEMS	-	500,000,000.00	-	1,000,000,000.00	-
23010182	PURCHASE OF GENERATOR	40,000,000.00	40,000,000.00	-	40,000,000.00	-
23010183	PURCHASE OF ELECTRICAL EQUIPMENT	227,000,000.00	257,000,000.00	-	393,000,000.00	-
23010184	PURCHASE OF LABORATORY EQUIPMENT	488,000,000.00	738,000,000.00	-	1,000,000,000.00	-
23010185	PURCHASE OF AERODRUMS	-	1,000,000,000.00	-	-	-
23010186	PURCHASE OF SECURITY VEHICLE	-	-	-	7,000,000,000.00	-
23010187	PURCHASE OF AIRCRAFT	50,000,000.00	50,000,000.00	-	150,000,000.00	-
2302	CONSTRUCTION / PROVISION	220,143,000,000.00	191,417,461,467.86	40,864,034,521.19	344,898,000,000.00	1,550,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	220,143,000,000.00	191,417,461,467.86	40,864,034,521.19	344,898,000,000.00	1,550,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	30,117,000,000.00	24,132,000,000.00	5,329,998,878.97	34,816,000,000.00	-
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	4,790,000,000.00	1,250,000,000.00	157,534,090.82	2,650,000,000.00	100,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	50,000,000.00	50,000,000.00	-	-	-
23020104	CONSTRUCTION / PROVISION OF HOUSING	-	1,000,000,000.00	-	2,000,000,000.00	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	595,000,000.00	395,000,000.00	-	3,495,000,000.00	-
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	27,000,000,000.00	14,300,000,000.00	-	14,650,000,000.00	-
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	14,100,000,000.00	14,400,000,000.00	2,075,756,700.21	10,500,000,000.00	-
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	50,000,000.00	50,000,000.00	-	150,000,000.00	-
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	5,500,000,000.00	2,700,000,000.00	-	16,000,000,000.00	-
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	230,000,000.00	290,000,000.00	80,742,496.10	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	45,645,000,000.00	31,881,503,000.00	5,946,432,286.85	68,917,000,000.00	-
23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES	20,000,000,000.00	20,000,000,000.00	11,615,016,673.37	30,000,000,000.00	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	13,550,000,000.00	7,500,000,000.00	545,504,848.95	75,250,000,000.00	-
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	2,150,000,000.00	1,650,000,000.00	-	1,650,000,000.00	-
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	-	-	-	700,000,000.00	-
23020124	CONSTRUCTION OF MARKETS/PARKS	5,806,000,000.00	3,106,000,000.00	1,027,230,462.44	3,460,000,000.00	-
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	120,000,000.00	120,000,000.00	-	120,000,000.00	-
23020126	CONSTRUCTION/PROVISION OF CEMETERIES	200,000,000.00	200,000,000.00	21,759,338.95	1,000,000,000.00	-
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	2,290,000,000.00	6,790,000,000.00	819,335,767.36	4,130,000,000.00	-
23020128	CONSTRUCTION / PROVISION OF DAMS	300,000,000.00	150,000,000.00	-	150,000,000.00	-
23020130	CONSTRUCTION/ PROVISION OF BOREHOLES	100,000,000.00	200,000,000.00	-	1,050,000,000.00	800,000,000.00
23020131	CONSTRUCTION/ PROVISION OF HAND PUMP	150,000,000.00	-	-	2,150,000,000.00	-
23020132	CONSTRUCTION/ PROVISION OF MOSQUE	300,000,000.00	700,000,000.00	392,134,494.84	2,000,000,000.00	-
23020133	CONSTRUCTION/ PROVISION OF ISLAMIYA SCHOOLS	200,000,000.00	100,000,000.00	-	500,000,000.00	500,000,000.00

23020134	CONSTRUCTION/ PROVISION OF EMIRS PALACE	1,000,000,000.00	7,900,000,000.00	-	2,160,000,000.00	-
23020136	CONSTRUCTION / PROVISION OF CULVERT AND DRAINAGES	1,500,000,000.00	1,700,000,000.00	1,103,969,612.40	7,000,000,000.00	-
23020137	PROVISION OF BUSINESS ENABLING ENVIRONMENT FACILITIES	10,000,000,000.00	10,000,000,000.00	835,265,716.98	20,000,000,000.00	-
23020138	PROVISION OF RECOVERY AND ECONOMIC STIMULUS FACILITIES	15,750,000,000.00	15,242,958,467.86	7,469,676,973.28	14,200,000,000.00	-
23020139	CONSTRUCTION/PROVISION OF PARKS AND GARDENS	250,000,000.00	6,250,000,000.00	268,752,190.36	15,150,000,000.00	150,000,000.00
23020140	PROVISION OF LEARNING & EMPOWERMENT FACILITIES FOR GIRLS	15,000,000,000.00	15,000,000,000.00	3,174,923,989.31	7,000,000,000.00	-
23020141	PROVISION OF ENTREPRENEURSHIP EQUIPMENT	3,000,000,000.00	2,300,000,000.00	-	1,600,000,000.00	-
23020142	CONSTRUCTION OF LABORATORY	400,000,000.00	-	-	-	-
23020143	CONSTRUCTION OF BUYING MINERALS CENTRE	-	1,000,000,000.00	-	1,000,000,000.00	-
23020146	CONSTRUCTION OF LAND SCRAPING	-	10,000,000.00	-	-	-
23020147	CONSTRUCTION OF BUS STOP	-	1,050,000,000.00	-	500,000,000.00	-
23020149	CONSTRUCTION/ PROVISION OF PLANTS AND MACHINARIES	-	-	-	950,000,000.00	-
2303	REHABILITATION / REPAIRS	61,114,575,000.00	45,679,575,000.00	8,383,980,001.19	102,411,475,000.00	-
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	61,114,575,000.00	45,679,575,000.00	8,383,980,001.19	102,411,475,000.00	-
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	535,000,000.00	900,000,000.00	-	564,200,000.00	-
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	50,000,000.00	50,000,000.00	-	8,050,000,000.00	-
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	700,000,000.00	700,000,000.00	-	25,500,000,000.00	-
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	16,455,000,000.00	7,955,000,000.00	-	3,720,000,000.00	-
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	-	300,000,000.00	-	-	-
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	145,000,000.00	145,000,000.00	-	65,000,000.00	-
23030113	REHABILITATION / REPAIRS - ROADS	33,514,575,000.00	24,114,575,000.00	7,435,539,845.66	43,300,000,000.00	-
23030115	REHABILITATION / REPAIRS - WATER-WAY	100,000,000.00	500,000,000.00	-	10,000,000,000.00	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	7,645,000,000.00	8,695,000,000.00	843,362,076.67	9,527,275,000.00	-
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	1,100,000,000.00	700,000,000.00	-	500,000,000.00	-
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	50,000,000.00	50,000,000.00	-	50,000,000.00	-
23030130	REHABILITATION/ REPAIRS OF DAMS	50,000,000.00	300,000,000.00	4,000,000.00	300,000,000.00	-
23030132	REHABILITATION/ REPAIRS OF BOREHOLES	90,000,000.00	390,000,000.00	101,078,078.86	285,000,000.00	-
23030134	REHABILITATION/ REPAIRS OF MOSQUE	500,000,000.00	200,000,000.00	-	300,000,000.00	-
23030137	REHABILITATION/ REPAIRS OF IRRIGATIONAL FACILITIES	-	500,000,000.00	-	-	-
23030138	REHABILITATION/ REPAIRS OF PLANTS AND MACHINARIES	30,000,000.00	30,000,000.00	-	200,000,000.00	-
23030143	REHABILITATION/ REPAIRS OF MOTOR VEHICLE	50,000,000.00	50,000,000.00	-	50,000,000.00	-

23030144	REHABILITATION/ REPAIRS OF INFRASTRUCTURE	100,000,000.00	100,000,000.00	-	-	-
2304	PRESERVATION OF THE ENVIRONMENT	200,000,000.00	200,000,000.00	-	200,000,000.00	-
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	200,000,000.00	200,000,000.00	-	200,000,000.00	-
23040101	TREE PLANTING	200,000,000.00	200,000,000.00	-	200,000,000.00	-
2305	OTHER CAPITAL PROJECTS	40,425,000,000.00	38,423,908,203.18	2,677,864,835.62	123,084,055,000.00	2,384,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	40,425,000,000.00	38,423,908,203.18	2,677,864,835.62	123,084,055,000.00	2,384,000,000.00
23050101	RESEARCH AND DEVELOPMENT	14,542,000,000.00	14,385,000,000.00	2,104,200,986.94	27,211,055,000.00	2,189,000,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	780,000,000.00	400,000,000.00	51,950,450.00	800,000,000.00	-
23050103	MONITORING AND EVALUATION	-	-	-	195,000,000.00	195,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	250,000,000.00	250,000,000.00	-	-	-
23050129	CONSULTANCY SERVICES	1,300,000,000.00	2,285,908,203.18	35,325,000.00	1,300,000,000.00	-
23050132	PURCHASE OF COMPANY SHARES	153,000,000.00	153,000,000.00	-	153,000,000.00	-
23050135	INTERGRATED INFRASTRUCTURE SERVICES	15,400,000,000.00	14,950,000,000.00	418,799,648.68	29,425,000,000.00	-
23050136	CONTINGENCY CAPITAL	3,000,000,000.00	1,000,000,000.00	-	9,000,000,000.00	-
23050137	EMERGENCY INTERVENTION SERVICES	5,000,000,000.00	5,000,000,000.00	67,588,750.00	55,000,000,000.00	-

Zamfara State Government 2026 Approved Budget - Total Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	546,014,575,000.00	498,683,075,000.00	127,183,165,381.01	871,337,000,000.00	7,132,000,000.00
701	GENERAL PUBLIC SERVICES	140,315,785,000.00	150,111,687,507.70	39,616,919,271.63	241,624,900,388.00	2,710,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	40,456,909,000.00	61,326,033,165.91	23,925,012,026.70	87,757,631,831.16	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	22,855,370,000.00	29,556,153,745.80	9,938,511,714.31	58,489,531,176.31	-
70112	FINANCIAL AND FISCAL AFFAIRS	17,601,539,000.00	31,769,879,420.11	13,986,500,312.39	29,268,100,654.85	-
7013	GENERAL SERVICES	83,560,556,000.00	71,365,899,092.62	7,124,287,453.51	139,299,070,224.24	2,710,000,000.00
70131	GENERAL PERSONNEL SERVICES	4,511,086,000.00	4,057,442,421.58	1,267,498,644.01	3,523,868,887.37	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	57,779,150,000.00	47,925,616,671.04	2,743,291,054.77	92,716,757,124.54	2,560,000,000.00
70133	OTHER GENERAL SERVICES	21,270,320,000.00	19,382,840,000.00	3,113,497,754.73	43,058,444,212.32	150,000,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	1,114,320,000.00	795,782,249.17	618,810,500.21	1,548,198,332.60	-
70161	GENERAL PUBLIC SERVICES N.E.C.	1,114,320,000.00	795,782,249.17	618,810,500.21	1,548,198,332.60	-
7017	PUBLIC DEBT TRANSACTIONS	15,134,000,000.00	16,573,973,000.00	7,948,809,291.21	13,020,000,000.00	-
70171	PUBLIC DEBT TRANSACTIONS	15,134,000,000.00	16,573,973,000.00	7,948,809,291.21	13,020,000,000.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	50,000,000.00	50,000,000.00	-	-	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	50,000,000.00	50,000,000.00	-	-	-
703	PUBLIC ORDER AND SAFETY	42,486,280,000.00	29,794,609,437.86	3,507,817,833.42	34,317,862,709.31	-
7032	FIRE PROTECTION SERVICES	1,383,750,000.00	3,306,059,705.61	397,915,174.48	1,667,560,080.98	-
70321	FIRE PROTECTION SERVICES	1,383,750,000.00	3,306,059,705.61	397,915,174.48	1,667,560,080.98	-
7033	LAW COURTS	8,463,960,000.00	8,833,430,000.00	2,665,773,564.66	8,993,076,420.52	-
70331	LAW COURTS	8,463,960,000.00	8,833,430,000.00	2,665,773,564.66	8,993,076,420.52	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	32,638,570,000.00	17,655,119,732.25	444,129,094.28	23,657,226,207.81	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	32,638,570,000.00	17,655,119,732.25	444,129,094.28	23,657,226,207.81	-
704	ECONOMIC AFFAIRS	157,684,625,000.00	133,941,745,847.81	43,506,025,869.26	302,479,220,959.02	450,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	14,860,160,000.00	13,902,364,108.31	6,803,353,317.45	64,375,612,984.25	-
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	14,860,160,000.00	13,902,364,108.31	6,803,353,317.45	64,375,612,984.25	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	32,828,040,000.00	23,672,948,977.17	7,957,937,267.63	79,903,381,669.75	450,000,000.00
70421	AGRICULTURE	32,604,190,000.00	23,462,259,527.82	7,845,704,093.83	79,725,988,080.99	450,000,000.00
70422	FORESTRY	223,850,000.00	210,689,449.35	112,233,173.80	177,393,588.77	-
7043	FUEL AND ENERGY	103,550,000.00	150,038,608.72	48,339,998.50	104,688,608.72	-
70435	ELECTRICITY	103,550,000.00	150,038,608.72	48,339,998.50	104,688,608.72	-
7044	MINING, MANUFACTURING, AND CONSTRUCTION	44,450,000.00	73,950,000.00	1,254,379.11	51,050,000.00	-
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	44,450,000.00	73,950,000.00	1,254,379.11	51,050,000.00	-
7045	TRANSPORT	107,538,645,000.00	88,373,866,649.18	27,251,537,425.33	154,902,118,962.00	-
70451	ROAD TRANSPORT	87,538,645,000.00	68,373,866,649.18	15,636,520,751.96	124,902,118,962.00	-

70454	AIR TRANSPORT	20,000,000,000.00	20,000,000,000.00	11,615,016,673.37	30,000,000,000.00	-
7046	COMMUNICATION	2,071,700,000.00	7,567,900,000.00	1,316,062,523.52	2,804,517,707.54	-
70461	COMMUNICATION	2,071,700,000.00	7,567,900,000.00	1,316,062,523.52	2,804,517,707.54	-
7047	OTHER INDUSTRIES	238,080,000.00	200,677,504.42	127,540,957.72	337,851,026.75	-
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	-	-	48,867,715.55	74,754,108.31	-
70472	HOTELS AND RESTUARANTS	42,460,000.00	47,010,000.00	10,588,343.08	48,864,245.50	-
70473	TOURISM	25,720,000.00	26,267,504.42	13,754,426.14	19,867,504.42	-
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	169,900,000.00	127,400,000.00	54,330,472.95	194,365,168.51	-
705	ENVIRONMENTAL PROTECTION	6,782,580,000.00	8,980,151,666.18	2,576,666,556.79	22,523,301,666.18	-
7051	WASTE MANAGEMENT	1,211,370,000.00	1,515,036,176.72	735,271,888.66	1,122,486,176.72	-
70511	WASTE MANAGEMENT	1,211,370,000.00	1,515,036,176.72	735,271,888.66	1,122,486,176.72	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	5,571,210,000.00	7,465,115,489.46	1,841,394,668.13	21,400,815,489.46	-
70561	ENVIRONMENTAL PROTECTION N.E.C.	5,571,210,000.00	7,465,115,489.46	1,841,394,668.13	21,400,815,489.46	-
706	HOUSING AND COMMUNITY AMMENITIES	12,494,576,440.00	23,376,970,103.30	1,802,643,580.00	64,668,791,515.59	1,070,000,000.00
7061	HOUSING DEVELOPMENT	1,742,060,440.00	3,160,160,440.00	41,965,805.18	3,977,789,351.93	-
70611	HOUSING DEVELOPMENT	1,742,060,440.00	3,160,160,440.00	41,965,805.18	3,977,789,351.93	-
7062	COMMUNITY DEVELOPMENT	3,554,540,000.00	8,659,619,663.30	124,953,120.82	13,481,770,443.63	370,000,000.00
70621	COMMUNITY DEVELOPMENT	3,554,540,000.00	8,659,619,663.30	124,953,120.82	13,481,770,443.63	370,000,000.00
7063	WATER SUPPLY	2,887,790,000.00	4,097,190,000.00	507,587,210.04	28,761,935,223.01	700,000,000.00
70631	WATER SUPPLY	2,887,790,000.00	4,097,190,000.00	507,587,210.04	28,761,935,223.01	700,000,000.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	4,310,186,000.00	7,460,000,000.00	1,128,137,443.96	18,447,296,497.02	-
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	4,310,186,000.00	7,460,000,000.00	1,128,137,443.96	18,447,296,497.02	-
707	HEALTH	62,605,302,098.96	39,980,333,035.88	7,527,580,065.19	86,636,762,426.42	1,140,000,000.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	303,032,098.96	386,196,635.07	289,643,505.81	382,112,841.73	-
70711	PHARMACEUTICAL PRODUCTS	303,032,098.96	386,196,635.07	289,643,505.81	382,112,841.73	-
7072	OUTPATIENT SERVICES	22,400,000.00	-	1,000,000.00	5,300,000.00	-
70722	SPECIALIZED MEDICAL SERVICES	22,400,000.00	-	1,000,000.00	5,300,000.00	-
7073	HOSPITAL SERVICES	8,811,940,000.00	8,350,904,709.77	5,054,908,454.80	8,023,937,958.74	-
70731	GENERAL HOSPITAL SERVICES	6,964,680,000.00	6,384,522,709.77	4,013,014,527.77	6,245,372,709.77	-
70732	SPECIALIZED HOSPITAL SERVICES	1,844,260,000.00	1,964,882,000.00	1,041,893,927.03	1,778,565,248.96	-
70734	NURSING AND CONVALESCENT HOME SERVICES	3,000,000.00	1,500,000.00	-	-	-
7074	PUBLIC HEALTH SERVICES	365,430,000.00	394,030,000.00	126,746,357.39	1,061,259,934.93	40,000,000.00
70741	PUBLIC HEALTH SERVICES	365,430,000.00	394,030,000.00	126,746,357.39	1,061,259,934.93	40,000,000.00
7076	HEALTH N.E.C.	53,102,500,000.00	30,849,201,691.04	2,055,281,747.19	77,164,151,691.04	1,100,000,000.00
70761	HEALTH N.E.C.	53,102,500,000.00	30,849,201,691.04	2,055,281,747.19	77,164,151,691.04	1,100,000,000.00
708	RECREATION, CULTURE AND RELIGION	22,298,990,000.00	18,006,292,075.95	4,101,713,177.59	33,777,111,387.39	10,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	10,618,250,000.00	5,852,710,000.00	288,352,158.52	18,853,739,700.92	-
70811	RECREATIONAL AND SPORTING SERVICES	10,618,250,000.00	5,852,710,000.00	288,352,158.52	18,853,739,700.92	-
7082	CULTURAL SERVICES	486,290,000.00	367,090,000.00	49,868,367.89	329,828,530.17	-
70821	CULTURAL SERVICES	486,290,000.00	367,090,000.00	49,868,367.89	329,828,530.17	-
7083	BROADCASTING AND PUBLISHING SERVICES	5,248,430,000.00	5,951,360,853.73	811,719,879.99	6,165,519,293.31	10,000,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	5,248,430,000.00	5,951,360,853.73	811,719,879.99	6,165,519,293.31	10,000,000.00

7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	5,946,020,000.00	5,835,131,222.22	2,951,772,771.19	8,428,023,862.99	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	5,946,020,000.00	5,835,131,222.22	2,951,772,771.19	8,428,023,862.99	-
709	EDUCATION	80,825,846,461.04	73,488,779,619.43	18,171,637,273.33	67,830,693,630.58	1,220,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	916,437,000.00	909,537,000.00	463,763,861.41	1,826,456,311.80	1,000,000,000.00
70912	PRIMARY EDUCATION	916,437,000.00	909,537,000.00	463,763,861.41	1,826,456,311.80	1,000,000,000.00
7092	SECONDARY EDUCATION	8,947,790,261.04	8,893,290,261.04	5,252,314,953.01	8,442,949,772.93	-
70922	UPPER-SECONDARY EDUCATION	8,947,790,261.04	8,893,290,261.04	5,252,314,953.01	8,442,949,772.93	-
7094	TERTIARY EDUCATION	9,232,468,000.00	8,896,246,358.39	3,148,670,144.61	8,102,903,291.22	10,000,000.00
70941	FIRST STAGE OF TERTIARY EDUCATION	4,511,138,000.00	4,235,150,000.00	1,807,055,999.80	3,024,744,763.99	-
70942	SECOND STAGE OF TERTIARY EDUCATION	4,721,330,000.00	4,661,096,358.39	1,341,614,144.81	5,078,158,527.22	10,000,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	2,111,835,200.00	2,205,040,000.00	1,298,167,306.22	1,931,860,493.74	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	2,111,835,200.00	2,205,040,000.00	1,298,167,306.22	1,931,860,493.74	-
7097	R & D EDUCATION	39,540,000.00	57,740,000.00	8,969,101.55	48,937,815.93	-
70971	R & D EDUCATION	39,540,000.00	57,740,000.00	8,969,101.55	48,937,815.93	-
7098	EDUCATION N.E.C.	59,577,776,000.00	52,526,926,000.00	7,999,751,906.53	47,477,585,944.96	210,000,000.00
70981	EDUCATION N.E.C	59,577,776,000.00	52,526,926,000.00	7,999,751,906.53	47,477,585,944.96	210,000,000.00
710	SOCIAL PROTECTION	20,520,590,000.00	21,002,505,705.87	6,372,161,753.80	17,478,355,317.50	532,000,000.00
7101	SICKNESS AND DISABILITY	-	590,450,000.00	-	820,450,000.00	-
71012	DISABILITY	-	590,450,000.00	-	820,450,000.00	-
7102	OLD AGE	11,463,930,000.00	11,226,430,000.00	4,577,353,049.93	7,533,475,344.02	-
71021	OLD AGE	11,463,930,000.00	11,226,430,000.00	4,577,353,049.93	7,533,475,344.02	-
7104	FAMILY AND CHILDREN	5,303,060,000.00	4,523,060,000.00	188,219,961.69	4,349,274,522.44	532,000,000.00
71041	FAMILY AND CHILDREN	5,303,060,000.00	4,523,060,000.00	188,219,961.69	4,349,274,522.44	532,000,000.00
7105	UNEMPLOYMENT	119,950,000.00	1,048,736,705.87	11,679,286.61	247,954,816.85	-
71051	UNEMPLOYMENT	119,950,000.00	1,048,736,705.87	11,679,286.61	247,954,816.85	-
7107	SOCIAL EXCLUSSION N.E.C	2,828,550,000.00	2,717,229,000.00	1,499,267,579.61	4,076,050,634.19	-
71071	SOCIAL EXCLUSION N.E.C.	2,828,550,000.00	2,717,229,000.00	1,499,267,579.61	4,076,050,634.19	-
7109	SOCIAL PROTECTION N.E.C.	805,100,000.00	896,600,000.00	95,641,875.96	451,150,000.00	-
71091	SOCIAL PROTECTION N.E.C.	805,100,000.00	896,600,000.00	95,641,875.96	451,150,000.00	-

Zamfara State Government 2026 Approved Budget - Personnel Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Personnel Expenditure	58,386,834,000.00	57,743,149,328.96	31,878,315,286.83	48,008,900,000.00	-
701	GENERAL PUBLIC SERVICES	7,886,562,000.00	7,533,457,836.66	3,870,464,114.77	5,995,570,388.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	5,200,806,000.00	4,896,433,165.91	2,516,127,806.19	3,634,406,831.16	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	3,107,070,000.00	3,205,803,745.80	1,528,879,275.91	2,208,381,176.31	-
70112	FINANCIAL AND FISCAL AFFAIRS	2,093,736,000.00	1,690,629,420.11	987,248,530.28	1,426,025,654.85	-
7013	GENERAL SERVICES	2,549,136,000.00	2,562,192,421.58	1,273,545,155.24	2,244,465,224.24	-
70131	GENERAL PERSONNEL SERVICES	2,059,236,000.00	2,106,792,421.58	1,135,778,460.49	2,040,568,887.37	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	386,400,000.00	317,400,000.00	115,997,624.68	172,452,124.54	-
70133	OTHER GENERAL SERVICES	103,500,000.00	138,000,000.00	21,769,070.07	31,444,212.32	-
7016	GENERAL PUBLIC SERVICES N.E.C.	136,620,000.00	74,832,249.17	80,791,153.34	116,698,332.60	-
70161	GENERAL PUBLIC SERVICES N.E.C.	136,620,000.00	74,832,249.17	80,791,153.34	116,698,332.60	-
703	PUBLIC ORDER AND SAFETY	5,246,760,000.00	5,175,389,437.86	2,586,959,542.90	3,856,712,709.31	-
7032	FIRE PROTECTION SERVICES	386,400,000.00	554,659,705.61	383,995,440.68	554,660,080.98	-
70321	FIRE PROTECTION SERVICES	386,400,000.00	554,659,705.61	383,995,440.68	554,660,080.98	-
7033	LAW COURTS	3,988,890,000.00	4,113,910,000.00	2,135,722,881.43	3,204,926,420.52	-
70331	LAW COURTS	3,988,890,000.00	4,113,910,000.00	2,135,722,881.43	3,204,926,420.52	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	871,470,000.00	506,819,732.25	67,241,220.79	97,126,207.81	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	871,470,000.00	506,819,732.25	67,241,220.79	97,126,207.81	-
704	ECONOMIC AFFAIRS	2,815,200,000.00	2,974,717,847.81	1,849,985,279.32	2,702,200,959.02	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	264,960,000.00	331,964,108.31	90,562,835.25	130,812,984.25	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	264,960,000.00	331,964,108.31	90,562,835.25	130,812,984.25	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,868,520,000.00	1,928,278,977.17	1,250,177,309.83	1,805,811,669.75	-
70421	AGRICULTURE	1,716,720,000.00	1,767,439,527.82	1,140,935,594.53	1,648,018,080.99	-
70422	FORESTRY	151,800,000.00	160,839,449.35	109,241,715.30	157,793,588.77	-
7043	FUEL AND ENERGY	62,100,000.00	62,488,608.72	43,261,344.50	62,488,608.72	-
70435	ELECTRICITY	62,100,000.00	62,488,608.72	43,261,344.50	62,488,608.72	-
7045	TRANSPORT	489,900,000.00	521,718,649.18	354,093,896.77	541,468,962.00	-
70451	ROAD TRANSPORT	489,900,000.00	521,718,649.18	354,093,896.77	541,468,962.00	-
7046	COMMUNICATION	27,600,000.00	27,600,000.00	10,743,028.30	15,517,707.54	-
70461	COMMUNICATION	27,600,000.00	27,600,000.00	10,743,028.30	15,517,707.54	-
7047	OTHER INDUSTRIES	102,120,000.00	102,667,504.42	101,146,864.67	146,101,026.75	-
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	-	-	46,387,459.60	67,004,108.31	-
70472	HOTELS AND RESTUARANTS	27,600,000.00	27,600,000.00	6,067,554.58	8,764,245.50	-
70473	TOURISM	19,320,000.00	19,867,504.42	13,754,426.14	19,867,504.42	-
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	55,200,000.00	55,200,000.00	34,937,424.35	50,465,168.51	-
705	ENVIRONMENTAL PROTECTION	1,095,030,000.00	933,601,666.18	646,339,615.05	933,601,666.18	-
7051	WASTE MANAGEMENT	716,220,000.00	784,886,176.72	543,382,737.73	784,886,176.72	-

70511	WASTE MANAGEMENT	716,220,000.00	784,886,176.72	543,382,737.73	784,886,176.72	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	378,810,000.00	148,715,489.46	102,956,877.32	148,715,489.46	-
70561	ENVIRONMENTAL PROTECTION N.E.C.	378,810,000.00	148,715,489.46	102,956,877.32	148,715,489.46	-
706	HOUSING AND COMMUNITY AMMENITIES	679,840,440.00	678,620,103.30	357,017,203.10	535,691,515.59	-
7061	HOUSING DEVELOPMENT	85,060,440.00	197,460,440.00	37,065,705.18	73,539,351.93	-
70611	HOUSING DEVELOPMENT	85,060,440.00	197,460,440.00	37,065,705.18	73,539,351.93	-
7062	COMMUNITY DEVELOPMENT	155,940,000.00	152,719,663.30	89,702,614.82	129,570,443.63	-
70621	COMMUNITY DEVELOPMENT	155,940,000.00	152,719,663.30	89,702,614.82	129,570,443.63	-
7063	WATER SUPPLY	328,440,000.00	328,440,000.00	174,693,615.93	252,335,223.01	-
70631	WATER SUPPLY	328,440,000.00	328,440,000.00	174,693,615.93	252,335,223.01	-
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	110,400,000.00	-	55,555,267.17	80,246,497.02	-
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	110,400,000.00	-	55,555,267.17	80,246,497.02	-
707	HEALTH	8,411,922,098.96	7,777,403,035.88	5,201,039,372.14	7,982,612,426.42	-
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	124,332,098.96	129,496,635.07	85,543,505.81	123,562,841.73	-
70711	PHARMACEUTICAL PRODUCTS	124,332,098.96	129,496,635.07	85,543,505.81	123,562,841.73	-
7073	HOSPITAL SERVICES	7,894,290,000.00	7,241,304,709.77	4,851,891,663.74	7,008,287,958.74	-
70731	GENERAL HOSPITAL SERVICES	6,356,280,000.00	5,603,672,709.77	3,879,465,722.15	5,603,672,709.77	-
70732	SPECIALIZED HOSPITAL SERVICES	1,538,010,000.00	1,637,632,000.00	972,425,941.59	1,404,615,248.96	-
7074	PUBLIC HEALTH SERVICES	186,300,000.00	179,400,000.00	106,310,724.18	623,559,934.93	-
70741	PUBLIC HEALTH SERVICES	186,300,000.00	179,400,000.00	106,310,724.18	623,559,934.93	-
7076	HEALTH N.E.C.	207,000,000.00	227,201,691.04	157,293,478.41	227,201,691.04	-
70761	HEALTH N.E.C.	207,000,000.00	227,201,691.04	157,293,478.41	227,201,691.04	-
708	RECREATION, CULTURE AND RELIGION	2,308,740,000.00	2,156,710,075.95	1,454,338,652.81	2,100,711,387.39	-
7081	RECREATIONAL AND SPORTING SERVICES	676,200,000.00	292,560,000.00	189,442,869.87	273,639,700.92	-
70811	RECREATIONAL AND SPORTING SERVICES	676,200,000.00	292,560,000.00	189,442,869.87	273,639,700.92	-
7082	CULTURAL SERVICES	93,840,000.00	93,840,000.00	44,673,597.81	64,528,530.17	-
70821	CULTURAL SERVICES	93,840,000.00	93,840,000.00	44,673,597.81	64,528,530.17	-
7083	BROADCASTING AND PUBLISHING SERVICES	753,480,000.00	692,460,853.73	309,267,203.06	446,719,293.31	-
70831	BROADCASTING AND PUBLISHING SERVICES	753,480,000.00	692,460,853.73	309,267,203.06	446,719,293.31	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	785,220,000.00	1,077,849,222.22	910,954,982.07	1,315,823,862.99	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	785,220,000.00	1,077,849,222.22	910,954,982.07	1,315,823,862.99	-
709	EDUCATION	18,318,399,461.04	18,297,232,619.43	11,187,307,128.86	16,159,443,630.58	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	698,280,000.00	698,280,000.00	451,908,215.86	652,756,311.80	-
70912	PRIMARY EDUCATION	698,280,000.00	698,280,000.00	451,908,215.86	652,756,311.80	-
7092	SECONDARY EDUCATION	8,225,990,261.04	8,225,990,261.04	5,242,811,381.26	7,572,949,772.93	-
70922	UPPER-SECONDARY EDUCATION	8,225,990,261.04	8,225,990,261.04	5,242,811,381.26	7,572,949,772.93	-
7094	TERTIARY EDUCATION	5,545,668,000.00	5,525,246,358.39	2,944,386,893.92	4,253,003,291.22	-
70941	FIRST STAGE OF TERTIARY EDUCATION	3,425,988,000.00	3,325,800,000.00	1,793,454,067.38	2,590,544,763.99	-
70942	SECOND STAGE OF TERTIARY EDUCATION	2,119,680,000.00	2,199,446,358.39	1,150,932,826.54	1,662,458,527.22	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	1,946,545,200.00	1,945,800,000.00	1,293,030,341.82	1,867,710,493.74	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,946,545,200.00	1,945,800,000.00	1,293,030,341.82	1,867,710,493.74	-
7097	R & D EDUCATION	17,940,000.00	17,940,000.00	7,468,487.95	10,787,815.93	-
70971	R & D EDUCATION	17,940,000.00	17,940,000.00	7,468,487.95	10,787,815.93	-

7098	EDUCATION N.E.C.	1,883,976,000.00	1,883,976,000.00	1,247,701,808.05	1,802,235,944.96	-
70981	EDUCATION N.E.C	1,883,976,000.00	1,883,976,000.00	1,247,701,808.05	1,802,235,944.96	-
710	SOCIAL PROTECTION	11,624,380,000.00	12,216,016,705.87	4,724,864,377.88	7,742,355,317.50	-
7102	OLD AGE	11,369,080,000.00	11,175,880,000.00	4,573,771,703.93	7,524,825,344.02	-
71021	OLD AGE	11,369,080,000.00	11,175,880,000.00	4,573,771,703.93	7,524,825,344.02	-
7104	FAMILY AND CHILDREN	200,100,000.00	200,100,000.00	127,377,361.69	183,274,522.44	-
71041	FAMILY AND CHILDREN	200,100,000.00	200,100,000.00	127,377,361.69	183,274,522.44	-
7105	UNEMPLOYMENT	6,900,000.00	791,736,705.87	4,018,719.36	5,804,816.85	-
71051	UNEMPLOYMENT	6,900,000.00	791,736,705.87	4,018,719.36	5,804,816.85	-
7107	SOCIAL EXCLUSSION N.E.C	48,300,000.00	48,300,000.00	19,696,592.90	28,450,634.19	-
71071	SOCIAL EXCLUSION N.E.C.	48,300,000.00	48,300,000.00	19,696,592.90	28,450,634.19	-

Zamfara State Government 2026 Approved Budget - Other Non-Debt Recurrent Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	<i>Total Other Non-Debt Recurrent Expenditure</i>	<i>78,159,166,000.00</i>	<i>79,924,059,000.00</i>	<i>20,526,207,889.81</i>	<i>88,817,570,000.00</i>	<i>2,202,000,000.00</i>
701	GENERAL PUBLIC SERVICES	32,395,223,000.00	35,579,363,000.00	12,571,505,703.93	50,968,000,000.00	680,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	27,116,103,000.00	30,352,600,000.00	11,199,547,362.13	37,556,225,000.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	16,658,300,000.00	22,260,350,000.00	7,490,127,468.31	21,184,150,000.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	10,457,803,000.00	8,092,250,000.00	3,709,419,893.82	16,372,075,000.00	-
7013	GENERAL SERVICES	4,406,420,000.00	4,524,840,000.00	833,938,994.93	12,015,275,000.00	680,000,000.00
70131	GENERAL PERSONNEL SERVICES	1,851,850,000.00	1,555,650,000.00	131,720,183.52	1,083,300,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	972,750,000.00	809,350,000.00	110,552,253.08	2,492,250,000.00	530,000,000.00
70133	OTHER GENERAL SERVICES	1,581,820,000.00	2,159,840,000.00	591,666,558.33	8,439,725,000.00	150,000,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	822,700,000.00	565,950,000.00	538,019,346.87	1,396,500,000.00	-
70161	GENERAL PUBLIC SERVICES N.E.C.	822,700,000.00	565,950,000.00	538,019,346.87	1,396,500,000.00	-
7017	PUBLIC DEBT TRANSACTIONS	-	85,973,000.00	-	-	-
70171	PUBLIC DEBT TRANSACTIONS	-	85,973,000.00	-	-	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	50,000,000.00	50,000,000.00	-	-	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	50,000,000.00	50,000,000.00	-	-	-
703	PUBLIC ORDER AND SAFETY	20,129,520,000.00	18,854,220,000.00	902,608,290.52	12,071,950,000.00	-
7032	FIRE PROTECTION SERVICES	87,350,000.00	101,400,000.00	13,919,733.80	112,900,000.00	-
70321	FIRE PROTECTION SERVICES	87,350,000.00	101,400,000.00	13,919,733.80	112,900,000.00	-
7033	LAW COURTS	1,315,070,000.00	1,644,520,000.00	511,800,683.23	1,638,950,000.00	-
70331	LAW COURTS	1,315,070,000.00	1,644,520,000.00	511,800,683.23	1,638,950,000.00	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	18,727,100,000.00	17,108,300,000.00	376,887,873.49	10,320,100,000.00	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	18,727,100,000.00	17,108,300,000.00	376,887,873.49	10,320,100,000.00	-
704	ECONOMIC AFFAIRS	5,315,850,000.00	5,155,950,000.00	701,117,829.29	4,036,020,000.00	430,000,000.00

7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	521,200,000.00	785,400,000.00	93,192,800.83	298,800,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	521,200,000.00	785,400,000.00	93,192,800.83	298,800,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	3,419,520,000.00	2,789,670,000.00	274,789,754.00	2,652,570,000.00	430,000,000.00
70421	AGRICULTURE	3,347,470,000.00	2,739,820,000.00	271,798,295.50	2,632,970,000.00	430,000,000.00
70422	FORESTRY	72,050,000.00	49,850,000.00	2,991,458.50	19,600,000.00	-
7043	FUEL AND ENERGY	41,450,000.00	87,550,000.00	5,078,654.00	42,200,000.00	-
70435	ELECTRICITY	41,450,000.00	87,550,000.00	5,078,654.00	42,200,000.00	-
7044	MINING, MANUFACTURING, AND CONSTRUCTION	44,450,000.00	73,950,000.00	1,254,379.11	51,050,000.00	-
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	44,450,000.00	73,950,000.00	1,254,379.11	51,050,000.00	-
7045	TRANSPORT	449,170,000.00	381,070,000.00	21,977,684.22	160,650,000.00	-
70451	ROAD TRANSPORT	449,170,000.00	381,070,000.00	21,977,684.22	160,650,000.00	-
7046	COMMUNICATION	704,100,000.00	940,300,000.00	278,430,464.08	639,000,000.00	-
70461	COMMUNICATION	704,100,000.00	940,300,000.00	278,430,464.08	639,000,000.00	-
7047	OTHER INDUSTRIES	135,960,000.00	98,010,000.00	26,394,093.05	191,750,000.00	-
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	-	-	2,480,255.95	7,750,000.00	-
70472	HOTELS AND RESTUARANTS	14,860,000.00	19,410,000.00	4,520,788.50	40,100,000.00	-
70473	TOURISM	6,400,000.00	6,400,000.00	-	-	-
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	114,700,000.00	72,200,000.00	19,393,048.60	143,900,000.00	-
705	ENVIRONMENTAL PROTECTION	687,550,000.00	846,550,000.00	206,227,982.98	439,700,000.00	-
7051	WASTE MANAGEMENT	495,150,000.00	730,150,000.00	191,889,150.93	337,600,000.00	-
70511	WASTE MANAGEMENT	495,150,000.00	730,150,000.00	191,889,150.93	337,600,000.00	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	192,400,000.00	116,400,000.00	14,338,832.05	102,100,000.00	-
70561	ENVIRONMENTAL PROTECTION N.E.C.	192,400,000.00	116,400,000.00	14,338,832.05	102,100,000.00	-
706	HOUSING AND COMMUNITY AMMENITIES	1,359,736,000.00	1,942,350,000.00	232,768,012.42	1,872,100,000.00	-
7061	HOUSING DEVELOPMENT	207,000,000.00	212,700,000.00	4,900,100.00	54,250,000.00	-
70611	HOUSING DEVELOPMENT	207,000,000.00	212,700,000.00	4,900,100.00	54,250,000.00	-

7062	COMMUNITY DEVELOPMENT	373,600,000.00	390,900,000.00	35,250,506.00	106,200,000.00	-
70621	COMMUNITY DEVELOPMENT	373,600,000.00	390,900,000.00	35,250,506.00	106,200,000.00	-
7063	WATER SUPPLY	729,350,000.00	1,338,750,000.00	191,655,515.25	1,704,600,000.00	-
70631	WATER SUPPLY	729,350,000.00	1,338,750,000.00	191,655,515.25	1,704,600,000.00	-
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	49,786,000.00	-	961,891.17	7,050,000.00	-
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	49,786,000.00	-	961,891.17	7,050,000.00	-
707	HEALTH	1,993,380,000.00	2,477,930,000.00	849,487,959.47	2,449,150,000.00	50,000,000.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	178,700,000.00	256,700,000.00	204,100,000.00	258,550,000.00	-
70711	PHARMACEUTICAL PRODUCTS	178,700,000.00	256,700,000.00	204,100,000.00	258,550,000.00	-
7072	OUTPATIENT SERVICES	22,400,000.00	-	1,000,000.00	5,300,000.00	-
70722	SPECIALIZED MEDICAL SERVICES	22,400,000.00	-	1,000,000.00	5,300,000.00	-
7073	HOSPITAL SERVICES	917,650,000.00	1,109,600,000.00	203,016,791.06	1,015,650,000.00	-
70731	GENERAL HOSPITAL SERVICES	608,400,000.00	780,850,000.00	133,548,805.62	641,700,000.00	-
70732	SPECIALIZED HOSPITAL SERVICES	306,250,000.00	327,250,000.00	69,467,985.44	373,950,000.00	-
70734	NURSING AND CONVALESCENT HOME SERVICES	3,000,000.00	1,500,000.00	-	-	-
7074	PUBLIC HEALTH SERVICES	179,130,000.00	214,630,000.00	20,435,633.21	437,700,000.00	40,000,000.00
70741	PUBLIC HEALTH SERVICES	179,130,000.00	214,630,000.00	20,435,633.21	437,700,000.00	40,000,000.00
7076	HEALTH N.E.C.	695,500,000.00	897,000,000.00	420,935,535.20	731,950,000.00	10,000,000.00
70761	HEALTH N.E.C.	695,500,000.00	897,000,000.00	420,935,535.20	731,950,000.00	10,000,000.00
708	RECREATION, CULTURE AND RELIGION	4,589,250,000.00	4,539,660,000.00	2,192,271,690.99	4,013,400,000.00	-
7081	RECREATIONAL AND SPORTING SERVICES	342,050,000.00	210,150,000.00	88,909,288.65	230,100,000.00	-
70811	RECREATIONAL AND SPORTING SERVICES	342,050,000.00	210,150,000.00	88,909,288.65	230,100,000.00	-
7082	CULTURAL SERVICES	142,450,000.00	123,250,000.00	5,194,770.08	45,300,000.00	-
70821	CULTURAL SERVICES	142,450,000.00	123,250,000.00	5,194,770.08	45,300,000.00	-
7083	BROADCASTING AND PUBLISHING SERVICES	1,553,950,000.00	1,411,900,000.00	471,243,676.93	1,335,800,000.00	-
70831	BROADCASTING AND PUBLISHING SERVICES	1,553,950,000.00	1,411,900,000.00	471,243,676.93	1,335,800,000.00	-

7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	2,550,800,000.00	2,794,360,000.00	1,626,923,955.33	2,402,200,000.00	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	2,550,800,000.00	2,794,360,000.00	1,626,923,955.33	2,402,200,000.00	-
709	EDUCATION	8,307,447,000.00	6,111,547,000.00	1,247,761,089.29	7,701,250,000.00	1,010,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	218,157,000.00	211,257,000.00	11,855,645.55	1,173,700,000.00	1,000,000,000.00
70912	PRIMARY EDUCATION	218,157,000.00	211,257,000.00	11,855,645.55	1,173,700,000.00	1,000,000,000.00
7092	SECONDARY EDUCATION	333,800,000.00	279,300,000.00	9,503,571.75	620,000,000.00	-
70922	UPPER-SECONDARY EDUCATION	333,800,000.00	279,300,000.00	9,503,571.75	620,000,000.00	-
7094	TERTIARY EDUCATION	3,686,800,000.00	3,371,000,000.00	204,283,250.69	3,849,900,000.00	10,000,000.00
70941	FIRST STAGE OF TERTIARY EDUCATION	1,085,150,000.00	909,350,000.00	13,601,932.42	434,200,000.00	-
70942	SECOND STAGE OF TERTIARY EDUCATION	2,601,650,000.00	2,461,650,000.00	190,681,318.27	3,415,700,000.00	10,000,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	165,290,000.00	259,240,000.00	5,136,964.40	64,150,000.00	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	165,290,000.00	259,240,000.00	5,136,964.40	64,150,000.00	-
7097	R & D EDUCATION	21,600,000.00	39,800,000.00	1,500,613.60	38,150,000.00	-
70971	R & D EDUCATION	21,600,000.00	39,800,000.00	1,500,613.60	38,150,000.00	-
7098	EDUCATION N.E.C.	3,881,800,000.00	1,950,950,000.00	1,015,481,043.30	1,955,350,000.00	-
70981	EDUCATION N.E.C	3,881,800,000.00	1,950,950,000.00	1,015,481,043.30	1,955,350,000.00	-
710	SOCIAL PROTECTION	3,381,210,000.00	4,416,489,000.00	1,622,459,330.92	5,266,000,000.00	32,000,000.00
7101	SICKNESS AND DISABILITY	-	590,450,000.00	-	820,450,000.00	-
71012	DISABILITY	-	590,450,000.00	-	820,450,000.00	-
7102	OLD AGE	94,850,000.00	50,550,000.00	3,581,346.00	8,650,000.00	-
71021	OLD AGE	94,850,000.00	50,550,000.00	3,581,346.00	8,650,000.00	-
7104	FAMILY AND CHILDREN	297,960,000.00	262,960,000.00	60,842,600.00	206,000,000.00	32,000,000.00
71041	FAMILY AND CHILDREN	297,960,000.00	262,960,000.00	60,842,600.00	206,000,000.00	32,000,000.00
7105	UNEMPLOYMENT	113,050,000.00	257,000,000.00	7,660,567.25	242,150,000.00	-
71051	UNEMPLOYMENT	113,050,000.00	257,000,000.00	7,660,567.25	242,150,000.00	-
7107	SOCIAL EXCLUSSION N.E.C	2,070,250,000.00	2,358,929,000.00	1,454,732,941.71	3,537,600,000.00	-

71071	SOCIAL EXCLUSION N.E.C.	2,070,250,000.00	2,358,929,000.00	1,454,732,941.71	3,537,600,000.00	-
7109	SOCIAL PROTECTION N.E.C.	805,100,000.00	896,600,000.00	95,641,875.96	451,150,000.00	-
71091	SOCIAL PROTECTION N.E.C.	805,100,000.00	896,600,000.00	95,641,875.96	451,150,000.00	-

Zamfara State Government 2026 Approved Budget - Debt Service Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	<i>Total Debt Service Expenditure</i>	<i>15,134,000,000.00</i>	<i>16,488,000,000.00</i>	<i>7,948,809,291.21</i>	<i>13,020,000,000.00</i>	-
701	GENERAL PUBLIC SERVICES	15,134,000,000.00	16,488,000,000.00	7,948,809,291.21	13,020,000,000.00	-
7017	PUBLIC DEBT TRANSACTIONS	15,134,000,000.00	16,488,000,000.00	7,948,809,291.21	13,020,000,000.00	-
70171	PUBLIC DEBT TRANSACTIONS	15,134,000,000.00	16,488,000,000.00	7,948,809,291.21	13,020,000,000.00	-

Zamfara State Government 2026 Approved Budget - Capital Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Capital Expenditure	394,334,575,000.00	344,527,866,671.04	66,829,832,913.16	721,490,530,000.00	4,930,000,000.00
701	GENERAL PUBLIC SERVICES	84,900,000,000.00	90,510,866,671.04	15,226,140,161.72	171,641,330,000.00	2,030,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	8,140,000,000.00	26,077,000,000.00	10,209,336,858.38	46,567,000,000.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	3,090,000,000.00	4,090,000,000.00	919,504,970.09	35,097,000,000.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	5,050,000,000.00	21,987,000,000.00	9,289,831,888.29	11,470,000,000.00	-
7013	GENERAL SERVICES	76,605,000,000.00	64,278,866,671.04	5,016,803,303.34	125,039,330,000.00	2,030,000,000.00
70131	GENERAL PERSONNEL SERVICES	600,000,000.00	395,000,000.00	-	400,000,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	56,420,000,000.00	46,798,866,671.04	2,516,741,177.01	90,052,055,000.00	2,030,000,000.00
70133	OTHER GENERAL SERVICES	19,585,000,000.00	17,085,000,000.00	2,500,062,126.33	34,587,275,000.00	-
7016	GENERAL PUBLIC SERVICES N.E.C.	155,000,000.00	155,000,000.00	-	35,000,000.00	-
70161	GENERAL PUBLIC SERVICES N.E.C.	155,000,000.00	155,000,000.00	-	35,000,000.00	-
703	PUBLIC ORDER AND SAFETY	17,110,000,000.00	5,765,000,000.00	18,250,000.00	18,389,200,000.00	-
7032	FIRE PROTECTION SERVICES	910,000,000.00	2,650,000,000.00	-	1,000,000,000.00	-
70321	FIRE PROTECTION SERVICES	910,000,000.00	2,650,000,000.00	-	1,000,000,000.00	-
7033	LAW COURTS	3,160,000,000.00	3,075,000,000.00	18,250,000.00	4,149,200,000.00	-
70331	LAW COURTS	3,160,000,000.00	3,075,000,000.00	18,250,000.00	4,149,200,000.00	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	13,040,000,000.00	40,000,000.00	-	13,240,000,000.00	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	13,040,000,000.00	40,000,000.00	-	13,240,000,000.00	-
704	ECONOMIC AFFAIRS	149,553,575,000.00	125,811,078,000.00	40,954,922,760.65	295,741,000,000.00	20,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	14,074,000,000.00	12,785,000,000.00	6,619,597,681.37	63,946,000,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	14,074,000,000.00	12,785,000,000.00	6,619,597,681.37	63,946,000,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	27,540,000,000.00	18,955,000,000.00	6,432,970,203.80	75,445,000,000.00	20,000,000.00
70421	AGRICULTURE	27,540,000,000.00	18,955,000,000.00	6,432,970,203.80	75,445,000,000.00	20,000,000.00
7045	TRANSPORT	106,599,575,000.00	87,471,078,000.00	26,875,465,844.34	154,200,000,000.00	-
70451	ROAD TRANSPORT	86,599,575,000.00	67,471,078,000.00	15,260,449,170.97	124,200,000,000.00	-
70454	AIR TRANSPORT	20,000,000,000.00	20,000,000,000.00	11,615,016,673.37	30,000,000,000.00	-
7046	COMMUNICATION	1,340,000,000.00	6,600,000,000.00	1,026,889,031.14	2,150,000,000.00	-
70461	COMMUNICATION	1,340,000,000.00	6,600,000,000.00	1,026,889,031.14	2,150,000,000.00	-
705	ENVIRONMENTAL PROTECTION	5,000,000,000.00	7,200,000,000.00	1,724,098,958.76	21,150,000,000.00	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	5,000,000,000.00	7,200,000,000.00	1,724,098,958.76	21,150,000,000.00	-
70561	ENVIRONMENTAL PROTECTION N.E.C.	5,000,000,000.00	7,200,000,000.00	1,724,098,958.76	21,150,000,000.00	-
706	HOUSING AND COMMUNITY AMMENITIES	10,455,000,000.00	20,756,000,000.00	1,212,858,364.48	62,261,000,000.00	1,070,000,000.00
7061	HOUSING DEVELOPMENT	1,450,000,000.00	2,750,000,000.00	-	3,850,000,000.00	-
70611	HOUSING DEVELOPMENT	1,450,000,000.00	2,750,000,000.00	-	3,850,000,000.00	-
7062	COMMUNITY DEVELOPMENT	3,025,000,000.00	8,116,000,000.00	-	13,246,000,000.00	370,000,000.00
70621	COMMUNITY DEVELOPMENT	3,025,000,000.00	8,116,000,000.00	-	13,246,000,000.00	370,000,000.00
7063	WATER SUPPLY	1,830,000,000.00	2,430,000,000.00	141,238,078.86	26,805,000,000.00	700,000,000.00
70631	WATER SUPPLY	1,830,000,000.00	2,430,000,000.00	141,238,078.86	26,805,000,000.00	700,000,000.00

7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	4,150,000,000.00	7,460,000,000.00	1,071,620,285.62	18,360,000,000.00	-
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	4,150,000,000.00	7,460,000,000.00	1,071,620,285.62	18,360,000,000.00	-
707	HEALTH	52,200,000,000.00	29,725,000,000.00	1,477,052,733.58	76,205,000,000.00	1,090,000,000.00
7076	HEALTH N.E.C.	52,200,000,000.00	29,725,000,000.00	1,477,052,733.58	76,205,000,000.00	1,090,000,000.00
70761	HEALTH N.E.C.	52,200,000,000.00	29,725,000,000.00	1,477,052,733.58	76,205,000,000.00	1,090,000,000.00
708	RECREATION, CULTURE AND RELIGION	15,401,000,000.00	11,309,922,000.00	455,102,833.79	27,663,000,000.00	10,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	9,600,000,000.00	5,350,000,000.00	10,000,000.00	18,350,000,000.00	-
70811	RECREATIONAL AND SPORTING SERVICES	9,600,000,000.00	5,350,000,000.00	10,000,000.00	18,350,000,000.00	-
7082	CULTURAL SERVICES	250,000,000.00	150,000,000.00	-	220,000,000.00	-
70821	CULTURAL SERVICES	250,000,000.00	150,000,000.00	-	220,000,000.00	-
7083	BROADCASTING AND PUBLISHING SERVICES	2,941,000,000.00	3,847,000,000.00	31,209,000.00	4,383,000,000.00	10,000,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	2,941,000,000.00	3,847,000,000.00	31,209,000.00	4,383,000,000.00	10,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	2,610,000,000.00	1,962,922,000.00	413,893,833.79	4,710,000,000.00	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	2,610,000,000.00	1,962,922,000.00	413,893,833.79	4,710,000,000.00	-
709	EDUCATION	54,200,000,000.00	49,080,000,000.00	5,736,569,055.18	43,970,000,000.00	210,000,000.00
7092	SECONDARY EDUCATION	388,000,000.00	388,000,000.00	-	250,000,000.00	-
70922	UPPER-SECONDARY EDUCATION	388,000,000.00	388,000,000.00	-	250,000,000.00	-
7098	EDUCATION N.E.C.	53,812,000,000.00	48,692,000,000.00	5,736,569,055.18	43,720,000,000.00	210,000,000.00
70981	EDUCATION N.E.C	53,812,000,000.00	48,692,000,000.00	5,736,569,055.18	43,720,000,000.00	210,000,000.00
710	SOCIAL PROTECTION	5,515,000,000.00	4,370,000,000.00	24,838,045.00	4,470,000,000.00	500,000,000.00
7104	FAMILY AND CHILDREN	4,805,000,000.00	4,060,000,000.00	-	3,960,000,000.00	500,000,000.00
71041	FAMILY AND CHILDREN	4,805,000,000.00	4,060,000,000.00	-	3,960,000,000.00	500,000,000.00
7107	SOCIAL EXCLUSION N.E.C	710,000,000.00	310,000,000.00	24,838,045.00	510,000,000.00	-
71071	SOCIAL EXCLUSION N.E.C.	710,000,000.00	310,000,000.00	24,838,045.00	510,000,000.00	-

Zamfara State Government 2026 Approved Budget - Total Expenditure by Location

Code	Location	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
336	Zamfara	546,014,575,000.00	498,683,075,000.00	127,183,165,381.01	871,337,000,000.00	7,132,000,000.00
3361	Zamfara West	10,354,100,000.00	10,131,300,000.00	1,718,063,395.24	101,281,700,000.00	-
33610100	ANKA	1,067,350,000.00	568,350,000.00	4,002,148.10	1,758,550,000.00	-
33610200	BAKURA	2,037,350,000.00	537,350,000.00	1,597,961.00	24,205,550,000.00	-
33610300	BUKKUYUM	17,350,000.00	1,817,350,000.00	2,120,101.00	5,727,550,000.00	-
33610500	GUMMI	417,350,000.00	218,950,000.00	4,400,852.00	4,011,550,000.00	-
33610900	MARADUN	3,517,350,000.00	1,217,350,000.00	1,600,719.85	7,106,550,000.00	-
33611200	TALATA MAFARA	3,297,350,000.00	5,771,950,000.00	1,704,341,613.29	58,471,950,000.00	-
3362	Zamfara Central	156,498,022,000.00	160,730,555,203.18	40,347,885,880.93	245,038,175,000.00	1,080,000,000.00
33620400	BUNGUDU	2,280,847,000.00	6,882,350,000.00	33,493,441.92	16,730,550,000.00	-
33620600	GUSAU	143,765,125,000.00	146,565,155,203.18	40,259,801,673.73	210,485,025,000.00	1,080,000,000.00
33621000	MARU	8,234,700,000.00	5,434,700,000.00	53,040,429.25	4,813,100,000.00	-
33621300	TSAFE	2,217,350,000.00	1,848,350,000.00	1,550,336.03	13,009,500,000.00	-
3363	Zamfara North	14,721,450,000.00	9,484,000,000.00	14,404,120.93	22,625,100,000.00	-
33630700	KAURA NAMODA	152,050,000.00	114,100,000.00	7,201,332.20	3,680,400,000.00	-
33630800	BIRNIN MAGAJI	17,350,000.00	17,850,000.00	2,401,438.00	5,006,050,000.00	-
33631100	SHINKAFI	11,034,700,000.00	7,034,700,000.00	3,201,127.73	4,212,600,000.00	-
33631400	ZURMI	3,517,350,000.00	2,317,350,000.00	1,600,223.00	9,726,050,000.00	-
3364	OTHERS	364,441,003,000.00	318,337,219,796.82	85,102,811,983.91	502,392,025,000.00	6,052,000,000.00
33641800	STATEWIDE	364,441,003,000.00	318,337,219,796.82	85,102,811,983.91	502,392,025,000.00	6,052,000,000.00

Zamfara State Government 2026 Approved Budget - Personnel Expenditure by Location

Code	Location	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
336	Zamfara	58,386,834,000.00	57,743,149,328.96	31,878,315,286.83	48,008,900,000.00	-
3364	OTHERS	58,386,834,000.00	57,743,149,328.96	31,878,315,286.83	48,008,900,000.00	-
33641800	STATEWIDE	58,386,834,000.00	57,743,149,328.96	31,878,315,286.83	48,008,900,000.00	-

Zamfara State Government 2026 Approved Budget - Other Non-Debt Recurrent Expenditure by Location

Code	Location	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
336	Zamfara	78,159,166,000.00	79,924,059,000.00	20,526,207,889.81	88,817,570,000.00	2,202,000,000.00
3361	Zamfara West	104,100,000.00	111,300,000.00	18,784,986.80	161,700,000.00	-
33610100	ANKA	17,350,000.00	18,350,000.00	4,002,148.10	8,550,000.00	-
33610200	BAKURA	17,350,000.00	17,350,000.00	1,597,961.00	5,550,000.00	-
33610300	BUKKUYUM	17,350,000.00	17,350,000.00	2,120,101.00	7,550,000.00	-
33610500	GUMMI	17,350,000.00	18,950,000.00	4,400,852.00	111,550,000.00	-
33610900	MARADUN	17,350,000.00	17,350,000.00	1,600,719.85	6,550,000.00	-
33611200	TALATA MAFARA	17,350,000.00	21,950,000.00	5,063,204.85	21,950,000.00	-
3362	Zamfara Central	149,950,000.00	150,150,000.00	21,746,697.89	113,900,000.00	-
33620400	BUNGUDU	17,350,000.00	17,350,000.00	2,001,027.48	10,550,000.00	-
33620600	GUSAU	80,550,000.00	79,750,000.00	14,992,765.13	80,750,000.00	-
33621000	MARU	34,700,000.00	34,700,000.00	3,202,569.25	13,100,000.00	-
33621300	TSAFE	17,350,000.00	18,350,000.00	1,550,336.03	9,500,000.00	-
3363	Zamfara North	121,450,000.00	134,000,000.00	14,404,120.93	55,100,000.00	-
33630700	KAURA NAMODA	52,050,000.00	64,100,000.00	7,201,332.20	30,400,000.00	-
33630800	BIRNIN MAGAJI	17,350,000.00	17,850,000.00	2,401,438.00	6,050,000.00	-
33631100	SHINKAFI	34,700,000.00	34,700,000.00	3,201,127.73	12,600,000.00	-
33631400	ZURMI	17,350,000.00	17,350,000.00	1,600,223.00	6,050,000.00	-
3364	OTHERS	77,783,666,000.00	79,528,609,000.00	20,471,272,084.19	88,486,870,000.00	2,202,000,000.00
33641800	STATEWIDE	77,783,666,000.00	79,528,609,000.00	20,471,272,084.19	88,486,870,000.00	2,202,000,000.00

Zamfara State Government 2026 Approved Budget - Debt Service Expenditure by Location

Code	Location	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
336	Zamfara	15,134,000,000.00	16,488,000,000.00	7,948,809,291.21	13,020,000,000.00	-
3364	OTHERS	15,134,000,000.00	16,488,000,000.00	7,948,809,291.21	13,020,000,000.00	-
33641800	STATEWIDE	15,134,000,000.00	16,488,000,000.00	7,948,809,291.21	13,020,000,000.00	-

Zamfara State Government 2026 Approved Budget - Capital Expenditure by Location

Code	Location	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
336	Zamfara	394,334,575,000.00	344,527,866,671.04	66,829,832,913.16	721,490,530,000.00	4,930,000,000.00
3361	Zamfara West	10,250,000,000.00	10,020,000,000.00	1,699,278,408.44	101,120,000,000.00	-
33610100	ANKA	1,050,000,000.00	550,000,000.00	-	1,750,000,000.00	-
33610200	BAKURA	2,020,000,000.00	520,000,000.00	-	24,200,000,000.00	-
33610300	BUKKUYUM	-	1,800,000,000.00	-	5,720,000,000.00	-
33610500	GUMMI	400,000,000.00	200,000,000.00	-	3,900,000,000.00	-
33610900	MARADUN	3,500,000,000.00	1,200,000,000.00	-	7,100,000,000.00	-
33611200	TALATA MAFARA	3,280,000,000.00	5,750,000,000.00	1,699,278,408.44	58,450,000,000.00	-
3362	Zamfara Central	156,348,072,000.00	160,580,405,203.18	40,326,139,183.04	244,924,275,000.00	1,080,000,000.00
33620400	BUNGUDU	2,263,497,000.00	6,865,000,000.00	31,492,414.44	16,720,000,000.00	-
33620600	GUSAU	143,684,575,000.00	146,485,405,203.18	40,244,808,908.60	210,404,275,000.00	1,080,000,000.00
33621000	MARU	8,200,000,000.00	5,400,000,000.00	49,837,860.00	4,800,000,000.00	-
33621300	TSAFE	2,200,000,000.00	1,830,000,000.00	-	13,000,000,000.00	-
3363	Zamfara North	14,600,000,000.00	9,350,000,000.00	-	22,570,000,000.00	-
33630700	KAURA NAMODA	100,000,000.00	50,000,000.00	-	3,650,000,000.00	-
33630800	BIRNIN MAGAJI	-	-	-	5,000,000,000.00	-
33631100	SHINKAFI	11,000,000,000.00	7,000,000,000.00	-	4,200,000,000.00	-
33631400	ZURMI	3,500,000,000.00	2,300,000,000.00	-	9,720,000,000.00	-
3364	OTHERS	213,136,503,000.00	164,577,461,467.86	24,804,415,321.68	352,876,255,000.00	3,850,000,000.00
33641800	STATEWIDE	213,136,503,000.00	164,577,461,467.86	24,804,415,321.68	352,876,255,000.00	3,850,000,000.00

Zamfara State Government 2026 Approved Budget - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	546,014,575,000.00	498,683,075,000.00	127,183,165,381.01	871,337,000,000.00	7,132,000,000.00
01	Agriculture	18,066,690,000.00	13,736,863,636.13	2,747,471,319.30	76,218,307,736.65	-
0101	Effective governance of the Agriculture Sector	16,671,690,000.00	10,341,863,636.13	2,474,719,128.94	69,118,307,736.65	-
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	15,651,690,000.00	9,931,863,636.13	2,474,719,128.94	67,118,307,736.65	-
010102	Agriculture sector coordination mechanisms	1,020,000,000.00	410,000,000.00	-	2,000,000,000.00	-
0102	Development of the livestock value chain	200,000,000.00	150,000,000.00	-	-	-
010202	Meat processing and marketing	50,000,000.00	20,000,000.00	-	-	-
010205	Animal health and livestock diseases management	100,000,000.00	80,000,000.00	-	-	-
010206	Livestock feeds development	50,000,000.00	50,000,000.00	-	-	-
0103	Enhancement of food production and productivity	635,000,000.00	385,000,000.00	4,000,000.00	500,000,000.00	-
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	10,000,000.00	10,000,000.00	-	-	-
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	50,000,000.00	50,000,000.00	4,000,000.00	-	-
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	575,000,000.00	325,000,000.00	-	500,000,000.00	-
0104	Reduction of post-harvest losses	50,000,000.00	550,000,000.00	-	-	-
010404	Agricultural produce and quality control	50,000,000.00	550,000,000.00	-	-	-
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	110,000,000.00	110,000,000.00	-	-	-
010503	Fish processing and post-harvest management	110,000,000.00	110,000,000.00	-	-	-
0107	Promotion of enabling environment for increased agricultural development	400,000,000.00	2,200,000,000.00	268,752,190.36	6,600,000,000.00	-
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures)	400,000,000.00	2,200,000,000.00	268,752,190.36	6,600,000,000.00	-
02	Societal Re-orientation	12,409,350,000.00	15,601,758,222.22	4,891,637,377.53	15,341,135,085.93	-
0210	Societal Re-orientation - General	12,409,350,000.00	15,601,758,222.22	4,891,637,377.53	15,341,135,085.93	-
021001	Societal Re-orientation - General	12,409,350,000.00	15,601,758,222.22	4,891,637,377.53	15,341,135,085.93	-
03	Poverty Alleviation	1,750,000,000.00	5,964,477,000.00	-	1,050,000,000.00	-
0310	Poverty Alleviation - General	1,750,000,000.00	5,964,477,000.00	-	1,050,000,000.00	-
031001	Poverty Alleviation - General	1,750,000,000.00	5,964,477,000.00	-	1,050,000,000.00	-
04	Health	62,700,722,098.96	42,289,853,035.88	7,544,753,078.87	92,234,662,426.42	6,982,000,000.00
0401	Effective governance of the health system	13,373,222,098.96	12,764,853,035.88	6,189,255,462.32	12,037,662,426.42	-
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	13,373,222,098.96	12,764,853,035.88	6,189,255,462.32	12,037,662,426.42	-

0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	627,500,000.00	2,500,000,000.00	1,300,000.00	6,982,000,000.00	6,982,000,000.00
040306	Nutrition	627,500,000.00	2,500,000,000.00	1,300,000.00	6,982,000,000.00	6,982,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	35,140,000,000.00	18,965,000,000.00	39,527,000.00	68,600,000,000.00	-
040501	Functional health facilities	35,140,000,000.00	18,965,000,000.00	39,527,000.00	68,600,000,000.00	-
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	12,310,000,000.00	7,310,000,000.00	1,064,670,616.55	3,365,000,000.00	-
040601	Sustainable drug supply	12,310,000,000.00	7,310,000,000.00	1,064,670,616.55	3,365,000,000.00	-
0409	Provision of universal health coverage and financial risk protection for citizens	1,250,000,000.00	750,000,000.00	250,000,000.00	1,250,000,000.00	-
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme	1,250,000,000.00	750,000,000.00	250,000,000.00	1,250,000,000.00	-
05	Education	81,557,614,461.04	73,367,047,619.43	18,330,240,669.03	66,522,930,211.77	-
0501	Effective governance of the education system	28,077,614,461.04	24,707,047,619.43	12,533,153,344.17	23,982,930,211.77	-
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	28,077,614,461.04	24,707,047,619.43	12,533,153,344.17	23,982,930,211.77	-
0502	Increase in access, retention, and completion rate at all levels	1,050,000,000.00	1,150,000,000.00	143,113,428.50	1,000,000,000.00	-
050201	Early Childhood Care, Development and Education (ECCDE)	1,000,000,000.00	1,000,000,000.00	143,113,428.50	700,000,000.00	-
050203	School feeding	50,000,000.00	150,000,000.00	-	150,000,000.00	-
050206	Tertiary institutions' new courses accreditation	-	-	-	150,000,000.00	-
0503	Equity and inclusiveness in the provision of educational services	21,040,000,000.00	20,340,000,000.00	3,437,246,809.93	28,040,000,000.00	-
050303	Nomadic and migrants' education	40,000,000.00	40,000,000.00	-	40,000,000.00	-
050305	Girls/Boys child education	15,000,000,000.00	15,000,000,000.00	3,174,923,989.31	7,000,000,000.00	-
050306	Emergency Response	6,000,000,000.00	5,300,000,000.00	262,322,820.62	21,000,000,000.00	-
0504	Improved quality of teaching and learning outcomes	2,510,000,000.00	3,210,000,000.00	134,397,186.22	2,600,000,000.00	-
050401	All levels of education quality assurance	10,000,000.00	10,000,000.00	-	-	-
050402	Instructional and learning materials	1,700,000,000.00	2,400,000,000.00	-	2,200,000,000.00	-
050403	Teaching and non-teaching staff capacity building	800,000,000.00	800,000,000.00	134,397,186.22	400,000,000.00	-
0505	Adequate infrastructure at all levels	28,778,000,000.00	23,828,000,000.00	2,082,329,900.21	10,750,000,000.00	-
050501	Schools' infrastructure construction and rehabilitation	27,708,000,000.00	22,408,000,000.00	2,036,229,700.21	8,550,000,000.00	-
050502	Furnishing	710,000,000.00	610,000,000.00	37,800,200.00	1,600,000,000.00	-
050503	Libraries and laboratories	160,000,000.00	810,000,000.00	8,300,000.00	600,000,000.00	-
050504	Water, sanitation and hygiene	200,000,000.00	-	-	-	-
0506	Improved education information management system (EIMS)	102,000,000.00	132,000,000.00	-	150,000,000.00	-
050601	ICT equipment, software and expertise	32,000,000.00	32,000,000.00	-	50,000,000.00	-
050603	Data and data management	70,000,000.00	100,000,000.00	-	100,000,000.00	-
06	Housing and Urban Development	15,191,686,440.00	12,921,600,440.00	1,230,408,910.75	33,147,226,629.28	-
0610	Housing and Urban Development - General	15,191,686,440.00	12,921,600,440.00	1,230,408,910.75	33,147,226,629.28	-

061001	Housing and Urban Development - General	15,191,686,440.00	12,921,600,440.00	1,230,408,910.75	33,147,226,629.28	-
07	Gender	1,955,000,000.00	2,091,050,000.00	-	1,110,000,000.00	-
0710	Gender - General	1,955,000,000.00	2,091,050,000.00	-	1,110,000,000.00	-
071001	Gender - General	1,955,000,000.00	2,091,050,000.00	-	1,110,000,000.00	-
08	Youth	9,321,225,000.00	5,752,521,705.87	278,352,158.52	18,703,739,700.92	-
0810	Youth - General	9,321,225,000.00	5,752,521,705.87	278,352,158.52	18,703,739,700.92	-
081001	Youth - General	9,321,225,000.00	5,752,521,705.87	278,352,158.52	18,703,739,700.92	-
09	Environmental Improvement	2,244,880,000.00	2,503,050,821.15	1,335,711,759.57	2,054,305,335.93	-
0910	Environmental Improvement - General	2,244,880,000.00	2,503,050,821.15	1,335,711,759.57	2,054,305,335.93	-
091001	Environmental Improvement - General	2,244,880,000.00	2,503,050,821.15	1,335,711,759.57	2,054,305,335.93	-
10	Water Resources and Rural Development	2,867,090,000.00	4,176,490,000.00	495,013,105.27	28,143,772,627.23	-
1010	Water Resources and Rural Deve - General	2,867,090,000.00	4,176,490,000.00	495,013,105.27	28,143,772,627.23	-
101001	Water Resources and Rural Deve - General	2,867,090,000.00	4,176,490,000.00	495,013,105.27	28,143,772,627.23	-
11	Information Communication and Technology	7,320,130,000.00	13,534,260,853.73	2,127,782,403.51	8,960,037,000.85	-
1110	Information Communication and Technology - General	7,320,130,000.00	13,534,260,853.73	2,127,782,403.51	8,960,037,000.85	-
111001	Information Communication and Technology - General	7,320,130,000.00	13,534,260,853.73	2,127,782,403.51	8,960,037,000.85	-
12	Growing the Private Sector	13,168,440,000.00	10,828,737,504.42	4,384,137,259.43	57,495,928,360.13	-
1210	Growing the Private Sector - General	13,168,440,000.00	10,828,737,504.42	4,384,137,259.43	57,495,928,360.13	-
121001	Growing the Private Sector - General	13,168,440,000.00	10,828,737,504.42	4,384,137,259.43	57,495,928,360.13	-
13	Reform of Government and Governance	123,792,535,000.00	160,237,002,171.01	39,166,371,191.85	174,818,777,155.59	150,000,000.00
1310	Reform of Government and Governance - General	123,792,535,000.00	160,237,002,171.01	39,166,371,191.85	174,818,777,155.59	150,000,000.00
131001	Reform of Government and Governance - General	123,792,535,000.00	160,237,002,171.01	39,166,371,191.85	174,818,777,155.59	150,000,000.00
14	Power	1,103,550,000.00	2,880,038,608.72	1,247,011,145.83	7,204,688,608.72	-
1410	Power - General	1,103,550,000.00	2,880,038,608.72	1,247,011,145.83	7,204,688,608.72	-
141001	Power - General	1,103,550,000.00	2,880,038,608.72	1,247,011,145.83	7,204,688,608.72	-
17	Road	85,343,220,000.00	67,179,441,649.18	14,389,489,439.72	128,718,281,557.78	-
1710	Road - General	85,343,220,000.00	67,179,441,649.18	14,389,489,439.72	128,718,281,557.78	-
171001	Road - General	85,343,220,000.00	67,179,441,649.18	14,389,489,439.72	128,718,281,557.78	-
18	Airways	20,000,000,000.00	20,000,000,000.00	11,615,016,673.37	30,000,000,000.00	-
1810	Airways - General	20,000,000,000.00	20,000,000,000.00	11,615,016,673.37	30,000,000,000.00	-
181001	Airways - General	20,000,000,000.00	20,000,000,000.00	11,615,016,673.37	30,000,000,000.00	-
20	CLIMATE CHANGE	10,000,000,000.00	9,200,000,000.00	1,724,098,958.76	24,150,000,000.00	-
2010	CLIMATE CHANGE - General	10,000,000,000.00	9,200,000,000.00	1,724,098,958.76	24,150,000,000.00	-
201001	CLIMATE CHANGE - General	10,000,000,000.00	9,200,000,000.00	1,724,098,958.76	24,150,000,000.00	-
22	INTERNAL SECURITY	32,733,470,000.00	17,355,959,732.25	627,479,429.07	23,662,847,245.29	-
2210	INTERNAL SECURITY - GENERAL	32,733,470,000.00	17,355,959,732.25	627,479,429.07	23,662,847,245.29	-
221001	INTERNAL SECURITY - GENERAL	32,733,470,000.00	17,355,959,732.25	627,479,429.07	23,662,847,245.29	-
23	Social Protection	44,488,972,000.00	19,062,922,000.00	15,048,190,500.63	81,800,360,317.50	-
2301	Effective Governance of Social Protection	1,051,800,000.00	400,000,000.00	12,607,855.60	522,750,000.00	-
230102	Social protection coordination and mechanisms	855,500,000.00	400,000,000.00	12,607,855.60	522,750,000.00	-
230104	Social Protection Information and Registry System	196,300,000.00	-	-	-	-
2302	Reduce Poverty and Vulnerability	18,799,250,000.00	13,802,922,000.00	9,083,454,446.04	43,459,360,451.04	-

230201	Conditional Cash Transfer to alleviate extreme poverty and support vulnerable households.	3,945,650,000.00	4,000,000,000.00	3,188,731,774.29	8,535,000,000.00	-
230202	Unconditional Cash Transfers alleviate extreme poverty and support vulnerable households	1,349,200,000.00	-	719,342,500.00	11,238,500,000.00	-
230203	Unemployment benefits	1,359,900,000.00	750,000,000.00	15,000,499.25	15,780,050,000.00	-
230204	Other Social Safety Nets	12,144,500,000.00	9,052,922,000.00	5,160,379,672.50	7,905,810,451.04	-
2303	Promote gender equity and social justice	1,498,060,000.00	1,000,000,000.00	188,219,961.69	1,357,274,522.44	-
230301	Women's Economic Empowerment	1,000,100,000.00	800,000,000.00	127,377,361.69	983,274,522.44	-
230303	Inclusion of Marginalised Groups	297,960,000.00	-	60,842,600.00	174,000,000.00	-
230304	Social Norms and Behaviour Change	200,000,000.00	200,000,000.00	-	200,000,000.00	-
2304	Enhancement of Child Rights and Support	510,882,000.00	200,000,000.00	7,000,788.75	549,950,000.00	-
230401	Child Protection Services	510,882,000.00	200,000,000.00	7,000,788.75	549,950,000.00	-
2305	Social Pensions and Old Age Support	11,369,080,000.00	-	4,573,771,703.93	7,524,825,344.02	-
230501	Pensions Payments and Contributions	5,175,880,000.00	-	2,305,141,093.97	4,024,825,344.02	-
230502	Gratuity	6,000,000,000.00	-	2,268,630,609.96	3,500,000,000.00	-
230503	Severance Gratuity	193,200,000.00	-	-	-	-
2306	Disability and Survival Support	-	-	-	920,450,000.00	-
230603	Disability Insurance and Disability Benefit	-	-	-	920,450,000.00	-
2307	Promote Emergency and Humanitarian Assistance	10,659,900,000.00	2,810,000,000.00	756,963,068.15	26,365,750,000.00	-
230701	Disaster Preparedness and Risk Reduction	4,000,000,000.00	1,000,000,000.00	70,323,853.33	6,000,000,000.00	-
230702	Emergency Response and Relief Services	3,091,650,000.00	1,010,000,000.00	4,980,159.11	9,038,150,000.00	-
230703	Humanitarian Logistics and Coordination	50,000,000.00	50,000,000.00	-	50,000,000.00	-
230704	Protection of Vulnerable Populations	1,468,250,000.00	200,000,000.00	681,659,055.71	2,227,600,000.00	-
230705	Refugee and Internally Displaced Persons (IDP) Assistance	2,000,000,000.00	500,000,000.00	-	9,000,000,000.00	-
230706	Recovery and Resilience Building	50,000,000.00	50,000,000.00	-	50,000,000.00	-
2310	Social Protection Not Elsewhere Classified	600,000,000.00	850,000,000.00	426,172,676.47	1,100,000,000.00	-
231001	Social Protection Not Elsewhere Classified	600,000,000.00	850,000,000.00	426,172,676.47	1,100,000,000.00	-

Zamfara State Government 2026 Approved Budget - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Personnel Expenditure	58,386,834,000.00	57,743,149,328.96	31,878,315,286.83	48,008,900,000.00	-
01	Agriculture	1,585,620,000.00	1,703,343,636.13	1,097,541,509.99	1,585,337,736.65	-
0101	Effective governance of the Agriculture Sector	1,585,620,000.00	1,703,343,636.13	1,097,541,509.99	1,585,337,736.65	-
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	1,585,620,000.00	1,703,343,636.13	1,097,541,509.99	1,585,337,736.65	-
02	Societal Re-orientation	3,774,300,000.00	4,581,119,222.22	2,576,763,495.94	3,841,985,085.93	-
0210	Societal Re-orientation - General	3,774,300,000.00	4,581,119,222.22	2,576,763,495.94	3,841,985,085.93	-
021001	Societal Re-orientation - General	3,774,300,000.00	4,581,119,222.22	2,576,763,495.94	3,841,985,085.93	-
03	Poverty Alleviation	-	406,900,000.00	-	-	-
0310	Poverty Alleviation - General	-	406,900,000.00	-	-	-
031001	Poverty Alleviation - General	-	406,900,000.00	-	-	-
04	Health	8,411,922,098.96	7,777,403,035.88	5,201,039,372.14	7,982,612,426.42	-
0401	Effective governance of the health system	8,411,922,098.96	7,777,403,035.88	5,201,039,372.14	7,982,612,426.42	-
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	8,411,922,098.96	7,777,403,035.88	5,201,039,372.14	7,982,612,426.42	-
05	Education	18,511,599,461.04	18,490,432,619.43	11,299,451,685.07	16,321,430,211.77	-
0501	Effective governance of the education system	18,511,599,461.04	18,490,432,619.43	11,299,451,685.07	16,321,430,211.77	-
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	18,511,599,461.04	18,490,432,619.43	11,299,451,685.07	16,321,430,211.77	-
06	Housing and Urban Development	254,800,440.00	256,800,440.00	117,676,127.96	189,976,629.28	-
0610	Housing and Urban Development - General	254,800,440.00	256,800,440.00	117,676,127.96	189,976,629.28	-
061001	Housing and Urban Development - General	254,800,440.00	256,800,440.00	117,676,127.96	189,976,629.28	-
07	Gender	-	200,100,000.00	-	-	-
0710	Gender - General	-	200,100,000.00	-	-	-
071001	Gender - General	-	200,100,000.00	-	-	-
08	Youth	676,200,000.00	677,396,705.87	189,442,869.87	273,639,700.92	-
0810	Youth - General	676,200,000.00	677,396,705.87	189,442,869.87	273,639,700.92	-
081001	Youth - General	676,200,000.00	677,396,705.87	189,442,869.87	273,639,700.92	-
09	Environmental Improvement	1,633,230,000.00	1,649,100,821.15	1,139,576,771.03	1,646,055,335.93	-
0910	Environmental Improvement - General	1,633,230,000.00	1,649,100,821.15	1,139,576,771.03	1,646,055,335.93	-
091001	Environmental Improvement - General	1,633,230,000.00	1,649,100,821.15	1,139,576,771.03	1,646,055,335.93	-
10	Water Resources and Rural Development	307,740,000.00	307,740,000.00	162,119,511.16	234,172,627.23	-
1010	Water Resources and Rural Deve - General	307,740,000.00	307,740,000.00	162,119,511.16	234,172,627.23	-
101001	Water Resources and Rural Deve - General	307,740,000.00	307,740,000.00	162,119,511.16	234,172,627.23	-
11	Information Communication and Technology	781,080,000.00	735,060,853.73	320,010,231.36	462,237,000.85	-
1110	Information Communication and Technology - General	781,080,000.00	735,060,853.73	320,010,231.36	462,237,000.85	-
111001	Information Communication and Technology - General	781,080,000.00	735,060,853.73	320,010,231.36	462,237,000.85	-

12	Growing the Private Sector	208,380,000.00	208,927,504.42	81,954,249.32	118,378,360.13	-
1210	Growing the Private Sector - General	208,380,000.00	208,927,504.42	81,954,249.32	118,378,360.13	-
121001	Growing the Private Sector - General	208,380,000.00	208,927,504.42	81,954,249.32	118,378,360.13	-
13	Reform of Government and Governance	8,966,412,000.00	19,750,257,499.97	4,293,728,415.41	6,606,952,155.59	-
1310	Reform of Government and Governance - General	8,966,412,000.00	19,750,257,499.97	4,293,728,415.41	6,606,952,155.59	-
131001	Reform of Government and Governance - General	8,966,412,000.00	19,750,257,499.97	4,293,728,415.41	6,606,952,155.59	-
14	Power	62,100,000.00	62,488,608.72	43,261,344.50	62,488,608.72	-
1410	Power - General	62,100,000.00	62,488,608.72	43,261,344.50	62,488,608.72	-
141001	Power - General	62,100,000.00	62,488,608.72	43,261,344.50	62,488,608.72	-
17	Road	510,600,000.00	542,418,649.18	366,668,001.54	559,631,557.78	-
1710	Road - General	510,600,000.00	542,418,649.18	366,668,001.54	559,631,557.78	-
171001	Road - General	510,600,000.00	542,418,649.18	366,668,001.54	559,631,557.78	-
22	INTERNAL SECURITY	1,078,470,000.00	393,659,732.25	264,217,323.66	381,647,245.29	-
2210	INTERNAL SECURITY - GENERAL	1,078,470,000.00	393,659,732.25	264,217,323.66	381,647,245.29	-
221001	INTERNAL SECURITY - GENERAL	1,078,470,000.00	393,659,732.25	264,217,323.66	381,647,245.29	-
23	Social Protection	11,624,380,000.00	-	4,724,864,377.88	7,742,355,317.50	-
2302	Reduce Poverty and Vulnerability	55,200,000.00	-	23,715,312.26	34,255,451.04	-
230204	Other Social Safety Nets	55,200,000.00	-	23,715,312.26	34,255,451.04	-
2303	Promote gender equity and social justice	200,100,000.00	-	127,377,361.69	183,274,522.44	-
230301	Women's Economic Empowerment	200,100,000.00	-	127,377,361.69	183,274,522.44	-
2305	Social Pensions and Old Age Support	11,369,080,000.00	-	4,573,771,703.93	7,524,825,344.02	-
230501	Pensions Payments and Contributions	5,175,880,000.00	-	2,305,141,093.97	4,024,825,344.02	-
230502	Gratuity	6,000,000,000.00	-	2,268,630,609.96	3,500,000,000.00	-
230503	Severance Gratuity	193,200,000.00	-	-	-	-

Zamfara State Government 2026 Approved Budget -Other Non-Debt Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Non-Debt Recurrent Expenditure	78,159,166,000.00	79,924,059,000.00	20,526,207,889.81	88,817,570,000.00	2,202,000,000.00
01	Agriculture	3,481,070,000.00	2,818,520,000.00	271,798,295.50	2,207,970,000.00	-
0101	Effective governance of the Agriculture Sector	3,481,070,000.00	2,818,520,000.00	271,798,295.50	2,207,970,000.00	-
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	3,481,070,000.00	2,818,520,000.00	271,798,295.50	2,207,970,000.00	-
02	Societal Re-orientation	3,155,050,000.00	6,125,639,000.00	1,857,892,002.80	3,129,950,000.00	-
0210	Societal Re-orientation - General	3,155,050,000.00	6,125,639,000.00	1,857,892,002.80	3,129,950,000.00	-
021001	Societal Re-orientation - General	3,155,050,000.00	6,125,639,000.00	1,857,892,002.80	3,129,950,000.00	-
03	Poverty Alleviation	-	7,577,000.00	-	-	-
0310	Poverty Alleviation - General	-	7,577,000.00	-	-	-
031001	Poverty Alleviation - General	-	7,577,000.00	-	-	-
04	Health	2,488,800,000.00	2,887,450,000.00	866,660,973.15	4,607,050,000.00	2,052,000,000.00
0401	Effective governance of the health system	2,461,300,000.00	2,887,450,000.00	865,360,973.15	2,555,050,000.00	-
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	2,461,300,000.00	2,887,450,000.00	865,360,973.15	2,555,050,000.00	-
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	27,500,000.00	-	1,300,000.00	2,052,000,000.00	2,052,000,000.00
040306	Nutrition	27,500,000.00	-	1,300,000.00	2,052,000,000.00	2,052,000,000.00
05	Education	7,646,015,000.00	5,596,615,000.00	1,233,701,659.10	6,441,500,000.00	-
0501	Effective governance of the education system	7,646,015,000.00	5,596,615,000.00	1,233,701,659.10	6,441,500,000.00	-
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	7,646,015,000.00	5,596,615,000.00	1,233,701,659.10	6,441,500,000.00	-
06	Housing and Urban Development	461,886,000.00	439,800,000.00	41,112,497.17	131,250,000.00	-
0610	Housing and Urban Development - General	461,886,000.00	439,800,000.00	41,112,497.17	131,250,000.00	-
061001	Housing and Urban Development - General	461,886,000.00	439,800,000.00	41,112,497.17	131,250,000.00	-
07	Gender	-	180,950,000.00	-	-	-
0710	Gender - General	-	180,950,000.00	-	-	-
071001	Gender - General	-	180,950,000.00	-	-	-
08	Youth	345,025,000.00	475,125,000.00	88,909,288.65	230,100,000.00	-
0810	Youth - General	345,025,000.00	475,125,000.00	88,909,288.65	230,100,000.00	-
081001	Youth - General	345,025,000.00	475,125,000.00	88,909,288.65	230,100,000.00	-
09	Environmental Improvement	611,650,000.00	853,950,000.00	196,134,988.54	408,250,000.00	-
0910	Environmental Improvement - General	611,650,000.00	853,950,000.00	196,134,988.54	408,250,000.00	-
091001	Environmental Improvement - General	611,650,000.00	853,950,000.00	196,134,988.54	408,250,000.00	-
10	Water Resources and Rural Development	729,350,000.00	1,338,750,000.00	191,655,515.25	1,704,600,000.00	-
1010	Water Resources and Rural Deve - General	729,350,000.00	1,338,750,000.00	191,655,515.25	1,704,600,000.00	-
101001	Water Resources and Rural Deve - General	729,350,000.00	1,338,750,000.00	191,655,515.25	1,704,600,000.00	-
11	Information Communication and Technology	2,258,050,000.00	2,352,200,000.00	749,674,141.01	1,974,800,000.00	-

1110	Information Communication and Technology - General	2,258,050,000.00	2,352,200,000.00	749,674,141.01	1,974,800,000.00	-
111001	Information Communication and Technology - General	2,258,050,000.00	2,352,200,000.00	749,674,141.01	1,974,800,000.00	-
12	Growing the Private Sector	270,060,000.00	318,810,000.00	97,423,612.03	328,550,000.00	-
1210	Growing the Private Sector - General	270,060,000.00	318,810,000.00	97,423,612.03	328,550,000.00	-
121001	Growing the Private Sector - General	270,060,000.00	318,810,000.00	97,423,612.03	328,550,000.00	-
13	Reform of Government and Governance	32,728,123,000.00	39,182,878,000.00	12,194,189,853.31	40,766,550,000.00	150,000,000.00
1310	Reform of Government and Governance - General	32,728,123,000.00	39,182,878,000.00	12,194,189,853.31	40,766,550,000.00	150,000,000.00
131001	Reform of Government and Governance - General	32,728,123,000.00	39,182,878,000.00	12,194,189,853.31	40,766,550,000.00	150,000,000.00
14	Power	41,450,000.00	87,550,000.00	5,078,654.00	42,200,000.00	-
1410	Power - General	41,450,000.00	87,550,000.00	5,078,654.00	42,200,000.00	-
141001	Power - General	41,450,000.00	87,550,000.00	5,078,654.00	42,200,000.00	-
17	Road	333,045,000.00	295,945,000.00	21,561,684.22	141,650,000.00	-
1710	Road - General	333,045,000.00	295,945,000.00	21,561,684.22	141,650,000.00	-
171001	Road - General	333,045,000.00	295,945,000.00	21,561,684.22	141,650,000.00	-
22	INTERNAL SECURITY	18,655,000,000.00	16,962,300,000.00	363,262,105.41	10,181,200,000.00	-
2210	INTERNAL SECURITY - GENERAL	18,655,000,000.00	16,962,300,000.00	363,262,105.41	10,181,200,000.00	-
221001	INTERNAL SECURITY - GENERAL	18,655,000,000.00	16,962,300,000.00	363,262,105.41	10,181,200,000.00	-
23	Social Protection	4,954,592,000.00	-	2,347,152,619.67	16,521,950,000.00	-
2301	Effective Governance of Social Protection	451,800,000.00	-	12,607,855.60	122,750,000.00	-
230102	Social protection coordination and mechanisms	255,500,000.00	-	12,607,855.60	122,750,000.00	-
230104	Social Protection Information and Registry System	196,300,000.00	-	-	-	-
2302	Reduce Poverty and Vulnerability	2,844,050,000.00	-	1,580,062,160.50	13,299,050,000.00	-
230201	Conditional Cash Transfer to alleviate extreme poverty and support vulnerable households.	945,650,000.00	-	773,893,491.00	1,535,000,000.00	-
230202	Unconditional Cash Transfers alleviate extreme poverty and support vulnerable households	1,349,200,000.00	-	719,342,500.00	11,238,500,000.00	-
230203	Unemployment benefits	59,900,000.00	-	5,000,499.25	230,050,000.00	-
230204	Other Social Safety Nets	489,300,000.00	-	81,825,670.25	295,500,000.00	-
2303	Promote gender equity and social justice	297,960,000.00	-	60,842,600.00	174,000,000.00	-
230303	Inclusion of Marginalised Groups	297,960,000.00	-	60,842,600.00	174,000,000.00	-
2304	Enhancement of Child Rights and Support	10,882,000.00	-	7,000,788.75	49,950,000.00	-
230401	Child Protection Services	10,882,000.00	-	7,000,788.75	49,950,000.00	-
2306	Disability and Survival Support	-	-	-	820,450,000.00	-
230603	Disability Insurance and Disability Benefit	-	-	-	820,450,000.00	-
2307	Promote Emergency and Humanitarian Assistance	1,349,900,000.00	-	686,639,214.82	2,055,750,000.00	-
230702	Emergency Response and Relief Services	81,650,000.00	-	4,980,159.11	28,150,000.00	-
230704	Protection of Vulnerable Populations	1,268,250,000.00	-	681,659,055.71	2,027,600,000.00	-

Zamfara State Government 2026 Approved Budget - Debt Service Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	<i>Total Debt Service Expenditure</i>	<i>15,134,000,000.00</i>	<i>16,488,000,000.00</i>	<i>7,948,809,291.21</i>	<i>13,020,000,000.00</i>	-
13	Reform of Government and Governance	15,134,000,000.00	16,488,000,000.00	7,948,809,291.21	13,020,000,000.00	-
1310	Reform of Government and Governance - General	15,134,000,000.00	16,488,000,000.00	7,948,809,291.21	13,020,000,000.00	-
131001	Reform of Government and Governance - General	15,134,000,000.00	16,488,000,000.00	7,948,809,291.21	13,020,000,000.00	-

Zamfara State Government 2026 Approved Budget - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Capital Expenditure	394,334,575,000.00	344,527,866,671.04	66,829,832,913.16	721,490,530,000.00	4,930,000,000.00
01	Agriculture	13,000,000,000.00	9,215,000,000.00	1,378,131,513.81	72,425,000,000.00	-
0101	Effective governance of the Agriculture Sector	11,605,000,000.00	5,820,000,000.00	1,105,379,323.45	65,325,000,000.00	-
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	10,585,000,000.00	5,410,000,000.00	1,105,379,323.45	63,325,000,000.00	-
010102	Agriculture sector coordination mechanisms	1,020,000,000.00	410,000,000.00	-	2,000,000,000.00	-
0102	Development of the livestock value chain	200,000,000.00	150,000,000.00	-	-	-
010202	Meat processing and marketing	50,000,000.00	20,000,000.00	-	-	-
010205	Animal health and livestock diseases management	100,000,000.00	80,000,000.00	-	-	-
010206	Livestock feeds development	50,000,000.00	50,000,000.00	-	-	-
0103	Enhancement of food production and productivity	635,000,000.00	385,000,000.00	4,000,000.00	500,000,000.00	-
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	10,000,000.00	10,000,000.00	-	-	-
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	50,000,000.00	50,000,000.00	4,000,000.00	-	-
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	575,000,000.00	325,000,000.00	-	500,000,000.00	-
0104	Reduction of post-harvest losses	50,000,000.00	550,000,000.00	-	-	-
010404	Agricultural produce and quality control	50,000,000.00	550,000,000.00	-	-	-
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	110,000,000.00	110,000,000.00	-	-	-
010503	Fish processing and post-harvest management	110,000,000.00	110,000,000.00	-	-	-
0107	Promotion of enabling environment for increased agricultural development	400,000,000.00	2,200,000,000.00	268,752,190.36	6,600,000,000.00	-
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	400,000,000.00	2,200,000,000.00	268,752,190.36	6,600,000,000.00	-
02	Societal Re-orientation	5,480,000,000.00	4,895,000,000.00	456,981,878.79	8,369,200,000.00	-
0210	Societal Re-orientation - General	5,480,000,000.00	4,895,000,000.00	456,981,878.79	8,369,200,000.00	-
021001	Societal Re-orientation - General	5,480,000,000.00	4,895,000,000.00	456,981,878.79	8,369,200,000.00	-
03	Poverty Alleviation	1,750,000,000.00	5,550,000,000.00	-	1,050,000,000.00	-
0310	Poverty Alleviation - General	1,750,000,000.00	5,550,000,000.00	-	1,050,000,000.00	-
031001	Poverty Alleviation - General	1,750,000,000.00	5,550,000,000.00	-	1,050,000,000.00	-
04	Health	51,800,000,000.00	31,625,000,000.00	1,477,052,733.58	79,645,000,000.00	4,930,000,000.00
0401	Effective governance of the health system	2,500,000,000.00	2,100,000,000.00	122,855,117.03	1,500,000,000.00	-
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	2,500,000,000.00	2,100,000,000.00	122,855,117.03	1,500,000,000.00	-

0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	600,000,000.00	2,500,000,000.00	-	4,930,000,000.00	4,930,000,000.00
040306	Nutrition	600,000,000.00	2,500,000,000.00	-	4,930,000,000.00	4,930,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	35,140,000,000.00	18,965,000,000.00	39,527,000.00	68,600,000,000.00	-
040501	Functional health facilities	35,140,000,000.00	18,965,000,000.00	39,527,000.00	68,600,000,000.00	-
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	12,310,000,000.00	7,310,000,000.00	1,064,670,616.55	3,365,000,000.00	-
040601	Sustainable drug supply	12,310,000,000.00	7,310,000,000.00	1,064,670,616.55	3,365,000,000.00	-
0409	Provision of universal health coverage and financial risk protection for citizens	1,250,000,000.00	750,000,000.00	250,000,000.00	1,250,000,000.00	-
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme	1,250,000,000.00	750,000,000.00	250,000,000.00	1,250,000,000.00	-
05	Education	55,400,000,000.00	49,280,000,000.00	5,797,087,324.86	43,760,000,000.00	-
0501	Effective governance of the education system	1,920,000,000.00	620,000,000.00	-	1,220,000,000.00	-
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	1,920,000,000.00	620,000,000.00	-	1,220,000,000.00	-
0502	Increase in access, retention, and completion rate at all levels	1,050,000,000.00	1,150,000,000.00	143,113,428.50	1,000,000,000.00	-
050201	Early Childhood Care, Development and Education (ECCDE)	1,000,000,000.00	1,000,000,000.00	143,113,428.50	700,000,000.00	-
050203	School feeding	50,000,000.00	150,000,000.00	-	150,000,000.00	-
050206	Tertiary institutions' new courses accreditation	-	-	-	150,000,000.00	-
0503	Equity and inclusiveness in the provision of educational services	21,040,000,000.00	20,340,000,000.00	3,437,246,809.93	28,040,000,000.00	-
050303	Nomadic and migrants' education	40,000,000.00	40,000,000.00	-	40,000,000.00	-
050305	Girls/Boys child education	15,000,000,000.00	15,000,000,000.00	3,174,923,989.31	7,000,000,000.00	-
050306	Emergency Response	6,000,000,000.00	5,300,000,000.00	262,322,820.62	21,000,000,000.00	-
0504	Improved quality of teaching and learning outcomes	2,510,000,000.00	3,210,000,000.00	134,397,186.22	2,600,000,000.00	-
050401	All levels of education quality assurance	10,000,000.00	10,000,000.00	-	-	-
050402	Instructional and learning materials	1,700,000,000.00	2,400,000,000.00	-	2,200,000,000.00	-
050403	Teaching and non-teaching staff capacity building	800,000,000.00	800,000,000.00	134,397,186.22	400,000,000.00	-
0505	Adequate infrastructure at all levels	28,778,000,000.00	23,828,000,000.00	2,082,329,900.21	10,750,000,000.00	-
050501	Schools' infrastructure construction and rehabilitation	27,708,000,000.00	22,408,000,000.00	2,036,229,700.21	8,550,000,000.00	-
050502	Furnishing	710,000,000.00	610,000,000.00	37,800,200.00	1,600,000,000.00	-
050503	Libraries and laboratories	160,000,000.00	810,000,000.00	8,300,000.00	600,000,000.00	-
050504	Water, sanitation and hygiene	200,000,000.00	-	-	-	-
0506	Improved education information management system (EIMS)	102,000,000.00	132,000,000.00	-	150,000,000.00	-
050601	ICT equipment, software and expertise	32,000,000.00	32,000,000.00	-	50,000,000.00	-
050603	Data and data management	70,000,000.00	100,000,000.00	-	100,000,000.00	-
06	Housing and Urban Development	14,475,000,000.00	12,225,000,000.00	1,071,620,285.62	32,826,000,000.00	-
0610	Housing and Urban Development - General	14,475,000,000.00	12,225,000,000.00	1,071,620,285.62	32,826,000,000.00	-

061001	Housing and Urban Development - General	14,475,000,000.00	12,225,000,000.00	1,071,620,285.62	32,826,000,000.00	-
07	Gender	1,955,000,000.00	1,710,000,000.00	-	1,110,000,000.00	-
0710	Gender - General	1,955,000,000.00	1,710,000,000.00	-	1,110,000,000.00	-
071001	Gender - General	1,955,000,000.00	1,710,000,000.00	-	1,110,000,000.00	-
08	Youth	8,300,000,000.00	4,600,000,000.00	-	18,200,000,000.00	-
0810	Youth - General	8,300,000,000.00	4,600,000,000.00	-	18,200,000,000.00	-
081001	Youth - General	8,300,000,000.00	4,600,000,000.00	-	18,200,000,000.00	-
10	Water Resources and Rural Development	1,830,000,000.00	2,530,000,000.00	141,238,078.86	26,205,000,000.00	-
1010	Water Resources and Rural Deve - General	1,830,000,000.00	2,530,000,000.00	141,238,078.86	26,205,000,000.00	-
101001	Water Resources and Rural Deve - General	1,830,000,000.00	2,530,000,000.00	141,238,078.86	26,205,000,000.00	-
11	Information Communication and Technology	4,281,000,000.00	10,447,000,000.00	1,058,098,031.14	6,523,000,000.00	-
1110	Information Communication and Technology - General	4,281,000,000.00	10,447,000,000.00	1,058,098,031.14	6,523,000,000.00	-
111001	Information Communication and Technology - General	4,281,000,000.00	10,447,000,000.00	1,058,098,031.14	6,523,000,000.00	-
12	Growing the Private Sector	12,690,000,000.00	10,301,000,000.00	4,204,759,398.08	57,049,000,000.00	-
1210	Growing the Private Sector - General	12,690,000,000.00	10,301,000,000.00	4,204,759,398.08	57,049,000,000.00	-
121001	Growing the Private Sector - General	12,690,000,000.00	10,301,000,000.00	4,204,759,398.08	57,049,000,000.00	-
13	Reform of Government and Governance	66,964,000,000.00	84,815,866,671.04	14,729,643,631.92	114,425,275,000.00	-
1310	Reform of Government and Governance - General	66,964,000,000.00	84,815,866,671.04	14,729,643,631.92	114,425,275,000.00	-
131001	Reform of Government and Governance - General	66,964,000,000.00	84,815,866,671.04	14,729,643,631.92	114,425,275,000.00	-
14	Power	1,000,000,000.00	2,730,000,000.00	1,198,671,147.33	7,100,000,000.00	-
1410	Power - General	1,000,000,000.00	2,730,000,000.00	1,198,671,147.33	7,100,000,000.00	-
141001	Power - General	1,000,000,000.00	2,730,000,000.00	1,198,671,147.33	7,100,000,000.00	-
17	Road	84,499,575,000.00	66,341,078,000.00	14,001,259,753.96	128,017,000,000.00	-
1710	Road - General	84,499,575,000.00	66,341,078,000.00	14,001,259,753.96	128,017,000,000.00	-
171001	Road - General	84,499,575,000.00	66,341,078,000.00	14,001,259,753.96	128,017,000,000.00	-
18	Airways	20,000,000,000.00	20,000,000,000.00	11,615,016,673.37	30,000,000,000.00	-
1810	Airways - General	20,000,000,000.00	20,000,000,000.00	11,615,016,673.37	30,000,000,000.00	-
181001	Airways - General	20,000,000,000.00	20,000,000,000.00	11,615,016,673.37	30,000,000,000.00	-
20	CLIMATE CHANGE	10,000,000,000.00	9,200,000,000.00	1,724,098,958.76	24,150,000,000.00	-
2010	CLIMATE CHANGE - General	10,000,000,000.00	9,200,000,000.00	1,724,098,958.76	24,150,000,000.00	-
201001	CLIMATE CHANGE - General	10,000,000,000.00	9,200,000,000.00	1,724,098,958.76	24,150,000,000.00	-
22	INTERNAL SECURITY	13,000,000,000.00	-	-	13,100,000,000.00	-
2210	INTERNAL SECURITY - GENERAL	13,000,000,000.00	-	-	13,100,000,000.00	-
221001	INTERNAL SECURITY - GENERAL	13,000,000,000.00	-	-	13,100,000,000.00	-
23	Social Protection	27,910,000,000.00	19,062,922,000.00	7,976,173,503.08	57,536,055,000.00	-
2301	Effective Governance of Social Protection	600,000,000.00	400,000,000.00	-	400,000,000.00	-
230102	Social protection coordination and mechanisms	600,000,000.00	400,000,000.00	-	400,000,000.00	-
2302	Reduce Poverty and Vulnerability	15,900,000,000.00	13,802,922,000.00	7,479,676,973.28	30,126,055,000.00	-
230201	Conditional Cash Transfer to alleviate extreme poverty and support vulnerable households.	3,000,000,000.00	4,000,000,000.00	2,414,838,283.29	7,000,000,000.00	-
230203	Unemployment benefits	1,300,000,000.00	750,000,000.00	10,000,000.00	15,550,000,000.00	-
230204	Other Social Safety Nets	11,600,000,000.00	9,052,922,000.00	5,054,838,689.99	7,576,055,000.00	-
2303	Promote gender equity and social justice	1,000,000,000.00	1,000,000,000.00	-	1,000,000,000.00	-

230301	Women's Economic Empowerment	800,000,000.00	800,000,000.00	-	800,000,000.00	-
230304	Social Norms and Behaviour Change	200,000,000.00	200,000,000.00	-	200,000,000.00	-
2304	Enhancement of Child Rights and Support	500,000,000.00	200,000,000.00	-	500,000,000.00	-
230401	Child Protection Services	500,000,000.00	200,000,000.00	-	500,000,000.00	-
2306	Disability and Survival Support	-	-	-	100,000,000.00	-
230603	Disability Insurance and Disability Benefit	-	-	-	100,000,000.00	-
2307	Promote Emergency and Humanitarian Assistance	9,310,000,000.00	2,810,000,000.00	70,323,853.33	24,310,000,000.00	-
230701	Disaster Preparedness and Risk Reduction	4,000,000,000.00	1,000,000,000.00	70,323,853.33	6,000,000,000.00	-
230702	Emergency Response and Relief Services	3,010,000,000.00	1,010,000,000.00	-	9,010,000,000.00	-
230703	Humanitarian Logistics and Coordination	50,000,000.00	50,000,000.00	-	50,000,000.00	-
230704	Protection of Vulnerable Populations	200,000,000.00	200,000,000.00	-	200,000,000.00	-
230705	Refugee and Internally Displaced Persons (IDP) Assistance	2,000,000,000.00	500,000,000.00	-	9,000,000,000.00	-
230706	Recovery and Resilience Building	50,000,000.00	50,000,000.00	-	50,000,000.00	-
2310	Social Protection Not Elsewhere Classified	600,000,000.00	850,000,000.00	426,172,676.47	1,100,000,000.00	-
231001	Social Protection Not Elsewhere Classified	600,000,000.00	850,000,000.00	426,172,676.47	1,100,000,000.00	-

Zamfara State Government 2026 Approved Budget - Health Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Capital Health Sector Expenditure	51,800,000,000.00	31,625,000,000.00	1,477,052,733.58	79,645,000,000.00	4,930,000,000.00
04	Health	51,800,000,000.00	31,625,000,000.00	1,477,052,733.58	79,645,000,000.00	4,930,000,000.00
0401	Effective governance of the health system	2,500,000,000.00	2,100,000,000.00	122,855,117.03	1,500,000,000.00	-
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	2,500,000,000.00	2,100,000,000.00	122,855,117.03	1,500,000,000.00	-
04010100000004	Other/Multiple Level of Health Care	2,500,000,000.00	2,100,000,000.00	122,855,117.03	1,500,000,000.00	-
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	600,000,000.00	2,500,000,000.00	-	4,930,000,000.00	4,930,000,000.00
040306	Nutrition	600,000,000.00	2,500,000,000.00	-	4,930,000,000.00	4,930,000,000.00
04030600000001	Primary Health Care	600,000,000.00	500,000,000.00	-	600,000,000.00	600,000,000.00
04030600000003	Tertiary Health Care	-	-	-	490,000,000.00	490,000,000.00
04030600000004	Other/Multiple Level of Health Care	-	2,000,000,000.00	-	3,840,000,000.00	3,840,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	35,140,000,000.00	18,965,000,000.00	39,527,000.00	68,600,000,000.00	-
040501	Functional health facilities	35,140,000,000.00	18,965,000,000.00	39,527,000.00	68,600,000,000.00	-
04050100000001	Primary Health Care	13,635,000,000.00	6,085,000,000.00	-	33,800,000,000.00	-
04050100000002	Secondary Health Care	7,525,000,000.00	4,300,000,000.00	-	1,600,000,000.00	-
04050100000003	Tertiary Health Care	1,750,000,000.00	4,750,000,000.00	-	3,700,000,000.00	-
04050100000004	Other/Multiple Level of Health Care	12,230,000,000.00	3,830,000,000.00	39,527,000.00	29,500,000,000.00	-
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	12,310,000,000.00	7,310,000,000.00	1,064,670,616.55	3,365,000,000.00	-
040601	Sustainable drug supply	12,310,000,000.00	7,310,000,000.00	1,064,670,616.55	3,365,000,000.00	-
04060100000001	Primary Health Care	1,500,000,000.00	1,500,000,000.00	1,064,670,616.55	1,500,000,000.00	-
04060100000003	Tertiary Health Care	700,000,000.00	700,000,000.00	-	700,000,000.00	-
04060100000004	Other/Multiple Level of Health Care	10,110,000,000.00	5,110,000,000.00	-	1,165,000,000.00	-
0409	Provision of universal health coverage and financial risk protection for citizens	1,250,000,000.00	750,000,000.00	250,000,000.00	1,250,000,000.00	-
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme	1,250,000,000.00	750,000,000.00	250,000,000.00	1,250,000,000.00	-
04090200000004	Other/Multiple Level of Health Care	1,250,000,000.00	750,000,000.00	250,000,000.00	1,250,000,000.00	-

MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

011100100100 GOVERNMENT HOUSE ADMINISTRATION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	2,739,400,000.00	8,590,038,634.69	3,919,602,690.36	5,268,938,634.69	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	2,239,400,000.00	4,640,038,634.69	2,223,656,895.45	2,968,938,634.69	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,239,400,000.00	4,640,038,634.69	2,223,656,895.45	2,968,938,634.69	0.00
7013	GENERAL SERVICES	500,000,000.00	3,950,000,000.00	1,695,945,794.91	2,300,000,000.00	0.00
70133	OTHER GENERAL SERVICES	500,000,000.00	3,950,000,000.00	1,695,945,794.91	2,300,000,000.00	0.00

011100100200 OFFICE OF THE DEPUTY GOVERNOR						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	1,283,000,000.00	1,070,000,000.00	442,515,478.40	1,008,826,696.01	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	1,283,000,000.00	1,070,000,000.00	442,515,478.40	1,008,826,696.01	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,283,000,000.00	1,070,000,000.00	442,515,478.40	1,008,826,696.01	0.00

011100100400 OFFICE OF THE EXECUTIVE GOVERNOR						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	9,900,800,000.00	7,858,300,000.00	3,365,832,898.00	5,020,000,000.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	9,900,800,000.00	7,858,300,000.00	3,365,832,898.00	5,020,000,000.00	0.00

MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

70111	EXECUTIVE AND LEGISLATIVE ORGANS	9,900,800,000.00	7,858,300,000.00	3,365,832,898.00	5,020,000,000.00	0.00
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011100100500 OFFICE OF THE CHIEF OF STAFF						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	225,050,000.00	1,163,050,000.00	83,189,843.50	1,104,300,000.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	225,050,000.00	1,163,050,000.00	83,189,843.50	1,104,300,000.00	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	225,050,000.00	1,163,050,000.00	83,189,843.50	1,104,300,000.00	0.00

011100100600 PRINCIPAL PRIVATE SECRETARY - PPS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	71,850,000.00	142,600,000.00	0.00	403,100,000.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	71,850,000.00	142,600,000.00	0.00	403,100,000.00	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	71,850,000.00	142,600,000.00	0.00	403,100,000.00	0.00

011100101000 MEDIA AND COMMUNICATION UNIT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	482,400,000.00	481,533,613.92	115,566,373.04	644,933,613.92	0.00
7083	BROADCASTING AND PUBLISHING SERVICES	482,400,000.00	481,533,613.92	115,566,373.04	644,933,613.92	0.00
70831	BROADCASTING AND PUBLISHING SERVICES	482,400,000.00	481,533,613.92	115,566,373.04	644,933,613.92	0.00

MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

011101000100 BUREAU OF PUBLIC PROCUREMENT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	562,470,000.00	78,470,000.00	6,180,747.53	443,081,644.49	0.00
7013	GENERAL SERVICES	562,470,000.00	78,470,000.00	6,180,747.53	443,081,644.49	0.00
70133	OTHER GENERAL SERVICES	562,470,000.00	78,470,000.00	6,180,747.53	443,081,644.49	0.00

011100200100 DIRECTORATE OF POLITICAL & INTER PARTY RELATIONS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	148,000,000.00	159,650,000.00	20,162,906.12	1,069,814,848.79	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	148,000,000.00	159,650,000.00	20,162,906.12	1,069,814,848.79	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	148,000,000.00	159,650,000.00	20,162,906.12	1,069,814,848.79	0.00

011100200200 INTER- COMMUNITY RELATIONS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	42,100,000.00	85,770,000.00	6,998,575.60	38,088,143.44	0.00
7013	GENERAL SERVICES	0.00	85,770,000.00	0.00	4,000,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	85,770,000.00	0.00	4,000,000.00	0.00
7016	GENERAL PUBLIC SERVICES N.E.C.	42,100,000.00	0.00	6,998,575.60	34,088,143.44	0.00
70161	GENERAL PUBLIC SERVICES N.E.C.	42,100,000.00	0.00	6,998,575.60	34,088,143.44	0.00

011100200300 NON GOVERNMENTAL ORGANISATIONS/PROTOCOL						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	488,600,000.00	877,800,000.00	529,177,175.38	1,082,327,940.00	0.00

MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

7013	GENERAL SERVICES	0.00	847,800,000.00	0.00	0.00	0.00
70133	OTHER GENERAL SERVICES	0.00	847,800,000.00	0.00	0.00	0.00
7016	GENERAL PUBLIC SERVICES N.E.C.	488,600,000.00	30,000,000.00	529,177,175.38	1,082,327,940.00	0.00
70161	GENERAL PUBLIC SERVICES N.E.C.	488,600,000.00	30,000,000.00	529,177,175.38	1,082,327,940.00	0.00

011100400100 INTERGOVERNMENTAL RELATIONS OFFICE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	142,950,000.00	204,150,000.00	40,339,580.54	223,100,000.00	0.00
7013	GENERAL SERVICES	142,950,000.00	204,150,000.00	40,339,580.54	223,100,000.00	0.00
70133	OTHER GENERAL SERVICES	142,950,000.00	204,150,000.00	40,339,580.54	223,100,000.00	0.00

011101200100 ZAMFARA INVESTMENT PROMOTION AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	338,000,000.00	543,000,000.00	2,770,233.25	1,715,100,000.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	338,000,000.00	543,000,000.00	2,770,233.25	1,715,100,000.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	338,000,000.00	543,000,000.00	2,770,233.25	1,715,100,000.00	0.00

011101600100 ECONOMIC AND FINANCE MATTERS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	87,500,000.00	0.00	0.00	473,700,000.00	0.00
7013	GENERAL SERVICES	87,500,000.00	0.00	0.00	473,700,000.00	0.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	87,500,000.00	0.00	0.00	473,700,000.00	0.00
704	ECONOMIC AFFAIRS	0.00	15,000,000.00	0.00	0.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	0.00	15,000,000.00	0.00	0.00	0.00

MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	0.00	15,000,000.00	0.00	0.00	0.00
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011101900100 SPECIAL DUTIES						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	152,350,000.00	90,350,000.00	2,622,229.90	1,403,837,665.41	0.00
7013	GENERAL SERVICES	152,350,000.00	90,350,000.00	2,622,229.90	1,403,837,665.41	0.00
70133	OTHER GENERAL SERVICES	152,350,000.00	90,350,000.00	2,622,229.90	1,403,837,665.41	0.00

011102100500 DOMESTIC AFFAIRS UNIT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	196,600,000.00	977,500,000.00	285,111,500.00	555,000,000.00	150,000,000.00
7013	GENERAL SERVICES	196,600,000.00	977,500,000.00	285,111,500.00	555,000,000.00	150,000,000.00
70133	OTHER GENERAL SERVICES	196,600,000.00	977,500,000.00	285,111,500.00	555,000,000.00	150,000,000.00

011105500100 INFRASTRUCTURE AND URBAN RENEWAL						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	154,200,000.00	56,700,000.00	0.00	64,200,000.00	0.00
7016	GENERAL PUBLIC SERVICES N.E.C.	154,200,000.00	56,700,000.00	0.00	64,200,000.00	0.00
70161	GENERAL PUBLIC SERVICES N.E.C.	154,200,000.00	56,700,000.00	0.00	64,200,000.00	0.00

011110100100 PROJECTS IMPLEMENTATION UNIT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	169,900,000.00	127,400,000.00	54,330,472.95	194,365,168.51	0.00
7047	OTHER INDUSTRIES	169,900,000.00	127,400,000.00	54,330,472.95	194,365,168.51	0.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	169,900,000.00	127,400,000.00	54,330,472.95	194,365,168.51	0.00

011113200100 MULTILATERAL & DONOR AGENCIES						
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MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	0.00	129,950,000.00	0.00	284,450,000.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	0.00	129,950,000.00	0.00	0.00	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	129,950,000.00	0.00	0.00	0.00
7013	GENERAL SERVICES	0.00	0.00	0.00	284,450,000.00	0.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	0.00	0.00	0.00	284,450,000.00	0.00

011200300100 ZAMFARA STATE HOUSE OF ASSEMBLY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	4,243,320,000.00	3,034,215,111.11	767,498,615.90	6,137,913,946.19	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	4,243,320,000.00	3,034,215,111.11	767,498,615.90	6,137,913,946.19	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	4,243,320,000.00	3,034,215,111.11	767,498,615.90	6,137,913,946.19	0.00
710	SOCIAL PROTECTION	138,000,000.00	0.00	0.00	0.00	0.00
7102	OLD AGE	138,000,000.00	0.00	0.00	0.00	0.00
71021	OLD AGE	138,000,000.00	0.00	0.00	0.00	0.00

011200400100 HOUSE OF ASSEMBLY SERVICE COMMISSION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	204,400,000.00	284,300,000.00	146,234,774.25	108,713,463.76	0.00

MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	204,400,000.00	284,300,000.00	146,234,774.25	108,713,463.76	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	204,400,000.00	284,300,000.00	146,234,774.25	108,713,463.76	0.00
710	SOCIAL PROTECTION	55,200,000.00	0.00	0.00	0.00	0.00
7102	OLD AGE	55,200,000.00	0.00	0.00	0.00	0.00
71021	OLD AGE	55,200,000.00	0.00	0.00	0.00	0.00

011200500100 ZAMFARA STATE LEGISLATIVE MATTERS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	0.00	0.00	0.00	70,650,000.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	0.00	0.00	0.00	70,650,000.00	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	0.00	70,650,000.00	0.00

012300100100 MINISTRY OF INFORMATION AND CULTURE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	3,512,500,000.00	4,031,550,000.00	358,867,955.13	4,822,250,861.10	10,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	3,512,500,000.00	4,031,550,000.00	358,867,955.13	4,822,250,861.10	10,000,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	3,512,500,000.00	4,031,550,000.00	358,867,955.13	4,822,250,861.10	10,000,000.00

012300200100 COUNCIL FOR ARTS AND CULTURE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging

MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

708	RECREATION, CULTURE AND RELIGION	424,800,000.00	302,300,000.00	43,421,785.02	311,225,635.36	0.00
7082	CULTURAL SERVICES	424,800,000.00	302,300,000.00	43,421,785.02	311,225,635.36	0.00
70821	CULTURAL SERVICES	424,800,000.00	302,300,000.00	43,421,785.02	311,225,635.36	0.00

012300300100 ZAMFARA STATE RADIO AM						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	275,890,000.00	181,797,239.81	115,828,089.10	167,307,239.81	0.00
7083	BROADCASTING AND PUBLISHING SERVICES	275,890,000.00	181,797,239.81	115,828,089.10	167,307,239.81	0.00
70831	BROADCASTING AND PUBLISHING SERVICES	275,890,000.00	181,797,239.81	115,828,089.10	167,307,239.81	0.00

012300400100 MEDIA CORPORATION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	366,800,000.00	454,900,000.00	92,236,211.95	226,550,000.00	0.00
7083	BROADCASTING AND PUBLISHING SERVICES	366,800,000.00	454,900,000.00	92,236,211.95	226,550,000.00	0.00
70831	BROADCASTING AND PUBLISHING SERVICES	366,800,000.00	454,900,000.00	92,236,211.95	226,550,000.00	0.00

012300500100 HISTORY BUREAU						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	61,490,000.00	64,790,000.00	6,446,582.87	18,602,894.81	0.00
7082	CULTURAL SERVICES	61,490,000.00	64,790,000.00	6,446,582.87	18,602,894.81	0.00
70821	CULTURAL SERVICES	61,490,000.00	64,790,000.00	6,446,582.87	18,602,894.81	0.00

012300600100 ZAMFARA STATE GOLD CITY FM RADIO						
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MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	107,790,000.00	0.00	0.00	0.00	0.00
7083	BROADCASTING AND PUBLISHING SERVICES	107,790,000.00	0.00	0.00	0.00	0.00
70831	BROADCASTING AND PUBLISHING SERVICES	107,790,000.00	0.00	0.00	0.00	0.00

012300700100 ZAMFARA STATE TELEVISION SERVICES						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	118,150,000.00	11,730,000.00	0.00	0.00	0.00
7083	BROADCASTING AND PUBLISHING SERVICES	118,150,000.00	11,730,000.00	0.00	0.00	0.00
70831	BROADCASTING AND PUBLISHING SERVICES	118,150,000.00	11,730,000.00	0.00	0.00	0.00

012301000100 CENSORSHIP BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	138,900,000.00	139,450,000.00	58,930,573.21	122,946,599.78	0.00
7083	BROADCASTING AND PUBLISHING SERVICES	138,900,000.00	139,450,000.00	58,930,573.21	122,946,599.78	0.00
70831	BROADCASTING AND PUBLISHING SERVICES	138,900,000.00	139,450,000.00	58,930,573.21	122,946,599.78	0.00

012301300100 PRINTING AND PUBLISHING COMPANY (LEGACY NEWSPAPER) AND GOVERNMENT PRINTING PRESS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	246,000,000.00	650,400,000.00	70,290,677.56	181,530,978.70	0.00

MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

7083	BROADCASTING AND PUBLISHING SERVICES	246,000,000.00	650,400,000.00	70,290,677.56	181,530,978.70	0.00
70831	BROADCASTING AND PUBLISHING SERVICES	246,000,000.00	650,400,000.00	70,290,677.56	181,530,978.70	0.00

012400100100 MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	29,651,370,000.00	16,677,040,000.00	362,142,139.86	23,228,927,513.04	0.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	29,651,370,000.00	16,677,040,000.00	362,142,139.86	23,228,927,513.04	0.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	29,651,370,000.00	16,677,040,000.00	362,142,139.86	23,228,927,513.04	0.00

012400200100 SECURITY TRUST FUND OFFICE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	1,938,100,000.00	0.00	0.00	0.00	0.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	1,938,100,000.00	0.00	0.00	0.00	0.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	1,938,100,000.00	0.00	0.00	0.00	0.00

012400300100 COMMUNITY PROTECTION GUARDS (CPG)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	698,600,000.00	249,600,000.00	0.00	0.00	0.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	698,600,000.00	249,600,000.00	0.00	0.00	0.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	698,600,000.00	249,600,000.00	0.00	0.00	0.00

012500100100 PUBLIC SERVICE OFFICE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging

MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

701	GENERAL PUBLIC SERVICES	2,954,576,000.00	2,569,842,221.70	721,554,514.41	2,287,965,743.04	0.00
7013	GENERAL SERVICES	2,954,576,000.00	2,569,842,221.70	721,554,514.41	2,287,965,743.04	0.00
70131	GENERAL PERSONNEL SERVICES	2,954,576,000.00	2,569,842,221.70	721,554,514.41	2,287,965,743.04	0.00

012500500100 ESTABLISHMENT & HUMAN RESOURCE DEVELOPMENT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	815,100,000.00	818,328,629.93	462,615,437.26	741,128,629.93	0.00
7013	GENERAL SERVICES	815,100,000.00	818,328,629.93	462,615,437.26	741,128,629.93	0.00
70131	GENERAL PERSONNEL SERVICES	815,100,000.00	818,328,629.93	462,615,437.26	741,128,629.93	0.00

012500700100 DIRECTORATE OF LABOUR MATTERS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	8,280,000.00	8,280,000.00	5,416,340.04	7,823,602.28	0.00
7013	GENERAL SERVICES	8,280,000.00	8,280,000.00	5,416,340.04	7,823,602.28	0.00
70131	GENERAL PERSONNEL SERVICES	8,280,000.00	8,280,000.00	5,416,340.04	7,823,602.28	0.00

012500900100 STATE AND LOCAL GOVERNMENT PENSION COMMISSION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
710	SOCIAL PROTECTION	11,270,730,000.00	11,226,430,000.00	4,577,353,049.93	7,533,475,344.02	0.00
7102	OLD AGE	11,270,730,000.00	11,226,430,000.00	4,577,353,049.93	7,533,475,344.02	0.00
71021	OLD AGE	11,270,730,000.00	11,226,430,000.00	4,577,353,049.93	7,533,475,344.02	0.00

014000100100 OFFICE OF THE AUDITOR GENERAL (STATE)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	280,500,000.00	260,850,000.00	126,466,495.78	237,767,402.91	0.00

MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	280,500,000.00	260,850,000.00	126,466,495.78	237,767,402.91	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	280,500,000.00	260,850,000.00	126,466,495.78	237,767,402.91	0.00

014000100200 OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	195,536,000.00	226,806,000.00	74,829,046.97	138,086,401.18	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	195,536,000.00	226,806,000.00	74,829,046.97	138,086,401.18	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	195,536,000.00	226,806,000.00	74,829,046.97	138,086,401.18	0.00

014700100100 CIVIL SERVICE COMMISSION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	262,820,000.00	241,981,569.95	70,230,543.37	352,531,569.95	0.00
7013	GENERAL SERVICES	262,820,000.00	241,981,569.95	70,230,543.37	352,531,569.95	0.00
70131	GENERAL PERSONNEL SERVICES	262,820,000.00	241,981,569.95	70,230,543.37	352,531,569.95	0.00

014800100100 ZAMFARA STATE INDEPENDENT ELECTORAL COMMISSION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	429,420,000.00	709,082,249.17	82,634,749.23	367,582,249.17	0.00
7016	GENERAL PUBLIC SERVICES N.E.C.	429,420,000.00	709,082,249.17	82,634,749.23	367,582,249.17	0.00
70161	GENERAL PUBLIC SERVICES N.E.C.	429,420,000.00	709,082,249.17	82,634,749.23	367,582,249.17	0.00

MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

014900100100 LOCAL GOVERNMENT SERVICE COMMISSION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	379,850,000.00	338,550,000.00	3,855,698.43	67,069,342.18	0.00
7013	GENERAL SERVICES	379,850,000.00	338,550,000.00	3,855,698.43	67,069,342.18	0.00
70131	GENERAL PERSONNEL SERVICES	379,850,000.00	338,550,000.00	3,855,698.43	67,069,342.18	0.00

016100100100 CABINET AFFAIRS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	4,161,000,000.00	7,197,000,000.00	2,504,860,072.10	8,352,273,586.87	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	4,161,000,000.00	7,197,000,000.00	2,504,860,072.10	8,352,273,586.87	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	4,161,000,000.00	7,197,000,000.00	2,504,860,072.10	8,352,273,586.87	0.00

016100100200 GENERAL SERVICES						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	19,686,100,000.00	14,265,100,000.00	1,071,317,834.95	38,110,737,557.82	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	0.00	1,130,100,000.00	0.00	0.00	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	1,130,100,000.00	0.00	0.00	0.00
7013	GENERAL SERVICES	19,686,100,000.00	13,135,000,000.00	1,071,317,834.95	38,110,737,557.82	0.00
70133	OTHER GENERAL SERVICES	19,686,100,000.00	13,135,000,000.00	1,071,317,834.95	38,110,737,557.82	0.00
703	PUBLIC ORDER AND SAFETY	0.00	0.00	0.00	100,000,000.00	0.00

MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

7036	PUBLIC ORDER AND SAFETY N.E.C.	0.00	0.00	0.00	100,000,000.00	0.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	0.00	0.00	0.00	100,000,000.00	0.00

016100100300 STATE EXECUTIVE COUNCIL SECRETARIAT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	88,550,000.00	80,550,000.00	41,389,000.00	48,000,000.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	88,550,000.00	80,550,000.00	41,389,000.00	48,000,000.00	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	88,550,000.00	80,550,000.00	41,389,000.00	48,000,000.00	0.00

016100200100 LIAISON OFFICE ABUJA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	13,800,000.00	13,800,000.00	5,979,700.11	8,637,344.60	0.00
7013	GENERAL SERVICES	13,800,000.00	13,800,000.00	5,979,700.11	8,637,344.60	0.00
70133	OTHER GENERAL SERVICES	13,800,000.00	13,800,000.00	5,979,700.11	8,637,344.60	0.00

016100400100 HISBAH COMMISSION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	0.00	429,319,732.25	0.00	0.00	0.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	0.00	429,319,732.25	0.00	0.00	0.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	0.00	429,319,732.25	0.00	0.00	0.00
708	RECREATION, CULTURE AND RELIGION	505,400,000.00	60,000,000.00	265,337,289.21	493,919,732.25	0.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	505,400,000.00	60,000,000.00	265,337,289.21	493,919,732.25	0.00

MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	505,400,000.00	60,000,000.00	265,337,289.21	493,919,732.25	0.00
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016101000100 QUOTA SYSTEM AND RECRUITMENT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	90,460,000.00	80,460,000.00	3,826,110.50	67,350,000.00	0.00
7013	GENERAL SERVICES	90,460,000.00	80,460,000.00	3,826,110.50	67,350,000.00	0.00
70131	GENERAL PERSONNEL SERVICES	90,460,000.00	80,460,000.00	3,826,110.50	67,350,000.00	0.00

016101100100 HUMAN CAPITAL DEVELOPMENT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	0.00	77,700,000.00	0.00	0.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	0.00	77,700,000.00	0.00	0.00	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	77,700,000.00	0.00	0.00	0.00
710	SOCIAL PROTECTION	82,100,000.00	0.00	14,299,542.25	69,350,000.00	0.00
7109	SOCIAL PROTECTION N.E.C.	82,100,000.00	0.00	14,299,542.25	69,350,000.00	0.00
71091	SOCIAL PROTECTION N.E.C.	82,100,000.00	0.00	14,299,542.25	69,350,000.00	0.00

016101400100 ZAMFARA INFORMATION TECHNOLOGY DEVELOPMENT AGENCY (ZITDA)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	2,071,700,000.00	7,567,900,000.00	1,316,062,523.52	2,804,517,707.54	0.00
7046	COMMUNICATION	2,071,700,000.00	7,567,900,000.00	1,316,062,523.52	2,804,517,707.54	0.00
70461	COMMUNICATION	2,071,700,000.00	7,567,900,000.00	1,316,062,523.52	2,804,517,707.54	0.00

016103300100 ZAMFARA AGENCY FOR THE CONTROL OF AIDS (ZAMSACA)						
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MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	110,130,000.00	74,130,000.00	1,200,068.80	59,400,000.00	0.00
7074	PUBLIC HEALTH SERVICES	110,130,000.00	74,130,000.00	1,200,068.80	59,400,000.00	0.00
70741	PUBLIC HEALTH SERVICES	110,130,000.00	74,130,000.00	1,200,068.80	59,400,000.00	0.00

016103800100 HAJJ COMMISSION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	2,069,200,000.00	2,028,260,000.00	1,494,511,938.92	1,602,858,287.95	0.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	2,069,200,000.00	2,028,260,000.00	1,494,511,938.92	1,602,858,287.95	0.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	2,069,200,000.00	2,028,260,000.00	1,494,511,938.92	1,602,858,287.95	0.00

016105200100 DIRECTORATE OF POVERTY ALLEVIATION AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
710	SOCIAL PROTECTION	60,050,000.00	51,050,000.00	6,678,787.36	17,904,816.85	0.00
7105	UNEMPLOYMENT	60,050,000.00	6,900,000.00	6,678,787.36	17,904,816.85	0.00
71051	UNEMPLOYMENT	60,050,000.00	6,900,000.00	6,678,787.36	17,904,816.85	0.00
7109	SOCIAL PROTECTION N.E.C.	0.00	44,150,000.00	0.00	0.00	0.00
71091	SOCIAL PROTECTION N.E.C.	0.00	44,150,000.00	0.00	0.00	0.00

016105300100 ZAMFARA STATE BOARD FOR PERSONS WITH DISABILITY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
710	SOCIAL PROTECTION	0.00	590,450,000.00	0.00	820,450,000.00	0.00
7101	SICKNESS AND DISABILITY	0.00	590,450,000.00	0.00	820,450,000.00	0.00
71012	DISABILITY	0.00	590,450,000.00	0.00	820,450,000.00	0.00

016111400100 SUBSTANCE ABUSE AND HUMAN TRAFFICKING AGENCY						
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MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	59,000,000.00	34,000,000.00	11,314,441.04	20,500,000.00	0.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	59,000,000.00	34,000,000.00	11,314,441.04	20,500,000.00	0.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	59,000,000.00	34,000,000.00	11,314,441.04	20,500,000.00	0.00
707	HEALTH	41,400,000.00	46,564,536.11	32,236,986.54	46,564,536.11	0.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	41,400,000.00	46,564,536.11	32,236,986.54	46,564,536.11	0.00
70711	PHARMACEUTICAL PRODUCTS	41,400,000.00	46,564,536.11	32,236,986.54	46,564,536.11	0.00

016800100100 MINISTRY FOR RELIGIOUS AFFAIRS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	3,252,670,000.00	3,552,121,222.22	1,096,703,958.60	5,987,195,842.79	0.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	3,252,670,000.00	3,552,121,222.22	1,096,703,958.60	5,987,195,842.79	0.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	3,252,670,000.00	3,552,121,222.22	1,096,703,958.60	5,987,195,842.79	0.00

016800200100 ULAMA CONSULTATIVE COUNCIL						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	90,550,000.00	70,750,000.00	19,419,584.46	32,000,000.00	0.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	90,550,000.00	70,750,000.00	19,419,584.46	32,000,000.00	0.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	90,550,000.00	70,750,000.00	19,419,584.46	32,000,000.00	0.00

016800700100 ZAKKAT AND ENDOWMENT BOARD						
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MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
710	SOCIAL PROTECTION	2,828,550,000.00	2,717,229,000.00	1,499,267,579.61	4,076,050,634.19	0.00
7107	SOCIAL EXCLUSION N.E.C	2,828,550,000.00	2,717,229,000.00	1,499,267,579.61	4,076,050,634.19	0.00
71071	SOCIAL EXCLUSION N.E.C.	2,828,550,000.00	2,717,229,000.00	1,499,267,579.61	4,076,050,634.19	0.00

016800800100 DIRECTORATE OF RELIGIOUS MATTERS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	28,200,000.00	124,000,000.00	75,800,000.00	312,050,000.00	0.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	28,200,000.00	124,000,000.00	75,800,000.00	312,050,000.00	0.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	28,200,000.00	124,000,000.00	75,800,000.00	312,050,000.00	0.00

021500100100 MINISTRY OF AGRICULTURE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	60,000,000.00	60,000,000.00	0.00	0.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	60,000,000.00	60,000,000.00	0.00	0.00	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	60,000,000.00	60,000,000.00	0.00	0.00	0.00
704	ECONOMIC AFFAIRS	33,104,520,000.00	20,981,920,000.00	7,366,346,425.32	80,254,536,413.63	450,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	31,104,520,000.00	20,481,920,000.00	7,366,346,425.32	78,254,536,413.63	450,000,000.00
70421	AGRICULTURE	31,104,520,000.00	20,481,920,000.00	7,366,346,425.32	78,254,536,413.63	450,000,000.00
7045	TRANSPORT	2,000,000,000.00	500,000,000.00	0.00	2,000,000,000.00	0.00
70451	ROAD TRANSPORT	2,000,000,000.00	500,000,000.00	0.00	2,000,000,000.00	0.00

021502100100 COLLEGE OF AGRICULTURE, ANIMAL SCIENCE AND TECHNOLOGY, BAKURA						
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MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	656,828,000.00	601,000,000.00	317,212,015.35	463,195,133.28	0.00
7094	TERTIARY EDUCATION	656,828,000.00	601,000,000.00	317,212,015.35	463,195,133.28	0.00
70941	FIRST STAGE OF TERTIARY EDUCATION	656,828,000.00	601,000,000.00	317,212,015.35	463,195,133.28	0.00

021510200100 ZAMFARA AGRICULTURAL DEVELOPMENT AGENCY (ZADA)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	285,850,000.00	235,850,000.00	112,144,556.21	176,586,581.19	0.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	285,850,000.00	235,850,000.00	112,144,556.21	176,586,581.19	0.00
70421	AGRICULTURE	285,850,000.00	235,850,000.00	112,144,556.21	176,586,581.19	0.00

021510200200 ZAMFARA STATE IFAD – CAPS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	3,900,000.00	18,150,000.00	2,074,849.50	19,400,000.00	0.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	3,900,000.00	18,150,000.00	2,074,849.50	19,400,000.00	0.00
70421	AGRICULTURE	3,900,000.00	18,150,000.00	2,074,849.50	19,400,000.00	0.00

021510201000 SECOND LIVESTOCK DEVELOPMENT PROJECT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	33,450,000.00	47,550,000.00	5,036,925.01	7,275,558.35	0.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	33,450,000.00	47,550,000.00	5,036,925.01	7,275,558.35	0.00
70421	AGRICULTURE	33,450,000.00	47,550,000.00	5,036,925.01	7,275,558.35	0.00

021510201100 RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging

MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

704	ECONOMIC AFFAIRS	410,670,000.00	215,170,000.00	2,660,626.75	5,007,220,000.00	0.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	10,670,000.00	15,170,000.00	2,660,626.75	7,220,000.00	0.00
70421	AGRICULTURE	10,670,000.00	15,170,000.00	2,660,626.75	7,220,000.00	0.00
7045	TRANSPORT	400,000,000.00	200,000,000.00	0.00	5,000,000,000.00	0.00
70451	ROAD TRANSPORT	400,000,000.00	200,000,000.00	0.00	5,000,000,000.00	0.00

021511000100	FARMER'S AGRICULTURAL SUPPLY COMPANY (FASCOM)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	160,800,000.00	158,619,527.82	88,688,520.68	160,969,527.82	0.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	160,800,000.00	158,619,527.82	88,688,520.68	160,969,527.82	0.00
70421	AGRICULTURE	160,800,000.00	158,619,527.82	88,688,520.68	160,969,527.82	0.00

022000100100	MINISTRY OF FINANCE					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	8,956,180,000.00	27,937,900,000.00	12,455,463,667.72	19,674,973,430.65	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	8,906,180,000.00	27,887,900,000.00	12,455,463,667.72	19,674,973,430.65	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	8,906,180,000.00	27,887,900,000.00	12,455,463,667.72	19,674,973,430.65	0.00
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	50,000,000.00	50,000,000.00	0.00	0.00	0.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	50,000,000.00	50,000,000.00	0.00	0.00	0.00

022000100200	BOARD OF SURVEY					
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MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	16,050,000.00	15,550,000.00	6,000,366.79	10,050,000.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	0.00	15,550,000.00	0.00	0.00	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	0.00	15,550,000.00	0.00	0.00	0.00
7013	GENERAL SERVICES	16,050,000.00	0.00	6,000,366.79	10,050,000.00	0.00
70133	OTHER GENERAL SERVICES	16,050,000.00	0.00	6,000,366.79	10,050,000.00	0.00

022000100300 STORE CONTROL UNIT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	14,500,000.00	15,500,000.00	3,600,472.55	19,550,000.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	14,500,000.00	15,500,000.00	3,600,472.55	19,550,000.00	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	14,500,000.00	15,500,000.00	3,600,472.55	19,550,000.00	0.00

022000200100 DEBT MANAGEMENT OFFICE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	15,206,973,000.00	16,573,973,000.00	7,965,809,291.21	13,094,900,000.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	72,973,000.00	0.00	17,000,000.00	74,900,000.00	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	72,973,000.00	0.00	17,000,000.00	74,900,000.00	0.00

MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

7017	PUBLIC DEBT TRANSACTIONS	15,134,000,000.00	16,573,973,000.00	7,948,809,291.21	13,020,000,000.00	0.00
70171	PUBLIC DEBT TRANSACTIONS	15,134,000,000.00	16,573,973,000.00	7,948,809,291.21	13,020,000,000.00	0.00

022000700100 OFFICE OF THE ACCOUNTANT GENERAL						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	5,879,900,000.00	506,900,000.00	190,832,790.41	857,600,000.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	5,879,900,000.00	506,900,000.00	190,832,790.41	857,600,000.00	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	5,879,900,000.00	506,900,000.00	190,832,790.41	857,600,000.00	0.00

022000700300 PROJECT FINANCE MANAGEMENT UNIT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	13,600,000.00	13,600,000.00	2,236,716.00	7,050,000.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	13,600,000.00	13,600,000.00	2,236,716.00	7,050,000.00	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	13,600,000.00	13,600,000.00	2,236,716.00	7,050,000.00	0.00

022000800100 BOARD OF INTERNAL REVENUE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	2,238,350,000.00	2,842,773,420.11	1,116,071,122.96	8,258,173,420.11	0.00

MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	2,238,350,000.00	2,842,773,420.11	1,116,071,122.96	8,258,173,420.11	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	2,238,350,000.00	2,842,773,420.11	1,116,071,122.96	8,258,173,420.11	0.00

022200100100 MINISTRY OF COMMERCE, INDUSTRY & TOURISM						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	300,000,000.00	300,000,000.00	0.00	300,000,000.00	0.00
7013	GENERAL SERVICES	300,000,000.00	300,000,000.00	0.00	300,000,000.00	0.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	300,000,000.00	300,000,000.00	0.00	300,000,000.00	0.00
704	ECONOMIC AFFAIRS	13,617,650,000.00	12,741,650,000.00	6,760,694,436.26	62,431,453,524.56	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	13,617,650,000.00	12,741,650,000.00	6,760,694,436.26	62,431,453,524.56	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	13,617,650,000.00	12,741,650,000.00	6,760,694,436.26	62,431,453,524.56	0.00

022200200100 COMMODITY, MARKETING AND DISTRIBUTION COMPANY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	1,176,960,000.00	676,960,000.00	30,481,226.27	44,028,437.95	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	171,960,000.00	171,960,000.00	30,481,226.27	44,028,437.95	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	171,960,000.00	171,960,000.00	30,481,226.27	44,028,437.95	0.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,005,000,000.00	505,000,000.00	0.00	0.00	0.00
70421	AGRICULTURE	1,005,000,000.00	505,000,000.00	0.00	0.00	0.00

022200300100	AMUSEMENT PARK					
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MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	25,720,000.00	26,267,504.42	13,754,426.14	19,867,504.42	0.00
7047	OTHER INDUSTRIES	25,720,000.00	26,267,504.42	13,754,426.14	19,867,504.42	0.00
70473	TOURISM	25,720,000.00	26,267,504.42	13,754,426.14	19,867,504.42	0.00

022200400100 MARKETS DEVELOPMENT AND MANAGEMENT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	0.00	87,654,108.31	48,867,715.55	74,754,108.31	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	0.00	87,654,108.31	0.00	0.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	0.00	87,654,108.31	0.00	0.00	0.00
7047	OTHER INDUSTRIES	0.00	0.00	48,867,715.55	74,754,108.31	0.00
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	0.00	0.00	48,867,715.55	74,754,108.31	0.00

MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

022201800100 INVESTMENT AND PROPERTY DEVELOPMENT COMPANY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	132,550,000.00	143,100,000.00	9,407,421.67	185,031,021.75	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	132,550,000.00	143,100,000.00	9,407,421.67	185,031,021.75	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	132,550,000.00	143,100,000.00	9,407,421.67	185,031,021.75	0.00

022201900100 HOTELS AND TOURISM MANAGEMENT BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	42,460,000.00	47,010,000.00	10,588,343.08	48,864,245.50	0.00
7047	OTHER INDUSTRIES	42,460,000.00	47,010,000.00	10,588,343.08	48,864,245.50	0.00
70472	HOTELS AND RESTUARANTS	42,460,000.00	47,010,000.00	10,588,343.08	48,864,245.50	0.00

023400100100 MINISTRY OF WORKS AND INFRASTRUCTURE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	30,000,000.00	2,030,000,000.00	0.00	16,147,000,000.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	30,000,000.00	2,030,000,000.00	0.00	16,147,000,000.00	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	30,000,000.00	2,030,000,000.00	0.00	16,147,000,000.00	0.00
704	ECONOMIC AFFAIRS	102,958,175,000.00	86,275,549,984.38	26,115,533,044.33	141,154,571,984.38	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	600,000,000.00	200,000,000.00	0.00	0.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	600,000,000.00	200,000,000.00	0.00	0.00	0.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	0.00	2,000,000,000.00	268,752,190.36	1,100,000,000.00	0.00

MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

70421	AGRICULTURE	0.00	2,000,000,000.00	268,752,190.36	1,100,000,000.00	0.00
7045	TRANSPORT	102,358,175,000.00	84,075,549,984.38	25,846,780,853.97	140,054,571,984.38	0.00
70451	ROAD TRANSPORT	82,358,175,000.00	64,075,549,984.38	14,231,764,180.60	110,054,571,984.38	0.00
70454	AIR TRANSPORT	20,000,000,000.00	20,000,000,000.00	11,615,016,673.37	30,000,000,000.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	0.00	0.00	0.00	3,000,000,000.00	0.00
7063	WATER SUPPLY	0.00	0.00	0.00	3,000,000,000.00	0.00
70631	WATER SUPPLY	0.00	0.00	0.00	3,000,000,000.00	0.00

023400200100 ZAMFARA ELECTRIFICATION AGENCY (ZEA)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	1,103,550,000.00	2,880,038,608.72	1,247,011,145.83	7,174,588,608.72	0.00
7043	FUEL AND ENERGY	103,550,000.00	150,038,608.72	48,339,998.50	74,588,608.72	0.00
70435	ELECTRICITY	103,550,000.00	150,038,608.72	48,339,998.50	74,588,608.72	0.00
7045	TRANSPORT	1,000,000,000.00	2,730,000,000.00	1,198,671,147.33	7,100,000,000.00	0.00
70451	ROAD TRANSPORT	1,000,000,000.00	2,730,000,000.00	1,198,671,147.33	7,100,000,000.00	0.00

023400300100 WORKS SCHOOL						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	21,775,000.00	7,975,000.00	0.00	0.00	0.00
7045	TRANSPORT	21,775,000.00	7,975,000.00	0.00	0.00	0.00
70451	ROAD TRANSPORT	21,775,000.00	7,975,000.00	0.00	0.00	0.00

023400400100 ZAMFARA ROADS AGENCY (ZARA)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	78,000,000.00	78,000,000.00	7,234,831.95	310,450,312.82	0.00
7045	TRANSPORT	78,000,000.00	78,000,000.00	7,234,831.95	310,450,312.82	0.00
70451	ROAD TRANSPORT	78,000,000.00	78,000,000.00	7,234,831.95	310,450,312.82	0.00

023400500100 ZAMFARA STATE TRANSPORT COMPANY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging

MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

704	ECONOMIC AFFAIRS	0.00	0.00	0.00	60,100,000.00	0.00
7043	FUEL AND ENERGY	0.00	0.00	0.00	30,100,000.00	0.00
70435	ELECTRICITY	0.00	0.00	0.00	30,100,000.00	0.00
7045	TRANSPORT	0.00	0.00	0.00	30,000,000.00	0.00
70451	ROAD TRANSPORT	0.00	0.00	0.00	30,000,000.00	0.00

023400600100 ZAMFARA ROADS TRAFFIC AGENCY (ZAROTA)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	359,800,000.00	359,046,664.80	136,832,306.40	197,646,664.80	0.00
7045	TRANSPORT	359,800,000.00	359,046,664.80	136,832,306.40	197,646,664.80	0.00
70451	ROAD TRANSPORT	359,800,000.00	359,046,664.80	136,832,306.40	197,646,664.80	0.00

023400700100 ZAMFARA STATE FIRE SERVICE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	1,383,750,000.00	3,306,059,705.61	397,915,174.48	1,667,560,080.98	0.00
7032	FIRE PROTECTION SERVICES	1,383,750,000.00	3,306,059,705.61	397,915,174.48	1,667,560,080.98	0.00
70321	FIRE PROTECTION SERVICES	1,383,750,000.00	3,306,059,705.61	397,915,174.48	1,667,560,080.98	0.00

023400800100 VEHICLE INSPECTION OFFICE (VIO)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	20,895,000.00	23,295,000.00	1,500,016.00	9,450,000.00	0.00
7045	TRANSPORT	20,895,000.00	23,295,000.00	1,500,016.00	9,450,000.00	0.00
70451	ROAD TRANSPORT	20,895,000.00	23,295,000.00	1,500,016.00	9,450,000.00	0.00

023410200100 ZAMAFARA STATE WATER CORPORATION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	1,654,740,000.00	2,578,440,000.00	388,711,030.78	20,788,120,329.18	0.00
7063	WATER SUPPLY	1,654,740,000.00	2,578,440,000.00	388,711,030.78	20,788,120,329.18	0.00
70631	WATER SUPPLY	1,654,740,000.00	2,578,440,000.00	388,711,030.78	20,788,120,329.18	0.00

MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

023410300100 RURAL WATER SUPPLY AND SANITATION AGENCY (RUWATSAN)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	411,650,000.00	611,850,000.00	5,223,995.63	3,895,652,298.05	700,000,000.00
7063	WATER SUPPLY	411,650,000.00	611,850,000.00	5,223,995.63	3,895,652,298.05	700,000,000.00
70631	WATER SUPPLY	411,650,000.00	611,850,000.00	5,223,995.63	3,895,652,298.05	700,000,000.00

023410400100 DIRECTORATE OF RURAL WATER SUPPLY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	0.00	100,000,000.00	0.00	100,000,000.00	0.00
7045	TRANSPORT	0.00	100,000,000.00	0.00	100,000,000.00	0.00
70451	ROAD TRANSPORT	0.00	100,000,000.00	0.00	100,000,000.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	821,400,000.00	906,900,000.00	113,652,183.63	1,078,162,595.78	0.00
7063	WATER SUPPLY	821,400,000.00	906,900,000.00	113,652,183.63	1,078,162,595.78	0.00
70631	WATER SUPPLY	821,400,000.00	906,900,000.00	113,652,183.63	1,078,162,595.78	0.00

023800100100 MINISTRY OF BUDGET AND PLANNING						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	47,916,350,000.00	45,136,516,671.04	2,673,983,836.95	80,810,193,936.06	2,560,000,000.00
7013	GENERAL SERVICES	47,916,350,000.00	45,136,516,671.04	2,673,983,836.95	80,810,193,936.06	2,560,000,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	47,916,350,000.00	45,136,516,671.04	2,673,983,836.95	80,810,193,936.06	2,560,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	0.00	0.00	0.00	1,000,000,000.00	0.00
7061	HOUSING DEVELOPMENT	0.00	0.00	0.00	1,000,000,000.00	0.00
70611	HOUSING DEVELOPMENT	0.00	0.00	0.00	1,000,000,000.00	0.00

023800100300 STATE OPERATIONS COORDINATING UNIT (SOCU)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging

MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

701	GENERAL PUBLIC SERVICES	196,300,000.00	81,300,000.00	0.00	0.00	0.00
7013	GENERAL SERVICES	196,300,000.00	81,300,000.00	0.00	0.00	0.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	196,300,000.00	81,300,000.00	0.00	0.00	0.00

023800100800 ZAMFARA ECONOMIC RESILIENCE INITIATIVE (ZERI)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	82,100,000.00	82,100,000.00	3,500,025.80	36,050,000.00	0.00
7013	GENERAL SERVICES	82,100,000.00	82,100,000.00	3,500,025.80	36,050,000.00	0.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	82,100,000.00	82,100,000.00	3,500,025.80	36,050,000.00	0.00

023800300100 SUSTAINABLE DEVELOPMENT GOALS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	65,950,000.00	105,950,000.00	8,493,011.50	88,100,000.00	0.00
7013	GENERAL SERVICES	65,950,000.00	105,950,000.00	8,493,011.50	88,100,000.00	0.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	65,950,000.00	105,950,000.00	8,493,011.50	88,100,000.00	0.00

023800400100 STATE BUREAU OF STATISTICS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	230,950,000.00	219,750,000.00	57,314,180.52	98,263,188.48	0.00
7013	GENERAL SERVICES	230,950,000.00	219,750,000.00	57,314,180.52	98,263,188.48	0.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	230,950,000.00	219,750,000.00	57,314,180.52	98,263,188.48	0.00

025300100100 MINISTRY OF HOUSING AND URBAN DEVELOPMENT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	8,900,000,000.00	2,000,000,000.00	0.00	10,626,000,000.00	0.00
7013	GENERAL SERVICES	8,900,000,000.00	2,000,000,000.00	0.00	10,626,000,000.00	0.00

MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

70132	OVERALL PLANNING AND STATISTICAL SERVICES	8,900,000,000.00	2,000,000,000.00	0.00	10,626,000,000.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	4,310,186,000.00	7,619,300,000.00	1,128,137,443.96	18,447,296,497.02	0.00
7061	HOUSING DEVELOPMENT	0.00	159,300,000.00	0.00	0.00	0.00
70611	HOUSING DEVELOPMENT	0.00	159,300,000.00	0.00	0.00	0.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	4,310,186,000.00	7,460,000,000.00	1,128,137,443.96	18,447,296,497.02	0.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	4,310,186,000.00	7,460,000,000.00	1,128,137,443.96	18,447,296,497.02	0.00

025300200100 OFFICE OF THE SURVEYOR GENERAL						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	200,000,000.00	498,700,000.00	343,171,230.59	650,000,000.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	200,000,000.00	498,700,000.00	343,171,230.59	650,000,000.00	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	200,000,000.00	498,700,000.00	343,171,230.59	650,000,000.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	294,700,000.00	250,000,000.00	0.00	406,250,000.00	0.00
7061	HOUSING DEVELOPMENT	294,700,000.00	250,000,000.00	0.00	406,250,000.00	0.00
70611	HOUSING DEVELOPMENT	294,700,000.00	250,000,000.00	0.00	406,250,000.00	0.00

025300300100 ZAMFARA GEOGRAPHIC INFORMATION SYSTEM (ZAGIS)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	1,394,360,440.00	706,860,440.00	38,789,302.90	1,266,951,070.86	0.00
7061	HOUSING DEVELOPMENT	1,394,360,440.00	706,860,440.00	38,789,302.90	1,266,951,070.86	0.00
70611	HOUSING DEVELOPMENT	1,394,360,440.00	706,860,440.00	38,789,302.90	1,266,951,070.86	0.00

MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

025301000100 HOUSING CORPORATION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	53,000,000.00	2,044,000,000.00	3,176,502.28	1,304,588,281.07	0.00
7061	HOUSING DEVELOPMENT	53,000,000.00	2,044,000,000.00	3,176,502.28	1,304,588,281.07	0.00
70611	HOUSING DEVELOPMENT	53,000,000.00	2,044,000,000.00	3,176,502.28	1,304,588,281.07	0.00

025305600100 ZAMFARA URBAN AND REGIONAL PLANNING						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	334,140,000.00	351,440,000.00	60,305,661.61	282,390,780.33	0.00
7062	COMMUNITY DEVELOPMENT	334,140,000.00	351,440,000.00	60,305,661.61	282,390,780.33	0.00
70621	COMMUNITY DEVELOPMENT	334,140,000.00	351,440,000.00	60,305,661.61	282,390,780.33	0.00

031800400100 HIGH COURT OF JUSTICE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	2,588,380,000.00	2,583,570,000.00	907,291,324.99	2,864,243,876.20	0.00
7033	LAW COURTS	2,588,380,000.00	2,583,570,000.00	907,291,324.99	2,864,243,876.20	0.00
70331	LAW COURTS	2,588,380,000.00	2,583,570,000.00	907,291,324.99	2,864,243,876.20	0.00

031800600100 SHARI'AH COURT OF APPEAL						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	4,499,600,000.00	3,863,700,000.00	1,189,990,593.50	3,550,003,800.23	0.00
7033	LAW COURTS	4,499,600,000.00	3,863,700,000.00	1,189,990,593.50	3,550,003,800.23	0.00
70331	LAW COURTS	4,499,600,000.00	3,863,700,000.00	1,189,990,593.50	3,550,003,800.23	0.00

031801100100 JUDICIAL SERVICE COMMISSION						
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MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	260,850,000.00	225,050,000.00	83,081,932.06	212,783,278.75	0.00
7033	LAW COURTS	260,850,000.00	225,050,000.00	83,081,932.06	212,783,278.75	0.00
70331	LAW COURTS	260,850,000.00	225,050,000.00	83,081,932.06	212,783,278.75	0.00

032600100100 MINISTRY OF JUSTICE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	1,072,930,000.00	1,878,500,000.00	472,423,382.68	2,299,875,671.58	0.00
7033	LAW COURTS	1,072,930,000.00	1,878,500,000.00	472,423,382.68	2,299,875,671.58	0.00
70331	LAW COURTS	1,072,930,000.00	1,878,500,000.00	472,423,382.68	2,299,875,671.58	0.00

032600200100 LAW REFORM COMMISSION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	17,900,000.00	224,010,000.00	2,985,959.03	17,619,793.75	0.00
7033	LAW COURTS	17,900,000.00	224,010,000.00	2,985,959.03	17,619,793.75	0.00
70331	LAW COURTS	17,900,000.00	224,010,000.00	2,985,959.03	17,619,793.75	0.00

032600600100 DIRECTORATE OF JUDICIAL SERVICES AND LEGAL MATTERS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	24,300,000.00	58,600,000.00	10,000,372.40	48,550,000.00	0.00
7033	LAW COURTS	24,300,000.00	58,600,000.00	10,000,372.40	48,550,000.00	0.00
70331	LAW COURTS	24,300,000.00	58,600,000.00	10,000,372.40	48,550,000.00	0.00

032600900100 ANTI-CORRUPTION AND PUBLIC COMPLAINTS COMMISSION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	291,500,000.00	265,160,000.00	70,672,513.38	307,798,694.77	0.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	291,500,000.00	265,160,000.00	70,672,513.38	307,798,694.77	0.00

MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

70361	PUBLIC ORDER AND SAFETY N.E.C.	291,500,000.00	265,160,000.00	70,672,513.38	307,798,694.77	0.00
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051300100100 MINISTRY OF YOUTH AND SPORTS DEVELOPMENT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	10,081,540,000.00	5,350,000,000.00	164,214,546.56	18,592,054,483.65	0.00
7081	RECREATIONAL AND SPORTING SERVICES	10,081,540,000.00	5,350,000,000.00	164,214,546.56	18,592,054,483.65	0.00
70811	RECREATIONAL AND SPORTING SERVICES	10,081,540,000.00	5,350,000,000.00	164,214,546.56	18,592,054,483.65	0.00
710	SOCIAL PROTECTION	0.00	581,736,705.87	0.00	0.00	0.00
7105	UNEMPLOYMENT	0.00	581,736,705.87	0.00	0.00	0.00
71051	UNEMPLOYMENT	0.00	581,736,705.87	0.00	0.00	0.00

051300200100 SPORTS COUNCIL						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	536,710,000.00	502,710,000.00	124,137,611.96	261,685,217.28	0.00
7081	RECREATIONAL AND SPORTING SERVICES	536,710,000.00	502,710,000.00	124,137,611.96	261,685,217.28	0.00
70811	RECREATIONAL AND SPORTING SERVICES	536,710,000.00	502,710,000.00	124,137,611.96	261,685,217.28	0.00

051300300100 DIRECTORATE FOR JOB CREATION AND SKILLS ACQUISITION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
710	SOCIAL PROTECTION	59,900,000.00	60,100,000.00	5,000,499.25	230,050,000.00	0.00
7105	UNEMPLOYMENT	59,900,000.00	60,100,000.00	5,000,499.25	230,050,000.00	0.00
71051	UNEMPLOYMENT	59,900,000.00	60,100,000.00	5,000,499.25	230,050,000.00	0.00

051400100100 MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT						
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MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
7045	TRANSPORT	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
70451	ROAD TRANSPORT	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
710	SOCIAL PROTECTION	5,303,060,000.00	4,523,060,000.00	188,219,961.69	4,349,274,522.44	532,000,000.00
7104	FAMILY AND CHILDREN	5,303,060,000.00	4,523,060,000.00	188,219,961.69	4,349,274,522.44	532,000,000.00
71041	FAMILY AND CHILDREN	5,303,060,000.00	4,523,060,000.00	188,219,961.69	4,349,274,522.44	532,000,000.00

051400700100 MENTAL HOME						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	22,400,000.00	18,400,000.00	1,000,000.00	5,300,000.00	0.00
7072	OUTPATIENT SERVICES	22,400,000.00	0.00	1,000,000.00	5,300,000.00	0.00
70722	SPECIALIZED MEDICAL SERVICES	22,400,000.00	0.00	1,000,000.00	5,300,000.00	0.00
7073	HOSPITAL SERVICES	0.00	18,400,000.00	0.00	0.00	0.00
70732	SPECIALIZED HOSPITAL SERVICES	0.00	18,400,000.00	0.00	0.00	0.00

051700100100 MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	1,200,000,000.00	200,000,000.00	60,518,269.68	0.00	0.00
7045	TRANSPORT	1,200,000,000.00	200,000,000.00	60,518,269.68	0.00	0.00
70451	ROAD TRANSPORT	1,200,000,000.00	200,000,000.00	60,518,269.68	0.00	0.00
709	EDUCATION	59,465,926,000.00	52,526,926,000.00	7,981,211,161.11	47,394,535,944.96	220,000,000.00
7094	TERTIARY EDUCATION	0.00	0.00	0.00	10,000,000.00	10,000,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	0.00	0.00	0.00	10,000,000.00	10,000,000.00
7098	EDUCATION N.E.C.	59,465,926,000.00	52,526,926,000.00	7,981,211,161.11	47,384,535,944.96	210,000,000.00
70981	EDUCATION N.E.C	59,465,926,000.00	52,526,926,000.00	7,981,211,161.11	47,384,535,944.96	210,000,000.00

051700200100 ARABIC AND ISLAMIC EDUCATION BOARD						
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MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	1,764,985,200.00	1,757,240,000.00	1,099,758,910.02	1,600,883,678.78	0.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	1,764,985,200.00	1,757,240,000.00	1,099,758,910.02	1,600,883,678.78	0.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,764,985,200.00	1,757,240,000.00	1,099,758,910.02	1,600,883,678.78	0.00

051700300100 STATE UNIVERSAL BASIC EDUCATION BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	743,930,000.00	721,930,000.00	367,570,494.67	630,698,100.95	0.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	743,930,000.00	721,930,000.00	367,570,494.67	630,698,100.95	0.00
70912	PRIMARY EDUCATION	743,930,000.00	721,930,000.00	367,570,494.67	630,698,100.95	0.00

051700400100 QUALITY ASSURANCE AUTHORITY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	111,850,000.00	103,950,000.00	18,540,745.42	114,050,000.00	0.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	0.00	103,950,000.00	0.00	21,000,000.00	0.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	0.00	103,950,000.00	0.00	21,000,000.00	0.00
7098	EDUCATION N.E.C.	111,850,000.00	0.00	18,540,745.42	93,050,000.00	0.00
70981	EDUCATION N.E.C	111,850,000.00	0.00	18,540,745.42	93,050,000.00	0.00

051700700100 SENIOR SECONDARY SCHOOLS MANAGEMENT BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	4,690,040,261.04	4,635,040,261.04	2,690,253,598.15	4,719,705,923.55	0.00
7092	SECONDARY EDUCATION	4,690,040,261.04	4,635,040,261.04	2,690,253,598.15	4,719,705,923.55	0.00
70922	UPPER-SECONDARY EDUCATION	4,690,040,261.04	4,635,040,261.04	2,690,253,598.15	4,719,705,923.55	0.00

051700800100 LIBRARY BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	39,540,000.00	57,740,000.00	8,969,101.55	48,937,815.93	0.00
7097	R & D EDUCATION	39,540,000.00	57,740,000.00	8,969,101.55	48,937,815.93	0.00

MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

70971	R & D EDUCATION	39,540,000.00	57,740,000.00	8,969,101.55	48,937,815.93	0.00
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051701000100 AGENCY FOR MASS EDUCATION BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	346,850,000.00	343,850,000.00	198,408,396.20	309,976,814.96	0.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	346,850,000.00	343,850,000.00	198,408,396.20	309,976,814.96	0.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	346,850,000.00	343,850,000.00	198,408,396.20	309,976,814.96	0.00

051701100100 AGENCY FOR NOMADIC EDUCATION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	161,625,000.00	171,325,000.00	89,192,577.99	145,808,210.85	0.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	161,625,000.00	171,325,000.00	89,192,577.99	145,808,210.85	0.00
70912	PRIMARY EDUCATION	161,625,000.00	171,325,000.00	89,192,577.99	145,808,210.85	0.00

051701800100 ABDU GUSAU POLYTECHNIC, TALATA MAFARA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	1,646,150,000.00	1,549,550,000.00	603,440,925.09	1,132,915,637.46	0.00
7094	TERTIARY EDUCATION	1,646,150,000.00	1,549,550,000.00	603,440,925.09	1,132,915,637.46	0.00
70942	SECOND STAGE OF TERTIARY EDUCATION	1,646,150,000.00	1,549,550,000.00	603,440,925.09	1,132,915,637.46	0.00

051702100100 ZAMFARA STATE UNIVERSITY, TALATA MAFARA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	1,277,900,000.00	1,369,766,358.39	630,990,386.89	1,065,252,627.76	0.00
7092	SECONDARY EDUCATION	0.00	4,000,000.00	0.00	0.00	0.00
70922	UPPER-SECONDARY EDUCATION	0.00	4,000,000.00	0.00	0.00	0.00
7094	TERTIARY EDUCATION	1,277,900,000.00	1,365,766,358.39	630,990,386.89	1,065,252,627.76	0.00
70942	SECOND STAGE OF TERTIARY EDUCATION	1,277,900,000.00	1,365,766,358.39	630,990,386.89	1,065,252,627.76	0.00

051705400100 TEACHERS SERVICE BOARD						
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MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	4,257,750,000.00	4,254,250,000.00	2,562,061,354.86	3,723,243,849.38	0.00
7092	SECONDARY EDUCATION	4,257,750,000.00	4,254,250,000.00	2,562,061,354.86	3,723,243,849.38	0.00
70922	UPPER-SECONDARY EDUCATION	4,257,750,000.00	4,254,250,000.00	2,562,061,354.86	3,723,243,849.38	0.00

051705600100 SCHOLARSHIP BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	1,797,280,000.00	1,745,780,000.00	107,182,832.83	2,869,990,262.00	0.00
7094	TERTIARY EDUCATION	1,797,280,000.00	1,745,780,000.00	107,182,832.83	2,869,990,262.00	0.00
70942	SECOND STAGE OF TERTIARY EDUCATION	1,797,280,000.00	1,745,780,000.00	107,182,832.83	2,869,990,262.00	0.00

051706400100 COLLEGE OF EDUCATION, MARU						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	1,205,400,000.00	1,166,700,000.00	528,722,455.54	885,933,343.47	0.00
7094	TERTIARY EDUCATION	1,205,400,000.00	1,166,700,000.00	528,722,455.54	885,933,343.47	0.00
70941	FIRST STAGE OF TERTIARY EDUCATION	1,205,400,000.00	1,166,700,000.00	528,722,455.54	885,933,343.47	0.00

051706500100 ZAMFARA COLLEGE OF ARTS AND SCIENCE (ZACAS), GUSAU						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	955,580,000.00	941,400,000.00	442,193,980.22	741,450,087.88	0.00
7094	TERTIARY EDUCATION	955,580,000.00	941,400,000.00	442,193,980.22	741,450,087.88	0.00
70941	FIRST STAGE OF TERTIARY EDUCATION	955,580,000.00	941,400,000.00	442,193,980.22	741,450,087.88	0.00

052100100100 MINISTRY OF HEALTH						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	53,102,500,000.00	30,849,201,691.04	2,055,281,747.19	77,164,151,691.04	1,100,000,000.00
7076	HEALTH N.E.C.	53,102,500,000.00	30,849,201,691.04	2,055,281,747.19	77,164,151,691.04	1,100,000,000.00
70761	HEALTH N.E.C.	53,102,500,000.00	30,849,201,691.04	2,055,281,747.19	77,164,151,691.04	1,100,000,000.00

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052100200100 ZAMFARA CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY (ZAMCHEMA)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	54,800,000.00	39,700,000.00	4,699,764.41	507,500,000.00	0.00
7074	PUBLIC HEALTH SERVICES	54,800,000.00	39,700,000.00	4,699,764.41	507,500,000.00	0.00
70741	PUBLIC HEALTH SERVICES	54,800,000.00	39,700,000.00	4,699,764.41	507,500,000.00	0.00

052100300100 PRIMARY HEALTH CARE DEVELOPMENT AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	200,500,000.00	280,200,000.00	120,846,524.18	494,359,934.93	40,000,000.00
7074	PUBLIC HEALTH SERVICES	200,500,000.00	280,200,000.00	120,846,524.18	494,359,934.93	40,000,000.00
70741	PUBLIC HEALTH SERVICES	200,500,000.00	280,200,000.00	120,846,524.18	494,359,934.93	40,000,000.00

052110200100 HOSPITAL SERVICES MANAGEMENT BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	6,485,680,000.00	5,867,072,709.77	3,910,578,722.15	5,798,672,709.77	0.00
7073	HOSPITAL SERVICES	6,485,680,000.00	5,867,072,709.77	3,910,578,722.15	5,798,672,709.77	0.00
70731	GENERAL HOSPITAL SERVICES	6,485,680,000.00	5,867,072,709.77	3,910,578,722.15	5,798,672,709.77	0.00

052110200200 KING FAHAD WOMEN & CHILDREN HOSPITAL						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	213,140,000.00	261,312,000.00	145,690,948.18	224,745,206.18	0.00
7073	HOSPITAL SERVICES	213,140,000.00	261,312,000.00	145,690,948.18	224,745,206.18	0.00
70732	SPECIALIZED HOSPITAL SERVICES	213,140,000.00	261,312,000.00	145,690,948.18	224,745,206.18	0.00

052110200400 YARIMAN BAKURA SPECIALIST HOSPITAL						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	1,709,670,000.00	1,780,720,000.00	942,205,858.85	1,648,770,042.78	0.00
7073	HOSPITAL SERVICES	1,709,670,000.00	1,780,720,000.00	942,205,858.85	1,648,770,042.78	0.00
70731	GENERAL HOSPITAL SERVICES	103,500,000.00	122,000,000.00	47,500,000.00	116,000,000.00	0.00

MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

70732	SPECIALIZED HOSPITAL SERVICES	1,606,170,000.00	1,658,720,000.00	894,705,858.85	1,532,770,042.78	0.00
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052110200500 VVF HOSPITAL (FARIDA)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	24,950,000.00	26,450,000.00	1,497,120.00	21,050,000.00	0.00
7073	HOSPITAL SERVICES	24,950,000.00	26,450,000.00	1,497,120.00	21,050,000.00	0.00
70732	SPECIALIZED HOSPITAL SERVICES	24,950,000.00	26,450,000.00	1,497,120.00	21,050,000.00	0.00

052110200700 GENERAL HOSPITAL GUSAU						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	45,850,000.00	45,050,000.00	11,990,822.45	68,650,000.00	0.00
7073	HOSPITAL SERVICES	45,850,000.00	45,050,000.00	11,990,822.45	68,650,000.00	0.00
70731	GENERAL HOSPITAL SERVICES	45,850,000.00	45,050,000.00	11,990,822.45	68,650,000.00	0.00

052110200800 GENERAL HOSPITAL TALATA MAFARA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	17,350,000.00	21,950,000.00	5,063,204.85	25,000,000.00	0.00
7073	HOSPITAL SERVICES	17,350,000.00	21,950,000.00	5,063,204.85	25,000,000.00	0.00
70731	GENERAL HOSPITAL SERVICES	17,350,000.00	21,950,000.00	5,063,204.85	25,000,000.00	0.00

052110200900 GENERAL HOSPITAL GUMMI						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	17,350,000.00	18,950,000.00	4,400,852.00	17,600,000.00	0.00
7073	HOSPITAL SERVICES	17,350,000.00	18,950,000.00	4,400,852.00	17,600,000.00	0.00
70731	GENERAL HOSPITAL SERVICES	17,350,000.00	18,950,000.00	4,400,852.00	17,600,000.00	0.00

052110201000 GENERAL HOSPITAL K/NAMODA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	17,350,000.00	17,350,000.00	3,000,207.50	12,600,000.00	0.00

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7073	HOSPITAL SERVICES	17,350,000.00	17,350,000.00	3,000,207.50	12,600,000.00	0.00
70731	GENERAL HOSPITAL SERVICES	17,350,000.00	17,350,000.00	3,000,207.50	12,600,000.00	0.00

052110201100 GENERAL HOSPITAL ANKA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	17,350,000.00	18,350,000.00	4,002,148.10	13,600,000.00	0.00
7073	HOSPITAL SERVICES	17,350,000.00	18,350,000.00	4,002,148.10	13,600,000.00	0.00
70731	GENERAL HOSPITAL SERVICES	17,350,000.00	18,350,000.00	4,002,148.10	13,600,000.00	0.00

052110201200 GENERAL HOSPITAL TSAFE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	17,350,000.00	18,350,000.00	1,550,336.03	14,550,000.00	0.00
7073	HOSPITAL SERVICES	17,350,000.00	18,350,000.00	1,550,336.03	14,550,000.00	0.00
70731	GENERAL HOSPITAL SERVICES	17,350,000.00	18,350,000.00	1,550,336.03	14,550,000.00	0.00

052110201300 GENERAL HOSPITAL BAKURA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	17,350,000.00	17,350,000.00	1,597,961.00	10,600,000.00	0.00
7073	HOSPITAL SERVICES	17,350,000.00	17,350,000.00	1,597,961.00	10,600,000.00	0.00
70731	GENERAL HOSPITAL SERVICES	17,350,000.00	17,350,000.00	1,597,961.00	10,600,000.00	0.00

052110201400 GENERAL HOSPITAL BUKKUYUM						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	17,350,000.00	17,350,000.00	2,120,101.00	12,600,000.00	0.00
7073	HOSPITAL SERVICES	17,350,000.00	17,350,000.00	2,120,101.00	12,600,000.00	0.00
70731	GENERAL HOSPITAL SERVICES	17,350,000.00	17,350,000.00	2,120,101.00	12,600,000.00	0.00

052110201500 GENERAL HOSPITAL MARADUN						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging

MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

707	HEALTH	17,350,000.00	17,350,000.00	1,600,719.85	11,600,000.00	0.00
7073	HOSPITAL SERVICES	17,350,000.00	17,350,000.00	1,600,719.85	11,600,000.00	0.00
70731	GENERAL HOSPITAL SERVICES	17,350,000.00	17,350,000.00	1,600,719.85	11,600,000.00	0.00

052110201600 GENERAL HOSPITAL SHIKAFI						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	17,350,000.00	17,350,000.00	1,600,503.00	10,600,000.00	0.00
7073	HOSPITAL SERVICES	17,350,000.00	17,350,000.00	1,600,503.00	10,600,000.00	0.00
70731	GENERAL HOSPITAL SERVICES	17,350,000.00	17,350,000.00	1,600,503.00	10,600,000.00	0.00

052110201700 GENERAL HOSPITAL DANSAUDAU						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	17,350,000.00	17,350,000.00	1,601,760.00	12,100,000.00	0.00
7073	HOSPITAL SERVICES	17,350,000.00	17,350,000.00	1,601,760.00	12,100,000.00	0.00
70731	GENERAL HOSPITAL SERVICES	17,350,000.00	17,350,000.00	1,601,760.00	12,100,000.00	0.00

052110201800 GENERAL HOSPITAL ZURMI						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	17,350,000.00	17,350,000.00	1,600,624.73	12,100,000.00	0.00
7073	HOSPITAL SERVICES	17,350,000.00	17,350,000.00	1,600,624.73	12,100,000.00	0.00
70731	GENERAL HOSPITAL SERVICES	17,350,000.00	17,350,000.00	1,600,624.73	12,100,000.00	0.00

052110201900 GENERAL HOSPITAL BUNGUDU						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	17,350,000.00	17,350,000.00	2,001,027.48	15,600,000.00	0.00
7073	HOSPITAL SERVICES	17,350,000.00	17,350,000.00	2,001,027.48	15,600,000.00	0.00
70731	GENERAL HOSPITAL SERVICES	17,350,000.00	17,350,000.00	2,001,027.48	15,600,000.00	0.00

052110202000 GENERAL HOSPITAL MADA						
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MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	17,350,000.00	17,350,000.00	1,600,491.68	11,100,000.00	0.00
7073	HOSPITAL SERVICES	17,350,000.00	17,350,000.00	1,600,491.68	11,100,000.00	0.00
70731	GENERAL HOSPITAL SERVICES	17,350,000.00	17,350,000.00	1,600,491.68	11,100,000.00	0.00

052110202100 GENERAL HOSPITAL B/MAGAJI						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	17,350,000.00	17,850,000.00	2,401,438.00	11,100,000.00	0.00
7073	HOSPITAL SERVICES	17,350,000.00	17,850,000.00	2,401,438.00	11,100,000.00	0.00
70731	GENERAL HOSPITAL SERVICES	17,350,000.00	17,850,000.00	2,401,438.00	11,100,000.00	0.00

052110202200 GENERAL HOSPITAL KAGARA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	17,350,000.00	17,850,000.00	2,400,886.00	11,100,000.00	0.00
7073	HOSPITAL SERVICES	17,350,000.00	17,850,000.00	2,400,886.00	11,100,000.00	0.00
70731	GENERAL HOSPITAL SERVICES	17,350,000.00	17,850,000.00	2,400,886.00	11,100,000.00	0.00

052110202300 GENERAL HOSPITAL MARU						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	17,350,000.00	17,350,000.00	1,600,809.25	11,100,000.00	0.00
7073	HOSPITAL SERVICES	17,350,000.00	17,350,000.00	1,600,809.25	11,100,000.00	0.00
70731	GENERAL HOSPITAL SERVICES	17,350,000.00	17,350,000.00	1,600,809.25	11,100,000.00	0.00

052110202400 GENERAL HOSPITAL MAGAMI						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	17,350,000.00	17,350,000.00	1,401,451.00	11,100,000.00	0.00
7073	HOSPITAL SERVICES	17,350,000.00	17,350,000.00	1,401,451.00	11,100,000.00	0.00
70731	GENERAL HOSPITAL SERVICES	17,350,000.00	17,350,000.00	1,401,451.00	11,100,000.00	0.00

MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

052110202500 GENERAL HOSPITAL MORIKI						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	17,350,000.00	17,350,000.00	1,600,223.00	11,100,000.00	0.00
7073	HOSPITAL SERVICES	17,350,000.00	17,350,000.00	1,600,223.00	11,100,000.00	0.00
70731	GENERAL HOSPITAL SERVICES	17,350,000.00	17,350,000.00	1,600,223.00	11,100,000.00	0.00

052110202600 GENERAL HOSPITAL K/DAJI						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	17,350,000.00	17,350,000.00	1,800,238.70	12,600,000.00	0.00
7073	HOSPITAL SERVICES	17,350,000.00	17,350,000.00	1,800,238.70	12,600,000.00	0.00
70731	GENERAL HOSPITAL SERVICES	17,350,000.00	17,350,000.00	1,800,238.70	12,600,000.00	0.00

052110202700 GENERAL HOSPITAL NASAWARA BURKULLU						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	0.00	11,550,000.00	0.00	14,300,000.00	0.00
7073	HOSPITAL SERVICES	0.00	11,550,000.00	0.00	14,300,000.00	0.00
70731	GENERAL HOSPITAL SERVICES	0.00	11,550,000.00	0.00	14,300,000.00	0.00

052110400100 COLLEGE OF NURSING SCIENCES, GUSAU						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	3,000,000.00	1,500,000.00	0.00	0.00	0.00
7073	HOSPITAL SERVICES	3,000,000.00	1,500,000.00	0.00	0.00	0.00
70734	NURSING AND CONVALESCENT HOME SERVICE	3,000,000.00	1,500,000.00	0.00	0.00	0.00
709	EDUCATION	828,580,000.00	717,300,000.00	242,775,411.61	468,527,417.74	0.00
7094	TERTIARY EDUCATION	828,580,000.00	717,300,000.00	242,775,411.61	468,527,417.74	0.00
70941	FIRST STAGE OF TERTIARY EDUCATION	828,580,000.00	717,300,000.00	242,775,411.61	468,527,417.74	0.00

052110400200 COLLEGE OF NURSING SCIENCES, ZURMI						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging

MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

709	EDUCATION	93,750,000.00	43,150,000.00	1,580,272.31	9,700,000.00	0.00
7094	TERTIARY EDUCATION	93,750,000.00	43,150,000.00	1,580,272.31	9,700,000.00	0.00
70941	FIRST STAGE OF TERTIARY EDUCATION	93,750,000.00	43,150,000.00	1,580,272.31	9,700,000.00	0.00

052110600100 COLLEGE OF HEALTH SCIENCES AND TECHOLONOGY, TSAFE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	771,000,000.00	765,600,000.00	274,571,864.77	455,938,781.62	0.00
7094	TERTIARY EDUCATION	771,000,000.00	765,600,000.00	274,571,864.77	455,938,781.62	0.00
70941	FIRST STAGE OF TERTIARY EDUCATION	771,000,000.00	765,600,000.00	274,571,864.77	455,938,781.62	0.00

052111300100 DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	261,632,098.96	339,632,098.96	257,406,519.27	335,548,305.61	0.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIP	261,632,098.96	339,632,098.96	257,406,519.27	335,548,305.61	0.00
70711	PHARMACEUTICAL PRODUCTS	261,632,098.96	339,632,098.96	257,406,519.27	335,548,305.61	0.00

053500100100 MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
705	ENVIRONMENTAL PROTECTION	5,571,210,000.00	7,465,115,489.46	1,841,394,668.13	21,400,815,489.46	0.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	5,571,210,000.00	7,465,115,489.46	1,841,394,668.13	21,400,815,489.46	0.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	5,571,210,000.00	7,465,115,489.46	1,841,394,668.13	21,400,815,489.46	0.00

053500100200 FORESTRY III PROJECT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	57,600,000.00	41,400,000.00	26,552,865.75	38,354,139.42	0.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUN	57,600,000.00	41,400,000.00	26,552,865.75	38,354,139.42	0.00
70422	FORESTRY	57,600,000.00	41,400,000.00	26,552,865.75	38,354,139.42	0.00

MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

053500200100 FOREST MANAGEMENT AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	166,250,000.00	169,289,449.35	85,680,308.05	139,039,449.35	0.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUN	166,250,000.00	169,289,449.35	85,680,308.05	139,039,449.35	0.00
70422	FORESTRY	166,250,000.00	169,289,449.35	85,680,308.05	139,039,449.35	0.00

053505500100 ZAMFARA ENVIRONMENTAL PROTECTION & ENFORCEMENT AGENCY (ZEPEA)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
705	ENVIRONMENTAL PROTECTION	1,211,370,000.00	1,515,036,176.72	735,271,888.66	1,122,486,176.72	0.00
7051	WASTE MANAGEMENT	1,211,370,000.00	1,515,036,176.72	735,271,888.66	1,122,486,176.72	0.00
70511	WASTE MANAGEMENT	1,211,370,000.00	1,515,036,176.72	735,271,888.66	1,122,486,176.72	0.00

053505600100 SOLID MINERALS DEVELOPMENT AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	44,450,000.00	73,950,000.00	1,254,379.11	51,050,000.00	0.00
7044	MINING, MANUFACTURING, AND CONSTRUCT	44,450,000.00	73,950,000.00	1,254,379.11	51,050,000.00	0.00
70441	MINING OF MINERAL RESOURCES OTHER THAN	44,450,000.00	73,950,000.00	1,254,379.11	51,050,000.00	0.00

055100100100 MINISTRY FOR LOCAL GOVERNMENT AFFAIRS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	3,206,600,000.00	8,298,506,843.05	57,950,891.34	13,189,706,843.05	370,000,000.00
7062	COMMUNITY DEVELOPMENT	3,206,600,000.00	8,298,506,843.05	57,950,891.34	13,189,706,843.05	370,000,000.00
70621	COMMUNITY DEVELOPMENT	3,206,600,000.00	8,298,506,843.05	57,950,891.34	13,189,706,843.05	370,000,000.00

055100200100 COUNCIL OF CHIEFS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	13,800,000.00	9,672,820.26	6,696,567.87	9,672,820.26	0.00
7062	COMMUNITY DEVELOPMENT	13,800,000.00	9,672,820.26	6,696,567.87	9,672,820.26	0.00
70621	COMMUNITY DEVELOPMENT	13,800,000.00	9,672,820.26	6,696,567.87	9,672,820.26	0.00

MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

055400100100 HUMANITARIAN AND RELIEF MATTERS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	0.00	0.00	0.00	15,000,000,000.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINAN	0.00	0.00	0.00	15,000,000,000.00	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	0.00	15,000,000,000.00	0.00
710	SOCIAL PROTECTION	171,150,000.00	186,150,000.00	9,226,509.60	114,600,000.00	0.00
7109	SOCIAL PROTECTION N.E.C.	171,150,000.00	186,150,000.00	9,226,509.60	114,600,000.00	0.00
71091	SOCIAL PROTECTION N.E.C.	171,150,000.00	186,150,000.00	9,226,509.60	114,600,000.00	0.00

055400100200 ZAMFARA STATE CASH TRANSFER UNIT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
710	SOCIAL PROTECTION	52,350,000.00	0.00	0.00	0.00	0.00
7109	SOCIAL PROTECTION N.E.C.	52,350,000.00	0.00	0.00	0.00	0.00
71091	SOCIAL PROTECTION N.E.C.	52,350,000.00	0.00	0.00	0.00	0.00

055400200100 NATIONAL SOCIAL INVESTMENT PROGRAMME (N-SIP)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
710	SOCIAL PROTECTION	63,800,000.00	47,800,000.00	2,269,605.00	25,000,000.00	0.00
7109	SOCIAL PROTECTION N.E.C.	63,800,000.00	47,800,000.00	2,269,605.00	25,000,000.00	0.00
71091	SOCIAL PROTECTION N.E.C.	63,800,000.00	47,800,000.00	2,269,605.00	25,000,000.00	0.00

055400300100 GOVERNMENT ENTERPRISES AND EMPOWERMENT PROGRAMME (GEEP)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	0.00	0.00	0.00	400,000,000.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINAN	0.00	0.00	0.00	400,000,000.00	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	0.00	400,000,000.00	0.00
710	SOCIAL PROTECTION	354,050,000.00	969,050,000.00	64,866,060.00	214,050,000.00	0.00
7105	UNEMPLOYMENT	0.00	400,000,000.00	0.00	0.00	0.00
71051	UNEMPLOYMENT	0.00	400,000,000.00	0.00	0.00	0.00
7109	SOCIAL PROTECTION N.E.C.	354,050,000.00	569,050,000.00	64,866,060.00	214,050,000.00	0.00

MDAs EXPENDITURE BY FUNCTION CLASSIFICATION - 2026 APPROVED BUDGET

71091	SOCIAL PROTECTION N.E.C.	354,050,000.00	569,050,000.00	64,866,060.00	214,050,000.00	0.00
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055400400100 ZAMFARA EMERGENCY MANAGEMENT AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
710	SOCIAL PROTECTION	81,650,000.00	49,450,000.00	4,980,159.11	28,150,000.00	0.00
7109	SOCIAL PROTECTION N.E.C.	81,650,000.00	49,450,000.00	4,980,159.11	28,150,000.00	0.00
71091	SOCIAL PROTECTION N.E.C.	81,650,000.00	49,450,000.00	4,980,159.11	28,150,000.00	0.00

055400500100 HOME-GROWN SCHOOL FEEDING PROGRAMME						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	10,882,000.00	16,282,000.00	7,000,788.75	1,049,950,000.00	1,000,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	10,882,000.00	16,282,000.00	7,000,788.75	1,049,950,000.00	1,000,000,000.00
70912	PRIMARY EDUCATION	10,882,000.00	16,282,000.00	7,000,788.75	1,049,950,000.00	1,000,000,000.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

011100100100 GOVERNMENT HOUSE ADMINISTRATION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	2,739,400,000.00	8,590,038,634.69	3,919,602,690.36	5,268,938,634.69	0.00
21	PERSONNEL COST	124,200,000.00	140,838,634.69	97,503,670.17	140,838,634.69	0.00
2101	SALARY	124,200,000.00	140,838,634.69	97,503,670.17	140,838,634.69	0.00
210101	SALARIES AND WAGES	124,200,000.00	140,838,634.69	97,503,670.17	140,838,634.69	0.00
21010101	SALARY	124,200,000.00	140,838,634.69	97,503,670.17	140,838,634.69	0.00
22	OTHER RECURRENT COSTS	1,615,200,000.00	3,749,200,000.00	1,707,353,576.60	1,828,100,000.00	0.00
2202	OVERHEAD COST	1,515,200,000.00	3,449,200,000.00	1,524,553,576.60	1,778,100,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	239,000,000.00	346,000,000.00	79,240,131.00	413,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	90,000,000.00	150,000,000.00	35,005,000.00	25,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	100,000,000.00	100,000,000.00	44,235,131.00	300,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	40,000,000.00	90,000,000.00	0.00	88,000,000.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	2,000,000.00	3,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	7,000,000.00	3,000,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	45,000,000.00	45,000,000.00	1,240,800.00	50,000,000.00	0.00
22020211	GENERAL UTILITY SERVICES	45,000,000.00	45,000,000.00	1,240,800.00	50,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	61,000,000.00	62,000,000.00	7,000,000.00	105,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	0.00	20,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	12,000,000.00	12,000,000.00	2,000,000.00	15,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	4,000,000.00	5,000,000.00	0.00	0.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	20,000,000.00	20,000,000.00	5,000,000.00	50,000,000.00	0.00
22020315	SUPPLY OF WORK TOOLS	10,000,000.00	10,000,000.00	0.00	20,000,000.00	0.00
22020326	ANIMAL FEED	10,000,000.00	10,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	113,000,000.00	241,000,000.00	125,330,900.00	271,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000,000.00	100,000,000.00	86,744,700.00	150,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000,000.00	100,000,000.00	38,586,200.00	40,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	10,000,000.00	10,000,000.00	0.00	30,000,000.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	5,000,000.00	5,000,000.00	0.00	20,000,000.00	0.00
22020417	MAINTENANCE OF PARKS AND GARDENS	5,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	8,000,000.00	8,000,000.00	0.00	5,000,000.00	0.00
22020429	MAINTENANCE OF SOLAR POWER SYSTEM	5,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00
22020444	MAINTENANCE OF WATER PIPES	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020452	MAINTENANCE OF COMPUTERS	5,000,000.00	3,000,000.00	0.00	1,000,000.00	0.00
220205	TRAINING - GENERAL	14,000,000.00	10,000,000.00	0.00	0.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

22020501	LOCAL TRAINING	10,000,000.00	5,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	4,000,000.00	5,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	90,000,000.00	190,000,000.00	69,600,000.00	160,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
22020606	ESCORT EXPENDITURE	30,000,000.00	30,000,000.00	0.00	0.00	0.00
22020635	PRIVATE CLEANERS' EXPENSES	50,000,000.00	150,000,000.00	69,600,000.00	150,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	320,000,000.00	720,000,000.00	182,550,000.00	370,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	200,000,000.00	400,000,000.00	182,350,000.00	300,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	100,000,000.00	300,000,000.00	0.00	50,000,000.00	0.00
22020806	COOKING GAS/FUEL COST	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22020807	LUBRICANT	10,000,000.00	10,000,000.00	200,000.00	20,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	17,180.60	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	17,180.60	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	633,100,000.00	1,835,100,000.00	1,059,574,565.00	409,000,000.00	0.00
22021001	REFRESHMENT & MEALS	5,000,000.00	7,000,000.00	0.00	2,000,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22021007	WELFARE PACKAGES	500,000,000.00	1,450,000,000.00	789,574,565.00	400,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	120,000,000.00	370,000,000.00	270,000,000.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00
22021083	TRANSPORTATION OF GOODS AND MATERIALS	3,000,000.00	3,000,000.00	0.00	2,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	100,000,000.00	300,000,000.00	182,800,000.00	50,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	100,000,000.00	300,000,000.00	182,800,000.00	50,000,000.00	0.00
22040116	DONATION	100,000,000.00	300,000,000.00	182,800,000.00	50,000,000.00	0.00
23	CAPITAL EXPENDITURE	1,000,000,000.00	4,700,000,000.00	2,114,745,443.59	3,300,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	500,000,000.00	1,450,000,000.00	493,750,112.71	800,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	500,000,000.00	1,450,000,000.00	493,750,112.71	800,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	750,000,000.00	405,077,112.71	500,000,000.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	500,000,000.00	700,000,000.00	88,673,000.00	300,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	2,500,000,000.00	1,202,195,682.20	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	2,500,000,000.00	1,202,195,682.20	0.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	2,500,000,000.00	1,202,195,682.20	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	1,500,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	1,500,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	0.00	0.00	1,500,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	500,000,000.00	750,000,000.00	418,799,648.68	1,000,000,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

230501	ACQUISITION OF NON TANGIBLE ASSETS	500,000,000.00	750,000,000.00	418,799,648.68	1,000,000,000.00	0.00
23050135	INTERGRATED INFRASTRUCTURE SERVICES	500,000,000.00	750,000,000.00	418,799,648.68	1,000,000,000.00	0.00

011100100200 OFFICE OF THE DEPUTY GOVERNOR						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,283,000,000.00	1,070,000,000.00	442,515,478.40	1,008,826,696.01	0.00
21	PERSONNEL COST	41,400,000.00	41,400,000.00	25,356,943.39	36,626,696.01	0.00
2101	SALARY	41,400,000.00	41,400,000.00	25,356,943.39	36,626,696.01	0.00
210101	SALARIES AND WAGES	41,400,000.00	41,400,000.00	25,356,943.39	36,626,696.01	0.00
21010101	SALARY	41,400,000.00	41,400,000.00	25,356,943.39	36,626,696.01	0.00
22	OTHER RECURRENT COSTS	1,241,600,000.00	1,028,600,000.00	417,158,535.01	972,200,000.00	0.00
2202	OVERHEAD COST	1,091,600,000.00	978,600,000.00	386,158,535.01	822,200,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	157,000,000.00	185,000,000.00	57,768,800.00	130,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	30,000,000.00	60,000,000.00	2,060,000.00	20,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	100,000,000.00	100,000,000.00	55,708,800.00	100,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	20,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
22020106	HOTEL EXPENSES-OVERSEAS	0.00	10,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	5,000,000.00	3,000,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020211	GENERAL UTILITY SERVICES	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	48,500,000.00	28,500,000.00	10,210,461.81	60,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,500,000.00	2,500,000.00	1,189,864.00	10,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	30,000,000.00	20,000,000.00	9,020,597.81	50,000,000.00	0.00
22020313	MEDICAL CONSUMABLES	10,000,000.00	0.00	0.00	0.00	0.00
22020315	SUPPLY OF WORK TOOLS	500,000.00	500,000.00	0.00	0.00	0.00
22020322	PUBLICATIONS	1,500,000.00	1,500,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	28,000,000.00	28,000,000.00	7,153,000.00	17,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	10,000,000.00	4,308,000.00	10,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,000,000.00	2,000,000.00	295,000.00	5,000,000.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	2,000,000.00	5,000,000.00	2,550,000.00	2,000,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

22020417	MAINTENANCE OF PARKS AND GARDENS	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	500,000.00	500,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	8,000,000.00	2,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	8,000,000.00	2,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	620,500,000.00	520,500,000.00	240,000,000.00	500,000,000.00	0.00
22020601	SECURITY SERVICES	600,000,000.00	500,000,000.00	240,000,000.00	500,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	500,000.00	500,000.00	0.00	0.00	0.00
22020606	ESCORT EXPENDITURE	20,000,000.00	20,000,000.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	5,000,000.00	0.00	0.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	5,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	100,000,000.00	110,000,000.00	69,669,408.00	105,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	70,000,000.00	90,000,000.00	69,669,408.00	100,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	20,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00
22020807	LUBRICANT	10,000,000.00	10,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	5,200,000.00	5,200,000.00	1,356,865.20	5,200,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,200,000.00	5,200,000.00	1,356,865.20	5,200,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	122,400,000.00	92,400,000.00	0.00	5,000,000.00	0.00
22021001	REFRESHMENT & MEALS	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	200,000.00	200,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	100,000,000.00	70,000,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	200,000.00	200,000.00	0.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	150,000,000.00	50,000,000.00	31,000,000.00	150,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	150,000,000.00	50,000,000.00	31,000,000.00	150,000,000.00	0.00
22040116	DONATION	150,000,000.00	50,000,000.00	31,000,000.00	150,000,000.00	0.00

011100100400 OFFICE OF THE EXECUTIVE GOVERNOR						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	9,900,800,000.00	7,858,300,000.00	3,365,832,898.00	5,020,000,000.00	0.00
22	OTHER RECURRENT COSTS	9,900,800,000.00	7,858,300,000.00	3,365,832,898.00	5,020,000,000.00	0.00
2202	OVERHEAD COST	9,800,800,000.00	7,658,300,000.00	3,313,832,898.00	4,820,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	805,600,000.00	1,255,600,000.00	1,062,525,974.00	1,500,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000,000.00	250,000,000.00	95,220,000.00	500,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	500,000,000.00	1,000,000,000.00	967,305,974.00	1,000,000,000.00	0.00
22020108	OUT-OF STATION ALLOWANCE – OVERSEA	5,000,000.00	5,000,000.00	0.00	0.00	0.00

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22020109	LOCAL RUNNING ALLOWANCE	600,000.00	600,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	55,000,000.00	80,000,000.00	0.00	20,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	10,000,000.00	0.00	0.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	50,000,000.00	70,000,000.00	0.00	20,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	8,000,000,000.00	5,000,000,000.00	1,511,416,924.00	3,000,000,000.00	0.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	8,000,000,000.00	5,000,000,000.00	1,511,416,924.00	3,000,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	1,000,000.00	500,000.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,000,000.00	500,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	939,200,000.00	1,322,200,000.00	739,890,000.00	300,000,000.00	0.00
22021001	REFRESHMENT & MEALS	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	9,000,000.00	2,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	300,000,000.00	360,000,000.00	30,000,000.00	300,000,000.00	0.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	70,000,000.00	100,000,000.00	0.00	0.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	550,000,000.00	850,000,000.00	709,890,000.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	200,000.00	200,000.00	0.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	100,000,000.00	200,000,000.00	52,000,000.00	200,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	100,000,000.00	200,000,000.00	52,000,000.00	200,000,000.00	0.00
22040116	DONATION	100,000,000.00	200,000,000.00	52,000,000.00	200,000,000.00	0.00

011100100500	OFFICE OF THE CHIEF OF STAFF					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	225,050,000.00	1,163,050,000.00	83,189,843.50	1,104,300,000.00	0.00
22	OTHER RECURRENT COSTS	225,050,000.00	1,163,050,000.00	83,189,843.50	1,104,300,000.00	0.00
2202	OVERHEAD COST	195,050,000.00	813,050,000.00	58,189,843.50	754,300,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	25,000,000.00	85,000,000.00	24,640,000.00	50,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	30,000,000.00	0.00	10,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	30,000,000.00	24,640,000.00	40,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	5,000,000.00	10,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	5,000,000.00	10,000,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	2,500,000.00	2,500,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020211	GENERAL UTILITY SERVICES	500,000.00	500,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	13,900,000.00	23,900,000.00	0.00	23,300,000.00	0.00

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22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	300,000.00	300,000.00	0.00	300,000.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	300,000.00	300,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	300,000.00	300,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	3,500,000.00	3,500,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	500,000.00	500,000.00	0.00	0.00	0.00
22020507	IN-SERVICE TRAINING	3,000,000.00	3,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	35,000,000.00	90,000,000.00	7,405,000.00	80,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	30,000,000.00	80,000,000.00	7,405,000.00	80,000,000.00	0.00
22020807	LUBRICANT	5,000,000.00	10,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	243.50	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	243.50	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	114,050,000.00	607,050,000.00	26,144,600.00	600,000,000.00	0.00
22021001	REFRESHMENT & MEALS	10,000,000.00	20,000,000.00	4,138,000.00	20,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	100,000,000.00	580,000,000.00	22,006,600.00	580,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	0.00	0.00
22021083	TRANSPORTATION OF GOODS AND MATERIALS	2,000,000.00	5,000,000.00	0.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	30,000,000.00	350,000,000.00	25,000,000.00	350,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	30,000,000.00	350,000,000.00	25,000,000.00	350,000,000.00	0.00
22040116	DONATION	30,000,000.00	350,000,000.00	25,000,000.00	350,000,000.00	0.00

011100100600	PRINCIPAL PRIVATE SECRETARY - PPS					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	71,850,000.00	142,600,000.00	0.00	403,100,000.00	0.00
22	OTHER RECURRENT COSTS	71,850,000.00	142,600,000.00	0.00	403,100,000.00	0.00
2202	OVERHEAD COST	21,850,000.00	42,600,000.00	0.00	203,100,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	6,500,000.00	10,000,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	7,000,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	500,000.00	1,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	500,000.00	1,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	500,000.00	1,000,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	200,000.00	0.00	0.00	0.00	0.00
22020208	SOFTWARE CHARGES (LICENSE)	200,000.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,500,000.00	4,000,000.00	0.00	3,000,000.00	0.00

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22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	4,000,000.00	0.00	3,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	500,000.00	0.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,250,000.00	6,500,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	5,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	1,000,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	250,000.00	500,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	500,000.00	1,000,000.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	500,000.00	1,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	0.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	0.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,800,000.00	21,000,000.00	0.00	200,000,000.00	0.00
22021001	REFRESHMENT & MEALS	300,000.00	500,000.00	0.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	500,000.00	500,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	10,000,000.00	20,000,000.00	0.00	200,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	50,000,000.00	100,000,000.00	0.00	200,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	50,000,000.00	100,000,000.00	0.00	200,000,000.00	0.00
22040116	DONATION	50,000,000.00	100,000,000.00	0.00	200,000,000.00	0.00

011100101000 MEDIA AND COMMUNICATION UNIT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	482,400,000.00	481,533,613.92	115,566,373.04	644,933,613.92	0.00
21	PERSONNEL COST	20,700,000.00	22,833,613.92	15,807,886.56	22,833,613.92	0.00
2101	SALARY	20,700,000.00	22,833,613.92	15,807,886.56	22,833,613.92	0.00
210101	SALARIES AND WAGES	20,700,000.00	22,833,613.92	15,807,886.56	22,833,613.92	0.00
21010101	SALARY	20,700,000.00	22,833,613.92	15,807,886.56	22,833,613.92	0.00
22	OTHER RECURRENT COSTS	376,700,000.00	408,700,000.00	99,758,486.48	537,100,000.00	0.00
2202	OVERHEAD COST	376,700,000.00	408,700,000.00	99,758,486.48	537,100,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	5,500,000.00	5,500,000.00	0.00	2,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	2,000,000.00	2,000,000.00	230,000.00	2,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	2,000,000.00	2,000,000.00	230,000.00	2,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,500,000.00	2,500,000.00	365,000.00	2,500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	365,000.00	2,500,000.00	0.00
22020322	PUBLICATIONS	500,000.00	500,000.00	0.00	0.00	0.00

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220204	MAINTENANCE SERVICES - GENERAL	8,500,000.00	5,500,000.00	0.00	500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	2,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	500,000.00	500,000.00	0.00	500,000.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	500,000.00	500,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	10,000,000.00	5,000,000.00	2,195,000.00	10,000,000.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	3,000,000.00	2,195,000.00	10,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	5,000,000.00	2,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	2,000,000.00	1,000,000.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	2,000,000.00	1,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	8,000,000.00	5,000,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	3,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020807	LUBRICANT	2,000,000.00	1,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	8,385.29	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	8,385.29	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	338,100,000.00	382,100,000.00	96,960,101.19	520,000,000.00	0.00
22021001	REFRESHMENT & MEALS	3,000,000.00	1,000,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	200,000,000.00	290,000,000.00	61,115,101.19	400,000,000.00	0.00
22021007	WELFARE PACKAGES	35,000,000.00	60,000,000.00	16,500,000.00	40,000,000.00	0.00
22021023	PROTOCOL TRADITIONAL GIFTS	50,000,000.00	11,000,000.00	11,000,000.00	50,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00
22021074	PUBLIC ENLIGHTMENT ACTIVITIES EXPENSES	50,000,000.00	20,000,000.00	8,345,000.00	30,000,000.00	0.00
23	CAPITAL EXPENDITURE	85,000,000.00	50,000,000.00	0.00	85,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	85,000,000.00	50,000,000.00	0.00	85,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	85,000,000.00	50,000,000.00	0.00	85,000,000.00	0.00
23010106	PURCHASE OF VANS	85,000,000.00	50,000,000.00	0.00	85,000,000.00	0.00

011101000100	BUREAU OF PUBLIC PROCUREMENT					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	562,470,000.00	78,470,000.00	6,180,747.53	443,081,644.49	0.00
21	PERSONNEL COST	41,400,000.00	41,400,000.00	1,579,600.03	2,281,644.49	0.00
2101	SALARY	41,400,000.00	41,400,000.00	1,579,600.03	2,281,644.49	0.00
210101	SALARIES AND WAGES	41,400,000.00	41,400,000.00	1,579,600.03	2,281,644.49	0.00
21010101	SALARY	41,400,000.00	41,400,000.00	1,579,600.03	2,281,644.49	0.00
22	OTHER RECURRENT COSTS	71,070,000.00	37,070,000.00	4,601,147.50	158,525,000.00	0.00

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2202	OVERHEAD COST	71,070,000.00	37,070,000.00	4,601,147.50	158,525,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	16,000,000.00	7,000,000.00	841,000.00	20,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000.00	1,000,000.00	510,000.00	6,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	1,000,000.00	0.00	6,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	4,000,000.00	0.00	6,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	2,000,000.00	1,000,000.00	331,000.00	2,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	9,000,000.00	4,000,000.00	1,350,000.00	16,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	1,000,000.00	250,000.00	4,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000.00	1,000,000.00	800,000.00	3,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	2,000,000.00	1,000,000.00	300,000.00	4,000,000.00	0.00
22020315	SUPPLY OF WORK TOOLS	2,000,000.00	1,000,000.00	0.00	5,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	7,400,000.00	4,400,000.00	188,000.00	15,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	0.00	0.00	5,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	1,000,000.00	100,000.00	5,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	2,000,000.00	1,000,000.00	88,000.00	2,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	1,000,000.00	0.00	2,000,000.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	1,000,000.00	1,000,000.00	0.00	500,000.00	0.00
22020452	MAINTENANCE OF COMPUTERS	400,000.00	400,000.00	0.00	1,000,000.00	0.00
220205	TRAINING - GENERAL	5,000,000.00	2,000,000.00	0.00	20,000,000.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	2,000,000.00	0.00	20,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	7,000,000.00	5,000,000.00	1,434,000.00	27,000,000.00	0.00
22020612	INSPECTION EXPENSES	2,000,000.00	2,000,000.00	200,000.00	2,000,000.00	0.00
22020613	MONITORING AND EVALUATION EXPENSES	5,000,000.00	3,000,000.00	1,234,000.00	25,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	20,000,000.00	10,000,000.00	0.00	20,000,000.00	0.00
22020715	PROCUREMENT CONSULTING	20,000,000.00	10,000,000.00	0.00	20,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,550,000.00	1,550,000.00	518,000.00	8,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,000,000.00	1,000,000.00	451,900.00	4,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	300,000.00	300,000.00	0.00	2,000,000.00	0.00
22020807	LUBRICANT	250,000.00	250,000.00	66,100.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	20,000.00	20,000.00	147.50	25,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	20,000.00	20,000.00	147.50	25,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,100,000.00	3,100,000.00	270,000.00	32,000,000.00	0.00
22021001	REFRESHMENT & MEALS	2,000,000.00	1,000,000.00	0.00	2,000,000.00	0.00
22021007	WELFARE PACKAGES	3,000,000.00	2,000,000.00	270,000.00	30,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	450,000,000.00	0.00	0.00	282,275,000.00	0.00

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2303	REHABILITATION / REPAIRS	450,000,000.00	0.00	0.00	282,275,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	450,000,000.00	0.00	0.00	282,275,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	450,000,000.00	0.00	0.00	282,275,000.00	0.00

011100200100 DIRECTORATE OF POLITICAL & INTER PARTY RELATIONS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	148,000,000.00	159,650,000.00	20,162,906.12	1,069,814,848.79	0.00
21	PERSONNEL COST	10,350,000.00	10,350,000.00	6,760,279.93	9,764,848.79	0.00
2101	SALARY	10,350,000.00	10,350,000.00	6,760,279.93	9,764,848.79	0.00
210101	SALARIES AND WAGES	10,350,000.00	10,350,000.00	6,760,279.93	9,764,848.79	0.00
21010101	SALARY	10,350,000.00	10,350,000.00	6,760,279.93	9,764,848.79	0.00
22	OTHER RECURRENT COSTS	137,650,000.00	149,300,000.00	13,402,626.19	1,060,050,000.00	0.00
2202	OVERHEAD COST	137,650,000.00	149,300,000.00	13,402,626.19	60,050,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	24,000,000.00	16,500,000.00	1,345,000.00	5,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,000,000.00	3,500,000.00	1,345,000.00	3,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	4,000,000.00	2,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	4,000,000.00	2,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	9,000,000.00	9,000,000.00	0.00	2,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	29,500,000.00	15,100,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	2,000,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	7,000,000.00	7,000,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	500,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	2,000,000.00	1,600,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	3,000,000.00	500,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	1,500,000.00	500,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	10,000,000.00	40,000,000.00	9,650,000.00	20,000,000.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	35,000,000.00	9,650,000.00	20,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	10,000,000.00	10,000,000.00	110,000.00	8,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	3,000,000.00	3,000,000.00	110,000.00	3,000,000.00	0.00
22020807	LUBRICANT	2,000,000.00	2,000,000.00	0.00	0.00	0.00

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220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	1,626.19	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	1,626.19	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	59,050,000.00	62,600,000.00	2,296,000.00	27,000,000.00	0.00
22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	90,000.00	5,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	4,000,000.00	10,000,000.00	601,000.00	2,000,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	3,000,000.00	500,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	50,000,000.00	20,000,000.00	1,605,000.00	20,000,000.00	0.00
22021028	RETREAT OF POLITICAL OFFICE HOLDERS	0.00	30,000,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	100,000.00	0.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	0.00	0.00	1,000,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	0.00	0.00	1,000,000,000.00	0.00
22040116	DONATION	0.00	0.00	0.00	1,000,000,000.00	0.00

011100200200	INTER- COMMUNITY RELATIONS					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	42,100,000.00	85,770,000.00	6,998,575.60	38,088,143.44	0.00
21	PERSONNEL COST	6,900,000.00	6,900,000.00	3,211,022.38	4,638,143.44	0.00
2101	SALARY	6,900,000.00	6,900,000.00	3,211,022.38	4,638,143.44	0.00
210101	SALARIES AND WAGES	6,900,000.00	6,900,000.00	3,211,022.38	4,638,143.44	0.00
21010101	SALARY	6,900,000.00	6,900,000.00	3,211,022.38	4,638,143.44	0.00
22	OTHER RECURRENT COSTS	35,200,000.00	78,870,000.00	3,787,553.22	33,450,000.00	0.00
2202	OVERHEAD COST	35,200,000.00	78,870,000.00	3,787,553.22	33,450,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	12,000,000.00	34,200,000.00	310,000.00	1,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	10,000,000.00	0.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	14,000,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	0.00	200,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	2,000,000.00	5,000,000.00	310,000.00	1,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	370,000.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	100,000.00	0.00	0.00	0.00
22020206	SEWERAGE CHARGES	0.00	270,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,000,000.00	2,000,000.00	440,000.00	3,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	2,000,000.00	440,000.00	3,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,700,000.00	3,300,000.00	0.00	200,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	1,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	500,000.00	500,000.00	0.00	0.00	0.00

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22020418	MAINTENANCE OF AIRPORT/AERODRUMS	0.00	100,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	0.00	500,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	200,000.00	200,000.00	0.00	200,000.00	0.00
220205	TRAINING - GENERAL	3,000,000.00	5,000,000.00	0.00	2,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	3,000,000.00	5,000,000.00	0.00	2,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	300,000.00	300,000.00	0.00	200,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	300,000.00	300,000.00	0.00	200,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	3,500,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	2,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	1,000,000.00	0.00	0.00	0.00
22020807	LUBRICANT	0.00	500,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	2,053.22	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	2,053.22	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	15,100,000.00	30,100,000.00	3,035,500.00	27,000,000.00	0.00
22021001	REFRESHMENT & MEALS	5,000,000.00	5,000,000.00	819,500.00	3,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	20,000,000.00	0.00	4,000,000.00	0.00
22021007	WELFARE PACKAGES	10,000,000.00	5,000,000.00	2,216,000.00	20,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00

011100200300 NON GOVERNMENTAL ORGANISATIONS/PROTOCOL						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	488,600,000.00	877,800,000.00	529,177,175.38	1,082,327,940.00	0.00
21	PERSONNEL COST	55,200,000.00	55,200,000.00	25,773,189.23	37,227,940.00	0.00
2101	SALARY	55,200,000.00	55,200,000.00	25,773,189.23	37,227,940.00	0.00
210101	SALARIES AND WAGES	55,200,000.00	55,200,000.00	25,773,189.23	37,227,940.00	0.00
21010101	SALARY	55,200,000.00	55,200,000.00	25,773,189.23	37,227,940.00	0.00
22	OTHER RECURRENT COSTS	433,400,000.00	822,600,000.00	503,403,986.15	1,045,100,000.00	0.00
2202	OVERHEAD COST	423,400,000.00	812,600,000.00	503,403,986.15	1,045,100,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	17,000,000.00	17,000,000.00	2,500,000.00	5,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	5,000,000.00	2,500,000.00	5,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	7,000,000.00	7,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	3,000,000.00	3,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	2,087,500.00	3,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	2,087,500.00	3,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	13,300,000.00	13,500,000.00	310,000.00	7,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00

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22020404	MAINTENANCE OF OFFICE EQUIPMENTS	300,000.00	500,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	1,500,000.00	1,500,000.00	310,000.00	2,000,000.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	500,000.00	500,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	60,000,000.00	60,000,000.00	0.00	50,000,000.00	0.00
22020501	LOCAL TRAINING	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22020601	SECURITY SERVICES	10,000,000.00	10,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	35,000,000.00	35,000,000.00	11,660,100.00	60,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	30,000,000.00	30,000,000.00	9,360,100.00	50,000,000.00	0.00
22020807	LUBRICANT	5,000,000.00	5,000,000.00	2,300,000.00	10,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	2,786.15	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	2,786.15	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	286,000,000.00	675,000,000.00	486,843,600.00	920,000,000.00	0.00
22021001	REFRESHMENT & MEALS	6,000,000.00	10,000,000.00	645,000.00	20,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	30,000,000.00	15,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	50,000,000.00	50,000,000.00	1,824,600.00	100,000,000.00	0.00
22021023	PROTOCOL TRADITIONAL GIFTS	200,000,000.00	600,000,000.00	484,374,000.00	800,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	10,000,000.00	10,000,000.00	0.00	0.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22040116	DONATION	10,000,000.00	10,000,000.00	0.00	0.00	0.00

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011100400100 INTERGOVERNMENTAL RELATIONS OFFICE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	142,950,000.00	204,150,000.00	40,339,580.54	223,100,000.00	0.00
21	PERSONNEL COST	13,800,000.00	13,800,000.00	0.00	0.00	0.00
2101	SALARY	13,800,000.00	13,800,000.00	0.00	0.00	0.00
210101	SALARIES AND WAGES	13,800,000.00	13,800,000.00	0.00	0.00	0.00
21010101	SALARY	13,800,000.00	13,800,000.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	129,150,000.00	190,350,000.00	40,339,580.54	223,100,000.00	0.00
2202	OVERHEAD COST	125,150,000.00	166,350,000.00	22,997,080.54	183,100,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	13,000,000.00	92,500,000.00	4,530,000.00	20,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	18,000,000.00	4,530,000.00	20,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	7,000,000.00	69,000,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	1,000,000.00	2,500,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	2,000,000.00	3,000,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	4,100,000.00	7,100,000.00	1,000,000.00	7,000,000.00	0.00
22020201	ELECTRICITY CHARGES	2,000,000.00	5,000,000.00	1,000,000.00	7,000,000.00	0.00
22020202	TELEPHONE CHARGES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020205	WATER RATES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020208	SOFTWARE CHARGES (LICENSE)	100,000.00	100,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	22,000,000.00	7,000,000.00	0.00	10,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	20,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	51,900,000.00	21,600,000.00	5,439,538.98	42,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	7,000,000.00	1,390,000.00	7,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	10,000,000.00	3,000,000.00	943,492.14	5,000,000.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	400,000.00	400,000.00	0.00	0.00	0.00
22020440	MAINTENANCE OF STAFF QUARTERS	35,000,000.00	5,000,000.00	3,106,046.84	30,000,000.00	0.00
22020443	MAINTENANCE OF BOREHOLES	200,000.00	500,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	300,000.00	700,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	3,000,000.00	5,000,000.00	2,580,000.00	9,000,000.00	0.00
22020601	SECURITY SERVICES	3,000,000.00	5,000,000.00	2,580,000.00	9,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	17,000,000.00	24,000,000.00	6,797,000.00	65,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	6,000,000.00	2,267,000.00	30,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	10,000,000.00	16,000,000.00	4,530,000.00	30,000,000.00	0.00

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22020807	LUBRICANT	5,000,000.00	2,000,000.00	0.00	5,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	541.56	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	541.56	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	14,050,000.00	9,050,000.00	2,650,000.00	30,000,000.00	0.00
22021001	REFRESHMENT & MEALS	10,000,000.00	0.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	4,000,000.00	9,000,000.00	2,650,000.00	30,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	4,000,000.00	24,000,000.00	17,342,500.00	40,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	4,000,000.00	24,000,000.00	17,342,500.00	40,000,000.00	0.00
22040116	DONATION	4,000,000.00	24,000,000.00	17,342,500.00	40,000,000.00	0.00

011101200100 ZAMFARA INVESTMENT PROMOTION AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	338,000,000.00	543,000,000.00	2,770,233.25	1,715,100,000.00	0.00
21	PERSONNEL COST	13,800,000.00	13,800,000.00	0.00	0.00	0.00
2101	SALARY	13,800,000.00	13,800,000.00	0.00	0.00	0.00
210101	SALARIES AND WAGES	13,800,000.00	13,800,000.00	0.00	0.00	0.00
21010101	SALARY	13,800,000.00	13,800,000.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	240,200,000.00	445,200,000.00	2,770,233.25	18,100,000.00	0.00
2202	OVERHEAD COST	240,200,000.00	445,200,000.00	2,770,233.25	18,100,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	121,000,000.00	341,000,000.00	1,600,100.00	10,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	10,000,000.00	1,600,100.00	10,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	80,000,000.00	300,000,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	20,000,000.00	20,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	4,000,000.00	4,000,000.00	0.00	0.00	0.00
22020108	OUT-OF STATION ALLOWANCE – OVERSEA	6,000,000.00	6,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	4,000,000.00	4,000,000.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	36,200,000.00	31,200,000.00	27,600.00	1,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	27,600.00	1,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000.00	200,000.00	0.00	0.00	0.00
22020315	SUPPLY OF WORK TOOLS	15,000,000.00	15,000,000.00	0.00	0.00	0.00
22020322	PUBLICATIONS	20,000,000.00	15,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	3,900,000.00	3,900,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	3,000,000.00	0.00	0.00	0.00

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22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	300,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	300,000.00	300,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	300,000.00	300,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	50,000,000.00	40,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	20,000,000.00	20,000,000.00	0.00	0.00	0.00
22020502	INTERNATIONAL TRAINING	20,000,000.00	10,000,000.00	0.00	0.00	0.00
22020504	CONFERENCE & SEMINARS-OVERSEAS	10,000,000.00	10,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	15,000,000.00	15,000,000.00	163,900.00	2,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	2,000,000.00	163,900.00	2,000,000.00	0.00
22020807	LUBRICANT	3,000,000.00	3,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	133.25	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	133.25	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,000,000.00	10,000,000.00	978,500.00	5,000,000.00	0.00
22021001	REFRESHMENT & MEALS	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	978,500.00	5,000,000.00	0.00
23	CAPITAL EXPENDITURE	84,000,000.00	84,000,000.00	0.00	1,697,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	84,000,000.00	84,000,000.00	0.00	72,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	84,000,000.00	84,000,000.00	0.00	72,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	12,000,000.00	12,000,000.00	0.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00
23010117	PURCHASE OF SHREDDING MACHINES	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
23010118	PURCHASE OF SCANNERS	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
23010162	PURCHASE OF SOLAR EQUIPMENT	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00
23010183	PURCHASE OF ELECTRICAL EQUIPMENT	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	1,625,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	1,625,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	1,625,000,000.00	0.00

011101600100 ECONOMIC AND FINANCE MATTERS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	87,500,000.00	15,000,000.00	0.00	473,700,000.00	0.00
22	OTHER RECURRENT COSTS	87,500,000.00	15,000,000.00	0.00	473,700,000.00	0.00
2202	OVERHEAD COST	57,500,000.00	15,000,000.00	0.00	463,700,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	14,000,000.00	0.00	0.00	35,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	0.00	0.00	25,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	3,000,000.00	0.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	3,000,000.00	0.00	0.00	0.00	0.00

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22020109	LOCAL RUNNING ALLOWANCE	3,000,000.00	0.00	0.00	10,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,000,000.00	15,000,000.00	0.00	10,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	0.00	0.00	10,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	15,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	3,300,000.00	0.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	800,000.00	0.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	500,000.00	0.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	0.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	30,000,000.00	0.00	0.00	400,000,000.00	0.00
22020701	FINANCIAL CONSULTING	30,000,000.00	0.00	0.00	400,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	4,100,000.00	0.00	0.00	5,700,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	3,000,000.00	0.00	0.00	5,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	800,000.00	0.00	0.00	500,000.00	0.00
22020807	LUBRICANT	300,000.00	0.00	0.00	200,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	0.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,050,000.00	0.00	0.00	13,000,000.00	0.00
22021001	REFRESHMENT & MEALS	3,000,000.00	0.00	0.00	12,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	0.00	0.00	1,000,000.00	0.00
2208	TRANSFER - PAYMENT TO INDIVIDUALS	30,000,000.00	0.00	0.00	10,000,000.00	0.00
220801	TRANSFER - PAYMENT TO INDIVIDUALS	30,000,000.00	0.00	0.00	10,000,000.00	0.00
22080104	FINANCIAL ASSISTANCE/ SUBSIDY TO INDIVIDUALS	30,000,000.00	0.00	0.00	10,000,000.00	0.00

011101900100	SPECIAL DUTIES					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	152,350,000.00	90,350,000.00	2,622,229.90	1,403,837,665.41	0.00
21	PERSONNEL COST	6,900,000.00	6,900,000.00	2,622,229.90	3,787,665.41	0.00
2101	SALARY	6,900,000.00	6,900,000.00	2,622,229.90	3,787,665.41	0.00
210101	SALARIES AND WAGES	6,900,000.00	6,900,000.00	2,622,229.90	3,787,665.41	0.00
21010101	SALARY	6,900,000.00	6,900,000.00	2,622,229.90	3,787,665.41	0.00
22	OTHER RECURRENT COSTS	145,450,000.00	83,450,000.00	0.00	1,400,050,000.00	0.00
2202	OVERHEAD COST	145,450,000.00	83,450,000.00	0.00	1,400,050,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	8,600,000.00	5,600,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,000,000.00	3,000,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	200,000.00	200,000.00	0.00	0.00	0.00
22020106	HOTEL EXPENSES-OVERSEAS	200,000.00	200,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	200,000.00	200,000.00	0.00	0.00	0.00

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22020109	LOCAL RUNNING ALLOWANCE	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	8,200,000.00	3,200,000.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	5,000,000.00	2,000,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	200,000.00	200,000.00	0.00	0.00	0.00
22020211	GENERAL UTILITY SERVICES	3,000,000.00	1,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	9,100,000.00	5,100,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000.00	200,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	7,600,000.00	3,600,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	600,000.00	600,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	300,000.00	300,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	200,000.00	200,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	200,000.00	200,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	3,200,000.00	3,200,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	200,000.00	200,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	200,000.00	200,000.00	0.00	0.00	0.00
22020701	FINANCIAL CONSULTING	200,000.00	200,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	3,800,000.00	3,800,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	300,000.00	300,000.00	0.00	0.00	0.00
22020807	LUBRICANT	500,000.00	500,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	0.00	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	0.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	110,300,000.00	60,300,000.00	0.00	1,400,000,000.00	0.00
22021001	REFRESHMENT & MEALS	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	200,000.00	200,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	100,000,000.00	50,000,000.00	0.00	100,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	0.00	0.00	1,300,000,000.00	0.00
22021035	LOADING AND UPLOADING EXPENSES	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00

011102100500	DOMESTIC AFFAIRS UNIT					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	196,600,000.00	977,500,000.00	285,111,500.00	555,000,000.00	150,000,000.00

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22	OTHER RECURRENT COSTS	196,600,000.00	977,500,000.00	285,111,500.00	555,000,000.00	150,000,000.00
2202	OVERHEAD COST	191,600,000.00	977,500,000.00	280,111,500.00	545,000,000.00	150,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	15,000,000.00	165,000,000.00	0.00	15,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000.00	153,000,000.00	0.00	15,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	12,000,000.00	12,000,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	10,000,000.00	10,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	42,000,000.00	365,000,000.00	165,111,500.00	180,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000,000.00	190,000,000.00	95,000,000.00	100,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	5,000,000.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000.00	155,000,000.00	57,381,500.00	50,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	4,000,000.00	4,000,000.00	3,980,000.00	10,000,000.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	5,000,000.00	5,000,000.00	4,000,000.00	10,000,000.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	5,000,000.00	5,000,000.00	4,750,000.00	10,000,000.00	0.00
22020452	MAINTENANCE OF COMPUTERS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	20,000,000.00	235,000,000.00	35,000,000.00	70,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	10,000,000.00	160,000,000.00	30,640,000.00	50,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	5,000,000.00	20,000,000.00	0.00	5,000,000.00	0.00
22020807	LUBRICANT	5,000,000.00	55,000,000.00	4,360,000.00	15,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	92,500,000.00	190,400,000.00	80,000,000.00	280,000,000.00	150,000,000.00
22021001	REFRESHMENT & MEALS	20,000,000.00	20,000,000.00	5,000,000.00	30,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	300,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	20,000,000.00	20,000,000.00	15,000,000.00	100,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	500,000.00	100,000.00	0.00	0.00	0.00
22021078	NUTRITION SERVICES EXPENSES	50,000,000.00	150,000,000.00	60,000,000.00	150,000,000.00	150,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	5,000,000.00	0.00	5,000,000.00	10,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	5,000,000.00	0.00	5,000,000.00	10,000,000.00	0.00
22040116	DONATION	5,000,000.00	0.00	5,000,000.00	10,000,000.00	0.00

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011105500100 INFRASTRUCTURE AND URBAN RENEWAL						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	154,200,000.00	56,700,000.00	0.00	64,200,000.00	0.00
22	OTHER RECURRENT COSTS	154,200,000.00	56,700,000.00	0.00	64,200,000.00	0.00
2202	OVERHEAD COST	154,200,000.00	56,700,000.00	0.00	64,200,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	15,500,000.00	10,000,000.00	0.00	15,500,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	6,000,000.00	0.00	10,000,000.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	2,500,000.00	2,000,000.00	0.00	2,500,000.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	3,000,000.00	2,000,000.00	0.00	3,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	4,000,000.00	2,000,000.00	0.00	4,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,000,000.00	2,000,000.00	0.00	4,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	5,000,000.00	3,000,000.00	0.00	5,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	3,000,000.00	0.00	5,000,000.00	0.00
220205	TRAINING - GENERAL	7,000,000.00	4,000,000.00	0.00	7,000,000.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	3,000,000.00	0.00	5,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	1,000,000.00	0.00	2,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	100,000,000.00	20,000,000.00	0.00	10,000,000.00	0.00
22020612	INSPECTION EXPENSES	100,000,000.00	20,000,000.00	0.00	10,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	15,000,000.00	8,000,000.00	0.00	15,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	10,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	3,000,000.00	1,000,000.00	0.00	3,000,000.00	0.00
22020807	LUBRICANT	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	0.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	0.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,600,000.00	9,600,000.00	0.00	7,600,000.00	0.00
22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	500,000.00	0.00	500,000.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	7,000,000.00	0.00	5,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	100,000.00	0.00	100,000.00	0.00

011110100100 PROJECTS IMPLEMENTATION UNIT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	169,900,000.00	127,400,000.00	54,330,472.95	194,365,168.51	0.00
21	PERSONNEL COST	55,200,000.00	55,200,000.00	34,937,424.35	50,465,168.51	0.00
2101	SALARY	55,200,000.00	55,200,000.00	34,937,424.35	50,465,168.51	0.00
210101	SALARIES AND WAGES	55,200,000.00	55,200,000.00	34,937,424.35	50,465,168.51	0.00
21010101	SALARY	55,200,000.00	55,200,000.00	34,937,424.35	50,465,168.51	0.00

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22	OTHER RECURRENT COSTS	114,700,000.00	72,200,000.00	19,393,048.60	143,900,000.00	0.00
2202	OVERHEAD COST	114,700,000.00	72,200,000.00	19,393,048.60	143,900,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	15,000,000.00	6,000,000.00	395,000.00	10,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	3,000,000.00	395,000.00	10,000,000.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	5,000,000.00	3,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	5,000,000.00	5,000,000.00	65,000.00	5,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	65,000.00	5,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	23,500,000.00	10,000,000.00	600,000.00	5,800,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00	600,000.00	5,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	11,000,000.00	500,000.00	0.00	500,000.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	5,000,000.00	2,000,000.00	0.00	300,000.00	0.00
220205	TRAINING - GENERAL	10,000,000.00	6,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	10,000,000.00	6,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	20,000,000.00	20,000,000.00	11,392,400.00	100,000,000.00	0.00
22020613	MONITORING AND EVALUATION EXPENSES	20,000,000.00	20,000,000.00	11,392,400.00	100,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	21,000,000.00	10,000,000.00	3,414,800.00	13,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	15,000,000.00	7,000,000.00	3,039,800.00	10,000,000.00	0.00
22020807	LUBRICANT	6,000,000.00	3,000,000.00	375,000.00	3,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	848.60	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	848.60	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	20,100,000.00	15,100,000.00	3,525,000.00	10,000,000.00	0.00
22021001	REFRESHMENT & MEALS	10,000,000.00	10,000,000.00	3,525,000.00	10,000,000.00	0.00
22021007	WELFARE PACKAGES	10,000,000.00	5,000,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00

011113200100	MULTILATERAL & DONOR AGENCIES					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	0.00	129,950,000.00	0.00	284,450,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	129,950,000.00	0.00	284,450,000.00	0.00
2202	OVERHEAD COST	0.00	129,950,000.00	0.00	284,450,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	21,000,000.00	0.00	67,500,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	2,000,000.00	0.00	10,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	10,000,000.00	0.00	40,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	0.00	3,000,000.00	0.00	8,000,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

22020106	HOTEL EXPENSES-OVERSEAS	0.00	3,000,000.00	0.00	5,000,000.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	0.00	2,000,000.00	0.00	2,500,000.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	0.00	1,000,000.00	0.00	2,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	500,000.00	0.00	500,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	500,000.00	0.00	500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	20,000,000.00	0.00	35,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020322	PUBLICATIONS	0.00	5,000,000.00	0.00	20,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	3,200,000.00	0.00	6,200,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	2,000,000.00	0.00	5,000,000.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	0.00	700,000.00	0.00	700,000.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	0.00	500,000.00	0.00	500,000.00	0.00
220205	TRAINING - GENERAL	0.00	15,000,000.00	0.00	45,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	10,000,000.00	0.00	30,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	0.00	5,000,000.00	0.00	15,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	10,000,000.00	0.00	25,000,000.00	0.00
22020611	SURVEY EXPENSES	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020613	MONITORING AND EVALUATION EXPENSES	0.00	5,000,000.00	0.00	20,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	30,000,000.00	0.00	30,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	16,000,000.00	0.00	16,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22020807	LUBRICANT	0.00	4,000,000.00	0.00	4,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	50,000.00	0.00	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	50,000.00	0.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	30,200,000.00	0.00	75,200,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22021007	WELFARE PACKAGES	0.00	5,000,000.00	0.00	10,000,000.00	0.00
22021046	DEVELOPMENT PARTNERS EXPENSES	0.00	10,000,000.00	0.00	50,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	0.00	200,000.00	0.00	200,000.00	0.00

011200300100 ZAMFARA STATE HOUSE OF ASSEMBLY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	4,381,320,000.00	3,034,215,111.11	767,498,615.90	6,137,913,946.19	0.00
21	PERSONNEL COST	847,320,000.00	790,215,111.11	311,894,270.44	450,513,946.19	0.00
2101	SALARY	579,600,000.00	579,600,000.00	236,782,270.44	342,018,835.08	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

210101	SALARIES AND WAGES	579,600,000.00	579,600,000.00	236,782,270.44	342,018,835.08	0.00
21010101	SALARY	579,600,000.00	579,600,000.00	236,782,270.44	342,018,835.08	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	129,720,000.00	210,615,111.11	75,112,000.00	108,495,111.11	0.00
210201	ALLOWANCES	129,720,000.00	210,615,111.11	75,112,000.00	108,495,111.11	0.00
21020111	ACCOMMODATION ALLOWANCE	30,360,000.00	30,360,000.00	0.00	0.00	0.00
21020113	OUTFIT	27,600,000.00	108,495,111.11	75,112,000.00	108,495,111.11	0.00
21020114	FURNITURE	41,400,000.00	41,400,000.00	0.00	0.00	0.00
21020122	WARDROP ALLOWANCE	27,600,000.00	27,600,000.00	0.00	0.00	0.00
21020123	INDUCEMENT ALLOWANCES	2,760,000.00	2,760,000.00	0.00	0.00	0.00
2103	SOCIAL BENEFITS	138,000,000.00	0.00	0.00	0.00	0.00
210301	SOCIAL BENEFITS	138,000,000.00	0.00	0.00	0.00	0.00
21030104	SEVERANCE GRATUITY	138,000,000.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	1,234,000,000.00	1,444,000,000.00	298,070,254.64	3,787,400,000.00	0.00
2202	OVERHEAD COST	1,134,000,000.00	1,424,000,000.00	298,070,254.64	3,787,400,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	385,000,000.00	395,000,000.00	68,266,000.00	680,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	30,000,000.00	40,000,000.00	38,016,000.00	60,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	300,000,000.00	300,000,000.00	0.00	600,000,000.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	40,000,000.00	40,000,000.00	30,250,000.00	20,000,000.00	0.00
22020108	OUT-OF STATION ALLOWANCE – OVERSEA	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	10,000,000.00	10,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	71,100,000.00	51,100,000.00	1,452,000.00	45,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	5,000,000.00	615,000.00	15,000,000.00	0.00
22020303	NEWSPAPERS	100,000.00	100,000.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	15,000,000.00	10,000,000.00	0.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020313	MEDICAL CONSUMABLES	30,000,000.00	20,000,000.00	837,000.00	30,000,000.00	0.00
22020322	PUBLICATIONS	15,000,000.00	15,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	41,700,000.00	41,700,000.00	451,000.00	2,300,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	16,000,000.00	16,000,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22020415	MAINTENANCE OF FUEL DUMPS	200,000.00	200,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	700,000.00	700,000.00	300,000.00	2,000,000.00	0.00
22020452	MAINTENANCE OF COMPUTERS	300,000.00	300,000.00	151,000.00	300,000.00	0.00
22020456	MAINTENANCE OF LIBRARY	500,000.00	500,000.00	0.00	0.00	0.00

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220205	TRAINING - GENERAL	102,100,000.00	92,100,000.00	57,492,000.00	1,270,000,000.00	0.00
22020501	LOCAL TRAINING	50,000,000.00	20,000,000.00	9,400,000.00	650,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	50,100,000.00	70,100,000.00	48,092,000.00	620,000,000.00	0.00
22020507	IN-SERVICE TRAINING	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	305,000,000.00	705,000,000.00	137,455,600.00	1,305,000,000.00	0.00
22020606	ESCORT EXPENDITURE	5,000,000.00	5,000,000.00	758,000.00	5,000,000.00	0.00
22020607	OVERSIGHT FUNCTION	300,000,000.00	700,000,000.00	136,697,600.00	1,300,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	31,000,000.00	31,000,000.00	2,548,000.00	40,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	20,000,000.00	20,000,000.00	1,948,000.00	30,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	6,000,000.00	6,000,000.00	600,000.00	10,000,000.00	0.00
22020807	LUBRICANT	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	20,262.64	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	20,262.64	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	198,000,000.00	108,000,000.00	30,385,392.00	445,000,000.00	0.00
22021001	REFRESHMENT & MEALS	5,000,000.00	5,000,000.00	2,083,000.00	15,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	22,000,000.00	32,000,000.00	17,519,392.00	30,000,000.00	0.00
22021023	PROTOCOL TRADITIONAL GIFTS	150,000,000.00	50,000,000.00	10,783,000.00	400,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	20,000,000.00	20,000,000.00	0.00	0.00	0.00
2203	LOANS AND ADVANCES	100,000,000.00	20,000,000.00	0.00	0.00	0.00
220301	STAFF LOANS & ADVANCES	100,000,000.00	20,000,000.00	0.00	0.00	0.00
22030106	MOTOR VEHICLE ADVANCE	100,000,000.00	20,000,000.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	2,300,000,000.00	800,000,000.00	157,534,090.82	1,900,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	1,800,000,000.00	600,000,000.00	157,534,090.82	1,400,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,800,000,000.00	600,000,000.00	157,534,090.82	1,400,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	800,000,000.00	300,000,000.00	0.00	400,000,000.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	1,000,000,000.00	300,000,000.00	157,534,090.82	1,000,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	500,000,000.00	200,000,000.00	0.00	500,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	500,000,000.00	200,000,000.00	0.00	500,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	500,000,000.00	200,000,000.00	0.00	500,000,000.00	0.00

011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	259,600,000.00	284,300,000.00	146,234,774.25	108,713,463.76	0.00
21	PERSONNEL COST	207,000,000.00	110,400,000.00	45,251,628.76	65,363,463.76	0.00
2101	SALARY	124,200,000.00	110,400,000.00	45,251,628.76	65,363,463.76	0.00
210101	SALARIES AND WAGES	124,200,000.00	110,400,000.00	45,251,628.76	65,363,463.76	0.00

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21010101	SALARY	110,400,000.00	110,400,000.00	45,251,628.76	65,363,463.76	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	13,800,000.00	0.00	0.00	0.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	27,600,000.00	0.00	0.00	0.00	0.00
210201	ALLOWANCES	27,600,000.00	0.00	0.00	0.00	0.00
21020114	FURNITURE	27,600,000.00	0.00	0.00	0.00	0.00
2103	SOCIAL BENEFITS	55,200,000.00	0.00	0.00	0.00	0.00
210301	SOCIAL BENEFITS	55,200,000.00	0.00	0.00	0.00	0.00
21030104	SEVERANCE GRATUITY	55,200,000.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	52,600,000.00	173,900,000.00	100,983,145.49	43,350,000.00	0.00
2202	OVERHEAD COST	52,600,000.00	173,900,000.00	100,983,145.49	43,350,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	18,000,000.00	21,000,000.00	7,428,000.00	15,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,000,000.00	6,000,000.00	4,167,000.00	6,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	1,000,000.00	4,000,000.00	3,030,000.00	4,000,000.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	5,000,000.00	5,000,000.00	231,000.00	5,000,000.00	0.00
220202	UTILITIES - GENERAL	500,000.00	500,000.00	0.00	0.00	0.00
22020211	GENERAL UTILITY SERVICES	500,000.00	500,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,200,000.00	4,200,000.00	2,959,000.00	2,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	4,000,000.00	2,959,000.00	2,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	200,000.00	200,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	5,800,000.00	31,100,000.00	12,809,500.00	2,300,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	5,500,000.00	2,200,000.00	500,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,500,000.00	21,500,000.00	10,199,500.00	1,500,000.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	500,000.00	500,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	300,000.00	600,000.00	410,000.00	300,000.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	300,000.00	300,000.00	0.00	0.00	0.00
22020443	MAINTENANCE OF BOREHOLES	300,000.00	300,000.00	0.00	0.00	0.00
22020450	MAINTENANCE OF DATABASE	200,000.00	200,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	200,000.00	200,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	10,000,000.00	95,000,000.00	68,214,000.00	7,000,000.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	20,000,000.00	14,684,000.00	5,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020507	IN-SERVICE TRAINING	2,000,000.00	72,000,000.00	53,530,000.00	2,000,000.00	0.00

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220208	FUEL & LUBRICANTS - GENERAL	8,000,000.00	8,000,000.00	3,961,500.00	8,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	5,000,000.00	2,482,000.00	5,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	2,000,000.00	989,500.00	2,000,000.00	0.00
22020807	LUBRICANT	1,000,000.00	1,000,000.00	490,000.00	1,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	22,145.49	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	22,145.49	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	8,050,000.00	14,050,000.00	5,589,000.00	9,000,000.00	0.00
22021001	REFRESHMENT & MEALS	2,000,000.00	4,000,000.00	1,535,000.00	4,000,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	9,000,000.00	4,054,000.00	5,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	0.00	0.00

011200500100 ZAMFARA STATE LEGISLATIVE MATTERS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	0.00	0.00	0.00	70,650,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	70,650,000.00	0.00
2202	OVERHEAD COST	0.00	0.00	0.00	70,650,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	0.00	22,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	10,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	7,000,000.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	0.00	0.00	0.00	5,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	5,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	0.00	0.00	5,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	5,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	0.00	0.00	3,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	0.00	0.00	0.00	1,000,000.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	0.00	0.00	0.00	500,000.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	0.00	0.00	0.00	300,000.00	0.00
22020452	MAINTENANCE OF COMPUTERS	0.00	0.00	0.00	200,000.00	0.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	23,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	20,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	0.00	0.00	0.00	3,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	9,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	5,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	0.00	0.00	2,000,000.00	0.00
22020807	LUBRICANT	0.00	0.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	0.00	0.00	50,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	0.00	0.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	6,600,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	1,500,000.00	0.00
22021007	WELFARE PACKAGES	0.00	0.00	0.00	5,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	0.00	0.00	0.00	100,000.00	0.00

012300100100 MINISTRY OF INFORMATION AND CULTURE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	3,512,500,000.00	4,031,550,000.00	358,867,955.13	4,822,250,861.10	10,000,000.00
21	PERSONNEL COST	151,800,000.00	124,200,000.00	54,831,365.38	79,200,861.10	0.00
2101	SALARY	124,200,000.00	124,200,000.00	54,831,365.38	79,200,861.10	0.00
210101	SALARIES AND WAGES	124,200,000.00	124,200,000.00	54,831,365.38	79,200,861.10	0.00
21010101	SALARY	124,200,000.00	124,200,000.00	54,831,365.38	79,200,861.10	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	27,600,000.00	0.00	0.00	0.00	0.00
210201	ALLOWANCES	27,600,000.00	0.00	0.00	0.00	0.00
21020138	HONOURARIUM	27,600,000.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	578,700,000.00	650,350,000.00	272,827,589.75	525,050,000.00	0.00
2202	OVERHEAD COST	578,700,000.00	650,350,000.00	272,827,589.75	525,050,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	25,000,000.00	25,000,000.00	960,000.00	10,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,000,000.00	20,000,000.00	0.00	5,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	5,000,000.00	5,000,000.00	960,000.00	5,000,000.00	0.00
220202	UTILITIES - GENERAL	200,000.00	200,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	200,000.00	200,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	300,500,000.00	210,000,000.00	63,000,000.00	130,000,000.00	0.00
22020315	SUPPLY OF WORK TOOLS	500,000.00	10,000,000.00	0.00	0.00	0.00
22020322	PUBLICATIONS	300,000,000.00	200,000,000.00	63,000,000.00	130,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	3,900,000.00	4,900,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	300,000.00	500,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	500,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	500,000.00	1,000,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	100,000.00	200,000.00	0.00	0.00	0.00
22020449	MAINTENANCE OF IT EQUIPMENT	500,000.00	500,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	200,000.00	200,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	17,000,000.00	70,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	15,000,000.00	30,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	40,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	5,000,000.00	8,000,000.00	2,600,000.00	5,000,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	5,000,000.00	2,600,000.00	5,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020807	LUBRICANT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	589.75	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	589.75	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	227,050,000.00	332,200,000.00	206,267,000.00	380,000,000.00	0.00
22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	150,000,000.00	250,000,000.00	205,147,000.00	300,000,000.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	10,000,000.00	1,120,000.00	10,000,000.00	0.00
22021032	COMMUNICATION FOR DEVELOPMENT - UNICEF SUPPORTED PROGRAM.	70,000,000.00	70,000,000.00	0.00	70,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	200,000.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	2,782,000,000.00	3,257,000,000.00	31,209,000.00	4,218,000,000.00	10,000,000.00
2301	FIXED ASSETS PURCHASED	1,282,000,000.00	1,557,000,000.00	31,209,000.00	3,568,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,282,000,000.00	1,557,000,000.00	31,209,000.00	3,568,000,000.00	0.00
23010104	PURCHASE MOTOR CYCLES	150,000,000.00	100,000,000.00	0.00	0.00	0.00
23010106	PURCHASE OF VANS	450,000,000.00	150,000,000.00	0.00	400,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	150,000,000.00	0.00	0.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS	5,000,000.00	50,000,000.00	0.00	0.00	0.00
23010144	PURCHASE OF TRANSMITTERS	250,000,000.00	350,000,000.00	0.00	2,350,000,000.00	0.00
23010162	PURCHASE OF SOLAR EQUIPMENT	0.00	100,000,000.00	0.00	200,000,000.00	0.00
23010166	PURCHASE OF STUDIO EQUIPMENT	300,000,000.00	400,000,000.00	0.00	330,000,000.00	0.00
23010172	PURCHASE OF PUBLIC ENLIGHTMENT EQUIPMENT	50,000,000.00	150,000,000.00	31,209,000.00	95,000,000.00	0.00
23010183	PURCHASE OF ELECTRICAL EQUIPMENT	77,000,000.00	107,000,000.00	0.00	193,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	1,250,000,000.00	1,500,000,000.00	0.00	640,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,250,000,000.00	1,500,000,000.00	0.00	640,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,250,000,000.00	1,500,000,000.00	0.00	640,000,000.00	0.00
2303	REHABILITATION / REPAIRS	250,000,000.00	200,000,000.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	250,000,000.00	200,000,000.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	250,000,000.00	200,000,000.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	10,000,000.00	10,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	10,000,000.00	10,000,000.00
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	10,000,000.00	10,000,000.00

012300200100	COUNCIL FOR ARTS AND CULTURE					
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MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	424,800,000.00	302,300,000.00	43,421,785.02	311,225,635.36	0.00
21	PERSONNEL COST	82,800,000.00	82,800,000.00	39,929,286.02	57,675,635.36	0.00
2101	SALARY	82,800,000.00	82,800,000.00	39,929,286.02	57,675,635.36	0.00
210101	SALARIES AND WAGES	82,800,000.00	82,800,000.00	39,929,286.02	57,675,635.36	0.00
21010101	SALARY	82,800,000.00	82,800,000.00	39,929,286.02	57,675,635.36	0.00
22	OTHER RECURRENT COSTS	92,000,000.00	69,500,000.00	3,492,499.00	33,550,000.00	0.00
2202	OVERHEAD COST	92,000,000.00	69,500,000.00	3,492,499.00	33,550,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	39,000,000.00	24,500,000.00	322,500.00	7,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	30,000,000.00	20,000,000.00	0.00	3,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	5,000,000.00	500,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	1,000,000.00	1,000,000.00	322,500.00	4,000,000.00	0.00
220202	UTILITIES - GENERAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020211	GENERAL UTILITY SERVICES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	7,000,000.00	7,000,000.00	402,700.00	8,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	61,700.00	2,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	5,000,000.00	5,000,000.00	341,000.00	6,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	3,700,000.00	3,700,000.00	405,800.00	3,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	362,800.00	2,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	300,000.00	300,000.00	43,000.00	1,000,000.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	200,000.00	200,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	200,000.00	200,000.00	0.00	500,000.00	0.00
220205	TRAINING - GENERAL	6,000,000.00	6,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	200,000.00	200,000.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	200,000.00	200,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	6,000,000.00	6,000,000.00	520,000.00	5,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	3,000,000.00	3,000,000.00	360,200.00	3,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	2,000,000.00	159,800.00	2,000,000.00	0.00
22020807	LUBRICANT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	6,499.00	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	6,499.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	29,050,000.00	21,050,000.00	1,835,000.00	10,000,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	777,000.00	5,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	2,000,000.00	2,000,000.00	1,058,000.00	5,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	10,000,000.00	2,000,000.00	0.00	0.00	0.00
22021023	PROTOCOL TRADITIONAL GIFTS	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	250,000,000.00	150,000,000.00	0.00	220,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	70,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	70,000,000.00	0.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	0.00	0.00	0.00	20,000,000.00	0.00
23010183	PURCHASE OF ELECTRICAL EQUIPMENT	0.00	0.00	0.00	50,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	250,000,000.00	150,000,000.00	0.00	150,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	250,000,000.00	150,000,000.00	0.00	150,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	100,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	150,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00

012300300100	ZAMFARA STATE RADIO AM					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	275,890,000.00	181,797,239.81	115,828,089.10	167,307,239.81	0.00
21	PERSONNEL COST	180,090,000.00	181,797,239.81	115,828,089.10	167,307,239.81	0.00
2101	SALARY	165,600,000.00	167,307,239.81	115,828,089.10	167,307,239.81	0.00
210101	SALARIES AND WAGES	165,600,000.00	167,307,239.81	115,828,089.10	167,307,239.81	0.00
21010101	SALARY	165,600,000.00	167,307,239.81	115,828,089.10	167,307,239.81	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	14,490,000.00	14,490,000.00	0.00	0.00	0.00
210201	ALLOWANCES	14,490,000.00	14,490,000.00	0.00	0.00	0.00
21020120	CASUAL WORKERS' ALLOWANCES	14,490,000.00	14,490,000.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	95,800,000.00	0.00	0.00	0.00	0.00
2202	OVERHEAD COST	95,800,000.00	0.00	0.00	0.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	2,300,000.00	0.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	0.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	800,000.00	0.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	500,000.00	0.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	500,000.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,000,000.00	0.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	0.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	28,200,000.00	0.00	0.00	0.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	0.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	0.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	200,000.00	0.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	0.00	0.00	0.00	0.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	500,000.00	0.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	800,000.00	0.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	400,000.00	0.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	200,000.00	0.00	0.00	0.00	0.00
22020459	MAINTENANCE OF TRANSMITTERS	20,000,000.00	0.00	0.00	0.00	0.00
22020460	MAINTENANCE OF RADIO EQUIPMENT	4,000,000.00	0.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	8,000,000.00	0.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	0.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	3,000,000.00	0.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	100,000.00	0.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	100,000.00	0.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	47,000,000.00	0.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	10,000,000.00	0.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	31,000,000.00	0.00	0.00	0.00	0.00
22020807	LUBRICANT	6,000,000.00	0.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	5,100,000.00	0.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	0.00	0.00	0.00	0.00
22020905	COST OF REVENUE COLLECTION	5,000,000.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,100,000.00	0.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	1,000,000.00	0.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	3,000,000.00	0.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	0.00	0.00	0.00	0.00

012300400100 MEDIA CORPORATION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	366,800,000.00	454,900,000.00	92,236,211.95	226,550,000.00	0.00
21	PERSONNEL COST	165,600,000.00	165,600,000.00	0.00	0.00	0.00
2101	SALARY	165,600,000.00	165,600,000.00	0.00	0.00	0.00
210101	SALARIES AND WAGES	165,600,000.00	165,600,000.00	0.00	0.00	0.00
21010101	SALARY	165,600,000.00	165,600,000.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	201,200,000.00	289,300,000.00	92,236,211.95	226,550,000.00	0.00
2202	OVERHEAD COST	201,200,000.00	289,300,000.00	92,236,211.95	226,550,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	33,000,000.00	18,000,000.00	90,000.00	15,000,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	10,000,000.00	5,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	1,000,000.00	1,000,000.00	90,000.00	10,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	2,300,000.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	2,000,000.00	0.00	0.00	0.00
22020208	SOFTWARE CHARGES (LICENSE)	0.00	300,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	18,500,000.00	146,300,000.00	90,065,000.00	150,100,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	5,000,000.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	400,000.00	0.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	400,000.00	0.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	5,000,000.00	0.00	0.00	0.00
22020315	SUPPLY OF WORK TOOLS	3,000,000.00	110,000,000.00	90,000,000.00	100,000,000.00	0.00
22020322	PUBLICATIONS	10,000,000.00	10,000,000.00	65,000.00	40,000,000.00	0.00
22020325	PRINTING OF LETTER HEAD	500,000.00	500,000.00	0.00	100,000.00	0.00
22020333	SUPPLY OF CUSTUMES AND DRUMS	0.00	10,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	7,500,000.00	48,500,000.00	540,000.00	1,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	200,000.00	200,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	100,000.00	100,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	300,000.00	300,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	0.00	600,000.00	0.00	0.00	0.00
22020446	MAINTENANCE OF WATER SCHEMES	0.00	4,000,000.00	0.00	0.00	0.00
22020449	MAINTENANCE OF IT EQUIPMENT	400,000.00	800,000.00	540,000.00	1,000,000.00	0.00
22020452	MAINTENANCE OF COMPUTERS	0.00	1,000,000.00	0.00	0.00	0.00
22020459	MAINTENANCE OF TRANSMITTERS	0.00	25,000,000.00	0.00	0.00	0.00
22020460	MAINTENANCE OF RADIO EQUIPMENT	0.00	10,000,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	20,000,000.00	15,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	15,000,000.00	10,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	2,000,000.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	2,000,000.00	0.00	0.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

220208	FUEL & LUBRICANTS - GENERAL	17,000,000.00	17,000,000.00	636,000.00	55,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	10,000,000.00	10,000,000.00	636,000.00	50,000,000.00	0.00
22020807	LUBRICANT	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	5,100,000.00	211.95	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	211.95	50,000.00	0.00
22020905	COST OF REVENUE COLLECTION	0.00	5,000,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	105,100,000.00	35,100,000.00	905,000.00	5,400,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	5,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	20,000,000.00	850,000.00	5,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	100,000.00	55,000.00	400,000.00	0.00
22021073	ESTABLISHMENT OF ZMCDS ONLINE FACILITY EXPENSES	100,000,000.00	10,000,000.00	0.00	0.00	0.00

012300500100 HISTORY BUREAU						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	61,490,000.00	64,790,000.00	6,446,582.87	18,602,894.81	0.00
21	PERSONNEL COST	11,040,000.00	11,040,000.00	4,744,311.79	6,852,894.81	0.00
2101	SALARY	11,040,000.00	11,040,000.00	4,744,311.79	6,852,894.81	0.00
210101	SALARIES AND WAGES	11,040,000.00	11,040,000.00	4,744,311.79	6,852,894.81	0.00
21010101	SALARY	11,040,000.00	11,040,000.00	4,744,311.79	6,852,894.81	0.00
22	OTHER RECURRENT COSTS	50,450,000.00	53,750,000.00	1,702,271.08	11,750,000.00	0.00
2202	OVERHEAD COST	50,450,000.00	53,750,000.00	1,702,271.08	11,750,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	3,200,000.00	3,200,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	500,000.00	500,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	200,000.00	200,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	34,300,000.00	24,400,000.00	1,010,000.00	5,700,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	700,000.00	4,500,000.00	0.00
22020302	BOOKS	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22020303	NEWSPAPERS	500,000.00	500,000.00	70,000.00	1,000,000.00	0.00
22020304	MAGAZINES & PERIODICALS	500,000.00	500,000.00	0.00	0.00	0.00
22020315	SUPPLY OF WORK TOOLS	20,000,000.00	10,000,000.00	0.00	0.00	0.00
22020322	PUBLICATIONS	100,000.00	100,000.00	0.00	0.00	0.00
22020325	PRINTING OF LETTER HEAD	200,000.00	300,000.00	240,000.00	200,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	300,000.00	500,000.00	200,000.00	1,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	100,000.00	100,000.00	0.00	0.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	100,000.00	200,000.00	100,000.00	500,000.00	0.00
22020452	MAINTENANCE OF COMPUTERS	100,000.00	200,000.00	100,000.00	500,000.00	0.00
220205	TRAINING - GENERAL	4,000,000.00	4,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	400,000.00	1,400,000.00	30,000.00	2,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	1,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	300,000.00	300,000.00	30,000.00	2,000,000.00	0.00
22020807	LUBRICANT	100,000.00	100,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	2,271.08	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	2,271.08	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	8,200,000.00	20,200,000.00	460,000.00	3,000,000.00	0.00
22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	100,000.00	100,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	1,000,000.00	3,000,000.00	460,000.00	3,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00
22021072	RESEARCH ON HISTORIC SITES EXPENSES	5,000,000.00	15,000,000.00	0.00	0.00	0.00

012300600100 ZAMFARA STATE GOLD CITY FM RADIO						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	107,790,000.00	0.00	0.00	0.00	0.00
21	PERSONNEL COST	31,740,000.00	0.00	0.00	0.00	0.00
2101	SALARY	27,600,000.00	0.00	0.00	0.00	0.00
210101	SALARIES AND WAGES	27,600,000.00	0.00	0.00	0.00	0.00
21010101	SALARY	27,600,000.00	0.00	0.00	0.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,140,000.00	0.00	0.00	0.00	0.00
210201	ALLOWANCES	4,140,000.00	0.00	0.00	0.00	0.00
21020120	CASUAL WORKERS' ALLOWANCES	4,140,000.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	76,050,000.00	0.00	0.00	0.00	0.00
2202	OVERHEAD COST	76,050,000.00	0.00	0.00	0.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	7,000,000.00	0.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	0.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	2,500,000.00	0.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	1,000,000.00	0.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	500,000.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,100,000.00	0.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	0.00	0.00	0.00	0.00

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22020325	PRINTING OF LETTER HEAD	100,000.00	0.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	42,300,000.00	0.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,500,000.00	0.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	0.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	1,000,000.00	0.00	0.00	0.00	0.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	2,000,000.00	0.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	1,000,000.00	0.00	0.00	0.00	0.00
22020449	MAINTENANCE OF IT EQUIPMENT	500,000.00	0.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	300,000.00	0.00	0.00	0.00	0.00
22020459	MAINTENANCE OF TRANSMITTERS	30,000,000.00	0.00	0.00	0.00	0.00
22020460	MAINTENANCE OF RADIO EQUIPMENT	5,000,000.00	0.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	4,000,000.00	0.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	3,000,000.00	0.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	1,000,000.00	0.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	500,000.00	0.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	500,000.00	0.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	17,000,000.00	0.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	0.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	10,000,000.00	0.00	0.00	0.00	0.00
22020807	LUBRICANT	2,000,000.00	0.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	0.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,050,000.00	0.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	1,000,000.00	0.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	3,000,000.00	0.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	0.00	0.00	0.00	0.00

012300700100 ZAMFARA STATE TELEVISION SERVICES						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	118,150,000.00	11,730,000.00	0.00	0.00	0.00
21	PERSONNEL COST	17,250,000.00	11,730,000.00	0.00	0.00	0.00
2101	SALARY	11,730,000.00	11,730,000.00	0.00	0.00	0.00
210101	SALARIES AND WAGES	11,730,000.00	11,730,000.00	0.00	0.00	0.00
21010101	SALARY	11,730,000.00	11,730,000.00	0.00	0.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,520,000.00	0.00	0.00	0.00	0.00
210201	ALLOWANCES	5,520,000.00	0.00	0.00	0.00	0.00
21020120	CASUAL WORKERS' ALLOWANCES	5,520,000.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	100,900,000.00	0.00	0.00	0.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

2202	OVERHEAD COST	100,900,000.00	0.00	0.00	0.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	6,000,000.00	0.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	0.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	1,500,000.00	0.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	1,500,000.00	0.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	51,300,000.00	0.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	1,000,000.00	0.00	0.00	0.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	50,000,000.00	0.00	0.00	0.00	0.00
22020208	SOFTWARE CHARGES (LICENSE)	300,000.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	7,300,000.00	0.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,500,000.00	0.00	0.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	500,000.00	0.00	0.00	0.00	0.00
22020315	SUPPLY OF WORK TOOLS	300,000.00	0.00	0.00	0.00	0.00
22020322	PUBLICATIONS	2,000,000.00	0.00	0.00	0.00	0.00
22020333	SUPPLY OF CUSTUMES AND DRUMS	2,000,000.00	0.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	15,600,000.00	0.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	0.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	0.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000.00	0.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	500,000.00	0.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	0.00	0.00	0.00	0.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	200,000.00	0.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	1,200,000.00	0.00	0.00	0.00	0.00
22020449	MAINTENANCE OF IT EQUIPMENT	1,000,000.00	0.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	1,000,000.00	0.00	0.00	0.00	0.00
22020459	MAINTENANCE OF TRANSMITTERS	4,000,000.00	0.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	8,000,000.00	0.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	3,000,000.00	0.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	5,000,000.00	0.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	1,000,000.00	0.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	500,000.00	0.00	0.00	0.00	0.00
22020613	MONITORING AND EVALUATION EXPENSES	500,000.00	0.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	5,500,000.00	0.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	0.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	2,500,000.00	0.00	0.00	0.00	0.00
22020807	LUBRICANT	1,000,000.00	0.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	0.00	0.00	0.00	0.00

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22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,100,000.00	0.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	1,000,000.00	0.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	0.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	4,000,000.00	0.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	0.00	0.00	0.00	0.00

012301000100 CENSORSHIP BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	138,900,000.00	139,450,000.00	58,930,573.21	122,946,599.78	0.00
21	PERSONNEL COST	75,900,000.00	75,900,000.00	52,509,184.46	75,846,599.78	0.00
2101	SALARY	75,900,000.00	75,900,000.00	52,509,184.46	75,846,599.78	0.00
210101	SALARIES AND WAGES	75,900,000.00	75,900,000.00	52,509,184.46	75,846,599.78	0.00
21010101	SALARY	75,900,000.00	75,900,000.00	52,509,184.46	75,846,599.78	0.00
22	OTHER RECURRENT COSTS	63,000,000.00	63,550,000.00	6,421,388.75	47,100,000.00	0.00
2202	OVERHEAD COST	63,000,000.00	63,550,000.00	6,421,388.75	47,100,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	14,000,000.00	12,400,000.00	920,000.00	9,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	7,900,000.00	0.00	5,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	1,500,000.00	2,000,000.00	420,000.00	2,000,000.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	500,000.00	500,000.00	500,000.00	2,000,000.00	0.00
220202	UTILITIES - GENERAL	150,000.00	150,000.00	0.00	0.00	0.00
22020201	ELECTRICITY CHARGES	150,000.00	150,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	4,000,000.00	4,000,000.00	739,000.00	4,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,000,000.00	4,000,000.00	739,000.00	4,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,700,000.00	2,700,000.00	0.00	1,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	0.00	0.00	1,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	150,000.00	150,000.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	100,000.00	100,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	200,000.00	200,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	100,000.00	100,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	150,000.00	150,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00

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220206	OTHER SERVICES - GENERAL	5,000,000.00	5,000,000.00	400,000.00	5,000,000.00	0.00
22020612	INSPECTION EXPENSES	5,000,000.00	5,000,000.00	400,000.00	5,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,000,000.00	3,000,000.00	20,000.00	3,000,000.00	0.00
22020711	PRIVATE SECURITY	3,000,000.00	3,000,000.00	20,000.00	3,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	7,000,000.00	7,000,000.00	245,000.00	5,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	5,000,000.00	245,000.00	5,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020807	LUBRICANT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	5,100,000.00	5,100,000.00	781,388.75	5,100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	1,388.75	100,000.00	0.00
22020905	COST OF REVENUE COLLECTION	5,000,000.00	5,000,000.00	780,000.00	5,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	12,050,000.00	14,200,000.00	3,316,000.00	15,000,000.00	0.00
22021001	REFRESHMENT & MEALS	4,000,000.00	6,100,000.00	855,000.00	7,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	3,000,000.00	3,000,000.00	300,000.00	3,000,000.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	2,161,000.00	5,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	100,000.00	0.00	0.00	0.00

012301300100 PRINTING AND PUBLISHING COMPANY (LEGACY NEWSPAPER) AND GOVERNMENT PRINTING PRESS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	246,000,000.00	650,400,000.00	70,290,677.56	181,530,978.70	0.00
21	PERSONNEL COST	110,400,000.00	110,400,000.00	70,290,677.56	101,530,978.70	0.00
2101	SALARY	110,400,000.00	110,400,000.00	70,290,677.56	101,530,978.70	0.00
210101	SALARIES AND WAGES	110,400,000.00	110,400,000.00	70,290,677.56	101,530,978.70	0.00
21010101	SALARY	110,400,000.00	110,400,000.00	70,290,677.56	101,530,978.70	0.00
22	OTHER RECURRENT COSTS	61,600,000.00	0.00	0.00	0.00	0.00
2202	OVERHEAD COST	61,600,000.00	0.00	0.00	0.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	6,000,000.00	0.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,000,000.00	0.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	1,000,000.00	0.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	500,000.00	0.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	500,000.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	23,200,000.00	0.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	0.00	0.00	0.00	0.00
22020304	MAGAZINES & PERIODICALS	10,000,000.00	0.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	400,000.00	0.00	0.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	400,000.00	0.00	0.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	400,000.00	0.00	0.00	0.00	0.00
22020315	SUPPLY OF WORK TOOLS	1,000,000.00	0.00	0.00	0.00	0.00

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22020322	PUBLICATIONS	6,000,000.00	0.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	13,800,000.00	0.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	0.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	0.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	7,000,000.00	0.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	1,200,000.00	0.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	0.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	2,000,000.00	0.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	200,000.00	0.00	0.00	0.00	0.00
22020446	MAINTENANCE OF WATER SCHEMES	300,000.00	0.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	300,000.00	0.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	7,000,000.00	0.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	0.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	0.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	300,000.00	0.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	300,000.00	0.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	8,000,000.00	0.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	3,000,000.00	0.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	3,000,000.00	0.00	0.00	0.00	0.00
22020807	LUBRICANT	2,000,000.00	0.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	0.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,250,000.00	0.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	1,000,000.00	0.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	200,000.00	0.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	2,000,000.00	0.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	0.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	74,000,000.00	540,000,000.00	0.00	80,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	74,000,000.00	540,000,000.00	0.00	80,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	74,000,000.00	540,000,000.00	0.00	80,000,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	74,000,000.00	540,000,000.00	0.00	80,000,000.00	0.00

012400100100 MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	29,651,370,000.00	16,677,040,000.00	362,142,139.86	23,228,927,513.04	0.00
21	PERSONNEL COST	29,670,000.00	24,840,000.00	8,880,585.95	12,827,513.04	0.00
2101	SALARY	24,840,000.00	24,840,000.00	8,880,585.95	12,827,513.04	0.00

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210101	SALARIES AND WAGES	24,840,000.00	24,840,000.00	8,880,585.95	12,827,513.04	0.00
21010101	SALARY	24,840,000.00	24,840,000.00	8,880,585.95	12,827,513.04	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,830,000.00	0.00	0.00	0.00	0.00
210201	ALLOWANCES	4,830,000.00	0.00	0.00	0.00	0.00
21020119	SECURITY PERSONNEL ALLOWANCES	4,830,000.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	16,621,700,000.00	16,652,200,000.00	353,261,553.91	10,116,100,000.00	0.00
2202	OVERHEAD COST	16,621,700,000.00	16,652,200,000.00	353,261,553.91	10,116,100,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	15,200,000.00	20,200,000.00	5,345,000.00	20,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	15,000,000.00	5,345,000.00	20,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	200,000.00	200,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	300,000.00	300,000.00	0.00	0.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	200,000.00	200,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	15,000,000.00	7,000,000.00	937,000.00	8,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	937,000.00	5,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	10,000,000.00	2,000,000.00	0.00	3,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	10,800,000.00	12,300,000.00	2,755,000.00	11,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	1,000,000.00	2,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	2,000,000.00	3,000,000.00	1,285,000.00	5,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	300,000.00	300,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	500,000.00	1,000,000.00	470,000.00	1,000,000.00	0.00
22020452	MAINTENANCE OF COMPUTERS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	8,000,000.00	9,000,000.00	3,900,000.00	15,000,000.00	0.00
22020501	LOCAL TRAINING	6,000,000.00	7,000,000.00	3,900,000.00	15,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	16,520,000,000.00	16,520,000,000.00	313,772,075.00	10,000,000,000.00	0.00
22020601	SECURITY SERVICES	16,000,000,000.00	16,000,000,000.00	313,772,075.00	10,000,000,000.00	0.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	0.00	0.00	0.00	0.00	0.00
22020606	ESCORT EXPENDITURE	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22020610	RECRUITMENT SERVICES	500,000,000.00	500,000,000.00	0.00	0.00	0.00
22020612	INSPECTION EXPENSES	10,000,000.00	10,000,000.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22020709	INTELLIGENCE SERVICES	10,000,000.00	10,000,000.00	0.00	0.00	0.00

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220208	FUEL & LUBRICANTS - GENERAL	6,000,000.00	6,000,000.00	2,490,000.00	6,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	5,000,000.00	1,875,000.00	5,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	500,000.00	500,000.00	215,000.00	500,000.00	0.00
22020807	LUBRICANT	500,000.00	500,000.00	400,000.00	500,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	678.91	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	678.91	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	36,300,000.00	67,300,000.00	24,061,800.00	56,000,000.00	0.00
22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00	323,000.00	1,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	100,000.00	100,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	6,000,000.00	2,000,000.00	5,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	20,000,000.00	20,000,000.00	0.00	0.00	0.00
22021047	BILATERAL MATTERS EXPENSES	10,000,000.00	10,000,000.00	3,340,000.00	20,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	200,000.00	200,000.00	0.00	0.00	0.00
22021050	COMMON SERVICES-COMMITTEE AND COMMISSION EXPENSES	0.00	30,000,000.00	18,398,800.00	30,000,000.00	0.00
23	CAPITAL EXPENDITURE	13,000,000,000.00	0.00	0.00	13,100,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	13,000,000,000.00	0.00	0.00	12,500,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	13,000,000,000.00	0.00	0.00	12,500,000,000.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	13,000,000,000.00	0.00	0.00	5,500,000,000.00	0.00
23010186	PURCHASE OF SECURITY VEHICLE	0.00	0.00	0.00	7,000,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	600,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	600,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00	0.00	600,000,000.00	0.00

012400200100	SECURITY TRUST FUND OFFICE					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,938,100,000.00	0.00	0.00	0.00	0.00
21	PERSONNEL COST	634,800,000.00	0.00	0.00	0.00	0.00
2101	SALARY	41,400,000.00	0.00	0.00	0.00	0.00
210101	SALARIES AND WAGES	41,400,000.00	0.00	0.00	0.00	0.00
21010101	SALARY	41,400,000.00	0.00	0.00	0.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	593,400,000.00	0.00	0.00	0.00	0.00
210201	ALLOWANCES	593,400,000.00	0.00	0.00	0.00	0.00
21020101	NON REGULAR ALLOWANCES	552,000,000.00	0.00	0.00	0.00	0.00
21020119	SECURITY PERSONNEL ALLOWANCES	27,600,000.00	0.00	0.00	0.00	0.00
21020120	CASUAL WORKERS' ALLOWANCES	13,800,000.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	1,303,300,000.00	0.00	0.00	0.00	0.00
2202	OVERHEAD COST	1,303,300,000.00	0.00	0.00	0.00	0.00

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220201	TRAVEL & TRANSPORT - GENERAL	160,000,000.00	0.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	50,000,000.00	0.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	100,000,000.00	0.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	10,000,000.00	0.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	7,000,000.00	0.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	5,500,000.00	0.00	0.00	0.00	0.00
22020208	SOFTWARE CHARGES (LICENSE)	1,000,000.00	0.00	0.00	0.00	0.00
22020211	GENERAL UTILITY SERVICES	500,000.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	22,500,000.00	0.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	0.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,500,000.00	0.00	0.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	2,500,000.00	0.00	0.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	2,500,000.00	0.00	0.00	0.00	0.00
22020313	MEDICAL CONSUMABLES	5,000,000.00	0.00	0.00	0.00	0.00
22020315	SUPPLY OF WORK TOOLS	500,000.00	0.00	0.00	0.00	0.00
22020322	PUBLICATIONS	1,500,000.00	0.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	16,000,000.00	0.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000.00	0.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	0.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	0.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	1,500,000.00	0.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	1,500,000.00	0.00	0.00	0.00	0.00
22020429	MAINTENANCE OF SOLAR POWER SYSTEM	3,000,000.00	0.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	3,500,000.00	0.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	35,000,000.00	0.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	25,000,000.00	0.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	10,000,000.00	0.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	1,020,000,000.00	0.00	0.00	0.00	0.00
22020601	SECURITY SERVICES	1,000,000,000.00	0.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	5,000,000.00	0.00	0.00	0.00	0.00
22020606	ESCORT EXPENDITURE	15,000,000.00	0.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,000,000.00	0.00	0.00	0.00	0.00
22020709	INTELLIGENCE SERVICES	5,000,000.00	0.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	14,000,000.00	0.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	6,500,000.00	0.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	4,000,000.00	0.00	0.00	0.00	0.00
22020808	MOTORCYCLE FUEL	3,500,000.00	0.00	0.00	0.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

220209	FINANCIAL CHARGES - GENERAL	100,000.00	0.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	23,700,000.00	0.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	4,000,000.00	0.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	3,000,000.00	0.00	0.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	5,000,000.00	0.00	0.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	5,000,000.00	0.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	6,500,000.00	0.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	200,000.00	0.00	0.00	0.00	0.00

012400300100	COMMUNITY PROTECTION GUARDS (CPG)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	698,600,000.00	249,600,000.00	0.00	0.00	0.00
21	PERSONNEL COST	69,000,000.00	0.00	0.00	0.00	0.00
2101	SALARY	41,400,000.00	0.00	0.00	0.00	0.00
210101	SALARIES AND WAGES	41,400,000.00	0.00	0.00	0.00	0.00
21010101	SALARY	41,400,000.00	0.00	0.00	0.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	27,600,000.00	0.00	0.00	0.00	0.00
210201	ALLOWANCES	27,600,000.00	0.00	0.00	0.00	0.00
21020119	SECURITY PERSONNEL ALLOWANCES	27,600,000.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	629,600,000.00	249,600,000.00	0.00	0.00	0.00
2202	OVERHEAD COST	629,600,000.00	249,600,000.00	0.00	0.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	42,000,000.00	22,000,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	5,000,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	10,000,000.00	5,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	20,000,000.00	10,000,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	2,500,000.00	2,500,000.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020211	GENERAL UTILITY SERVICES	1,500,000.00	1,500,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	136,000,000.00	56,000,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	100,000,000.00	20,000,000.00	0.00	0.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	30,000,000.00	30,000,000.00	0.00	0.00	0.00
22020315	SUPPLY OF WORK TOOLS	500,000.00	500,000.00	0.00	0.00	0.00
22020322	PUBLICATIONS	500,000.00	500,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	31,800,000.00	26,800,000.00	0.00	0.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	25,000,000.00	20,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,500,000.00	3,500,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	500,000.00	500,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	500,000.00	500,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	300,000.00	300,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	205,000,000.00	55,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	200,000,000.00	50,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	115,500,000.00	30,500,000.00	0.00	0.00	0.00
22020601	SECURITY SERVICES	100,000,000.00	20,000,000.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	500,000.00	500,000.00	0.00	0.00	0.00
22020606	ESCORT EXPENDITURE	15,000,000.00	10,000,000.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	50,000,000.00	20,000,000.00	0.00	0.00	0.00
22020709	INTELLIGENCE SERVICES	50,000,000.00	20,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	34,000,000.00	24,000,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	20,000,000.00	10,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020807	LUBRICANT	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020808	MOTORCYCLE FUEL	4,000,000.00	4,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	200,000.00	200,000.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	200,000.00	200,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	12,600,000.00	12,600,000.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	500,000.00	0.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00

012500100100 PUBLIC SERVICE OFFICE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	2,954,576,000.00	2,569,842,221.70	721,554,514.41	2,287,965,743.04	0.00
21	PERSONNEL COST	1,297,476,000.00	1,342,742,221.70	614,745,514.41	1,287,965,743.04	0.00
2101	SALARY	1,145,676,000.00	909,742,221.70	422,129,230.41	609,742,221.70	0.00
210101	SALARIES AND WAGES	1,145,676,000.00	909,742,221.70	422,129,230.41	609,742,221.70	0.00
21010101	SALARY	1,145,676,000.00	909,742,221.70	422,129,230.41	609,742,221.70	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	151,800,000.00	433,000,000.00	192,616,284.00	678,223,521.33	0.00

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210201	ALLOWANCES	151,800,000.00	433,000,000.00	192,616,284.00	678,223,521.33	0.00
21020113	OUTFIT	13,800,000.00	0.00	0.00	0.00	0.00
21020114	FURNITURE	138,000,000.00	433,000,000.00	192,616,284.00	278,223,521.33	0.00
21020133	RESPONSIBILITY ALLOWANCES	0.00	0.00	0.00	400,000,000.00	0.00
22	OTHER RECURRENT COSTS	1,217,100,000.00	987,100,000.00	106,809,000.00	860,000,000.00	0.00
2202	OVERHEAD COST	1,214,100,000.00	984,100,000.00	106,809,000.00	860,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	102,800,000.00	102,800,000.00	18,879,000.00	30,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	14,000,000.00	34,000,000.00	18,879,000.00	30,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	80,000,000.00	60,000,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	6,500,000.00	6,500,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	2,300,000.00	2,300,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	3,000,000.00	3,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	15,000,000.00	10,000,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020302	BOOKS	10,000,000.00	5,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	18,200,000.00	18,200,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,500,000.00	3,500,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,500,000.00	2,500,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	500,000.00	500,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	300,000.00	300,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	400,000.00	400,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	662,000,000.00	397,000,000.00	4,500,000.00	500,000,000.00	0.00
22020501	LOCAL TRAINING	500,000,000.00	310,000,000.00	4,500,000.00	500,000,000.00	0.00
22020502	INTERNATIONAL TRAINING	100,000,000.00	25,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	50,000,000.00	50,000,000.00	0.00	0.00	0.00
22020507	IN-SERVICE TRAINING	12,000,000.00	12,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020606	ESCORT EXPENDITURE	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	18,500,000.00	23,500,000.00	30,430,000.00	30,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	15,000,000.00	5,430,000.00	20,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	10,000,000.00	5,000,000.00	25,000,000.00	10,000,000.00	0.00
22020807	LUBRICANT	3,500,000.00	3,500,000.00	0.00	0.00	0.00

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220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	393,500,000.00	428,500,000.00	53,000,000.00	300,000,000.00	0.00
22021001	REFRESHMENT & MEALS	5,000,000.00	15,000,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	3,500,000.00	3,500,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	300,000,000.00	230,000,000.00	53,000,000.00	300,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	10,000,000.00	0.00	0.00	0.00
22021029	RETREAT OF PERMANENT SECRETARIES AND HEADS OF PARASTATATALS	50,000,000.00	150,000,000.00	0.00	0.00	0.00
22021030	CIVIL SERVICE PROMOTION EXAM	25,000,000.00	15,000,000.00	0.00	0.00	0.00
22021040	ESTABLISHMENT OF DATA BANK EXPENSES	10,000,000.00	5,000,000.00	0.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22040116	DONATION	3,000,000.00	3,000,000.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	440,000,000.00	240,000,000.00	0.00	140,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	140,000,000.00	90,000,000.00	0.00	40,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	140,000,000.00	90,000,000.00	0.00	40,000,000.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS	100,000,000.00	50,000,000.00	0.00	0.00	0.00
23010182	PURCHASE OF GENERATOR	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	200,000,000.00	100,000,000.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	200,000,000.00	100,000,000.00	0.00	0.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	200,000,000.00	100,000,000.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	100,000,000.00	50,000,000.00	0.00	100,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	100,000,000.00	50,000,000.00	0.00	100,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	100,000,000.00	50,000,000.00	0.00	100,000,000.00	0.00

012500500100 ESTABLISHMENT & HUMAN RESOURCE DEVELOPMENT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	815,100,000.00	818,328,629.93	462,615,437.26	741,128,629.93	0.00
21	PERSONNEL COST	565,800,000.00	658,028,629.93	455,558,282.26	658,028,629.93	0.00
2101	SALARY	552,000,000.00	658,028,629.93	455,558,282.26	658,028,629.93	0.00
210101	SALARIES AND WAGES	552,000,000.00	658,028,629.93	455,558,282.26	658,028,629.93	0.00
21010101	SALARY	552,000,000.00	658,028,629.93	455,558,282.26	658,028,629.93	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	13,800,000.00	0.00	0.00	0.00	0.00
210201	ALLOWANCES	13,800,000.00	0.00	0.00	0.00	0.00
21020110	HAZARD	6,900,000.00	0.00	0.00	0.00	0.00

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21020113	OUTFIT	6,900,000.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	249,300,000.00	160,300,000.00	7,057,155.00	83,100,000.00	0.00
2202	OVERHEAD COST	249,300,000.00	160,300,000.00	7,057,155.00	83,100,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	15,000,000.00	7,000,000.00	1,052,000.00	3,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	5,000,000.00	1,052,000.00	3,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	2,000,000.00	1,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	3,000,000.00	1,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,800,000.00	2,800,000.00	305,000.00	2,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	2,000,000.00	305,000.00	2,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	100,000.00	100,000.00	0.00	0.00	0.00
22020315	SUPPLY OF WORK TOOLS	500,000.00	500,000.00	0.00	0.00	0.00
22020325	PRINTING OF LETTER HEAD	200,000.00	200,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,600,000.00	2,600,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	500,000.00	500,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	300,000.00	300,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	300,000.00	300,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	170,000,000.00	60,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	100,000,000.00	20,000,000.00	0.00	0.00	0.00
22020505	SHORT TERM COURSES-LOCAL	20,000,000.00	10,000,000.00	0.00	0.00	0.00
22020507	IN-SERVICE TRAINING	50,000,000.00	30,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020610	RECRUITMENT SERVICES	1,500,000.00	1,500,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	4,000,000.00	4,000,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020807	LUBRICANT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	155.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	155.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	52,300,000.00	82,300,000.00	5,700,000.00	78,000,000.00	0.00
22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	200,000.00	200,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	700,000.00	8,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	40,000,000.00	70,000,000.00	5,000,000.00	70,000,000.00	0.00
22021041	PRODUCTIVITY AWARD EXPENSES	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00

012500700100	DIRECTORATE OF LABOUR MATTERS					
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MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	8,280,000.00	8,280,000.00	5,416,340.04	7,823,602.28	0.00
21	PERSONNEL COST	8,280,000.00	8,280,000.00	5,416,340.04	7,823,602.28	0.00
2101	SALARY	8,280,000.00	8,280,000.00	5,416,340.04	7,823,602.28	0.00
210101	SALARIES AND WAGES	8,280,000.00	8,280,000.00	5,416,340.04	7,823,602.28	0.00
21010101	SALARY	8,280,000.00	8,280,000.00	5,416,340.04	7,823,602.28	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

012500900100	STATE AND LOCAL GOVERNMENT PENSION COMMISSION					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	11,270,730,000.00	11,226,430,000.00	4,577,353,049.93	7,533,475,344.02	0.00
21	PERSONNEL COST	11,175,880,000.00	11,175,880,000.00	4,573,771,703.93	7,524,825,344.02	0.00
2101	SALARY	35,880,000.00	35,880,000.00	17,186,776.63	24,825,344.02	0.00
210101	SALARIES AND WAGES	35,880,000.00	35,880,000.00	17,186,776.63	24,825,344.02	0.00
21010101	SALARY	35,880,000.00	35,880,000.00	17,186,776.63	24,825,344.02	0.00
2103	SOCIAL BENEFITS	11,140,000,000.00	11,140,000,000.00	4,556,584,927.30	7,500,000,000.00	0.00
210301	SOCIAL BENEFITS	11,140,000,000.00	11,140,000,000.00	4,556,584,927.30	7,500,000,000.00	0.00
21030101	GRATUITY	6,000,000,000.00	6,000,000,000.00	2,268,630,609.96	3,500,000,000.00	0.00
21030102	PENSION	5,140,000,000.00	5,140,000,000.00	2,287,954,317.34	4,000,000,000.00	0.00
22	OTHER RECURRENT COSTS	94,850,000.00	50,550,000.00	3,581,346.00	8,650,000.00	0.00
2202	OVERHEAD COST	94,350,000.00	50,050,000.00	3,381,346.00	8,150,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	5,500,000.00	5,500,000.00	0.00	0.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	500,000.00	500,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	500,000.00	500,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	500,000.00	500,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	7,000,000.00	7,500,000.00	1,495,000.00	3,500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	845,000.00	2,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020325	PRINTING OF LETTER HEAD	1,000,000.00	1,500,000.00	650,000.00	1,500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	13,500,000.00	8,700,000.00	900,000.00	4,200,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	2,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	500,000.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000,000.00	3,000,000.00	900,000.00	3,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	1,000,000.00	700,000.00	0.00	700,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	500,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	200,000.00	200,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	300,000.00	300,000.00	0.00	0.00	0.00
22020444	MAINTENANCE OF WATER PIPES	0.00	1,000,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	500,000.00	500,000.00	0.00	500,000.00	0.00
220205	TRAINING - GENERAL	55,000,000.00	15,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	50,000,000.00	10,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

220206	OTHER SERVICES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	100,000.00	100,000.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020712	AUDIT CONSULTANCY SERVICES	3,000,000.00	3,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,700,000.00	1,700,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	400,000.00	400,000.00	0.00	0.00	0.00
22020807	LUBRICANT	300,000.00	300,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	1,000,000.00	1,000,000.00	346.00	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,000,000.00	1,000,000.00	346.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,550,000.00	7,550,000.00	986,000.00	400,000.00	0.00
22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	500,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	986,000.00	400,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	500,000.00	500,000.00	200,000.00	500,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	500,000.00	500,000.00	200,000.00	500,000.00	0.00
22040116	DONATION	500,000.00	500,000.00	200,000.00	500,000.00	0.00

014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	280,500,000.00	260,850,000.00	126,466,495.78	237,767,402.91	0.00
21	PERSONNEL COST	151,800,000.00	138,000,000.00	82,846,663.55	119,667,402.91	0.00
2101	SALARY	151,800,000.00	138,000,000.00	82,846,663.55	119,667,402.91	0.00
210101	SALARIES AND WAGES	151,800,000.00	138,000,000.00	82,846,663.55	119,667,402.91	0.00
21010101	SALARY	138,000,000.00	138,000,000.00	82,846,663.55	119,667,402.91	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	13,800,000.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	128,700,000.00	122,850,000.00	43,619,832.23	118,100,000.00	0.00
2202	OVERHEAD COST	128,700,000.00	122,850,000.00	43,619,832.23	118,100,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	12,500,000.00	9,000,000.00	1,621,000.00	14,500,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	3,000,000.00	513,000.00	8,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	1,500,000.00	2,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	5,000,000.00	3,000,000.00	1,058,000.00	6,000,000.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	1,000,000.00	1,000,000.00	50,000.00	500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	4,000,000.00	3,000,000.00	860,000.00	4,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,000,000.00	3,000,000.00	860,000.00	4,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	6,700,000.00	5,500,000.00	3,280,000.00	4,500,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	1,200,000.00	500,000.00	1,500,000.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	1,000,000.00	600,000.00	1,588,000.00	1,500,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	2,000,000.00	438,000.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	1,000,000.00	1,000,000.00	754,000.00	1,500,000.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	700,000.00	700,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	25,000,000.00	25,000,000.00	1,671,250.00	5,000,000.00	0.00
22020501	LOCAL TRAINING	15,000,000.00	15,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	10,000,000.00	10,000,000.00	1,671,250.00	5,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	300,000.00	300,000.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	300,000.00	300,000.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
22020712	AUDIT CONSULTANCY SERVICES	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	4,900,000.00	4,750,000.00	2,500,000.00	5,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,400,000.00	2,400,000.00	2,500,000.00	5,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020807	LUBRICANT	1,000,000.00	850,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	25,582.23	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	25,582.23	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	45,200,000.00	45,200,000.00	33,662,000.00	55,000,000.00	0.00
22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	3,000,000.00	3,000,000.00	662,000.00	5,000,000.00	0.00
22021048	PREPARATION OF FINAL ACCOUNT	40,000,000.00	40,000,000.00	33,000,000.00	50,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	200,000.00	200,000.00	0.00	0.00	0.00

014000100200 OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	195,536,000.00	226,806,000.00	74,829,046.97	138,086,401.18	0.00
21	PERSONNEL COST	134,136,000.00	122,406,000.00	74,829,046.97	108,086,401.18	0.00
2101	SALARY	134,136,000.00	122,406,000.00	74,829,046.97	108,086,401.18	0.00
210101	SALARIES AND WAGES	134,136,000.00	122,406,000.00	74,829,046.97	108,086,401.18	0.00
21010101	SALARY	122,406,000.00	122,406,000.00	74,829,046.97	108,086,401.18	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	11,730,000.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	61,400,000.00	104,400,000.00	0.00	30,000,000.00	0.00
2202	OVERHEAD COST	61,400,000.00	104,400,000.00	0.00	30,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	9,700,000.00	12,500,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,000,000.00	6,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	2,500,000.00	2,500,000.00	0.00	0.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

22020109	LOCAL RUNNING ALLOWANCE	1,200,000.00	4,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,100,000.00	7,000,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	5,000,000.00	0.00	0.00	0.00
22020325	PRINTING OF LETTER HEAD	100,000.00	2,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	5,400,000.00	7,100,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	1,000,000.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,000,000.00	3,000,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	300,000.00	600,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	400,000.00	1,000,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	400,000.00	1,500,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	9,000,000.00	7,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	4,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	4,000,000.00	3,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	500,000.00	6,000,000.00	0.00	0.00	0.00
22020607	OVERSIGHT FUNCTION	500,000.00	6,000,000.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	0.00	30,000,000.00	0.00
22020712	AUDIT CONSULTANCY SERVICES	0.00	0.00	0.00	30,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	6,600,000.00	7,500,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	100,000.00	1,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	6,000,000.00	6,000,000.00	0.00	0.00	0.00
22020807	LUBRICANT	500,000.00	500,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	27,000,000.00	57,200,000.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22021048	PREPARATION OF FINAL ACCOUNT	800,000.00	16,000,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	200,000.00	200,000.00	0.00	0.00	0.00
22021054	PREPARATION/PUBLICATION OF GDP	20,000,000.00	35,000,000.00	0.00	0.00	0.00

014700100100 CIVIL SERVICE COMMISSION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	262,820,000.00	241,981,569.95	70,230,543.37	352,531,569.95	0.00
21	PERSONNEL COST	88,320,000.00	81,181,569.95	56,202,625.35	81,181,569.95	0.00
2101	SALARY	77,280,000.00	69,445,837.83	48,077,887.73	69,445,837.83	0.00
210101	SALARIES AND WAGES	77,280,000.00	69,445,837.83	48,077,887.73	69,445,837.83	0.00
21010101	SALARY	41,400,000.00	45,470,834.83	31,479,808.73	45,470,834.83	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	35,880,000.00	23,975,003.00	16,598,079.00	23,975,003.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	11,040,000.00	11,735,732.12	8,124,737.62	11,735,732.12	0.00
210201	ALLOWANCES	11,040,000.00	11,735,732.12	8,124,737.62	11,735,732.12	0.00
21020113	OUTFIT	11,040,000.00	11,735,732.12	8,124,737.62	11,735,732.12	0.00
22	OTHER RECURRENT COSTS	74,500,000.00	60,800,000.00	14,027,918.02	71,350,000.00	0.00
2202	OVERHEAD COST	74,500,000.00	60,800,000.00	14,027,918.02	71,350,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	4,200,000.00	4,400,000.00	1,130,900.00	4,500,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,500,000.00	3,500,000.00	708,900.00	3,500,000.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	500,000.00	700,000.00	422,000.00	1,000,000.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	200,000.00	200,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	6,150,000.00	6,250,000.00	3,417,700.00	12,100,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	515,200.00	2,000,000.00	0.00
22020303	NEWSPAPERS	100,000.00	100,000.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,000,000.00	5,000,000.00	2,852,500.00	10,000,000.00	0.00
22020325	PRINTING OF LETTER HEAD	50,000.00	150,000.00	50,000.00	100,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	32,000,000.00	17,000,000.00	503,900.00	3,600,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	500,000.00	45,000.00	500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	44,400.00	1,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	30,000,000.00	15,000,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	200,000.00	200,000.00	118,500.00	400,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	200,000.00	200,000.00	51,000.00	700,000.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	200,000.00	200,000.00	130,000.00	600,000.00	0.00
22020452	MAINTENANCE OF COMPUTERS	400,000.00	400,000.00	115,000.00	400,000.00	0.00
220205	TRAINING - GENERAL	11,000,000.00	11,000,000.00	600,000.00	6,000,000.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	6,000,000.00	6,000,000.00	600,000.00	6,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	5,000,000.00	5,000,000.00	108,600.00	10,000,000.00	0.00
22020610	RECRUITMENT SERVICES	5,000,000.00	5,000,000.00	108,600.00	10,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	2,500,000.00	3,500,000.00	1,601,000.00	7,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,000,000.00	1,000,000.00	480,000.00	3,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,000,000.00	2,000,000.00	985,900.00	2,500,000.00	0.00
22020807	LUBRICANT	500,000.00	500,000.00	135,100.00	1,500,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	6,418.02	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	6,418.02	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	13,600,000.00	13,600,000.00	6,659,400.00	28,100,000.00	0.00
22021001	REFRESHMENT & MEALS	3,000,000.00	3,000,000.00	1,845,000.00	5,000,000.00	0.00

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22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000.00	2,000,000.00	911,400.00	10,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	500,000.00	100,000.00	1,000,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	2,000,000.00	2,000,000.00	639,000.00	2,000,000.00	0.00
22021007	WELFARE PACKAGES	4,000,000.00	4,000,000.00	3,094,000.00	10,000,000.00	0.00
22021030	CIVIL SERVICE PROMOTION EXAM	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	100,000.00	70,000.00	100,000.00	0.00
23	CAPITAL EXPENDITURE	100,000,000.00	100,000,000.00	0.00	200,000,000.00	0.00
2303	REHABILITATION / REPAIRS	50,000,000.00	50,000,000.00	0.00	150,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	50,000,000.00	50,000,000.00	0.00	150,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	50,000,000.00	50,000,000.00	0.00	150,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

014800100100 ZAMFARA STATE INDEPENDENT ELECTORAL COMMISSION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	429,420,000.00	709,082,249.17	82,634,749.23	367,582,249.17	0.00
21	PERSONNEL COST	74,520,000.00	74,832,249.17	51,806,941.73	74,832,249.17	0.00
2101	SALARY	74,520,000.00	74,832,249.17	51,806,941.73	74,832,249.17	0.00
210101	SALARIES AND WAGES	74,520,000.00	74,832,249.17	51,806,941.73	74,832,249.17	0.00
21010101	SALARY	74,520,000.00	74,832,249.17	51,806,941.73	74,832,249.17	0.00
22	OTHER RECURRENT COSTS	199,900,000.00	479,250,000.00	30,827,807.50	257,750,000.00	0.00
2202	OVERHEAD COST	199,900,000.00	479,250,000.00	30,827,807.50	257,750,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	36,000,000.00	28,000,000.00	480,000.00	125,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,000,000.00	10,000,000.00	480,000.00	20,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	70,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	6,000,000.00	3,000,000.00	0.00	5,000,000.00	0.00
22020106	HOTEL EXPENSES-OVERSEAS	0.00	0.00	0.00	20,000,000.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	5,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	500,000.00	500,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	30,000,000.00	217,000,000.00	119,000.00	15,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	119,000.00	5,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,000,000.00	2,000,000.00	0.00	0.00	0.00
22020322	PUBLICATIONS	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
22020323	ELECTION MATERIALS	10,000,000.00	200,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	17,100,000.00	17,100,000.00	1,425,000.00	18,600,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00	247,000.00	5,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	3,000,000.00	15,000.00	5,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000.00	3,000,000.00	541,000.00	3,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	2,500,000.00	2,500,000.00	154,000.00	2,500,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	1,000,000.00	270,000.00	2,500,000.00	0.00
22020423	MAINTENANCE OF WEBSITE	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	600,000.00	600,000.00	198,000.00	600,000.00	0.00
220205	TRAINING - GENERAL	50,000,000.00	50,000,000.00	26,496,600.00	35,000,000.00	0.00
22020501	LOCAL TRAINING	20,000,000.00	30,000,000.00	18,588,600.00	15,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	30,000,000.00	20,000,000.00	7,908,000.00	20,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	10,000,000.00	50,500,000.00	248,000.00	5,000,000.00	0.00

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22020601	SECURITY SERVICES	5,000,000.00	50,000,000.00	248,000.00	5,000,000.00	0.00
22020610	RECRUITMENT SERVICES	5,000,000.00	500,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	40,000,000.00	50,000,000.00	840,100.00	20,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	20,000,000.00	30,000,000.00	60,000.00	10,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	10,000,000.00	10,000,000.00	780,000.00	5,000,000.00	0.00
22020807	LUBRICANT	10,000,000.00	10,000,000.00	100.00	5,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	200,000.00	50,000.00	107.50	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	200,000.00	50,000.00	107.50	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	15,100,000.00	65,100,000.00	1,219,000.00	39,100,000.00	0.00
22021001	REFRESHMENT & MEALS	5,000,000.00	10,000,000.00	290,000.00	7,000,000.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	50,000,000.00	879,000.00	30,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	100,000.00	50,000.00	100,000.00	0.00
22021083	TRANSPORTATION OF GOODS AND MATERIALS	5,000,000.00	5,000,000.00	0.00	2,000,000.00	0.00
23	CAPITAL EXPENDITURE	155,000,000.00	155,000,000.00	0.00	35,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	155,000,000.00	155,000,000.00	0.00	35,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	155,000,000.00	155,000,000.00	0.00	35,000,000.00	0.00
23010104	PURCHASE MOTOR CYCLES	100,000,000.00	100,000,000.00	0.00	30,000,000.00	0.00
23010142	PURCHASE OF LAW BOOKS	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
23010172	PURCHASE OF PUBLIC ENLIGHTMENT EQUIPMENT	50,000,000.00	50,000,000.00	0.00	0.00	0.00

014900100100	LOCAL GOVERNMENT SERVICE COMMISSION					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	379,850,000.00	338,550,000.00	3,855,698.43	67,069,342.18	0.00
21	PERSONNEL COST	96,600,000.00	13,800,000.00	3,855,698.43	5,569,342.18	0.00
2101	SALARY	96,600,000.00	13,800,000.00	3,855,698.43	5,569,342.18	0.00
210101	SALARIES AND WAGES	96,600,000.00	13,800,000.00	3,855,698.43	5,569,342.18	0.00
21010101	SALARY	13,800,000.00	13,800,000.00	3,855,698.43	5,569,342.18	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	82,800,000.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	223,250,000.00	269,750,000.00	0.00	1,500,000.00	0.00
2202	OVERHEAD COST	223,250,000.00	269,750,000.00	0.00	1,500,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	15,000,000.00	26,000,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	2,000,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	3,000,000.00	11,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	5,000,000.00	11,000,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	500,000.00	1,000,000.00	0.00	1,500,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	0.00	0.00	1,500,000.00	0.00

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22020210	POSTAGE EXPENSES	500,000.00	1,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	8,600,000.00	15,600,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,000,000.00	14,000,000.00	0.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	400,000.00	400,000.00	0.00	0.00	0.00
22020315	SUPPLY OF WORK TOOLS	600,000.00	600,000.00	0.00	0.00	0.00
22020325	PRINTING OF LETTER HEAD	600,000.00	600,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	12,000,000.00	12,000,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	500,000.00	500,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,500,000.00	2,500,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	150,000,000.00	170,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	100,000,000.00	150,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	50,000,000.00	20,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	16,000,000.00	16,000,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020807	LUBRICANT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	21,100,000.00	29,100,000.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	10,000,000.00	18,000,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	60,000,000.00	55,000,000.00	0.00	60,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	35,000,000.00	20,000,000.00	0.00	35,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	35,000,000.00	20,000,000.00	0.00	35,000,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	25,000,000.00	0.00	0.00	25,000,000.00	0.00
23010162	PURCHASE OF SOLAR EQUIPMENT	10,000,000.00	20,000,000.00	0.00	10,000,000.00	0.00
2303	REHABILITATION / REPAIRS	25,000,000.00	35,000,000.00	0.00	25,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	25,000,000.00	35,000,000.00	0.00	25,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	25,000,000.00	35,000,000.00	0.00	25,000,000.00	0.00

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016100100100	CABINET AFFAIRS					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	4,161,000,000.00	7,197,000,000.00	2,504,860,072.10	8,352,273,586.87	0.00
21	PERSONNEL COST	2,070,000,000.00	2,070,000,000.00	1,042,112,483.22	1,505,273,586.87	0.00
2101	SALARY	2,070,000,000.00	2,070,000,000.00	1,042,112,483.22	1,505,273,586.87	0.00
210101	SALARIES AND WAGES	2,070,000,000.00	2,070,000,000.00	1,042,112,483.22	1,505,273,586.87	0.00
21010114	POLITICAL OFFICE HOLDERS' SALARY	2,070,000,000.00	2,070,000,000.00	1,042,112,483.22	1,505,273,586.87	0.00
22	OTHER RECURRENT COSTS	2,091,000,000.00	5,127,000,000.00	1,462,747,588.88	6,847,000,000.00	0.00
2202	OVERHEAD COST	1,591,000,000.00	2,627,000,000.00	1,128,747,588.88	1,847,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	212,000,000.00	232,000,000.00	0.00	60,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	20,000,000.00	0.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	80,000,000.00	80,000,000.00	0.00	40,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	50,000,000.00	50,000,000.00	0.00	0.00	0.00
22020106	HOTEL EXPENSES-OVERSEAS	50,000,000.00	50,000,000.00	0.00	20,000,000.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	10,000,000.00	20,000,000.00	0.00	0.00	0.00
22020108	OUT-OF STATION ALLOWANCE – OVERSEA	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	12,000,000.00	20,000,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	15,000,000.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000.00	5,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	25,000,000.00	33,000,000.00	0.00	5,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	1,000,000.00	5,000,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	1,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000,000.00	10,000,000.00	0.00	2,000,000.00	0.00
22020711	PRIVATE SECURITY	10,000,000.00	10,000,000.00	0.00	2,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	52,000,000.00	52,000,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	50,000,000.00	50,000,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,280,000,000.00	2,280,000,000.00	1,128,747,588.88	1,780,000,000.00	0.00
22021007	WELFARE PACKAGES	80,000,000.00	580,000,000.00	186,000,000.00	580,000,000.00	0.00
22021028	RETREAT OF POLITICAL OFFICE HOLDERS	200,000,000.00	200,000,000.00	53,500,000.00	200,000,000.00	0.00

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22021050	COMMON SERVICES-COMMITTEE AND COMMISSION EXPENSES	1,000,000,000.00	1,500,000,000.00	889,247,588.88	1,000,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	500,000,000.00	2,500,000,000.00	334,000,000.00	5,000,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	500,000,000.00	2,500,000,000.00	334,000,000.00	5,000,000,000.00	0.00
22040116	DONATION	500,000,000.00	2,500,000,000.00	334,000,000.00	5,000,000,000.00	0.00

016100100200 GENERAL SERVICES						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	19,686,100,000.00	14,265,100,000.00	1,071,317,834.95	38,210,737,557.82	0.00
21	PERSONNEL COST	27,600,000.00	27,600,000.00	11,587,540.03	16,737,557.82	0.00
2101	SALARY	27,600,000.00	27,600,000.00	11,587,540.03	16,737,557.82	0.00
210101	SALARIES AND WAGES	27,600,000.00	27,600,000.00	11,587,540.03	16,737,557.82	0.00
21010101	SALARY	27,600,000.00	27,600,000.00	11,587,540.03	16,737,557.82	0.00
22	OTHER RECURRENT COSTS	1,023,500,000.00	1,102,500,000.00	255,613,963.50	6,089,000,000.00	0.00
2202	OVERHEAD COST	823,500,000.00	1,022,500,000.00	189,213,963.50	1,889,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	97,000,000.00	97,000,000.00	0.00	5,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	40,000,000.00	40,000,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	50,000,000.00	50,000,000.00	0.00	5,000,000.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	6,400,000.00	6,400,000.00	1,370,000.00	5,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	1,370,000.00	5,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	400,000.00	400,000.00	0.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	500,000.00	500,000.00	0.00	0.00	0.00
22020322	PUBLICATIONS	500,000.00	500,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	173,900,000.00	113,900,000.00	14,262,500.00	100,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	70,000,000.00	70,000,000.00	14,262,500.00	100,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	50,000,000.00	20,000,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	500,000.00	500,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	800,000.00	800,000.00	0.00	0.00	0.00
22020419	MAINTENANCE OF PLANT & MACHINERY	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020420	MAINTENANCE OF CAR PARKS	500,000.00	500,000.00	0.00	0.00	0.00

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22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	300,000.00	300,000.00	0.00	0.00	0.00
22020424	MAINTENANCE OF RESIDENTIAL BUILDING	50,000,000.00	20,000,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	300,000.00	300,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	230,000,000.00	650,000,000.00	165,557,713.50	1,700,000,000.00	0.00
22020602	OFFICE RENT	80,000,000.00	80,000,000.00	19,790,476.00	1,100,000,000.00	0.00
22020603	RESIDENTIAL RENT	50,000,000.00	50,000,000.00	0.00	300,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	100,000,000.00	520,000,000.00	145,767,237.50	300,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	50,000,000.00	40,000,000.00	7,273,750.00	50,000,000.00	0.00
22020711	PRIVATE SECURITY	50,000,000.00	40,000,000.00	7,273,750.00	50,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	8,000,000.00	8,000,000.00	750,000.00	8,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	8,000,000.00	8,000,000.00	750,000.00	8,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	200,000.00	200,000.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	200,000.00	200,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	257,000,000.00	106,000,000.00	0.00	21,000,000.00	0.00
22021001	REFRESHMENT & MEALS	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	200,000,000.00	30,000,000.00	0.00	20,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	50,000,000.00	50,000,000.00	0.00	0.00	0.00
22021083	TRANSPORTATION OF GOODS AND MATERIALS	1,000,000.00	20,000,000.00	0.00	1,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	200,000,000.00	80,000,000.00	66,400,000.00	4,200,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	200,000,000.00	80,000,000.00	66,400,000.00	4,200,000,000.00	0.00
22040116	DONATION	200,000,000.00	80,000,000.00	66,400,000.00	4,200,000,000.00	0.00
23	CAPITAL EXPENDITURE	18,635,000,000.00	13,135,000,000.00	804,116,331.42	32,105,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	9,885,000,000.00	8,185,000,000.00	671,851,478.04	19,055,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	9,885,000,000.00	8,185,000,000.00	671,851,478.04	19,055,000,000.00	0.00
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	1,000,000,000.00	600,000,000.00	0.00	400,000,000.00	0.00
23010104	PURCHASE MOTOR CYCLES	0.00	0.00	0.00	20,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	4,000,000,000.00	0.00	80,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,875,000,000.00	1,375,000,000.00	561,642,624.71	2,025,000,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	550,000,000.00	250,000,000.00	39,885,000.00	270,000,000.00	0.00
23010175	PURCHASE OF RELIEF MATERIALS FOR POVERTY ALLEVIATION	6,460,000,000.00	1,960,000,000.00	70,323,853.33	16,260,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	4,200,000,000.00	2,700,000,000.00	0.00	2,750,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	4,200,000,000.00	2,700,000,000.00	0.00	2,750,000,000.00	0.00

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23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	3,550,000,000.00	2,250,000,000.00	0.00	2,450,000,000.00	0.00
23020141	PROVISION OF ENTREPRENEURSHIP EQUIPMENT	650,000,000.00	450,000,000.00	0.00	300,000,000.00	0.00
2303	REHABILITATION / REPAIRS	1,200,000,000.00	900,000,000.00	124,891,825.59	1,000,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	1,200,000,000.00	900,000,000.00	124,891,825.59	1,000,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,200,000,000.00	900,000,000.00	124,891,825.59	1,000,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	3,350,000,000.00	1,350,000,000.00	7,373,027.79	9,300,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	3,350,000,000.00	1,350,000,000.00	7,373,027.79	9,300,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	350,000,000.00	350,000,000.00	7,373,027.79	300,000,000.00	0.00
23050136	CONTINGENCY CAPITAL	3,000,000,000.00	1,000,000,000.00	0.00	9,000,000,000.00	0.00

016100100300 STATE EXECUTIVE COUNCIL SECRETARIAT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	88,550,000.00	80,550,000.00	41,389,000.00	48,000,000.00	0.00
22	OTHER RECURRENT COSTS	88,550,000.00	80,550,000.00	41,389,000.00	48,000,000.00	0.00
2202	OVERHEAD COST	88,550,000.00	80,550,000.00	41,389,000.00	48,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	17,000,000.00	9,000,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020106	HOTEL EXPENSES-OVERSEAS	10,000,000.00	2,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	500,000.00	500,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	500,000.00	500,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	7,000,000.00	44,000,000.00	41,389,000.00	43,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	43,000,000.00	41,389,000.00	43,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000.00	1,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00

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22020711	PRIVATE SECURITY	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	56,000,000.00	19,000,000.00	0.00	5,000,000.00	0.00
22021001	REFRESHMENT & MEALS	50,000,000.00	15,000,000.00	0.00	5,000,000.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	3,000,000.00	0.00	0.00	0.00
22021050	COMMON SERVICES-COMMITTEE AND COMMISSION EXPENSES	1,000,000.00	1,000,000.00	0.00	0.00	0.00

016100200100 LIAISON OFFICE ABUJA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	13,800,000.00	13,800,000.00	5,979,700.11	8,637,344.60	0.00
21	PERSONNEL COST	13,800,000.00	13,800,000.00	5,979,700.11	8,637,344.60	0.00
2101	SALARY	13,800,000.00	13,800,000.00	5,979,700.11	8,637,344.60	0.00
210101	SALARIES AND WAGES	13,800,000.00	13,800,000.00	5,979,700.11	8,637,344.60	0.00
21010101	SALARY	13,800,000.00	13,800,000.00	5,979,700.11	8,637,344.60	0.00

016100400100 HISBAH COMMISSION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	505,400,000.00	489,319,732.25	265,337,289.21	493,919,732.25	0.00
21	PERSONNEL COST	345,000,000.00	368,819,732.25	255,336,737.71	368,819,732.25	0.00
2101	SALARY	345,000,000.00	368,819,732.25	255,336,737.71	368,819,732.25	0.00
210101	SALARIES AND WAGES	345,000,000.00	368,819,732.25	255,336,737.71	368,819,732.25	0.00
21010101	SALARY	345,000,000.00	368,819,732.25	255,336,737.71	368,819,732.25	0.00
22	OTHER RECURRENT COSTS	100,400,000.00	60,500,000.00	10,000,551.50	65,100,000.00	0.00
2202	OVERHEAD COST	100,400,000.00	60,500,000.00	10,000,551.50	65,100,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	12,500,000.00	8,500,000.00	1,276,000.00	8,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	3,000,000.00	1,176,000.00	5,000,000.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	3,500,000.00	3,500,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	6,000,000.00	2,000,000.00	100,000.00	3,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	38,000,000.00	9,000,000.00	208,000.00	2,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	208,000.00	1,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	5,000,000.00	3,000,000.00	0.00	0.00	0.00
22020327	SUPPLY OF STANDARD WEIGHT MEASURE	30,000,000.00	3,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	11,800,000.00	9,800,000.00	786,000.00	8,000,000.00	0.00

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22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	8,000,000.00	724,000.00	5,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	500,000.00	500,000.00	40,000.00	1,000,000.00	0.00
22020452	MAINTENANCE OF COMPUTERS	300,000.00	300,000.00	22,000.00	1,000,000.00	0.00
220205	TRAINING - GENERAL	10,000,000.00	5,000,000.00	800,000.00	10,000,000.00	0.00
22020501	LOCAL TRAINING	10,000,000.00	5,000,000.00	800,000.00	10,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	5,000,000.00	5,000,000.00	1,070,000.00	5,000,000.00	0.00
22020612	INSPECTION EXPENSES	5,000,000.00	3,000,000.00	1,070,000.00	2,000,000.00	0.00
22020613	MONITORING AND EVALUATION EXPENSES	0.00	2,000,000.00	0.00	3,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	15,000,000.00	15,000,000.00	3,230,000.00	20,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	7,000,000.00	10,000,000.00	2,740,000.00	15,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	3,000,000.00	3,000,000.00	490,000.00	3,000,000.00	0.00
22020807	LUBRICANT	5,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	551.50	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	551.50	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	8,000,000.00	8,100,000.00	2,630,000.00	12,000,000.00	0.00
22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	99,000.00	2,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	2,531,000.00	10,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	0.00	100,000.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	60,000,000.00	60,000,000.00	0.00	60,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
23010172	PURCHASE OF PUBLIC ENLIGHTMENT EQUIPMENT	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
2303	REHABILITATION / REPAIRS	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00

016101000100	QUOTA SYSTEM AND RECRUITMENT					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	90,460,000.00	80,460,000.00	3,826,110.50	67,350,000.00	0.00
21	PERSONNEL COST	2,760,000.00	2,760,000.00	0.00	0.00	0.00
2101	SALARY	2,760,000.00	2,760,000.00	0.00	0.00	0.00
210101	SALARIES AND WAGES	2,760,000.00	2,760,000.00	0.00	0.00	0.00
21010101	SALARY	2,760,000.00	2,760,000.00	0.00	0.00	0.00

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22	OTHER RECURRENT COSTS	87,700,000.00	77,700,000.00	3,826,110.50	67,350,000.00	0.00
2202	OVERHEAD COST	87,700,000.00	77,700,000.00	3,826,110.50	67,350,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	14,000,000.00	14,000,000.00	840,000.00	5,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	5,000,000.00	840,000.00	5,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	4,000,000.00	4,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	5,000,000.00	5,000,000.00	200,000.00	5,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	200,000.00	5,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	4,800,000.00	4,800,000.00	0.00	300,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	200,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	300,000.00	300,000.00	0.00	300,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	300,000.00	300,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	200,000.00	200,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	500,000.00	500,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	300,000.00	300,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	50,000,000.00	40,000,000.00	1,826,000.00	50,000,000.00	0.00
22020610	RECRUITMENT SERVICES	50,000,000.00	40,000,000.00	1,826,000.00	50,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	6,500,000.00	6,500,000.00	160,000.00	5,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	5,000,000.00	160,000.00	5,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020807	LUBRICANT	500,000.00	500,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	110.50	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	110.50	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,350,000.00	2,350,000.00	800,000.00	2,000,000.00	0.00
22021001	REFRESHMENT & MEALS	500,000.00	500,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	300,000.00	300,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	1,500,000.00	1,500,000.00	800,000.00	2,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	0.00	0.00

016101100100	HUMAN CAPITAL DEVELOPMENT					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	82,100,000.00	77,700,000.00	14,299,542.25	69,350,000.00	0.00
22	OTHER RECURRENT COSTS	82,100,000.00	77,700,000.00	14,299,542.25	69,350,000.00	0.00

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2202	OVERHEAD COST	82,100,000.00	77,700,000.00	14,299,542.25	69,350,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	18,000,000.00	25,700,000.00	6,804,000.00	29,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	15,000,000.00	5,604,000.00	25,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	2,500,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	2,000,000.00	2,200,000.00	1,200,000.00	4,000,000.00	0.00
220202	UTILITIES - GENERAL	500,000.00	500,000.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	500,000.00	500,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	13,300,000.00	9,200,000.00	599,000.00	5,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	2,900,000.00	599,000.00	5,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020322	PUBLICATIONS	7,000,000.00	3,000,000.00	0.00	0.00	0.00
22020325	PRINTING OF LETTER HEAD	300,000.00	300,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	5,200,000.00	5,200,000.00	215,000.00	300,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	200,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	300,000.00	300,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	500,000.00	0.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	300,000.00	300,000.00	215,000.00	300,000.00	0.00
22020429	MAINTENANCE OF SOLAR POWER SYSTEM	200,000.00	200,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	500,000.00	500,000.00	0.00	0.00	0.00
22020463	MAINTENANCE OF ELECTRICAL FITTINGS	200,000.00	200,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	10,000,000.00	12,000,000.00	5,000,000.00	30,000,000.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	7,000,000.00	5,000,000.00	30,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	15,000,000.00	5,000,000.00	0.00	0.00	0.00
22020613	MONITORING AND EVALUATION EXPENSES	15,000,000.00	5,000,000.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020711	PRIVATE SECURITY	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	9,000,000.00	9,000,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020807	LUBRICANT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	542.25	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	542.25	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,050,000.00	10,050,000.00	1,681,000.00	5,000,000.00	0.00

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22021001	REFRESHMENT & MEALS	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	1,681,000.00	5,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	0.00	0.00

016101400100 ZAMFARA INFORMATION TECHNOLOGY DEVELOPMENT AGENCY (ZITDA)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	2,071,700,000.00	7,567,900,000.00	1,316,062,523.52	2,804,517,707.54	0.00
21	PERSONNEL COST	27,600,000.00	27,600,000.00	10,743,028.30	15,517,707.54	0.00
2101	SALARY	27,600,000.00	27,600,000.00	10,743,028.30	15,517,707.54	0.00
210101	SALARIES AND WAGES	27,600,000.00	27,600,000.00	10,743,028.30	15,517,707.54	0.00
21010101	SALARY	27,600,000.00	27,600,000.00	10,743,028.30	15,517,707.54	0.00
22	OTHER RECURRENT COSTS	704,100,000.00	940,300,000.00	278,430,464.08	639,000,000.00	0.00
2202	OVERHEAD COST	694,100,000.00	935,300,000.00	278,430,464.08	639,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	160,000,000.00	388,000,000.00	167,961,140.00	304,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	30,000,000.00	60,000,000.00	0.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	100,000,000.00	300,000,000.00	167,457,140.00	300,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	5,000,000.00	5,000,000.00	504,000.00	2,000,000.00	0.00
22020106	HOTEL EXPENSES-OVERSEAS	10,000,000.00	3,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	5,000,000.00	5,000,000.00	0.00	2,000,000.00	0.00
22020108	OUT-OF STATION ALLOWANCE – OVERSEA	5,000,000.00	10,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	90,500,000.00	110,500,000.00	29,000,000.00	80,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	50,000,000.00	70,000,000.00	29,000,000.00	80,000,000.00	0.00
22020207	LEASED COMMUNICATION LINES(S)	500,000.00	500,000.00	0.00	0.00	0.00
22020208	SOFTWARE CHARGES (LICENSE)	30,000,000.00	30,000,000.00	0.00	0.00	0.00
22020211	GENERAL UTILITY SERVICES	10,000,000.00	10,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	15,000,000.00	11,000,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	5,000,000.00	1,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	49,400,000.00	50,100,000.00	0.00	10,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	5,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000,000.00	2,000,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	2,000,000.00	2,700,000.00	0.00	0.00	0.00
22020418	MAINTENANCE OF AIRPORT/AERODRUMS	400,000.00	400,000.00	0.00	0.00	0.00

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22020449	MAINTENANCE OF IT EQUIPMENT	20,000,000.00	30,000,000.00	0.00	10,000,000.00	0.00
22020452	MAINTENANCE OF COMPUTERS	5,000,000.00	0.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	160,000,000.00	130,000,000.00	30,000,000.00	95,000,000.00	0.00
22020501	LOCAL TRAINING	100,000,000.00	40,000,000.00	0.00	30,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	50,000,000.00	80,000,000.00	30,000,000.00	60,000,000.00	0.00
22020507	IN-SERVICE TRAINING	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	150,000,000.00	200,000,000.00	51,469,324.08	150,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	150,000,000.00	200,000,000.00	51,469,324.08	150,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	7,000,000.00	10,000,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	3,000,000.00	0.00	0.00	0.00
22020807	LUBRICANT	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	500,000.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	500,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	62,100,000.00	35,200,000.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	2,000,000.00	5,000,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	10,000,000.00	2,000,000.00	0.00	0.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	20,000,000.00	5,000,000.00	0.00	0.00	0.00
22021042	ENGAGEMENT WITH PROFESSIONAL BODIES	10,000,000.00	3,000,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	200,000.00	0.00	0.00	0.00
22021083	TRANSPORTATION OF GOODS AND MATERIALS	15,000,000.00	15,000,000.00	0.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	10,000,000.00	5,000,000.00	0.00	0.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	10,000,000.00	5,000,000.00	0.00	0.00	0.00
22040112	CONTRIBUTION TO PROFESSIONAL BODIES	10,000,000.00	5,000,000.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	1,340,000,000.00	6,600,000,000.00	1,026,889,031.14	2,150,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	300,000,000.00	1,600,000,000.00	290,000,000.00	400,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	300,000,000.00	1,600,000,000.00	290,000,000.00	400,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	300,000,000.00	600,000,000.00	290,000,000.00	400,000,000.00	0.00
23010185	PURCHASE OF AERODRUMS	0.00	1,000,000,000.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	980,000,000.00	4,850,000,000.00	684,938,581.14	1,600,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	980,000,000.00	4,850,000,000.00	684,938,581.14	1,600,000,000.00	0.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	980,000,000.00	4,850,000,000.00	684,938,581.14	1,600,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	60,000,000.00	150,000,000.00	51,950,450.00	150,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	60,000,000.00	150,000,000.00	51,950,450.00	150,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	60,000,000.00	150,000,000.00	51,950,450.00	150,000,000.00	0.00

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016103300100 ZAMFARA AGENCY FOR THE CONTROL OF AIDS (ZAMSACA)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	110,130,000.00	74,130,000.00	1,200,068.80	59,400,000.00	0.00
22	OTHER RECURRENT COSTS	110,130,000.00	74,130,000.00	1,200,068.80	59,400,000.00	0.00
2202	OVERHEAD COST	110,130,000.00	74,130,000.00	1,200,068.80	59,400,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	4,000,000.00	4,000,000.00	400,000.00	5,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	1,000,000.00	1,000,000.00	400,000.00	3,000,000.00	0.00
220202	UTILITIES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
22020211	GENERAL UTILITY SERVICES	100,000.00	100,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	43,200,000.00	23,200,000.00	200,000.00	4,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	200,000.00	3,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	40,000,000.00	20,000,000.00	0.00	0.00	0.00
22020321	PRINTING OF IEC MATRIALS	200,000.00	200,000.00	0.00	1,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	4,730,000.00	4,730,000.00	250,000.00	6,300,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	300,000.00	250,000.00	1,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	200,000.00	200,000.00	0.00	300,000.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	200,000.00	200,000.00	0.00	0.00	0.00
22020429	MAINTENANCE OF SOLAR POWER SYSTEM	0.00	0.00	0.00	2,000,000.00	0.00
22020452	MAINTENANCE OF COMPUTERS	30,000.00	30,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
22020501	LOCAL TRAINING	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	14,000,000.00	6,000,000.00	0.00	15,000,000.00	0.00
22020611	SURVEY EXPENSES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020613	MONITORING AND EVALUATION EXPENSES	13,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00
22020647	SENSITISATION EXPENSES	0.00	0.00	0.00	5,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	2,500,000.00	2,500,000.00	100,000.00	3,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,000,000.00	1,000,000.00	100,000.00	3,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020807	LUBRICANT	500,000.00	500,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	68.80	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	68.80	100,000.00	0.00

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220210	MISCELLANEOUS EXPENSES GENERAL	37,500,000.00	29,500,000.00	250,000.00	22,000,000.00	0.00
22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	250,000.00	2,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	500,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	2,000,000.00	0.00	0.00	0.00
22021046	DEVELOPMENT PARTNERS EXPENSES	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22021056	PRESIDENTIAL RESPONSE TO HIV/AIDS	5,000,000.00	10,000,000.00	0.00	20,000,000.00	0.00
22021057	COMMUNICABLE AND NON-COMMUNICABLE DISEASE CONTROL	20,000,000.00	10,000,000.00	0.00	0.00	0.00

016103800100	HAJJ COMMISSION					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	2,069,200,000.00	2,028,260,000.00	1,494,511,938.92	1,602,858,287.95	0.00
21	PERSONNEL COST	6,900,000.00	6,900,000.00	3,363,430.12	4,858,287.95	0.00
2101	SALARY	6,900,000.00	6,900,000.00	3,363,430.12	4,858,287.95	0.00
210101	SALARIES AND WAGES	6,900,000.00	6,900,000.00	3,363,430.12	4,858,287.95	0.00
21010101	SALARY	6,900,000.00	6,900,000.00	3,363,430.12	4,858,287.95	0.00
22	OTHER RECURRENT COSTS	2,062,300,000.00	2,021,360,000.00	1,491,148,508.80	1,598,000,000.00	0.00
2202	OVERHEAD COST	1,912,300,000.00	2,018,750,000.00	1,491,148,508.80	1,598,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,768,500,000.00	1,723,000,000.00	1,491,148,508.80	1,565,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	40,000,000.00	10,000,000.00	0.00	15,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,500,000,000.00	1,700,000,000.00	1,491,148,508.80	1,500,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	4,000,000.00	2,000,000.00	0.00	0.00	0.00
22020106	HOTEL EXPENSES-OVERSEAS	120,000,000.00	5,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	6,000,000.00	3,000,000.00	0.00	0.00	0.00
22020108	OUT-OF STATION ALLOWANCE – OVERSEA	85,000,000.00	0.00	0.00	50,000,000.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	13,500,000.00	3,000,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	10,000,000.00	11,250,000.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	10,000,000.00	11,250,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	38,000,000.00	32,000,000.00	0.00	16,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	0.00	0.00	1,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	20,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	10,000,000.00	20,000,000.00	0.00	10,000,000.00	0.00
22020316	SUPPLY OF VACCINES	6,000,000.00	0.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	29,800,000.00	208,500,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	500,000.00	0.00	0.00	0.00

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22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	20,000,000.00	200,000,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	1,000,000.00	500,000.00	0.00	0.00	0.00
22020419	MAINTENANCE OF PLANT & MACHINERY	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020423	MAINTENANCE OF WEBSITE	300,000.00	0.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	500,000.00	500,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	15,000,000.00	5,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020504	CONFERENCE & SEMINARS-OVERSEAS	10,000,000.00	0.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	10,000,000.00	0.00	0.00	15,000,000.00	0.00
22020606	ESCORT EXPENDITURE	10,000,000.00	0.00	0.00	15,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	10,000,000.00	0.00	0.00	0.00
22020711	PRIVATE SECURITY	0.00	10,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	9,000,000.00	12,000,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	3,000,000.00	6,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020807	LUBRICANT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	30,000,000.00	15,000,000.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22021083	TRANSPORTATION OF GOODS AND MATERIALS	20,000,000.00	5,000,000.00	0.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	150,000,000.00	2,610,000.00	0.00	0.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	150,000,000.00	2,610,000.00	0.00	0.00	0.00
22040116	DONATION	150,000,000.00	2,610,000.00	0.00	0.00	0.00

016105200100 DIRECTORATE OF POVERTY ALLEVIATION AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	60,050,000.00	51,050,000.00	6,678,787.36	17,904,816.85	0.00
21	PERSONNEL COST	6,900,000.00	6,900,000.00	4,018,719.36	5,804,816.85	0.00
2101	SALARY	6,900,000.00	6,900,000.00	4,018,719.36	5,804,816.85	0.00
210101	SALARIES AND WAGES	6,900,000.00	6,900,000.00	4,018,719.36	5,804,816.85	0.00
21010101	SALARY	6,900,000.00	6,900,000.00	4,018,719.36	5,804,816.85	0.00
22	OTHER RECURRENT COSTS	53,150,000.00	44,150,000.00	2,660,068.00	12,100,000.00	0.00

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2202	OVERHEAD COST	48,150,000.00	42,150,000.00	2,660,068.00	12,100,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,000,000.00	4,000,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	1,500,000.00	1,500,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	5,000,000.00	50,000.00	3,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	50,000.00	3,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	3,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	3,500,000.00	3,500,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	600,000.00	600,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	500,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	500,000.00	500,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	200,000.00	200,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	200,000.00	200,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	6,000,000.00	6,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	4,000,000.00	4,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	7,000,000.00	5,000,000.00	210,000.00	2,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	3,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,000,000.00	1,000,000.00	210,000.00	2,000,000.00	0.00
22020807	LUBRICANT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	68.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	68.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	18,050,000.00	11,050,000.00	2,400,000.00	7,000,000.00	0.00
22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	100,000.00	2,000,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	2,300,000.00	5,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	0.00	0.00
22021083	TRANSPORTATION OF GOODS AND MATERIALS	10,000,000.00	3,000,000.00	0.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	5,000,000.00	2,000,000.00	0.00	0.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	5,000,000.00	2,000,000.00	0.00	0.00	0.00
22040116	DONATION	5,000,000.00	2,000,000.00	0.00	0.00	0.00

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016105300100 ZAMFARA STATE BOARD FOR PERSONS WITH DISABILITY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	0.00	590,450,000.00	0.00	820,450,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	590,450,000.00	0.00	820,450,000.00	0.00
2202	OVERHEAD COST	0.00	490,450,000.00	0.00	720,450,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	104,000,000.00	0.00	104,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	80,000,000.00	0.00	80,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	0.00	4,000,000.00	0.00	4,000,000.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	0.00	5,000,000.00	0.00	5,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	100,000,000.00	0.00	250,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	50,000,000.00	0.00	50,000,000.00	0.00
22020315	SUPPLY OF WORK TOOLS	0.00	50,000,000.00	0.00	200,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	9,500,000.00	0.00	9,500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	500,000.00	0.00	500,000.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	0.00	500,000.00	0.00	500,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	500,000.00	0.00	500,000.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	0.00	5,000,000.00	0.00	5,000,000.00	0.00
220205	TRAINING - GENERAL	0.00	62,000,000.00	0.00	62,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	60,000,000.00	0.00	60,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	30,300,000.00	0.00	30,300,000.00	0.00
22020611	SURVEY EXPENSES	0.00	300,000.00	0.00	300,000.00	0.00
22020647	SENSITISATION EXPENSES	0.00	30,000,000.00	0.00	30,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	4,500,000.00	0.00	4,500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020807	LUBRICANT	0.00	500,000.00	0.00	500,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	50,000.00	0.00	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	50,000.00	0.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	180,100,000.00	0.00	260,100,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	20,000,000.00	0.00	20,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	20,000,000.00	0.00	20,000,000.00	0.00

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22021007	WELFARE PACKAGES	0.00	50,000,000.00	0.00	50,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	70,000,000.00	0.00	150,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	0.00	100,000.00	0.00	100,000.00	0.00
22021071	ENUMERATION EXERCISES EXPENSES	0.00	10,000,000.00	0.00	10,000,000.00	0.00
2208	TRANSFER - PAYMENT TO INDIVIDUALS	0.00	100,000,000.00	0.00	100,000,000.00	0.00
220801	TRANSFER - PAYMENT TO INDIVIDUALS	0.00	100,000,000.00	0.00	100,000,000.00	0.00
22080104	FINANCIAL ASSISTANCE/ SUBSIDY TO INDIVIDUALS	0.00	100,000,000.00	0.00	100,000,000.00	0.00

016111400100 SUBSTANCE ABUSE AND HUMAN TRAFFICKING AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	100,400,000.00	80,564,536.11	43,551,427.58	67,064,536.11	0.00
21	PERSONNEL COST	41,400,000.00	46,564,536.11	32,236,986.54	46,564,536.11	0.00
2101	SALARY	41,400,000.00	46,564,536.11	32,236,986.54	46,564,536.11	0.00
210101	SALARIES AND WAGES	41,400,000.00	46,564,536.11	32,236,986.54	46,564,536.11	0.00
21010101	SALARY	41,400,000.00	46,564,536.11	32,236,986.54	46,564,536.11	0.00
22	OTHER RECURRENT COSTS	59,000,000.00	34,000,000.00	11,314,441.04	20,500,000.00	0.00
2202	OVERHEAD COST	59,000,000.00	34,000,000.00	11,314,441.04	20,500,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	6,500,000.00	4,500,000.00	2,588,000.00	3,500,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	3,000,000.00	2,088,000.00	3,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	500,000.00	500,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	500,000.00	500,000.00	500,000.00	500,000.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	500,000.00	500,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	5,500,000.00	2,500,000.00	788,000.00	2,500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	500,000.00	428,000.00	500,000.00	0.00
22020322	PUBLICATIONS	5,000,000.00	2,000,000.00	360,000.00	2,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	500,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	20,000,000.00	4,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	15,000,000.00	2,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	5,000,000.00	2,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	5,000,000.00	2,000,000.00	0.00	6,000,000.00	0.00
22020647	SENSITISATION EXPENSES	5,000,000.00	2,000,000.00	0.00	6,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	500,000.00	500,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	500,000.00	500,000.00	5,941.04	500,000.00	0.00

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22020901	BANK CHARGES (OTHER THAN INTEREST)	500,000.00	500,000.00	5,941.04	500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	19,000,000.00	18,000,000.00	7,932,500.00	8,000,000.00	0.00
22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00	396,000.00	1,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	5,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	3,036,500.00	2,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	5,000,000.00	6,000,000.00	4,500,000.00	2,000,000.00	0.00

016800100100 MINISTRY FOR RELIGIOUS AFFAIRS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	3,252,670,000.00	3,552,121,222.22	1,096,703,958.60	5,987,195,842.79	0.00
21	PERSONNEL COST	419,520,000.00	1,070,949,222.22	652,254,814.24	942,145,842.79	0.00
2101	SALARY	414,000,000.00	414,000,000.00	197,443,814.24	285,196,620.57	0.00
210101	SALARIES AND WAGES	414,000,000.00	414,000,000.00	197,443,814.24	285,196,620.57	0.00
21010101	SALARY	414,000,000.00	414,000,000.00	197,443,814.24	285,196,620.57	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,520,000.00	656,949,222.22	454,811,000.00	656,949,222.22	0.00
210201	ALLOWANCES	5,520,000.00	656,949,222.22	454,811,000.00	656,949,222.22	0.00
21020101	NON REGULAR ALLOWANCES	5,520,000.00	656,949,222.22	454,811,000.00	656,949,222.22	0.00
22	OTHER RECURRENT COSTS	283,150,000.00	578,250,000.00	30,555,310.57	395,050,000.00	0.00
2202	OVERHEAD COST	283,150,000.00	578,250,000.00	30,555,310.57	395,050,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	4,000,000.00	4,700,000.00	2,800,000.00	7,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	4,000,000.00	2,250,000.00	3,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	500,000.00	300,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	300,000.00	200,000.00	0.00	1,000,000.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	200,000.00	200,000.00	550,000.00	3,000,000.00	0.00
220202	UTILITIES - GENERAL	2,200,000.00	2,200,000.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	200,000.00	200,000.00	0.00	0.00	0.00
22020211	GENERAL UTILITY SERVICES	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	8,650,000.00	8,650,000.00	1,136,500.00	9,500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	1,036,500.00	4,500,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	300,000.00	300,000.00	0.00	0.00	0.00
22020312	LIBRARY BOOKS & PERIODICALS	300,000.00	300,000.00	0.00	0.00	0.00
22020322	PUBLICATIONS	5,000,000.00	5,000,000.00	100,000.00	5,000,000.00	0.00
22020325	PRINTING OF LETTER HEAD	50,000.00	50,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	7,600,000.00	202,300,000.00	47,500.00	2,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	47,500.00	2,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	0.00	500,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	800,000.00	500,000.00	0.00	0.00	0.00

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22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	100,000.00	100,000.00	0.00	0.00	0.00
22020438	MAINTENANCE OF CEMETERIES	5,000,000.00	200,000,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	200,000.00	200,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	7,000,000.00	7,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	300,000.00	300,000.00	188,500.00	500,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	300,000.00	300,000.00	188,500.00	500,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,800,000.00	1,800,000.00	403,000.00	4,500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,000,000.00	1,000,000.00	110,000.00	3,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	500,000.00	500,000.00	293,000.00	1,500,000.00	0.00
22020807	LUBRICANT	300,000.00	300,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	510.57	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	510.57	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	251,550,000.00	351,250,000.00	25,979,300.00	371,000,000.00	0.00
22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00	359,300.00	1,000,000.00	0.00
22021007	WELFARE PACKAGES	50,000,000.00	250,000,000.00	22,760,000.00	70,000,000.00	0.00
22021033	RAMADAN & SALLAH ACTIVITIES	200,000,000.00	100,000,000.00	2,860,000.00	300,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	0.00	0.00
22021083	TRANSPORTATION OF GOODS AND MATERIALS	500,000.00	200,000.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	2,550,000,000.00	1,902,922,000.00	413,893,833.79	4,650,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	1,200,000,000.00	552,922,000.00	0.00	1,200,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,200,000,000.00	552,922,000.00	0.00	1,200,000,000.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	150,000,000.00	50,000,000.00	0.00	150,000,000.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
23010175	PURCHASE OF RELIEF MATERIALS FOR POVERTY ALLEVIATION	1,000,000,000.00	452,922,000.00	0.00	1,000,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	750,000,000.00	1,050,000,000.00	413,893,833.79	3,150,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	750,000,000.00	1,050,000,000.00	413,893,833.79	3,150,000,000.00	0.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	50,000,000.00	50,000,000.00	0.00	150,000,000.00	0.00
23020126	CONSTRUCTION/PROVISION OF CEMETERIES	200,000,000.00	200,000,000.00	21,759,338.95	1,000,000,000.00	0.00
23020132	CONSTRUCTION/ PROVISION OF MOSQUE	300,000,000.00	700,000,000.00	392,134,494.84	2,000,000,000.00	0.00
23020133	CONSTRUCTION/ PROVISION OF ISLAMIYA SCHOOLS	200,000,000.00	100,000,000.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	600,000,000.00	300,000,000.00	0.00	300,000,000.00	0.00

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230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	600,000,000.00	300,000,000.00	0.00	300,000,000.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	100,000,000.00	100,000,000.00	0.00	0.00	0.00
23030134	REHABILITATION/ REPAIRS OF MOSQUE	500,000,000.00	200,000,000.00	0.00	300,000,000.00	0.00

016800200100 ULAMA CONSULTATIVE COUNCIL						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	90,550,000.00	70,750,000.00	19,419,584.46	32,000,000.00	0.00
21	PERSONNEL COST	13,800,000.00	0.00	0.00	0.00	0.00
2101	SALARY	13,800,000.00	0.00	0.00	0.00	0.00
210101	SALARIES AND WAGES	13,800,000.00	0.00	0.00	0.00	0.00
21010101	SALARY	13,800,000.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	76,750,000.00	70,750,000.00	19,419,584.46	32,000,000.00	0.00
2202	OVERHEAD COST	76,750,000.00	70,750,000.00	19,419,584.46	32,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	8,000,000.00	8,000,000.00	1,251,500.00	3,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	2,000,000.00	1,251,500.00	3,000,000.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	18,200,000.00	17,200,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,000,000.00	3,000,000.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000.00	200,000.00	0.00	0.00	0.00
22020312	LIBRARY BOOKS & PERIODICALS	4,000,000.00	4,000,000.00	0.00	0.00	0.00
22020322	PUBLICATIONS	10,000,000.00	10,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	4,400,000.00	4,400,000.00	610,000.00	2,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	610,000.00	2,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	300,000.00	300,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	100,000.00	100,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	200,000.00	200,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	300,000.00	300,000.00	0.00	0.00	0.00
22020456	MAINTENANCE OF LIBRARY	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	18,000,000.00	13,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	15,000,000.00	10,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	3,000,000.00	3,000,000.00	81,500.00	2,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	2,000,000.00	81,500.00	2,000,000.00	0.00

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22020803	PLANT / GENERATOR FUEL COST	500,000.00	500,000.00	0.00	0.00	0.00
22020807	LUBRICANT	500,000.00	500,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	29,584.46	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	29,584.46	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	25,050,000.00	25,050,000.00	17,447,000.00	25,000,000.00	0.00
22021001	REFRESHMENT & MEALS	5,000,000.00	5,000,000.00	2,394,500.00	5,000,000.00	0.00
22021007	WELFARE PACKAGES	20,000,000.00	20,000,000.00	15,052,500.00	20,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	0.00	0.00

016800700100	ZAKKAT AND ENDOWMENT BOARD					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	2,828,550,000.00	2,717,229,000.00	1,499,267,579.61	4,076,050,634.19	0.00
21	PERSONNEL COST	48,300,000.00	48,300,000.00	19,696,592.90	28,450,634.19	0.00
2101	SALARY	34,500,000.00	34,500,000.00	17,386,592.90	25,113,967.52	0.00
210101	SALARIES AND WAGES	34,500,000.00	34,500,000.00	17,386,592.90	25,113,967.52	0.00
21010101	SALARY	34,500,000.00	34,500,000.00	17,386,592.90	25,113,967.52	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	13,800,000.00	13,800,000.00	2,310,000.00	3,336,666.67	0.00
210201	ALLOWANCES	13,800,000.00	13,800,000.00	2,310,000.00	3,336,666.67	0.00
21020120	CASUAL WORKERS' ALLOWANCES	13,800,000.00	13,800,000.00	2,310,000.00	3,336,666.67	0.00
22	OTHER RECURRENT COSTS	2,070,250,000.00	2,358,929,000.00	1,454,732,941.71	3,537,600,000.00	0.00
2202	OVERHEAD COST	1,268,250,000.00	1,356,929,000.00	681,659,055.71	2,027,600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	25,000,000.00	25,845,250.00	11,010,450.00	35,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	9,545,000.00	825,000.00	12,500,000.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	10,000,000.00	10,000,000.00	5,445,700.00	12,500,000.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	5,000,000.00	6,300,250.00	4,739,750.00	10,000,000.00	0.00
220202	UTILITIES - GENERAL	5,500,000.00	14,345,000.00	2,845,000.00	17,500,000.00	0.00
22020201	ELECTRICITY CHARGES	3,000,000.00	10,000,000.00	1,900,000.00	8,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	2,000,000.00	3,345,000.00	655,000.00	6,000,000.00	0.00
22020208	SOFTWARE CHARGES (LICENSE)	500,000.00	1,000,000.00	290,000.00	3,500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	273,700,000.00	233,000,000.00	31,125,451.00	348,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	12,500,000.00	15,000,000.00	8,273,500.00	20,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,200,000.00	2,000,000.00	1,395,000.00	2,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,000,000.00	2,000,000.00	480,000.00	4,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	20,000,000.00	17,000,000.00	3,042,400.00	30,000,000.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	200,000,000.00	150,000,000.00	3,900,500.00	220,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	2,000,000.00	2,000,000.00	0.00	5,000,000.00	0.00
22020322	PUBLICATIONS	7,000,000.00	15,000,000.00	6,351,500.00	17,000,000.00	0.00
22020326	ANIMAL FEED	30,000,000.00	30,000,000.00	7,682,551.00	50,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	18,800,000.00	32,600,000.00	13,831,600.00	36,500,000.00	0.00

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22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	10,000,000.00	616,500.00	5,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	2,000,000.00	825,400.00	2,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000.00	15,000,000.00	8,752,900.00	20,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	500,000.00	1,000,000.00	516,500.00	3,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	500,000.00	69,000.00	1,000,000.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	500,000.00	800,000.00	740,800.00	1,500,000.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	500,000.00	2,500,000.00	1,782,500.00	1,500,000.00	0.00
22020452	MAINTENANCE OF COMPUTERS	800,000.00	800,000.00	528,000.00	2,500,000.00	0.00
220205	TRAINING - GENERAL	12,000,000.00	14,000,000.00	6,626,000.00	21,000,000.00	0.00
22020501	LOCAL TRAINING	8,000,000.00	12,000,000.00	6,626,000.00	20,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	4,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	500,000.00	1,000,000.00	520,900.00	1,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	500,000.00	1,000,000.00	520,900.00	1,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000.00	0.00	0.00	0.00	0.00
22020708	MEDICAL CONSULTING	1,000,000.00	0.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	9,500,000.00	9,000,000.00	954,750.00	17,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	5,000,000.00	745,750.00	10,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	3,000,000.00	3,000,000.00	79,000.00	5,000,000.00	0.00
22020807	LUBRICANT	1,500,000.00	1,000,000.00	130,000.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	14,754.71	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	14,754.71	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	922,200,000.00	1,027,088,750.00	614,730,150.00	1,551,500,000.00	0.00
22021001	REFRESHMENT & MEALS	2,000,000.00	5,000,000.00	2,236,100.00	10,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,000,000.00	879,000.00	2,000,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	11,000,000.00	10,000,000.00	3,313,900.00	20,000,000.00	0.00
22021007	WELFARE PACKAGES	900,000,000.00	1,000,000,000.00	601,189,500.00	1,500,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,000,000.00	2,000,000.00	2,508,400.00	5,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	200,000.00	1,200,000.00	785,000.00	2,000,000.00	0.00
22021083	TRANSPORTATION OF GOODS AND MATERIALS	5,000,000.00	6,888,750.00	3,818,250.00	12,500,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,000,000.00	2,000,000.00	1,450,000.00	10,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,000,000.00	2,000,000.00	1,450,000.00	10,000,000.00	0.00
22040116	DONATION	2,000,000.00	2,000,000.00	1,450,000.00	10,000,000.00	0.00
2208	TRANSFER - PAYMENT TO INDIVIDUALS	800,000,000.00	1,000,000,000.00	771,623,886.00	1,500,000,000.00	0.00
220801	TRANSFER - PAYMENT TO INDIVIDUALS	800,000,000.00	1,000,000,000.00	771,623,886.00	1,500,000,000.00	0.00
22080104	FINANCIAL ASSISTANCE/ SUBSIDY TO INDIVIDUALS	800,000,000.00	1,000,000,000.00	771,623,886.00	1,500,000,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

23	CAPITAL EXPENDITURE	710,000,000.00	310,000,000.00	24,838,045.00	510,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	500,000,000.00	200,000,000.00	4,560,045.00	300,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	500,000,000.00	200,000,000.00	4,560,045.00	300,000,000.00	0.00
23020124	CONSTRUCTION OF MARKETS/PARKS	500,000,000.00	200,000,000.00	4,560,045.00	300,000,000.00	0.00
2303	REHABILITATION / REPAIRS	210,000,000.00	110,000,000.00	20,278,000.00	210,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	210,000,000.00	110,000,000.00	20,278,000.00	210,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	210,000,000.00	110,000,000.00	20,278,000.00	210,000,000.00	0.00

016800800100 DIRECTORATE OF RELIGIOUS MATTERS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	28,200,000.00	124,000,000.00	75,800,000.00	312,050,000.00	0.00
22	OTHER RECURRENT COSTS	28,200,000.00	124,000,000.00	75,800,000.00	312,050,000.00	0.00
2202	OVERHEAD COST	28,100,000.00	123,900,000.00	75,800,000.00	312,050,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	9,500,000.00	6,300,000.00	500,000.00	5,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,000,000.00	2,000,000.00	500,000.00	5,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	500,000.00	300,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	3,000,000.00	2,000,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	100,000.00	100,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,500,000.00	1,500,000.00	500,000.00	1,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	500,000.00	1,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000.00	500,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	4,800,000.00	3,800,000.00	0.00	1,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	300,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	300,000.00	300,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	500,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	300,000.00	300,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	300,000.00	300,000.00	0.00	0.00	0.00
22020438	MAINTENANCE OF CEMETERIES	100,000.00	100,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	4,000,000.00	4,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

220208	FUEL & LUBRICANTS - GENERAL	5,100,000.00	5,100,000.00	0.00	3,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020807	LUBRICANT	100,000.00	100,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	0.00	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	0.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,050,000.00	103,050,000.00	74,800,000.00	302,000,000.00	0.00
22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22021007	WELFARE PACKAGES	1,000,000.00	101,000,000.00	74,800,000.00	300,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	100,000.00	100,000.00	0.00	0.00	0.00
22040116	DONATION	100,000.00	100,000.00	0.00	0.00	0.00

021500100100 MINISTRY OF AGRICULTURE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	33,164,520,000.00	21,041,920,000.00	7,366,346,425.32	80,254,536,413.63	450,000,000.00
21	PERSONNEL COST	1,371,720,000.00	1,421,720,000.00	937,271,363.28	1,353,836,413.63	0.00
2101	SALARY	1,371,720,000.00	1,421,720,000.00	937,271,363.28	1,353,836,413.63	0.00
210101	SALARIES AND WAGES	1,371,720,000.00	1,421,720,000.00	937,271,363.28	1,353,836,413.63	0.00
21010101	SALARY	1,371,720,000.00	1,421,720,000.00	937,271,363.28	1,353,836,413.63	0.00
22	OTHER RECURRENT COSTS	2,192,800,000.00	2,105,200,000.00	264,857,048.60	2,555,700,000.00	430,000,000.00
2202	OVERHEAD COST	2,192,800,000.00	2,105,200,000.00	264,857,048.60	2,555,700,000.00	430,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	36,000,000.00	36,000,000.00	18,429,000.00	34,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,000,000.00	5,000,000.00	3,120,000.00	10,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,000,000.00	25,000,000.00	14,475,000.00	20,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	4,000,000.00	1,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	3,000,000.00	3,000,000.00	834,000.00	2,000,000.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	3,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,046,500,000.00	1,967,400,000.00	222,936,522.00	2,140,200,000.00	130,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	2,000,000.00	510,500.00	3,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	30,000,000.00	10,000,000.00	535,000.00	2,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	300,000.00	300,000.00	50,000.00	100,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0.00	0.00	0.00	130,000,000.00	130,000,000.00
22020318	SUPPLY OF FERTILIZER	2,000,000,000.00	1,950,000,000.00	220,771,022.00	2,000,000,000.00	0.00
22020320	SUPPLY OF SEEDLINGS	7,000,000.00	2,000,000.00	320,000.00	3,000,000.00	0.00
22020322	PUBLICATIONS	100,000.00	2,000,000.00	530,000.00	100,000.00	0.00
22020325	PRINTING OF LETTER HEAD	100,000.00	100,000.00	0.00	0.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

22020326	ANIMAL FEED	4,000,000.00	1,000,000.00	220,000.00	2,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	13,500,000.00	7,000,000.00	1,109,000.00	8,900,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	2,000,000.00	232,000.00	3,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	1,000,000.00	395,250.00	2,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000.00	1,000,000.00	267,650.00	2,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	500,000.00	300,000.00	132,100.00	500,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	200,000.00	0.00	500,000.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	500,000.00	500,000.00	25,000.00	500,000.00	0.00
22020420	MAINTENANCE OF CAR PARKS	100,000.00	100,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	400,000.00	400,000.00	57,000.00	400,000.00	0.00
22020427	MAINTENANCE OF TRACTOR & HEAVY EQUIPMENT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020443	MAINTENANCE OF BOREHOLES	200,000.00	200,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	300,000.00	300,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	15,000,000.00	15,000,000.00	0.00	5,000,000.00	0.00
22020501	LOCAL TRAINING	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	7,000,000.00	7,000,000.00	0.00	301,000,000.00	300,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00
22020613	MONITORING AND EVALUATION EXPENSES	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020647	SENSITISATION EXPENSES	0.00	0.00	0.00	300,000,000.00	300,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	8,500,000.00	6,500,000.00	1,698,000.00	8,500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	6,000,000.00	4,000,000.00	1,592,320.00	6,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	2,000,000.00	105,680.00	2,000,000.00	0.00
22020807	LUBRICANT	500,000.00	500,000.00	0.00	500,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	526.60	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	526.60	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	66,200,000.00	66,200,000.00	20,684,000.00	58,000,000.00	0.00
22021001	REFRESHMENT & MEALS	5,000,000.00	5,000,000.00	0.00	2,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	364,000.00	5,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	200,000.00	200,000.00	0.00	0.00	0.00
22021065	AGRO CHEMICALS EXPENSES	50,000,000.00	50,000,000.00	20,320,000.00	50,000,000.00	0.00
22021083	TRANSPORTATION OF GOODS AND MATERIALS	5,000,000.00	5,000,000.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	29,600,000,000.00	17,515,000,000.00	6,164,218,013.44	76,345,000,000.00	20,000,000.00
2301	FIXED ASSETS PURCHASED	14,430,000,000.00	7,130,000,000.00	921,806,827.35	65,215,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	14,430,000,000.00	7,130,000,000.00	921,806,827.35	65,215,000,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	7,140,000,000.00	2,840,000,000.00	421,806,827.35	60,050,000,000.00	0.00
23010152	PURCHASE OF IRRIGATIONAL EQUIPMENT	50,000,000.00	50,000,000.00	0.00	0.00	0.00
23010178	PURCHASE OF AGRICULTURAL INPUTS	7,240,000,000.00	4,240,000,000.00	500,000,000.00	5,165,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	12,300,000,000.00	8,820,000,000.00	5,135,581,186.09	8,000,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	12,300,000,000.00	8,820,000,000.00	5,135,581,186.09	8,000,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	20,000,000.00	10,000,000.00	0.00	0.00	0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	0.00	0.00	0.00	1,000,000,000.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	2,000,000,000.00	500,000,000.00	0.00	2,000,000,000.00	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	230,000,000.00	290,000,000.00	80,742,496.10	0.00	0.00
23020124	CONSTRUCTION OF MARKETS/PARKS	50,000,000.00	20,000,000.00	0.00	0.00	0.00
23020138	PROVISION OF RECOVERY AND ECONOMIC STIMULUS FACILITIES	10,000,000,000.00	8,000,000,000.00	5,054,838,689.99	5,000,000,000.00	0.00
2303	REHABILITATION / REPAIRS	180,000,000.00	650,000,000.00	4,000,000.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	180,000,000.00	650,000,000.00	4,000,000.00	0.00	0.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	80,000,000.00	80,000,000.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	100,000,000.00	70,000,000.00	0.00	0.00	0.00
23030130	REHABILITATION/ REPAIRS OF DAMS	0.00	0.00	4,000,000.00	0.00	0.00
23030137	REHABILITATION/ REPAIRS OF IRRIGATIONAL FACILITIES	0.00	500,000,000.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	2,690,000,000.00	915,000,000.00	102,830,000.00	3,130,000,000.00	20,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	2,690,000,000.00	915,000,000.00	102,830,000.00	3,130,000,000.00	20,000,000.00
23050101	RESEARCH AND DEVELOPMENT	2,690,000,000.00	915,000,000.00	102,830,000.00	3,130,000,000.00	20,000,000.00

021502100100 COLLEGE OF AGRICULTURE, ANIMAL SCIENCE AND TECHNOLOGY, BAKURA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	656,828,000.00	601,000,000.00	317,212,015.35	463,195,133.28	0.00
21	PERSONNEL COST	552,828,000.00	552,000,000.00	317,212,015.35	458,195,133.28	0.00
2101	SALARY	552,000,000.00	552,000,000.00	317,212,015.35	458,195,133.28	0.00
210101	SALARIES AND WAGES	552,000,000.00	552,000,000.00	317,212,015.35	458,195,133.28	0.00
21010101	SALARY	552,000,000.00	552,000,000.00	317,212,015.35	458,195,133.28	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	828,000.00	0.00	0.00	0.00	0.00
210201	ALLOWANCES	828,000.00	0.00	0.00	0.00	0.00
21020139	EXTERNAL EXAMINERS ALLOWNACES	414,000.00	0.00	0.00	0.00	0.00

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21020140	EXAMS MODERATION ALLOWANCES	414,000.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	104,000,000.00	49,000,000.00	0.00	5,000,000.00	0.00
2202	OVERHEAD COST	104,000,000.00	49,000,000.00	0.00	5,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	2,150,000.00	2,150,000.00	0.00	0.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	800,000.00	800,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	550,000.00	550,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	800,000.00	800,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	300,000.00	300,000.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	300,000.00	300,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	7,700,000.00	7,700,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000.00	300,000.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,200,000.00	3,200,000.00	0.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	700,000.00	700,000.00	0.00	0.00	0.00
22020326	ANIMAL FEED	500,000.00	500,000.00	0.00	0.00	0.00
22020332	PRINTING OF EXAMINATION MATERIALS	3,000,000.00	3,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	44,100,000.00	13,100,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	12,000,000.00	2,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	4,000,000.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	20,000,000.00	5,000,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	2,100,000.00	2,100,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	10,150,000.00	4,150,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	10,150,000.00	4,150,000.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	0.00	5,000,000.00	0.00
22020711	PRIVATE SECURITY	0.00	0.00	0.00	5,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,200,000.00	1,200,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,200,000.00	1,200,000.00	0.00	0.00	0.00
22020807	LUBRICANT	600,000.00	600,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	36,500,000.00	18,500,000.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	5,000,000.00	1,000,000.00	0.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	3,500,000.00	3,500,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	6,000,000.00	2,000,000.00	0.00	0.00	0.00
22021034	ACCREDITATION EXPENSES	22,000,000.00	12,000,000.00	0.00	0.00	0.00

021510200100	ZAMFARA AGRICULTURAL DEVELOPMENT AGENCY (ZADA)					
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MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	285,850,000.00	235,850,000.00	112,144,556.21	176,586,581.19	0.00
21	PERSONNEL COST	193,200,000.00	193,200,000.00	112,144,556.21	161,986,581.19	0.00
2101	SALARY	193,200,000.00	193,200,000.00	112,144,556.21	161,986,581.19	0.00
210101	SALARIES AND WAGES	193,200,000.00	193,200,000.00	112,144,556.21	161,986,581.19	0.00
21010101	SALARY	193,200,000.00	193,200,000.00	112,144,556.21	161,986,581.19	0.00
22	OTHER RECURRENT COSTS	92,650,000.00	42,650,000.00	0.00	14,600,000.00	0.00
2202	OVERHEAD COST	92,650,000.00	42,650,000.00	0.00	14,600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	10,500,000.00	4,000,000.00	0.00	0.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000.00	1,000,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	3,000,000.00	1,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	2,000,000.00	1,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	1,500,000.00	1,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	20,000,000.00	8,000,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,000,000.00	1,000,000.00	0.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	500,000.00	500,000.00	0.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	500,000.00	500,000.00	0.00	0.00	0.00
22020318	SUPPLY OF FERTILIZER	5,000,000.00	2,000,000.00	0.00	0.00	0.00
22020320	SUPPLY OF SEEDLINGS	5,000,000.00	2,000,000.00	0.00	0.00	0.00
22020326	ANIMAL FEED	5,000,000.00	2,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	20,000,000.00	15,000,000.00	0.00	10,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	20,000,000.00	4,000,000.00	0.00	2,000,000.00	0.00
22020501	LOCAL TRAINING	15,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	5,000,000.00	2,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	500,000.00	500,000.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	500,000.00	500,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	13,000,000.00	7,000,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	3,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	5,000,000.00	3,000,000.00	0.00	0.00	0.00
22020807	LUBRICANT	3,000,000.00	1,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	3,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00

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220210	MISCELLANEOUS EXPENSES GENERAL	5,650,000.00	3,150,000.00	0.00	1,600,000.00	0.00
22021001	REFRESHMENT & MEALS	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	100,000.00	100,000.00	0.00	100,000.00	0.00
22021007	WELFARE PACKAGES	3,000,000.00	500,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	0.00	0.00
22021083	TRANSPORTATION OF GOODS AND MATERIALS	1,000,000.00	1,000,000.00	0.00	0.00	0.00

021510200200	ZAMFARA STATE IFAD – CAPS					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	3,900,000.00	18,150,000.00	2,074,849.50	19,400,000.00	0.00
22	OTHER RECURRENT COSTS	3,900,000.00	18,150,000.00	2,074,849.50	19,400,000.00	0.00
2202	OVERHEAD COST	3,900,000.00	18,150,000.00	2,074,849.50	19,400,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	2,500,000.00	6,600,000.00	1,341,000.00	4,600,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	5,000,000.00	1,066,000.00	3,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	100,000.00	400,000.00	175,000.00	600,000.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	100,000.00	400,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	300,000.00	800,000.00	100,000.00	1,000,000.00	0.00
220202	UTILITIES - GENERAL	200,000.00	1,200,000.00	95,000.00	800,000.00	0.00
22020203	INTERNET ACCESS CHARGES	100,000.00	600,000.00	95,000.00	800,000.00	0.00
22020208	SOFTWARE CHARGES (LICENSE)	100,000.00	600,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	100,000.00	3,100,000.00	80,000.00	1,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000.00	3,100,000.00	80,000.00	1,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	300,000.00	2,900,000.00	168,000.00	600,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000.00	2,100,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	100,000.00	400,000.00	80,000.00	300,000.00	0.00
22020452	MAINTENANCE OF COMPUTERS	100,000.00	400,000.00	88,000.00	300,000.00	0.00
220206	OTHER SERVICES - GENERAL	200,000.00	1,100,000.00	195,000.00	5,300,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	100,000.00	500,000.00	160,000.00	300,000.00	0.00
22020613	MONITORING AND EVALUATION EXPENSES	100,000.00	600,000.00	35,000.00	5,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	300,000.00	1,400,000.00	140,000.00	1,500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	100,000.00	600,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	100,000.00	400,000.00	60,000.00	1,000,000.00	0.00
22020807	LUBRICANT	100,000.00	400,000.00	80,000.00	500,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	150,000.00	5,849.50	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	150,000.00	5,849.50	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	200,000.00	1,700,000.00	50,000.00	5,500,000.00	0.00

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22021001	REFRESHMENT & MEALS	100,000.00	600,000.00	50,000.00	500,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	100,000.00	1,100,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	0.00	0.00	5,000,000.00	0.00

021510201000 SECOND LIVESTOCK DEVELOPMENT PROJECT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	33,450,000.00	47,550,000.00	5,036,925.01	7,275,558.35	0.00
21	PERSONNEL COST	27,600,000.00	27,600,000.00	5,036,925.01	7,275,558.35	0.00
2101	SALARY	27,600,000.00	27,600,000.00	5,036,925.01	7,275,558.35	0.00
210101	SALARIES AND WAGES	27,600,000.00	27,600,000.00	5,036,925.01	7,275,558.35	0.00
21010101	SALARY	27,600,000.00	27,600,000.00	5,036,925.01	7,275,558.35	0.00
22	OTHER RECURRENT COSTS	5,850,000.00	19,950,000.00	0.00	0.00	0.00
2202	OVERHEAD COST	5,750,000.00	19,650,000.00	0.00	0.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,200,000.00	1,700,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	600,000.00	1,000,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	200,000.00	300,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	100,000.00	100,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	300,000.00	300,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	400,000.00	5,400,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000.00	800,000.00	0.00	0.00	0.00
22020316	SUPPLY OF VACCINES	100,000.00	3,000,000.00	0.00	0.00	0.00
22020319	SUPPLY OF GRAINS	100,000.00	900,000.00	0.00	0.00	0.00
22020326	ANIMAL FEED	100,000.00	700,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	500,000.00	6,800,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000.00	800,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	500,000.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	100,000.00	5,000,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	100,000.00	300,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	100,000.00	200,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	3,000,000.00	3,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	300,000.00	900,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	100,000.00	400,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	100,000.00	200,000.00	0.00	0.00	0.00
22020807	LUBRICANT	100,000.00	300,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	0.00	0.00	0.00

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220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	1,800,000.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	100,000.00	800,000.00	0.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	100,000.00	200,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	100,000.00	800,000.00	0.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	100,000.00	300,000.00	0.00	0.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	100,000.00	300,000.00	0.00	0.00	0.00
22040116	DONATION	100,000.00	300,000.00	0.00	0.00	0.00

021510201100 RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	410,670,000.00	215,170,000.00	2,660,626.75	5,007,220,000.00	0.00
22	OTHER RECURRENT COSTS	10,670,000.00	15,170,000.00	2,660,626.75	7,220,000.00	0.00
2202	OVERHEAD COST	10,670,000.00	15,170,000.00	2,660,626.75	7,220,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	3,600,000.00	3,600,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	3,000,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	300,000.00	300,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	300,000.00	300,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	1,000,000.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	200,000.00	1,200,000.00	218,000.00	1,200,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	200,000.00	1,200,000.00	218,000.00	1,200,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,200,000.00	2,700,000.00	22,000.00	600,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	500,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	200,000.00	200,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	400,000.00	400,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	300,000.00	300,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	200,000.00	200,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	100,000.00	600,000.00	22,000.00	600,000.00	0.00
220205	TRAINING - GENERAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	500,000.00	500,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	500,000.00	500,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,000,000.00	2,000,000.00	192,000.00	1,300,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	500,000.00	500,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	300,000.00	1,300,000.00	192,000.00	1,300,000.00	0.00
22020807	LUBRICANT	200,000.00	200,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	20,000.00	20,000.00	626.75	20,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	20,000.00	20,000.00	626.75	20,000.00	0.00

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220210	MISCELLANEOUS EXPENSES GENERAL	2,650,000.00	4,650,000.00	2,228,000.00	4,100,000.00	0.00
22021001	REFRESHMENT & MEALS	500,000.00	500,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	100,000.00	100,000.00	100,000.00	100,000.00	0.00
22021007	WELFARE PACKAGES	2,000,000.00	4,000,000.00	2,128,000.00	4,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	400,000,000.00	200,000,000.00	0.00	5,000,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	400,000,000.00	200,000,000.00	0.00	5,000,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	400,000,000.00	200,000,000.00	0.00	5,000,000,000.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	400,000,000.00	200,000,000.00	0.00	5,000,000,000.00	0.00

021511000100 FARMER'S AGRICULTURAL SUPPLY COMPANY (FASCOM)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	160,800,000.00	158,619,527.82	88,688,520.68	160,969,527.82	0.00
21	PERSONNEL COST	124,200,000.00	124,919,527.82	86,482,750.03	124,919,527.82	0.00
2101	SALARY	124,200,000.00	124,919,527.82	86,482,750.03	124,919,527.82	0.00
210101	SALARIES AND WAGES	124,200,000.00	124,919,527.82	86,482,750.03	124,919,527.82	0.00
21010101	SALARY	124,200,000.00	124,919,527.82	86,482,750.03	124,919,527.82	0.00
22	OTHER RECURRENT COSTS	36,600,000.00	33,700,000.00	2,205,770.65	36,050,000.00	0.00
2202	OVERHEAD COST	36,600,000.00	33,700,000.00	2,205,770.65	36,050,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	11,350,000.00	9,850,000.00	862,500.00	8,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000.00	3,000,000.00	681,000.00	4,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	1,500,000.00	1,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	850,000.00	3,850,000.00	181,500.00	4,000,000.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	5,000,000.00	2,000,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	0.00	500,000.00	0.00	0.00	0.00
22020209	SOFTWARE CHARGES (RENEWAL)	0.00	500,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	4,000,000.00	4,500,000.00	244,000.00	3,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	244,000.00	3,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	500,000.00	0.00	0.00	0.00
22020315	SUPPLY OF WORK TOOLS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	13,000,000.00	8,000,000.00	509,000.00	19,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,000,000.00	5,000,000.00	285,000.00	15,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	1,000,000.00	37,000.00	3,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	2,000,000.00	500,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	500,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	500,000.00	500,000.00	0.00	0.00	0.00

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22020452	MAINTENANCE OF COMPUTERS	500,000.00	500,000.00	187,000.00	1,000,000.00	0.00
220205	TRAINING - GENERAL	5,000,000.00	2,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	2,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	300,000.00	300,000.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	300,000.00	300,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,800,000.00	3,800,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,000,000.00	3,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	300,000.00	300,000.00	0.00	0.00	0.00
22020807	LUBRICANT	500,000.00	500,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	5,770.65	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	5,770.65	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,100,000.00	4,700,000.00	584,500.00	6,000,000.00	0.00
22021001	REFRESHMENT & MEALS	400,000.00	500,000.00	0.00	1,500,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	500,000.00	0.00	500,000.00	0.00
22021007	WELFARE PACKAGES	600,000.00	3,600,000.00	584,500.00	4,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00

022000100100 MINISTRY OF FINANCE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	8,956,180,000.00	27,937,900,000.00	12,455,463,667.72	19,674,973,430.65	0.00
21	PERSONNEL COST	1,048,800,000.00	1,048,800,000.00	565,510,451.99	816,848,430.65	0.00
2101	SALARY	1,048,800,000.00	1,048,800,000.00	565,510,451.99	816,848,430.65	0.00
210101	SALARIES AND WAGES	1,048,800,000.00	1,048,800,000.00	565,510,451.99	816,848,430.65	0.00
21010101	SALARY	1,048,800,000.00	1,048,800,000.00	565,510,451.99	816,848,430.65	0.00
22	OTHER RECURRENT COSTS	3,857,380,000.00	5,839,100,000.00	2,907,829,465.63	8,358,125,000.00	0.00
2202	OVERHEAD COST	3,657,380,000.00	5,639,100,000.00	2,907,829,465.63	8,328,125,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	127,080,000.00	123,000,000.00	59,857,307.12	130,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	52,080,000.00	60,000,000.00	40,100,000.00	50,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	50,000,000.00	30,000,000.00	4,500,000.00	50,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	10,000,000.00	20,000,000.00	15,150,000.00	20,000,000.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	5,000,000.00	8,000,000.00	28,000.00	5,000,000.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	10,000,000.00	5,000,000.00	79,307.12	5,000,000.00	0.00
220202	UTILITIES - GENERAL	955,300,000.00	1,655,300,000.00	732,854,746.69	1,167,500,000.00	0.00
22020201	ELECTRICITY CHARGES	900,000,000.00	1,500,000,000.00	707,778,996.69	1,107,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	5,000,000.00	5,000,000.00	5,750.00	10,000,000.00	0.00
22020205	WATER RATES	300,000.00	300,000.00	70,000.00	500,000.00	0.00
22020208	SOFTWARE CHARGES (LICENSE)	50,000,000.00	150,000,000.00	25,000,000.00	50,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	20,000,000.00	30,000,000.00	24,379,500.00	20,000,000.00	0.00

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22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,000,000.00	30,000,000.00	24,379,500.00	20,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	43,300,000.00	86,200,000.00	51,860,600.00	42,265,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,000,000.00	6,000,000.00	30,000.00	10,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	3,000,000.00	3,000,000.00	312,500.00	3,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,000,000.00	55,000,000.00	48,200,000.00	5,000,000.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	3,600,000.00	1,000,000.00	118,600.00	4,000,000.00	0.00
22020420	MAINTENANCE OF CAR PARKS	2,000,000.00	2,000,000.00	0.00	200,000.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	5,000,000.00	5,000,000.00	1,038,000.00	5,000,000.00	0.00
22020423	MAINTENANCE OF WEBSITE	6,000,000.00	3,000,000.00	0.00	0.00	0.00
22020447	MAINTENANCE OF MOTORCYCLE	200,000.00	200,000.00	30,000.00	300,000.00	0.00
22020449	MAINTENANCE OF IT EQUIPMENT	5,500,000.00	4,000,000.00	2,065,000.00	6,765,000.00	0.00
22020452	MAINTENANCE OF COMPUTERS	4,000,000.00	4,000,000.00	66,500.00	5,000,000.00	0.00
220205	TRAINING - GENERAL	20,000,000.00	17,000,000.00	200,000.00	15,000,000.00	0.00
22020501	LOCAL TRAINING	10,000,000.00	7,000,000.00	0.00	5,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	10,000,000.00	10,000,000.00	200,000.00	10,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,716,000,000.00	1,703,000,000.00	679,438,851.02	4,249,680,000.00	0.00
22020701	FINANCIAL CONSULTING	1,010,000,000.00	1,000,000,000.00	310,101,145.74	1,242,300,000.00	0.00
22020711	PRIVATE SECURITY	6,000,000.00	3,000,000.00	800,000.00	7,380,000.00	0.00
22020712	AUDIT CONSULTANCY SERVICES	200,000,000.00	100,000,000.00	0.00	0.00	0.00
22020714	TAX CONSULTING	500,000,000.00	600,000,000.00	368,537,705.28	3,000,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	22,300,000.00	22,300,000.00	8,100,500.00	23,300,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	4,000,000.00	4,000,000.00	2,096,000.00	5,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	15,000,000.00	15,000,000.00	4,562,000.00	15,000,000.00	0.00
22020807	LUBRICANT	3,000,000.00	3,000,000.00	1,442,500.00	3,000,000.00	0.00
22020808	MOTORCYCLE FUEL	300,000.00	300,000.00	0.00	300,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	611,100,000.00	1,500,000,000.00	1,132,141,998.68	2,050,380,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	500,000,000.00	279,463,999.56	50,380,000.00	0.00
22020902	INSURANCE PREMIUM	611,000,000.00	1,000,000,000.00	852,677,999.12	2,000,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	142,300,000.00	502,300,000.00	218,995,962.12	630,000,000.00	0.00
22021001	REFRESHMENT & MEALS	12,000,000.00	12,000,000.00	370,000.00	10,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	20,000,000.00	50,000,000.00	19,500,000.00	300,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	5,300,000.00	5,300,000.00	2,000,000.00	10,000,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	10,000,000.00	10,000,000.00	3,550,000.00	10,000,000.00	0.00
22021007	WELFARE PACKAGES	70,000,000.00	400,000,000.00	193,575,962.12	300,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	25,000,000.00	25,000,000.00	0.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	200,000,000.00	200,000,000.00	0.00	30,000,000.00	0.00

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220401	LOCAL GRANTS AND CONTRIBUTIONS	200,000,000.00	200,000,000.00	0.00	30,000,000.00	0.00
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL	50,000,000.00	50,000,000.00	0.00	0.00	0.00
22040111	CONTRIBUTION TO LOCAL ORGANIZATIONS	50,000,000.00	50,000,000.00	0.00	30,000,000.00	0.00
22040112	CONTRIBUTION TO PROFESSIONAL BODIES	50,000,000.00	50,000,000.00	0.00	0.00	0.00
22040113	CONTRIBUTION TO COLLECTING MDA'S	50,000,000.00	50,000,000.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	4,050,000,000.00	21,050,000,000.00	8,982,123,750.10	10,500,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	3,000,000,000.00	20,200,000,000.00	8,982,123,750.10	10,500,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	3,000,000,000.00	20,200,000,000.00	8,982,123,750.10	10,500,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	2,500,000,000.00	20,000,000,000.00	8,982,123,750.10	10,000,000,000.00	0.00
23010179	PURCHASE OF STORES	500,000,000.00	200,000,000.00	0.00	500,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	50,000,000.00	50,000,000.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	50,000,000.00	50,000,000.00	0.00	0.00	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	50,000,000.00	50,000,000.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	1,000,000,000.00	800,000,000.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	1,000,000,000.00	800,000,000.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,000,000,000.00	800,000,000.00	0.00	0.00	0.00

022000100200	BOARD OF SURVEY					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	16,050,000.00	15,550,000.00	6,000,366.79	10,050,000.00	0.00
22	OTHER RECURRENT COSTS	16,050,000.00	15,550,000.00	6,000,366.79	10,050,000.00	0.00
2202	OVERHEAD COST	16,050,000.00	15,550,000.00	6,000,366.79	10,050,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	4,000,000.00	4,000,000.00	2,291,000.00	3,500,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000.00	1,500,000.00	801,000.00	1,500,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	500,000.00	500,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	2,000,000.00	2,000,000.00	1,490,000.00	2,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,000,000.00	3,000,000.00	1,693,000.00	3,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	1,693,000.00	3,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	500,000.00	500,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	500,000.00	500,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	5,500,000.00	2,500,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	3,500,000.00	1,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020505	SHORT TERM COURSES-LOCAL	1,000,000.00	500,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	2,000,000.00	3,000,000.00	1,796,000.00	3,000,000.00	0.00

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22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	3,000,000.00	1,796,000.00	3,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	10,366.79	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	10,366.79	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,000,000.00	2,500,000.00	210,000.00	500,000.00	0.00
22021001	REFRESHMENT & MEALS	1,000,000.00	500,000.00	210,000.00	500,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	2,000,000.00	0.00	0.00	0.00

022000100300 STORE CONTROL UNIT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	14,500,000.00	15,500,000.00	3,600,472.55	19,550,000.00	0.00
22	OTHER RECURRENT COSTS	14,500,000.00	15,500,000.00	3,600,472.55	19,550,000.00	0.00
2202	OVERHEAD COST	14,500,000.00	15,500,000.00	3,600,472.55	19,550,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	3,000,000.00	2,000,000.00	261,800.00	3,500,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	1,000,000.00	201,800.00	500,000.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	1,000,000.00	1,000,000.00	60,000.00	3,000,000.00	0.00
220202	UTILITIES - GENERAL	1,600,000.00	600,000.00	0.00	0.00	0.00
22020211	GENERAL UTILITY SERVICES	1,600,000.00	600,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	6,000,000.00	1,102,000.00	10,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	6,000,000.00	1,102,000.00	10,000,000.00	0.00
220205	TRAINING - GENERAL	2,500,000.00	1,500,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	2,000,000.00	1,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	500,000.00	500,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	300,000.00	300,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	200,000.00	200,000.00	0.00	0.00	0.00
22020807	LUBRICANT	100,000.00	100,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	472.55	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	472.55	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,050,000.00	5,050,000.00	2,236,200.00	6,000,000.00	0.00
22021001	REFRESHMENT & MEALS	2,000,000.00	1,000,000.00	125,000.00	2,000,000.00	0.00
22021007	WELFARE PACKAGES	3,000,000.00	4,000,000.00	2,111,200.00	4,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	0.00	0.00

022000200100 DEBT MANAGEMENT OFFICE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	15,206,973,000.00	16,573,973,000.00	7,965,809,291.21	13,094,900,000.00	0.00
22	OTHER RECURRENT COSTS	15,206,973,000.00	16,573,973,000.00	7,965,809,291.21	13,094,900,000.00	0.00
2202	OVERHEAD COST	72,973,000.00	85,973,000.00	17,000,000.00	74,900,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	8,000,000.00	8,000,000.00	0.00	8,000,000.00	0.00

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22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
220202	UTILITIES - GENERAL	1,800,000.00	1,800,000.00	0.00	1,500,000.00	0.00
22020203	INTERNET ACCESS CHARGES	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
22020210	POSTAGE EXPENSES	300,000.00	300,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	5,300,000.00	5,300,000.00	0.00	5,300,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00
22020322	PUBLICATIONS	2,800,000.00	2,800,000.00	0.00	2,800,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	3,180,000.00	3,180,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	300,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	250,000.00	250,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	200,000.00	200,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	230,000.00	230,000.00	0.00	0.00	0.00
22020450	MAINTENANCE OF DATABASE	1,700,000.00	1,700,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	500,000.00	500,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	10,000,000.00	20,000,000.00	0.00	10,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	10,000,000.00	20,000,000.00	0.00	10,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	0.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	0.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	44,593,000.00	47,593,000.00	17,000,000.00	50,000,000.00	0.00
22021001	REFRESHMENT & MEALS	2,593,000.00	2,593,000.00	0.00	4,000,000.00	0.00
22021007	WELFARE PACKAGES	4,000,000.00	4,000,000.00	0.00	6,000,000.00	0.00
22021027	DEBT MANAGEMENT OFFICE'S PROGRAMMES/EXERCISE EXPENSES	38,000,000.00	41,000,000.00	17,000,000.00	40,000,000.00	0.00
2206	PUBLIC DEBT CHARGES	15,134,000,000.00	16,488,000,000.00	7,948,809,291.21	13,020,000,000.00	0.00
220601	FOREIGN INTEREST / DISCOUNT	888,000,000.00	8,600,000,000.00	0.00	1,010,000,000.00	0.00
22060102	FOREIGN INTEREST / DISCOUNT - LONG TERM BORROWINGS	888,000,000.00	8,600,000,000.00	0.00	1,010,000,000.00	0.00
220602	DOMESTIC INTEREST / DISCOUNT	8,600,000,000.00	888,000,000.00	3,560,952,807.74	4,500,000,000.00	0.00
22060201	DOMESTIC INTEREST / DISCOUNT - SHORT TERM BORROWINGS	8,600,000,000.00	0.00	3,560,952,807.74	4,500,000,000.00	0.00
22060202	DOMESTIC INTEREST / DISCOUNT - LONG TERM BORROWINGS	0.00	888,000,000.00	0.00	0.00	0.00
220603	FOREIGN PRINCIPAL	1,646,000,000.00	4,000,000,000.00	2,211,671,026.88	2,500,000,000.00	0.00
22060302	FOREIGN PRINCIPLE - LONG TERM BORROWINGS	1,646,000,000.00	4,000,000,000.00	2,211,671,026.88	2,500,000,000.00	0.00
220604	DOMESTIC PRINCIPAL	4,000,000,000.00	3,000,000,000.00	2,176,185,456.59	5,010,000,000.00	0.00
22060401	DOMESTIC PRINCIPLE - SHORT TERM BORROWINGS	4,000,000,000.00	0.00	2,176,185,456.59	5,010,000,000.00	0.00

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22060402	DOMESTIC PRINCIPLE - LONG TERM BORROWINGS	0.00	3,000,000,000.00	0.00	0.00	0.00
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022000700100 OFFICE OF THE ACCOUNTANT GENERAL						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	5,879,900,000.00	506,900,000.00	190,832,790.41	857,600,000.00	0.00
21	PERSONNEL COST	483,000,000.00	0.00	0.00	0.00	0.00
2101	SALARY	483,000,000.00	0.00	0.00	0.00	0.00
210101	SALARIES AND WAGES	483,000,000.00	0.00	0.00	0.00	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	483,000,000.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	5,396,900,000.00	506,900,000.00	190,832,790.41	857,600,000.00	0.00
2202	OVERHEAD COST	5,396,900,000.00	506,900,000.00	190,832,790.41	857,600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	35,000,000.00	50,000,000.00	10,000,000.00	49,600,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	10,000,000.00	4,000,000.00	15,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	20,000,000.00	30,000,000.00	6,000,000.00	24,600,000.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	5,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
220202	UTILITIES - GENERAL	103,500,000.00	153,500,000.00	76,810,813.96	40,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	3,500,000.00	103,500,000.00	76,810,813.96	20,000,000.00	0.00
22020208	SOFTWARE CHARGES (LICENSE)	100,000,000.00	50,000,000.00	0.00	20,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	10,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	14,500,000.00	14,500,000.00	0.00	8,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	5,000,000.00	0.00	3,000,000.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020423	MAINTENANCE OF WEBSITE	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	500,000.00	500,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	110,000,000.00	110,000,000.00	17,610,000.00	100,000,000.00	0.00
22020501	LOCAL TRAINING	100,000,000.00	100,000,000.00	17,610,000.00	100,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	10,000,000.00	10,000,000.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020711	PRIVATE SECURITY	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	4,600,000.00	4,600,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	3,500,000.00	3,500,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,100,000.00	1,100,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	3,100,000.00	3,100,000.00	0.00	0.00	0.00

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22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	0.00	0.00	0.00
22020904	OTHER CRF BANK CHARGES	3,000,000.00	3,000,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,115,200,000.00	165,200,000.00	86,411,976.45	650,000,000.00	0.00
22021001	REFRESHMENT & MEALS	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	2,200,000.00	2,200,000.00	0.00	0.00	0.00
22021045	RECURRENT CONTINGENCY FUNDS	5,000,000,000.00	0.00	0.00	500,000,000.00	0.00
22021048	PREPARATION OF FINAL ACCOUNT	60,000,000.00	60,000,000.00	40,000,000.00	100,000,000.00	0.00
22021057	COMMUNICABLE AND NON-COMMUNICABLE DISEASE CONTROL	50,000,000.00	100,000,000.00	46,411,976.45	50,000,000.00	0.00

022000700300 PROJECT FINANCE MANAGEMENT UNIT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	13,600,000.00	13,600,000.00	2,236,716.00	7,050,000.00	0.00
22	OTHER RECURRENT COSTS	13,600,000.00	13,600,000.00	2,236,716.00	7,050,000.00	0.00
2202	OVERHEAD COST	13,600,000.00	13,600,000.00	2,236,716.00	7,050,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	500,000.00	500,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	500,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	500,000.00	500,000.00	0.00	0.00	0.00
22020201	ELECTRICITY CHARGES	300,000.00	300,000.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	200,000.00	200,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	310,000.00	2,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	310,000.00	2,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,550,000.00	1,550,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000.00	100,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	350,000.00	350,000.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	350,000.00	350,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	350,000.00	350,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	200,000.00	200,000.00	0.00	0.00	0.00
22020419	MAINTENANCE OF PLANT & MACHINERY	200,000.00	200,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	4,000,000.00	4,000,000.00	1,100,000.00	2,000,000.00	0.00
22020501	LOCAL TRAINING	2,000,000.00	2,000,000.00	1,100,000.00	2,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	800,000.00	800,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	700,000.00	700,000.00	0.00	0.00	0.00
22020807	LUBRICANT	500,000.00	500,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	1,716.00	50,000.00	0.00

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22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	1,716.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,000,000.00	3,000,000.00	825,000.00	3,000,000.00	0.00
22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00	300,000.00	1,000,000.00	0.00
22021007	WELFARE PACKAGES	2,000,000.00	2,000,000.00	525,000.00	2,000,000.00	0.00

022000800100	BOARD OF INTERNAL REVENUE					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	2,238,350,000.00	2,842,773,420.11	1,116,071,122.96	8,258,173,420.11	0.00
21	PERSONNEL COST	276,000,000.00	381,423,420.11	264,062,367.77	381,423,420.11	0.00
2101	SALARY	276,000,000.00	381,423,420.11	264,062,367.77	381,423,420.11	0.00
210101	SALARIES AND WAGES	276,000,000.00	381,423,420.11	264,062,367.77	381,423,420.11	0.00
21010101	SALARY	276,000,000.00	381,423,420.11	264,062,367.77	381,423,420.11	0.00
22	OTHER RECURRENT COSTS	962,350,000.00	1,524,350,000.00	544,300,617.00	6,906,750,000.00	0.00
2202	OVERHEAD COST	937,350,000.00	1,499,350,000.00	540,150,617.00	6,881,750,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	52,000,000.00	82,000,000.00	36,888,620.00	137,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	30,000,000.00	50,000,000.00	25,849,000.00	80,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	20,000,000.00	10,244,620.00	30,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	5,000,000.00	5,000,000.00	635,000.00	2,000,000.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	2,000,000.00	2,000,000.00	0.00	20,000,000.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	5,000,000.00	5,000,000.00	160,000.00	5,000,000.00	0.00
220202	UTILITIES - GENERAL	25,000,000.00	25,000,000.00	4,074,103.60	50,000,000.00	0.00
22020201	ELECTRICITY CHARGES	10,000,000.00	10,000,000.00	2,676,523.60	20,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	5,000,000.00	5,000,000.00	1,397,580.00	10,000,000.00	0.00
22020209	SOFTWARE CHARGES (RENEWAL)	10,000,000.00	10,000,000.00	0.00	20,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	77,000,000.00	67,000,000.00	13,317,811.25	94,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,000,000.00	15,000,000.00	1,537,650.00	10,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	40,000,000.00	30,000,000.00	6,635,000.00	60,000,000.00	0.00
22020322	PUBLICATIONS	20,000,000.00	20,000,000.00	4,245,161.25	20,000,000.00	0.00
22020325	PRINTING OF LETTER HEAD	2,000,000.00	2,000,000.00	900,000.00	4,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	80,000,000.00	85,000,000.00	11,612,870.00	107,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	15,000,000.00	15,000,000.00	1,149,000.00	15,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,000,000.00	4,000,000.00	0.00	5,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	20,000,000.00	20,000,000.00	4,943,170.00	20,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	5,000,000.00	10,000,000.00	3,976,000.00	10,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	6,000,000.00	6,000,000.00	461,000.00	12,000,000.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	10,000,000.00	10,000,000.00	775,000.00	10,000,000.00	0.00
22020420	MAINTENANCE OF CAR PARKS	1,000,000.00	1,000,000.00	0.00	3,000,000.00	0.00

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22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	2,000,000.00	2,000,000.00	164,000.00	3,000,000.00	0.00
22020423	MAINTENANCE OF WEBSITE	6,000,000.00	6,000,000.00	0.00	10,000,000.00	0.00
22020443	MAINTENANCE OF BOREHOLES	3,000,000.00	3,000,000.00	44,000.00	3,000,000.00	0.00
22020447	MAINTENANCE OF MOTORCYCLE	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020450	MAINTENANCE OF DATABASE	2,000,000.00	2,000,000.00	0.00	10,000,000.00	0.00
22020452	MAINTENANCE OF COMPUTERS	5,000,000.00	5,000,000.00	100,700.00	5,000,000.00	0.00
220205	TRAINING - GENERAL	40,000,000.00	40,000,000.00	12,550,800.00	140,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	30,000,000.00	30,000,000.00	3,720,000.00	120,000,000.00	0.00
22020507	IN-SERVICE TRAINING	10,000,000.00	10,000,000.00	8,830,800.00	20,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	44,000,000.00	44,000,000.00	30,045,000.00	125,000,000.00	0.00
22020601	SECURITY SERVICES	2,000,000.00	2,000,000.00	2,845,000.00	10,000,000.00	0.00
22020602	OFFICE RENT	2,000,000.00	2,000,000.00	0.00	15,000,000.00	0.00
22020613	MONITORING AND EVALUATION EXPENSES	40,000,000.00	40,000,000.00	27,200,000.00	100,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	230,000,000.00	420,000,000.00	144,768,018.41	4,098,000,000.00	0.00
22020701	FINANCIAL CONSULTING	200,000,000.00	400,000,000.00	142,754,533.65	4,068,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	20,000,000.00	10,000,000.00	2,013,484.76	20,000,000.00	0.00
22020712	AUDIT CONSULTANCY SERVICES	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	40,500,000.00	37,500,000.00	10,890,230.00	41,500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	8,000,000.00	11,000,000.00	5,288,830.00	15,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	20,000,000.00	17,000,000.00	5,378,400.00	17,000,000.00	0.00
22020807	LUBRICANT	10,000,000.00	7,000,000.00	174,000.00	7,000,000.00	0.00
22020808	MOTORCYCLE FUEL	2,500,000.00	2,500,000.00	49,000.00	2,500,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	200,250,000.00	500,250,000.00	189,457,301.74	1,250,250,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	250,000.00	250,000.00	31,359.71	250,000.00	0.00
22020905	COST OF REVENUE COLLECTION	200,000,000.00	500,000,000.00	189,425,942.03	1,250,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	148,600,000.00	198,600,000.00	86,545,862.00	839,000,000.00	0.00
22021001	REFRESHMENT & MEALS	10,000,000.00	10,000,000.00	3,154,040.00	10,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	25,000,000.00	15,000,000.00	324,000.00	600,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	500,000.00	500,000.00	371,000.00	2,000,000.00	0.00
22021007	WELFARE PACKAGES	100,000,000.00	160,000,000.00	77,196,822.00	200,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	10,000,000.00	10,000,000.00	5,500,000.00	20,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	100,000.00	0.00	2,000,000.00	0.00
22021050	COMMON SERVICES-COMMITTEE AND COMMISSION EXPENSES	3,000,000.00	3,000,000.00	0.00	5,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	25,000,000.00	25,000,000.00	4,150,000.00	25,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	25,000,000.00	25,000,000.00	4,150,000.00	25,000,000.00	0.00
22040116	DONATION	25,000,000.00	25,000,000.00	4,150,000.00	25,000,000.00	0.00
23	CAPITAL EXPENDITURE	1,000,000,000.00	937,000,000.00	307,708,138.19	970,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	630,000,000.00	837,000,000.00	280,286,300.00	570,000,000.00	0.00

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230101	PURCHASE OF FIXED ASSETS - GENERAL	630,000,000.00	837,000,000.00	280,286,300.00	570,000,000.00	0.00
23010104	PURCHASE MOTOR CYCLES	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	400,000,000.00	700,000,000.00	268,858,800.00	290,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	7,000,000.00	0.00	100,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	200,000,000.00	100,000,000.00	11,427,500.00	150,000,000.00	0.00
2303	REHABILITATION / REPAIRS	200,000,000.00	100,000,000.00	27,421,838.19	300,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	200,000,000.00	100,000,000.00	27,421,838.19	300,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	200,000,000.00	100,000,000.00	27,421,838.19	300,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	170,000,000.00	0.00	0.00	100,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	170,000,000.00	0.00	0.00	100,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	170,000,000.00	0.00	0.00	100,000,000.00	0.00

022200100100 MINISTRY OF COMMERCE, INDUSTRY & TOURISM						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	13,917,650,000.00	13,041,650,000.00	6,760,694,436.26	62,731,453,524.56	0.00
21	PERSONNEL COST	103,500,000.00	103,500,000.00	53,933,209.31	77,903,524.56	0.00
2101	SALARY	103,500,000.00	103,500,000.00	53,933,209.31	77,903,524.56	0.00
210101	SALARIES AND WAGES	103,500,000.00	103,500,000.00	53,933,209.31	77,903,524.56	0.00
21010101	SALARY	103,500,000.00	103,500,000.00	53,933,209.31	77,903,524.56	0.00
22	OTHER RECURRENT COSTS	167,150,000.00	180,150,000.00	87,163,545.58	147,550,000.00	0.00
2202	OVERHEAD COST	167,150,000.00	180,150,000.00	87,163,545.58	147,550,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	117,000,000.00	140,000,000.00	82,779,988.00	110,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	5,000,000.00	3,145,000.00	10,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	30,000,000.00	15,000,000.00	0.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	50,000,000.00	100,000,000.00	79,634,988.00	100,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	5,000,000.00	3,000,000.00	0.00	0.00	0.00
22020106	HOTEL EXPENSES-OVERSEAS	10,000,000.00	5,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020108	OUT-OF STATION ALLOWANCE – OVERSEA	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	4,000,000.00	4,000,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	4,000,000.00	4,000,000.00	50,000.00	500,000.00	0.00
22020203	INTERNET ACCESS CHARGES	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020208	SOFTWARE CHARGES (LICENSE)	500,000.00	500,000.00	0.00	0.00	0.00
22020211	GENERAL UTILITY SERVICES	500,000.00	500,000.00	50,000.00	500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,000,000.00	3,000,000.00	90,000.00	3,000,000.00	0.00

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22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	90,000.00	3,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	5,700,000.00	5,700,000.00	350,000.00	2,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	350,000.00	2,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	500,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	400,000.00	400,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	500,000.00	500,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	300,000.00	300,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	10,000,000.00	6,000,000.00	872,000.00	10,000,000.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	3,000,000.00	0.00	5,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	5,000,000.00	3,000,000.00	872,000.00	5,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	300,000.00	300,000.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	300,000.00	300,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	8,000,000.00	5,000,000.00	765,000.00	7,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	4,000,000.00	2,000,000.00	725,000.00	4,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	3,000,000.00	2,000,000.00	40,000.00	3,000,000.00	0.00
22020807	LUBRICANT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	6,557.58	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	6,557.58	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	19,100,000.00	16,100,000.00	2,250,000.00	15,000,000.00	0.00
22021001	REFRESHMENT & MEALS	4,000,000.00	4,000,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	5,000,000.00	460,000.00	5,000,000.00	0.00
22021007	WELFARE PACKAGES	10,000,000.00	7,000,000.00	1,790,000.00	10,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	13,647,000,000.00	12,758,000,000.00	6,619,597,681.37	62,506,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	678,000,000.00	411,000,000.00	0.00	11,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	678,000,000.00	411,000,000.00	0.00	11,000,000.00	0.00
23010178	PURCHASE OF AGRICULTURAL INPUTS	678,000,000.00	411,000,000.00	0.00	11,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	11,178,000,000.00	10,978,000,000.00	6,619,597,681.37	61,560,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	11,178,000,000.00	10,978,000,000.00	6,619,597,681.37	61,560,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	4,222,000,000.00	7,122,000,000.00	3,586,119,380.64	9,000,000,000.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	1,700,000,000.00	0.00	0.00	1,000,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	50,500,000,000.00	0.00
23020124	CONSTRUCTION OF MARKETS/PARKS	4,256,000,000.00	1,356,000,000.00	618,640,017.44	1,060,000,000.00	0.00

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23020138	PROVISION OF RECOVERY AND ECONOMIC STIMULUS FACILITIES	1,000,000,000.00	2,500,000,000.00	2,414,838,283.29	0.00	0.00
2303	REHABILITATION / REPAIRS	1,215,000,000.00	815,000,000.00	0.00	615,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	1,215,000,000.00	815,000,000.00	0.00	615,000,000.00	0.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	65,000,000.00	65,000,000.00	0.00	65,000,000.00	0.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	1,100,000,000.00	700,000,000.00	0.00	500,000,000.00	0.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	576,000,000.00	554,000,000.00	0.00	320,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	576,000,000.00	554,000,000.00	0.00	320,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	26,000,000.00	4,000,000.00	0.00	20,000,000.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS	250,000,000.00	250,000,000.00	0.00	0.00	0.00
23050129	CONSULTANCY SERVICES	300,000,000.00	300,000,000.00	0.00	300,000,000.00	0.00

022200200100 COMMODITY, MARKETING AND DISTRIBUTION COMPANY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,176,960,000.00	676,960,000.00	30,481,226.27	44,028,437.95	0.00
21	PERSONNEL COST	133,860,000.00	133,860,000.00	30,481,226.27	44,028,437.95	0.00
2101	SALARY	133,860,000.00	133,860,000.00	30,481,226.27	44,028,437.95	0.00
210101	SALARIES AND WAGES	133,860,000.00	133,860,000.00	30,481,226.27	44,028,437.95	0.00
21010101	SALARY	133,860,000.00	133,860,000.00	30,481,226.27	44,028,437.95	0.00
22	OTHER RECURRENT COSTS	1,043,100,000.00	543,100,000.00	0.00	0.00	0.00
2202	OVERHEAD COST	1,043,100,000.00	543,100,000.00	0.00	0.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	4,500,000.00	4,500,000.00	0.00	0.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	500,000.00	500,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	500,000.00	500,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	500,000.00	500,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	400,000.00	400,000.00	0.00	0.00	0.00
22020211	GENERAL UTILITY SERVICES	400,000.00	400,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,001,250,000.00	501,250,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,250,000.00	1,250,000.00	0.00	0.00	0.00
22020319	SUPPLY OF GRAINS	1,000,000,000.00	500,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	5,250,000.00	5,250,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	0.00	0.00	0.00

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22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	300,000.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	400,000.00	400,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	500,000.00	0.00	0.00	0.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	250,000.00	250,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	300,000.00	300,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	500,000.00	500,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	2,700,000.00	2,700,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	300,000.00	300,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	500,000.00	500,000.00	0.00	0.00	0.00
22020807	LUBRICANT	400,000.00	400,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	13,900,000.00	13,900,000.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	850,000.00	850,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	0.00	0.00
22021083	TRANSPORTATION OF GOODS AND MATERIALS	5,000,000.00	5,000,000.00	0.00	0.00	0.00

022200300100 AMUSEMENT PARK						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	25,720,000.00	26,267,504.42	13,754,426.14	19,867,504.42	0.00
21	PERSONNEL COST	19,320,000.00	19,867,504.42	13,754,426.14	19,867,504.42	0.00
2101	SALARY	19,320,000.00	19,867,504.42	13,754,426.14	19,867,504.42	0.00
210101	SALARIES AND WAGES	19,320,000.00	19,867,504.42	13,754,426.14	19,867,504.42	0.00
21010101	SALARY	19,320,000.00	19,867,504.42	13,754,426.14	19,867,504.42	0.00
22	OTHER RECURRENT COSTS	6,400,000.00	6,400,000.00	0.00	0.00	0.00
2202	OVERHEAD COST	6,400,000.00	6,400,000.00	0.00	0.00	0.00

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220201	TRAVEL & TRANSPORT - GENERAL	1,300,000.00	1,300,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	400,000.00	400,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	400,000.00	400,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	300,000.00	300,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	200,000.00	200,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000.00	300,000.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	100,000.00	100,000.00	0.00	0.00	0.00
22020325	PRINTING OF LETTER HEAD	100,000.00	100,000.00	0.00	0.00	0.00
22020326	ANIMAL FEED	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	700,000.00	700,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	100,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	100,000.00	100,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	100,000.00	100,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	200,000.00	200,000.00	0.00	0.00	0.00
22020417	MAINTENANCE OF PARKS AND GARDENS	200,000.00	200,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	300,000.00	300,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	200,000.00	200,000.00	0.00	0.00	0.00
22020807	LUBRICANT	100,000.00	100,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,550,000.00	2,550,000.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	500,000.00	500,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	0.00	0.00

022200400100 MARKETS DEVELOPMENT AND MANAGEMENT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	0.00	87,654,108.31	48,867,715.55	74,754,108.31	0.00
21	PERSONNEL COST	0.00	67,004,108.31	46,387,459.60	67,004,108.31	0.00
2101	SALARY	0.00	67,004,108.31	46,387,459.60	67,004,108.31	0.00
210101	SALARIES AND WAGES	0.00	67,004,108.31	46,387,459.60	67,004,108.31	0.00
21010101	SALARY	0.00	67,004,108.31	46,387,459.60	67,004,108.31	0.00
22	OTHER RECURRENT COSTS	0.00	20,650,000.00	2,480,255.95	7,750,000.00	0.00
2202	OVERHEAD COST	0.00	20,650,000.00	2,480,255.95	7,750,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	4,000,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	2,000,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	0.00	500,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	0.00	1,000,000.00	0.00	0.00	0.00

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22020109	LOCAL RUNNING ALLOWANCE	0.00	500,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	0.00	500,000.00	170,000.00	500,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	500,000.00	170,000.00	500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	500,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	500,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	4,900,000.00	1,560,000.00	4,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	1,000,000.00	10,000.00	1,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	500,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	0.00	500,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	500,000.00	0.00	0.00	0.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	0.00	2,000,000.00	1,550,000.00	3,000,000.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	0.00	300,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	0.00	100,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	0.00	1,500,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	0.00	1,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	0.00	500,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	3,000,000.00	0.00	0.00	0.00
22020612	INSPECTION EXPENSES	0.00	3,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	1,900,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	1,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	500,000.00	0.00	0.00	0.00
22020807	LUBRICANT	0.00	400,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	50,000.00	255.95	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	50,000.00	255.95	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	4,300,000.00	750,000.00	3,200,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	1,000,000.00	90,000.00	1,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	200,000.00	140,000.00	200,000.00	0.00
22021007	WELFARE PACKAGES	0.00	3,000,000.00	520,000.00	2,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	0.00	100,000.00	0.00	0.00	0.00

022201800100 INVESTMENT AND PROPERTY DEVELOPMENT COMPANY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	132,550,000.00	143,100,000.00	9,407,421.67	185,031,021.75	0.00
21	PERSONNEL COST	13,800,000.00	13,800,000.00	6,148,399.67	8,881,021.75	0.00
2101	SALARY	13,800,000.00	13,800,000.00	6,148,399.67	8,881,021.75	0.00
210101	SALARIES AND WAGES	13,800,000.00	13,800,000.00	6,148,399.67	8,881,021.75	0.00
21010101	SALARY	13,800,000.00	13,800,000.00	6,148,399.67	8,881,021.75	0.00

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22	OTHER RECURRENT COSTS	75,750,000.00	86,300,000.00	3,259,022.00	133,150,000.00	0.00
2202	OVERHEAD COST	75,750,000.00	86,300,000.00	3,259,022.00	133,150,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	49,750,000.00	49,750,000.00	0.00	90,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,000,000.00	15,000,000.00	0.00	25,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	20,000,000.00	20,000,000.00	0.00	50,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	4,000,000.00	4,000,000.00	0.00	0.00	0.00
22020108	OUT-OF STATION ALLOWANCE – OVERSEA	2,750,000.00	2,750,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	3,000,000.00	3,000,000.00	0.00	15,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	6,000,000.00	6,500,000.00	27,600.00	3,500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,500,000.00	27,600.00	3,500,000.00	0.00
22020322	PUBLICATIONS	3,000,000.00	3,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	4,350,000.00	6,350,000.00	774,000.00	2,500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	2,500,000.00	774,000.00	2,500,000.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	300,000.00	300,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	200,000.00	200,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	350,000.00	350,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	5,000,000.00	7,000,000.00	314,800.00	4,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	4,000,000.00	314,800.00	4,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	150,000.00	2,422.00	150,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	150,000.00	2,422.00	150,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,550,000.00	13,550,000.00	2,140,200.00	33,000,000.00	0.00
22021001	REFRESHMENT & MEALS	2,000,000.00	3,000,000.00	382,600.00	3,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	550,000.00	550,000.00	0.00	15,000,000.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	10,000,000.00	1,757,600.00	15,000,000.00	0.00
23	CAPITAL EXPENDITURE	43,000,000.00	43,000,000.00	0.00	43,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00

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23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	9,000,000.00	9,000,000.00	0.00	9,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	9,000,000.00	9,000,000.00	0.00	9,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
23050132	PURCHASE OF COMPANY SHARES	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00

022201900100 HOTELS AND TOURISM MANAGEMENT BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	42,460,000.00	47,010,000.00	10,588,343.08	48,864,245.50	0.00
21	PERSONNEL COST	27,600,000.00	27,600,000.00	6,067,554.58	8,764,245.50	0.00
2101	SALARY	27,600,000.00	27,600,000.00	6,067,554.58	8,764,245.50	0.00
210101	SALARIES AND WAGES	27,600,000.00	27,600,000.00	6,067,554.58	8,764,245.50	0.00
21010101	SALARY	27,600,000.00	27,600,000.00	6,067,554.58	8,764,245.50	0.00
22	OTHER RECURRENT COSTS	14,860,000.00	19,410,000.00	4,520,788.50	40,100,000.00	0.00
2202	OVERHEAD COST	14,860,000.00	19,410,000.00	4,520,788.50	40,100,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000.00	5,500,000.00	800,000.00	5,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	5,500,000.00	800,000.00	5,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,500,000.00	2,500,000.00	0.00	20,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	500,000.00	0.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0.00	0.00	0.00	20,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,600,000.00	1,600,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	350,000.00	350,000.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	300,000.00	300,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	300,000.00	300,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	350,000.00	350,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	300,000.00	300,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	210,000.00	210,000.00	0.00	5,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	5,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	100,000.00	100,000.00	0.00	0.00	0.00
22020807	LUBRICANT	110,000.00	110,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	100,000.00	788.50	100,000.00	0.00

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22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	100,000.00	788.50	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,500,000.00	7,500,000.00	3,720,000.00	10,000,000.00	0.00
22021001	REFRESHMENT & MEALS	2,000,000.00	1,000,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	400,000.00	400,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	6,000,000.00	3,720,000.00	10,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00

023400100100 MINISTRY OF WORKS AND INFRASTRUCTURE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	102,988,175,000.00	88,305,549,984.38	26,115,533,044.33	160,301,571,984.38	0.00
21	PERSONNEL COST	276,000,000.00	303,371,984.38	210,026,758.42	303,371,984.38	0.00
2101	SALARY	276,000,000.00	303,371,984.38	210,026,758.42	303,371,984.38	0.00
210101	SALARIES AND WAGES	276,000,000.00	303,371,984.38	210,026,758.42	303,371,984.38	0.00
21010101	SALARY	276,000,000.00	303,371,984.38	210,026,758.42	303,371,984.38	0.00
22	OTHER RECURRENT COSTS	182,600,000.00	131,100,000.00	20,477,668.22	151,200,000.00	0.00
2202	OVERHEAD COST	182,600,000.00	131,100,000.00	20,477,668.22	151,200,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	95,000,000.00	55,000,000.00	7,895,000.00	65,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	80,000,000.00	40,000,000.00	7,895,000.00	60,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,900,000.00	1,400,000.00	0.00	4,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,500,000.00	1,000,000.00	0.00	3,000,000.00	0.00
22020315	SUPPLY OF WORK TOOLS	200,000.00	200,000.00	0.00	1,000,000.00	0.00
22020325	PRINTING OF LETTER HEAD	200,000.00	200,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	29,500,000.00	18,500,000.00	46,000.00	15,100,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00	0.00	8,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,500,000.00	1,000,000.00	0.00	3,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	2,000,000.00	2,000,000.00	46,000.00	3,000,000.00	0.00
22020419	MAINTENANCE OF PLANT & MACHINERY	20,000,000.00	10,000,000.00	0.00	100,000.00	0.00
22020452	MAINTENANCE OF COMPUTERS	1,000,000.00	500,000.00	0.00	1,000,000.00	0.00
220205	TRAINING - GENERAL	25,000,000.00	25,000,000.00	10,500,000.00	30,000,000.00	0.00
22020501	LOCAL TRAINING	20,000,000.00	20,000,000.00	10,500,000.00	30,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	3,000,000.00	3,000,000.00	300,000.00	6,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	3,000,000.00	3,000,000.00	300,000.00	6,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00

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22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	3,000,000.00	3,000,000.00	0.00	5,000,000.00	0.00
22020807	LUBRICANT	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	2,668.22	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	2,668.22	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	18,100,000.00	18,100,000.00	1,734,000.00	26,000,000.00	0.00
22021001	REFRESHMENT & MEALS	3,000,000.00	3,000,000.00	116,000.00	6,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	5,000,000.00	1,618,000.00	10,000,000.00	0.00
22021007	WELFARE PACKAGES	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	102,529,575,000.00	87,871,078,000.00	25,885,028,617.69	159,847,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	1,660,000,000.00	2,065,000,000.00	472,887,085.81	2,400,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,660,000,000.00	2,065,000,000.00	472,887,085.81	2,400,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	150,000,000.00	150,000,000.00	0.00	0.00	0.00
23010108	PURCHASE OF BUSES	600,000,000.00	200,000,000.00	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	15,000,000.00	0.00	0.00	0.00
23010151	PURCHASE OF PLANTS AND MACHINERIES	150,000,000.00	1,000,000,000.00	0.00	500,000,000.00	0.00
23010164	PURCHASE OF WEIGH BRIDGE	200,000,000.00	200,000,000.00	0.00	150,000,000.00	0.00
23010165	PURCHASE OF SPECIALISED VEHICLES	400,000,000.00	300,000,000.00	0.00	400,000,000.00	0.00
23010173	PURCHASE OF COMMUNICATION EQUIPMENT	160,000,000.00	100,000,000.00	472,887,085.81	200,000,000.00	0.00
23010177	PURCHASE OF WATER TANKER	0.00	0.00	0.00	1,000,000,000.00	0.00
23010184	PURCHASE OF LABORATORY EQUIPMENT	0.00	100,000,000.00	0.00	150,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	67,075,000,000.00	59,461,503,000.00	17,976,601,686.22	113,947,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	67,075,000,000.00	59,461,503,000.00	17,976,601,686.22	113,947,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,300,000,000.00	400,000,000.00	32,525,385.54	2,400,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	0.00	0.00	3,100,000,000.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	43,745,000,000.00	31,031,503,000.00	5,656,277,036.95	61,917,000,000.00	0.00
23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES	20,000,000,000.00	20,000,000,000.00	11,615,016,673.37	30,000,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,000,000,000.00	500,000,000.00	0.00	0.00	0.00
23020124	CONSTRUCTION OF MARKETS/PARKS	1,000,000,000.00	1,500,000,000.00	404,030,400.00	1,500,000,000.00	0.00
23020130	CONSTRUCTION/ PROVISION OF BOREHOLES	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
23020139	CONSTRUCTION/PROVISION OF PARKS AND GARDENS	0.00	6,000,000,000.00	268,752,190.36	15,000,000,000.00	0.00

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2303	REHABILITATION / REPAIRS	33,794,575,000.00	25,344,575,000.00	7,435,539,845.66	43,500,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	33,794,575,000.00	25,344,575,000.00	7,435,539,845.66	43,500,000,000.00	0.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	0.00	300,000,000.00	0.00	0.00	0.00
23030113	REHABILITATION / REPAIRS - ROADS	33,514,575,000.00	24,114,575,000.00	7,435,539,845.66	43,000,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	250,000,000.00	900,000,000.00	0.00	300,000,000.00	0.00
23030138	REHABILITATION/ REPAIRS OF PLANTS AND MACHINARIES	30,000,000.00	30,000,000.00	0.00	200,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	1,000,000,000.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	1,000,000,000.00	0.00	0.00	0.00
23050129	CONSULTANCY SERVICES	0.00	1,000,000,000.00	0.00	0.00	0.00

023400200100 ZAMFARA ELECTRIFICATION AGENCY (ZEA)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,103,550,000.00	2,880,038,608.72	1,247,011,145.83	7,174,588,608.72	0.00
21	PERSONNEL COST	62,100,000.00	62,488,608.72	43,261,344.50	62,488,608.72	0.00
2101	SALARY	62,100,000.00	62,488,608.72	43,261,344.50	62,488,608.72	0.00
210101	SALARIES AND WAGES	62,100,000.00	62,488,608.72	43,261,344.50	62,488,608.72	0.00
21010101	SALARY	62,100,000.00	62,488,608.72	43,261,344.50	62,488,608.72	0.00
22	OTHER RECURRENT COSTS	41,450,000.00	87,550,000.00	5,078,654.00	12,100,000.00	0.00
2202	OVERHEAD COST	41,450,000.00	87,550,000.00	5,078,654.00	12,100,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	3,200,000.00	5,200,000.00	1,500,000.00	5,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	4,000,000.00	1,500,000.00	5,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	500,000.00	500,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	500,000.00	500,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	200,000.00	200,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	24,500,000.00	38,600,000.00	1,574,500.00	1,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	5,000,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	500,000.00	0.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	3,000,000.00	4,000,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	500,000.00	600,000.00	0.00	0.00	0.00
22020462	MAINTENANCE OF TRANSFORMER	15,000,000.00	20,000,000.00	0.00	0.00	0.00
22020463	MAINTENANCE OF ELECTRICAL FITTINGS	500,000.00	3,500,000.00	1,574,500.00	1,000,000.00	0.00

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220205	TRAINING - GENERAL	7,000,000.00	37,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	35,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,600,000.00	1,600,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	500,000.00	500,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	500,000.00	500,000.00	0.00	0.00	0.00
22020807	LUBRICANT	600,000.00	600,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	354.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	354.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,050,000.00	3,050,000.00	2,003,800.00	6,000,000.00	0.00
22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00	363,800.00	1,000,000.00	0.00
22021007	WELFARE PACKAGES	2,000,000.00	2,000,000.00	1,640,000.00	5,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	1,000,000,000.00	2,730,000,000.00	1,198,671,147.33	7,100,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	1,000,000,000.00	2,700,000,000.00	1,198,671,147.33	7,000,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,000,000,000.00	2,700,000,000.00	1,198,671,147.33	7,000,000,000.00	0.00
23010143	PURCHASE OF TRANSFORMERS	1,000,000,000.00	2,700,000,000.00	1,198,671,147.33	7,000,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	30,000,000.00	0.00	100,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	30,000,000.00	0.00	100,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	30,000,000.00	0.00	100,000,000.00	0.00

023400300100	WORKS SCHOOL					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	21,775,000.00	7,975,000.00	0.00	0.00	0.00
21	PERSONNEL COST	13,800,000.00	0.00	0.00	0.00	0.00
2101	SALARY	13,800,000.00	0.00	0.00	0.00	0.00
210101	SALARIES AND WAGES	13,800,000.00	0.00	0.00	0.00	0.00
21010101	SALARY	13,800,000.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	7,975,000.00	7,975,000.00	0.00	0.00	0.00
2202	OVERHEAD COST	7,975,000.00	7,975,000.00	0.00	0.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	4,350,000.00	4,350,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020302	BOOKS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	850,000.00	850,000.00	0.00	0.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020315	SUPPLY OF WORK TOOLS	500,000.00	500,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,250,000.00	1,250,000.00	0.00	0.00	0.00

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22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	150,000.00	150,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	100,000.00	100,000.00	0.00	0.00	0.00
22020455	MAINTENANCE OF WORKSHOPS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	25,000.00	25,000.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	25,000.00	25,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,350,000.00	1,350,000.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	200,000.00	200,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	100,000.00	100,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	0.00	0.00

023400400100 ZAMFARA ROADS AGENCY (ZARA)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	78,000,000.00	78,000,000.00	7,234,831.95	310,450,312.82	0.00
21	PERSONNEL COST	20,700,000.00	20,700,000.00	7,234,831.95	10,450,312.82	0.00
2101	SALARY	20,700,000.00	20,700,000.00	7,234,831.95	10,450,312.82	0.00
210101	SALARIES AND WAGES	20,700,000.00	20,700,000.00	7,234,831.95	10,450,312.82	0.00
21010101	SALARY	20,700,000.00	20,700,000.00	7,234,831.95	10,450,312.82	0.00
22	OTHER RECURRENT COSTS	57,300,000.00	57,300,000.00	0.00	0.00	0.00
2202	OVERHEAD COST	57,300,000.00	57,300,000.00	0.00	0.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	700,000.00	700,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	700,000.00	700,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	28,400,000.00	28,400,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	500,000.00	0.00	0.00	0.00
22020413	MINOR ROAD MAINTENANCE	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	300,000.00	300,000.00	0.00	0.00	0.00
22020419	MAINTENANCE OF PLANT & MACHINERY	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	300,000.00	300,000.00	0.00	0.00	0.00

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22020436	MAINTENANCE OF ROAD SIGNS	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	300,000.00	300,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	100,000.00	100,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	8,000,000.00	8,000,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020807	LUBRICANT	3,000,000.00	3,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,050,000.00	10,050,000.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	0.00	0.00
22021083	TRANSPORTATION OF GOODS AND MATERIALS	5,000,000.00	5,000,000.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	300,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	300,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	300,000,000.00	0.00
23030113	REHABILITATION / REPAIRS - ROADS	0.00	0.00	0.00	300,000,000.00	0.00

023400500100 ZAMFARA STATE TRANSPORT COMPANY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	0.00	0.00	0.00	60,100,000.00	0.00
21	PERSONNEL COST	0.00	0.00	0.00	30,000,000.00	0.00
2101	SALARY	0.00	0.00	0.00	30,000,000.00	0.00
210101	SALARIES AND WAGES	0.00	0.00	0.00	30,000,000.00	0.00
21010101	SALARY	0.00	0.00	0.00	30,000,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	30,100,000.00	0.00
2202	OVERHEAD COST	0.00	0.00	0.00	28,100,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	0.00	3,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	2,000,000.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	0.00	0.00	0.00	1,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	5,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	0.00	0.00	3,000,000.00	0.00
22020315	SUPPLY OF WORK TOOLS	0.00	0.00	0.00	2,000,000.00	0.00

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220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	13,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	0.00	0.00	10,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	0.00	0.00	2,000,000.00	0.00
22020420	MAINTENANCE OF CAR PARKS	0.00	0.00	0.00	1,000,000.00	0.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	1,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	1,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	4,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	3,000,000.00	0.00
22020807	LUBRICANT	0.00	0.00	0.00	1,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	0.00	0.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	0.00	0.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	2,000,000.00	0.00
22021007	WELFARE PACKAGES	0.00	0.00	0.00	2,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	0.00	0.00	2,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	0.00	0.00	2,000,000.00	0.00
22040116	DONATION	0.00	0.00	0.00	2,000,000.00	0.00

023400600100 ZAMFARA ROADS TRAFFIC AGENCY (ZAROTA)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	359,800,000.00	359,046,664.80	136,832,306.40	197,646,664.80	0.00
21	PERSONNEL COST	179,400,000.00	197,646,664.80	136,832,306.40	197,646,664.80	0.00
2101	SALARY	179,400,000.00	197,646,664.80	136,832,306.40	197,646,664.80	0.00
210101	SALARIES AND WAGES	179,400,000.00	197,646,664.80	136,832,306.40	197,646,664.80	0.00
21010101	SALARY	179,400,000.00	197,646,664.80	136,832,306.40	197,646,664.80	0.00
22	OTHER RECURRENT COSTS	180,400,000.00	161,400,000.00	0.00	0.00	0.00
2202	OVERHEAD COST	180,400,000.00	161,400,000.00	0.00	0.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	8,400,000.00	8,400,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	400,000.00	400,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	500,000.00	500,000.00	0.00	0.00	0.00
22020211	GENERAL UTILITY SERVICES	500,000.00	500,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	75,500,000.00	45,500,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000.00	500,000.00	0.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	70,000,000.00	40,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	11,800,000.00	11,800,000.00	0.00	0.00	0.00

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22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,500,000.00	2,500,000.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	500,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	500,000.00	500,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	100,000.00	100,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	200,000.00	200,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	35,000,000.00	45,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	30,000,000.00	40,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	8,000,000.00	8,000,000.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020610	RECRUITMENT SERVICES	6,000,000.00	6,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	28,000,000.00	18,000,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	20,000,000.00	10,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020807	LUBRICANT	3,000,000.00	3,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	5,600,000.00	10,600,000.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	600,000.00	600,000.00	0.00	0.00	0.00
22020905	COST OF REVENUE COLLECTION	5,000,000.00	10,000,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,600,000.00	13,600,000.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	500,000.00	0.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	3,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	8,000,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00

023400700100 ZAMFARA STATE FIRE SERVICE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,383,750,000.00	3,306,059,705.61	397,915,174.48	1,667,560,080.98	0.00
21	PERSONNEL COST	386,400,000.00	554,659,705.61	383,995,440.68	554,660,080.98	0.00
2101	SALARY	386,400,000.00	554,659,705.61	383,995,440.68	554,660,080.98	0.00
210101	SALARIES AND WAGES	386,400,000.00	554,659,705.61	383,995,440.68	554,660,080.98	0.00
21010101	SALARY	386,400,000.00	554,659,705.61	383,995,440.68	554,660,080.98	0.00
22	OTHER RECURRENT COSTS	87,350,000.00	101,400,000.00	13,919,733.80	112,900,000.00	0.00
2202	OVERHEAD COST	87,350,000.00	101,400,000.00	13,919,733.80	112,900,000.00	0.00

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220201	TRAVEL & TRANSPORT - GENERAL	10,450,000.00	7,600,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,000,000.00	3,000,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	6,000,000.00	4,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	350,000.00	500,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	100,000.00	100,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	9,300,000.00	18,000,000.00	371,500.00	54,700,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000.00	1,000,000.00	118,500.00	700,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	7,000,000.00	7,000,000.00	0.00	50,000,000.00	0.00
22020315	SUPPLY OF WORK TOOLS	2,000,000.00	10,000,000.00	253,000.00	4,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	11,900,000.00	17,400,000.00	5,111,200.00	13,800,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,000,000.00	8,000,000.00	3,583,900.00	10,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	2,000,000.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000.00	1,000,000.00	473,000.00	1,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	500,000.00	2,000,000.00	196,700.00	500,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	200,000.00	200,000.00	60,600.00	200,000.00	0.00
22020420	MAINTENANCE OF CAR PARKS	800,000.00	200,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	300,000.00	300,000.00	0.00	0.00	0.00
22020443	MAINTENANCE OF BOREHOLES	1,000,000.00	1,000,000.00	727,000.00	2,000,000.00	0.00
22020444	MAINTENANCE OF WATER PIPES	500,000.00	500,000.00	0.00	0.00	0.00
22020446	MAINTENANCE OF WATER SCHEMES	1,500,000.00	2,000,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	100,000.00	200,000.00	70,000.00	100,000.00	0.00
220205	TRAINING - GENERAL	20,000,000.00	20,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	10,000,000.00	10,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	600,000.00	2,300,000.00	45,000.00	300,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	300,000.00	300,000.00	45,000.00	300,000.00	0.00
22020612	INSPECTION EXPENSES	300,000.00	2,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	28,000,000.00	29,000,000.00	5,890,800.00	39,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	20,000,000.00	20,000,000.00	3,431,500.00	30,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	5,000,000.00	3,000,000.00	77,000.00	2,000,000.00	0.00
22020807	LUBRICANT	3,000,000.00	6,000,000.00	2,382,300.00	7,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	733.80	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	733.80	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,000,000.00	7,000,000.00	2,500,500.00	5,000,000.00	0.00
22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00	25,500.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	2,475,000.00	5,000,000.00	0.00

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23	CAPITAL EXPENDITURE	910,000,000.00	2,650,000,000.00	0.00	1,000,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	630,000,000.00	2,300,000,000.00	0.00	600,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	630,000,000.00	2,300,000,000.00	0.00	600,000,000.00	0.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	180,000,000.00	180,000,000.00	0.00	180,000,000.00	0.00
23010165	PURCHASE OF SPECIALISED VEHICLES	400,000,000.00	2,000,000,000.00	0.00	300,000,000.00	0.00
23010173	PURCHASE OF COMMUNICATION EQUIPMENT	50,000,000.00	120,000,000.00	0.00	120,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
23020130	CONSTRUCTION/ PROVISION OF BOREHOLES	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
2303	REHABILITATION / REPAIRS	180,000,000.00	250,000,000.00	0.00	300,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	180,000,000.00	250,000,000.00	0.00	300,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	130,000,000.00	200,000,000.00	0.00	250,000,000.00	0.00
23030143	REHABILITATION/ REPAIRS OF MOTOR VEHICLE	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00

023400800100	VEHICLE INSPECTION OFFICE (VIO)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	20,895,000.00	23,295,000.00	1,500,016.00	9,450,000.00	0.00
22	OTHER RECURRENT COSTS	20,895,000.00	23,295,000.00	1,500,016.00	9,450,000.00	0.00
2202	OVERHEAD COST	20,895,000.00	23,295,000.00	1,500,016.00	9,450,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	2,400,000.00	2,800,000.00	60,000.00	400,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	500,000.00	500,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	500,000.00	500,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	400,000.00	800,000.00	60,000.00	400,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	3,700,000.00	5,700,000.00	940,000.00	3,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	1,500,000.00	440,000.00	1,500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	800,000.00	800,000.00	0.00	0.00	0.00

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22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,000,000.00	2,000,000.00	500,000.00	2,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	500,000.00	500,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	400,000.00	400,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	200,000.00	200,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	300,000.00	300,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	5,500,000.00	5,500,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020807	LUBRICANT	500,000.00	500,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	25,000.00	25,000.00	16.00	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	25,000.00	25,000.00	16.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,270,000.00	5,270,000.00	500,000.00	5,500,000.00	0.00
22021001	REFRESHMENT & MEALS	250,000.00	250,000.00	78,000.00	500,000.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	422,000.00	5,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	20,000.00	20,000.00	0.00	0.00	0.00

023410200100	ZAMAFARA STATE WATER CORPORATION					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,654,740,000.00	2,578,440,000.00	388,711,030.78	20,788,120,329.18	0.00
21	PERSONNEL COST	266,340,000.00	266,340,000.00	157,894,843.28	228,070,329.18	0.00
2101	SALARY	252,540,000.00	252,540,000.00	157,894,843.28	228,070,329.18	0.00
210101	SALARIES AND WAGES	252,540,000.00	252,540,000.00	157,894,843.28	228,070,329.18	0.00
21010101	SALARY	252,540,000.00	252,540,000.00	157,894,843.28	228,070,329.18	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	13,800,000.00	13,800,000.00	0.00	0.00	0.00
210201	ALLOWANCES	13,800,000.00	13,800,000.00	0.00	0.00	0.00
21020120	CASUAL WORKERS' ALLOWANCES	13,800,000.00	13,800,000.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	658,400,000.00	1,282,100,000.00	190,656,187.50	1,450,050,000.00	0.00
2202	OVERHEAD COST	658,400,000.00	1,282,100,000.00	190,656,187.50	1,450,050,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	11,000,000.00	7,000,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	8,000,000.00	4,000,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	415,600,000.00	908,300,000.00	182,430,187.50	1,250,000,000.00	0.00

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22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	3,000,000.00	0.00	0.00	0.00
22020315	SUPPLY OF WORK TOOLS	10,000,000.00	5,000,000.00	0.00	0.00	0.00
22020317	WATER CHEMICAL	400,000,000.00	900,000,000.00	182,430,187.50	1,250,000,000.00	0.00
22020322	PUBLICATIONS	600,000.00	300,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	90,200,000.00	128,200,000.00	0.00	80,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	5,000,000.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	6,000,000.00	6,000,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	10,000,000.00	20,000,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	10,000,000.00	20,000,000.00	0.00	30,000,000.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	200,000.00	200,000.00	0.00	0.00	0.00
22020437	MAINTENANCE OF DRAINAGE CHANNELS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020444	MAINTENANCE OF WATER PIPES	50,000,000.00	70,000,000.00	0.00	50,000,000.00	0.00
22020445	MAINTENANCE OF HAND PUMPS	3,000,000.00	1,000,000.00	0.00	0.00	0.00
22020446	MAINTENANCE OF WATER SCHEMES	5,000,000.00	3,000,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	500,000.00	500,000.00	0.00	0.00	0.00
22020457	MAINTENANCE OF LABORATORY EQUIPMENT	500,000.00	500,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	6,000,000.00	3,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	5,000,000.00	2,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	21,000,000.00	121,000,000.00	8,226,000.00	50,000,000.00	0.00
22020637	DESALTING OF WATER RESERVOUR	21,000,000.00	121,000,000.00	8,226,000.00	50,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	101,500,000.00	101,500,000.00	0.00	57,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,500,000.00	1,500,000.00	0.00	7,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	100,000,000.00	100,000,000.00	0.00	50,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	0.00	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	0.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	13,050,000.00	13,050,000.00	0.00	13,000,000.00	0.00
22021007	WELFARE PACKAGES	12,000,000.00	12,000,000.00	0.00	12,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	730,000,000.00	1,030,000,000.00	40,160,000.00	19,110,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	180,000,000.00	280,000,000.00	40,160,000.00	960,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	180,000,000.00	280,000,000.00	40,160,000.00	960,000,000.00	0.00
23010147	PURCHASE OF WATER EQUIPMENT	180,000,000.00	280,000,000.00	40,160,000.00	960,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	350,000,000.00	150,000,000.00	0.00	150,000,000.00	0.00

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230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	350,000,000.00	150,000,000.00	0.00	150,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	350,000,000.00	150,000,000.00	0.00	150,000,000.00	0.00
2303	REHABILITATION / REPAIRS	100,000,000.00	500,000,000.00	0.00	18,000,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	100,000,000.00	500,000,000.00	0.00	18,000,000,000.00	0.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	0.00	0.00	0.00	8,000,000,000.00	0.00
23030115	REHABILITATION / REPAIRS - WATER-WAY	100,000,000.00	500,000,000.00	0.00	10,000,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	100,000,000.00	100,000,000.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	100,000,000.00	100,000,000.00	0.00	0.00	0.00
23050101	RESEARCH AND DEVELOPMENT	100,000,000.00	100,000,000.00	0.00	0.00	0.00

023410300100 RURAL WATER SUPPLY AND SANITATION AGENCY (RUWATSAN)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	411,650,000.00	611,850,000.00	5,223,995.63	3,895,652,298.05	700,000,000.00
21	PERSONNEL COST	41,400,000.00	41,400,000.00	4,224,667.88	6,102,298.05	0.00
2101	SALARY	41,400,000.00	41,400,000.00	4,224,667.88	6,102,298.05	0.00
210101	SALARIES AND WAGES	41,400,000.00	41,400,000.00	4,224,667.88	6,102,298.05	0.00
21010101	SALARY	41,400,000.00	41,400,000.00	4,224,667.88	6,102,298.05	0.00
22	OTHER RECURRENT COSTS	30,250,000.00	30,450,000.00	999,327.75	254,550,000.00	0.00
2202	OVERHEAD COST	30,250,000.00	30,450,000.00	999,327.75	254,550,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	500,000.00	500,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	200,000.00	200,000.00	0.00	0.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	200,000.00	200,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	7,600,000.00	7,800,000.00	396,000.00	500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	700,000.00	396,000.00	500,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	100,000.00	100,000.00	0.00	0.00	0.00
22020315	SUPPLY OF WORK TOOLS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020317	WATER CHEMICAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	12,800,000.00	12,800,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	200,000.00	200,000.00	0.00	0.00	0.00

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22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	100,000.00	100,000.00	0.00	0.00	0.00
22020429	MAINTENANCE OF SOLAR POWER SYSTEM	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020444	MAINTENANCE OF WATER PIPES	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020446	MAINTENANCE OF WATER SCHEMES	1,500,000.00	1,500,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	250,000,000.00	0.00
22020647	SENSITISATION EXPENSES	0.00	0.00	0.00	250,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	2,000,000.00	2,000,000.00	103,400.00	2,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	2,000,000.00	103,400.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	127.75	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	127.75	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,600,000.00	2,600,000.00	499,800.00	2,000,000.00	0.00
22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	200,000.00	200,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	2,000,000.00	2,000,000.00	499,800.00	2,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	340,000,000.00	540,000,000.00	0.00	3,635,000,000.00	700,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	200,000,000.00	0.00	250,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	200,000,000.00	0.00	250,000,000.00	0.00
23010175	PURCHASE OF RELIEF MATERIALS FOR POVERTY ALLEVIATION	0.00	200,000,000.00	0.00	250,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	210,000,000.00	60,000,000.00	0.00	2,910,000,000.00	700,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	210,000,000.00	60,000,000.00	0.00	2,910,000,000.00	700,000,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	0.00	0.00	0.00	100,000,000.00	100,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	60,000,000.00	60,000,000.00	0.00	60,000,000.00	0.00
23020130	CONSTRUCTION/ PROVISION OF BOREHOLES	0.00	0.00	0.00	600,000,000.00	600,000,000.00
23020131	CONSTRUCTION/ PROVISION OF HAND PUMP	150,000,000.00	0.00	0.00	2,150,000,000.00	0.00
2303	REHABILITATION / REPAIRS	30,000,000.00	180,000,000.00	0.00	75,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	30,000,000.00	180,000,000.00	0.00	75,000,000.00	0.00
23030132	REHABILITATION/ REPAIRS OF BOREHOLES	30,000,000.00	180,000,000.00	0.00	75,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	100,000,000.00	100,000,000.00	0.00	400,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	100,000,000.00	100,000,000.00	0.00	400,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	100,000,000.00	100,000,000.00	0.00	400,000,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

023410400100 DIRECTORATE OF RURAL WATER SUPPLY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	821,400,000.00	1,006,900,000.00	113,652,183.63	1,178,162,595.78	0.00
21	PERSONNEL COST	20,700,000.00	20,700,000.00	12,574,104.77	18,162,595.78	0.00
2101	SALARY	20,700,000.00	20,700,000.00	12,574,104.77	18,162,595.78	0.00
210101	SALARIES AND WAGES	20,700,000.00	20,700,000.00	12,574,104.77	18,162,595.78	0.00
21010101	SALARY	20,700,000.00	20,700,000.00	12,574,104.77	18,162,595.78	0.00
22	OTHER RECURRENT COSTS	40,700,000.00	26,200,000.00	0.00	0.00	0.00
2202	OVERHEAD COST	40,700,000.00	26,200,000.00	0.00	0.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	3,800,000.00	3,800,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	800,000.00	800,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,100,000.00	1,100,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	600,000.00	600,000.00	0.00	0.00	0.00
22020317	WATER CHEMICAL	500,000.00	500,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	18,900,000.00	10,400,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020444	MAINTENANCE OF WATER PIPES	3,500,000.00	2,000,000.00	0.00	0.00	0.00
22020445	MAINTENANCE OF HAND PUMPS	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020446	MAINTENANCE OF WATER SCHEMES	10,000,000.00	3,000,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	400,000.00	400,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	10,000,000.00	4,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	10,000,000.00	4,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,700,000.00	1,700,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	500,000.00	500,000.00	0.00	0.00	0.00
22020807	LUBRICANT	200,000.00	200,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,100,000.00	5,100,000.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	760,000,000.00	960,000,000.00	101,078,078.86	1,160,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	100,000,000.00	100,000,000.00	0.00	250,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	100,000,000.00	100,000,000.00	0.00	250,000,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

23010147	PURCHASE OF WATER EQUIPMENT	100,000,000.00	100,000,000.00	0.00	250,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	550,000,000.00	600,000,000.00	0.00	650,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	550,000,000.00	600,000,000.00	0.00	650,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	250,000,000.00	250,000,000.00	0.00	250,000,000.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23020128	CONSTRUCTION / PROVISION OF DAMS	300,000,000.00	150,000,000.00	0.00	150,000,000.00	0.00
23020130	CONSTRUCTION/ PROVISION OF BOREHOLES	0.00	100,000,000.00	0.00	150,000,000.00	0.00
2303	REHABILITATION / REPAIRS	110,000,000.00	260,000,000.00	101,078,078.86	260,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	110,000,000.00	260,000,000.00	101,078,078.86	260,000,000.00	0.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
23030132	REHABILITATION/ REPAIRS OF BOREHOLES	60,000,000.00	210,000,000.00	101,078,078.86	210,000,000.00	0.00

023800100100 MINISTRY OF BUDGET AND PLANNING						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	47,916,350,000.00	45,136,516,671.04	2,673,983,836.95	81,810,193,936.06	2,560,000,000.00
21	PERSONNEL COST	248,400,000.00	179,400,000.00	60,465,417.27	92,238,936.06	0.00
2101	SALARY	165,600,000.00	165,600,000.00	58,225,417.27	84,003,380.50	0.00
210101	SALARIES AND WAGES	165,600,000.00	165,600,000.00	58,225,417.27	84,003,380.50	0.00
21010101	SALARY	165,600,000.00	165,600,000.00	58,225,417.27	84,003,380.50	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	82,800,000.00	13,800,000.00	2,240,000.00	8,235,555.56	0.00
210201	ALLOWANCES	82,800,000.00	13,800,000.00	2,240,000.00	8,235,555.56	0.00
21020120	CASUAL WORKERS' ALLOWANCES	13,800,000.00	13,800,000.00	2,240,000.00	8,235,555.56	0.00
21020136	EX-GRATIA ALLOWANCES	69,000,000.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	447,950,000.00	458,250,000.00	96,777,242.67	1,591,900,000.00	530,000,000.00
2202	OVERHEAD COST	447,950,000.00	458,250,000.00	96,777,242.67	1,591,900,000.00	530,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	61,500,000.00	186,500,000.00	78,730,000.00	251,500,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	5,000,000.00	2,935,000.00	20,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	20,000,000.00	150,000,000.00	75,795,000.00	200,000,000.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	500,000.00	500,000.00	0.00	500,000.00	0.00
220202	UTILITIES - GENERAL	2,200,000.00	2,200,000.00	473,100.00	2,200,000.00	0.00
22020210	POSTAGE EXPENSES	200,000.00	200,000.00	23,100.00	200,000.00	0.00
22020211	GENERAL UTILITY SERVICES	2,000,000.00	2,000,000.00	450,000.00	2,000,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

220203	MATERIALS & SUPPLIES - GENERAL	5,000,000.00	5,000,000.00	2,815,000.00	505,000,000.00	500,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	2,815,000.00	5,000,000.00	0.00
22020324	NUTRITION COMMODITIES	0.00	0.00	0.00	500,000,000.00	500,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	14,000,000.00	22,500,000.00	2,640,450.00	34,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	2,000,000.00	217,000.00	2,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	0.00	5,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	2,000,000.00	4,000,000.00	1,848,700.00	4,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	1,000,000.00	0.00	5,000,000.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	500,000.00	7,000,000.00	90,000.00	7,000,000.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	1,000,000.00	4,000,000.00	484,750.00	4,000,000.00	0.00
22020423	MAINTENANCE OF WEBSITE	1,000,000.00	1,000,000.00	0.00	5,000,000.00	0.00
22020447	MAINTENANCE OF MOTORCYCLE	500,000.00	500,000.00	0.00	0.00	0.00
22020449	MAINTENANCE OF IT EQUIPMENT	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220205	TRAINING - GENERAL	100,000,000.00	20,000,000.00	300,000.00	90,000,000.00	0.00
22020501	LOCAL TRAINING	80,000,000.00	10,000,000.00	300,000.00	70,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	20,000,000.00	10,000,000.00	0.00	20,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	10,200,000.00	5,000,000.00	49,000.00	185,000,000.00	30,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	200,000.00	5,000,000.00	49,000.00	5,000,000.00	0.00
22020613	MONITORING AND EVALUATION EXPENSES	10,000,000.00	0.00	0.00	150,000,000.00	0.00
22020647	SENSITISATION EXPENSES	0.00	0.00	0.00	30,000,000.00	30,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	30,000,000.00	30,000,000.00	2,377,000.00	17,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	5,000,000.00	470,000.00	5,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	20,000,000.00	20,000,000.00	1,907,000.00	10,000,000.00	0.00
22020807	LUBRICANT	5,000,000.00	5,000,000.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	12,692.67	200,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	12,692.67	200,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	225,000,000.00	187,000,000.00	9,380,000.00	507,000,000.00	0.00
22021001	REFRESHMENT & MEALS	5,000,000.00	5,000,000.00	1,200,000.00	5,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	2,000,000.00	550,000.00	2,000,000.00	0.00
22021007	WELFARE PACKAGES	10,000,000.00	15,000,000.00	7,630,000.00	20,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	5,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00
22021046	DEVELOPMENT PARTNERS EXPENSES	10,000,000.00	10,000,000.00	0.00	150,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	150,000,000.00	150,000,000.00	0.00	200,000,000.00	0.00
22021057	COMMUNICABLE AND NON-COMMUNICABLE DISEASE CONTROL	20,000,000.00	0.00	0.00	0.00	0.00
22021076	BASKET FUND FOR PARTNERS EXPENSES	0.00	0.00	0.00	100,000,000.00	0.00
22021079	OPEN GOVERNMENT PARTNERSHIP EXPENSES	20,000,000.00	0.00	0.00	20,000,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

23	CAPITAL EXPENDITURE	47,220,000,000.00	44,498,866,671.04	2,516,741,177.01	80,126,055,000.00	2,030,000,000.00
2302	CONSTRUCTION / PROVISION	25,020,000,000.00	20,012,958,467.86	835,265,716.98	39,470,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	25,020,000,000.00	20,012,958,467.86	835,265,716.98	39,470,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70,000,000.00	70,000,000.00	0.00	70,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	10,000,000,000.00	5,000,000,000.00	0.00	10,000,000,000.00	0.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00
23020137	PROVISION OF BUSINESS ENABLING ENVIRONMENT FACILITIES	10,000,000,000.00	10,000,000,000.00	835,265,716.98	20,000,000,000.00	0.00
23020138	PROVISION OF RECOVERY AND ECONOMIC STIMULUS FACILITIES	4,750,000,000.00	4,742,958,467.86	0.00	9,200,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	22,200,000,000.00	24,485,908,203.18	1,681,475,460.03	40,656,055,000.00	2,030,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	22,200,000,000.00	24,485,908,203.18	1,681,475,460.03	40,656,055,000.00	2,030,000,000.00
23050101	RESEARCH AND DEVELOPMENT	6,300,000,000.00	9,300,000,000.00	1,646,150,460.03	11,231,055,000.00	2,030,000,000.00
23050129	CONSULTANCY SERVICES	1,000,000,000.00	985,908,203.18	35,325,000.00	1,000,000,000.00	0.00
23050135	INTERGRATED INFRASTRUCTURE SERVICES	14,900,000,000.00	14,200,000,000.00	0.00	28,425,000,000.00	0.00

023800100300 STATE OPERATIONS COORDINATING UNIT (SOCU)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	196,300,000.00	81,300,000.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	196,300,000.00	81,300,000.00	0.00	0.00	0.00
2202	OVERHEAD COST	196,300,000.00	81,300,000.00	0.00	0.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	6,500,000.00	6,500,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	500,000.00	500,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	2,900,000.00	2,900,000.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	200,000.00	200,000.00	0.00	0.00	0.00
22020208	SOFTWARE CHARGES (LICENSE)	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	200,000.00	200,000.00	0.00	0.00	0.00
22020211	GENERAL UTILITY SERVICES	500,000.00	500,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	9,000,000.00	9,000,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	400,000.00	400,000.00	0.00	0.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

22020308	FIELD & CAMPING MATERIALS SUPPLIES	800,000.00	800,000.00	0.00	0.00	0.00
22020322	PUBLICATIONS	800,000.00	800,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	3,600,000.00	3,600,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,500,000.00	2,500,000.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	400,000.00	400,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	200,000.00	200,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	500,000.00	500,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	40,000,000.00	10,000,000.00	0.00	0.00	0.00
22020613	MONITORING AND EVALUATION EXPENSES	30,000,000.00	5,000,000.00	0.00	0.00	0.00
22020647	SENSITISATION EXPENSES	10,000,000.00	5,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	6,000,000.00	6,000,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020807	LUBRICANT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	118,250,000.00	33,250,000.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	500,000.00	500,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	200,000.00	200,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	500,000.00	500,000.00	0.00	0.00	0.00
22021046	DEVELOPMENT PARTNERS EXPENSES	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	0.00	0.00
22021062	INTEGRATED SUPPORTIVE SUPERVISION EXPENSES	10,000,000.00	5,000,000.00	0.00	0.00	0.00
22021070	COMMUNITY BASE TARGET TEAM EXPENSES	50,000,000.00	10,000,000.00	0.00	0.00	0.00
22021071	ENUMERATION EXERCISES EXPENSES	50,000,000.00	10,000,000.00	0.00	0.00	0.00

023800100800 ZAMFARA ECONOMIC RESILIENCE INITIATIVE (ZERI)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	82,100,000.00	82,100,000.00	3,500,025.80	36,050,000.00	0.00
22	OTHER RECURRENT COSTS	82,100,000.00	82,100,000.00	3,500,025.80	36,050,000.00	0.00
2202	OVERHEAD COST	82,100,000.00	82,100,000.00	3,500,025.80	36,050,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	12,000,000.00	12,000,000.00	900,000.00	8,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	5,000,000.00	0.00	0.00	0.00

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22020107	OUT-OF-STATION ALLOWANCE - LOCAL	2,000,000.00	2,000,000.00	100,000.00	2,000,000.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	5,000,000.00	5,000,000.00	800,000.00	6,000,000.00	0.00
220202	UTILITIES - GENERAL	10,000,000.00	10,000,000.00	400,000.00	10,000,000.00	0.00
22020211	GENERAL UTILITY SERVICES	10,000,000.00	10,000,000.00	400,000.00	10,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	10,000,000.00	10,000,000.00	1,400,000.00	10,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	10,000,000.00	1,400,000.00	10,000,000.00	0.00
220205	TRAINING - GENERAL	25,000,000.00	25,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	20,000,000.00	20,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	10,000,000.00	10,000,000.00	500,000.00	5,000,000.00	0.00
22020611	SURVEY EXPENSES	5,000,000.00	5,000,000.00	500,000.00	5,000,000.00	0.00
22020613	MONITORING AND EVALUATION EXPENSES	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020807	LUBRICANT	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	25.80	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	25.80	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,050,000.00	5,050,000.00	300,000.00	3,000,000.00	0.00
22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	3,000,000.00	3,000,000.00	300,000.00	3,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	0.00	0.00

023800300100 SUSTAINABLE DEVELOPMENT GOALS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>65,950,000.00</u>	<u>105,950,000.00</u>	<u>8,493,011.50</u>	<u>88,100,000.00</u>	<u>0.00</u>
22	OTHER RECURRENT COSTS	65,950,000.00	105,950,000.00	8,493,011.50	88,100,000.00	0.00
2202	OVERHEAD COST	64,950,000.00	104,950,000.00	8,493,011.50	88,100,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	20,000,000.00	20,000,000.00	3,169,560.00	5,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	5,000,000.00	3,169,560.00	5,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	5,000,000.00	5,000,000.00	990,000.00	5,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	990,000.00	5,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	16,500,000.00	16,500,000.00	665,000.00	5,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00	500,000.00	1,500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	3,000,000.00	0.00	1,000,000.00	0.00

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22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	5,000,000.00	5,000,000.00	165,000.00	2,000,000.00	0.00
22020452	MAINTENANCE OF COMPUTERS	500,000.00	500,000.00	0.00	500,000.00	0.00
220205	TRAINING - GENERAL	10,000,000.00	10,000,000.00	1,789,200.00	25,000,000.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00	639,200.00	20,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	5,000,000.00	5,000,000.00	1,150,000.00	5,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	5,000,000.00	45,000,000.00	676,040.00	25,000,000.00	0.00
22020612	INSPECTION EXPENSES	5,000,000.00	5,000,000.00	676,040.00	5,000,000.00	0.00
22020613	MONITORING AND EVALUATION EXPENSES	0.00	40,000,000.00	0.00	20,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	5,500,000.00	5,500,000.00	486,200.00	10,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	3,000,000.00	3,000,000.00	486,200.00	4,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	2,000,000.00	0.00	3,000,000.00	0.00
22020807	LUBRICANT	500,000.00	500,000.00	0.00	3,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	211.50	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	211.50	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,900,000.00	2,900,000.00	716,800.00	13,000,000.00	0.00
22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	716,800.00	3,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	300,000.00	300,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	0.00	0.00	10,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	300,000.00	300,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	300,000.00	300,000.00	0.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22040116	DONATION	1,000,000.00	1,000,000.00	0.00	0.00	0.00

023800400100 STATE BUREAU OF STATISTICS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	230,950,000.00	219,750,000.00	57,314,180.52	98,263,188.48	0.00
21	PERSONNEL COST	138,000,000.00	138,000,000.00	55,532,207.41	80,213,188.48	0.00
2101	SALARY	138,000,000.00	138,000,000.00	55,532,207.41	80,213,188.48	0.00
210101	SALARIES AND WAGES	138,000,000.00	138,000,000.00	55,532,207.41	80,213,188.48	0.00
21010101	SALARY	138,000,000.00	138,000,000.00	55,532,207.41	80,213,188.48	0.00
22	OTHER RECURRENT COSTS	92,950,000.00	81,750,000.00	1,781,973.11	18,050,000.00	0.00
2202	OVERHEAD COST	92,950,000.00	81,750,000.00	1,781,973.11	18,050,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	8,500,000.00	6,000,000.00	0.00	4,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	1,500,000.00	1,000,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	6,200,000.00	5,700,000.00	0.00	0.00	0.00

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22020203	INTERNET ACCESS CHARGES	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	200,000.00	200,000.00	0.00	0.00	0.00
22020211	GENERAL UTILITY SERVICES	1,000,000.00	500,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	23,900,000.00	23,700,000.00	112,000.00	3,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	112,000.00	3,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000.00	500,000.00	0.00	0.00	0.00
22020322	PUBLICATIONS	20,000,000.00	20,000,000.00	0.00	0.00	0.00
22020325	PRINTING OF LETTER HEAD	400,000.00	200,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	14,800,000.00	9,300,000.00	70,000.00	1,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	2,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000.00	2,000,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	1,500,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	300,000.00	300,000.00	0.00	0.00	0.00
22020449	MAINTENANCE OF IT EQUIPMENT	500,000.00	500,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	1,000,000.00	1,000,000.00	70,000.00	1,000,000.00	0.00
220205	TRAINING - GENERAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	20,000,000.00	20,000,000.00	0.00	5,000,000.00	0.00
22020613	MONITORING AND EVALUATION EXPENSES	20,000,000.00	20,000,000.00	0.00	5,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	9,500,000.00	7,000,000.00	667,000.00	2,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	3,000,000.00	667,000.00	2,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020807	LUBRICANT	1,500,000.00	1,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	2,973.11	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	2,973.11	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,000,000.00	5,000,000.00	930,000.00	3,000,000.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	930,000.00	3,000,000.00	0.00

025300100100 MINISTRY OF HOUSING AND URBAN DEVELOPMENT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	13,210,186,000.00	9,619,300,000.00	1,128,137,443.96	29,073,296,497.02	0.00
21	PERSONNEL COST	110,400,000.00	110,400,000.00	55,555,267.17	80,246,497.02	0.00
2101	SALARY	110,400,000.00	110,400,000.00	55,555,267.17	80,246,497.02	0.00
210101	SALARIES AND WAGES	110,400,000.00	110,400,000.00	55,555,267.17	80,246,497.02	0.00

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21010101	SALARY	110,400,000.00	110,400,000.00	55,555,267.17	80,246,497.02	0.00
22	OTHER RECURRENT COSTS	49,786,000.00	48,900,000.00	961,891.17	7,050,000.00	0.00
2202	OVERHEAD COST	49,786,000.00	48,900,000.00	961,891.17	7,050,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	8,050,000.00	8,050,000.00	0.00	5,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	850,000.00	850,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	700,000.00	700,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	300,000.00	300,000.00	0.00	0.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	300,000.00	300,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,900,000.00	2,900,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,700,000.00	2,700,000.00	0.00	0.00	0.00
22020322	PUBLICATIONS	200,000.00	200,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	15,386,000.00	12,500,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	3,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,300,000.00	1,300,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,786,000.00	3,000,000.00	0.00	0.00	0.00
22020410	MAINTENANCE OF STREET LIGHTINGS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	750,000.00	700,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	200,000.00	200,000.00	0.00	0.00	0.00
22020447	MAINTENANCE OF MOTORCYCLE	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	850,000.00	800,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	7,000,000.00	7,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020706	SURVEYING SERVICES	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	6,000,000.00	6,000,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020807	LUBRICANT	500,000.00	500,000.00	0.00	0.00	0.00
22020808	MOTORCYCLE FUEL	1,500,000.00	1,500,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	2,050,000.00	961,891.17	2,050,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	0.00	50,000.00	0.00
22020905	COST OF REVENUE COLLECTION	0.00	2,000,000.00	961,891.17	2,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	8,100,000.00	8,100,000.00	0.00	0.00	0.00

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22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	13,050,000,000.00	9,460,000,000.00	1,071,620,285.62	28,986,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	1,100,000,000.00	530,000,000.00	110,694,622.83	2,100,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,100,000,000.00	530,000,000.00	110,694,622.83	2,100,000,000.00	0.00
23010101	PURCHASE / ACQUISITION OF LAND	1,000,000,000.00	500,000,000.00	110,694,622.83	2,000,000,000.00	0.00
23010166	PURCHASE OF STUDIO EQUIPMENT	100,000,000.00	30,000,000.00	0.00	100,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	10,400,000,000.00	6,260,000,000.00	290,155,249.90	23,886,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	10,400,000,000.00	6,260,000,000.00	290,155,249.90	23,886,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	8,900,000,000.00	2,500,000,000.00	0.00	11,626,000,000.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,500,000,000.00	550,000,000.00	290,155,249.90	1,700,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	7,400,000,000.00	0.00
23020124	CONSTRUCTION OF MARKETS/PARKS	0.00	0.00	0.00	500,000,000.00	0.00
23020134	CONSTRUCTION/ PROVISION OF EMIRS PALACE	0.00	2,160,000,000.00	0.00	2,160,000,000.00	0.00
23020147	CONSTRUCTION OF BUS STOP	0.00	1,050,000,000.00	0.00	500,000,000.00	0.00
2303	REHABILITATION / REPAIRS	1,000,000,000.00	2,600,000,000.00	670,770,412.89	2,800,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	1,000,000,000.00	2,600,000,000.00	670,770,412.89	2,800,000,000.00	0.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	0.00	400,000,000.00	0.00	300,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,000,000,000.00	2,200,000,000.00	670,770,412.89	2,500,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	550,000,000.00	70,000,000.00	0.00	200,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	550,000,000.00	70,000,000.00	0.00	200,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	550,000,000.00	70,000,000.00	0.00	200,000,000.00	0.00

025300200100	OFFICE OF THE SURVEYOR GENERAL					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	494,700,000.00	748,700,000.00	343,171,230.59	1,056,250,000.00	0.00
21	PERSONNEL COST	0.00	15,000,000.00	0.00	20,000,000.00	0.00
2101	SALARY	0.00	15,000,000.00	0.00	20,000,000.00	0.00
210101	SALARIES AND WAGES	0.00	15,000,000.00	0.00	20,000,000.00	0.00
21010101	SALARY	0.00	15,000,000.00	0.00	20,000,000.00	0.00
22	OTHER RECURRENT COSTS	44,700,000.00	33,700,000.00	0.00	36,250,000.00	0.00

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2202	OVERHEAD COST	41,700,000.00	30,700,000.00	0.00	33,250,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	13,000,000.00	13,000,000.00	0.00	6,500,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	2,000,000.00	2,000,000.00	0.00	500,000.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	5,000,000.00	5,000,000.00	0.00	3,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	6,000,000.00	4,000,000.00	0.00	10,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,000,000.00	4,000,000.00	0.00	10,000,000.00	0.00
220205	TRAINING - GENERAL	10,000,000.00	6,000,000.00	0.00	5,000,000.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	5,000,000.00	3,000,000.00	0.00	2,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	2,600,000.00	2,600,000.00	0.00	5,500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	600,000.00	600,000.00	0.00	5,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	2,000,000.00	0.00	500,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	0.00	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	0.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,050,000.00	5,050,000.00	0.00	6,200,000.00	0.00
22021001	REFRESHMENT & MEALS	3,000,000.00	2,000,000.00	0.00	3,000,000.00	0.00
22021007	WELFARE PACKAGES	7,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	200,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22040116	DONATION	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
23	CAPITAL EXPENDITURE	450,000,000.00	700,000,000.00	343,171,230.59	1,000,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	250,000,000.00	250,000,000.00	0.00	350,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	250,000,000.00	250,000,000.00	0.00	350,000,000.00	0.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00
23010187	PURCHASE OF AIRCRAFT	50,000,000.00	50,000,000.00	0.00	150,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	200,000,000.00	450,000,000.00	343,171,230.59	650,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	200,000,000.00	450,000,000.00	343,171,230.59	650,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	200,000,000.00	450,000,000.00	343,171,230.59	650,000,000.00	0.00

025300300100	ZAMFARA GEOGRAPHIC INFORMATION SYSTEM (ZAGIS)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,394,360,440.00	706,860,440.00	38,789,302.90	1,266,951,070.86	0.00
21	PERSONNEL COST	78,160,440.00	80,160,440.00	33,889,202.90	48,951,070.86	0.00
2101	SALARY	78,160,440.00	78,160,440.00	33,589,202.90	48,517,737.52	0.00

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210101	SALARIES AND WAGES	78,160,440.00	78,160,440.00	33,589,202.90	48,517,737.52	0.00
21010101	SALARY	78,160,440.00	78,160,440.00	33,589,202.90	48,517,737.52	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	2,000,000.00	300,000.00	433,333.33	0.00
210201	ALLOWANCES	0.00	2,000,000.00	300,000.00	433,333.33	0.00
21020120	CASUAL WORKERS' ALLOWANCES	0.00	2,000,000.00	300,000.00	433,333.33	0.00
22	OTHER RECURRENT COSTS	116,200,000.00	126,700,000.00	4,900,100.00	18,000,000.00	0.00
2202	OVERHEAD COST	116,200,000.00	126,700,000.00	4,900,100.00	18,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	8,000,000.00	8,000,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	11,000,000.00	11,000,000.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020208	SOFTWARE CHARGES (LICENSE)	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	22,000,000.00	17,000,000.00	585,000.00	5,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	585,000.00	5,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	10,000,000.00	5,000,000.00	0.00	0.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020315	SUPPLY OF WORK TOOLS	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	16,000,000.00	16,000,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	500,000.00	500,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	500,000.00	500,000.00	0.00	0.00	0.00
22020423	MAINTENANCE OF WEBSITE	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	11,000,000.00	8,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	6,000,000.00	3,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	5,000,000.00	7,000,000.00	3,500,000.00	5,000,000.00	0.00
22020612	INSPECTION EXPENSES	5,000,000.00	7,000,000.00	3,500,000.00	5,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	8,000,000.00	8,000,000.00	0.00	0.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	5,000,000.00	5,000,000.00	0.00	0.00	0.00

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22020706	SURVEYING SERVICES	3,000,000.00	3,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	12,000,000.00	12,000,000.00	590,000.00	5,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	5,000,000.00	5,000,000.00	590,000.00	5,000,000.00	0.00
22020807	LUBRICANT	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	3,100,000.00	3,100,000.00	100.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	100.00	0.00	0.00
22020905	COST OF REVENUE COLLECTION	3,000,000.00	3,000,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	20,100,000.00	36,600,000.00	225,000.00	3,000,000.00	0.00
22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	3,000,000.00	3,000,000.00	225,000.00	3,000,000.00	0.00
22021007	WELFARE PACKAGES	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22021024	LAND USE ACT COMMITTEE EXPENSES	3,500,000.00	20,000,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	1,200,000,000.00	500,000,000.00	0.00	1,200,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	1,000,000,000.00	400,000,000.00	0.00	1,000,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,000,000,000.00	400,000,000.00	0.00	1,000,000,000.00	0.00
23010101	PURCHASE / ACQUISITION OF LAND	1,000,000,000.00	400,000,000.00	0.00	1,000,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	200,000,000.00	100,000,000.00	0.00	200,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	200,000,000.00	100,000,000.00	0.00	200,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	200,000,000.00	100,000,000.00	0.00	200,000,000.00	0.00

Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
025301000100	HOUSING CORPORATION					
2	EXPENDITURES	53,000,000.00	2,044,000,000.00	3,176,502.28	1,304,588,281.07	0.00
21	PERSONNEL COST	6,900,000.00	6,900,000.00	3,176,502.28	4,588,281.07	0.00
2101	SALARY	6,900,000.00	6,900,000.00	3,176,502.28	4,588,281.07	0.00
210101	SALARIES AND WAGES	6,900,000.00	6,900,000.00	3,176,502.28	4,588,281.07	0.00
21010101	SALARY	6,900,000.00	6,900,000.00	3,176,502.28	4,588,281.07	0.00
22	OTHER RECURRENT COSTS	46,100,000.00	37,100,000.00	0.00	0.00	0.00
2202	OVERHEAD COST	46,100,000.00	37,100,000.00	0.00	0.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	14,000,000.00	14,000,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	1,200,000.00	1,200,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	200,000.00	200,000.00	0.00	0.00	0.00
22020211	GENERAL UTILITY SERVICES	1,000,000.00	1,000,000.00	0.00	0.00	0.00

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220203	MATERIALS & SUPPLIES - GENERAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	3,700,000.00	3,700,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	500,000.00	500,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	200,000.00	200,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	10,000,000.00	1,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	10,000,000.00	1,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	2,500,000.00	2,500,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020807	LUBRICANT	500,000.00	500,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,100,000.00	2,100,000.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	0.00	0.00	0.00
22020905	COST OF REVENUE COLLECTION	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,600,000.00	7,600,000.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	500,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	0.00	2,000,000,000.00	0.00	1,300,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	2,000,000,000.00	0.00	1,300,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	2,000,000,000.00	0.00	1,300,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	1,000,000,000.00	0.00	300,000,000.00	0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	0.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00

025305600100 ZAMFARA URBAN AND REGIONAL PLANNING BOARD (ZUREPB)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	334,140,000.00	351,440,000.00	60,305,661.61	282,390,780.33	0.00
21	PERSONNEL COST	59,340,000.00	59,340,000.00	25,055,155.61	36,190,780.33	0.00
2101	SALARY	59,340,000.00	59,340,000.00	25,055,155.61	36,190,780.33	0.00
210101	SALARIES AND WAGES	59,340,000.00	59,340,000.00	25,055,155.61	36,190,780.33	0.00
21010101	SALARY	59,340,000.00	59,340,000.00	25,055,155.61	36,190,780.33	0.00
22	OTHER RECURRENT COSTS	249,800,000.00	227,100,000.00	35,250,506.00	106,200,000.00	0.00
2202	OVERHEAD COST	249,800,000.00	227,100,000.00	35,250,506.00	106,200,000.00	0.00

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220201	TRAVEL & TRANSPORT - GENERAL	4,500,000.00	2,800,000.00	0.00	4,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	500,000.00	0.00	2,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	500,000.00	300,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	2,000,000.00	1,000,000.00	0.00	2,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,600,000.00	2,600,000.00	0.00	2,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	0.00	2,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	300,000.00	300,000.00	0.00	0.00	0.00
22020315	SUPPLY OF WORK TOOLS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020322	PUBLICATIONS	200,000.00	200,000.00	0.00	0.00	0.00
22020325	PRINTING OF LETTER HEAD	100,000.00	100,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	153,500,000.00	142,500,000.00	35,250,506.00	91,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,000,000.00	6,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	400,000.00	400,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	300,000.00	300,000.00	0.00	0.00	0.00
22020410	MAINTENANCE OF STREET LIGHTINGS	80,000,000.00	50,000,000.00	0.00	40,000,000.00	0.00
22020417	MAINTENANCE OF PARKS AND GARDENS	4,000,000.00	4,000,000.00	0.00	0.00	0.00
22020419	MAINTENANCE OF PLANT & MACHINERY	4,000,000.00	4,000,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	100,000.00	100,000.00	0.00	0.00	0.00
22020435	MAINTENANCE OF TRAFFIC SIGNALS	3,000,000.00	2,000,000.00	0.00	0.00	0.00
22020436	MAINTENANCE OF ROAD SIGNS	500,000.00	500,000.00	0.00	1,000,000.00	0.00
22020437	MAINTENANCE OF DRAINAGE CHANNELS	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020439	MAINTENANCE OF TOWNSHIP ROADS	50,000,000.00	70,000,000.00	35,250,506.00	50,000,000.00	0.00
22020452	MAINTENANCE OF COMPUTERS	200,000.00	200,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	8,000,000.00	8,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	7,000,000.00	7,000,000.00	0.00	6,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020807	LUBRICANT	1,000,000.00	1,000,000.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	5,100,000.00	5,100,000.00	0.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	0.00	100,000.00	0.00
22020905	COST OF REVENUE COLLECTION	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	69,100,000.00	59,100,000.00	0.00	3,100,000.00	0.00
22021001	REFRESHMENT & MEALS	500,000.00	500,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	500,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

22021031	STREET NAMING/HOUSE NUMBERING	50,000,000.00	40,000,000.00	0.00	0.00	0.00
22021035	LOADING AND UPLOADING EXPENSES	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	100,000.00	0.00	100,000.00	0.00
22021083	TRANSPORTATION OF GOODS AND MATERIALS	5,000,000.00	5,000,000.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	25,000,000.00	65,000,000.00	0.00	140,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	25,000,000.00	25,000,000.00	0.00	40,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	25,000,000.00	25,000,000.00	0.00	40,000,000.00	0.00
23010104	PURCHASE MOTOR CYCLES	25,000,000.00	25,000,000.00	0.00	40,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	40,000,000.00	0.00	100,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	40,000,000.00	0.00	100,000,000.00	0.00
23020124	CONSTRUCTION OF MARKETS/PARKS	0.00	30,000,000.00	0.00	100,000,000.00	0.00
23020146	CONSTRUCTION OF LAND SCRAPING	0.00	10,000,000.00	0.00	0.00	0.00

031800400100 HIGH COURT OF JUSTICE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	2,588,380,000.00	2,583,570,000.00	907,291,324.99	2,864,243,876.20	0.00
21	PERSONNEL COST	767,280,000.00	1,108,970,000.00	749,527,273.82	1,082,643,876.20	0.00
2101	SALARY	656,880,000.00	656,880,000.00	447,851,687.54	646,896,882.00	0.00
210101	SALARIES AND WAGES	656,880,000.00	656,880,000.00	447,851,687.54	646,896,882.00	0.00
21010101	SALARY	656,880,000.00	656,880,000.00	447,851,687.54	646,896,882.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	110,400,000.00	452,090,000.00	301,675,586.28	435,746,994.20	0.00
210201	ALLOWANCES	110,400,000.00	452,090,000.00	301,675,586.28	435,746,994.20	0.00
21020101	NON REGULAR ALLOWANCES	0.00	1,690,000.00	0.00	0.00	0.00
21020113	OUTFIT	13,800,000.00	43,800,000.00	34,000,000.00	49,111,111.11	0.00
21020114	FURNITURE	0.00	30,000,000.00	1,170,000.00	1,690,000.00	0.00
21020122	WARDROP ALLOWANCE	96,600,000.00	376,600,000.00	266,505,586.28	384,945,883.09	0.00
22	OTHER RECURRENT COSTS	376,100,000.00	529,600,000.00	157,764,051.17	336,600,000.00	0.00
2202	OVERHEAD COST	376,100,000.00	529,600,000.00	157,764,051.17	336,600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	120,000,000.00	135,000,000.00	23,177,385.00	65,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	30,000,000.00	60,000,000.00	23,177,385.00	30,000,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	50,000,000.00	45,000,000.00	0.00	30,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020106	HOTEL EXPENSES-OVERSEAS	30,000,000.00	20,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
220202	UTILITIES - GENERAL	5,200,000.00	5,200,000.00	0.00	1,500,000.00	0.00
22020201	ELECTRICITY CHARGES	700,000.00	700,000.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

22020204	SATELLITE BROADCASTING ACCESS CHARGES	3,000,000.00	3,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	14,000,000.00	14,000,000.00	760,600.00	6,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	580,600.00	5,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020312	LIBRARY BOOKS & PERIODICALS	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020322	PUBLICATIONS	1,000,000.00	1,000,000.00	180,000.00	1,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	28,300,000.00	27,800,000.00	6,493,500.00	26,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00	82,000.00	5,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000.00	2,000,000.00	73,000.00	5,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,000,000.00	7,000,000.00	3,906,000.00	5,000,000.00	0.00
22020410	MAINTENANCE OF STREET LIGHTINGS	2,000,000.00	2,000,000.00	1,500,000.00	2,000,000.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	5,000,000.00	5,000,000.00	226,000.00	5,000,000.00	0.00
22020420	MAINTENANCE OF CAR PARKS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020443	MAINTENANCE OF BOREHOLES	500,000.00	1,000,000.00	509,500.00	500,000.00	0.00
22020444	MAINTENANCE OF WATER PIPES	300,000.00	300,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	500,000.00	500,000.00	197,000.00	500,000.00	0.00
22020456	MAINTENANCE OF LIBRARY	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220205	TRAINING - GENERAL	102,000,000.00	199,000,000.00	39,240,000.00	140,000,000.00	0.00
22020501	LOCAL TRAINING	10,000,000.00	25,000,000.00	15,000,000.00	30,000,000.00	0.00
22020502	INTERNATIONAL TRAINING	30,000,000.00	10,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	5,000,000.00	5,000,000.00	940,000.00	5,000,000.00	0.00
22020504	CONFERENCE & SEMINARS-OVERSEAS	50,000,000.00	150,000,000.00	20,000,000.00	100,000,000.00	0.00
22020505	SHORT TERM COURSES-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020507	IN-SERVICE TRAINING	5,000,000.00	7,000,000.00	3,300,000.00	5,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020711	PRIVATE SECURITY	4,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	35,000,000.00	39,000,000.00	15,451,400.00	35,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	10,000,000.00	10,000,000.00	1,017,700.00	10,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	20,000,000.00	24,000,000.00	12,989,800.00	20,000,000.00	0.00
22020807	LUBRICANT	5,000,000.00	5,000,000.00	1,443,900.00	5,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	400,000.00	166,356.17	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	400,000.00	166,356.17	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	67,500,000.00	108,200,000.00	72,474,810.00	62,000,000.00	0.00
22021001	REFRESHMENT & MEALS	20,000,000.00	34,700,000.00	25,047,425.00	30,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	1,000,000.00	0.00	2,000,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

22021006	POSTAGES & COURIER SERVICES	200,000.00	200,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	20,000,000.00	50,000,000.00	47,427,385.00	20,000,000.00	0.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	20,000,000.00	20,000,000.00	0.00	10,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	300,000.00	300,000.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	1,445,000,000.00	945,000,000.00	0.00	1,445,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	1,215,000,000.00	715,000,000.00	0.00	1,215,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,215,000,000.00	715,000,000.00	0.00	1,215,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	900,000,000.00	500,000,000.00	0.00	900,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	300,000,000.00	200,000,000.00	0.00	300,000,000.00	0.00
2303	REHABILITATION / REPAIRS	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00

031800600100 SHARI'AH COURT OF APPEAL						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	4,499,600,000.00	3,863,700,000.00	1,189,990,593.50	3,550,003,800.23	0.00
21	PERSONNEL COST	2,346,000,000.00	2,208,000,000.00	1,089,971,861.70	1,694,403,800.23	0.00
2101	SALARY	1,656,000,000.00	1,656,000,000.00	948,171,861.70	1,369,581,578.01	0.00
210101	SALARIES AND WAGES	1,656,000,000.00	1,656,000,000.00	948,171,861.70	1,369,581,578.01	0.00
21010101	SALARY	1,656,000,000.00	1,656,000,000.00	948,171,861.70	1,369,581,578.01	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	690,000,000.00	552,000,000.00	141,800,000.00	324,822,222.22	0.00
210201	ALLOWANCES	690,000,000.00	552,000,000.00	141,800,000.00	324,822,222.22	0.00
21020113	OUTFIT	276,000,000.00	276,000,000.00	0.00	70,000,000.00	0.00
21020114	FURNITURE	69,000,000.00	69,000,000.00	0.00	0.00	0.00
21020119	SECURITY PERSONNEL ALLOWANCES	138,000,000.00	0.00	0.00	50,000,000.00	0.00
21020122	WARDROP ALLOWANCE	207,000,000.00	207,000,000.00	141,800,000.00	204,822,222.22	0.00
22	OTHER RECURRENT COSTS	438,600,000.00	405,700,000.00	81,768,731.80	411,400,000.00	0.00
2202	OVERHEAD COST	438,600,000.00	405,700,000.00	81,768,731.80	411,400,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	67,000,000.00	67,000,000.00	8,117,000.00	65,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	10,000,000.00	8,117,000.00	15,000,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	1,500,000.00	2,000,000.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	500,000.00	1,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	18,500,000.00	16,500,000.00	0.00	11,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	7,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020322	PUBLICATIONS	500,000.00	500,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	60,000,000.00	44,000,000.00	4,106,050.00	34,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000.00	5,000,000.00	1,230,000.00	7,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	30,000,000.00	15,000,000.00	0.00	7,000,000.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	5,000,000.00	5,000,000.00	0.00	7,000,000.00	0.00
22020417	MAINTENANCE OF PARKS AND GARDENS	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00
22020419	MAINTENANCE OF PLANT & MACHINERY	5,000,000.00	7,000,000.00	2,876,050.00	5,000,000.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020443	MAINTENANCE OF BOREHOLES	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
22020444	MAINTENANCE OF WATER PIPES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020449	MAINTENANCE OF IT EQUIPMENT	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020452	MAINTENANCE OF COMPUTERS	500,000.00	500,000.00	0.00	0.00	0.00
22020456	MAINTENANCE OF LIBRARY	5,000,000.00	1,000,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	188,000,000.00	158,000,000.00	41,430,550.00	218,000,000.00	0.00
22020501	LOCAL TRAINING	28,000,000.00	28,000,000.00	13,661,550.00	28,000,000.00	0.00
22020502	INTERNATIONAL TRAINING	70,000,000.00	70,000,000.00	0.00	100,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	30,000,000.00	30,000,000.00	22,769,000.00	30,000,000.00	0.00
22020504	CONFERENCE & SEMINARS-OVERSEAS	60,000,000.00	30,000,000.00	5,000,000.00	60,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	12,000,000.00	12,000,000.00	1,796,800.00	4,000,000.00	0.00
22020603	RESIDENTIAL RENT	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020612	INSPECTION EXPENSES	4,000,000.00	4,000,000.00	1,796,800.00	4,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	7,000,000.00	1,000,000.00	0.00	0.00	0.00
22020711	PRIVATE SECURITY	7,000,000.00	1,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	13,000,000.00	23,000,000.00	4,168,150.00	13,000,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	15,000,000.00	2,624,550.00	5,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	4,000,000.00	4,000,000.00	1,429,600.00	4,000,000.00	0.00
22020807	LUBRICANT	2,000,000.00	2,000,000.00	114,000.00	2,000,000.00	0.00
22020808	MOTORCYCLE FUEL	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	181.80	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	181.80	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	71,500,000.00	82,100,000.00	22,150,000.00	65,800,000.00	0.00
22021001	REFRESHMENT & MEALS	5,000,000.00	13,000,000.00	2,000,000.00	5,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	5,000,000.00	1,000,000.00	0.00	5,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	300,000.00	300,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	55,000,000.00	55,000,000.00	20,150,000.00	55,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	5,000,000.00	1,000,000.00	0.00	0.00	0.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	0.00	10,000,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	200,000.00	800,000.00	0.00	800,000.00	0.00
23	CAPITAL EXPENDITURE	1,715,000,000.00	1,250,000,000.00	18,250,000.00	1,444,200,000.00	0.00
2301	FIXED ASSETS PURCHASED	160,000,000.00	30,000,000.00	18,250,000.00	160,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	160,000,000.00	30,000,000.00	18,250,000.00	160,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	50,000,000.00	0.00	0.00	50,000,000.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	30,000,000.00	0.00	0.00	30,000,000.00	0.00
23010139	PURCHASE OF LIBRARY EQUIPMENT	50,000,000.00	0.00	0.00	50,000,000.00	0.00
23010142	PURCHASE OF LAW BOOKS	30,000,000.00	30,000,000.00	18,250,000.00	30,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	520,000,000.00	520,000,000.00	0.00	520,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	520,000,000.00	520,000,000.00	0.00	520,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	280,000,000.00	280,000,000.00	0.00	280,000,000.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	120,000,000.00	120,000,000.00	0.00	120,000,000.00	0.00
23020130	CONSTRUCTION/ PROVISION OF BOREHOLES	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
2303	REHABILITATION / REPAIRS	1,035,000,000.00	700,000,000.00	0.00	764,200,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	1,035,000,000.00	700,000,000.00	0.00	764,200,000.00	0.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	535,000,000.00	500,000,000.00	0.00	264,200,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	500,000,000.00	200,000,000.00	0.00	500,000,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

031801100100 JUDICIAL SERVICE COMMISSION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	260,850,000.00	225,050,000.00	83,081,932.06	212,783,278.75	0.00
21	PERSONNEL COST	220,800,000.00	138,000,000.00	81,646,116.06	117,933,278.75	0.00
2101	SALARY	220,800,000.00	138,000,000.00	81,646,116.06	117,933,278.75	0.00
210101	SALARIES AND WAGES	220,800,000.00	138,000,000.00	81,646,116.06	117,933,278.75	0.00
21010101	SALARY	138,000,000.00	138,000,000.00	81,646,116.06	117,933,278.75	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	82,800,000.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	40,050,000.00	37,050,000.00	1,435,816.00	44,850,000.00	0.00
2202	OVERHEAD COST	40,050,000.00	37,050,000.00	1,435,816.00	44,850,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	8,000,000.00	8,000,000.00	1,390,000.00	8,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000.00	4,000,000.00	1,380,000.00	6,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	1,000,000.00	1,000,000.00	10,000.00	2,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	4,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	4,000,000.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,000,000.00	2,000,000.00	0.00	6,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,900,000.00	2,900,000.00	0.00	8,800,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	0.00	4,000,000.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	1,000,000.00	1,000,000.00	0.00	3,000,000.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	500,000.00	500,000.00	0.00	1,500,000.00	0.00
22020452	MAINTENANCE OF COMPUTERS	400,000.00	400,000.00	0.00	300,000.00	0.00
220205	TRAINING - GENERAL	7,000,000.00	5,000,000.00	0.00	3,000,000.00	0.00
22020501	LOCAL TRAINING	4,000,000.00	2,000,000.00	0.00	3,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	9,000,000.00	8,000,000.00	45,600.00	7,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	4,000,000.00	3,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	5,000,000.00	5,000,000.00	45,600.00	7,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	216.00	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	216.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	9,100,000.00	7,100,000.00	0.00	12,000,000.00	0.00
22021001	REFRESHMENT & MEALS	4,000,000.00	2,000,000.00	0.00	6,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	100,000.00	100,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	0.00	6,000,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	50,000,000.00	0.00	50,000,000.00	0.00

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2301	FIXED ASSETS PURCHASED	0.00	50,000,000.00	0.00	50,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	50,000,000.00	0.00	50,000,000.00	0.00

032600100100	MINISTRY OF JUSTICE					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,072,930,000.00	1,878,500,000.00	472,423,382.68	2,299,875,671.58	0.00
21	PERSONNEL COST	646,530,000.00	654,800,000.00	212,452,388.02	306,875,671.58	0.00
2101	SALARY	345,000,000.00	345,000,000.00	212,452,388.02	306,875,671.58	0.00
210101	SALARIES AND WAGES	345,000,000.00	345,000,000.00	212,452,388.02	306,875,671.58	0.00
21010101	SALARY	345,000,000.00	345,000,000.00	212,452,388.02	306,875,671.58	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	301,530,000.00	309,800,000.00	0.00	0.00	0.00
210201	ALLOWANCES	301,530,000.00	309,800,000.00	0.00	0.00	0.00
21020113	OUTFIT	234,600,000.00	234,600,000.00	0.00	0.00	0.00
21020120	CASUAL WORKERS' ALLOWANCES	10,350,000.00	0.00	0.00	0.00	0.00
21020122	WARDROP ALLOWANCE	1,380,000.00	0.00	0.00	0.00	0.00
21020141	TRIBUNAL ALLOWANCES	55,200,000.00	75,200,000.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	426,400,000.00	393,700,000.00	259,970,994.66	783,000,000.00	0.00
2202	OVERHEAD COST	426,400,000.00	393,700,000.00	259,970,994.66	783,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	12,000,000.00	16,000,000.00	0.00	63,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	10,000,000.00	0.00	3,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	10,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	50,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	4,000,000.00	2,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	2,000,000.00	3,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	43,000,000.00	37,000,000.00	5,546,500.00	33,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,000,000.00	10,000,000.00	3,592,500.00	15,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	7,000,000.00	12,000,000.00	1,954,000.00	15,000,000.00	0.00
22020322	PUBLICATIONS	30,000,000.00	15,000,000.00	0.00	3,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	4,300,000.00	5,100,000.00	417,000.00	2,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	135,000.00	2,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	300,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	1,000,000.00	2,000,000.00	282,000.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	1,000,000.00	1,000,000.00	0.00	0.00	0.00

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22020452	MAINTENANCE OF COMPUTERS	300,000.00	800,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	145,000,000.00	89,500,000.00	29,515,580.00	160,000,000.00	0.00
22020501	LOCAL TRAINING	80,000,000.00	30,000,000.00	20,000,000.00	100,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	65,000,000.00	39,500,000.00	9,515,580.00	60,000,000.00	0.00
22020504	CONFERENCE & SEMINARS-OVERSEAS	0.00	20,000,000.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	200,000,000.00	225,000,000.00	222,158,254.66	500,000,000.00	0.00
22020703	LEGAL SERVICES CONSULTING	200,000,000.00	225,000,000.00	222,158,254.66	500,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	10,000,000.00	9,000,000.00	403,660.00	10,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	5,000,000.00	403,660.00	10,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020807	LUBRICANT	2,000,000.00	1,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	12,000,000.00	12,000,000.00	1,930,000.00	15,000,000.00	0.00
22021001	REFRESHMENT & MEALS	6,000,000.00	6,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	6,000,000.00	6,000,000.00	1,930,000.00	15,000,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	830,000,000.00	0.00	1,210,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	230,000,000.00	0.00	410,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	230,000,000.00	0.00	410,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	10,000,000.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	200,000,000.00	0.00	360,000,000.00	0.00
23010142	PURCHASE OF LAW BOOKS	0.00	20,000,000.00	0.00	50,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	300,000,000.00	0.00	500,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	300,000,000.00	0.00	500,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	300,000,000.00	0.00	500,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	300,000,000.00	0.00	300,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	300,000,000.00	0.00	300,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	300,000,000.00	0.00	300,000,000.00	0.00

032600200100	LAW REFORM COMMISSION					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	17,900,000.00	224,010,000.00	2,985,959.03	17,619,793.75	0.00
21	PERSONNEL COST	8,280,000.00	4,140,000.00	2,125,241.83	3,069,793.75	0.00
2101	SALARY	8,280,000.00	4,140,000.00	2,125,241.83	3,069,793.75	0.00

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210101	SALARIES AND WAGES	8,280,000.00	4,140,000.00	2,125,241.83	3,069,793.75	0.00
21010101	SALARY	4,140,000.00	4,140,000.00	2,125,241.83	3,069,793.75	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	4,140,000.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	9,620,000.00	219,870,000.00	860,717.20	14,550,000.00	0.00
2202	OVERHEAD COST	9,620,000.00	219,870,000.00	860,717.20	14,550,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,350,000.00	2,350,000.00	184,000.00	1,350,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	600,000.00	1,000,000.00	109,000.00	1,000,000.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	400,000.00	1,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	350,000.00	350,000.00	75,000.00	350,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,800,000.00	110,800,000.00	177,700.00	10,800,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	650,000.00	9,500,000.00	200.00	9,500,000.00	0.00
22020312	LIBRARY BOOKS & PERIODICALS	2,000,000.00	1,000,000.00	127,500.00	1,000,000.00	0.00
22020322	PUBLICATIONS	0.00	100,000,000.00	0.00	0.00	0.00
22020325	PRINTING OF LETTER HEAD	150,000.00	300,000.00	50,000.00	300,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,940,000.00	2,840,000.00	119,000.00	1,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	600,000.00	1,000,000.00	119,000.00	1,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	250,000.00	250,000.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000.00	1,000,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	250,000.00	250,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	60,000.00	60,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	80,000.00	80,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	200,000.00	200,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	900,000.00	900,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	400,000.00	400,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	500,000.00	500,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,150,000.00	1,200,000.00	245,000.00	700,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	600,000.00	600,000.00	145,000.00	600,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	450,000.00	400,000.00	0.00	0.00	0.00
22020807	LUBRICANT	100,000.00	200,000.00	100,000.00	100,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	80,000.00	80,000.00	17.20	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	80,000.00	80,000.00	17.20	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,400,000.00	101,700,000.00	135,000.00	700,000.00	0.00
22021001	REFRESHMENT & MEALS	400,000.00	400,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	400,000.00	400,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	400,000.00	700,000.00	135,000.00	700,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	200,000.00	200,000.00	0.00	0.00	0.00

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22021075	LAW CODIFICATION EXPENSES	0.00	100,000,000.00	0.00	0.00	0.00
032600600100	DIRECTORATE OF JUDICIAL SERVICES AND LEGAL MATTERS					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	24,300,000.00	58,600,000.00	10,000,372.40	48,550,000.00	0.00
22	OTHER RECURRENT COSTS	24,300,000.00	58,600,000.00	10,000,372.40	48,550,000.00	0.00
2202	OVERHEAD COST	24,300,000.00	58,600,000.00	10,000,372.40	48,550,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	7,000,000.00	7,000,000.00	750,000.00	1,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	1,000,000.00	1,000,000.00	750,000.00	1,000,000.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	3,000,000.00	3,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	700,000.00	1,200,000.00	200,000.00	3,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	1,000,000.00	200,000.00	3,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	200,000.00	200,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,300,000.00	1,400,000.00	400,000.00	2,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	500,000.00	300,000.00	2,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	300,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	200,000.00	200,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	200,000.00	200,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	100,000.00	200,000.00	100,000.00	500,000.00	0.00
220205	TRAINING - GENERAL	1,000,000.00	15,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	500,000.00	10,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	500,000.00	5,000,000.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	7,000,000.00	20,000,000.00	4,600,000.00	30,000,000.00	0.00
22020703	LEGAL SERVICES CONSULTING	7,000,000.00	20,000,000.00	4,600,000.00	30,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,700,000.00	3,400,000.00	800,000.00	3,500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,000,000.00	2,500,000.00	450,000.00	2,500,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	300,000.00	500,000.00	350,000.00	1,000,000.00	0.00
22020807	LUBRICANT	400,000.00	400,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	372.40	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	372.40	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,550,000.00	10,550,000.00	3,250,000.00	8,500,000.00	0.00
22021001	REFRESHMENT & MEALS	1,000,000.00	2,000,000.00	600,000.00	3,500,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	1,500,000.00	2,650,000.00	5,000,000.00	0.00
22021007	WELFARE PACKAGES	4,000,000.00	7,000,000.00	0.00	0.00	0.00

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22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	0.00	0.00
032600900100	ANTI-CORRUPTION AND PUBLIC COMPLAINTS COMMISSION					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	291,500,000.00	265,160,000.00	70,672,513.38	307,798,694.77	0.00
21	PERSONNEL COST	138,000,000.00	113,160,000.00	58,360,634.84	84,298,694.77	0.00
2101	SALARY	121,440,000.00	113,160,000.00	58,360,634.84	84,298,694.77	0.00
210101	SALARIES AND WAGES	121,440,000.00	113,160,000.00	58,360,634.84	84,298,694.77	0.00
21010101	SALARY	113,160,000.00	113,160,000.00	58,360,634.84	84,298,694.77	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	8,280,000.00	0.00	0.00	0.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	16,560,000.00	0.00	0.00	0.00	0.00
210201	ALLOWANCES	16,560,000.00	0.00	0.00	0.00	0.00
21020113	OUTFIT	8,280,000.00	0.00	0.00	0.00	0.00
21020122	WARDROP ALLOWANCE	8,280,000.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	113,500,000.00	112,000,000.00	12,311,878.54	183,500,000.00	0.00
2202	OVERHEAD COST	113,500,000.00	112,000,000.00	12,311,878.54	183,500,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	16,500,000.00	14,000,000.00	5,104,500.00	8,500,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	8,000,000.00	3,814,500.00	5,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	2,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	2,000,000.00	2,000,000.00	0.00	500,000.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	2,500,000.00	3,000,000.00	1,290,000.00	2,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	5,500,000.00	10,500,000.00	2,790,600.00	7,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	8,000,000.00	2,790,600.00	7,000,000.00	0.00
22020322	PUBLICATIONS	2,500,000.00	2,500,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	9,300,000.00	6,800,000.00	983,200.00	6,300,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	500,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	266,200.00	3,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	0.00	0.00	900,000.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	3,300,000.00	3,300,000.00	717,000.00	2,400,000.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	19,000,000.00	26,500,000.00	0.00	35,000,000.00	0.00
22020501	LOCAL TRAINING	4,000,000.00	21,500,000.00	0.00	20,000,000.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	0.00	0.00	5,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	15,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	20,000,000.00	30,000,000.00	557,000.00	100,000,000.00	0.00

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22020703	LEGAL SERVICES CONSULTING	20,000,000.00	30,000,000.00	557,000.00	100,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	23,000,000.00	11,000,000.00	458,600.00	11,500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	20,000,000.00	10,000,000.00	458,600.00	10,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	0.00	0.00	1,000,000.00	0.00
22020807	LUBRICANT	3,000,000.00	1,000,000.00	0.00	500,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	3,978.54	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	3,978.54	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	20,100,000.00	13,100,000.00	2,414,000.00	15,100,000.00	0.00
22021001	REFRESHMENT & MEALS	4,000,000.00	2,000,000.00	67,000.00	4,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	3,000,000.00	5,000,000.00	1,390,000.00	4,000,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	7,000,000.00	2,000,000.00	957,000.00	6,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	100,000.00	0.00	100,000.00	0.00
22021083	TRANSPORTATION OF GOODS AND MATERIALS	4,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00
23	CAPITAL EXPENDITURE	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
23010162	PURCHASE OF SOLAR EQUIPMENT	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00

051300100100 MINISTRY OF YOUTH AND SPORTS DEVELOPMENT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	10,081,540,000.00	5,931,736,705.87	164,214,546.56	18,592,054,483.65	0.00
21	PERSONNEL COST	383,640,000.00	384,836,705.87	118,699,257.91	171,454,483.65	0.00
2101	SALARY	38,640,000.00	39,836,705.87	27,579,257.91	39,836,705.87	0.00
210101	SALARIES AND WAGES	38,640,000.00	39,836,705.87	27,579,257.91	39,836,705.87	0.00
21010101	SALARY	38,640,000.00	39,836,705.87	27,579,257.91	39,836,705.87	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	345,000,000.00	345,000,000.00	91,120,000.00	131,617,777.78	0.00
210201	ALLOWANCES	345,000,000.00	345,000,000.00	91,120,000.00	131,617,777.78	0.00
21020117	NYSC/ IT ALLOWANCES	345,000,000.00	345,000,000.00	91,120,000.00	131,617,777.78	0.00
22	OTHER RECURRENT COSTS	97,900,000.00	196,900,000.00	35,515,288.65	70,600,000.00	0.00
2202	OVERHEAD COST	97,900,000.00	196,900,000.00	35,515,288.65	70,600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	48,000,000.00	44,000,000.00	11,329,600.00	20,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	15,000,000.00	8,809,600.00	5,000,000.00	0.00

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22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	30,000,000.00	12,000,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	6,000,000.00	10,000,000.00	2,520,000.00	15,000,000.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	6,000,000.00	3,000,000.00	1,150,000.00	4,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	2,000,000.00	650,000.00	3,000,000.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,000,000.00	1,000,000.00	500,000.00	1,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	6,300,000.00	4,300,000.00	50,000.00	500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	2,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	1,000,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	500,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	300,000.00	300,000.00	50,000.00	500,000.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	200,000.00	200,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	300,000.00	300,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	17,000,000.00	9,000,000.00	100,000.00	5,000,000.00	0.00
22020501	LOCAL TRAINING	10,000,000.00	4,000,000.00	100,000.00	5,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	7,000,000.00	5,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	5,500,000.00	5,500,000.00	676,000.00	5,500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	3,500,000.00	2,500,000.00	676,000.00	5,500,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	1,000,000.00	0.00	0.00	0.00
22020807	LUBRICANT	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	688.65	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	688.65	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	15,000,000.00	131,000,000.00	22,209,000.00	35,500,000.00	0.00
22021001	REFRESHMENT & MEALS	5,000,000.00	3,000,000.00	791,600.00	5,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	2,500,000.00	2,500,000.00	0.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	500,000.00	500,000.00	125,000.00	500,000.00	0.00
22021007	WELFARE PACKAGES	7,000,000.00	75,000,000.00	21,292,400.00	30,000,000.00	0.00
22021082	PALIAMENT/COUNCIL ACTIVITIES EXPENSES	0.00	50,000,000.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	9,600,000,000.00	5,350,000,000.00	10,000,000.00	18,350,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	9,300,000,000.00	5,100,000,000.00	0.00	18,150,000,000.00	0.00

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230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	9,300,000,000.00	5,100,000,000.00	0.00	18,150,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	2,000,000,000.00	1,100,000,000.00	0.00	1,000,000,000.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	300,000,000.00	300,000,000.00	0.00	0.00	0.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	5,500,000,000.00	2,700,000,000.00	0.00	16,000,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	300,000,000.00	300,000,000.00	0.00	1,000,000,000.00	0.00
23020141	PROVISION OF ENTREPRENEURSHIP EQUIPMENT	1,200,000,000.00	700,000,000.00	0.00	150,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	100,000,000.00	50,000,000.00	10,000,000.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	100,000,000.00	50,000,000.00	10,000,000.00	0.00	0.00
23050101	RESEARCH AND DEVELOPMENT	100,000,000.00	50,000,000.00	10,000,000.00	0.00	0.00

051300200100	SPORTS COUNCIL					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	536,710,000.00	502,710,000.00	124,137,611.96	261,685,217.28	0.00
21	PERSONNEL COST	292,560,000.00	292,560,000.00	70,743,611.96	102,185,217.28	0.00
2101	SALARY	96,600,000.00	96,600,000.00	15,702,011.96	22,680,683.94	0.00
210101	SALARIES AND WAGES	96,600,000.00	96,600,000.00	15,702,011.96	22,680,683.94	0.00
21010101	SALARY	96,600,000.00	96,600,000.00	15,702,011.96	22,680,683.94	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	195,960,000.00	195,960,000.00	55,041,600.00	79,504,533.33	0.00
210201	ALLOWANCES	195,960,000.00	195,960,000.00	55,041,600.00	79,504,533.33	0.00
21020101	NON REGULAR ALLOWANCES	195,960,000.00	195,960,000.00	55,041,600.00	79,504,533.33	0.00
22	OTHER RECURRENT COSTS	244,150,000.00	210,150,000.00	53,394,000.00	159,500,000.00	0.00
2202	OVERHEAD COST	239,150,000.00	205,150,000.00	53,394,000.00	159,500,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	127,000,000.00	83,000,000.00	10,539,000.00	65,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	50,000,000.00	40,000,000.00	8,690,000.00	50,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	58,000,000.00	28,000,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020106	HOTEL EXPENSES-OVERSEAS	10,000,000.00	6,000,000.00	1,849,000.00	15,000,000.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	2,500,000.00	2,500,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	74,500,000.00	74,500,000.00	33,550,000.00	80,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	70,000,000.00	70,000,000.00	33,550,000.00	80,000,000.00	0.00

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22020315	SUPPLY OF WORK TOOLS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020322	PUBLICATIONS	1,500,000.00	1,500,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	13,300,000.00	19,300,000.00	6,535,000.00	5,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000.00	10,000,000.00	6,535,000.00	5,500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	500,000.00	500,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	500,000.00	500,000.00	0.00	0.00	0.00
22020443	MAINTENANCE OF BOREHOLES	500,000.00	500,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	300,000.00	300,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	4,000,000.00	4,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	800,000.00	800,000.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	300,000.00	300,000.00	0.00	0.00	0.00
22020612	INSPECTION EXPENSES	500,000.00	500,000.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000.00	500,000.00	0.00	0.00	0.00
22020712	AUDIT CONSULTANCY SERVICES	500,000.00	500,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	4,500,000.00	4,500,000.00	305,500.00	4,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	2,000,000.00	305,500.00	4,000,000.00	0.00
22020807	LUBRICANT	500,000.00	500,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	14,500,000.00	18,500,000.00	2,464,500.00	5,000,000.00	0.00
22021001	REFRESHMENT & MEALS	1,000,000.00	5,000,000.00	2,300,000.00	2,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	500,000.00	0.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	5,000,000.00	5,000,000.00	164,500.00	3,000,000.00	0.00
22021007	WELFARE PACKAGES	8,000,000.00	8,000,000.00	0.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22040116	DONATION	5,000,000.00	5,000,000.00	0.00	0.00	0.00

051300300100	DIRECTORATE FOR JOB CREATION AND SKILLS ACQUISITION					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

2	EXPENDITURES	59,900,000.00	60,100,000.00	5,000,499.25	230,050,000.00	0.00
22	OTHER RECURRENT COSTS	59,900,000.00	60,100,000.00	5,000,499.25	230,050,000.00	0.00
2202	OVERHEAD COST	59,900,000.00	60,100,000.00	5,000,499.25	230,050,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	6,700,000.00	6,700,000.00	2,000,000.00	10,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,000,000.00	6,000,000.00	2,000,000.00	10,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	200,000.00	200,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	100,000.00	100,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	400,000.00	400,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	2,000,000.00	2,000,000.00	1,126,500.00	2,000,000.00	0.00
22020211	GENERAL UTILITY SERVICES	2,000,000.00	2,000,000.00	1,126,500.00	2,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	8,500,000.00	8,500,000.00	523,500.00	3,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	523,500.00	3,000,000.00	0.00
22020315	SUPPLY OF WORK TOOLS	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020322	PUBLICATIONS	500,000.00	500,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,600,000.00	1,600,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	300,000.00	300,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	200,000.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	300,000.00	300,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	200,000.00	200,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	200,000.00	200,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	400,000.00	400,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	27,000,000.00	17,000,000.00	200,000.00	200,000,000.00	0.00
22020501	LOCAL TRAINING	20,000,000.00	10,000,000.00	200,000.00	200,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020505	SHORT TERM COURSES-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	8,500,000.00	8,500,000.00	700,000.00	5,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	2,500,000.00	2,500,000.00	700,000.00	5,000,000.00	0.00
22020612	INSPECTION EXPENSES	6,000,000.00	6,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	3,500,000.00	13,500,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	12,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020807	LUBRICANT	500,000.00	500,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	499.25	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	499.25	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,050,000.00	2,250,000.00	450,000.00	10,000,000.00	0.00
22021001	REFRESHMENT & MEALS	500,000.00	700,000.00	350,000.00	5,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	500,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	1,000,000.00	1,000,000.00	100,000.00	5,000,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	0.00	0.00
051400100100	MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	5,403,060,000.00	4,623,060,000.00	188,219,961.69	4,449,274,522.44	532,000,000.00
21	PERSONNEL COST	200,100,000.00	200,100,000.00	127,377,361.69	183,274,522.44	0.00
2101	SALARY	200,100,000.00	200,100,000.00	127,377,361.69	183,274,522.44	0.00
210101	SALARIES AND WAGES	200,100,000.00	200,100,000.00	127,377,361.69	183,274,522.44	0.00
21010101	SALARY	200,100,000.00	200,100,000.00	127,377,361.69	183,274,522.44	0.00
22	OTHER RECURRENT COSTS	297,960,000.00	262,960,000.00	60,842,600.00	206,000,000.00	32,000,000.00
2202	OVERHEAD COST	297,960,000.00	262,960,000.00	60,842,600.00	206,000,000.00	32,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	75,000,000.00	61,000,000.00	2,797,600.00	27,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	5,000,000.00	2,797,600.00	5,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,000,000.00	10,000,000.00	0.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	40,000,000.00	40,000,000.00	0.00	20,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	5,000,000.00	2,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	5,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	5,000,000.00	2,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	112,000,000.00	109,000,000.00	45,425,000.00	107,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	2,000,000.00	700,000.00	2,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,000,000.00	10,000,000.00	5,800,000.00	5,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	10,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	80,000,000.00	80,000,000.00	34,525,000.00	80,000,000.00	0.00
22020315	SUPPLY OF WORK TOOLS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020319	SUPPLY OF GRAINS	10,000,000.00	10,000,000.00	4,400,000.00	10,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	10,810,000.00	10,810,000.00	0.00	5,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	200,000.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	400,000.00	400,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	200,000.00	200,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	700,000.00	700,000.00	0.00	0.00	0.00
22020426	MAINTENANCE OF FARM	10,000.00	10,000.00	0.00	0.00	0.00

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22020443	MAINTENANCE OF BOREHOLES	500,000.00	500,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	300,000.00	300,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	15,000,000.00	10,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	10,000,000.00	5,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	8,000,000.00	8,000,000.00	0.00	32,000,000.00	32,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020612	INSPECTION EXPENSES	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020613	MONITORING AND EVALUATION EXPENSES	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020647	SENSITISATION EXPENSES	0.00	0.00	0.00	32,000,000.00	32,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	4,000,000.00	4,000,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	500,000.00	500,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020807	LUBRICANT	500,000.00	500,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	73,050,000.00	60,050,000.00	12,620,000.00	35,000,000.00	0.00
22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	25,000,000.00	25,000,000.00	12,620,000.00	25,000,000.00	0.00
22021009	SPORTING ACTIVITIES	4,000,000.00	4,000,000.00	0.00	0.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	30,000,000.00	20,000,000.00	0.00	10,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	0.00	0.00
22021083	TRANSPORTATION OF GOODS AND MATERIALS	5,000,000.00	2,000,000.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	4,905,000,000.00	4,160,000,000.00	0.00	4,060,000,000.00	500,000,000.00
2301	FIXED ASSETS PURCHASED	745,000,000.00	400,000,000.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	745,000,000.00	400,000,000.00	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	50,000,000.00	0.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	50,000,000.00	50,000,000.00	0.00	0.00	0.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	595,000,000.00	250,000,000.00	0.00	0.00	0.00
23010156	PURCHASE OF SKILLS ACQUISITION EQUIPMENT	100,000,000.00	50,000,000.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	3,850,000,000.00	3,450,000,000.00	0.00	3,850,000,000.00	500,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	3,850,000,000.00	3,450,000,000.00	0.00	3,850,000,000.00	500,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	450,000,000.00	400,000,000.00	0.00	400,000,000.00	0.00

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23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	100,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	2,150,000,000.00	1,650,000,000.00	0.00	1,650,000,000.00	0.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	0.00	100,000,000.00	0.00	0.00	0.00
23020133	CONSTRUCTION/ PROVISION OF ISLAMIYA SCHOOLS	0.00	0.00	0.00	500,000,000.00	500,000,000.00
23020141	PROVISION OF ENTREPRENEURSHIP EQUIPMENT	1,150,000,000.00	1,150,000,000.00	0.00	1,150,000,000.00	0.00
2303	REHABILITATION / REPAIRS	150,000,000.00	150,000,000.00	0.00	50,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	150,000,000.00	150,000,000.00	0.00	50,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	150,000,000.00	150,000,000.00	0.00	50,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	160,000,000.00	160,000,000.00	0.00	160,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	160,000,000.00	160,000,000.00	0.00	160,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	160,000,000.00	160,000,000.00	0.00	160,000,000.00	0.00

051400700100	MENTAL HOME					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	22,400,000.00	18,400,000.00	1,000,000.00	5,300,000.00	0.00
22	OTHER RECURRENT COSTS	22,400,000.00	18,400,000.00	1,000,000.00	5,300,000.00	0.00
2202	OVERHEAD COST	22,400,000.00	18,400,000.00	1,000,000.00	5,300,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	6,000,000.00	6,500,000.00	0.00	0.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	2,000,000.00	2,500,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	10,000,000.00	5,000,000.00	1,000,000.00	5,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	4,000,000.00	2,000,000.00	506,000.00	2,000,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	6,000,000.00	3,000,000.00	494,000.00	3,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	300,000.00	800,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000.00	200,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	0.00	500,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	100,000.00	100,000.00	0.00	0.00	0.00

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220208	FUEL & LUBRICANTS - GENERAL	1,700,000.00	1,700,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	500,000.00	500,000.00	0.00	0.00	0.00
22020807	LUBRICANT	200,000.00	200,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,350,000.00	4,350,000.00	0.00	300,000.00	0.00
22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	300,000.00	300,000.00	0.00	300,000.00	0.00
22021007	WELFARE PACKAGES	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	0.00	0.00

051700100100 MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	60,665,926,000.00	52,726,926,000.00	8,041,729,430.79	47,394,535,944.96	220,000,000.00
21	PERSONNEL COST	1,883,976,000.00	1,883,976,000.00	1,247,701,808.05	1,802,235,944.96	0.00
2101	SALARY	1,883,976,000.00	1,883,976,000.00	1,247,701,808.05	1,802,235,944.96	0.00
210101	SALARIES AND WAGES	1,883,976,000.00	1,883,976,000.00	1,247,701,808.05	1,802,235,944.96	0.00
21010101	SALARY	1,883,976,000.00	1,883,976,000.00	1,247,701,808.05	1,802,235,944.96	0.00
22	OTHER RECURRENT COSTS	3,769,950,000.00	1,950,950,000.00	996,940,297.88	1,872,300,000.00	10,000,000.00
2202	OVERHEAD COST	3,769,950,000.00	1,950,950,000.00	996,940,297.88	1,872,300,000.00	10,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	37,000,000.00	28,000,000.00	7,693,500.00	34,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	15,000,000.00	6,893,500.00	10,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	12,000,000.00	0.00	0.00	20,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	7,000,000.00	5,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	6,000,000.00	6,000,000.00	800,000.00	4,000,000.00	0.00
220202	UTILITIES - GENERAL	500,000.00	500,000.00	0.00	0.00	0.00
22020208	SOFTWARE CHARGES (LICENSE)	200,000.00	200,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	300,000.00	300,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,328,000,000.00	428,000,000.00	159,244,180.00	692,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,000,000.00	15,000,000.00	2,684,780.00	20,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	2,000,000.00	2,000,000.00	590,000.00	500,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	300,000,000.00	100,000,000.00	0.00	0.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	2,000,000,000.00	300,000,000.00	152,050,400.00	2,000,000.00	0.00
22020322	PUBLICATIONS	1,000,000.00	1,000,000.00	537,000.00	100,000,000.00	0.00
22020332	PRINTING OF EXAMINATION MATERIALS	10,000,000.00	10,000,000.00	3,382,000.00	70,000,000.00	0.00

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220204	MAINTENANCE SERVICES - GENERAL	38,250,000.00	88,250,000.00	45,139,200.00	16,300,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	60,000,000.00	43,975,000.00	1,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	650,000.00	650,000.00	389,200.00	5,000,000.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	10,000,000.00	10,000,000.00	735,000.00	300,000.00	0.00
22020420	MAINTENANCE OF CAR PARKS	300,000.00	300,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	1,300,000.00	1,300,000.00	40,000.00	10,000,000.00	0.00
22020450	MAINTENANCE OF DATABASE	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22020451	MAINTENANCE OF SCHOOL FURNITURE	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	95,000,000.00	95,000,000.00	6,841,500.00	23,000,000.00	0.00
22020501	LOCAL TRAINING	80,000,000.00	80,000,000.00	0.00	20,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	15,000,000.00	15,000,000.00	6,841,500.00	3,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	26,000,000.00	26,000,000.00	0.00	10,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020612	INSPECTION EXPENSES	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020613	MONITORING AND EVALUATION EXPENSES	20,000,000.00	20,000,000.00	0.00	10,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	18,200,000.00	18,200,000.00	3,880,500.00	8,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	10,000,000.00	10,000,000.00	1,480,500.00	5,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	5,200,000.00	5,200,000.00	2,400,000.00	3,000,000.00	0.00
22020807	LUBRICANT	3,000,000.00	3,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	1,854.38	4,000,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	1,854.38	4,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,226,900,000.00	1,266,900,000.00	774,139,563.50	1,085,000,000.00	10,000,000.00
22021001	REFRESHMENT & MEALS	6,500,000.00	6,500,000.00	1,014,300.00	2,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,300,000.00	1,300,000.00	140,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	26,000,000.00	26,000,000.00	175,000.00	30,000,000.00	0.00
22021007	WELFARE PACKAGES	30,000,000.00	30,000,000.00	3,115,000.00	20,000,000.00	0.00
22021009	SPORTING ACTIVITIES	20,000,000.00	20,000,000.00	0.00	0.00	0.00
22021044	STUDENTS EXAMINATION REGISTRATION EXPENSES	800,000,000.00	1,000,000,000.00	761,120,043.50	1,000,000,000.00	0.00
22021046	DEVELOPMENT PARTNERS EXPENSES	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00
22021051	STUDENT EXCHANGE PROGRAMME	100,000,000.00	50,000,000.00	6,575,220.00	13,000,000.00	0.00
22021068	SCIENCE QUIZ & EXHIBITION EXPENSES	13,000,000.00	13,000,000.00	0.00	0.00	0.00
22021069	SCREENING EXAMINATION INTO SCIENCE & TECH COLLEGES	50,000,000.00	50,000,000.00	0.00	0.00	0.00
22021074	PUBLIC ENLIGHTMENT ACTIVITIES EXPENSES	0.00	0.00	0.00	10,000,000.00	10,000,000.00
22021081	SUBVENTION FOR SCHOOLS UPKEEP	150,000,000.00	50,000,000.00	2,000,000.00	10,000,000.00	0.00

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22021083	TRANSPORTATION OF GOODS AND MATERIALS	20,000,000.00	10,000,000.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	55,012,000,000.00	48,892,000,000.00	5,797,087,324.86	43,720,000,000.00	210,000,000.00
2301	FIXED ASSETS PURCHASED	4,042,000,000.00	5,192,000,000.00	46,100,200.00	5,490,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	4,042,000,000.00	5,192,000,000.00	46,100,200.00	5,490,000,000.00	0.00
23010104	PURCHASE MOTOR CYCLES	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	710,000,000.00	110,000,000.00	37,800,200.00	600,000,000.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	50,000,000.00	150,000,000.00	0.00	150,000,000.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	2,450,000,000.00	3,250,000,000.00	0.00	2,650,000,000.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS	60,000,000.00	560,000,000.00	8,300,000.00	500,000,000.00	0.00
23010173	PURCHASE OF COMMUNICATION EQUIPMENT	12,000,000.00	12,000,000.00	0.00	30,000,000.00	0.00
23010175	PURCHASE OF RELIEF MATERIALS FOR POVERTY ALLEVIATION	500,000,000.00	200,000,000.00	0.00	300,000,000.00	0.00
23010181	PURCHASE OF CHAIRS AND OTHER SCHOOL ITEMS	0.00	500,000,000.00	0.00	1,000,000,000.00	0.00
23010184	PURCHASE OF LABORATORY EQUIPMENT	100,000,000.00	250,000,000.00	0.00	100,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	27,650,000,000.00	29,680,000,000.00	5,345,550,875.74	12,000,000,000.00	150,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	27,650,000,000.00	29,680,000,000.00	5,345,550,875.74	12,000,000,000.00	150,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	2,070,000,000.00	470,000,000.00	0.00	400,000,000.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	1,400,000,000.00	400,000,000.00	0.00	400,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	200,000,000.00	0.00	0.00	0.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	8,100,000,000.00	12,900,000,000.00	2,036,229,700.21	3,200,000,000.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00	0.00	200,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	150,000,000.00	0.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	880,000,000.00	910,000,000.00	134,397,186.22	500,000,000.00	0.00
23020139	CONSTRUCTION/PROVISION OF PARKS AND GARDENS	0.00	0.00	0.00	150,000,000.00	150,000,000.00

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23020140	PROVISION OF LEARNING & EMPOWERMENT FACILITIES FOR GIRLS	15,000,000,000.00	15,000,000,000.00	3,174,923,989.31	7,000,000,000.00	0.00
2303	REHABILITATION / REPAIRS	16,120,000,000.00	7,620,000,000.00	0.00	3,470,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	16,120,000,000.00	7,620,000,000.00	0.00	3,470,000,000.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	16,120,000,000.00	7,620,000,000.00	0.00	3,470,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	7,200,000,000.00	6,400,000,000.00	405,436,249.12	22,760,000,000.00	60,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	7,200,000,000.00	6,400,000,000.00	405,436,249.12	22,760,000,000.00	60,000,000.00
23050101	RESEARCH AND DEVELOPMENT	2,200,000,000.00	1,400,000,000.00	337,847,499.12	2,760,000,000.00	60,000,000.00
23050137	EMERGENCY INTERVENTION SERVICES	5,000,000,000.00	5,000,000,000.00	67,588,750.00	20,000,000,000.00	0.00

051700200100 ARABIC AND ISLAMIC EDUCATION BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,764,985,200.00	1,757,240,000.00	1,099,758,910.02	1,600,883,678.78	0.00
21	PERSONNEL COST	1,656,745,200.00	1,656,000,000.00	1,098,161,777.62	1,586,233,678.78	0.00
2101	SALARY	1,656,000,000.00	1,656,000,000.00	1,098,161,777.62	1,586,233,678.78	0.00
210101	SALARIES AND WAGES	1,656,000,000.00	1,656,000,000.00	1,098,161,777.62	1,586,233,678.78	0.00
21010101	SALARY	1,656,000,000.00	1,656,000,000.00	1,098,161,777.62	1,586,233,678.78	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	745,200.00	0.00	0.00	0.00	0.00
210201	ALLOWANCES	745,200.00	0.00	0.00	0.00	0.00
21020139	EXTERNAL EXAMINERS ALLOWNACES	372,600.00	0.00	0.00	0.00	0.00
21020140	EXAMS MODERATION ALLOWANCES	372,600.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	108,240,000.00	101,240,000.00	1,597,132.40	14,650,000.00	0.00
2202	OVERHEAD COST	108,240,000.00	101,240,000.00	1,597,132.40	14,650,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	5,500,000.00	4,500,000.00	0.00	6,500,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,000,000.00	2,000,000.00	0.00	4,000,000.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	1,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	33,500,000.00	58,000,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,500,000.00	2,000,000.00	0.00	0.00	0.00
22020332	PRINTING OF EXAMINATION MATERIALS	30,000,000.00	56,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	3,360,000.00	3,360,000.00	0.00	100,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	310,000.00	310,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	350,000.00	350,000.00	0.00	100,000.00	0.00

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22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	200,000.00	200,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	10,000,000.00	5,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	1,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	5,000,000.00	4,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	3,500,000.00	4,500,000.00	1,597,000.00	5,000,000.00	0.00
22020610	RECRUITMENT SERVICES	500,000.00	500,000.00	0.00	0.00	0.00
22020612	INSPECTION EXPENSES	3,000,000.00	4,000,000.00	1,597,000.00	5,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	780,000.00	780,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	400,000.00	400,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	200,000.00	200,000.00	0.00	0.00	0.00
22020807	LUBRICANT	180,000.00	180,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	132.40	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	132.40	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	51,550,000.00	25,050,000.00	0.00	3,000,000.00	0.00
22021001	REFRESHMENT & MEALS	20,000,000.00	11,500,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,500,000.00	500,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	30,000,000.00	13,000,000.00	0.00	3,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	0.00	0.00

051700300100 STATE UNIVERSAL BASIC EDUCATION BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	743,930,000.00	721,930,000.00	367,570,494.67	630,698,100.95	0.00
21	PERSONNEL COST	560,280,000.00	560,280,000.00	367,094,839.12	530,248,100.95	0.00
2101	SALARY	560,280,000.00	560,280,000.00	367,094,839.12	530,248,100.95	0.00
210101	SALARIES AND WAGES	560,280,000.00	560,280,000.00	367,094,839.12	530,248,100.95	0.00
21010101	SALARY	560,280,000.00	560,280,000.00	367,094,839.12	530,248,100.95	0.00
22	OTHER RECURRENT COSTS	183,650,000.00	161,650,000.00	475,655.55	100,450,000.00	0.00
2202	OVERHEAD COST	173,650,000.00	151,650,000.00	475,655.55	100,450,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	33,000,000.00	23,000,000.00	0.00	24,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	6,000,000.00	6,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	4,000,000.00	4,000,000.00	0.00	7,000,000.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	3,000,000.00	3,000,000.00	0.00	7,000,000.00	0.00
220202	UTILITIES - GENERAL	5,100,000.00	5,100,000.00	0.00	3,400,000.00	0.00
22020201	ELECTRICITY CHARGES	2,500,000.00	2,500,000.00	0.00	2,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	400,000.00	400,000.00	0.00	400,000.00	0.00
22020205	WATER RATES	400,000.00	400,000.00	0.00	0.00	0.00
22020208	SOFTWARE CHARGES (LICENSE)	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	300,000.00	300,000.00	0.00	1,000,000.00	0.00

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220203	MATERIALS & SUPPLIES - GENERAL	21,500,000.00	15,500,000.00	0.00	10,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,000,000.00	4,000,000.00	0.00	10,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	4,000,000.00	2,000,000.00	0.00	0.00	0.00
22020315	SUPPLY OF WORK TOOLS	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020328	INSTRUCTIONAL MATERIALS	3,500,000.00	3,500,000.00	0.00	0.00	0.00
22020329	INTRO-TECHNICAL EQUIPMENT	2,500,000.00	2,500,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	16,900,000.00	13,900,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	2,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	700,000.00	700,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	700,000.00	700,000.00	0.00	0.00	0.00
22020443	MAINTENANCE OF BOREHOLES	5,500,000.00	5,500,000.00	0.00	0.00	0.00
22020449	MAINTENANCE OF IT EQUIPMENT	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	13,000,000.00	13,000,000.00	118,000.00	20,000,000.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00	118,000.00	20,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,500,000.00	2,500,000.00	0.00	0.00	0.00
22020505	SHORT TERM COURSES-LOCAL	3,500,000.00	3,500,000.00	0.00	0.00	0.00
22020507	IN-SERVICE TRAINING	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	12,000,000.00	12,000,000.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020610	RECRUITMENT SERVICES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020612	INSPECTION EXPENSES	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020613	MONITORING AND EVALUATION EXPENSES	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020711	PRIVATE SECURITY	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020712	AUDIT CONSULTANCY SERVICES	3,000,000.00	3,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	15,000,000.00	15,000,000.00	154,100.00	10,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	5,000,000.00	154,100.00	10,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020807	LUBRICANT	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020808	MOTORCYCLE FUEL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	1,555.55	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	1,555.55	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	52,100,000.00	49,100,000.00	202,000.00	33,000,000.00	0.00
22021001	REFRESHMENT & MEALS	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,000,000.00	0.00	0.00	0.00

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22021004	MEDICAL EXPENSES-LOCAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	20,000,000.00	17,000,000.00	0.00	0.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	6,000,000.00	6,000,000.00	0.00	0.00	0.00
22021046	DEVELOPMENT PARTNERS EXPENSES	10,000,000.00	10,000,000.00	202,000.00	25,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00
22021083	TRANSPORTATION OF GOODS AND MATERIALS	8,000,000.00	8,000,000.00	0.00	8,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	10,000,000.00	10,000,000.00	0.00	0.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	10,000,000.00	10,000,000.00	0.00	0.00	0.00

051700400100 QUALITY ASSURANCE AUTHORITY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	111,850,000.00	103,950,000.00	18,540,745.42	114,050,000.00	0.00
22	OTHER RECURRENT COSTS	111,850,000.00	103,950,000.00	18,540,745.42	114,050,000.00	0.00
2202	OVERHEAD COST	111,850,000.00	103,950,000.00	18,540,745.42	114,050,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	13,500,000.00	14,800,000.00	3,536,000.00	30,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	15,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	12,000,000.00	3,500,000.00	10,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	3,000,000.00	300,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	500,000.00	500,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	5,000,000.00	2,000,000.00	36,000.00	5,000,000.00	0.00
220202	UTILITIES - GENERAL	3,400,000.00	900,000.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	400,000.00	400,000.00	0.00	0.00	0.00
22020211	GENERAL UTILITY SERVICES	3,000,000.00	500,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	8,000,000.00	8,000,000.00	400,000.00	11,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	3,000,000.00	400,000.00	6,000,000.00	0.00
22020315	SUPPLY OF WORK TOOLS	3,000,000.00	5,000,000.00	0.00	0.00	0.00
22020322	PUBLICATIONS	0.00	0.00	0.00	5,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	4,500,000.00	3,500,000.00	100,000.00	6,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	1,000,000.00	100,000.00	5,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	500,000.00	500,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	0.00	0.00	0.00	500,000.00	0.00
22020452	MAINTENANCE OF COMPUTERS	0.00	0.00	0.00	500,000.00	0.00
220205	TRAINING - GENERAL	19,000,000.00	12,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	4,000,000.00	4,000,000.00	0.00	0.00	0.00

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22020503	CONFERENCE & SEMINARS-LOCAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020507	IN-SERVICE TRAINING	10,000,000.00	3,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	32,500,000.00	37,500,000.00	11,903,000.00	35,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	2,000,000.00	7,000,000.00	0.00	0.00	0.00
22020612	INSPECTION EXPENSES	500,000.00	500,000.00	0.00	0.00	0.00
22020613	MONITORING AND EVALUATION EXPENSES	10,000,000.00	7,000,000.00	300,000.00	10,000,000.00	0.00
22020647	SENSITISATION EXPENSES	20,000,000.00	23,000,000.00	11,603,000.00	25,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,000,000.00	1,300,000.00	0.00	0.00	0.00
22020711	PRIVATE SECURITY	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020712	AUDIT CONSULTANCY SERVICES	2,000,000.00	-700,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	8,500,000.00	11,500,000.00	976,000.00	15,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	6,000,000.00	9,000,000.00	976,000.00	15,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020807	LUBRICANT	500,000.00	500,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	25,745.42	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	25,745.42	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	18,400,000.00	14,400,000.00	1,600,000.00	17,000,000.00	0.00
22021001	REFRESHMENT & MEALS	5,000,000.00	7,000,000.00	400,000.00	10,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	1,300,000.00	1,300,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	10,000,000.00	4,000,000.00	1,200,000.00	7,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00

051700700100 SENIOR SECONDARY SCHOOLS MANAGEMENT BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	4,690,040,261.04	4,635,040,261.04	2,690,253,598.15	4,719,705,923.55	0.00
21	PERSONNEL COST	4,058,390,261.04	4,058,390,261.04	2,685,534,870.15	3,879,105,923.55	0.00
2101	SALARY	4,058,390,261.04	4,058,390,261.04	2,685,534,870.15	3,879,105,923.55	0.00
210101	SALARIES AND WAGES	4,058,390,261.04	4,058,390,261.04	2,685,534,870.15	3,879,105,923.55	0.00
21010101	SALARY	4,058,390,261.04	4,058,390,261.04	2,685,534,870.15	3,879,105,923.55	0.00
22	OTHER RECURRENT COSTS	243,650,000.00	188,650,000.00	4,718,728.00	590,600,000.00	0.00
2202	OVERHEAD COST	243,650,000.00	188,650,000.00	4,718,728.00	590,600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	10,000,000.00	10,000,000.00	695,350.00	9,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	5,000,000.00	530,000.00	6,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	1,000,000.00	1,000,000.00	165,350.00	3,000,000.00	0.00
220202	UTILITIES - GENERAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	300,000.00	300,000.00	0.00	0.00	0.00

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22020211	GENERAL UTILITY SERVICES	1,700,000.00	1,700,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	106,200,000.00	51,200,000.00	1,506,370.00	520,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	509,010.00	5,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	6,000,000.00	6,000,000.00	0.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	15,000,000.00	10,000,000.00	0.00	0.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	70,000,000.00	20,000,000.00	0.00	10,000,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0.00	0.00	0.00	500,000,000.00	0.00
22020322	PUBLICATIONS	200,000.00	200,000.00	0.00	0.00	0.00
22020331	SUPPLY OF VOCATIONAL AND SKILL EQUIPMENTS	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020332	PRINTING OF EXAMINATION MATERIALS	5,000,000.00	5,000,000.00	997,360.00	5,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	19,300,000.00	19,300,000.00	12,000.00	6,500,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000.00	5,000,000.00	7,000.00	5,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	1,500,000.00	1,500,000.00	5,000.00	1,500,000.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	500,000.00	500,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	300,000.00	300,000.00	0.00	0.00	0.00
22020454	MAINTENANCE OF SCIENCE EQUIPMENT	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020458	MAINTENANCE OF LAB PRACTICAL EQUIPMENT	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	60,000,000.00	60,000,000.00	0.00	5,000,000.00	0.00
22020501	LOCAL TRAINING	40,000,000.00	40,000,000.00	0.00	5,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22020505	SHORT TERM COURSES-LOCAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020507	IN-SERVICE TRAINING	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	17,000,000.00	17,000,000.00	0.00	25,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020612	INSPECTION EXPENSES	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00
22020613	MONITORING AND EVALUATION EXPENSES	5,000,000.00	5,000,000.00	0.00	20,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	13,000,000.00	13,000,000.00	236,980.00	5,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	3,000,000.00	3,000,000.00	170,990.00	3,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	2,000,000.00	65,990.00	2,000,000.00	0.00
22020806	COOKING GAS/FUEL COST	4,000,000.00	4,000,000.00	0.00	0.00	0.00
22020807	LUBRICANT	4,000,000.00	4,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	1,028.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	1,028.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	16,050,000.00	16,050,000.00	2,267,000.00	20,000,000.00	0.00

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22021001	REFRESHMENT & MEALS	5,000,000.00	5,000,000.00	90,000.00	5,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	0.00	0.00	5,000,000.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	2,177,000.00	10,000,000.00	0.00
22021009	SPORTING ACTIVITIES	6,000,000.00	6,000,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	388,000,000.00	388,000,000.00	0.00	250,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	388,000,000.00	388,000,000.00	0.00	250,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	388,000,000.00	388,000,000.00	0.00	250,000,000.00	0.00
23010184	PURCHASE OF LABORATORY EQUIPMENT	388,000,000.00	388,000,000.00	0.00	250,000,000.00	0.00

051700800100	LIBRARY BOARD					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	39,540,000.00	57,740,000.00	8,969,101.55	48,937,815.93	0.00
21	PERSONNEL COST	17,940,000.00	17,940,000.00	7,468,487.95	10,787,815.93	0.00
2101	SALARY	17,940,000.00	17,940,000.00	7,468,487.95	10,787,815.93	0.00
210101	SALARIES AND WAGES	17,940,000.00	17,940,000.00	7,468,487.95	10,787,815.93	0.00
21010101	SALARY	17,940,000.00	17,940,000.00	7,468,487.95	10,787,815.93	0.00
22	OTHER RECURRENT COSTS	21,600,000.00	39,800,000.00	1,500,613.60	38,150,000.00	0.00
2202	OVERHEAD COST	21,600,000.00	39,800,000.00	1,500,613.60	38,150,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	2,500,000.00	7,500,000.00	0.00	2,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	1,000,000.00	0.00	2,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	500,000.00	500,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	200,000.00	200,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	800,000.00	5,800,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	2,500,000.00	2,500,000.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	2,500,000.00	2,500,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	4,300,000.00	4,300,000.00	336,300.00	23,300,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	173,500.00	3,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	300,000.00	300,000.00	0.00	300,000.00	0.00
22020312	LIBRARY BOOKS & PERIODICALS	2,000,000.00	2,000,000.00	162,800.00	20,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,500,000.00	2,700,000.00	116,000.00	5,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000.00	100,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	400,000.00	116,000.00	2,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	200,000.00	200,000.00	0.00	2,000,000.00	0.00
22020452	MAINTENANCE OF COMPUTERS	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020456	MAINTENANCE OF LIBRARY	800,000.00	800,000.00	0.00	0.00	0.00
22020457	MAINTENANCE OF LABORATORY EQUIPMENT	200,000.00	200,000.00	0.00	0.00	0.00

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220205	TRAINING - GENERAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	100,000.00	100,000.00	0.00	200,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	100,000.00	100,000.00	0.00	200,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,500,000.00	1,500,000.00	104,200.00	1,500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	200,000.00	200,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,200,000.00	1,200,000.00	104,200.00	1,500,000.00	0.00
22020807	LUBRICANT	100,000.00	100,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	213.60	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	213.60	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,150,000.00	16,150,000.00	943,900.00	6,100,000.00	0.00
22021001	REFRESHMENT & MEALS	500,000.00	5,500,000.00	116,900.00	1,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	200,000.00	200,000.00	0.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	300,000.00	300,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	2,000,000.00	10,000,000.00	827,000.00	5,000,000.00	0.00
22021046	DEVELOPMENT PARTNERS EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	100,000.00	0.00

051701000100 AGENCY FOR MASS EDUCATION BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	346,850,000.00	343,850,000.00	198,408,396.20	309,976,814.96	0.00
21	PERSONNEL COST	289,800,000.00	289,800,000.00	194,868,564.20	281,476,814.96	0.00
2101	SALARY	289,800,000.00	289,800,000.00	194,868,564.20	281,476,814.96	0.00
210101	SALARIES AND WAGES	289,800,000.00	289,800,000.00	194,868,564.20	281,476,814.96	0.00
21010101	SALARY	289,800,000.00	289,800,000.00	194,868,564.20	281,476,814.96	0.00
22	OTHER RECURRENT COSTS	57,050,000.00	54,050,000.00	3,539,832.00	28,500,000.00	0.00
2202	OVERHEAD COST	57,050,000.00	54,050,000.00	3,539,832.00	28,500,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	5,000,000.00	5,000,000.00	303,500.00	6,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	3,000,000.00	105,000.00	4,000,000.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	2,000,000.00	2,000,000.00	198,500.00	2,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	23,000,000.00	21,000,000.00	930,000.00	10,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	646,000.00	3,000,000.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,500,000.00	2,500,000.00	0.00	0.00	0.00
22020322	PUBLICATIONS	500,000.00	500,000.00	0.00	0.00	0.00
22020331	SUPPLY OF VOCATIONAL AND SKILL EQUIPMENTS	10,000,000.00	8,000,000.00	0.00	0.00	0.00
22020332	PRINTING OF EXAMINATION MATERIALS	7,000,000.00	7,000,000.00	284,000.00	7,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	7,500,000.00	7,500,000.00	0.00	0.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	300,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	200,000.00	200,000.00	0.00	0.00	0.00
22020456	MAINTENANCE OF LIBRARY	7,000,000.00	7,000,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	9,000,000.00	6,000,000.00	135,000.00	2,000,000.00	0.00
22020501	LOCAL TRAINING	7,000,000.00	4,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	2,000,000.00	135,000.00	2,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	8,000,000.00	8,000,000.00	150,000.00	6,000,000.00	0.00
22020612	INSPECTION EXPENSES	5,000,000.00	5,000,000.00	150,000.00	3,000,000.00	0.00
22020613	MONITORING AND EVALUATION EXPENSES	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	800,000.00	800,000.00	206,000.00	1,500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	100,000.00	100,000.00	70,000.00	1,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	500,000.00	500,000.00	136,000.00	500,000.00	0.00
22020807	LUBRICANT	200,000.00	200,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	332.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	332.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,700,000.00	5,700,000.00	1,815,000.00	3,000,000.00	0.00
22021001	REFRESHMENT & MEALS	500,000.00	500,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	100,000.00	100,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	3,000,000.00	5,000,000.00	1,815,000.00	3,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00

051701100100 AGENCY FOR NOMADIC EDUCATION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	161,625,000.00	171,325,000.00	89,192,577.99	145,808,210.85	0.00
21	PERSONNEL COST	138,000,000.00	138,000,000.00	84,813,376.74	122,508,210.85	0.00
2101	SALARY	138,000,000.00	138,000,000.00	84,813,376.74	122,508,210.85	0.00
210101	SALARIES AND WAGES	138,000,000.00	138,000,000.00	84,813,376.74	122,508,210.85	0.00
21010101	SALARY	138,000,000.00	138,000,000.00	84,813,376.74	122,508,210.85	0.00
22	OTHER RECURRENT COSTS	23,625,000.00	33,325,000.00	4,379,201.25	23,300,000.00	0.00
2202	OVERHEAD COST	23,625,000.00	33,325,000.00	4,379,201.25	23,300,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	4,400,000.00	4,900,000.00	1,263,600.00	2,500,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,500,000.00	3,000,000.00	1,263,600.00	2,500,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	400,000.00	400,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	500,000.00	500,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,000,000.00	13,000,000.00	302,250.00	3,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	302,250.00	3,000,000.00	0.00
22020332	PRINTING OF EXAMINATION MATERIALS	0.00	10,000,000.00	0.00	0.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

220204	MAINTENANCE SERVICES - GENERAL	4,950,000.00	5,150,000.00	500,000.00	800,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	800,000.00	1,000,000.00	500,000.00	800,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	300,000.00	300,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	500,000.00	0.00	0.00	0.00
22020420	MAINTENANCE OF CAR PARKS	100,000.00	100,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	200,000.00	200,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	50,000.00	50,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	3,500,000.00	2,500,000.00	0.00	5,000,000.00	0.00
22020501	LOCAL TRAINING	3,000,000.00	2,000,000.00	0.00	5,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	500,000.00	500,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	3,550,000.00	3,550,000.00	946,000.00	7,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	50,000.00	50,000.00	0.00	0.00	0.00
22020612	INSPECTION EXPENSES	1,000,000.00	1,000,000.00	486,000.00	2,000,000.00	0.00
22020613	MONITORING AND EVALUATION EXPENSES	2,500,000.00	2,500,000.00	460,000.00	5,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	2,500,000.00	2,500,000.00	489,400.00	2,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,000,000.00	1,000,000.00	489,400.00	1,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020807	LUBRICANT	500,000.00	500,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	25,000.00	25,000.00	201.25	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	25,000.00	25,000.00	201.25	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,700,000.00	1,700,000.00	877,750.00	3,000,000.00	0.00
22021001	REFRESHMENT & MEALS	100,000.00	100,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	50,000.00	50,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	1,500,000.00	1,500,000.00	877,750.00	3,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	0.00	0.00

051701800100 ABDU GUSAU POLYTECHNIC, TALATA MAFARA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,646,150,000.00	1,549,550,000.00	603,440,925.09	1,132,915,637.46	0.00
21	PERSONNEL COST	1,104,000,000.00	1,076,400,000.00	572,064,672.09	826,315,637.46	0.00
2101	SALARY	1,076,400,000.00	1,076,400,000.00	572,064,672.09	826,315,637.46	0.00
210101	SALARIES AND WAGES	1,076,400,000.00	1,076,400,000.00	572,064,672.09	826,315,637.46	0.00
21010101	SALARY	1,076,400,000.00	1,076,400,000.00	572,064,672.09	826,315,637.46	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	27,600,000.00	0.00	0.00	0.00	0.00
210201	ALLOWANCES	27,600,000.00	0.00	0.00	0.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

21020139	EXTERNAL EXAMINERS ALLOWNACES	13,800,000.00	0.00	0.00	0.00	0.00
21020140	EXAMS MODERATION ALLOWANCES	13,800,000.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	542,150,000.00	473,150,000.00	31,376,253.00	306,600,000.00	0.00
2202	OVERHEAD COST	542,150,000.00	473,150,000.00	31,376,253.00	306,600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	18,500,000.00	18,500,000.00	824,000.00	15,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	5,000,000.00	824,000.00	8,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	5,000,000.00	5,000,000.00	0.00	7,000,000.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	3,500,000.00	3,500,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	22,000,000.00	22,000,000.00	0.00	6,000,000.00	0.00
22020201	ELECTRICITY CHARGES	5,000,000.00	5,000,000.00	0.00	3,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	6,000,000.00	6,000,000.00	0.00	3,000,000.00	0.00
22020208	SOFTWARE CHARGES (LICENSE)	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020211	GENERAL UTILITY SERVICES	6,000,000.00	6,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	48,000,000.00	33,000,000.00	1,980,010.00	60,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,000,000.00	5,000,000.00	1,950,010.00	30,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	4,000,000.00	4,000,000.00	0.00	0.00	0.00
22020312	LIBRARY BOOKS & PERIODICALS	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020328	INSTRUCTIONAL MATERIALS	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020329	INTRO-TECHNICAL EQUIPMENT	4,000,000.00	4,000,000.00	0.00	0.00	0.00
22020332	PRINTING OF EXAMINATION MATERIALS	10,000,000.00	5,000,000.00	30,000.00	30,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	151,500,000.00	136,500,000.00	19,507,000.00	134,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	10,000,000.00	4,387,000.00	7,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	5,000,000.00	3,682,000.00	3,500,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	60,000,000.00	40,000,000.00	9,786,000.00	100,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	5,000,000.00	5,000,000.00	8,000.00	5,000,000.00	0.00
22020414	DIRECT REPAIRS & MAINTENANCE OF SCHOOL BUILDING	5,000,000.00	5,000,000.00	1,500,000.00	5,000,000.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	16,000,000.00	16,000,000.00	129,000.00	3,000,000.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020423	MAINTENANCE OF WEBSITE	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020434	MAINTENANCE OF E-REGISTRY	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020440	MAINTENANCE OF STAFF QUARTERS	4,000,000.00	4,000,000.00	0.00	0.00	0.00
22020443	MAINTENANCE OF BOREHOLES	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00
22020449	MAINTENANCE OF IT EQUIPMENT	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020451	MAINTENANCE OF SCHOOL FURNITURE	4,000,000.00	4,000,000.00	15,000.00	4,000,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

22020452	MAINTENANCE OF COMPUTERS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020454	MAINTENANCE OF SCIENCE EQUIPMENT	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020456	MAINTENANCE OF LIBRARY	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020457	MAINTENANCE OF LABORATORY EQUIPMENT	4,000,000.00	4,000,000.00	0.00	0.00	0.00
22020458	MAINTENANCE OF LAB PRACTICAL EQUIPMENT	10,000,000.00	10,000,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	140,000,000.00	95,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	50,000,000.00	30,000,000.00	0.00	0.00	0.00
22020502	INTERNATIONAL TRAINING	60,000,000.00	40,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	10,000,000.00	5,000,000.00	0.00	0.00	0.00
22020504	CONFERENCE & SEMINARS-OVERSEAS	20,000,000.00	20,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	5,000,000.00	10,000,000.00	2,393,000.00	8,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	5,000,000.00	10,000,000.00	2,393,000.00	8,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	15,000,000.00	15,000,000.00	0.00	10,000,000.00	0.00
22020703	LEGAL SERVICES CONSULTING	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020704	ENGINEERING SERVICES	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020705	ARCHITECTURAL SERVICES	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	18,000,000.00	16,000,000.00	351,000.00	18,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	10,000,000.00	8,000,000.00	351,000.00	10,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020807	LUBRICANT	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	12,243.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	12,243.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	124,050,000.00	127,050,000.00	6,309,000.00	55,000,000.00	0.00
22021001	REFRESHMENT & MEALS	5,000,000.00	5,000,000.00	70,000.00	5,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	10,000,000.00	13,000,000.00	6,159,000.00	10,000,000.00	0.00
22021009	SPORTING ACTIVITIES	8,000,000.00	8,000,000.00	80,000.00	40,000,000.00	0.00
22021034	ACCREDITATION EXPENSES	100,000,000.00	100,000,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	0.00	0.00

051702100100 ZAMFARA STATE UNIVERSITY, TALATA MAFARA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,277,900,000.00	1,369,766,358.39	630,990,386.89	1,065,252,627.76	0.00
21	PERSONNEL COST	1,000,500,000.00	1,107,866,358.39	576,105,665.37	832,152,627.76	0.00
2101	SALARY	828,000,000.00	828,000,000.00	382,352,032.64	552,286,269.37	0.00
210101	SALARIES AND WAGES	828,000,000.00	828,000,000.00	382,352,032.64	552,286,269.37	0.00
21010101	SALARY	828,000,000.00	828,000,000.00	382,352,032.64	552,286,269.37	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

2102	ALLOWANCES AND SOCIAL CONTRIBUTION	172,500,000.00	279,866,358.39	193,753,632.73	279,866,358.39	0.00
210201	ALLOWANCES	172,500,000.00	279,866,358.39	193,753,632.73	279,866,358.39	0.00
21020101	NON REGULAR ALLOWANCES	165,600,000.00	279,320,936.17	193,376,032.73	279,320,936.17	0.00
21020139	EXTERNAL EXAMINERS ALLOWNACES	4,140,000.00	545,422.22	377,600.00	545,422.22	0.00
21020140	EXAMS MODERATION ALLOWANCES	2,760,000.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	277,400,000.00	261,900,000.00	54,884,721.52	233,100,000.00	0.00
2202	OVERHEAD COST	277,400,000.00	261,900,000.00	54,884,721.52	233,100,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	25,000,000.00	28,000,000.00	7,267,200.00	17,200,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	4,000,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	13,000,000.00	13,000,000.00	7,267,200.00	15,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	4,000,000.00	3,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	4,000,000.00	4,000,000.00	0.00	200,000.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	4,000,000.00	4,000,000.00	0.00	2,000,000.00	0.00
220202	UTILITIES - GENERAL	9,300,000.00	9,300,000.00	80,000.00	3,800,000.00	0.00
22020201	ELECTRICITY CHARGES	5,000,000.00	5,000,000.00	0.00	2,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	1,500,000.00	1,500,000.00	80,000.00	1,500,000.00	0.00
22020205	WATER RATES	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020208	SOFTWARE CHARGES (LICENSE)	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	300,000.00	300,000.00	0.00	300,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	62,500,000.00	74,000,000.00	24,431,950.00	78,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,000,000.00	10,000,000.00	3,639,450.00	10,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	4,000,000.00	4,000,000.00	0.00	2,000,000.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	4,000,000.00	4,000,000.00	2,200,000.00	4,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	500,000.00	500,000.00	0.00	0.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	14,000,000.00	20,000,000.00	8,830,000.00	30,000,000.00	0.00
22020312	LIBRARY BOOKS & PERIODICALS	12,000,000.00	12,000,000.00	7,462,500.00	25,000,000.00	0.00
22020313	MEDICAL CONSUMABLES	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020320	SUPPLY OF SEEDLINGS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020322	PUBLICATIONS	12,000,000.00	2,000,000.00	2,300,000.00	5,000,000.00	0.00
22020328	INSTRUCTIONAL MATERIALS	2,500,000.00	15,000,000.00	0.00	0.00	0.00
22020332	PRINTING OF EXAMINATION MATERIALS	2,500,000.00	2,500,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	24,500,000.00	29,500,000.00	6,883,730.00	40,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	8,000,000.00	8,000,000.00	4,983,730.00	8,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000.00	7,000,000.00	0.00	18,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	4,000,000.00	4,000,000.00	1,900,000.00	5,000,000.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00
22020451	MAINTENANCE OF SCHOOL FURNITURE	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22020452	MAINTENANCE OF COMPUTERS	1,000,000.00	1,000,000.00	0.00	2,000,000.00	0.00

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22020456	MAINTENANCE OF LIBRARY	4,000,000.00	4,000,000.00	0.00	2,000,000.00	0.00
220205	TRAINING - GENERAL	4,500,000.00	4,500,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	3,500,000.00	3,500,000.00	0.00	0.00	0.00
22020502	INTERNATIONAL TRAINING	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	1,000,000.00	6,000,000.00	0.00	0.00	0.00
22020603	RESIDENTIAL RENT	1,000,000.00	6,000,000.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020705	ARCHITECTURAL SERVICES	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020711	PRIVATE SECURITY	3,000,000.00	3,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	17,000,000.00	17,000,000.00	2,635,400.00	15,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	10,000,000.00	10,000,000.00	1,940,000.00	10,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	5,000,000.00	5,000,000.00	695,400.00	5,000,000.00	0.00
22020807	LUBRICANT	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	46,441.52	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	46,441.52	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	128,500,000.00	88,500,000.00	13,540,000.00	78,500,000.00	0.00
22021001	REFRESHMENT & MEALS	7,000,000.00	7,000,000.00	100,000.00	5,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	10,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	3,000,000.00	3,000,000.00	0.00	1,500,000.00	0.00
22021009	SPORTING ACTIVITIES	2,000,000.00	2,000,000.00	1,600,000.00	2,000,000.00	0.00
22021010	DIRECT TEACHING & LABORATORY COST	5,000,000.00	15,000,000.00	4,150,000.00	15,000,000.00	0.00
22021034	ACCREDITATION EXPENSES	100,000,000.00	50,000,000.00	7,690,000.00	50,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	500,000.00	500,000.00	0.00	0.00	0.00

051705400100 TEACHERS SERVICE BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	4,257,750,000.00	4,254,250,000.00	2,562,061,354.86	3,723,243,849.38	0.00
21	PERSONNEL COST	4,167,600,000.00	4,167,600,000.00	2,557,276,511.11	3,693,843,849.38	0.00
2101	SALARY	4,167,600,000.00	4,167,600,000.00	2,557,276,511.11	3,693,843,849.38	0.00
210101	SALARIES AND WAGES	4,167,600,000.00	4,167,600,000.00	2,557,276,511.11	3,693,843,849.38	0.00
21010101	SALARY	4,167,600,000.00	4,167,600,000.00	2,557,276,511.11	3,693,843,849.38	0.00
22	OTHER RECURRENT COSTS	90,150,000.00	86,650,000.00	4,784,843.75	29,400,000.00	0.00
2202	OVERHEAD COST	90,150,000.00	86,650,000.00	4,784,843.75	29,400,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	15,300,000.00	13,300,000.00	0.00	3,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	4,000,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,000,000.00	3,000,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	300,000.00	300,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00

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22020109	LOCAL RUNNING ALLOWANCE	5,000,000.00	3,000,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	300,000.00	300,000.00	0.00	0.00	0.00
22020211	GENERAL UTILITY SERVICES	300,000.00	300,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	16,000,000.00	13,000,000.00	511,000.00	3,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,000,000.00	3,000,000.00	511,000.00	3,000,000.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	10,000,000.00	10,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	5,800,000.00	5,300,000.00	994,500.00	4,300,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	2,000,000.00	354,000.00	2,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,500,000.00	548,000.00	2,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	500,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	300,000.00	300,000.00	92,500.00	300,000.00	0.00
220205	TRAINING - GENERAL	20,000,000.00	20,000,000.00	178,650.00	5,000,000.00	0.00
22020501	LOCAL TRAINING	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020505	SHORT TERM COURSES-LOCAL	5,000,000.00	5,000,000.00	178,650.00	5,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	15,000,000.00	15,000,000.00	0.00	0.00	0.00
22020612	INSPECTION EXPENSES	15,000,000.00	15,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	10,000,000.00	10,000,000.00	101,850.00	5,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	5,000,000.00	101,850.00	5,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020807	LUBRICANT	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	843.75	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	843.75	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,650,000.00	9,650,000.00	2,998,000.00	9,000,000.00	0.00
22021001	REFRESHMENT & MEALS	3,000,000.00	3,000,000.00	155,000.00	3,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	500,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	4,000,000.00	6,000,000.00	2,843,000.00	6,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	150,000.00	150,000.00	0.00	0.00	0.00

051705600100	SCHOLARSHIP BOARD					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,797,280,000.00	1,745,780,000.00	107,182,832.83	2,869,990,262.00	0.00
21	PERSONNEL COST	15,180,000.00	15,180,000.00	2,762,489.08	3,990,262.00	0.00
2101	SALARY	15,180,000.00	15,180,000.00	2,762,489.08	3,990,262.00	0.00
210101	SALARIES AND WAGES	15,180,000.00	15,180,000.00	2,762,489.08	3,990,262.00	0.00
21010101	SALARY	15,180,000.00	15,180,000.00	2,762,489.08	3,990,262.00	0.00

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22	OTHER RECURRENT COSTS	1,782,100,000.00	1,730,600,000.00	104,420,343.75	2,866,000,000.00	0.00
2202	OVERHEAD COST	1,782,100,000.00	1,730,600,000.00	104,420,343.75	2,866,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	242,000,000.00	186,500,000.00	12,734,100.00	161,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	2,000,000.00	125,000.00	4,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	200,000,000.00	150,000,000.00	11,120,000.00	150,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	2,000,000.00	500,000.00	124,100.00	3,000,000.00	0.00
22020106	HOTEL EXPENSES-OVERSEAS	20,000,000.00	20,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	2,000,000.00	1,000,000.00	420,000.00	1,000,000.00	0.00
22020108	OUT-OF STATION ALLOWANCE – OVERSEA	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	3,000,000.00	3,000,000.00	945,000.00	3,000,000.00	0.00
220202	UTILITIES - GENERAL	5,500,000.00	2,500,000.00	0.00	0.00	0.00
22020208	SOFTWARE CHARGES (LICENSE)	5,000,000.00	2,000,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	500,000.00	500,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	4,000,000.00	4,500,000.00	1,841,500.00	6,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	51,500.00	3,000,000.00	0.00
22020322	PUBLICATIONS	2,500,000.00	3,000,000.00	1,790,000.00	3,000,000.00	0.00
22020325	PRINTING OF LETTER HEAD	500,000.00	500,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	3,300,000.00	8,400,000.00	1,854,000.00	4,800,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	1,000,000.00	295,000.00	1,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000.00	500,000.00	178,000.00	500,000.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	500,000.00	1,000,000.00	400,000.00	1,000,000.00	0.00
22020420	MAINTENANCE OF CAR PARKS	0.00	1,000,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	500,000.00	1,000,000.00	350,000.00	1,000,000.00	0.00
22020423	MAINTENANCE OF WEBSITE	1,000,000.00	1,700,000.00	325,000.00	700,000.00	0.00
22020429	MAINTENANCE OF SOLAR POWER SYSTEM	0.00	300,000.00	0.00	0.00	0.00
22020430	MAINTENANCE OF ENVIRONMENT & LAND SCRAPING	0.00	800,000.00	0.00	0.00	0.00
22020443	MAINTENANCE OF BOREHOLES	0.00	800,000.00	108,000.00	300,000.00	0.00
22020452	MAINTENANCE OF COMPUTERS	300,000.00	300,000.00	198,000.00	300,000.00	0.00
220205	TRAINING - GENERAL	16,000,000.00	14,000,000.00	6,068,250.00	8,000,000.00	0.00
22020501	LOCAL TRAINING	8,000,000.00	8,000,000.00	6,068,250.00	8,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	8,000,000.00	6,000,000.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	2,400,000.00	120,000.00	400,000.00	0.00
22020711	PRIVATE SECURITY	0.00	2,400,000.00	120,000.00	400,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	4,500,000.00	4,500,000.00	1,670,982.00	4,500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	2,000,000.00	795,750.00	2,000,000.00	0.00

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22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	2,000,000.00	849,732.00	2,000,000.00	0.00
22020807	LUBRICANT	500,000.00	500,000.00	25,500.00	500,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	711.75	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	711.75	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,506,700,000.00	1,507,700,000.00	80,130,800.00	2,681,200,000.00	0.00
22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00	50,000.00	1,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,000,000.00	100,000.00	2,000,000.00	0.00
22021007	WELFARE PACKAGES	2,000,000.00	3,000,000.00	1,469,000.00	3,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22021020	FOREIGN SCHOLARSHIP SCHEME	1,000,000,000.00	500,000,000.00	9,050,000.00	1,000,000,000.00	0.00
22021026	DOMESTIC SCHOLARSHIP SCHEME	500,000,000.00	1,000,000,000.00	69,421,800.00	1,675,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	200,000.00	200,000.00	40,000.00	200,000.00	0.00

051706400100 COLLEGE OF EDUCATION, MARU						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,205,400,000.00	1,166,700,000.00	528,722,455.54	885,933,343.47	0.00
21	PERSONNEL COST	986,700,000.00	966,000,000.00	525,692,314.71	759,333,343.47	0.00
2101	SALARY	966,000,000.00	966,000,000.00	525,692,314.71	759,333,343.47	0.00
210101	SALARIES AND WAGES	966,000,000.00	966,000,000.00	525,692,314.71	759,333,343.47	0.00
21010101	SALARY	966,000,000.00	966,000,000.00	525,692,314.71	759,333,343.47	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	20,700,000.00	0.00	0.00	0.00	0.00
210201	ALLOWANCES	20,700,000.00	0.00	0.00	0.00	0.00
21020139	EXTERNAL EXAMINERS ALLOWNACES	13,800,000.00	0.00	0.00	0.00	0.00
21020140	EXAMS MODERATION ALLOWANCES	6,900,000.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	218,700,000.00	200,700,000.00	3,030,140.83	126,600,000.00	0.00
2202	OVERHEAD COST	218,700,000.00	200,700,000.00	3,030,140.83	126,600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	15,000,000.00	11,000,000.00	0.00	8,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	2,000,000.00	2,000,000.00	0.00	3,000,000.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	3,000,000.00	2,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	5,000,000.00	2,000,000.00	0.00	5,000,000.00	0.00
220202	UTILITIES - GENERAL	2,100,000.00	2,100,000.00	0.00	2,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020210	POSTAGE EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	37,500,000.00	33,500,000.00	1,454,000.00	29,500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	1,454,000.00	10,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	6,000,000.00	6,000,000.00	0.00	0.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,000,000.00	2,000,000.00	0.00	5,000,000.00	0.00
22020312	LIBRARY BOOKS & PERIODICALS	10,000,000.00	8,000,000.00	0.00	8,000,000.00	0.00

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22020313	MEDICAL CONSUMABLES	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22020329	INTRO-TECHNICAL EQUIPMENT	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
22020332	PRINTING OF EXAMINATION MATERIALS	10,000,000.00	8,000,000.00	0.00	2,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	40,000,000.00	40,000,000.00	970,000.00	22,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00	800,000.00	10,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	2,000,000.00	2,000,000.00	50,000.00	2,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020410	MAINTENANCE OF STREET LIGHTINGS	500,000.00	500,000.00	0.00	0.00	0.00
22020414	DIRECT REPAIRS & MAINTENANCE OF SCHOOL BUILDING	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020423	MAINTENANCE OF WEBSITE	500,000.00	500,000.00	0.00	0.00	0.00
22020426	MAINTENANCE OF FARM	500,000.00	500,000.00	0.00	0.00	0.00
22020428	MAINTENANCE OF LABORATORIES	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020429	MAINTENANCE OF SOLAR POWER SYSTEM	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020443	MAINTENANCE OF BOREHOLES	500,000.00	500,000.00	120,000.00	500,000.00	0.00
22020452	MAINTENANCE OF COMPUTERS	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020453	MAINTENANCE OF POULTRY PRODUCTION UNIT	500,000.00	500,000.00	0.00	0.00	0.00
22020454	MAINTENANCE OF SCIENCE EQUIPMENT	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020456	MAINTENANCE OF LIBRARY	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020457	MAINTENANCE OF LABORATORY EQUIPMENT	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020458	MAINTENANCE OF LAB PRACTICAL EQUIPMENT	3,500,000.00	3,500,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	15,000,000.00	15,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22020507	IN-SERVICE TRAINING	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	400,000.00	400,000.00	0.00	2,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	400,000.00	400,000.00	0.00	2,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020712	AUDIT CONSULTANCY SERVICES	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	19,000,000.00	19,000,000.00	0.00	16,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	8,000,000.00	8,000,000.00	0.00	4,000,000.00	0.00

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22020803	PLANT / GENERATOR FUEL COST	7,000,000.00	7,000,000.00	0.00	8,000,000.00	0.00
22020807	LUBRICANT	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	140.83	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	140.83	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	87,600,000.00	77,600,000.00	606,000.00	46,600,000.00	0.00
22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	0.00	4,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	500,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	10,000,000.00	10,000,000.00	606,000.00	10,000,000.00	0.00
22021009	SPORTING ACTIVITIES	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00
22021010	DIRECT TEACHING & LABORATORY COST	2,500,000.00	2,500,000.00	0.00	0.00	0.00
22021034	ACCREDITATION EXPENSES	70,000,000.00	60,000,000.00	0.00	30,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	100,000.00	0.00	100,000.00	0.00

051706500100 ZAMFARA COLLEGE OF ARTS AND SCIENCE (ZACAS), GUSAU						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	955,580,000.00	941,400,000.00	442,193,980.22	741,450,087.88	0.00
21	PERSONNEL COST	739,680,000.00	731,400,000.00	438,680,830.07	633,650,087.88	0.00
2101	SALARY	731,400,000.00	731,400,000.00	438,680,830.07	633,650,087.88	0.00
210101	SALARIES AND WAGES	731,400,000.00	731,400,000.00	438,680,830.07	633,650,087.88	0.00
21010101	SALARY	731,400,000.00	731,400,000.00	438,680,830.07	633,650,087.88	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	8,280,000.00	0.00	0.00	0.00	0.00
210201	ALLOWANCES	8,280,000.00	0.00	0.00	0.00	0.00
21020139	EXTERNAL EXAMINERS ALLOWNACES	4,140,000.00	0.00	0.00	0.00	0.00
21020140	EXAMS MODERATION ALLOWANCES	4,140,000.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	215,900,000.00	210,000,000.00	3,513,150.15	107,800,000.00	0.00
2202	OVERHEAD COST	215,900,000.00	210,000,000.00	3,513,150.15	107,800,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	7,500,000.00	7,500,000.00	5,000.00	2,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,000,000.00	4,000,000.00	0.00	1,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	500,000.00	500,000.00	5,000.00	1,000,000.00	0.00
220202	UTILITIES - GENERAL	5,000,000.00	5,000,000.00	26,500.00	4,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	2,000,000.00	2,000,000.00	16,000.00	2,000,000.00	0.00
22020209	SOFTWARE CHARGES (RENEWAL)	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020211	GENERAL UTILITY SERVICES	2,000,000.00	2,000,000.00	10,500.00	2,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	35,500,000.00	32,500,000.00	1,214,000.00	41,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	366,000.00	5,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	6,000,000.00	6,000,000.00	450,000.00	6,000,000.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	6,500,000.00	6,500,000.00	101,000.00	6,000,000.00	0.00
22020312	LIBRARY BOOKS & PERIODICALS	4,000,000.00	4,000,000.00	0.00	0.00	0.00

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22020328	INSTRUCTIONAL MATERIALS	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
22020332	PRINTING OF EXAMINATION MATERIALS	10,000,000.00	7,000,000.00	297,000.00	20,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	49,100,000.00	49,100,000.00	797,300.00	29,200,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00	0.00	2,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	70,000.00	1,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	6,000,000.00	6,000,000.00	40,000.00	6,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	400,000.00	400,000.00	6,500.00	700,000.00	0.00
22020414	DIRECT REPAIRS & MAINTENANCE OF SCHOOL BUILDING	2,000,000.00	2,000,000.00	26,500.00	2,000,000.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	8,000,000.00	8,000,000.00	0.00	8,000,000.00	0.00
22020420	MAINTENANCE OF CAR PARKS	500,000.00	500,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
22020423	MAINTENANCE OF WEBSITE	1,200,000.00	1,200,000.00	0.00	0.00	0.00
22020428	MAINTENANCE OF LABORATORIES	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020434	MAINTENANCE OF E-REGISTRY	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020440	MAINTENANCE OF STAFF QUARTERS	4,000,000.00	4,000,000.00	0.00	0.00	0.00
22020449	MAINTENANCE OF IT EQUIPMENT	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020451	MAINTENANCE OF SCHOOL FURNITURE	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22020452	MAINTENANCE OF COMPUTERS	5,000,000.00	5,000,000.00	654,300.00	5,000,000.00	0.00
22020454	MAINTENANCE OF SCIENCE EQUIPMENT	2,500,000.00	2,500,000.00	0.00	0.00	0.00
22020456	MAINTENANCE OF LIBRARY	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020458	MAINTENANCE OF LAB PRACTICAL EQUIPMENT	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	30,000,000.00	27,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	20,000,000.00	20,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	10,000,000.00	7,000,000.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,500,000.00	3,500,000.00	0.00	0.00	0.00
22020712	AUDIT CONSULTANCY SERVICES	3,500,000.00	3,500,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	14,000,000.00	14,000,000.00	50,000.00	6,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	6,000,000.00	6,000,000.00	50,000.00	3,000,000.00	0.00
22020807	LUBRICANT	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	2,749.90	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	2,749.90	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	71,200,000.00	71,300,000.00	1,417,600.25	25,500,000.00	0.00
22021001	REFRESHMENT & MEALS	3,000,000.00	3,000,000.00	490,200.00	3,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,000,000.00	0.00	0.00	0.00

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22021007	WELFARE PACKAGES	10,000,000.00	10,000,000.00	717,500.00	10,000,000.00	0.00
22021009	SPORTING ACTIVITIES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22021010	DIRECT TEACHING & LABORATORY COST	5,000,000.00	5,000,000.00	0.00	2,000,000.00	0.00
22021034	ACCREDITATION EXPENSES	50,000,000.00	50,000,000.00	120,000.00	10,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	200,000.00	300,000.00	89,900.25	500,000.00	0.00

052100100100 MINISTRY OF HEALTH						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	53,102,500,000.00	30,849,201,691.04	2,055,281,747.19	77,164,151,691.04	1,100,000,000.00
21	PERSONNEL COST	207,000,000.00	227,201,691.04	157,293,478.41	227,201,691.04	0.00
2101	SALARY	193,200,000.00	227,201,691.04	157,293,478.41	227,201,691.04	0.00
210101	SALARIES AND WAGES	193,200,000.00	227,201,691.04	157,293,478.41	227,201,691.04	0.00
21010101	SALARY	193,200,000.00	227,201,691.04	157,293,478.41	227,201,691.04	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	13,800,000.00	0.00	0.00	0.00	0.00
210201	ALLOWANCES	13,800,000.00	0.00	0.00	0.00	0.00
21020118	INTERNS' ALLOWANCES	13,800,000.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	695,500,000.00	897,000,000.00	420,935,535.20	731,950,000.00	10,000,000.00
2202	OVERHEAD COST	695,500,000.00	897,000,000.00	420,935,535.20	731,950,000.00	10,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	26,500,000.00	51,000,000.00	1,501,200.00	22,500,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	5,000,000.00	1,501,200.00	10,000,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	15,000,000.00	42,000,000.00	0.00	10,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	2,000,000.00	1,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	1,500,000.00	1,000,000.00	0.00	500,000.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	3,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220202	UTILITIES - GENERAL	3,500,000.00	1,500,000.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	2,000,000.00	1,000,000.00	0.00	0.00	0.00
22020208	SOFTWARE CHARGES (LICENSE)	1,500,000.00	500,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	50,000,000.00	60,000,000.00	36,983,810.45	155,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	213,000.00	5,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	30,000,000.00	50,000,000.00	36,770,810.45	150,000,000.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	500,000.00	500,000.00	0.00	0.00	0.00
22020313	MEDICAL CONSUMABLES	10,000,000.00	2,000,000.00	0.00	0.00	0.00
22020315	SUPPLY OF WORK TOOLS	3,000,000.00	1,000,000.00	0.00	0.00	0.00
22020321	PRINTING OF IEC MATRIALS	500,000.00	500,000.00	0.00	0.00	0.00
22020322	PUBLICATIONS	500,000.00	500,000.00	0.00	0.00	0.00
22020324	NUTRITION COMMODITIES	500,000.00	500,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	9,200,000.00	9,700,000.00	490,800.00	5,950,000.00	0.00

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22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	3,000,000.00	385,800.00	5,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	300,000.00	105,000.00	300,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	800,000.00	800,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	350,000.00	2,850,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	650,000.00	650,000.00	0.00	650,000.00	0.00
22020449	MAINTENANCE OF IT EQUIPMENT	300,000.00	300,000.00	0.00	0.00	0.00
22020450	MAINTENANCE OF DATABASE	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	300,000.00	300,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	12,000,000.00	2,000,000.00	0.00	10,000,000.00	10,000,000.00
22020501	LOCAL TRAINING	10,000,000.00	0.00	0.00	10,000,000.00	10,000,000.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	161,000,000.00	260,500,000.00	2,018,545.00	308,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	6,000,000.00	3,500,000.00	0.00	3,000,000.00	0.00
22020612	INSPECTION EXPENSES	5,000,000.00	5,000,000.00	120,000.00	5,000,000.00	0.00
22020613	MONITORING AND EVALUATION EXPENSES	10,000,000.00	0.00	0.00	0.00	0.00
22020639	MALARIA CONTROL SERVICES	100,000,000.00	242,000,000.00	1,898,545.00	300,000,000.00	0.00
22020646	EYE CENTER EXPENSES	40,000,000.00	10,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	9,000,000.00	6,500,000.00	221,000.00	6,500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	3,000,000.00	5,000,000.00	0.00	3,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	5,000,000.00	1,000,000.00	221,000.00	3,000,000.00	0.00
22020807	LUBRICANT	500,000.00	500,000.00	0.00	500,000.00	0.00
22020808	MOTORCYCLE FUEL	500,000.00	0.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	6,900,000.00	6,900,000.00	179.75	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	179.75	0.00	0.00
22020902	INSURANCE PREMIUM	6,800,000.00	6,800,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	417,400,000.00	498,900,000.00	379,720,000.00	224,000,000.00	0.00
22021001	REFRESHMENT & MEALS	2,000,000.00	16,000,000.00	10,000,000.00	2,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	300,000.00	1,300,000.00	0.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	20,000,000.00	120,000,000.00	58,190,000.00	120,000,000.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	2,500,000.00	520,000.00	10,000,000.00	0.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	30,000,000.00	5,000,000.00	0.00	2,000,000.00	0.00
22021022	COUNCELLING AND SUPPORT TO VICTIMS OF SOCIAL HARRASMENT	7,000,000.00	0.00	0.00	0.00	0.00
22021046	DEVELOPMENT PARTNERS EXPENSES	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00
22021056	PRESIDENTIAL RESPONSE TO HIV/AIDS	50,000,000.00	20,000,000.00	3,420,000.00	20,000,000.00	0.00
22021060	NEGELECTED TROPICAL DISEASES EXPENSES	250,000,000.00	300,000,000.00	305,590,000.00	50,000,000.00	0.00

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22021061	OPERATIONAL RESEARCH ACTIVITIES EXPENSES	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22021062	INTEGRATED SUPPORTIVE SUPERVISION EXPENSES	10,000,000.00	2,000,000.00	0.00	5,000,000.00	0.00
22021063	HUMAN RESOURCES FOR HEALTH EXPENSES	5,000,000.00	5,000,000.00	800,000.00	10,000,000.00	0.00
22021064	TRADITIONAL MEDICINE ACTIVITIES EXPENSES	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22021077	CARRIAGES AND COUNSELLING	1,000,000.00	0.00	0.00	1,000,000.00	0.00
22021078	NUTRITION SERVICES EXPENSES	10,000,000.00	1,000,000.00	0.00	0.00	0.00
22021080	PLANNING AND POLICY EXPENSES	10,000,000.00	10,000,000.00	0.00	0.00	0.00
22021083	TRANSPORTATION OF GOODS AND MATERIALS	5,000,000.00	4,000,000.00	1,200,000.00	4,000,000.00	0.00
23	CAPITAL EXPENDITURE	52,200,000,000.00	29,725,000,000.00	1,477,052,733.58	76,205,000,000.00	1,090,000,000.00
2301	FIXED ASSETS PURCHASED	14,190,000,000.00	8,890,000,000.00	1,314,670,616.55	8,341,000,000.00	826,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	14,190,000,000.00	8,890,000,000.00	1,314,670,616.55	8,341,000,000.00	826,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	200,000,000.00	0.00	0.00	0.00
23010107	PURCHASE OF TRUCKS	0.00	100,000,000.00	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	30,000,000.00	30,000,000.00	0.00	0.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	12,760,000,000.00	7,260,000,000.00	1,314,670,616.55	6,441,000,000.00	226,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
23010165	PURCHASE OF SPECIALISED VEHICLES	600,000,000.00	600,000,000.00	0.00	600,000,000.00	0.00
23010175	PURCHASE OF RELIEF MATERIALS FOR POVERTY ALLEVIATION	600,000,000.00	500,000,000.00	0.00	600,000,000.00	600,000,000.00
23010183	PURCHASE OF ELECTRICAL EQUIPMENT	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
23010184	PURCHASE OF LABORATORY EQUIPMENT	0.00	0.00	0.00	500,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	35,675,000,000.00	18,700,000,000.00	162,382,117.03	20,450,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	35,675,000,000.00	18,700,000,000.00	162,382,117.03	20,450,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	3,175,000,000.00	2,400,000,000.00	0.00	400,000,000.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	100,000,000.00	100,000,000.00	0.00	0.00	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	27,000,000,000.00	14,200,000,000.00	0.00	14,550,000,000.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	3,700,000,000.00	800,000,000.00	39,527,000.00	5,000,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,500,000,000.00	1,000,000,000.00	122,855,117.03	500,000,000.00	0.00

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23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	200,000,000.00	200,000,000.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	935,000,000.00	935,000,000.00	0.00	25,750,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	935,000,000.00	935,000,000.00	0.00	25,750,000,000.00	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	700,000,000.00	700,000,000.00	0.00	25,500,000,000.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	235,000,000.00	235,000,000.00	0.00	250,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	1,400,000,000.00	1,200,000,000.00	0.00	21,664,000,000.00	264,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	1,400,000,000.00	1,200,000,000.00	0.00	21,664,000,000.00	264,000,000.00
23050101	RESEARCH AND DEVELOPMENT	1,400,000,000.00	1,200,000,000.00	0.00	1,469,000,000.00	69,000,000.00
23050103	MONITORING AND EVALUATION	0.00	0.00	0.00	195,000,000.00	195,000,000.00
23050137	EMERGENCY INTERVENTION SERVICES	0.00	0.00	0.00	20,000,000,000.00	0.00

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052100200100 ZAMFARA CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY (ZAMCHEMA)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	54,800,000.00	39,700,000.00	4,699,764.41	507,500,000.00	0.00
21	PERSONNEL COST	6,900,000.00	0.00	0.00	470,000,000.00	0.00
2101	SALARY	6,900,000.00	0.00	0.00	0.00	0.00
210101	SALARIES AND WAGES	6,900,000.00	0.00	0.00	0.00	0.00
21010101	SALARY	6,900,000.00	0.00	0.00	0.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	470,000,000.00	0.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	470,000,000.00	0.00
21020201	NHIS/ZAMCHEMA CONTRIBUTION	0.00	0.00	0.00	470,000,000.00	0.00
22	OTHER RECURRENT COSTS	47,900,000.00	39,700,000.00	4,699,764.41	37,500,000.00	0.00
2202	OVERHEAD COST	47,900,000.00	39,700,000.00	4,699,764.41	37,500,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,400,000.00	1,400,000.00	75,000.00	15,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	500,000.00	50,000.00	5,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	500,000.00	500,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	200,000.00	200,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	200,000.00	200,000.00	25,000.00	10,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,500,000.00	3,500,000.00	848,500.00	3,500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,500,000.00	2,500,000.00	848,500.00	3,000,000.00	0.00
22020322	PUBLICATIONS	500,000.00	500,000.00	0.00	500,000.00	0.00
22020325	PRINTING OF LETTER HEAD	500,000.00	500,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,900,000.00	6,200,000.00	3,005,500.00	5,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	233,500.00	2,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	400,000.00	3,000,000.00	1,928,000.00	1,000,000.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	200,000.00	200,000.00	394,000.00	1,000,000.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	500,000.00	500,000.00	0.00	0.00	0.00
22020423	MAINTENANCE OF WEBSITE	500,000.00	500,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	300,000.00	1,000,000.00	450,000.00	1,000,000.00	0.00
220205	TRAINING - GENERAL	3,000,000.00	1,500,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	1,000,000.00	500,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	1,000,000.00	500,000.00	0.00	0.00	0.00
22020505	SHORT TERM COURSES-LOCAL	1,000,000.00	500,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020612	INSPECTION EXPENSES	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	3,500,000.00	3,500,000.00	309,000.00	1,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	2,000,000.00	309,000.00	1,000,000.00	0.00

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22020807	LUBRICANT	500,000.00	500,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	21,500,000.00	11,500,000.00	764.41	3,000,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,500,000.00	1,500,000.00	764.41	3,000,000.00	0.00
22020902	INSURANCE PREMIUM	20,000,000.00	10,000,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,100,000.00	10,100,000.00	461,000.00	10,000,000.00	0.00
22021001	REFRESHMENT & MEALS	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	2,000,000.00	2,000,000.00	461,000.00	10,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00

052100300100 PRIMARY HEALTH CARE DEVELOPMENT AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	200,500,000.00	280,200,000.00	120,846,524.18	494,359,934.93	40,000,000.00
21	PERSONNEL COST	179,400,000.00	179,400,000.00	106,310,724.18	153,559,934.93	0.00
2101	SALARY	179,400,000.00	179,400,000.00	106,310,724.18	153,559,934.93	0.00
210101	SALARIES AND WAGES	179,400,000.00	179,400,000.00	106,310,724.18	153,559,934.93	0.00
21010101	SALARY	179,400,000.00	179,400,000.00	106,310,724.18	153,559,934.93	0.00
22	OTHER RECURRENT COSTS	21,100,000.00	100,800,000.00	14,535,800.00	340,800,000.00	40,000,000.00
2202	OVERHEAD COST	21,100,000.00	100,800,000.00	14,535,800.00	340,800,000.00	40,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,300,000.00	5,300,000.00	2,000,000.00	20,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	5,000,000.00	2,000,000.00	20,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	100,000.00	100,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	100,000.00	100,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	100,000.00	100,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
22020211	GENERAL UTILITY SERVICES	100,000.00	100,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,200,000.00	38,200,000.00	1,015,000.00	50,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	2,000,000.00	1,015,000.00	50,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,000,000.00	36,000,000.00	0.00	0.00	0.00
22020316	SUPPLY OF VACCINES	100,000.00	100,000.00	0.00	0.00	0.00
22020322	PUBLICATIONS	100,000.00	100,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	800,000.00	20,800,000.00	0.00	60,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000.00	100,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	100,000.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	100,000.00	100,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	100,000.00	100,000.00	0.00	0.00	0.00

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22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	100,000.00	100,000.00	0.00	0.00	0.00
22020426	MAINTENANCE OF FARM	0.00	20,000,000.00	0.00	0.00	0.00
22020429	MAINTENANCE OF SOLAR POWER SYSTEM	0.00	0.00	0.00	60,000,000.00	0.00
22020452	MAINTENANCE OF COMPUTERS	300,000.00	300,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	5,000,000.00	8,000,000.00	3,000,000.00	50,000,000.00	0.00
22020501	LOCAL TRAINING	3,000,000.00	6,000,000.00	3,000,000.00	50,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	1,500,000.00	2,300,000.00	800,000.00	100,000,000.00	0.00
22020611	SURVEY EXPENSES	500,000.00	500,000.00	0.00	0.00	0.00
22020650	ROUTINE IMMUNIZATION	1,000,000.00	1,800,000.00	800,000.00	100,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	600,000.00	1,100,000.00	1,020,000.00	9,400,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	300,000.00	500,000.00	140,000.00	5,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	100,000.00	100,000.00	230,000.00	3,000,000.00	0.00
22020807	LUBRICANT	200,000.00	500,000.00	650,000.00	1,400,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	800.00	500,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	800.00	500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	8,500,000.00	24,900,000.00	6,700,000.00	50,900,000.00	40,000,000.00
22021001	REFRESHMENT & MEALS	1,000,000.00	2,000,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	900,000.00	400,000.00	900,000.00	0.00
22021007	WELFARE PACKAGES	1,000,000.00	10,000,000.00	0.00	0.00	0.00
22021046	DEVELOPMENT PARTNERS EXPENSES	5,000,000.00	10,000,000.00	5,000,000.00	10,000,000.00	0.00
22021078	NUTRITION SERVICES EXPENSES	1,000,000.00	2,000,000.00	1,300,000.00	40,000,000.00	40,000,000.00

052110200100 HOSPITAL SERVICES MANAGEMENT BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,485,680,000.00	5,867,072,709.77	3,910,578,722.15	5,798,672,709.77	0.00
21	PERSONNEL COST	6,356,280,000.00	5,603,672,709.77	3,879,465,722.15	5,603,672,709.77	0.00
2101	SALARY	6,356,280,000.00	5,603,672,709.77	3,879,465,722.15	5,603,672,709.77	0.00
210101	SALARIES AND WAGES	6,356,280,000.00	5,603,672,709.77	3,879,465,722.15	5,603,672,709.77	0.00
21010101	SALARY	6,356,280,000.00	5,603,672,709.77	3,879,465,722.15	5,603,672,709.77	0.00
22	OTHER RECURRENT COSTS	129,400,000.00	263,400,000.00	31,113,000.00	195,000,000.00	0.00
2202	OVERHEAD COST	129,400,000.00	263,400,000.00	31,113,000.00	195,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	5,500,000.00	5,500,000.00	0.00	0.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	500,000.00	500,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	23,500,000.00	67,500,000.00	762,000.00	25,000,000.00	0.00

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22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	3,000,000.00	292,000.00	5,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	50,000,000.00	0.00	0.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,000,000.00	3,000,000.00	470,000.00	20,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020313	MEDICAL CONSUMABLES	5,000,000.00	3,000,000.00	0.00	0.00	0.00
22020315	SUPPLY OF WORK TOOLS	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020322	PUBLICATIONS	500,000.00	500,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	10,300,000.00	10,300,000.00	197,000.00	3,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	67,000.00	2,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	1,000,000.00	1,000,000.00	130,000.00	1,000,000.00	0.00
22020432	MAINTENANCE OF HOSPITAL MORTUARY	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	300,000.00	300,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	8,000,000.00	58,000,000.00	137,000.00	65,000,000.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00	137,000.00	15,000,000.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	50,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020507	IN-SERVICE TRAINING	0.00	0.00	0.00	50,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	65,000,000.00	105,000,000.00	29,500,000.00	100,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	60,000,000.00	100,000,000.00	29,500,000.00	100,000,000.00	0.00
22020613	MONITORING AND EVALUATION EXPENSES	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	4,500,000.00	4,500,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	500,000.00	500,000.00	0.00	0.00	0.00
22020807	LUBRICANT	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	12,500,000.00	12,500,000.00	517,000.00	2,000,000.00	0.00
22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	517,000.00	2,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	500,000.00	0.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	10,000,000.00	5,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	5,000,000.00	0.00	0.00	0.00

052110200200	KING FAHAD WOMEN & CHILDREN HOSPITAL					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>213,140,000.00</u>	<u>261,312,000.00</u>	<u>145,690,948.18</u>	<u>224,745,206.18</u>	<u>0.00</u>
<u>21</u>	<u>PERSONNEL COST</u>	<u>166,290,000.00</u>	<u>165,912,000.00</u>	<u>111,285,142.74</u>	<u>160,745,206.18</u>	<u>0.00</u>

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2101	SALARY	165,600,000.00	165,600,000.00	111,069,142.74	160,433,206.18	0.00
210101	SALARIES AND WAGES	165,600,000.00	165,600,000.00	111,069,142.74	160,433,206.18	0.00
21010101	SALARY	165,600,000.00	165,600,000.00	111,069,142.74	160,433,206.18	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	690,000.00	312,000.00	216,000.00	312,000.00	0.00
210201	ALLOWANCES	690,000.00	312,000.00	216,000.00	312,000.00	0.00
21020120	CASUAL WORKERS' ALLOWANCES	690,000.00	312,000.00	216,000.00	312,000.00	0.00
22	OTHER RECURRENT COSTS	46,850,000.00	95,400,000.00	34,405,805.44	64,000,000.00	0.00
2202	OVERHEAD COST	46,850,000.00	95,400,000.00	34,405,805.44	64,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	900,000.00	900,000.00	0.00	0.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000.00	300,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	300,000.00	300,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	300,000.00	300,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	19,050,000.00	27,050,000.00	7,536,400.00	17,500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	342,000.00	3,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,000,000.00	13,000,000.00	7,194,400.00	14,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	500,000.00	500,000.00	0.00	0.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020315	SUPPLY OF WORK TOOLS	500,000.00	500,000.00	0.00	500,000.00	0.00
22020324	NUTRITION COMMODITIES	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020325	PRINTING OF LETTER HEAD	50,000.00	50,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	14,800,000.00	20,300,000.00	4,514,700.00	11,900,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000.00	500,000.00	0.00	500,000.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	3,000,000.00	8,000,000.00	3,794,400.00	8,000,000.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	2,000,000.00	2,000,000.00	481,300.00	2,000,000.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	1,000,000.00	1,000,000.00	0.00	500,000.00	0.00
22020428	MAINTENANCE OF LABORATORIES	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020432	MAINTENANCE OF HOSPITAL MORTUARY	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020440	MAINTENANCE OF STAFF QUARTERS	300,000.00	800,000.00	216,500.00	800,000.00	0.00
22020445	MAINTENANCE OF HAND PUMPS	100,000.00	100,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	300,000.00	300,000.00	0.00	0.00	0.00
22020461	MAINTENANCE OF HOSPITAL BEDS AND BEDDINGS	100,000.00	100,000.00	22,500.00	100,000.00	0.00
220206	OTHER SERVICES - GENERAL	1,000,000.00	16,000,000.00	12,520,900.00	6,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	1,000,000.00	16,000,000.00	12,520,900.00	6,000,000.00	0.00

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220208	FUEL & LUBRICANTS - GENERAL	3,500,000.00	3,500,000.00	0.00	2,500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	500,000.00	500,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	2,000,000.00	0.00	1,500,000.00	0.00
22020807	LUBRICANT	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	100,000.00	57,505.44	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	100,000.00	57,505.44	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,550,000.00	27,550,000.00	9,776,300.00	26,000,000.00	0.00
22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00	41,800.00	1,000,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	500,000.00	500,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	25,000,000.00	9,734,500.00	25,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	0.00	0.00
22021078	NUTRITION SERVICES EXPENSES	1,000,000.00	1,000,000.00	0.00	0.00	0.00

052110200400 YARIMAN BAKURA SPECIALIST HOSPITAL						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,709,670,000.00	1,780,720,000.00	942,205,858.85	1,648,770,042.78	0.00
21	PERSONNEL COST	1,371,720,000.00	1,471,720,000.00	861,140,798.85	1,243,870,042.78	0.00
2101	SALARY	1,261,320,000.00	1,261,320,000.00	718,412,382.39	1,037,706,774.56	0.00
210101	SALARIES AND WAGES	1,261,320,000.00	1,261,320,000.00	718,412,382.39	1,037,706,774.56	0.00
21010101	SALARY	1,261,320,000.00	1,261,320,000.00	718,412,382.39	1,037,706,774.56	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	110,400,000.00	210,400,000.00	142,728,416.46	206,163,268.22	0.00
210201	ALLOWANCES	110,400,000.00	210,400,000.00	142,728,416.46	206,163,268.22	0.00
21020124	CONSULTANCY ALLOWANCES	110,400,000.00	210,400,000.00	142,728,416.46	206,163,268.22	0.00
22	OTHER RECURRENT COSTS	337,950,000.00	309,000,000.00	81,065,060.00	404,900,000.00	0.00
2202	OVERHEAD COST	337,950,000.00	309,000,000.00	81,065,060.00	404,900,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	5,000,000.00	5,000,000.00	0.00	103,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	100,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	4,400,000.00	5,900,000.00	0.00	3,800,000.00	0.00
22020201	ELECTRICITY CHARGES	600,000.00	600,000.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	500,000.00	500,000.00	0.00	0.00	0.00
22020205	WATER RATES	2,000,000.00	3,500,000.00	0.00	3,500,000.00	0.00
22020208	SOFTWARE CHARGES (LICENSE)	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	300,000.00	300,000.00	0.00	300,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	25,500,000.00	25,500,000.00	0.00	9,500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,500,000.00	4,500,000.00	0.00	4,500,000.00	0.00

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22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	4,000,000.00	4,000,000.00	0.00	0.00	0.00
22020315	SUPPLY OF WORK TOOLS	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020330	HOSPITAL RE-AGENTS	9,000,000.00	9,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	22,900,000.00	20,400,000.00	0.00	29,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22020417	MAINTENANCE OF PARKS AND GARDENS	600,000.00	600,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00
22020432	MAINTENANCE OF HOSPITAL MORTUARY	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020433	MAINTENANCE OF SPECIALISED HOSPITAL EQUIPMENT	5,000,000.00	2,000,000.00	0.00	10,000,000.00	0.00
22020452	MAINTENANCE OF COMPUTERS	500,000.00	1,000,000.00	0.00	3,000,000.00	0.00
22020458	MAINTENANCE OF LAB PRACTICAL EQUIPMENT	300,000.00	300,000.00	0.00	0.00	0.00
22020461	MAINTENANCE OF HOSPITAL BEDS AND BEDDINGS	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
220205	TRAINING - GENERAL	4,000,000.00	5,500,000.00	0.00	7,000,000.00	0.00
22020501	LOCAL TRAINING	3,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	1,000,000.00	1,500,000.00	0.00	3,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	108,000,000.00	128,500,000.00	47,500,000.00	122,000,000.00	0.00
22020603	RESIDENTIAL RENT	4,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	1,500,000.00	10,000,000.00	5,000,000.00	6,000,000.00	0.00
22020610	RECRUITMENT SERVICES	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020635	PRIVATE CLEANERS' EXPENSES	100,000,000.00	110,000,000.00	42,500,000.00	110,000,000.00	0.00
22020647	SENSITISATION EXPENSES	500,000.00	500,000.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	97,000,000.00	52,000,000.00	33,565,060.00	70,000,000.00	0.00
22020711	PRIVATE SECURITY	95,000,000.00	50,000,000.00	33,565,060.00	70,000,000.00	0.00
22020712	AUDIT CONSULTANCY SERVICES	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	16,000,000.00	16,000,000.00	0.00	10,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020806	COOKING GAS/FUEL COST	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020807	LUBRICANT	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	200,000.00	200,000.00	0.00	200,000.00	0.00

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22020901	BANK CHARGES (OTHER THAN INTEREST)	200,000.00	200,000.00	0.00	200,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	54,950,000.00	50,000,000.00	0.00	49,900,000.00	0.00
22021001	REFRESHMENT & MEALS	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	500,000.00	0.00	500,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	400,000.00	400,000.00	0.00	400,000.00	0.00
22021007	WELFARE PACKAGES	15,000,000.00	30,000,000.00	0.00	15,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22021034	ACCREDITATION EXPENSES	30,000,000.00	10,000,000.00	0.00	30,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	100,000.00	0.00	0.00	0.00

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052110200500 VVF HOSPITAL (FARIDA)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	24,950,000.00	26,450,000.00	1,497,120.00	21,050,000.00	0.00
22	OTHER RECURRENT COSTS	24,950,000.00	26,450,000.00	1,497,120.00	21,050,000.00	0.00
2202	OVERHEAD COST	24,950,000.00	26,450,000.00	1,497,120.00	21,050,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	3,500,000.00	3,500,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	500,000.00	500,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	3,000,000.00	3,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	13,800,000.00	13,800,000.00	1,103,000.00	15,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	500,000.00	45,000.00	3,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,000,000.00	5,000,000.00	200,000.00	5,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	7,000,000.00	7,000,000.00	858,000.00	7,000,000.00	0.00
22020315	SUPPLY OF WORK TOOLS	300,000.00	300,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,700,000.00	1,700,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	500,000.00	500,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	300,000.00	300,000.00	0.00	0.00	0.00
22020445	MAINTENANCE OF HAND PUMPS	300,000.00	300,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	100,000.00	100,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	400,000.00	400,000.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	400,000.00	400,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,000,000.00	2,000,000.00	117,000.00	1,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,000,000.00	2,000,000.00	117,000.00	1,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	120.00	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	120.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,500,000.00	3,000,000.00	277,000.00	5,000,000.00	0.00
22021001	REFRESHMENT & MEALS	500,000.00	500,000.00	0.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	500,000.00	500,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	1,500,000.00	2,000,000.00	277,000.00	5,000,000.00	0.00

052110200700 GENERAL HOSPITAL GUSAU						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	45,850,000.00	45,050,000.00	11,990,822.45	68,650,000.00	0.00

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22	OTHER RECURRENT COSTS	45,850,000.00	45,050,000.00	11,990,822.45	68,650,000.00	0.00
2202	OVERHEAD COST	45,850,000.00	45,050,000.00	11,990,822.45	68,650,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	400,000.00	400,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	500,000.00	500,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	100,000.00	100,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	200,000.00	200,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	200,000.00	200,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	6,500,000.00	7,500,000.00	3,345,000.00	11,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,500,000.00	5,500,000.00	2,995,000.00	4,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	3,000,000.00	2,000,000.00	350,000.00	7,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	22,300,000.00	20,500,000.00	4,505,000.00	22,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	3,000,000.00	380,000.00	5,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	8,000,000.00	8,000,000.00	2,860,000.00	8,000,000.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020433	MAINTENANCE OF SPECIALISED HOSPITAL EQUIPMENT	5,000,000.00	5,000,000.00	945,000.00	5,000,000.00	0.00
22020443	MAINTENANCE OF BOREHOLES	3,000,000.00	3,000,000.00	190,000.00	3,000,000.00	0.00
22020452	MAINTENANCE OF COMPUTERS	300,000.00	500,000.00	130,000.00	500,000.00	0.00
220205	TRAINING - GENERAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	0.00	20,000,000.00	0.00
22020711	PRIVATE SECURITY	0.00	0.00	0.00	20,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	9,600,000.00	9,600,000.00	4,140,000.00	15,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	4,000,000.00	4,000,000.00	1,760,000.00	6,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	5,600,000.00	5,600,000.00	2,380,000.00	7,000,000.00	0.00
22020807	LUBRICANT	0.00	0.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	822.45	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	822.45	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,200,000.00	1,200,000.00	0.00	100,000.00	0.00
22021001	REFRESHMENT & MEALS	200,000.00	200,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	0.00	0.00	0.00	100,000.00	0.00

052110200800	GENERAL HOSPITAL TALATA MAFARA					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

2	EXPENDITURES	17,350,000.00	21,950,000.00	5,063,204.85	25,000,000.00	0.00
22	OTHER RECURRENT COSTS	17,350,000.00	21,950,000.00	5,063,204.85	25,000,000.00	0.00
2202	OVERHEAD COST	17,350,000.00	21,950,000.00	5,063,204.85	25,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,700,000.00	2,200,000.00	413,000.00	2,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	1,000,000.00	413,000.00	2,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	300,000.00	300,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	200,000.00	200,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	700,000.00	700,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	7,000,000.00	7,600,000.00	3,035,670.00	11,900,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	170.00	1,500,000.00	0.00
22020302	BOOKS	400,000.00	0.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000.00	200,000.00	0.00	0.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,000,000.00	6,000,000.00	2,859,500.00	10,000,000.00	0.00
22020325	PRINTING OF LETTER HEAD	400,000.00	400,000.00	176,000.00	400,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,200,000.00	4,200,000.00	1,555,490.00	4,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	4,000,000.00	1,555,490.00	4,000,000.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	100,000.00	100,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	100,000.00	100,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	3,000,000.00	2,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	1,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	2,000,000.00	0.00	3,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	2,000,000.00	0.00	3,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	3,500,000.00	2,900,000.00	57,750.00	4,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	1,000,000.00	0.00	2,500,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,500,000.00	1,500,000.00	57,750.00	1,500,000.00	0.00
22020807	LUBRICANT	0.00	400,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	1,294.85	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	1,294.85	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	800,000.00	900,000.00	0.00	50,000.00	0.00
22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	500,000.00	500,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	0.00	100,000.00	0.00	50,000.00	0.00

052110200900	GENERAL HOSPITAL GUMMI					
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MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	17,350,000.00	18,950,000.00	4,400,852.00	17,600,000.00	0.00
22	OTHER RECURRENT COSTS	17,350,000.00	18,950,000.00	4,400,852.00	17,600,000.00	0.00
2202	OVERHEAD COST	17,350,000.00	18,950,000.00	4,400,852.00	17,600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,700,000.00	2,800,000.00	859,800.00	2,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	1,300,000.00	509,800.00	1,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	300,000.00	300,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	200,000.00	200,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	700,000.00	1,000,000.00	350,000.00	1,000,000.00	0.00
220202	UTILITIES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	7,000,000.00	7,500,000.00	3,390,000.00	6,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,500,000.00	650,000.00	1,000,000.00	0.00
22020302	BOOKS	400,000.00	400,000.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000.00	200,000.00	0.00	0.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,000,000.00	5,000,000.00	2,740,000.00	5,000,000.00	0.00
22020325	PRINTING OF LETTER HEAD	400,000.00	400,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,200,000.00	1,200,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	100,000.00	100,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	100,000.00	100,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	3,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	3,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	3,500,000.00	3,500,000.00	150,000.00	5,500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,500,000.00	1,500,000.00	150,000.00	1,500,000.00	0.00
22020807	LUBRICANT	0.00	0.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	1,052.00	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	1,052.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	800,000.00	800,000.00	0.00	1,050,000.00	0.00
22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	500,000.00	500,000.00	0.00	1,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	0.00	0.00	0.00	50,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

052110201000	GENERAL HOSPITAL K/NAMODA					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	17,350,000.00	17,350,000.00	3,000,207.50	12,600,000.00	0.00
22	OTHER RECURRENT COSTS	17,350,000.00	17,350,000.00	3,000,207.50	12,600,000.00	0.00
2202	OVERHEAD COST	17,350,000.00	17,350,000.00	3,000,207.50	12,600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,700,000.00	1,700,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	500,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	300,000.00	300,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	200,000.00	200,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	700,000.00	700,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	7,000,000.00	7,000,000.00	2,999,500.00	5,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020302	BOOKS	400,000.00	400,000.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000.00	200,000.00	0.00	0.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,000,000.00	5,000,000.00	2,999,500.00	5,000,000.00	0.00
22020325	PRINTING OF LETTER HEAD	400,000.00	400,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,200,000.00	1,200,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	100,000.00	100,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	100,000.00	100,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	3,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	3,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	3,500,000.00	3,500,000.00	0.00	4,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,500,000.00	1,500,000.00	0.00	1,000,000.00	0.00
22020807	LUBRICANT	0.00	0.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	707.50	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	707.50	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	800,000.00	800,000.00	0.00	550,000.00	0.00
22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	500,000.00	500,000.00	0.00	500,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	0.00	0.00	0.00	50,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

052110201100	GENERAL HOSPITAL ANKA					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	17,350,000.00	18,350,000.00	4,002,148.10	13,600,000.00	0.00
22	OTHER RECURRENT COSTS	17,350,000.00	18,350,000.00	4,002,148.10	13,600,000.00	0.00
2202	OVERHEAD COST	17,350,000.00	18,350,000.00	4,002,148.10	13,600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,700,000.00	1,700,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	500,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	300,000.00	300,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	200,000.00	200,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	700,000.00	700,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	7,000,000.00	8,000,000.00	4,000,000.00	8,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020302	BOOKS	400,000.00	400,000.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000.00	200,000.00	0.00	0.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,000,000.00	6,000,000.00	4,000,000.00	8,000,000.00	0.00
22020325	PRINTING OF LETTER HEAD	400,000.00	400,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,200,000.00	1,200,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	100,000.00	100,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	100,000.00	100,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	3,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	3,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	3,500,000.00	3,500,000.00	0.00	2,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020807	LUBRICANT	0.00	0.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	2,148.10	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	2,148.10	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	800,000.00	800,000.00	0.00	550,000.00	0.00
22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	500,000.00	500,000.00	0.00	500,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

22021049	ANNUAL BUDGET EXPENSES	0.00	0.00	0.00	50,000.00	0.00
052110201200	GENERAL HOSPITAL TSAFE					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	17,350,000.00	18,350,000.00	1,550,336.03	14,550,000.00	0.00
22	OTHER RECURRENT COSTS	17,350,000.00	18,350,000.00	1,550,336.03	14,550,000.00	0.00
2202	OVERHEAD COST	17,350,000.00	18,350,000.00	1,550,336.03	14,550,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,700,000.00	1,700,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	500,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	300,000.00	300,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	200,000.00	200,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	700,000.00	700,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	7,000,000.00	8,000,000.00	875,000.00	7,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	305,000.00	1,000,000.00	0.00
22020302	BOOKS	400,000.00	400,000.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000.00	200,000.00	0.00	0.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,000,000.00	6,000,000.00	570,000.00	6,000,000.00	0.00
22020325	PRINTING OF LETTER HEAD	400,000.00	400,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,200,000.00	1,200,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	100,000.00	100,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	100,000.00	100,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	3,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	3,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	3,500,000.00	3,500,000.00	630,000.00	4,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	2,000,000.00	630,000.00	2,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020807	LUBRICANT	0.00	0.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	336.03	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	336.03	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	800,000.00	800,000.00	45,000.00	550,000.00	0.00
22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	0.00	0.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

22021007	WELFARE PACKAGES	500,000.00	500,000.00	45,000.00	500,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	0.00	0.00	0.00	50,000.00	0.00

052110201300 GENERAL HOSPITAL BAKURA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	17,350,000.00	17,350,000.00	1,597,961.00	10,600,000.00	0.00
22	OTHER RECURRENT COSTS	17,350,000.00	17,350,000.00	1,597,961.00	10,600,000.00	0.00
2202	OVERHEAD COST	17,350,000.00	17,350,000.00	1,597,961.00	10,600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,700,000.00	1,700,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	500,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	300,000.00	300,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	200,000.00	200,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	700,000.00	700,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	7,000,000.00	7,000,000.00	1,570,000.00	5,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020302	BOOKS	400,000.00	400,000.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000.00	200,000.00	0.00	0.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,000,000.00	5,000,000.00	1,570,000.00	5,000,000.00	0.00
22020325	PRINTING OF LETTER HEAD	400,000.00	400,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,200,000.00	1,200,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	100,000.00	100,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	100,000.00	100,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	3,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	3,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	3,500,000.00	3,500,000.00	0.00	2,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020807	LUBRICANT	0.00	0.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	861.00	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	861.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	800,000.00	800,000.00	27,100.00	550,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	500,000.00	500,000.00	27,100.00	500,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	0.00	0.00	0.00	50,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

052110201400	GENERAL HOSPITAL BUKKUYUM					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	17,350,000.00	17,350,000.00	2,120,101.00	12,600,000.00	0.00
22	OTHER RECURRENT COSTS	17,350,000.00	17,350,000.00	2,120,101.00	12,600,000.00	0.00
2202	OVERHEAD COST	17,350,000.00	17,350,000.00	2,120,101.00	12,600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,700,000.00	1,700,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	500,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	300,000.00	300,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	200,000.00	200,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	700,000.00	700,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	7,000,000.00	7,000,000.00	2,120,000.00	5,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020302	BOOKS	400,000.00	400,000.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000.00	200,000.00	0.00	0.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,000,000.00	5,000,000.00	2,120,000.00	5,000,000.00	0.00
22020325	PRINTING OF LETTER HEAD	400,000.00	400,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,200,000.00	1,200,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	100,000.00	100,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	100,000.00	100,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	3,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	3,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	3,500,000.00	3,500,000.00	0.00	4,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020807	LUBRICANT	0.00	0.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	101.00	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	101.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	800,000.00	800,000.00	0.00	550,000.00	0.00
22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	500,000.00	500,000.00	0.00	500,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	0.00	0.00	0.00	50,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

052110201500	GENERAL HOSPITAL MARADUN					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	17,350,000.00	17,350,000.00	1,600,719.85	11,600,000.00	0.00
22	OTHER RECURRENT COSTS	17,350,000.00	17,350,000.00	1,600,719.85	11,600,000.00	0.00
2202	OVERHEAD COST	17,350,000.00	17,350,000.00	1,600,719.85	11,600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,700,000.00	1,700,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	500,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	300,000.00	300,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	200,000.00	200,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	700,000.00	700,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	7,000,000.00	7,000,000.00	1,600,000.00	6,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020302	BOOKS	400,000.00	400,000.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000.00	200,000.00	0.00	0.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,000,000.00	5,000,000.00	1,600,000.00	6,000,000.00	0.00
22020325	PRINTING OF LETTER HEAD	400,000.00	400,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,200,000.00	1,200,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	100,000.00	100,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	100,000.00	100,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	3,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	3,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	3,500,000.00	3,500,000.00	0.00	2,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020807	LUBRICANT	0.00	0.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	719.85	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	719.85	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	800,000.00	800,000.00	0.00	550,000.00	0.00
22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	500,000.00	500,000.00	0.00	500,000.00	0.00

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22021049	ANNUAL BUDGET EXPENSES	0.00	0.00	0.00	50,000.00	0.00
052110201600	GENERAL HOSPITAL SHIKAFI					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	17,350,000.00	17,350,000.00	1,600,503.00	10,600,000.00	0.00
22	OTHER RECURRENT COSTS	17,350,000.00	17,350,000.00	1,600,503.00	10,600,000.00	0.00
2202	OVERHEAD COST	17,350,000.00	17,350,000.00	1,600,503.00	10,600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,700,000.00	1,700,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	500,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	300,000.00	300,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	200,000.00	200,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	700,000.00	700,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	7,000,000.00	7,000,000.00	1,599,957.00	5,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020302	BOOKS	400,000.00	400,000.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000.00	200,000.00	0.00	0.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,000,000.00	5,000,000.00	1,599,957.00	5,000,000.00	0.00
22020325	PRINTING OF LETTER HEAD	400,000.00	400,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,200,000.00	1,200,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	100,000.00	100,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	100,000.00	100,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	3,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	3,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	3,500,000.00	3,500,000.00	0.00	2,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020807	LUBRICANT	0.00	0.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	546.00	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	546.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	800,000.00	800,000.00	0.00	550,000.00	0.00
22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	0.00	0.00	0.00

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22021007	WELFARE PACKAGES	500,000.00	500,000.00	0.00	500,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	0.00	0.00	0.00	50,000.00	0.00

052110201700	GENERAL HOSPITAL DANSAUDAU					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	17,350,000.00	17,350,000.00	1,601,760.00	12,100,000.00	0.00
22	OTHER RECURRENT COSTS	17,350,000.00	17,350,000.00	1,601,760.00	12,100,000.00	0.00
2202	OVERHEAD COST	17,350,000.00	17,350,000.00	1,601,760.00	12,100,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,700,000.00	1,700,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	500,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	300,000.00	300,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	200,000.00	200,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	700,000.00	700,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	7,000,000.00	7,000,000.00	1,600,000.00	6,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020302	BOOKS	400,000.00	400,000.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000.00	200,000.00	0.00	0.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,000,000.00	5,000,000.00	1,600,000.00	6,000,000.00	0.00
22020325	PRINTING OF LETTER HEAD	400,000.00	400,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,200,000.00	1,200,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	100,000.00	100,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	100,000.00	100,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	3,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	3,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	3,500,000.00	3,500,000.00	0.00	2,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020807	LUBRICANT	0.00	0.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	1,760.00	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	1,760.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	800,000.00	800,000.00	0.00	1,050,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	500,000.00	500,000.00	0.00	1,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	0.00	0.00	0.00	50,000.00	0.00

052110201800 GENERAL HOSPITAL ZURMI						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	17,350,000.00	17,350,000.00	1,600,624.73	12,100,000.00	0.00
22	OTHER RECURRENT COSTS	17,350,000.00	17,350,000.00	1,600,624.73	12,100,000.00	0.00
2202	OVERHEAD COST	17,350,000.00	17,350,000.00	1,600,624.73	12,100,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,700,000.00	1,700,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	500,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	300,000.00	300,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	200,000.00	200,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	700,000.00	700,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	7,000,000.00	7,000,000.00	1,599,696.25	6,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020302	BOOKS	400,000.00	400,000.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000.00	200,000.00	0.00	0.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,000,000.00	5,000,000.00	1,599,696.25	6,000,000.00	0.00
22020325	PRINTING OF LETTER HEAD	400,000.00	400,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,200,000.00	1,200,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	100,000.00	100,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	100,000.00	100,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	3,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	3,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	3,500,000.00	3,500,000.00	0.00	2,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020807	LUBRICANT	0.00	0.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	928.48	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	928.48	50,000.00	0.00

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220210	MISCELLANEOUS EXPENSES GENERAL	800,000.00	800,000.00	0.00	1,050,000.00	0.00
22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	500,000.00	500,000.00	0.00	1,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	0.00	0.00	0.00	50,000.00	0.00

052110201900	GENERAL HOSPITAL BUNGUDU					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	17,350,000.00	17,350,000.00	2,001,027.48	15,600,000.00	0.00
22	OTHER RECURRENT COSTS	17,350,000.00	17,350,000.00	2,001,027.48	15,600,000.00	0.00
2202	OVERHEAD COST	17,350,000.00	17,350,000.00	2,001,027.48	15,600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,700,000.00	1,700,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	500,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	300,000.00	300,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	200,000.00	200,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	700,000.00	700,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	7,000,000.00	7,000,000.00	1,853,000.00	6,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	249,000.00	1,000,000.00	0.00
22020302	BOOKS	400,000.00	400,000.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000.00	200,000.00	0.00	0.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,000,000.00	5,000,000.00	1,604,000.00	5,000,000.00	0.00
22020325	PRINTING OF LETTER HEAD	400,000.00	400,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,200,000.00	1,200,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	100,000.00	100,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	100,000.00	100,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	3,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	3,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	3,500,000.00	3,500,000.00	147,000.00	5,500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	2,000,000.00	24,500.00	2,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,500,000.00	1,500,000.00	122,500.00	1,500,000.00	0.00
22020807	LUBRICANT	0.00	0.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	1,027.48	50,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	1,027.48	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	800,000.00	800,000.00	0.00	1,050,000.00	0.00
22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	500,000.00	500,000.00	0.00	1,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	0.00	0.00	0.00	50,000.00	0.00

052110202000 GENERAL HOSPITAL MADA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	17,350,000.00	17,350,000.00	1,600,491.68	11,100,000.00	0.00
22	OTHER RECURRENT COSTS	17,350,000.00	17,350,000.00	1,600,491.68	11,100,000.00	0.00
2202	OVERHEAD COST	17,350,000.00	17,350,000.00	1,600,491.68	11,100,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,700,000.00	1,700,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	500,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	300,000.00	300,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	200,000.00	200,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	700,000.00	700,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	7,000,000.00	7,000,000.00	1,399,640.00	5,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020302	BOOKS	400,000.00	400,000.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000.00	200,000.00	0.00	0.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,000,000.00	5,000,000.00	1,399,640.00	5,000,000.00	0.00
22020325	PRINTING OF LETTER HEAD	400,000.00	400,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,200,000.00	1,200,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	100,000.00	100,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	100,000.00	100,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	3,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	3,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	3,500,000.00	3,500,000.00	0.00	2,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020807	LUBRICANT	0.00	0.00	0.00	2,000,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	851.68	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	851.68	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	800,000.00	800,000.00	200,000.00	1,050,000.00	0.00
22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	500,000.00	500,000.00	200,000.00	1,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	0.00	0.00	0.00	50,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

052110202100	GENERAL HOSPITAL B/MAGAJI					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	17,350,000.00	17,850,000.00	2,401,438.00	11,100,000.00	0.00
22	OTHER RECURRENT COSTS	17,350,000.00	17,850,000.00	2,401,438.00	11,100,000.00	0.00
2202	OVERHEAD COST	17,350,000.00	17,850,000.00	2,401,438.00	11,100,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,700,000.00	1,700,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	500,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	300,000.00	300,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	200,000.00	200,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	700,000.00	700,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	7,000,000.00	7,000,000.00	1,599,658.00	5,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020302	BOOKS	400,000.00	400,000.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000.00	200,000.00	0.00	0.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,000,000.00	5,000,000.00	1,599,658.00	5,000,000.00	0.00
22020325	PRINTING OF LETTER HEAD	400,000.00	400,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,200,000.00	1,200,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	100,000.00	100,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	100,000.00	100,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	3,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	3,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	3,500,000.00	3,500,000.00	0.00	2,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020807	LUBRICANT	0.00	0.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	1,780.00	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	1,780.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	800,000.00	1,300,000.00	800,000.00	1,050,000.00	0.00
22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	500,000.00	1,000,000.00	800,000.00	1,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	0.00	0.00	0.00	50,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

052110202200	GENERAL HOSPITAL KAGARA					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	17,350,000.00	17,850,000.00	2,400,886.00	11,100,000.00	0.00
22	OTHER RECURRENT COSTS	17,350,000.00	17,850,000.00	2,400,886.00	11,100,000.00	0.00
2202	OVERHEAD COST	17,350,000.00	17,850,000.00	2,400,886.00	11,100,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,700,000.00	1,700,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	500,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	300,000.00	300,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	200,000.00	200,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	700,000.00	700,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	7,000,000.00	7,000,000.00	1,599,625.00	5,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020302	BOOKS	400,000.00	400,000.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000.00	200,000.00	0.00	0.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,000,000.00	5,000,000.00	1,599,625.00	5,000,000.00	0.00
22020325	PRINTING OF LETTER HEAD	400,000.00	400,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,200,000.00	1,200,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	100,000.00	100,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	100,000.00	100,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	3,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	3,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	3,500,000.00	3,500,000.00	0.00	2,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020807	LUBRICANT	0.00	0.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	1,261.00	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	1,261.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	800,000.00	1,300,000.00	800,000.00	1,050,000.00	0.00
22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	500,000.00	1,000,000.00	800,000.00	1,000,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

22021049	ANNUAL BUDGET EXPENSES	0.00	0.00	0.00	50,000.00	0.00
052110202300	GENERAL HOSPITAL MARU					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	17,350,000.00	17,350,000.00	1,600,809.25	11,100,000.00	0.00
22	OTHER RECURRENT COSTS	17,350,000.00	17,350,000.00	1,600,809.25	11,100,000.00	0.00
2202	OVERHEAD COST	17,350,000.00	17,350,000.00	1,600,809.25	11,100,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,700,000.00	1,700,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	500,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	300,000.00	300,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	200,000.00	200,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	700,000.00	700,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	7,000,000.00	7,000,000.00	1,600,000.00	5,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020302	BOOKS	400,000.00	400,000.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000.00	200,000.00	0.00	0.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,000,000.00	5,000,000.00	1,600,000.00	5,000,000.00	0.00
22020325	PRINTING OF LETTER HEAD	400,000.00	400,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,200,000.00	1,200,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	100,000.00	100,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	100,000.00	100,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	3,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	3,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	3,500,000.00	3,500,000.00	0.00	2,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020807	LUBRICANT	0.00	0.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	809.25	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	809.25	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	800,000.00	800,000.00	0.00	1,050,000.00	0.00
22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	0.00	0.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

22021007	WELFARE PACKAGES	500,000.00	500,000.00	0.00	1,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	0.00	0.00	0.00	50,000.00	0.00

052110202400 GENERAL HOSPITAL MAGAMI						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	17,350,000.00	17,350,000.00	1,401,451.00	11,100,000.00	0.00
22	OTHER RECURRENT COSTS	17,350,000.00	17,350,000.00	1,401,451.00	11,100,000.00	0.00
2202	OVERHEAD COST	17,350,000.00	17,350,000.00	1,401,451.00	11,100,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,700,000.00	1,700,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	500,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	300,000.00	300,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	200,000.00	200,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	700,000.00	700,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	7,000,000.00	7,000,000.00	1,400,000.00	5,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020302	BOOKS	400,000.00	400,000.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000.00	200,000.00	0.00	0.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,000,000.00	5,000,000.00	1,400,000.00	5,000,000.00	0.00
22020325	PRINTING OF LETTER HEAD	400,000.00	400,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,200,000.00	1,200,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	100,000.00	100,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	100,000.00	100,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	3,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	3,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	3,500,000.00	3,500,000.00	0.00	2,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020807	LUBRICANT	0.00	0.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	1,451.00	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	1,451.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	800,000.00	800,000.00	0.00	1,050,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	500,000.00	500,000.00	0.00	1,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	0.00	0.00	0.00	50,000.00	0.00

052110202500 GENERAL HOSPITAL MORIKI						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	17,350,000.00	17,350,000.00	1,600,223.00	11,100,000.00	0.00
22	OTHER RECURRENT COSTS	17,350,000.00	17,350,000.00	1,600,223.00	11,100,000.00	0.00
2202	OVERHEAD COST	17,350,000.00	17,350,000.00	1,600,223.00	11,100,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,700,000.00	1,700,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	500,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	300,000.00	300,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	200,000.00	200,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	700,000.00	700,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	7,000,000.00	7,000,000.00	1,596,691.00	5,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020302	BOOKS	400,000.00	400,000.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000.00	200,000.00	0.00	0.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,000,000.00	5,000,000.00	1,596,691.00	5,000,000.00	0.00
22020325	PRINTING OF LETTER HEAD	400,000.00	400,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,200,000.00	1,200,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	100,000.00	100,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	100,000.00	100,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	3,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	3,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	3,500,000.00	3,500,000.00	0.00	2,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020807	LUBRICANT	0.00	0.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	3,532.00	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	3,532.00	50,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

220210	MISCELLANEOUS EXPENSES GENERAL	800,000.00	800,000.00	0.00	1,050,000.00	0.00
22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	500,000.00	500,000.00	0.00	1,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	0.00	0.00	0.00	50,000.00	0.00

052110202600	GENERAL HOSPITAL K/DAJI					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	17,350,000.00	17,350,000.00	1,800,238.70	12,600,000.00	0.00
22	OTHER RECURRENT COSTS	17,350,000.00	17,350,000.00	1,800,238.70	12,600,000.00	0.00
2202	OVERHEAD COST	17,350,000.00	17,350,000.00	1,800,238.70	12,600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,700,000.00	1,700,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	500,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	300,000.00	300,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	200,000.00	200,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	700,000.00	700,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	7,000,000.00	7,000,000.00	1,746,000.00	6,200,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	71,000.00	1,000,000.00	0.00
22020302	BOOKS	400,000.00	400,000.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000.00	200,000.00	75,000.00	200,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,000,000.00	5,000,000.00	1,600,000.00	5,000,000.00	0.00
22020325	PRINTING OF LETTER HEAD	400,000.00	400,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,200,000.00	1,200,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	100,000.00	100,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	100,000.00	100,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	3,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	3,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	3,500,000.00	3,500,000.00	0.00	2,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020807	LUBRICANT	0.00	0.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	238.70	50,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	238.70	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	800,000.00	800,000.00	54,000.00	1,350,000.00	0.00
22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	54,000.00	300,000.00	0.00
22021007	WELFARE PACKAGES	500,000.00	500,000.00	0.00	1,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	0.00	0.00	0.00	50,000.00	0.00

052110202700 GENERAL HOSPITAL NASAWARA BURKULLU						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	0.00	11,550,000.00	0.00	14,300,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	11,550,000.00	0.00	14,300,000.00	0.00
2202	OVERHEAD COST	0.00	11,550,000.00	0.00	14,300,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	1,500,000.00	0.00	1,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	300,000.00	0.00	300,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	0.00	300,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	0.00	200,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	0.00	700,000.00	0.00	700,000.00	0.00
220202	UTILITIES - GENERAL	0.00	100,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	0.00	100,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	4,100,000.00	0.00	3,700,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	500,000.00	0.00	500,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	200,000.00	0.00	200,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22020325	PRINTING OF LETTER HEAD	0.00	400,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	700,000.00	0.00	700,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	500,000.00	0.00	500,000.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	0.00	100,000.00	0.00	100,000.00	0.00
22020452	MAINTENANCE OF COMPUTERS	0.00	100,000.00	0.00	100,000.00	0.00
220205	TRAINING - GENERAL	0.00	2,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	0.00	1,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	0.00	1,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	3,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	3,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	2,500,000.00	0.00	4,500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	1,500,000.00	0.00	1,500,000.00	0.00
22020807	LUBRICANT	0.00	0.00	0.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	50,000.00	0.00	50,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	50,000.00	0.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	600,000.00	0.00	1,350,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	300,000.00	0.00	300,000.00	0.00
22021007	WELFARE PACKAGES	0.00	300,000.00	0.00	1,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	0.00	0.00	0.00	50,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

052110400100 COLLEGE OF NURSING SCIENCES, GUSAU						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	831,580,000.00	718,800,000.00	242,775,411.61	468,527,417.74	0.00
21	PERSONNEL COST	525,780,000.00	524,400,000.00	239,765,135.36	346,327,417.74	0.00
2101	SALARY	524,400,000.00	524,400,000.00	239,765,135.36	346,327,417.74	0.00
210101	SALARIES AND WAGES	524,400,000.00	524,400,000.00	239,765,135.36	346,327,417.74	0.00
21010101	SALARY	524,400,000.00	524,400,000.00	239,765,135.36	346,327,417.74	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,380,000.00	0.00	0.00	0.00	0.00
210201	ALLOWANCES	1,380,000.00	0.00	0.00	0.00	0.00
21020139	EXTERNAL EXAMINERS ALLOWNACES	690,000.00	0.00	0.00	0.00	0.00
21020140	EXAMS MODERATION ALLOWANCES	690,000.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	305,800,000.00	194,400,000.00	3,010,276.25	122,200,000.00	0.00
2202	OVERHEAD COST	305,800,000.00	194,400,000.00	3,010,276.25	122,200,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	4,400,000.00	2,450,000.00	0.00	3,500,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	1,500,000.00	0.00	3,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	500,000.00	500,000.00	0.00	500,000.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	500,000.00	250,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	400,000.00	200,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	2,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
22020203	INTERNET ACCESS CHARGES	1,500,000.00	1,000,000.00	0.00	1,500,000.00	0.00
22020211	GENERAL UTILITY SERVICES	1,000,000.00	500,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	89,000,000.00	82,250,000.00	483,000.00	33,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	2,500,000.00	157,500.00	5,000,000.00	0.00
22020302	BOOKS	5,000,000.00	2,500,000.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,000,000.00	1,500,000.00	0.00	3,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,500,000.00	1,000,000.00	0.00	0.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	3,000,000.00	1,500,000.00	325,500.00	3,000,000.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	5,000,000.00	2,500,000.00	0.00	5,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020313	MEDICAL CONSUMABLES	3,000,000.00	1,500,000.00	0.00	0.00	0.00
22020315	SUPPLY OF WORK TOOLS	2,000,000.00	1,000,000.00	0.00	2,000,000.00	0.00
22020322	PUBLICATIONS	500,000.00	250,000.00	0.00	0.00	0.00
22020328	INSTRUCTIONAL MATERIALS	1,000,000.00	500,000.00	0.00	0.00	0.00
22020331	SUPPLY OF VOCATIONAL AND SKILL EQUIPMENTS	20,000,000.00	10,000,000.00	0.00	0.00	0.00
22020332	PRINTING OF EXAMINATION MATERIALS	30,000,000.00	50,000,000.00	0.00	10,000,000.00	0.00
22020334	SECURITY GADGETS	5,000,000.00	2,500,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	41,600,000.00	24,550,000.00	0.00	21,200,000.00	0.00

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22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	1,000,000.00	0.00	2,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	1,000,000.00	0.00	2,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,500,000.00	2,000,000.00	0.00	3,500,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	1,500,000.00	0.00	0.00	0.00
22020410	MAINTENANCE OF STREET LIGHTINGS	1,000,000.00	500,000.00	0.00	0.00	0.00
22020414	DIRECT REPAIRS & MAINTENANCE OF SCHOOL BUILDING	5,000,000.00	2,500,000.00	0.00	5,000,000.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	500,000.00	250,000.00	0.00	500,000.00	0.00
22020417	MAINTENANCE OF PARKS AND GARDENS	500,000.00	250,000.00	0.00	500,000.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	700,000.00	400,000.00	0.00	700,000.00	0.00
22020423	MAINTENANCE OF WEBSITE	500,000.00	250,000.00	0.00	0.00	0.00
22020426	MAINTENANCE OF FARM	100,000.00	100,000.00	0.00	0.00	0.00
22020428	MAINTENANCE OF LABORATORIES	5,000,000.00	2,500,000.00	0.00	0.00	0.00
22020429	MAINTENANCE OF SOLAR POWER SYSTEM	2,000,000.00	1,000,000.00	0.00	2,000,000.00	0.00
22020430	MAINTENANCE OF ENVIRONMENT & LAND SCRAPING	3,000,000.00	1,500,000.00	0.00	0.00	0.00
22020433	MAINTENANCE OF SPECIALISED HOSPITAL EQUIPMENT	5,000,000.00	2,500,000.00	0.00	0.00	0.00
22020437	MAINTENANCE OF DRAINAGE CHANNELS	500,000.00	500,000.00	0.00	0.00	0.00
22020440	MAINTENANCE OF STAFF QUARTERS	2,500,000.00	2,000,000.00	0.00	2,500,000.00	0.00
22020444	MAINTENANCE OF WATER PIPES	200,000.00	200,000.00	0.00	0.00	0.00
22020445	MAINTENANCE OF HAND PUMPS	200,000.00	200,000.00	0.00	0.00	0.00
22020451	MAINTENANCE OF SCHOOL FURNITURE	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020452	MAINTENANCE OF COMPUTERS	500,000.00	500,000.00	0.00	500,000.00	0.00
22020454	MAINTENANCE OF SCIENCE EQUIPMENT	500,000.00	500,000.00	0.00	0.00	0.00
22020455	MAINTENANCE OF WORKSHOPS	400,000.00	400,000.00	0.00	0.00	0.00
22020456	MAINTENANCE OF LIBRARY	500,000.00	500,000.00	0.00	0.00	0.00
22020457	MAINTENANCE OF LABORATORY EQUIPMENT	500,000.00	500,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	90,500,000.00	40,000,000.00	240,000.00	40,500,000.00	0.00
22020501	LOCAL TRAINING	20,500,000.00	10,000,000.00	0.00	20,500,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	10,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00
22020505	SHORT TERM COURSES-LOCAL	10,000,000.00	5,000,000.00	240,000.00	10,000,000.00	0.00
22020507	IN-SERVICE TRAINING	50,000,000.00	20,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	1,000,000.00	1,000,000.00	0.00	500,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	500,000.00	500,000.00	0.00	500,000.00	0.00
22020612	INSPECTION EXPENSES	500,000.00	500,000.00	0.00	0.00	0.00

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220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000.00	1,000,000.00	680,000.00	2,000,000.00	0.00
22020711	PRIVATE SECURITY	2,000,000.00	1,000,000.00	680,000.00	2,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	10,000,000.00	5,000,000.00	1,607,000.00	8,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	4,000,000.00	2,000,000.00	1,147,000.00	4,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	4,000,000.00	2,000,000.00	460,000.00	4,000,000.00	0.00
22020807	LUBRICANT	2,000,000.00	1,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	300,000.00	200,000.00	276.25	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	276.25	100,000.00	0.00
22020902	INSURANCE PREMIUM	200,000.00	100,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	64,500,000.00	36,450,000.00	0.00	11,900,000.00	0.00
22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	300,000.00	300,000.00	0.00	300,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	500,000.00	500,000.00	0.00	500,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	100,000.00	100,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	8,000,000.00	10,000,000.00	0.00	8,000,000.00	0.00
22021009	SPORTING ACTIVITIES	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22021034	ACCREDITATION EXPENSES	50,000,000.00	20,000,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	300,000.00	0.00	100,000.00	0.00
22021083	TRANSPORTATION OF GOODS AND MATERIALS	500,000.00	250,000.00	0.00	0.00	0.00

052110400200	COLLEGE OF NURSING SCIENCES, ZURMI					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	93,750,000.00	43,150,000.00	1,580,272.31	9,700,000.00	0.00
21	PERSONNEL COST	27,600,000.00	0.00	0.00	0.00	0.00
2101	SALARY	27,600,000.00	0.00	0.00	0.00	0.00
210101	SALARIES AND WAGES	27,600,000.00	0.00	0.00	0.00	0.00
21010101	SALARY	27,600,000.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	66,150,000.00	43,150,000.00	1,580,272.31	9,700,000.00	0.00
2202	OVERHEAD COST	66,150,000.00	43,150,000.00	1,580,272.31	9,700,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	2,500,000.00	2,500,000.00	50,000.00	2,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000.00	1,500,000.00	50,000.00	2,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	500,000.00	500,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	300,000.00	300,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	200,000.00	200,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	500,000.00	500,000.00	0.00	0.00	0.00
22020211	GENERAL UTILITY SERVICES	500,000.00	500,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	13,500,000.00	13,500,000.00	305,000.00	3,500,000.00	0.00

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22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020302	BOOKS	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,500,000.00	1,500,000.00	305,000.00	1,500,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	500,000.00	500,000.00	0.00	0.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020315	SUPPLY OF WORK TOOLS	500,000.00	500,000.00	0.00	0.00	0.00
22020316	SUPPLY OF VACCINES	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020322	PUBLICATIONS	500,000.00	500,000.00	0.00	0.00	0.00
22020328	INSTRUCTIONAL MATERIALS	500,000.00	500,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,500,000.00	2,500,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	500,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	9,000,000.00	6,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	3,500,000.00	3,500,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	4,000,000.00	1,000,000.00	0.00	0.00	0.00
22020505	SHORT TERM COURSES-LOCAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020507	IN-SERVICE TRAINING	500,000.00	500,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	1,100,000.00	1,100,000.00	269,000.00	600,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	600,000.00	600,000.00	269,000.00	600,000.00	0.00
22020612	INSPECTION EXPENSES	500,000.00	500,000.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000.00	1,000,000.00	460,000.00	1,000,000.00	0.00
22020711	PRIVATE SECURITY	1,000,000.00	1,000,000.00	460,000.00	1,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,900,000.00	1,900,000.00	96,000.00	1,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,000,000.00	1,000,000.00	96,000.00	1,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	500,000.00	500,000.00	0.00	0.00	0.00
22020807	LUBRICANT	400,000.00	400,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	272.31	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	272.31	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	34,100,000.00	14,100,000.00	400,000.00	1,600,000.00	0.00
22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	500,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	1,500,000.00	1,500,000.00	400,000.00	1,500,000.00	0.00
22021009	SPORTING ACTIVITIES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22021034	ACCREDITATION EXPENSES	30,000,000.00	10,000,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	100,000.00	0.00	100,000.00	0.00

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052110600100 COLLEGE OF HEALTH SCIENCES AND TECHOLONOGY, TSAFE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	771,000,000.00	765,600,000.00	274,571,864.77	455,938,781.62	0.00
21	PERSONNEL COST	593,400,000.00	552,000,000.00	272,103,771.89	393,038,781.62	0.00
2101	SALARY	552,000,000.00	552,000,000.00	272,103,771.89	393,038,781.62	0.00
210101	SALARIES AND WAGES	552,000,000.00	552,000,000.00	272,103,771.89	393,038,781.62	0.00
21010101	SALARY	552,000,000.00	552,000,000.00	272,103,771.89	393,038,781.62	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	41,400,000.00	0.00	0.00	0.00	0.00
210201	ALLOWANCES	41,400,000.00	0.00	0.00	0.00	0.00
21020139	EXTERNAL EXAMINERS ALLOWNACES	27,600,000.00	0.00	0.00	0.00	0.00
21020140	EXAMS MODERATION ALLOWANCES	13,800,000.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	177,600,000.00	213,600,000.00	2,468,092.88	62,900,000.00	0.00
2202	OVERHEAD COST	177,600,000.00	213,600,000.00	2,468,092.88	62,900,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	20,000,000.00	24,000,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	3,000,000.00	4,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	7,000,000.00	10,000,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	3,500,000.00	4,000,000.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	1,500,000.00	2,000,000.00	0.00	0.00	0.00
22020208	SOFTWARE CHARGES (LICENSE)	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020211	GENERAL UTILITY SERVICES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	39,000,000.00	31,500,000.00	44,000.00	37,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	10,000,000.00	44,000.00	7,000,000.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	500,000.00	1,000,000.00	0.00	0.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020312	LIBRARY BOOKS & PERIODICALS	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020313	MEDICAL CONSUMABLES	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020315	SUPPLY OF WORK TOOLS	4,000,000.00	4,000,000.00	0.00	0.00	0.00
22020328	INSTRUCTIONAL MATERIALS	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020332	PRINTING OF EXAMINATION MATERIALS	15,000,000.00	2,000,000.00	0.00	30,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	47,100,000.00	18,100,000.00	88,000.00	10,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	1,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020414	DIRECT REPAIRS & MAINTENANCE OF SCHOOL BUILDING	7,000,000.00	1,000,000.00	88,000.00	7,000,000.00	0.00

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22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	2,000,000.00	1,000,000.00	0.00	0.00	0.00
22020417	MAINTENANCE OF PARKS AND GARDENS	500,000.00	500,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	300,000.00	300,000.00	0.00	0.00	0.00
22020423	MAINTENANCE OF WEBSITE	4,000,000.00	2,000,000.00	0.00	0.00	0.00
22020428	MAINTENANCE OF LABORATORIES	5,000,000.00	1,000,000.00	0.00	0.00	0.00
22020440	MAINTENANCE OF STAFF QUARTERS	3,000,000.00	1,000,000.00	0.00	0.00	0.00
22020451	MAINTENANCE OF SCHOOL FURNITURE	5,000,000.00	2,000,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	300,000.00	300,000.00	0.00	0.00	0.00
22020454	MAINTENANCE OF SCIENCE EQUIPMENT	3,000,000.00	1,000,000.00	0.00	0.00	0.00
22020456	MAINTENANCE OF LIBRARY	2,000,000.00	1,000,000.00	0.00	0.00	0.00
22020457	MAINTENANCE OF LABORATORY EQUIPMENT	5,000,000.00	3,000,000.00	0.00	0.00	0.00
22020458	MAINTENANCE OF LAB PRACTICAL EQUIPMENT	3,000,000.00	1,000,000.00	0.00	3,000,000.00	0.00
220205	TRAINING - GENERAL	13,000,000.00	6,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	3,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	3,000,000.00	1,000,000.00	0.00	0.00	0.00
22020505	SHORT TERM COURSES-LOCAL	2,000,000.00	1,000,000.00	0.00	0.00	0.00
22020507	IN-SERVICE TRAINING	3,000,000.00	1,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	7,500,000.00	7,500,000.00	44,000.00	7,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	5,000,000.00	44,000.00	5,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020807	LUBRICANT	500,000.00	500,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	24,092.88	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	24,092.88	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	46,400,000.00	121,400,000.00	2,268,000.00	8,800,000.00	0.00
22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	500,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	20,000,000.00	2,268,000.00	7,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	20,000,000.00	5,000,000.00	0.00	0.00	0.00
22021009	SPORTING ACTIVITIES	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,800,000.00	1,800,000.00	0.00	1,800,000.00	0.00
22021034	ACCREDITATION EXPENSES	15,000,000.00	90,000,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	100,000.00	100,000.00	0.00	0.00	0.00

052111300100 DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

2	EXPENDITURES	261,632,098.96	339,632,098.96	257,406,519.27	335,548,305.61	0.00
21	PERSONNEL COST	82,932,098.96	82,932,098.96	53,306,519.27	76,998,305.61	0.00
2101	SALARY	82,932,098.96	82,932,098.96	53,306,519.27	76,998,305.61	0.00
210101	SALARIES AND WAGES	82,932,098.96	82,932,098.96	53,306,519.27	76,998,305.61	0.00
21010101	SALARY	82,932,098.96	82,932,098.96	53,306,519.27	76,998,305.61	0.00
22	OTHER RECURRENT COSTS	178,700,000.00	256,700,000.00	204,100,000.00	258,550,000.00	0.00
2202	OVERHEAD COST	178,700,000.00	256,700,000.00	204,100,000.00	258,550,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	5,500,000.00	5,500,000.00	0.00	6,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	500,000.00	500,000.00	0.00	1,500,000.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	2,000,000.00	2,000,000.00	0.00	1,500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	122,550,000.00	214,550,000.00	200,000,000.00	216,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	0.00	3,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	100,000,000.00	210,000,000.00	200,000,000.00	211,500,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	500,000.00	500,000.00	0.00	500,000.00	0.00
22020313	MEDICAL CONSUMABLES	20,000,000.00	2,000,000.00	0.00	0.00	0.00
22020325	PRINTING OF LETTER HEAD	50,000.00	50,000.00	0.00	1,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	6,600,000.00	6,600,000.00	0.00	8,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	500,000.00	500,000.00	0.00	500,000.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	300,000.00	300,000.00	0.00	500,000.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	1,000,000.00	1,000,000.00	0.00	1,500,000.00	0.00
22020443	MAINTENANCE OF BOREHOLES	500,000.00	500,000.00	0.00	1,000,000.00	0.00
22020452	MAINTENANCE OF COMPUTERS	300,000.00	300,000.00	0.00	500,000.00	0.00
220205	TRAINING - GENERAL	5,000,000.00	2,000,000.00	0.00	6,000,000.00	0.00
22020501	LOCAL TRAINING	3,000,000.00	1,000,000.00	0.00	3,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	1,000,000.00	0.00	3,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000.00	500,000.00	0.00	2,000,000.00	0.00
22020711	PRIVATE SECURITY	500,000.00	500,000.00	0.00	2,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	5,000,000.00	5,000,000.00	0.00	4,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00
22020807	LUBRICANT	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	5,050,000.00	0.00	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	0.00	50,000.00	0.00
22020905	COST OF REVENUE COLLECTION	0.00	5,000,000.00	0.00	0.00	0.00

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220210	MISCELLANEOUS EXPENSES GENERAL	33,500,000.00	17,500,000.00	4,100,000.00	16,500,000.00	0.00
22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	500,000.00	0.00	1,500,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	1,000,000.00	0.00	10,000,000.00	0.00
22021034	ACCREDITATION EXPENSES	5,000,000.00	10,000,000.00	4,100,000.00	3,000,000.00	0.00
22021083	TRANSPORTATION OF GOODS AND MATERIALS	20,000,000.00	3,000,000.00	0.00	0.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

053500100100 MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	5,571,210,000.00	7,465,115,489.46	1,841,394,668.13	21,400,815,489.46	0.00
21	PERSONNEL COST	378,810,000.00	148,715,489.46	102,956,877.32	148,715,489.46	0.00
2101	SALARY	151,800,000.00	108,981,977.38	75,449,061.26	108,981,977.38	0.00
210101	SALARIES AND WAGES	151,800,000.00	108,981,977.38	75,449,061.26	108,981,977.38	0.00
21010101	SALARY	151,800,000.00	108,981,977.38	75,449,061.26	108,981,977.38	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	227,010,000.00	39,733,512.09	27,507,816.06	39,733,512.09	0.00
210201	ALLOWANCES	227,010,000.00	39,733,512.09	27,507,816.06	39,733,512.09	0.00
21020119	SECURITY PERSONNEL ALLOWANCES	120,888,000.00	30,200,178.75	20,907,816.06	30,200,178.75	0.00
21020120	CASUAL WORKERS' ALLOWANCES	106,122,000.00	9,533,333.33	6,600,000.00	9,533,333.33	0.00
22	OTHER RECURRENT COSTS	192,400,000.00	116,400,000.00	14,338,832.05	102,100,000.00	0.00
2202	OVERHEAD COST	192,400,000.00	116,400,000.00	14,338,832.05	102,100,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	22,000,000.00	16,000,000.00	5,371,000.00	15,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	9,000,000.00	4,225,000.00	10,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	10,000,000.00	5,000,000.00	1,146,000.00	5,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	75,000,000.00	35,000,000.00	1,217,800.00	35,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	1,184,800.00	5,000,000.00	0.00
22020315	SUPPLY OF WORK TOOLS	70,000,000.00	30,000,000.00	33,000.00	30,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	28,300,000.00	18,300,000.00	3,097,000.00	17,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	5,000,000.00	47,000.00	5,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	15,000.00	1,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	1,000,000.00	1,000,000.00	579,000.00	1,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020430	MAINTENANCE OF ENVIRONMENT & LAND SCRAPING	5,000,000.00	5,000,000.00	760,000.00	5,000,000.00	0.00
22020437	MAINTENANCE OF DRAINAGE CHANNELS	10,000,000.00	5,000,000.00	1,696,000.00	5,000,000.00	0.00
22020452	MAINTENANCE OF COMPUTERS	300,000.00	300,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	10,000,000.00	5,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	10,000,000.00	5,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	15,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	15,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	32,000,000.00	22,000,000.00	771,000.00	15,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	5,000,000.00	771,000.00	5,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	20,000,000.00	10,000,000.00	0.00	5,000,000.00	0.00
22020807	LUBRICANT	7,000,000.00	7,000,000.00	0.00	5,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	1,032.05	100,000.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	1,032.05	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,000,000.00	10,000,000.00	3,881,000.00	10,000,000.00	0.00
22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	318,000.00	2,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	1,000,000.00	621,000.00	1,000,000.00	0.00
22021007	WELFARE PACKAGES	7,000,000.00	7,000,000.00	2,942,000.00	7,000,000.00	0.00
23	CAPITAL EXPENDITURE	5,000,000,000.00	7,200,000,000.00	1,724,098,958.76	21,150,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	1,100,000,000.00	1,600,000,000.00	31,492,414.44	2,000,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,100,000,000.00	1,600,000,000.00	31,492,414.44	2,000,000,000.00	0.00
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	200,000,000.00	200,000,000.00	0.00	0.00	0.00
23010180	PURCHASE OF SANITATION EQUIPMENT	900,000,000.00	1,400,000,000.00	31,492,414.44	2,000,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	3,040,000,000.00	4,250,000,000.00	1,692,606,544.32	12,900,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	3,040,000,000.00	4,250,000,000.00	1,692,606,544.32	12,900,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	200,000,000.00	200,000,000.00	165,987,200.00	2,500,000,000.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	90,000,000.00	0.00	0.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	600,000,000.00	600,000,000.00	422,649,731.92	600,000,000.00	0.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	0.00	500,000,000.00	0.00	1,800,000,000.00	0.00
23020136	CONSTRUCTION / PROVISION OF CULVERT AND DRAINAGES	1,500,000,000.00	1,700,000,000.00	1,103,969,612.40	7,000,000,000.00	0.00
23020139	CONSTRUCTION/PROVISION OF PARKS AND GARDENS	250,000,000.00	250,000,000.00	0.00	0.00	0.00
23020142	CONSTRUCTION OF LABORATORY	400,000,000.00	0.00	0.00	0.00	0.00
23020143	CONSTRUCTION OF BUYING MINERALS CENTRE	0.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00
2303	REHABILITATION / REPAIRS	150,000,000.00	400,000,000.00	0.00	300,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	150,000,000.00	400,000,000.00	0.00	300,000,000.00	0.00
23030130	REHABILITATION/ REPAIRS OF DAMS	50,000,000.00	300,000,000.00	0.00	300,000,000.00	0.00
23030144	REHABILITATION/ REPAIRS OF INFRASTRUCTURE	100,000,000.00	100,000,000.00	0.00	0.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00
23040101	TREE PLANTING	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	510,000,000.00	750,000,000.00	0.00	5,750,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	510,000,000.00	750,000,000.00	0.00	5,750,000,000.00	0.00

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23050101	RESEARCH AND DEVELOPMENT	360,000,000.00	600,000,000.00	0.00	5,600,000,000.00	0.00
23050132	PURCHASE OF COMPANY SHARES	150,000,000.00	150,000,000.00	0.00	150,000,000.00	0.00

053500100200 FORESTRY III PROJECT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	57,600,000.00	41,400,000.00	26,552,865.75	38,354,139.42	0.00
21	PERSONNEL COST	41,400,000.00	41,400,000.00	26,552,865.75	38,354,139.42	0.00
2101	SALARY	41,400,000.00	41,400,000.00	26,552,865.75	38,354,139.42	0.00
210101	SALARIES AND WAGES	41,400,000.00	41,400,000.00	26,552,865.75	38,354,139.42	0.00
21010101	SALARY	41,400,000.00	41,400,000.00	26,552,865.75	38,354,139.42	0.00
22	OTHER RECURRENT COSTS	16,200,000.00	0.00	0.00	0.00	0.00
2202	OVERHEAD COST	16,200,000.00	0.00	0.00	0.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	2,400,000.00	0.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	0.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	700,000.00	0.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	700,000.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	4,100,000.00	0.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	0.00	0.00	0.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	100,000.00	0.00	0.00	0.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	500,000.00	0.00	0.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	500,000.00	0.00	0.00	0.00	0.00
22020318	SUPPLY OF FERTILIZER	500,000.00	0.00	0.00	0.00	0.00
22020320	SUPPLY OF SEEDLINGS	2,000,000.00	0.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	3,950,000.00	0.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000.00	0.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	0.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000.00	0.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	100,000.00	0.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	300,000.00	0.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	100,000.00	0.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	250,000.00	0.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	550,000.00	0.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	200,000.00	0.00	0.00	0.00	0.00
22020505	SHORT TERM COURSES-LOCAL	200,000.00	0.00	0.00	0.00	0.00
22020507	IN-SERVICE TRAINING	150,000.00	0.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	300,000.00	0.00	0.00	0.00	0.00

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22020605	CLEANING & FUMIGATION SERVICES	300,000.00	0.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	800,000.00	0.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	500,000.00	0.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	200,000.00	0.00	0.00	0.00	0.00
22020807	LUBRICANT	100,000.00	0.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	0.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,050,000.00	0.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	1,000,000.00	0.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	0.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	2,500,000.00	0.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	0.00	0.00	0.00	0.00

053500200100 FOREST MANAGEMENT AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	166,250,000.00	169,289,449.35	85,680,308.05	139,039,449.35	0.00
21	PERSONNEL COST	110,400,000.00	119,439,449.35	82,688,849.55	119,439,449.35	0.00
2101	SALARY	110,400,000.00	119,439,449.35	82,688,849.55	119,439,449.35	0.00
210101	SALARIES AND WAGES	110,400,000.00	119,439,449.35	82,688,849.55	119,439,449.35	0.00
21010101	SALARY	110,400,000.00	119,439,449.35	82,688,849.55	119,439,449.35	0.00
22	OTHER RECURRENT COSTS	55,850,000.00	49,850,000.00	2,991,458.50	19,600,000.00	0.00
2202	OVERHEAD COST	55,850,000.00	49,850,000.00	2,991,458.50	19,600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	10,000,000.00	8,000,000.00	529,500.00	3,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	3,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	2,000,000.00	2,000,000.00	529,500.00	3,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	19,500,000.00	19,500,000.00	225,000.00	11,500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	225,000.00	4,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	500,000.00	500,000.00	0.00	2,500,000.00	0.00
22020318	SUPPLY OF FERTILIZER	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020320	SUPPLY OF SEEDLINGS	6,000,000.00	6,000,000.00	0.00	5,000,000.00	0.00
22020326	ANIMAL FEED	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	5,200,000.00	5,200,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	500,000.00	500,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	500,000.00	500,000.00	0.00	0.00	0.00

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22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	300,000.00	300,000.00	0.00	0.00	0.00
22020443	MAINTENANCE OF BOREHOLES	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	400,000.00	400,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	7,000,000.00	3,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	7,000,000.00	3,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	5,000,000.00	5,000,000.00	1,000,000.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	5,000,000.00	5,000,000.00	1,000,000.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	4,500,000.00	4,500,000.00	75,000.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,500,000.00	2,500,000.00	75,000.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020807	LUBRICANT	500,000.00	500,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	458.50	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	458.50	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,550,000.00	4,550,000.00	1,161,500.00	5,000,000.00	0.00
22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00	60,500.00	1,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	2,000,000.00	2,000,000.00	1,101,000.00	4,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	0.00	0.00

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053505500100 ZAMFARA ENVIRONMENTAL PROTECTION & ENFORCEMENT AGENCY (ZEPEA)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,211,370,000.00	1,515,036,176.72	735,271,888.66	1,122,486,176.72	0.00
21	PERSONNEL COST	716,220,000.00	784,886,176.72	543,382,737.73	784,886,176.72	0.00
2101	SALARY	716,220,000.00	784,886,176.72	543,382,737.73	784,886,176.72	0.00
210101	SALARIES AND WAGES	716,220,000.00	784,886,176.72	543,382,737.73	784,886,176.72	0.00
21010101	SALARY	716,220,000.00	784,886,176.72	543,382,737.73	784,886,176.72	0.00
22	OTHER RECURRENT COSTS	495,150,000.00	730,150,000.00	191,889,150.93	337,600,000.00	0.00
2202	OVERHEAD COST	495,150,000.00	730,150,000.00	191,889,150.93	337,600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	2,500,000.00	2,500,000.00	0.00	5,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000.00	1,500,000.00	0.00	5,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	500,000.00	500,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	500,000.00	500,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,000,000.00	1,000,000.00	200,000.00	50,500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	500,000.00	200,000.00	50,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	500,000.00	500,000.00	0.00	50,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	58,100,000.00	58,100,000.00	0.00	40,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	300,000.00	300,000.00	0.00	0.00	0.00
22020430	MAINTENANCE OF ENVIRONMENT & LAND SCRAPING	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020431	MAINTENANCE OF SEWAGE AND SANITARY WARES	2,500,000.00	2,500,000.00	0.00	0.00	0.00
22020437	MAINTENANCE OF DRAINAGE CHANNELS	50,000,000.00	50,000,000.00	0.00	40,000,000.00	0.00
22020452	MAINTENANCE OF COMPUTERS	300,000.00	300,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	100,000,000.00	50,000,000.00	0.00	110,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	100,000,000.00	50,000,000.00	0.00	110,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	28,500,000.00	13,500,000.00	200,000.00	25,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	25,000,000.00	10,000,000.00	200,000.00	25,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	500,000.00	500,000.00	0.00	0.00	0.00
22020807	LUBRICANT	3,000,000.00	3,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	50.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	50.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	305,000,000.00	605,000,000.00	191,489,100.93	107,000,000.00	0.00
22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,000,000.00	100,000.00	2,000,000.00	0.00
22021007	WELFARE PACKAGES	2,000,000.00	2,000,000.00	0.00	5,000,000.00	0.00

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22021043	ENVIRONMENTAL SANITATION EXPENSES	300,000,000.00	600,000,000.00	191,389,100.93	100,000,000.00	0.00
053505600100	SOLID MINERALS DEVELOPMENT AGENCY					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	44,450,000.00	73,950,000.00	1,254,379.11	51,050,000.00	0.00
22	OTHER RECURRENT COSTS	44,450,000.00	73,950,000.00	1,254,379.11	51,050,000.00	0.00
2202	OVERHEAD COST	44,450,000.00	73,950,000.00	1,254,379.11	51,050,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	13,000,000.00	13,000,000.00	625,000.00	8,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	5,000,000.00	484,000.00	5,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	3,000,000.00	3,000,000.00	141,000.00	3,000,000.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	3,000,000.00	3,000,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	500,000.00	500,000.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	500,000.00	500,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,500,000.00	32,000,000.00	50,000.00	30,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	30,000,000.00	50,000.00	30,000,000.00	0.00
22020315	SUPPLY OF WORK TOOLS	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	7,500,000.00	7,500,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	500,000.00	500,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	200,000.00	200,000.00	0.00	0.00	0.00
22020443	MAINTENANCE OF BOREHOLES	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	500,000.00	500,000.00	0.00	0.00	0.00
22020457	MAINTENANCE OF LABORATORY EQUIPMENT	300,000.00	300,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	5,000,000.00	5,000,000.00	120,000.00	2,000,000.00	0.00
22020601	SECURITY SERVICES	2,000,000.00	2,000,000.00	120,000.00	2,000,000.00	0.00
22020612	INSPECTION EXPENSES	3,000,000.00	3,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	4,400,000.00	4,400,000.00	219,000.00	3,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	3,000,000.00	3,000,000.00	219,000.00	3,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020807	LUBRICANT	400,000.00	400,000.00	0.00	0.00	0.00

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220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	1,379.11	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	1,379.11	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	8,500,000.00	8,500,000.00	239,000.00	8,000,000.00	0.00
22021001	REFRESHMENT & MEALS	3,000,000.00	3,000,000.00	75,000.00	3,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	500,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	164,000.00	5,000,000.00	0.00

055100100100	MINISTRY FOR LOCAL GOVERNMENT AFFAIRS					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	3,206,600,000.00	8,298,506,843.05	57,950,891.34	13,189,706,843.05	370,000,000.00
21	PERSONNEL COST	82,800,000.00	83,706,843.05	57,950,891.34	83,706,843.05	0.00
2101	SALARY	82,800,000.00	83,706,843.05	57,950,891.34	83,706,843.05	0.00
210101	SALARIES AND WAGES	82,800,000.00	83,706,843.05	57,950,891.34	83,706,843.05	0.00
21010101	SALARY	82,800,000.00	83,706,843.05	57,950,891.34	83,706,843.05	0.00
22	OTHER RECURRENT COSTS	123,800,000.00	163,800,000.00	0.00	0.00	0.00
2202	OVERHEAD COST	123,800,000.00	163,800,000.00	0.00	0.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	14,000,000.00	34,000,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	20,000,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	5,000,000.00	10,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	2,500,000.00	2,500,000.00	0.00	0.00	0.00
22020201	ELECTRICITY CHARGES	2,500,000.00	2,500,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	10,000,000.00	5,000,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	5,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	27,000,000.00	22,000,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000,000.00	5,000,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00

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22020703	LEGAL SERVICES CONSULTING	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020711	PRIVATE SECURITY	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	8,000,000.00	8,000,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	3,000,000.00	3,000,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020807	LUBRICANT	3,000,000.00	3,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	300,000.00	300,000.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	300,000.00	300,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	55,000,000.00	85,000,000.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	30,000,000.00	70,000,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	20,000,000.00	10,000,000.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	3,000,000,000.00	8,051,000,000.00	0.00	13,106,000,000.00	370,000,000.00
2301	FIXED ASSETS PURCHASED	120,000,000.00	31,000,000.00	0.00	4,326,000,000.00	170,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	120,000,000.00	31,000,000.00	0.00	4,326,000,000.00	170,000,000.00
23010104	PURCHASE MOTOR CYCLES	15,000,000.00	6,000,000.00	0.00	1,487,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	65,000,000.00	25,000,000.00	0.00	2,625,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	40,000,000.00	0.00	0.00	40,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	0.00	0.00	1,000,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	0.00	0.00	3,000,000.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	0.00	0.00	170,000,000.00	170,000,000.00
2302	CONSTRUCTION / PROVISION	1,080,000,000.00	5,820,000,000.00	0.00	6,950,000,000.00	200,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,080,000,000.00	5,820,000,000.00	0.00	6,950,000,000.00	200,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	80,000,000.00	80,000,000.00	0.00	100,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	5,000,000,000.00	0.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	0.00	0.00	0.00	700,000,000.00	0.00
23020130	CONSTRUCTION/ PROVISION OF BOREHOLES	0.00	0.00	0.00	200,000,000.00	200,000,000.00
23020134	CONSTRUCTION/ PROVISION OF EMIRS PALACE	1,000,000,000.00	5,740,000,000.00	0.00	0.00	0.00
23020149	CONSTRUCTION/ PROVISION OF PLANTS AND MACHINARIES	0.00	0.00	0.00	950,000,000.00	0.00
2303	REHABILITATION / REPAIRS	1,800,000,000.00	2,200,000,000.00	0.00	1,830,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	1,800,000,000.00	2,200,000,000.00	0.00	1,830,000,000.00	0.00

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23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,800,000,000.00	2,200,000,000.00	0.00	1,830,000,000.00	0.00
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055100200100 COUNCIL OF CHIEFS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>13,800,000.00</u>	<u>9,672,820.26</u>	<u>6,696,567.87</u>	<u>9,672,820.26</u>	<u>0.00</u>
21	PERSONNEL COST	13,800,000.00	9,672,820.26	6,696,567.87	9,672,820.26	0.00
2101	SALARY	13,800,000.00	9,672,820.26	6,696,567.87	9,672,820.26	0.00
210101	SALARIES AND WAGES	13,800,000.00	9,672,820.26	6,696,567.87	9,672,820.26	0.00
21010101	SALARY	13,800,000.00	9,672,820.26	6,696,567.87	9,672,820.26	0.00

055400100100 HUMANITARIAN AND RELIEF MATTERS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>171,150,000.00</u>	<u>186,150,000.00</u>	<u>9,226,509.60</u>	<u>15,114,600,000.00</u>	<u>0.00</u>
22	OTHER RECURRENT COSTS	171,150,000.00	186,150,000.00	9,226,509.60	114,600,000.00	0.00
2202	OVERHEAD COST	161,150,000.00	186,150,000.00	9,226,509.60	114,600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	39,000,000.00	39,000,000.00	8,735,500.00	36,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	25,000,000.00	15,000,000.00	785,500.00	15,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	2,000,000.00	12,000,000.00	7,950,000.00	15,000,000.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	6,000,000.00	6,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
220202	UTILITIES - GENERAL	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
22020203	INTERNET ACCESS CHARGES	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	52,000,000.00	102,000,000.00	0.00	52,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020319	SUPPLY OF GRAINS	50,000,000.00	100,000,000.00	0.00	50,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	3,500,000.00	3,500,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	600,000.00	600,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	500,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	500,000.00	500,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	200,000.00	200,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	200,000.00	200,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	15,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020501	LOCAL TRAINING	10,000,000.00	0.00	0.00	0.00	0.00

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22020503	CONFERENCE & SEMINARS-LOCAL	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	7,000,000.00	7,000,000.00	0.00	5,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020807	LUBRICANT	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	1,009.60	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	1,009.60	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	43,050,000.00	28,050,000.00	490,000.00	15,000,000.00	0.00
22021001	REFRESHMENT & MEALS	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	10,000,000.00	5,000,000.00	490,000.00	5,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	0.00	0.00
22021083	TRANSPORTATION OF GOODS AND MATERIALS	20,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	10,000,000.00	0.00	0.00	0.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	10,000,000.00	0.00	0.00	0.00	0.00
22040116	DONATION	10,000,000.00	0.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	15,000,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	15,000,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	15,000,000,000.00	0.00
23050137	EMERGENCY INTERVENTION SERVICES	0.00	0.00	0.00	15,000,000,000.00	0.00

055400100200 ZAMFARA STATE CASH TRANSFER UNIT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	52,350,000.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	52,350,000.00	0.00	0.00	0.00	0.00
2202	OVERHEAD COST	46,350,000.00	0.00	0.00	0.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	10,000,000.00	0.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	0.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	2,000,000.00	0.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	3,500,000.00	0.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	1,500,000.00	0.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	350,000.00	0.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	300,000.00	0.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	50,000.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,000,000.00	0.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	0.00	0.00	0.00	0.00

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22020305	PRINTING OF NON SECURITY DOCUMENTS	1,000,000.00	0.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	4,250,000.00	0.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	0.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	0.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	750,000.00	0.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	0.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	300,000.00	0.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	200,000.00	0.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	20,000,000.00	0.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	0.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	15,000,000.00	0.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	4,000,000.00	0.00	0.00	0.00	0.00
22020613	MONITORING AND EVALUATION EXPENSES	4,000,000.00	0.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	2,600,000.00	0.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,000,000.00	0.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	600,000.00	0.00	0.00	0.00	0.00
22020807	LUBRICANT	1,000,000.00	0.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	0.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,050,000.00	0.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	500,000.00	0.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	0.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	500,000.00	0.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	0.00	0.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	6,000,000.00	0.00	0.00	0.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	6,000,000.00	0.00	0.00	0.00	0.00
22040110	GRANT TO OTHER ORGANIZATIONS	6,000,000.00	0.00	0.00	0.00	0.00

055400200100 NATIONAL SOCIAL INVESTMENT PROGRAMME (N-SIP)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	63,800,000.00	47,800,000.00	2,269,605.00	25,000,000.00	0.00
22	OTHER RECURRENT COSTS	63,800,000.00	47,800,000.00	2,269,605.00	25,000,000.00	0.00
2202	OVERHEAD COST	33,300,000.00	32,300,000.00	1,569,605.00	10,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	6,300,000.00	6,300,000.00	687,700.00	3,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	3,000,000.00	687,700.00	3,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	1,300,000.00	1,300,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00

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22020203	INTERNET ACCESS CHARGES	50,000.00	50,000.00	0.00	0.00	0.00
22020210	POSTAGE EXPENSES	50,000.00	50,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	300,000.00	1,300,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000.00	1,300,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,700,000.00	1,700,000.00	230,000.00	450,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	500,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	300,000.00	120,000.00	300,000.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	500,000.00	500,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	250,000.00	250,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	150,000.00	150,000.00	110,000.00	150,000.00	0.00
220205	TRAINING - GENERAL	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	1,000,000.00	1,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	14,000,000.00	9,000,000.00	0.00	0.00	0.00
22020613	MONITORING AND EVALUATION EXPENSES	10,000,000.00	5,000,000.00	0.00	0.00	0.00
22020647	SENSITISATION EXPENSES	4,000,000.00	4,000,000.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000.00	1,500,000.00	0.00	0.00	0.00
22020711	PRIVATE SECURITY	500,000.00	1,500,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	2,000,000.00	3,000,000.00	305,000.00	1,500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,500,000.00	1,500,000.00	305,000.00	1,500,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	200,000.00	1,200,000.00	0.00	0.00	0.00
22020807	LUBRICANT	300,000.00	300,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	1,205.00	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	1,205.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,350,000.00	7,350,000.00	345,700.00	5,000,000.00	0.00
22021001	REFRESHMENT & MEALS	300,000.00	1,300,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	345,700.00	5,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	30,500,000.00	15,500,000.00	700,000.00	15,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	30,500,000.00	15,500,000.00	700,000.00	15,000,000.00	0.00
22040110	GRANT TO OTHER ORGANIZATIONS	30,000,000.00	15,000,000.00	700,000.00	15,000,000.00	0.00
22040116	DONATION	500,000.00	500,000.00	0.00	0.00	0.00

055400300100 GOVERNMENT ENTERPRISES AND EMPOWERMENT PROGRAMME (GEEP)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>354,050,000.00</u>	<u>969,050,000.00</u>	<u>64,866,060.00</u>	<u>614,050,000.00</u>	<u>0.00</u>

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21	PERSONNEL COST	0.00	400,000,000.00	0.00	0.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	400,000,000.00	0.00	0.00	0.00
210201	ALLOWANCES	0.00	400,000,000.00	0.00	0.00	0.00
21020101	NON REGULAR ALLOWANCES	0.00	400,000,000.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	354,050,000.00	569,050,000.00	64,866,060.00	214,050,000.00	0.00
2202	OVERHEAD COST	353,750,000.00	568,750,000.00	64,866,060.00	214,050,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	13,000,000.00	161,000,000.00	7,860,110.00	14,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	30,000,000.00	0.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	110,000,000.00	0.00	0.00	0.00
22020105	HOTEL EXPENSES-LOCAL	1,000,000.00	14,000,000.00	7,860,110.00	14,000,000.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	5,000,000.00	5,000,000.00	0.00	0.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	2,000,000.00	2,000,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	300,000.00	300,000.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	300,000.00	300,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	304,500,000.00	176,500,000.00	57,005,950.00	200,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,000,000.00	4,000,000.00	0.00	0.00	0.00
22020315	SUPPLY OF WORK TOOLS	300,000,000.00	172,000,000.00	57,005,950.00	200,000,000.00	0.00
22020322	PUBLICATIONS	500,000.00	500,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,500,000.00	1,500,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000.00	200,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	200,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	100,000.00	100,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	300,000.00	300,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	300,000.00	300,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	300,000.00	300,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	100,000.00	100,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	30,000,000.00	222,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	20,000,000.00	220,000,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	10,000,000.00	2,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	650,000.00	650,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	300,000.00	300,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	200,000.00	200,000.00	0.00	0.00	0.00
22020807	LUBRICANT	150,000.00	150,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	0.00	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	0.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,750,000.00	6,750,000.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	200,000.00	200,000.00	0.00	0.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

22021003	PUBLICITY & ADVERTISEMENTS	200,000.00	3,200,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	300,000.00	300,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	0.00	0.00
22021083	TRANSPORTATION OF GOODS AND MATERIALS	3,000,000.00	3,000,000.00	0.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	300,000.00	300,000.00	0.00	0.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	300,000.00	300,000.00	0.00	0.00	0.00
22040116	DONATION	300,000.00	300,000.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	400,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	400,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	400,000,000.00	0.00
23010156	PURCHASE OF SKILLS ACQUISITION EQUIPMENT	0.00	0.00	0.00	400,000,000.00	0.00

055400400100 ZAMFARA EMERGENCY MANAGEMENT AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	81,650,000.00	49,450,000.00	4,980,159.11	28,150,000.00	0.00
22	OTHER RECURRENT COSTS	81,650,000.00	49,450,000.00	4,980,159.11	28,150,000.00	0.00
2202	OVERHEAD COST	81,650,000.00	49,450,000.00	4,980,159.11	28,150,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	11,650,000.00	9,200,000.00	2,006,400.00	10,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	7,000,000.00	1,304,400.00	8,000,000.00	0.00
22020105	HOTEL EXPENSES-LOCAL	500,000.00	500,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	1,000,000.00	1,200,000.00	702,000.00	2,000,000.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	150,000.00	500,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	100,000.00	100,000.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	100,000.00	100,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	56,000,000.00	26,000,000.00	909,300.00	6,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	189,300.00	1,000,000.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	50,000,000.00	20,000,000.00	0.00	0.00	0.00
22020319	SUPPLY OF GRAINS	5,000,000.00	5,000,000.00	720,000.00	5,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	4,100,000.00	3,000,000.00	3,200.00	2,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	0.00	2,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	200,000.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000.00	500,000.00	3,200.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	200,000.00	200,000.00	0.00	0.00	0.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	500,000.00	500,000.00	0.00	0.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	100,000.00	300,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	100,000.00	300,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	400,000.00	400,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	200,000.00	200,000.00	0.00	0.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	200,000.00	200,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,000,000.00	3,100,000.00	478,100.00	3,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	700,000.00	2,500,000.00	478,100.00	3,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	200,000.00	300,000.00	0.00	0.00	0.00
22020807	LUBRICANT	100,000.00	300,000.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	159.11	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	159.11	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	8,350,000.00	7,600,000.00	1,583,000.00	7,100,000.00	0.00
22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	800,000.00	1,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	1,500,000.00	2,500,000.00	1,533,000.00	5,000,000.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	100,000.00	50,000.00	100,000.00	0.00
22021083	TRANSPORTATION OF GOODS AND MATERIALS	5,000,000.00	3,000,000.00	0.00	2,000,000.00	0.00

055400500100 HOME-GROWN SCHOOL FEEDING PROGRAMME						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	10,882,000.00	16,282,000.00	7,000,788.75	1,049,950,000.00	1,000,000,000.00
22	OTHER RECURRENT COSTS	10,882,000.00	16,282,000.00	7,000,788.75	1,049,950,000.00	1,000,000,000.00
2202	OVERHEAD COST	10,882,000.00	16,282,000.00	7,000,788.75	1,049,950,000.00	1,000,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,577,000.00	5,577,000.00	3,278,000.00	7,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	500,000.00	0.00	0.00	0.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	277,000.00	277,000.00	125,000.00	2,000,000.00	0.00
22020109	LOCAL RUNNING ALLOWANCE	2,800,000.00	4,800,000.00	3,153,000.00	5,000,000.00	0.00
220202	UTILITIES - GENERAL	1,000,000.00	1,000,000.00	405,000.00	2,500,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	500,000.00	500,000.00	405,000.00	2,500,000.00	0.00
22020210	POSTAGE EXPENSES	500,000.00	500,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,050,000.00	1,050,000.00	64,000.00	1,020,000,000.00	1,000,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	64,000.00	20,000,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0.00	0.00	0.00	1,000,000,000.00	1,000,000,000.00
22020325	PRINTING OF LETTER HEAD	50,000.00	50,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,550,000.00	1,550,000.00	0.00	0.00	0.00

MDAs EXPENDITURE BY ECONOMIC CLASSIFICATION - 2026 APPROVED BUDGET

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	700,000.00	700,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	300,000.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	100,000.00	100,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	200,000.00	200,000.00	0.00	0.00	0.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	50,000.00	50,000.00	0.00	0.00	0.00
22020452	MAINTENANCE OF COMPUTERS	200,000.00	200,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	700,000.00	1,200,000.00	1,208,000.00	9,000,000.00	0.00
22020501	LOCAL TRAINING	200,000.00	200,000.00	708,000.00	6,000,000.00	0.00
22020503	CONFERENCE & SEMINARS-LOCAL	500,000.00	1,000,000.00	500,000.00	3,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	505,000.00	505,000.00	103,000.00	400,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	105,000.00	105,000.00	103,000.00	400,000.00	0.00
22020613	MONITORING AND EVALUATION EXPENSES	400,000.00	400,000.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	300,000.00	300,000.00	300,000.00	3,000,000.00	0.00
22020711	PRIVATE SECURITY	300,000.00	300,000.00	300,000.00	3,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	800,000.00	1,300,000.00	908,000.00	3,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	300,000.00	800,000.00	408,000.00	2,000,000.00	0.00
22020807	LUBRICANT	500,000.00	500,000.00	500,000.00	1,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	788.75	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	788.75	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,350,000.00	3,750,000.00	734,000.00	5,000,000.00	0.00
22021001	REFRESHMENT & MEALS	600,000.00	1,000,000.00	734,000.00	5,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	600,000.00	600,000.00	0.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	100,000.00	100,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	2,000,000.00	0.00	0.00	0.00
22021049	ANNUAL BUDGET EXPENSES	50,000.00	50,000.00	0.00	0.00	0.00

Zamfara State Government 2026 Approved Budget - Primary Health Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 Nutrition Tagging
	Total Expenditure	16,098,790,000.00	8,526,112,000.00	1,293,502,283.47	36,495,105,141.11	6,495,105,141.11	6,495,105,141.11	600,000,000.00
050000000000	SOCIAL SECTOR	16,098,790,000.00	8,526,112,000.00	1,293,502,283.47	36,495,105,141.11	6,495,105,141.11	6,495,105,141.11	600,000,000.00
052100000000	MINISTRY OF HEALTH	16,098,790,000.00	8,526,112,000.00	1,293,502,283.47	36,495,105,141.11	6,495,105,141.11	6,495,105,141.11	600,000,000.00
052100100100	MINISTRY OF HEALTH	15,735,000,000.00	8,085,000,000.00	1,064,670,616.55	35,900,000,000.00	5,900,000,000.00	5,900,000,000.00	600,000,000.00
052100300100	PRIMARY HEALTH CARE DEVELOPMENT AGENCY	197,500,000.00	275,200,000.00	117,546,524.18	434,359,934.93	434,359,934.93	434,359,934.93	-
052110200200	KING FAHAD WOMEN & CHILDREN HOSPITAL	166,290,000.00	165,912,000.00	111,285,142.74	160,745,206.18	160,745,206.18	160,745,206.18	-

Zamfara State Government 2026 Approved Budget - Primary Health Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 Nutrition Tagging
	Total Expenditure	16,098,790,000.00	8,526,112,000.00	1,293,502,283.47	36,495,105,141.11	6,495,105,141.11	6,495,105,141.11	600,000,000.00
2	EXPENDITURES	16,098,790,000.00	8,526,112,000.00	1,293,502,283.47	36,495,105,141.11	6,495,105,141.11	6,495,105,141.11	600,000,000.00
21	PERSONNEL COST	345,690,000.00	345,312,000.00	217,595,866.92	314,305,141.11	314,305,141.11	314,305,141.11	-
2101	SALARY	345,000,000.00	345,000,000.00	217,379,866.92	313,993,141.11	313,993,141.11	313,993,141.11	-
210101	SALARIES AND WAGES	345,000,000.00	345,000,000.00	217,379,866.92	313,993,141.11	313,993,141.11	313,993,141.11	-
21010101	SALARY	345,000,000.00	345,000,000.00	217,379,866.92	313,993,141.11	313,993,141.11	313,993,141.11	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	690,000.00	312,000.00	216,000.00	312,000.00	312,000.00	312,000.00	-
210201	ALLOWANCES	690,000.00	312,000.00	216,000.00	312,000.00	312,000.00	312,000.00	-
21020120	CASUAL WORKERS' ALLOWANCES	690,000.00	312,000.00	216,000.00	312,000.00	312,000.00	312,000.00	-
22	OTHER RECURRENT COSTS	18,100,000.00	95,800,000.00	11,235,800.00	280,800,000.00	280,800,000.00	280,800,000.00	-
2202	OVERHEAD COST	18,100,000.00	95,800,000.00	11,235,800.00	280,800,000.00	280,800,000.00	280,800,000.00	-
220201	TRAVEL & TRANSPORT - GENERAL	300,000.00	300,000.00	-	-	-	-	-
22020105	HOTEL EXPENSES-LOCAL	100,000.00	100,000.00	-	-	-	-	-
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	100,000.00	100,000.00	-	-	-	-	-
22020109	LOCAL RUNNING ALLOWANCE	100,000.00	100,000.00	-	-	-	-	-
220202	UTILITIES - GENERAL	100,000.00	100,000.00	-	-	-	-	-
22020211	GENERAL UTILITY SERVICES	100,000.00	100,000.00	-	-	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL	2,200,000.00	38,200,000.00	1,015,000.00	50,000,000.00	50,000,000.00	50,000,000.00	-
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLE	1,000,000.00	2,000,000.00	1,015,000.00	50,000,000.00	50,000,000.00	50,000,000.00	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,000,000.00	36,000,000.00	-	-	-	-	-
22020316	SUPPLY OF VACCINES	100,000.00	100,000.00	-	-	-	-	-
22020322	PUBLICATIONS	100,000.00	100,000.00	-	-	-	-	-
220204	MAINTENANCE SERVICES - GENERAL	800,000.00	20,800,000.00	-	60,000,000.00	60,000,000.00	60,000,000.00	-
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	100,000.00	100,000.00	-	-	-	-	-
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	100,000.00	-	-	-	-	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	100,000.00	100,000.00	-	-	-	-	-
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	100,000.00	100,000.00	-	-	-	-	-
22020421	MAINTENANCE OF REFRIGERATORS AND AIR COND	100,000.00	100,000.00	-	-	-	-	-
22020426	MAINTENANCE OF FARM	-	20,000,000.00	-	-	-	-	-
22020429	MAINTENANCE OF SOLAR POWER SYSTEM	-	-	-	60,000,000.00	60,000,000.00	60,000,000.00	-
22020452	MAINTENANCE OF COMPUTERS	300,000.00	300,000.00	-	-	-	-	-
220205	TRAINING - GENERAL	5,000,000.00	8,000,000.00	3,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	-
22020501	LOCAL TRAINING	3,000,000.00	6,000,000.00	3,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	-
22020503	CONFERENCE & SEMINARS-LOCAL	2,000,000.00	2,000,000.00	-	-	-	-	-
220206	OTHER SERVICES - GENERAL	1,500,000.00	2,300,000.00	800,000.00	100,000,000.00	100,000,000.00	100,000,000.00	-
22020611	SURVEY EXPENSES	500,000.00	500,000.00	-	-	-	-	-
22020650	ROUTINE IMMUNIZATION	1,000,000.00	1,800,000.00	800,000.00	100,000,000.00	100,000,000.00	100,000,000.00	-
220208	FUEL & LUBRICANTS - GENERAL	600,000.00	1,100,000.00	1,020,000.00	9,400,000.00	9,400,000.00	9,400,000.00	-
22020801	MOTOR VEHICLE FUEL COST	300,000.00	500,000.00	140,000.00	5,000,000.00	5,000,000.00	5,000,000.00	-

22020803	PLANT / GENERATOR FUEL COST	100,000.00	100,000.00	230,000.00	3,000,000.00	3,000,000.00	3,000,000.00	-
22020807	LUBRICANT	200,000.00	500,000.00	650,000.00	1,400,000.00	1,400,000.00	1,400,000.00	-
220209	FINANCIAL CHARGES - GENERAL	100,000.00	100,000.00	800	500,000.00	500,000.00	500,000.00	-
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	800	500,000.00	500,000.00	500,000.00	-
220210	MISCELLANEOUS EXPENSES GENERAL	7,500,000.00	24,900,000.00	5,400,000.00	10,900,000.00	10,900,000.00	10,900,000.00	-
22021001	REFRESHMENT & MEALS	1,000,000.00	2,000,000.00					-
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	900,000.00	400,000.00	900,000.00	900,000.00	900,000.00	-
22021007	WELFARE PACKAGES	1,000,000.00	10,000,000.00					-
22021046	DEVELOPMENT PARTNERS EXPENSES	5,000,000.00	10,000,000.00	5,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	-
22021078	NUTRITION SERVICES EXPENSES		2,000,000.00					-
23	CAPITAL EXPENDITURE	15,735,000,000.00	8,085,000,000.00	1,064,670,616.55	35,900,000,000.00	5,900,000,000.00	5,900,000,000.00	600,000,000.00
2301	FIXED ASSETS PURCHASED	2,100,000,000.00	2,000,000,000.00	1,064,670,616.55	4,500,000,000.00	4,100,000,000.00	4,100,000,000.00	600,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	2,100,000,000.00	2,000,000,000.00	1,064,670,616.55	4,500,000,000.00	4,100,000,000.00	4,100,000,000.00	600,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	1,500,000,000.00	1,500,000,000.00	1,064,670,616.55	3,900,000,000.00	3,500,000,000.00	3,500,000,000.00	-
23010175	PURCHASE OF RELIEF MATERIALS FOR POVERTY A	600,000,000.00	500,000,000.00		600,000,000.00	600,000,000.00	600,000,000.00	600,000,000.00
2302	CONSTRUCTION / PROVISION	12,700,000,000.00	5,150,000,000.00	-	5,650,000,000.00	1,150,000,000.00	1,150,000,000.00	-
230201	CONSTRUCTION / PROVISION OF FIXED ASS	12,700,000,000.00	5,150,000,000.00	-	5,650,000,000.00	1,150,000,000.00	1,150,000,000.00	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDING	2,850,000,000.00	1,300,000,000.00		400,000,000.00	400,000,000.00	400,000,000.00	-
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HE	7,350,000,000.00	3,850,000,000.00		250,000,000.00	250,000,000.00	250,000,000.00	-
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	2,500,000,000.00			5,000,000,000.00	500,000,000.00	500,000,000.00	-
2303	REHABILITATION / REPAIRS	935,000,000.00	935,000,000.00	-	25,750,000,000.00	650,000,000.00	650,000,000.00	-
230301	REHABILITATION / REPAIRS OF FIXED ASSET	935,000,000.00	935,000,000.00	-	25,750,000,000.00	650,000,000.00	650,000,000.00	-
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH	700,000,000.00	700,000,000.00		25,500,000,000.00	400,000,000.00	400,000,000.00	-
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	235,000,000.00	235,000,000.00		250,000,000.00	250,000,000.00	250,000,000.00	-

Zamfara State Government 2026 Approved Budget - Primary Health Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 Nutrition Tagging
	Total Expenditure	16,098,790,000.00	8,526,112,000.00	1,293,502,283.47	36,495,105,141.11	6,495,105,141.11	6,495,105,141.11	600,000,000.00
707	HEALTH	16,098,790,000.00	8,526,112,000.00	1,293,502,283.47	36,495,105,141.11	6,495,105,141.11	6,495,105,141.11	600,000,000.00
7073	HOSPITAL SERVICES	166,290,000.00	165,912,000.00	111,285,142.74	160,745,206.18	160,745,206.18	160,745,206.18	-
70732	SPECIALIZED HOSPITAL SERVICES	166,290,000.00	165,912,000.00	111,285,142.74	160,745,206.18	160,745,206.18	160,745,206.18	-
7074	PUBLIC HEALTH SERVICES	197,500,000.00	275,200,000.00	117,546,524.18	434,359,934.93	434,359,934.93	434,359,934.93	-
70741	PUBLIC HEALTH SERVICES	197,500,000.00	275,200,000.00	117,546,524.18	434,359,934.93	434,359,934.93	434,359,934.93	-
7076	HEALTH N.E.C.	15,735,000,000.00	8,085,000,000.00	1,064,670,616.55	35,900,000,000.00	5,900,000,000.00	5,900,000,000.00	600,000,000.00
70761	HEALTH N.E.C.	15,735,000,000.00	8,085,000,000.00	1,064,670,616.55	35,900,000,000.00	5,900,000,000.00	5,900,000,000.00	600,000,000.00

Zamfara State Government 2026 Approved Budget - Primary Health Expenditure by Programme Classification

Code	Sector, Objective and Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 Nutrition Tagging
	Total Expenditure	16,098,790,000.00	8,526,112,000.00	1,293,502,283.47	36,495,105,141.11	6,495,105,141.11	6,495,105,141.11	600,000,000.00
04	Health	16,098,790,000.00	8,526,112,000.00	1,293,502,283.47	36,495,105,141.11	6,495,105,141.11	6,495,105,141.11	600,000,000.00
0401	Effective governance of the health system	363,790,000.00	441,112,000.00	228,831,666.92	595,105,141.11	595,105,141.11	595,105,141.11	-
040101	Legal, policy, regulations and standards, guidelines	363,790,000.00	441,112,000.00	228,831,666.92	595,105,141.11	595,105,141.11	595,105,141.11	-
0403	Enhancement of the delivery of Essential Pacl	600,000,000.00	500,000,000.00	-	600,000,000.00	600,000,000.00	600,000,000.00	600,000,000.00
040306	Nutrition	600,000,000.00	500,000,000.00	-	600,000,000.00	600,000,000.00	600,000,000.00	600,000,000.00
0405	Provision of adequate and modern health infr	13,635,000,000.00	6,085,000,000.00	-	33,800,000,000.00	3,800,000,000.00	3,800,000,000.00	-
040501	Functional health facilities	13,635,000,000.00	6,085,000,000.00	-	33,800,000,000.00	3,800,000,000.00	3,800,000,000.00	-
0406	Provision of quality, affordable, available, and	1,500,000,000.00	1,500,000,000.00	1,064,670,616.55	1,500,000,000.00	1,500,000,000.00	1,500,000,000.00	-
040601	Sustainable drug supply	1,500,000,000.00	1,500,000,000.00	1,064,670,616.55	1,500,000,000.00	1,500,000,000.00	1,500,000,000.00	-

Zamfara State Government 2026 Approved Budget - Primary Health Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans, Subsidies, Grants and Transfers)

Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure*	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	314,305,141.11	280,800,000.00	-	595,105,141.11	35,900,000,000.00	36,495,105,141.11
050000000000	SOCIAL SECTOR	314,305,141.11	280,800,000.00	-	595,105,141.11	35,900,000,000.00	36,495,105,141.11
052100000000	MINISTRY OF HEALTH	314,305,141.11	280,800,000.00	-	595,105,141.11	35,900,000,000.00	36,495,105,141.11
052100100100	MINISTRY OF HEALTH	-	-	-	-	35,900,000,000.00	35,900,000,000.00
052100300100	PRIMARY HEALTH CARE DEVELOPMENT AGENCY	153,559,934.93	280,800,000.00	-	434,359,934.93	-	434,359,934.93
052110200200	KING FAHAD WOMEN & CHILDREN HOSPITAL	160,745,206.18	-	-	160,745,206.18	-	160,745,206.18

Zamfara State Government 2026 Approved Budget - Basic Education Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 Nutrition Tagging
	Total Expenditure	916,437,000.00	909,537,000.00	463,763,861.41	1,826,456,311.80	1,826,456,311.80	1,826,456,311.80	1,000,000,000.00
05000000000	SOCIAL SECTOR	916,437,000.00	909,537,000.00	463,763,861.41	1,826,456,311.80	1,826,456,311.80	1,826,456,311.80	1,000,000,000.00
05170000000	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	905,555,000.00	893,255,000.00	456,763,072.66	776,506,311.80	776,506,311.80	776,506,311.80	-
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	743,930,000.00	721,930,000.00	367,570,494.67	630,698,100.95	630,698,100.95	630,698,100.95	-
051701100100	AGENCY FOR NOMADIC EDUCATION	161,625,000.00	171,325,000.00	89,192,577.99	145,808,210.85	145,808,210.85	145,808,210.85	-
05540000000	HUMANITARIAN AND RELIEF MATTERS	10,882,000.00	16,282,000.00	7,000,788.75	1,049,950,000.00	1,049,950,000.00	1,049,950,000.00	1,000,000,000.00
055400500100	HOME-GROWN SCHOOL FEEDING PROGRAMME	10,882,000.00	16,282,000.00	7,000,788.75	1,049,950,000.00	1,049,950,000.00	1,049,950,000.00	1,000,000,000.00

Zamfara State Government 2026 Approved Budget - Basic Education Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 Nutrition Tagging
	Total Expenditure	916,437,000.00	909,537,000.00	463,763,861.41	1,826,456,311.80	1,826,456,311.80	1,826,456,311.80	1,000,000,000.00
2	EXPENDITURES	916,437,000.00	909,537,000.00	463,763,861.41	1,826,456,311.80	1,826,456,311.80	1,826,456,311.80	1,000,000,000.00
21	PERSONNEL COST	698,280,000.00	698,280,000.00	451,908,215.86	652,756,311.80	652,756,311.80	652,756,311.80	-
2101	SALARY	698,280,000.00	698,280,000.00	451,908,215.86	652,756,311.80	652,756,311.80	652,756,311.80	-
210101	SALARIES AND WAGES	698,280,000.00	698,280,000.00	451,908,215.86	652,756,311.80	652,756,311.80	652,756,311.80	-
21010101	SALARY	698,280,000.00	698,280,000.00	451,908,215.86	652,756,311.80	652,756,311.80	652,756,311.80	-
22	OTHER RECURRENT COSTS	218,157,000.00	211,257,000.00	11,855,645.55	1,173,700,000.00	1,173,700,000.00	1,173,700,000.00	1,000,000,000.00
2202	OVERHEAD COST	208,157,000.00	201,257,000.00	11,855,645.55	1,173,700,000.00	1,173,700,000.00	1,173,700,000.00	1,000,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	40,977,000.00	33,477,000.00	4,541,600.00	33,500,000.00	33,500,000.00	33,500,000.00	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	23,000,000.00	13,500,000.00	1,263,600.00	12,500,000.00	12,500,000.00	12,500,000.00	-
22020105	HOTEL EXPENSES-LOCAL	6,400,000.00	6,400,000.00	-	-	-	-	-
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	5,277,000.00	5,277,000.00	125,000.00	9,000,000.00	9,000,000.00	9,000,000.00	-
22020109	LOCAL RUNNING ALLOWANCE	6,300,000.00	8,300,000.00	3,153,000.00	12,000,000.00	12,000,000.00	12,000,000.00	-
220202	UTILITIES - GENERAL	6,100,000.00	6,100,000.00	405,000.00	5,900,000.00	5,900,000.00	5,900,000.00	-
22020201	ELECTRICITY CHARGES	2,500,000.00	2,500,000.00	-	2,000,000.00	2,000,000.00	2,000,000.00	-
22020203	INTERNET ACCESS CHARGES	400,000.00	400,000.00	-	400,000.00	400,000.00	400,000.00	-
22020204	SATELLITE BROADCASTING ACCESS CHARGES	500,000.00	500,000.00	405,000.00	2,500,000.00	2,500,000.00	2,500,000.00	-
22020205	WATER RATES	400,000.00	400,000.00	-	-	-	-	-
22020208	SOFTWARE CHARGES (LICENSE)	1,500,000.00	1,500,000.00	-	-	-	-	-
22020210	POSTAGE EXPENSES	800,000.00	800,000.00	-	1,000,000.00	1,000,000.00	1,000,000.00	-
220203	MATERIALS & SUPPLIES - GENERAL	25,550,000.00	29,550,000.00	366,250.00	1,033,000,000.00	1,033,000,000.00	1,033,000,000.00	1,000,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	12,000,000.00	8,000,000.00	366,250.00	33,000,000.00	33,000,000.00	33,000,000.00	-
22020309	UNIFORMS & OTHER CLOTHING	2,000,000.00	2,000,000.00	-	-	-	-	-
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	4,000,000.00	2,000,000.00	-	-	-	-	-
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	-	-	-	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
22020315	SUPPLY OF WORK TOOLS	1,500,000.00	1,500,000.00	-	-	-	-	-
22020325	PRINTING OF LETTER HEAD	50,000.00	50,000.00	-	-	-	-	-
22020328	INSTRUCTIONAL MATERIALS	3,500,000.00	3,500,000.00	-	-	-	-	-
22020329	INTRO-TECHNICAL EQUIPMENT	2,500,000.00	2,500,000.00	-	-	-	-	-
22020332	PRINTING OF EXAMINATION MATERIALS	-	10,000,000.00	-	-	-	-	-
220204	MAINTENANCE SERVICES - GENERAL	23,400,000.00	20,600,000.00	500,000.00	800,000.00	800,000.00	800,000.00	-
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,700,000.00	4,700,000.00	-	-	-	-	-
22020402	MAINTENANCE OF OFFICE FURNITURE	3,100,000.00	3,300,000.00	500,000.00	800,000.00	800,000.00	800,000.00	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,100,000.00	1,100,000.00	-	-	-	-	-
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	1,000,000.00	1,000,000.00	-	-	-	-	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	700,000.00	700,000.00	-	-	-	-	-
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	700,000.00	700,000.00	-	-	-	-	-
22020420	MAINTENANCE OF CAR PARKS	100,000.00	100,000.00	-	-	-	-	-
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	250,000.00	250,000.00	-	-	-	-	-
22020443	MAINTENANCE OF BOREHOLES	5,500,000.00	5,500,000.00	-	-	-	-	-

22020449	MAINTENANCE OF IT EQUIPMENT	2,000,000.00	2,000,000.00	-	-	-	-	-
22020452	MAINTENANCE OF COMPUTERS	1,250,000.00	1,250,000.00	-	-	-	-	-
220205	TRAINING - GENERAL	17,200,000.00	16,700,000.00	1,326,000.00	34,000,000.00	34,000,000.00	34,000,000.00	-
22020501	LOCAL TRAINING	8,200,000.00	7,200,000.00	826,000.00	31,000,000.00	31,000,000.00	31,000,000.00	-
22020503	CONFERENCE & SEMINARS-LOCAL	3,500,000.00	4,000,000.00	500,000.00	3,000,000.00	3,000,000.00	3,000,000.00	-
22020505	SHORT TERM COURSES-LOCAL	3,500,000.00	3,500,000.00	-	-	-	-	-
22020507	IN-SERVICE TRAINING	2,000,000.00	2,000,000.00	-	-	-	-	-
220206	OTHER SERVICES - GENERAL	16,055,000.00	16,055,000.00	1,049,000.00	7,400,000.00	7,400,000.00	7,400,000.00	-
22020605	CLEANING & FUMIGATION SERVICES	1,155,000.00	1,155,000.00	103,000.00	400,000.00	400,000.00	400,000.00	-
22020610	RECRUITMENT SERVICES	1,000,000.00	1,000,000.00	-	-	-	-	-
22020612	INSPECTION EXPENSES	6,000,000.00	6,000,000.00	486,000.00	2,000,000.00	2,000,000.00	2,000,000.00	-
22020613	MONITORING AND EVALUATION EXPENSES	7,900,000.00	7,900,000.00	460,000.00	5,000,000.00	5,000,000.00	5,000,000.00	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,300,000.00	5,300,000.00	300,000.00	3,000,000.00	3,000,000.00	3,000,000.00	-
22020711	PRIVATE SECURITY	2,300,000.00	2,300,000.00	300,000.00	3,000,000.00	3,000,000.00	3,000,000.00	-
22020712	AUDIT CONSULTANCY SERVICES	3,000,000.00	3,000,000.00	-	-	-	-	-
220208	FUEL & LUBRICANTS - GENERAL	18,300,000.00	18,800,000.00	1,551,500.00	15,000,000.00	15,000,000.00	15,000,000.00	-
22020801	MOTOR VEHICLE FUEL COST	6,300,000.00	6,800,000.00	1,051,500.00	13,000,000.00	13,000,000.00	13,000,000.00	-
22020803	PLANT / GENERATOR FUEL COST	6,000,000.00	6,000,000.00	-	1,000,000.00	1,000,000.00	1,000,000.00	-
22020807	LUBRICANT	4,000,000.00	4,000,000.00	500,000.00	1,000,000.00	1,000,000.00	1,000,000.00	-
22020808	MOTORCYCLE FUEL	2,000,000.00	2,000,000.00	-	-	-	-	-
220209	FINANCIAL CHARGES - GENERAL	125,000.00	125,000.00	2,545.55	100,000.00	100,000.00	100,000.00	-
22020901	BANK CHARGES (OTHER THAN INTEREST)	125,000.00	125,000.00	2,545.55	100,000.00	100,000.00	100,000.00	-
220210	MISCELLANEOUS EXPENSES GENERAL	55,150,000.00	54,550,000.00	1,813,750.00	41,000,000.00	41,000,000.00	41,000,000.00	-
22021001	REFRESHMENT & MEALS	5,700,000.00	6,100,000.00	734,000.00	5,000,000.00	5,000,000.00	5,000,000.00	-
22021003	PUBLICITY & ADVERTISEMENTS	2,650,000.00	2,650,000.00	-	-	-	-	-
22021004	MEDICAL EXPENSES-LOCAL	1,000,000.00	1,000,000.00	-	-	-	-	-
22021006	POSTAGES & COURIER SERVICES	100,000.00	100,000.00	-	-	-	-	-
22021007	WELFARE PACKAGES	21,500,000.00	20,500,000.00	877,750.00	3,000,000.00	3,000,000.00	3,000,000.00	-
22021021	SPECIAL DAYS/CELEBRATIONS	6,000,000.00	6,000,000.00	-	-	-	-	-
22021046	DEVELOPMENT PARTNERS EXPENSES	10,000,000.00	10,000,000.00	202,000.00	25,000,000.00	25,000,000.00	25,000,000.00	-
22021049	ANNUAL BUDGET EXPENSES	200,000.00	200,000.00	-	-	-	-	-
22021083	TRANSPORTATION OF GOODS AND MATERIALS	8,000,000.00	8,000,000.00	-	8,000,000.00	8,000,000.00	8,000,000.00	-
2204	GRANTS AND CONTRIBUTIONS GENERAL	10,000,000.00	10,000,000.00	-	-	-	-	-
220401	LOCAL GRANTS AND CONTRIBUTIONS	10,000,000.00	10,000,000.00	-	-	-	-	-
22040109	GRANTS TO COMMUNITIES/NGOs	10,000,000.00	10,000,000.00	-	-	-	-	-

Zamfara State Government 2026 Approved Budget - Basic Education Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 Nutrition Tagging
	Total Expenditure	916,437,000.00	909,537,000.00	463,763,861.41	1,826,456,311.80	1,826,456,311.80	1,826,456,311.80	1,000,000,000.00
709	EDUCATION	916,437,000.00	909,537,000.00	463,763,861.41	1,826,456,311.80	1,826,456,311.80	1,826,456,311.80	1,000,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	916,437,000.00	909,537,000.00	463,763,861.41	1,826,456,311.80	1,826,456,311.80	1,826,456,311.80	1,000,000,000.00
70912	PRIMARY EDUCATION	916,437,000.00	909,537,000.00	463,763,861.41	1,826,456,311.80	1,826,456,311.80	1,826,456,311.80	1,000,000,000.00

Zamfara State Government 2026 Approved Budget - Basic Education Expenditure by Programme Classification

Code	Sector, Objective and Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 Nutrition Tagging
	Total Expenditure	916,437,000.00	909,537,000.00	463,763,861.41	1,826,456,311.80	1,826,456,311.80	1,826,456,311.80	1,000,000,000.00
03	Poverty Alleviation	-	7,577,000.00	-	-	-	-	-
0310	Poverty Alleviation - General	-	7,577,000.00	-	-	-	-	-
031001	Poverty Alleviation - General	-	7,577,000.00	-	-	-	-	-
04	Health	-	-	-	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
0403	Enhancement of the delivery of Essential Package of Health	-	-	-	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
040306	Nutrition	-	-	-	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00

05	Education	905,555,000.00	893,255,000.00	456,763,072.66	776,506,311.80	776,506,311.80	776,506,311.80	-
0501	Effective governance of the education system	905,555,000.00	893,255,000.00	456,763,072.66	776,506,311.80	776,506,311.80	776,506,311.80	-
050101	Legal, policy, regulations and standards, guidelines and protocols d	905,555,000.00	893,255,000.00	456,763,072.66	776,506,311.80	776,506,311.80	776,506,311.80	-
13	Reform of Government and Governance	-	8,705,000.00	-	-	-	-	-
1310	Reform of Government and Governance - General	-	8,705,000.00	-	-	-	-	-
131001	Reform of Government and Governance - General	-	8,705,000.00	-	-	-	-	-
23	Social Protection	10,882,000.00	-	7,000,788.75	49,950,000.00	49,950,000.00	49,950,000.00	-
2304	Enhancement of Child Rights and Support	10,882,000.00	-	7,000,788.75	49,950,000.00	49,950,000.00	49,950,000.00	-
230401	Child Protection Services	10,882,000.00	-	7,000,788.75	49,950,000.00	49,950,000.00	49,950,000.00	-

**Zamfara State Government 2026 Approved Budget - Basic Education Expenditure by MDA by Main Economic Classification (*
Other Recurrent refers to Debt Service, Loans, Subsidies, Grants and Transfers)**

Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure*	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<i>Total Expenditure</i>	<i>652,756,311.80</i>	<i>1,173,700,000.00</i>	<i>-</i>	<i>1,826,456,311.80</i>	<i>-</i>	<i>1,826,456,311.80</i>
050000000000	SOCIAL SECTOR	652,756,311.80	1,173,700,000.00	-	1,826,456,311.80	-	1,826,456,311.80
051700000000	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	652,756,311.80	123,750,000.00	-	776,506,311.80	-	776,506,311.80
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	530,248,100.95	100,450,000.00	-	630,698,100.95	-	630,698,100.95
051701100100	AGENCY FOR NOMADIC EDUCATION	122,508,210.85	23,300,000.00	-	145,808,210.85	-	145,808,210.85
055400000000	HUMANITARIAN AND RELIEF MATTERS	-	1,049,950,000.00	-	1,049,950,000.00	-	1,049,950,000.00
055400500100	HOME-GROWN SCHOOL FEEDING PROGRAMME	-	1,049,950,000.00	-	1,049,950,000.00	-	1,049,950,000.00

Zamfara State Government 2026 Approved Budget - Primary Health Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total Capital Expenditure						15,735,000,000.00	8,085,000,000.00	1,064,670,616.55	35,900,000,000.00	600,000,000.00
Purchase of Medical equipments for PHCs	04060123000301 - Sustainable drug supply	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	1,500,000,000.00	1,500,000,000.00	1,064,670,616.55	1,500,000,000.00	-
Procurement of Nutritional Commodities for distribution in the state	04030623000701 - Nutrition	052100100100 - MINISTRY OF HEALTH	23010175 - PURCHASE OF RELIEF MATERIALS FOR POVERTY ALLEVIATION	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	600,000,000.00	500,000,000.00		600,000,000.00	600,000,000.00
Completion, Furnishing of MNCH structures and UNICEF supported Programme	04050123000101 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	650,000,000.00	600,000,000.00		200,000,000.00	-
Construction of Primary Health Care Office Complex	04050123000401 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70761 - HEALTH N.E.C.	33620600 - GUSAU	2,000,000,000.00	500,000,000.00			-
Construction of Biomedical Engineering Workshop at College of Health Technology	04050123000501 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70761 - HEALTH N.E.C.	33621300 - TSAFE	200,000,000.00	200,000,000.00		200,000,000.00	-
Construction of additional structures in General Hosps Anka, Kaura Namoda, Gummi, Shinkafi, Magami,Tsafe, Jangebe and Bukkuyum	04050123001301 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	6,000,000,000.00	3,000,000,000.00			-
Completion of Farida VVF Clinic, Gusau	04050123001501 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	33620600 - GUSAU	1,350,000,000.00	850,000,000.00		250,000,000.00	-
Construction of structures for newly created school of Nursing and Midwife Zurmi	04050123002001 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70761 - HEALTH N.E.C.	33631400 - ZURMI	2,500,000,000.00			5,000,000,000.00	-
Rehabilitation, Renovation and upgrading of one (1) PHCs in each ward across the State	04050123002401 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	500,000,000.00	500,000,000.00			-

DETAILS OF HEALTH CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Rehabilitation of Hospitals/Health Centres	04050124001901 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	200,000,000.00	200,000,000.00			-
Rehabilitation of school of Nursing and Midwife, Gusau infrastructure	04050123000301 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70761 - HEALTH N.E.C.	33620600 - GUSAU	235,000,000.00	235,000,000.00		250,000,000.00	-
Purchase of Medical Equipment for General Hospital Bungudu	04050126000501 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33620400 - BUNGUDU				200,000,000.00	-
Purchase of Medical Equipment for General Hospital Bakura	04050126000601 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33610200 - BAKURA				200,000,000.00	-
Rehabilitation of Gusau General Hospital	04050126000701 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33610300 - BUKKUYUM				2,000,000,000.00	-
Rehabilitation of Talata Mafara General Hospital	04050126000801 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33630800 - BIRNIN MAGAJI				4,000,000,000.00	-
Rehabilitation of Bungudu General Hospital	04050126000901 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33631400 - ZURMI				2,000,000,000.00	-
Purchase of Medical Equipment for General Hospital Shinkafi	04050126001001 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33631100 - SHINKAFI				200,000,000.00	-
Purchase of Medical Equipment for General Hospital Mada	04050126001301 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33620600 - GUSAU				200,000,000.00	-
Purchase of Medical Equipment for General Hospital Magami	04050126001401 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33620600 - GUSAU				200,000,000.00	-

DETAILS OF HEALTH CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Purchase of Medical Equipment for General Hospital Dansadau	04050126001501 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33621000 - MARU				200,000,000.00	-
Purchase of Medical Equipment for General Hospital Talata Mafara	04050126001701 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33611200 - TALATA MAFARA				200,000,000.00	-
Purchase of Medical Equipment for General Hospital Tsafe	04050126001801 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33621300 - TSAFE				200,000,000.00	-
Purchase of Medical Equipment for General Hospital Gusau	04050126001901 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33620600 - GUSAU				200,000,000.00	-
Rehabilitation of General Hospital Anka	04050126002001 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33610100 - ANKA				200,000,000.00	-
Rehabilitation and Expantsion of Primary Health Centers in Tsafe LGA	04050126002201 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33621300 - TSAFE				1,500,000,000.00	-
Rehabilitation and Expantsion of Primary Health Centers in Gusau LGA	04050126002301 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33620600 - GUSAU				1,500,000,000.00	-
Rehabilitation and Expantsion of Primary Health Centers in Kaura Namoda LGA	04050126002401 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33630700 - KAURA NAMODA				1,500,000,000.00	-
Rehabilitation and Expantsion of Primary Health Centers in Talata Mafara LGA	04050126002501 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33611200 - TALATA MAFARA				1,500,000,000.00	-
Rehabilitation and Expantsion of Primary Health Centers in Gummi LGA	04050126002601 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33610500 - GUMMI				1,500,000,000.00	-

DETAILS OF HEALTH CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Rehabilitation and Expantsion of Primary Health Centers in Maru LGA	04050126002701 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33621000 - MARU				1,500,000,000.00	-
Rehabilitation and Expantsion of Primary Health Centers in Bungudu LGA	04050126002801 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33620400 - BUNGUDU				1,500,000,000.00	-
Rehabilitation and Expantsion of Primary Health Centers in Shinkafi LGA	04050126002901 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33631100 - SHINKAFI				1,000,000,000.00	-
Rehabilitation and Expantsion of Primary Health Centers in Zurmi LGA	04050126003001 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33631400 - ZURMI				1,000,000,000.00	-
Rehabilitation and Expantsion of Primary Health Centers in Birnin Magaji LGA	04050126003101 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33630800 - BIRNIN MAGAJI				1,000,000,000.00	-
Rehabilitation and Expantsion of Primary Health Centers in Bukkuyum LGA	04050126003201 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33610300 - BUKKUYUM				1,000,000,000.00	-
Rehabilitation and Expantsion of Primary Health Centers in Anka LGA	04050126003301 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33610100 - ANKA				1,000,000,000.00	-
Rehabilitation and Expantsion of Primary Health Centers in Bakura LGA	04050126003401 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33610200 - BAKURA				1,000,000,000.00	-
Rehabilitation and Expantsion of Primary Health Centers in Maradun LGA	04050126003501 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33610900 - MARADUN				1,000,000,000.00	-

DETAILS OF HEALTH CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Rehabilitation of General Hospital Magami	04050126003601 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33620600 - GUSAU				200,000,000.00	-
Rehabilitation of General Hospital Mada	04050126003701 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33620600 - GUSAU				200,000,000.00	-

Zamfara State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total Capital Expenditure					394,334,575,000.00	344,527,866,671.04	66,829,832,913.16	721,490,530,000.00	4,930,000,000.00
Purchase of Office Furniture to Government House offices	011100100100 - GOVERNMENT HOUSE ADMINISTRATION	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	-	750,000,000.00	405,077,112.71	500,000,000.00	-
Construction of additional structure at Government house	011100100100 - GOVERNMENT HOUSE ADMINISTRATION	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	-	2,500,000,000.00	1,202,195,682.20	-	-
Provision of Security Gadgets in Government House	011100100100 - GOVERNMENT HOUSE ADMINISTRATION	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	500,000,000.00	700,000,000.00	88,673,000.00	300,000,000.00	-
Rehabilitation of Government House Offices	011100100100 - GOVERNMENT HOUSE ADMINISTRATION	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	-	-	-	1,500,000,000.00	-
Special Governor's Provision on Infrastructure Intervention Programme in the state	011100100100 - GOVERNMENT HOUSE ADMINISTRATION	23050135 - INTERGRATED INFRASTRUCTURE SERVICES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33641800 - STATEWIDE	500,000,000.00	750,000,000.00	418,799,648.68	1,000,000,000.00	-
Purchase of 2 well equipped public address Van for Public Enlightenment	011100101000 - MEDIA AND COMMUNICATION UNIT	23010106 - PURCHASE OF VANS	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	85,000,000.00	50,000,000.00	-	85,000,000.00	-
Renovation of Office Complex of Annex Office	011101000100 - BUREAU OF PUBLIC PROCUREMENT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	450,000,000.00	-	-	282,275,000.00	-
Purchase of 6 No HP of Computers, 15 Laptops and 1 No HP Elitebook 840	011101200100 - ZAMFARA INVESTMENT PROMOTION AGENCY	23010113 - PURCHASE OF COMPUTERS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	33641800 - STATEWIDE	12,000,000.00	12,000,000.00	-	-	-
Purchase of Printers HP Color Laserjet 283 and 1 No	011101200100 - ZAMFARA INVESTMENT PROMOTION AGENCY	23010114 - PURCHASE OF COMPUTER PRINTERS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	33641800 - STATEWIDE	4,000,000.00	4,000,000.00	-	4,000,000.00	-
Purchase of 2 Nos of Photocopying Machine for the agency	011101200100 - ZAMFARA INVESTMENT PROMOTION AGENCY	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	33641800 - STATEWIDE	7,000,000.00	7,000,000.00	-	7,000,000.00	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Purchase of 1 no of Shredding Machine for agency	011101200100 - ZAMFARA INVESTMENT PROMOTION AGENCY	23010117 - PURCHASE OF SHREDDING MACHINES	70411 - GENERAL ECONOMIC AND COMMERCIALAFF AIRS	33641800 - STATEWIDE	2,000,000.00	2,000,000.00	-	2,000,000.00	-
Purchase of 2 nos of Scanning Machine for agency	011101200100 - ZAMFARA INVESTMENT PROMOTION AGENCY	23010118 - PURCHASE OF SCANNERS	70411 - GENERAL ECONOMIC AND COMMERCIALAFF AIRS	33641800 - STATEWIDE	2,000,000.00	2,000,000.00	-	2,000,000.00	-
Purchase of Solar to provide energy in the agency	011101200100 - ZAMFARA INVESTMENT PROMOTION AGENCY	23010162 - PURCHASE OF SOLAR EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFF AIRS	33641800 - STATEWIDE	7,000,000.00	7,000,000.00	-	7,000,000.00	-
Purchase of Electrical Equipment for Investment Promotion Agency	011101200100 - ZAMFARA INVESTMENT PROMOTION AGENCY	23010183 - PURCHASE OF ELECTRICAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFF AIRS	33641800 - STATEWIDE	50,000,000.00	50,000,000.00	-	50,000,000.00	-
State Government Contribution on Project Facilitation fund on Investment	011101200100 - ZAMFARA INVESTMENT PROMOTION AGENCY	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFF AIRS	33641800 - STATEWIDE	-	-	-	1,625,000,000.00	-
Construction of Assembly Service Commission Complex	011200300100 - ZAMFARA STATE HOUSE OF ASSEMBLY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33620600 - GUSAU	800,000,000.00	300,000,000.00	-	400,000,000.00	-
Construction of Legislative and Staff Quarters	011200300100 - ZAMFARA STATE HOUSE OF ASSEMBLY	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33620600 - GUSAU	1,000,000,000.00	300,000,000.00	157,534,090.82	1,000,000,000.00	-
Digitalization of SHoA Council Chamber	011200300100 - ZAMFARA STATE HOUSE OF ASSEMBLY	23050102 - COMPUTER SOFTWARE ACQUISITION	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33620600 - GUSAU	500,000,000.00	200,000,000.00	-	200,000,000.00	-
Internet & Networking Connectivity for House of Assembly at Committee Room 2	011200300100 - ZAMFARA STATE HOUSE OF ASSEMBLY	23050102 - COMPUTER SOFTWARE ACQUISITION	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33620600 - GUSAU	-	-	-	300,000,000.00	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Provision of 63 nos of Motorcycles (Boxer) for Media Cooperation 25, Zamfara Radio 8, ZTV 10, Legacy 4, Censorship 15 and Gold City FM 6.	012300100100 - MINISTRY OF INFORMATION AND CULTURE	23010104 - PURCHASE MOTOR CYCLES	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	150,000,000.00	100,000,000.00	-	-	-
Provision of additional OB Van for Zamfara Radio and Gold City FM	012300100100 - MINISTRY OF INFORMATION AND CULTURE	23010106 - PURCHASE OF VANS	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	300,000,000.00	150,000,000.00	-	400,000,000.00	-
Purchase of 2 Nos of Public Address VAN for Min of Information	012300100100 - MINISTRY OF INFORMATION AND CULTURE	23010106 - PURCHASE OF VANS	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	150,000,000.00	-	-	-	-
Purchase of Furniture for Media cooperation and ZTV	012300100100 - MINISTRY OF INFORMATION AND CULTURE	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	-	150,000,000.00	-	-	-
Purchase of Historical Books and Arabic Manuscript	012300100100 - MINISTRY OF INFORMATION AND CULTURE	23010125 - PURCHASE OF LIBRARY BOOKS	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	5,000,000.00	50,000,000.00	-	-	-
Procurement of Modern ZTV, AM & FM Radio Digital Transmitters	012300100100 - MINISTRY OF INFORMATION AND CULTURE	23010144 - PURCHASE OF TRANSMITTERS	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	250,000,000.00	350,000,000.00	-	2,350,000,000.00	-
Provision of Solar power supply for Media Houses	012300100100 - MINISTRY OF INFORMATION AND CULTURE	23010162 - PURCHASE OF SOLAR EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	-	100,000,000.00	-	200,000,000.00	-
Procurement of Additional AM studio Equipment and state Television Equipment	012300100100 - MINISTRY OF INFORMATION AND CULTURE	23010166 - PURCHASE OF STUDIO EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	-	250,000,000.00	-	-	-
Purchase of studio/ICT equipments center for media cooperation office	012300100100 - MINISTRY OF INFORMATION AND CULTURE	23010166 - PURCHASE OF STUDIO EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	300,000,000.00	150,000,000.00	-	330,000,000.00	-
Purchase of Digital Video Camera/Still Camera TV Set for Editing of Video Clip Tablet for the Information officers	012300100100 - MINISTRY OF INFORMATION AND CULTURE	23010172 - PURCHASE OF PUBLIC ENLIGHTMENT EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	50,000,000.00	100,000,000.00	31,209,000.00	60,000,000.00	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Purchase of 80 numbers of HDMI Camera and Drones for Media Houses	012300100100 - MINISTRY OF INFORMATION AND CULTURE	23010172 - PURCHASE OF PUBLIC ENLIGHTMENT EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	-	50,000,000.00	-	35,000,000.00	-
Provision of ATU Earthling and Tension of Radio Mast	012300100100 - MINISTRY OF INFORMATION AND CULTURE	23010183 - PURCHASE OF ELECTRICAL EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	-	30,000,000.00	-	35,000,000.00	-
Provision of AVR & Ups for the State AM Station	012300100100 - MINISTRY OF INFORMATION AND CULTURE	23010183 - PURCHASE OF ELECTRICAL EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	70,000,000.00	70,000,000.00	-	120,000,000.00	-
Purchase of 4 projectors, 12 nos of 50inches TV Sets and other Electrical appliances at ZTV	012300100100 - MINISTRY OF INFORMATION AND CULTURE	23010183 - PURCHASE OF ELECTRICAL EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	7,000,000.00	7,000,000.00	-	38,000,000.00	-
Construction of Admin block of AM unit at ZTV, Censorship, Gold City FM and Legacy	012300100100 - MINISTRY OF INFORMATION AND CULTURE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	500,000,000.00	250,000,000.00	-	-	-
Constuction of Office Building for Media Cooperation	012300100100 - MINISTRY OF INFORMATION AND CULTURE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	400,000,000.00	300,000,000.00	-	-	-
Provision of staff waiting room for FM and ZTV	012300100100 - MINISTRY OF INFORMATION AND CULTURE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	-	-	-	140,000,000.00	-
Construction of modern studio at Ministry of Information and Culture Headquarters Daza	012300100100 - MINISTRY OF INFORMATION AND CULTURE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	50,000,000.00	150,000,000.00	-	-	-
Construction of dilapidated wall fence in the ministry head quarter	012300100100 - MINISTRY OF INFORMATION AND CULTURE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	-	100,000,000.00	-	-	-
Construction of befitting office Accommodation for the Ministry of Information & Culture at Headquarter Daza	012300100100 - MINISTRY OF INFORMATION AND CULTURE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	100,000,000.00	600,000,000.00	-	500,000,000.00	-
Construction of History Bureau office	012300100100 - MINISTRY OF INFORMATION AND CULTURE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	200,000,000.00	100,000,000.00	-	-	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Renovation and Equipping of Legacy office	012300100100 - MINISTRY OF INFORMATION AND CULTURE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	250,000,000.00	200,000,000.00	-	-	-
NUT.5.IEC/SBCC.Promote awareness on improved food quality and safety through electronic and print media.	012300100100 - MINISTRY OF INFORMATION AND CULTURE	23050101 - RESEARCH AND DEVELOPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	-	-	-	10,000,000.00	10,000,000.00
Purchase of Custumes and Materials for Drama	012300200100 - COUNCIL FOR ARTS AND CULTURE	23010130 - PURCHASE OF RECREATIONAL FACILITIES	70821 - CULTURAL SERVICES	33620600 - GUSAU	-	-	-	20,000,000.00	-
Purchase of Artistes Equipment to agency	012300200100 - COUNCIL FOR ARTS AND CULTURE	23010183 - PURCHASE OF ELECTRICAL EQUIPMENT	70821 - CULTURAL SERVICES	33620600 - GUSAU	-	-	-	50,000,000.00	-
Construction of Artistes Camp Gusau	012300200100 - COUNCIL FOR ARTS AND CULTURE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70821 - CULTURAL SERVICES	33620600 - GUSAU	100,000,000.00	50,000,000.00	-	50,000,000.00	-
Construction of Mini Cultural Centre at Tsafe and Kaura Namoda	012300200100 - COUNCIL FOR ARTS AND CULTURE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70821 - CULTURAL SERVICES	33641800 - STATEWIDE	150,000,000.00	100,000,000.00	-	100,000,000.00	-
Purchase and Installation of Printing Machinnes & Accessories	012301300100 - PRINTING AND PUBLISHING COMPANY (LEGACY NEWSPAPER) AND GOVERNMENT PRINTING PRESS	23010114 - PURCHASE OF COMPUTER PRINTERS	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	50,000,000.00	500,000,000.00	-	80,000,000.00	-
Purchase of Printer for Printing of Identity Cards	012301300100 - PRINTING AND PUBLISHING COMPANY (LEGACY NEWSPAPER) AND GOVERNMENT PRINTING PRESS	23010114 - PURCHASE OF COMPUTER PRINTERS	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	24,000,000.00	40,000,000.00	-	-	-
Provision of Security Eupipment for Security Agencies	012400100100 - MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	33641800 - STATEWIDE	12,500,000,000.00	-	-	5,000,000,000.00	-
Provision of security facilities and amennities to Border villages	012400100100 - MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	33641800 - STATEWIDE	500,000,000.00	-	-	500,000,000.00	-
Purchase of Security Vehicle for Internal Security Office	012400100100 - MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	23010186 - PURCHASE OF SECURITY VEHICLE	70361 - PUBLIC ORDER AND SAFETY N.E.C.	33641800 - STATEWIDE	-	-	-	7,000,000,000.00	-
Construction of Recruitment centre office	012400100100 - MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	33641800 - STATEWIDE	-	-	-	500,000,000.00	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Construction of Armory in Senatorial Zone	012400100100 - MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	33641800 - STATEWIDE	-	-	-	100,000,000.00	-
Provision of E-Library and Books	012500100100 - PUBLIC SERVICE OFFICE	23010125 - PURCHASE OF LIBRARY BOOKS	70131 - GENERAL PERSONNEL SERVICES	33620600 - GUSAU	100,000,000.00	50,000,000.00	-	-	-
Procurement of 1Nos of 100Kva Generator set (HoS and civil service recreation centre)	012500100100 - PUBLIC SERVICE OFFICE	23010182 - PURCHASE OF GENERATOR	70131 - GENERAL PERSONNEL SERVICES	33620600 - GUSAU	40,000,000.00	40,000,000.00	-	40,000,000.00	-
Establishment of Civil Service Recreation Center	012500100100 - PUBLIC SERVICE OFFICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	33620600 - GUSAU	200,000,000.00	100,000,000.00	-	-	-
Renovation of Office of the Head of Service	012500100100 - PUBLIC SERVICE OFFICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	33620600 - GUSAU	100,000,000.00	50,000,000.00	-	100,000,000.00	-
Rehabilitation and furnishing of Civil Service Commission	014700100100 - CIVIL SERVICE COMMISSION	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	33620600 - GUSAU	50,000,000.00	50,000,000.00	-	150,000,000.00	-
Automation of Civil Service Commission Record	014700100100 - CIVIL SERVICE COMMISSION	23050102 - COMPUTER SOFTWARE ACQUISITION	70131 - GENERAL PERSONNEL SERVICES	33620600 - GUSAU	50,000,000.00	50,000,000.00	-	50,000,000.00	-
Purchase of Motorcycles (Boxer) for Election Purpose	014800100100 - ZAMFARA STATE INDEPENDENT ELECTORAL COMMISSION	23010104 - PURCHASE MOTOR CYCLES	70161 - GENERAL PUBLIC SERVICES N.E.C.	33620600 - GUSAU	100,000,000.00	100,000,000.00	-	30,000,000.00	-
Purchase of Law books to ZASIEC	014800100100 - ZAMFARA STATE INDEPENDENT ELECTORAL COMMISSION	23010142 - PURCHASE OF LAW BOOKS	70161 - GENERAL PUBLIC SERVICES N.E.C.	33620600 - GUSAU	5,000,000.00	5,000,000.00	-	5,000,000.00	-
Purchase of Enlightenment Equipment to ZASIEC	014800100100 - ZAMFARA STATE INDEPENDENT ELECTORAL COMMISSION	23010172 - PURCHASE OF PUBLIC ENLIGHTMENT EQUIPMENT	70161 - GENERAL PUBLIC SERVICES N.E.C.	33620600 - GUSAU	50,000,000.00	50,000,000.00	-	-	-
Purchase of Office Equipment (DI Machine)	014900100100 - LOCAL GOVERNMENT SERVICE COMMISSION	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES	33620600 - GUSAU	25,000,000.00	-	-	25,000,000.00	-
Provision of Solar energy to the office head quarter	014900100100 - LOCAL GOVERNMENT SERVICE COMMISSION	23010162 - PURCHASE OF SOLAR EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	33620600 - GUSAU	10,000,000.00	20,000,000.00	-	10,000,000.00	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
General Renovation of Office head quarter	014900100100 - LOCAL GOVERNMENT SERVICE COMMISSION	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	33620600 - GUSAU	25,000,000.00	35,000,000.00	-	25,000,000.00	-
Purchase of Residential Building for government official	016100100200 - GENERAL SERVICES	23010103 - PURCHASE OF RESIDENTIAL BUILDINGS	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	1,000,000,000.00	600,000,000.00	-	400,000,000.00	-
Provision of Official motor vehicles to Government House	016100100200 - GENERAL SERVICES	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	-	4,000,000,000.00	-	-	-
Purchase of Furnitures/ Equipment for Drugs, Nacotic and Human Trafiking	016100100200 - GENERAL SERVICES	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	25,000,000.00	25,000,000.00	-	25,000,000.00	-
Purchase of Furnitures to new extention in Government House	016100100200 - GENERAL SERVICES	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	250,000,000.00	250,000,000.00	35,400,000.00	-	-
Purchase of furnitures for Government Lodges Kaduna	016100100200 - GENERAL SERVICES	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	-	-	-
Supply of Furnitures to MDAs	016100100200 - GENERAL SERVICES	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	1,500,000,000.00	1,000,000,000.00	526,242,624.71	2,000,000,000.00	-
Provision of 2Nos 200Kva Generating set for State Secretariat.	016100100200 - GENERAL SERVICES	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	300,000,000.00	100,000,000.00	39,885,000.00	20,000,000.00	-
Provision of 2Nos 20-50 KVA Generating set to Hajj Camp	016100100200 - GENERAL SERVICES	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	250,000,000.00	150,000,000.00	-	250,000,000.00	-
HUMANITARIAN:Procurement of relief Materials for mitigation of disaster victims	016100100200 - GENERAL SERVICES	23010175 - PURCHASE OF RELIEF MATERIALS FOR POVERTY ALLEVIATION	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	4,000,000,000.00	1,000,000,000.00	70,323,853.33	6,000,000,000.00	-
ZEMA:Humanitarian Response(Shelter,Cash Transfer, and Early Warning System)	016100100200 - GENERAL SERVICES	23010175 - PURCHASE OF RELIEF MATERIALS FOR POVERTY ALLEVIATION	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	50,000,000.00	50,000,000.00	-	50,000,000.00	-
Emergency Intervention Funds	016100100200 - GENERAL SERVICES	23050136 - CONTINGENCY CAPITAL	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	3,000,000,000.00	1,000,000,000.00	-	9,000,000,000.00	-
ZEMA:Establishment of Early Warning and Early Response System	016100100200 - GENERAL SERVICES	23010175 - PURCHASE OF RELIEF MATERIALS FOR POVERTY ALLEVIATION	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	10,000,000.00	10,000,000.00	-	10,000,000.00	-

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ZEMA:Aquisition of Automated for system for Cash Transfer to Old Age Beneficiaries	016100100200 - GENERAL SERVICES	23010175 - PURCHASE OF RELIEF MATERIALS FOR POVERTY ALLEVIATION	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	200,000,000.00	200,000,000.00	-	-	-
ZEMA:Provide in kind assistance (food basket, hugine kids, shelter materials and emergency medical supply) to meet immediate needs of poor and vulnerable	016100100200 - GENERAL SERVICES	23010175 - PURCHASE OF RELIEF MATERIALS FOR POVERTY ALLEVIATION	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	200,000,000.00	200,000,000.00	-	200,000,000.00	-
ZEMA:Purchase of Relief Material for Disaster Victims	016100100200 - GENERAL SERVICES	23010175 - PURCHASE OF RELIEF MATERIALS FOR POVERTY ALLEVIATION	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	2,000,000,000.00	500,000,000.00	-	9,000,000,000.00	-
ZEMA:Construction of Office Accomadation /Warehouse for Humanitarian Respond	016100100200 - GENERAL SERVICES	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	750,000,000.00	750,000,000.00	-	250,000,000.00	-
Construction of Rapid Response Centre (RRC) at Gummi, Gusau, Kaura Namoda and Talata Mafara	016100100200 - GENERAL SERVICES	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	500,000,000.00	300,000,000.00	-	500,000,000.00	-
Construction of 1no. upstairs block pilgrim waiting room	016100100200 - GENERAL SERVICES	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	200,000,000.00	200,000,000.00	-	-	-
Provision of Drugs Addiction Centre at Yariman Bakura Specialist Hospital Gusau	016100100200 - GENERAL SERVICES	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	100,000,000.00	100,000,000.00	-	-	-
HCD:Construction of Human Capital Development Vocational Centres a 3 senatorial zones	016100100200 - GENERAL SERVICES	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	200,000,000.00	100,000,000.00	-	200,000,000.00	-
Establishment of Reformatory Centre at Gusau for Central Senatorial zones	016100100200 - GENERAL SERVICES	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	300,000,000.00	200,000,000.00	-	100,000,000.00	-
HCD:Construction of Recycling Centres at 3 senatorial zones	016100100200 - GENERAL SERVICES	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	300,000,000.00	200,000,000.00	-	300,000,000.00	-
Construction of additional structures at JB secretariat Gusau	016100100200 - GENERAL SERVICES	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	1,200,000,000.00	400,000,000.00	-	900,000,000.00	-
HCD: Purchase of enterpreneursip tools as a Start-up Grants to beneficiaries of vocational project	016100100200 - GENERAL SERVICES	23020141 - PROVISION OF ENTREPRENEURSHIP EQUIPMENT	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	-	100,000,000.00	-

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HCD:Specialized capacity building for community peace building for women & youth on aquaculture and fish farming in 14 LGAs	016100100200 - GENERAL SERVICES	23020141 - PROVISION OF ENTREPRENEURSHIP EQUIPMENT	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	150,000,000.00	150,000,000.00	-	-	-
Human capital development Strategic Empowerment Programme for retirees, people with disabilities, men and women across 14 LGAs	016100100200 - GENERAL SERVICES	23020141 - PROVISION OF ENTREPRENEURSHIP EQUIPMENT	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	200,000,000.00	100,000,000.00	-	200,000,000.00	-
Human capital development and strategic project on STEM and on renewable energy sources for youth and women across 14 LGAs	016100100200 - GENERAL SERVICES	23020141 - PROVISION OF ENTREPRENEURSHIP EQUIPMENT	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	200,000,000.00	100,000,000.00	-	-	-
HCD:Conduct of Survey to identified medical outreach requirement for the aged and vulnerable groups across 14 LGAs	016100100200 - GENERAL SERVICES	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	50,000,000.00	50,000,000.00	-	-	-
General renovation of mobile police quarters, quarter guard and other security output Building	016100100200 - GENERAL SERVICES	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	300,000,000.00	300,000,000.00	124,891,825.59	300,000,000.00	-
Renovation of JB Secretariat office	016100100200 - GENERAL SERVICES	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	700,000,000.00	400,000,000.00	-	700,000,000.00	-
Authomation and Upgrade of State Executive Council Secretariat Library	016100100200 - GENERAL SERVICES	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	200,000,000.00	200,000,000.00	-	-	-
ZEMA:Conduct of Household Economic Analysis Survey (HEA)	016100100200 - GENERAL SERVICES	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	300,000,000.00	300,000,000.00	-	300,000,000.00	-
ZAMSACA: Procurement of Drug for HIV/AIDS victim	016100100200 - GENERAL SERVICES	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	-	-	7,373,027.79	-	-
Disaster Response Management Fund	016100100200 - GENERAL SERVICES	23010175 - PURCHASE OF RELIEF MATERIALS FOR POVERTY ALLEVIATION	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	-	-	-	1,000,000,000.00	-
ZPWDB: Purchase of 10No. Of Boxer Soccer Motorcycle for people with disability in the state	016100100200 - GENERAL SERVICES	23010104 - PURCHASE MOTOR CYCLES	70361 - PUBLIC ORDER AND SAFETY N.E.C.	33620600 - GUSAU	-	-	-	20,000,000.00	-
ZPWDB: Purchase of 8No of Golf Weagon Motor Vehicle to cluster chairmen in the state	016100100200 - GENERAL SERVICES	23010105 - PURCHASE OF MOTOR VEHICLES	70361 - PUBLIC ORDER AND SAFETY N.E.C.	33620600 - GUSAU	-	-	-	80,000,000.00	-
Establishment of Reformatory Centre at Talata Mafara for Westhen Senatorial Zone	016100100200 - GENERAL SERVICES	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	33611200 - TALATA MAFARA	-	-	-	100,000,000.00	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Establishment of Reformatory Centre at Kaura Namoda for Northern Senatorial zones	016100100200 - GENERAL SERVICES	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	33630700 - KAURA NAMODA	-	-	-	100,000,000.00	-
Procurement of Public Enlightenment Equipment on Sharia Legal System	016100400100 - HISBAH COMMISSION	23010172 - PURCHASE OF PUBLIC ENLIGHTMENT EQUIPMENT	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	33620600 - GUSAU	30,000,000.00	30,000,000.00	-	30,000,000.00	-
Renovation of Permanent Office Complex at Gusau	016100400100 - HISBAH COMMISSION	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	33620600 - GUSAU	30,000,000.00	30,000,000.00	-	30,000,000.00	-
Purchase of Computers for MDAs	016101400100 - ZAMFARA INFORMATION TECHNOLOGY DEVELOPMENT AGENCY (ZITDA)	23010113 - PURCHASE OF COMPUTERS	70461 - COMMUNICATION	33620600 - GUSAU	300,000,000.00	600,000,000.00	290,000,000.00	400,000,000.00	-
Purchase of Aerodrum for survey activities in the state	016101400100 - ZAMFARA INFORMATION TECHNOLOGY DEVELOPMENT AGENCY (ZITDA)	23010185 - PURCHASE OF AERODRUMS	70461 - COMMUNICATION	33620600 - GUSAU	-	1,000,000,000.00	-	-	-
Provision of ICT Infrastructure for MDAs	016101400100 - ZAMFARA INFORMATION TECHNOLOGY DEVELOPMENT AGENCY (ZITDA)	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70461 - COMMUNICATION	33620600 - GUSAU	250,000,000.00	750,000,000.00	59,125,500.00	1,000,000,000.00	-
Purchase of ICT Equipment for Education Management Information System (EMIS) Unit	016101400100 - ZAMFARA INFORMATION TECHNOLOGY DEVELOPMENT AGENCY (ZITDA)	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70461 - COMMUNICATION	33620600 - GUSAU	30,000,000.00	50,000,000.00	-	-	-
Provision of Reginal Inovation/technology Centers in Gusau District	016101400100 - ZAMFARA INFORMATION TECHNOLOGY DEVELOPMENT AGENCY (ZITDA)	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70461 - COMMUNICATION	33641800 - STATEWIDE	300,000,000.00	500,000,000.00	246,488,513.94	500,000,000.00	-
Construction of institute of information technology in Gusau	016101400100 - ZAMFARA INFORMATION TECHNOLOGY DEVELOPMENT AGENCY (ZITDA)	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70461 - COMMUNICATION	33620600 - GUSAU	300,000,000.00	300,000,000.00	299,324,567.20	-	-

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Provision of Surveillance ICT equipment at the State Capital	016101400100 - ZAMFARA INFORMATION TECHNOLOGY DEVELOPMENT AGENCY (ZITDA)	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70461 - COMMUNICATION	33620600 - GUSAU	100,000,000.00	250,000,000.00	80,000,000.00	100,000,000.00	-
Remodiling and Upgrading MDAs ICT Infrastructure	016101400100 - ZAMFARA INFORMATION TECHNOLOGY DEVELOPMENT AGENCY (ZITDA)	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70461 - COMMUNICATION	33620600 - GUSAU	-	1,000,000,000.00	-	-	-
Provision of Fibre Infrastructure for MDAs	016101400100 - ZAMFARA INFORMATION TECHNOLOGY DEVELOPMENT AGENCY (ZITDA)	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70461 - COMMUNICATION	33620600 - GUSAU	-	1,000,000,000.00	-	-	-
Construction of Control and Command Center at head quarter	016101400100 - ZAMFARA INFORMATION TECHNOLOGY DEVELOPMENT AGENCY (ZITDA)	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70461 - COMMUNICATION	33620600 - GUSAU	-	1,000,000,000.00	-	-	-
Development and upgrading of State Government Official Web Site	016101400100 - ZAMFARA INFORMATION TECHNOLOGY DEVELOPMENT AGENCY (ZITDA)	23050102 - COMPUTER SOFTWARE ACQUISITION	70461 - COMMUNICATION	33620600 - GUSAU	50,000,000.00	100,000,000.00	51,950,450.00	100,000,000.00	-
Installation of Internet & Network Connectivity for House of Assembly	016101400100 - ZAMFARA INFORMATION TECHNOLOGY DEVELOPMENT AGENCY (ZITDA)	23050102 - COMPUTER SOFTWARE ACQUISITION	70461 - COMMUNICATION	33620600 - GUSAU	10,000,000.00	50,000,000.00	-	50,000,000.00	-
Procurement teaching and learning aid equipment to Qur'anic schools	016800100100 - MINISTRY FOR RELIGIOUS AFFAIRS	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	33641800 - STATEWIDE	50,000,000.00	50,000,000.00	-	50,000,000.00	-
Procurement of Essential Modern Education equipments	016800100100 - MINISTRY FOR RELIGIOUS AFFAIRS	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	33641800 - STATEWIDE	100,000,000.00	-	-	100,000,000.00	-
Purchase of Library Books for Ministry of Religious Affairs.	016800100100 - MINISTRY FOR RELIGIOUS AFFAIRS	23010125 - PURCHASE OF LIBRARY BOOKS	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	33620600 - GUSAU	50,000,000.00	50,000,000.00	-	50,000,000.00	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Qatar Grant: Iftar Feeding and Sallah Festival for Vulnerables	016800100100 - MINISTRY FOR RELIGIOUS AFFAIRS	23010175 - PURCHASE OF RELIEF MATERIALS FOR POVERTY ALLEVIATION	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	33620600 - GUSAU	1,000,000,000.00	452,922,000.00	-	1,000,000,000.00	-
Construction of modern Religious Library at Gusau	016800100100 - MINISTRY FOR RELIGIOUS AFFAIRS	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	33620600 - GUSAU	50,000,000.00	50,000,000.00	-	150,000,000.00	-
Construction of Cements across the 14 LGA	016800100100 - MINISTRY FOR RELIGIOUS AFFAIRS	23020126 - CONSTRUCTION/PROVISION OF CEMETERIES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	33641800 - STATEWIDE	200,000,000.00	200,000,000.00	21,759,338.95	1,000,000,000.00	-
Construction of Jumuat Mosques in 14 LGAs	016800100100 - MINISTRY FOR RELIGIOUS AFFAIRS	23020132 - CONSTRUCTION/PROVISION OF MOSQUE	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	33641800 - STATEWIDE	300,000,000.00	700,000,000.00	392,134,494.84	2,000,000,000.00	-
Construction of 2 blocks of Classrooms in 19 Emirates for Qur'anic schools	016800100100 - MINISTRY FOR RELIGIOUS AFFAIRS	23020133 - CONSTRUCTION/PROVISION OF ISLAMIYA SCHOOLS	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	33641800 - STATEWIDE	200,000,000.00	100,000,000.00	-	-	-
Renovation of existing Islamiyya Schools 5 in each senatorial zones	016800100100 - MINISTRY FOR RELIGIOUS AFFAIRS	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	-	-	-
Rehabilitation of 5 daily Prayers Mosques in LGAs	016800100100 - MINISTRY FOR RELIGIOUS AFFAIRS	23030134 - REHABILITATION/REPAIRS OF MOSQUE	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	33641800 - STATEWIDE	500,000,000.00	200,000,000.00	-	300,000,000.00	-
Construction of Zakkat Plaza at each Emirate palaces	016800700100 - ZAKKAT AND ENDOWMENT BOARD	23020124 - CONSTRUCTION OF MARKETS/PARKS	71071 - SOCIAL EXCLUSION N.E.C.	33620600 - GUSAU	500,000,000.00	200,000,000.00	4,560,045.00	300,000,000.00	-
Rehabilitation of Zakkat and Endowment Board	016800700100 - ZAKKAT AND ENDOWMENT BOARD	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71071 - SOCIAL EXCLUSION N.E.C.	33620600 - GUSAU	200,000,000.00	100,000,000.00	20,278,000.00	200,000,000.00	-
Rehabilitation of Zakkat Plaza at Gusau and T/Mafara	016800700100 - ZAKKAT AND ENDOWMENT BOARD	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71071 - SOCIAL EXCLUSION N.E.C.	33641800 - STATEWIDE	10,000,000.00	10,000,000.00	-	10,000,000.00	-
APPEALS Project: Provision of Livelihoods, to enhance productivity and to improved value in the state	021500100100 - MINISTRY OF AGRICULTURE	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	33641800 - STATEWIDE	30,000,000.00	50,000,000.00	18,244,443.00	50,000,000.00	-
Livestock Productivity & Resilience Project (L-PRES): Provision of Agricultural Equipment to Farmers	021500100100 - MINISTRY OF AGRICULTURE	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	33641800 - STATEWIDE	5,000,000,000.00	2,000,000,000.00	289,957,384.35	3,000,000,000.00	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Purchase of Agricultural Machineries (Mini Tractors & Implements).	021500100100 - MINISTRY OF AGRICULTURE	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	33620600 - GUSAU	1,000,000,000.00	400,000,000.00	-	2,000,000,000.00	-
Purchase of Veterinary Surgery Equipments	021500100100 - MINISTRY OF AGRICULTURE	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	33620600 - GUSAU	30,000,000.00	10,000,000.00	-	-	-
Purchase of a new hatching machine and overhauling the feed milling machine at PPU Feed MILL.	021500100100 - MINISTRY OF AGRICULTURE	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	33620600 - GUSAU	30,000,000.00	30,000,000.00	-	-	-
Purchase of spraying Equipments and agrochemicals	021500100100 - MINISTRY OF AGRICULTURE	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	33641800 - STATEWIDE	50,000,000.00	50,000,000.00	-	-	-
Purchase of Irrigation equipment for sales to farmers at subsidize rate (pump)	021500100100 - MINISTRY OF AGRICULTURE	23010152 - PURCHASE OF IRRIGATIONAL EQUIPMENT	70421 - AGRICULTURE	33641800 - STATEWIDE	50,000,000.00	50,000,000.00	-	-	-
Islamic Development Bank Agric Project - Provision Agricultural Input to farmers on subsidized rate to boost food security	021500100100 - MINISTRY OF AGRICULTURE	23010178 - PURCHASE OF AGRICULTURAL INPUTS	70421 - AGRICULTURE	33641800 - STATEWIDE	5,000,000,000.00	2,000,000,000.00	-	3,000,000,000.00	-
State Contribution on National Agricultural Growth Scheme and Agro Pocket	021500100100 - MINISTRY OF AGRICULTURE	23010178 - PURCHASE OF AGRICULTURAL INPUTS	70421 - AGRICULTURE	33641800 - STATEWIDE	2,165,000,000.00	2,165,000,000.00	500,000,000.00	2,165,000,000.00	-
Procurement of Animal feeds to sell to farmers at subsidized rate	021500100100 - MINISTRY OF AGRICULTURE	23010178 - PURCHASE OF AGRICULTURAL INPUTS	70421 - AGRICULTURE	33641800 - STATEWIDE	50,000,000.00	50,000,000.00	-	-	-
Purchase of Improved Seeds for sell to farmers at subsidized rate	021500100100 - MINISTRY OF AGRICULTURE	23010178 - PURCHASE OF AGRICULTURAL INPUTS	70421 - AGRICULTURE	33620600 - GUSAU	10,000,000.00	10,000,000.00	-	-	-
Purchase of Agric Inputs (Direcorate of Accelerated Cotton Dev.)	021500100100 - MINISTRY OF AGRICULTURE	23010178 - PURCHASE OF AGRICULTURAL INPUTS	70421 - AGRICULTURE	33641800 - STATEWIDE	5,000,000.00	5,000,000.00	-	-	-
Procurement of seeds and Seedlings for tree crops and vegetables	021500100100 - MINISTRY OF AGRICULTURE	23010178 - PURCHASE OF AGRICULTURAL INPUTS	70421 - AGRICULTURE	33641800 - STATEWIDE	10,000,000.00	10,000,000.00	-	-	-
Establishment of Metereological Equipment at 3 senatorial zone	021500100100 - MINISTRY OF AGRICULTURE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70421 - AGRICULTURE	33641800 - STATEWIDE	20,000,000.00	10,000,000.00	-	-	-
TET Fund Project: Construction of additional Blocks at College of Agriculture and Aminals Science Bakura	021500100100 - MINISTRY OF AGRICULTURE	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70451 - ROAD TRANSPORT	33610200 - BAKURA	2,000,000,000.00	500,000,000.00	-	2,000,000,000.00	-
Establishment of 4 Fish Hatchery at 3 senatorial zones	021500100100 - MINISTRY OF AGRICULTURE	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	33641800 - STATEWIDE	80,000,000.00	80,000,000.00	-	-	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Construction of Irrigation Facilities (PILOT Irrigation Scheme)	021500100100 - MINISTRY OF AGRICULTURE	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	33641800 - STATEWIDE	150,000,000.00	210,000,000.00	80,742,496.10	-	-
Provision of loading rump at k/daji, Dauran, Shinkafi, T/Mafara, Nasarawa & Gummi Quarantaine centers (Control Post)	021500100100 - MINISTRY OF AGRICULTURE	23020124 - CONSTRUCTION OF MARKETS/PARKS	70421 - AGRICULTURE	33641800 - STATEWIDE	50,000,000.00	20,000,000.00	-	-	-
NUT.1.FNS.Promote access to agricultural inputs (including improved seeds, information on agricultural practices, and irrigation) to scale up production of fruits and vegetable.	021500100100 - MINISTRY OF AGRICULTURE	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	33641800 - STATEWIDE	-	-	-	20,000,000.00	20,000,000.00
FADAMA NG-CARES Programme: Provision of Food Security and Livelihoods in the state	021500100100 - MINISTRY OF AGRICULTURE	23020138 - PROVISION OF RECOVERY AND ECONOMIC STIMULUS FACILITIES	70421 - AGRICULTURE	33641800 - STATEWIDE	10,000,000,000.00	8,000,000,000.00	5,054,838,689.99	5,000,000,000.00	-
Rehabilitation of Bakura Orchard for experiment	021500100100 - MINISTRY OF AGRICULTURE	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	33610200 - BAKURA	20,000,000.00	20,000,000.00	-	-	-
Rehabilitation of fertilizer stores at FASCO Zonal Deport and service centers.	021500100100 - MINISTRY OF AGRICULTURE	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33641800 - STATEWIDE	60,000,000.00	60,000,000.00	-	-	-
Renovation of Drip zonal office at T/Mafara	021500100100 - MINISTRY OF AGRICULTURE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70421 - AGRICULTURE	33611200 - TALATA MAFARA	100,000,000.00	70,000,000.00	-	-	-
Rehabilitation of existing Gusau Barrage and Koramar Wanke Water Scheme	021500100100 - MINISTRY OF AGRICULTURE	23030130 - REHABILITATION/ REPAIRS OF DAMS	70421 - AGRICULTURE	33620600 - GUSAU	-	-	4,000,000.00	-	-
Rehabilitation of NATU Irrigation scheme	021500100100 - MINISTRY OF AGRICULTURE	23030137 - REHABILITATION/ REPAIRS OF IRRIGATIONAL FACILITIES	70421 - AGRICULTURE	33641800 - STATEWIDE	-	500,000,000.00	-	-	-
IFAD Project: Focusing on Agricultural Development, food security and poverty reduction in the state	021500100100 - MINISTRY OF AGRICULTURE	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	33641800 - STATEWIDE	2,100,000,000.00	300,000,000.00	102,830,000.00	2,100,000,000.00	-
Conduct of Survey for Grasshopper Egg pod	021500100100 - MINISTRY OF AGRICULTURE	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	33641800 - STATEWIDE	10,000,000.00	5,000,000.00	-	10,000,000.00	-
Conduct of Annual Agricultural Production and Performance Survey (AAPPs)	021500100100 - MINISTRY OF AGRICULTURE	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	33641800 - STATEWIDE	30,000,000.00	10,000,000.00	-	-	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
SAPZ Project: Aims to boost food production, job creation and stimulate economic growth in the state	021500100100 - MINISTRY OF AGRICULTURE	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	33641800 - STATEWIDE	1,000,000,000.00	300,000,000.00	113,605,000.00	55,000,000,000.00	-
Partnership with SASAKAWA Africa Organization (SG 2000 Nigeria)	021500100100 - MINISTRY OF AGRICULTURE	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	33641800 - STATEWIDE	-	300,000,000.00	-	-	-
Purchase of Vaccine for Annual Vaccination Statewide	021500100100 - MINISTRY OF AGRICULTURE	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	33641800 - STATEWIDE	50,000,000.00	50,000,000.00	-	-	-
National Food Security Programme - through provision of relevant agricultural equipment	021500100100 - MINISTRY OF AGRICULTURE	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	33641800 - STATEWIDE	500,000,000.00	250,000,000.00	-	500,000,000.00	-
Establishment of Agricultural Research Centre	021500100100 - MINISTRY OF AGRICULTURE	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	33620600 - GUSAU	-	-	-	500,000,000.00	-
Construction of Staff Quarters at College of Agricultural and Aministr Science Bakura	021500100100 - MINISTRY OF AGRICULTURE	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70421 - AGRICULTURE	33610200 - BAKURA	-	-	-	1,000,000,000.00	-
Rural Access and Agricultural Marketing Project - Provision of Access Road for Agricultural value chain	021510201100 - RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	400,000,000.00	200,000,000.00	-	5,000,000,000.00	-
Purchase of official vehicles to MDAs	022000100100 - MINISTRY OF FINANCE	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	33620600 - GUSAU	2,500,000,000.00	20,000,000,000.00	8,982,123,750.10	10,000,000,000.00	-
Purchase of Stores for the State Stores Control Unit (Revolving Funds)	022000100100 - MINISTRY OF FINANCE	23010179 - PURCHASE OF STORES	70112 - FINANCIAL AND FISCAL AFFAIRS	33620600 - GUSAU	500,000,000.00	200,000,000.00	-	500,000,000.00	-
Provision of 30KVA Solar Power to Project Financial Management Unit Office	022000100100 - MINISTRY OF FINANCE	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70112 - FINANCIAL AND FISCAL AFFAIRS	33620600 - GUSAU	50,000,000.00	50,000,000.00	-	-	-
Renovation of Ministry of Finance Headquarter	022000100100 - MINISTRY OF FINANCE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	33620600 - GUSAU	700,000,000.00	500,000,000.00	-	-	-
Expantion of Stores Control Unit	022000100100 - MINISTRY OF FINANCE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	33620600 - GUSAU	300,000,000.00	300,000,000.00	-	-	-
Purchase of 9 Boxer Motorcycle for the office staff	022000800100 - BOARD OF INTERNAL REVENUE	23010104 - PURCHASE MOTOR CYCLES	70112 - FINANCIAL AND FISCAL AFFAIRS	33620600 - GUSAU	30,000,000.00	30,000,000.00	-	30,000,000.00	-
Purchase of Motor vehicles 1 Hilux Tiger for office	022000800100 - BOARD OF INTERNAL REVENUE	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	33620600 - GUSAU	100,000,000.00	200,000,000.00	-	290,000,000.00	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Purchase of 6No of Saloon Motor Vehicle for inspection	022000800100 - BOARD OF INTERNAL REVENUE	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	33620600 - GUSAU	300,000,000.00	500,000,000.00	268,858,800.00	-	-
Purchase of Office Furniture for Board of Internal Revenue Service Gusau	022000800100 - BOARD OF INTERNAL REVENUE	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	33620600 - GUSAU	-	7,000,000.00	-	100,000,000.00	-
Purchase of 250Nos Desktop computers	022000800100 - BOARD OF INTERNAL REVENUE	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	33620600 - GUSAU	200,000,000.00	100,000,000.00	11,427,500.00	150,000,000.00	-
Renovation of Office building for internal revenue services	022000800100 - BOARD OF INTERNAL REVENUE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	33620600 - GUSAU	200,000,000.00	100,000,000.00	27,421,838.19	300,000,000.00	-
Acquisition of Computer Software LAN/WAN	022000800100 - BOARD OF INTERNAL REVENUE	23050102 - COMPUTER SOFTWARE ACQUISITION	70112 - FINANCIAL AND FISCAL AFFAIRS	33620600 - GUSAU	170,000,000.00	-	-	100,000,000.00	-
Procurement of Modern Processing Equipment for distribution to Cooperative Societies on Loan basis	022200100100 - MINISTRY OF COMMERCE, INDUSTRY & TOURISM	23010178 - PURCHASE OF AGRICULTURAL INPUTS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	33641800 - STATEWIDE	11,000,000.00	11,000,000.00	-	11,000,000.00	-
Purchase of grains and Essential Commodities	022200100100 - MINISTRY OF COMMERCE, INDUSTRY & TOURISM	23010178 - PURCHASE OF AGRICULTURAL INPUTS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	33620600 - GUSAU	667,000,000.00	400,000,000.00	-	-	-
Remodelling of Investment House to a Five Star Hotel Gusau	022200100100 - MINISTRY OF COMMERCE, INDUSTRY & TOURISM	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	33620600 - GUSAU	4,000,000,000.00	7,000,000,000.00	3,586,119,380.64	6,000,000,000.00	-
Construction of building for the State Micro Finance Bank	022200100100 - MINISTRY OF COMMERCE, INDUSTRY & TOURISM	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	33620600 - GUSAU	22,000,000.00	22,000,000.00	-	-	-
Contruction of Gusau Hotel at Gusau Head quarters	022200100100 - MINISTRY OF COMMERCE, INDUSTRY & TOURISM	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	33620600 - GUSAU	200,000,000.00	100,000,000.00	-	3,000,000,000.00	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Construction of Houses on Private Partnership Project (PPP)	022200100100 - MINISTRY OF COMMERCE, INDUSTRY & TOURISM	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFF AIRS	33620600 - GUSAU	1,700,000,000.00	-	-	1,000,000,000.00	-
Revitalization of Industry	022200100100 - MINISTRY OF COMMERCE, INDUSTRY & TOURISM	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFF AIRS	33611200 - TALATA MAFARA	-	-	-	45,000,000,000.00	-
Small and Medium Enterprises (Government Contribution)	022200100100 - MINISTRY OF COMMERCE, INDUSTRY & TOURISM	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFF AIRS	33620600 - GUSAU	-	-	-	5,500,000,000.00	-
Completion of Gusau Ultra Moden Market	022200100100 - MINISTRY OF COMMERCE, INDUSTRY & TOURISM	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFF AIRS	33620600 - GUSAU	700,000,000.00	500,000,000.00	371,853,691.06	500,000,000.00	-
Fencing of Grains Store at Gidan Dawa, Gusau	022200100100 - MINISTRY OF COMMERCE, INDUSTRY & TOURISM	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFF AIRS	33620600 - GUSAU	50,000,000.00	50,000,000.00	-	50,000,000.00	-
Redesigning of Gusau Central Motor Park (40% State Government Contribution)	022200100100 - MINISTRY OF COMMERCE, INDUSTRY & TOURISM	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFF AIRS	33620600 - GUSAU	1,000,000,000.00	500,000,000.00	246,786,326.38	-	-
Upgrading of Trade Fear Square at Gusau head quarter	022200100100 - MINISTRY OF COMMERCE, INDUSTRY & TOURISM	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFF AIRS	33620600 - GUSAU	6,000,000.00	6,000,000.00	-	10,000,000.00	-
Construction of Open Commodity Market at Gusau	022200100100 - MINISTRY OF COMMERCE, INDUSTRY & TOURISM	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFF AIRS	33620600 - GUSAU	500,000,000.00	300,000,000.00	-	500,000,000.00	-
Completion of Shopping Mall at Gusau Old Garage	022200100100 - MINISTRY OF COMMERCE, INDUSTRY & TOURISM	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFF AIRS	33620600 - GUSAU	2,000,000,000.00	-	-	-	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Micro Credit Disbursement to Micro Small Enterpriss - NG-CARES Programme	022200100100 - MINISTRY OF COMMERCE, INDUSTRY & TOURISM	23020138 - PROVISION OF RECOVERY AND ECONOMIC STIMULUS FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	33641800 - STATEWIDE	1,000,000,000.00	2,500,000,000.00	2,414,838,283.29	-	-
Expansion of 8 skills Acquisition Centers with equipment	022200100100 - MINISTRY OF COMMERCE, INDUSTRY & TOURISM	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	33641800 - STATEWIDE	65,000,000.00	65,000,000.00	-	65,000,000.00	-
Renovation of Cooperative service center at Barakallahu and Upgrading of Amusement Park to Standard Level	022200100100 - MINISTRY OF COMMERCE, INDUSTRY & TOURISM	23030124 - REHABILITATION/REPAIRS- MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	33620600 - GUSAU	300,000,000.00	300,000,000.00	-	300,000,000.00	-
Rehabilitation of Market across the state	022200100100 - MINISTRY OF COMMERCE, INDUSTRY & TOURISM	23030124 - REHABILITATION/REPAIRS- MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	33641800 - STATEWIDE	800,000,000.00	400,000,000.00	-	200,000,000.00	-
Renovation of Zamfara technology business incubation centre	022200100100 - MINISTRY OF COMMERCE, INDUSTRY & TOURISM	23030127 - REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	33620600 - GUSAU	50,000,000.00	50,000,000.00	-	50,000,000.00	-
State Committee on Export Promotion activities	022200100100 - MINISTRY OF COMMERCE, INDUSTRY & TOURISM	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	33641800 - STATEWIDE	22,000,000.00	-	-	-	-
Development and Implementation of four Years strategic Tourism Master plan for 6 Tourism sites 14k Dukkura	022200100100 - MINISTRY OF COMMERCE, INDUSTRY & TOURISM	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	33641800 - STATEWIDE	4,000,000.00	4,000,000.00	-	20,000,000.00	-
Participation at the International Trade Fair	022200100100 - MINISTRY OF COMMERCE, INDUSTRY & TOURISM	23050104 - ANNIVERSARIES/CELEBRATIONS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	33620600 - GUSAU	250,000,000.00	250,000,000.00	-	-	-
Payment Of Consultancy Services for upgrading of market and motor parks	022200100100 - MINISTRY OF COMMERCE, INDUSTRY & TOURISM	23050129 - CONSULTANCY SERVICES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33620600 - GUSAU	300,000,000.00	300,000,000.00	-	300,000,000.00	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Purchase of office furniture at investment	022201800100 - INVESTMENT AND PROPERTY DEVELOPMENT COMPANY	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	33620600 - GUSAU	4,000,000.00	4,000,000.00	-	4,000,000.00	-
Installation of Enter Call and Solar at Investment Headquarter	022201800100 - INVESTMENT AND PROPERTY DEVELOPMENT COMPANY	23020127 - CONSTRUCTION/PROVISION OF ICT INFRASTRUCTURES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	33620600 - GUSAU	30,000,000.00	30,000,000.00	-	30,000,000.00	-
Conduct of survey for Development of New Economic City	022201800100 - INVESTMENT AND PROPERTY DEVELOPMENT COMPANY	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	33641800 - STATEWIDE	6,000,000.00	6,000,000.00	-	6,000,000.00	-
Acquisition of State Government equity stake	022201800100 - INVESTMENT AND PROPERTY DEVELOPMENT COMPANY	23050132 - PURCHASE OF COMPANY SHARES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	33620600 - GUSAU	3,000,000.00	3,000,000.00	-	3,000,000.00	-
Construction of automated solar powered and Bore Hole in Government House	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020130 - CONSTRUCTION/PROVISION OF BOREHOLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33641800 - STATEWIDE	30,000,000.00	30,000,000.00	-	30,000,000.00	-
Procurement of mobile workshop vehicles for ZSTA	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23010105 - PURCHASE OF MOTOR VEHICLES	70451 - ROAD TRANSPORT	33620600 - GUSAU	150,000,000.00	150,000,000.00	-	-	-
Purchase of 50 Toyota Buses	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23010108 - PURCHASE OF BUSES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	33620600 - GUSAU	600,000,000.00	200,000,000.00	-	-	-
Purchase of Furniture for ZAROTA Office	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70451 - ROAD TRANSPORT	33620400 - BUNGUDU	-	15,000,000.00	-	-	-
Construction of Government House Garden	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020139 - CONSTRUCTION/PROVISION OF PARKS AND GARDENS	70421 - AGRICULTURE	33641800 - STATEWIDE	-	2,000,000,000.00	268,752,190.36	-	-
Purchase of Mechanical and Plants Equipment for maintenance	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23010151 - PURCHASE OF PLANTS AND MACHINERIES	70451 - ROAD TRANSPORT	33620600 - GUSAU	150,000,000.00	1,000,000,000.00	-	500,000,000.00	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Procurement of Weight Bridge for VIO and ZAROTA	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23010164 - PURCHASE OF WEIGH BRIDGE	70451 - ROAD TRANSPORT	33620600 - GUSAU	200,000,000.00	200,000,000.00	-	150,000,000.00	-
Purchase of specialized vehicles to VIO and ZAROTA	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23010165 - PURCHASE OF SPECIALISED VEHICLES	70451 - ROAD TRANSPORT	33620600 - GUSAU	400,000,000.00	300,000,000.00	-	400,000,000.00	-
Procurement of communication Gadgets for ZAROTA and VIO	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23010173 - PURCHASE OF COMMUNICATION EQUIPMENT	70451 - ROAD TRANSPORT	33620600 - GUSAU	160,000,000.00	100,000,000.00	472,887,085.81	200,000,000.00	-
Purchase of Water Tankers 911 (Provision of Water and Sanitation Facilities)	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23010177 - PURCHASE OF WATER TANKER	70421 - AGRICULTURE	33641800 - STATEWIDE	-	-	-	1,000,000,000.00	-
Procurement of Testing equipment in highway Roads and building structure	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23010184 - PURCHASE OF LABORATORY EQUIPMENT	70451 - ROAD TRANSPORT	33620600 - GUSAU	-	100,000,000.00	-	150,000,000.00	-
Construction of Work School at Gusau	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	33620600 - GUSAU	500,000,000.00	150,000,000.00	-	700,000,000.00	-
Construction of VIO Office Complex at Gusau	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	33620600 - GUSAU	500,000,000.00	100,000,000.00	32,525,385.54	700,000,000.00	-
Construction of Ministry of works Workshop Complex at headquarter	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	33620600 - GUSAU	150,000,000.00	100,000,000.00	-	-	-
Provision of Workshop Complex and Filling Station at JB Secretariat, Gusau	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	33620600 - GUSAU	150,000,000.00	50,000,000.00	-	-	-
Upgrading of Semi Urban to Urban Water Scheme at Yankuzo, Gayari, Bungudu, Zugu B/Magaji and Riyojin Kura	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	33641800 - STATEWIDE	-	-	-	100,000,000.00	-
Reconstruction of 21kilometers from Tasha Babba to Lambar Kyambarawa Nahuche ward of Bungudu	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	-	-	-	500,000,000.00	-
Completion of Bello Barau Roundout to Lalan Sokoto Road Roundout	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33620600 - GUSAU	4,000,000,000.00	4,000,000,000.00	2,433,729,999.72	-	-
Construction of Mallamawa-Zarummai-Bukkuyum Road With Spur Zarummai Masama Road (23KM), Bukkuyum LGA	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	3,781,503,000.00	3,781,503,000.00	1,307,010,557.88	3,000,000,000.00	-

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Construction of Damri to Aje Wargi to Dakko to Rafin Gyero to Barayar Zaki to Nasarawar Burkullu Road, Bukkuyum LGA	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	1,000,000,000.00	500,000,000.00	-	-	-
Reconstruction of Lalan to Lalan Road Gusau 14KM	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	33620600 - GUSAU	6,000,000,000.00	11,000,000,000.00	7,294,998,948.00	3,000,000,000.00	-
Completion of Emir's Palace Junction to Water Tank Round Out, Nasiha Chemist (Old Market) Roundout to Central Police Station Roundout, Gusau	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33620600 - GUSAU	3,000,000,000.00	1,000,000,000.00	1,440,000.00	1,000,000,000.00	-
Construction of 94.85 Kilometer Road (Yandoton Daji-Doka-Yanwaren Daji-Hayin Alhaji-Bedi-Yankuzo-Tsafe)	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33621300 - TSAFE	2,000,000,000.00	1,600,000,000.00	-	9,000,000,000.00	-
Construction of 53 Kilometer Roads (Gusau-Jauri-Dogon Kade-Nasarawa Mailayi-Nasarawar Godal), Birnin Magaji LGA	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	1,500,000,000.00	1,000,000,000.00	-	9,000,000,000.00	-
Construction of 126 Kilometer Road (Magami-Dangulbi-Dankurmi-Bagega-Anka), Maru LGA	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33621000 - MARU	5,000,000,000.00	1,000,000,000.00	-	-	-
Construction of Gwalli Bridge, Gummi LGA	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33610500 - GUMMI	400,000,000.00	200,000,000.00	-	400,000,000.00	-
Construction of Bukkuyum to Birnin Zauma to Gummi Road, Bukkuyum LGA	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	1,000,000,000.00	500,000,000.00	-	1,500,000,000.00	-
Construction of Maberaya to Badarawa to Kware to Kurya to Tungar Kado Road (19 km), Zurmi LGA	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	1,500,000,000.00	1,000,000,000.00	499,169,228.91	-	-
Construction of Maradun Makera Road , Maradun LGA	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33610900 - MARADUN	1,500,000,000.00	1,000,000,000.00	-	1,000,000,000.00	-
Emergency Road Maintenance works along Lambar Mayanchi to Anka to Gummi road	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	-	1,000,000,000.00	792,101,570.19	-	-
Construction of Maradun to Magami to Faru Road, Maradun LGA	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33610900 - MARADUN	1,000,000,000.00	-	-	5,000,000,000.00	-

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Construction of Maru to Lugga Road, Maru LGA	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33621000 - MARU	1,500,000,000.00	3,500,000,000.00	49,837,860.00	2,000,000,000.00	-
Construction of Zurmi Rukudawa Road (10km), Zurmi LGA	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33631400 - ZURMI	1,000,000,000.00	500,000,000.00	-	1,000,000,000.00	-
Construction of 5km in Unguwar Gwaza Housing estate, Gusau	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33620600 - GUSAU	1,000,000,000.00	500,000,000.00	-	500,000,000.00	-
Construction of Abu Magaji Brigde to Zampoll with Spur to Darul Hadith, Gusau	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33620600 - GUSAU	1,000,000,000.00	500,000,000.00	-	1,000,000,000.00	-
Construction of AMAZAWAMA, Price International to UBE Training Center Road, Gusau	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33620600 - GUSAU	1,000,000,000.00	500,000,000.00	-	-	-
Completion of 2.1KM Dan Marke to Kanoma Road, Maru LGA	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33621000 - MARU	1,000,000,000.00	500,000,000.00	-	500,000,000.00	-
Reconstruction of Premier Road link to Sadiqu Sadiq Road , Gusau	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33620600 - GUSAU	1,500,000,000.00	500,000,000.00	-	500,000,000.00	-
Construction of Road Behind Masallacin Rabia Sarkin Fawa Muhammad to Bawa Sani Dauran link to Dan Hasiya Road	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33620600 - GUSAU	1,500,000,000.00	1,000,000,000.00	-	-	-
Reconstruction of Daza to Gidan Dawa link to Sokoto Road (Dual Carriageway), Gusau, Bungudu LGA	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	33620600 - GUSAU	1,514,575,000.00	3,614,575,000.00	-	10,000,000,000.00	-
Reconstruction of one time office to city king hotel roundabout to command science sec. sch (Barakallahu) linked to kaura namoda road dual carriageway, Gusau	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	33620600 - GUSAU	2,000,000,000.00	1,000,000,000.00	-	2,000,000,000.00	-
Reconstruction of zamfara plaza to hilal hospital to presidential lodge to federal INEC (Dual Carriageway), Gusau	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	33620600 - GUSAU	2,000,000,000.00	1,500,000,000.00	-	2,000,000,000.00	-
Construction of Tudun Wada Mosque Fantabulus Road with Spur Emirs lodge Sadiqu Sadik Road, Gusau	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33620600 - GUSAU	2,000,000,000.00	1,500,000,000.00	-	500,000,000.00	-

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Reconstruction of Kofar Jange to Anka Road , Gusau	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33620600 - GUSAU	2,000,000,000.00	200,000,000.00	-	-	-
Construction of road from Bakon Gebe to Dada 8km	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	-	-	-	200,000,000.00	-
Construction of road from Store to Riyojin Dan Kodau to Gidan Duwa to kafa	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	-	-	-	200,000,000.00	-
Construction of road of kwanar magarya to kwarkwada village to tungar furi to gidan dabo to magarya to dunnu to kadawa/kwata to gidan ula aziza to askawar yamma to askawar gabas to yan buki to kuturu 19km	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	-	-	-	500,000,000.00	-
Construction of road from Lambar Asako to Asako 3 km, Lambar Ka'ida to Ka'ida and Sankalawa Bridge	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33620400 - BUNGUDU	-	-	-	100,000,000.00	-
Construction of road from Gidan Bitu-Maikosa-Mallankara-Dandogo-Gamo-Naniya-Kukoki-Kwacho and terminated at Birnin Magaji 35km	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	-	-	-	500,000,000.00	-
Construction of Lambar Ka'ida to Ka'ida Town 1 km Road, Bungudu LGA	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33620400 - BUNGUDU	100,000,000.00	100,000,000.00	-	-	-
Construction of Canteen Daji road, Linking to Bebeji, Aminu Aliyu Road to Tudun wada Roundout Gusau	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33620400 - BUNGUDU	200,000,000.00	2,700,000,000.00	-	12,000,000,000.00	-
Construction of Kwatarkwashi to Tofa, Samawa, Rawayya Bela ward 15km Road, Bungudu LGA	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33620400 - BUNGUDU	400,000,000.00	300,000,000.00	-	300,000,000.00	-
Construction of Bungudu to Gada Road, Bungudu LGA	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33620400 - BUNGUDU	863,497,000.00	-	-	500,000,000.00	-
Construction of Kanoma to Yar Danya Link to Anka Road, Maru LGA	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	1,000,000,000.00	200,000,000.00	-	500,000,000.00	-
Construction of Kaya Road Maradun LGA	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33610900 - MARADUN	1,000,000,000.00	200,000,000.00	-	100,000,000.00	-

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Construction of Parking/Garden and Beautification of Land opposite new Government House Gate	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33620600 - GUSAU	1,000,000,000.00	1,500,000,000.00	572,987,820.25	-	-
Reconstruction of Titin Bala Mande to Gadar Abu Magaji	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	33620600 - GUSAU	2,000,000,000.00	1,000,000,000.00	-	1,000,000,000.00	-
Reconstruction of Gusau Magami to Dansadau Road 105km Road	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	20,000,000,000.00	6,000,000,000.00	140,540,897.66	20,000,000,000.00	-
Construction of Quarter Guard for ZAROTA Staff	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33620400 - BUNGUDU	-	50,000,000.00	-	-	-
Construction of 5km Sakkarawa Road, Bungudu LGA	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33620400 - BUNGUDU	-	200,000,000.00	-	-	-
Construction of Gusau International Airport	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020117 - CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES	70454 - AIR TRANSPORT	33620600 - GUSAU	20,000,000,000.00	20,000,000,000.00	11,615,016,673.37	30,000,000,000.00	-
Construction of culvert and drainages across the state	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70451 - ROAD TRANSPORT	33620600 - GUSAU	1,000,000,000.00	500,000,000.00	-	-	-
Construction of road from Tashar Abu to Kekun waje to Bingi to Ruwan doruwa	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	-	-	-	500,000,000.00	-
Construction Of Zamfara State Trasnport Company terminus in the state capital	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020124 - CONSTRUCTION OF MARKETS/PARKS	70451 - ROAD TRANSPORT	33620600 - GUSAU	1,000,000,000.00	1,500,000,000.00	404,030,400.00	1,500,000,000.00	-
Construction of Kantin Daji to Unguwar Gwaza, Roundout to Airport	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020139 - CONSTRUCTION/PROVISION OF PARKS AND GARDENS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	-	4,000,000,000.00	-	15,000,000,000.00	-
Rehabilitation of Sardauna Memorial Stadium, Gusau	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23030111 - REHABILITATION / REPAIRS - SPORTING FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33641800 - STATEWIDE	-	300,000,000.00	-	-	-
Construction and Equiping of Zamfara State Trasnport Company workshop	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	33620600 - GUSAU	250,000,000.00	200,000,000.00	-	300,000,000.00	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Reconstruction of Ministry of Women Affairs and Social Development Office Head Quarter	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33641800 - STATEWIDE	-	200,000,000.00	-	-	-
Renovation of JB Secretariat	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33641800 - STATEWIDE	-	300,000,000.00	-	-	-
Rehabilitation and Construction of NYSC Orientation Camp, Tsafe	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33641800 - STATEWIDE	-	200,000,000.00	-	-	-
Repair of plant and machineries's in the ministry's equipments	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23030138 - REHABILITATION/ REPAIRS OF PLANTS AND MACHINARIES	70451 - ROAD TRANSPORT	33620600 - GUSAU	30,000,000.00	30,000,000.00	-	200,000,000.00	-
Payment Of Consultancy Services	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23050129 - CONSULTANCY SERVICES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33641800 - STATEWIDE	-	1,000,000,000.00	-	-	-
Construction of Special Government building Project and facilities	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33641800 - STATEWIDE	-	-	-	1,000,000,000.00	-
Construction of Gusau to Rijiya Road	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33620600 - GUSAU	-	-	-	200,000,000.00	-
Construction of road from Kwatarkwashi to Mada from Mada to Fegin Mahe to Wonaka	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33620600 - GUSAU	-	-	-	500,000,000.00	-
Construction of 50km road from Jangebe-Kaza-Yar zabaya and bridge connecting to Tangaram, Jarkuka terminate at Bagega in Anka, Talata Mafara LGA	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33620600 - GUSAU	-	-	-	1,000,000,000.00	-
Construction of Kwanar Maje, Manyar Gali to Matseri	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33621000 - MARU	-	-	-	200,000,000.00	-
Construction of road from Tungar Yar Daudu, rafin gero to barayar zaki to matseri	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33620600 - GUSAU	-	-	-	700,000,000.00	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Construction of road from Jangebe to Wuya to Bagega	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33620600 - GUSAU	-	-	-	800,000,000.00	-
Rehabilitation of General Muhammad Buhari Way Tudun wada, Jb Yakubu Road (Canteen Area), Aminu Aliyu Road and Bebeji Road	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23030113 - REHABILITATION / REPAIRS - ROADS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33620600 - GUSAU	-	-	-	5,000,000,000.00	-
Construction of 5km road from Asibitin Shagari to Unguwar Mangoro in Gusau	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33620600 - GUSAU	-	-	-	500,000,000.00	-
Provision of Sustainable Urban and Rural Water Supply, Sanitation and Hygiene (SURWASH) Project in the state	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	33620600 - GUSAU	-	-	-	3,000,000,000.00	-
Construction of Emergency road in central Senatorial Zone	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33641800 - STATEWIDE	-	-	-	1,750,000,000.00	-
Construction of Emergency road in western Senatorial Zone	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33641800 - STATEWIDE	-	-	-	1,675,000,000.00	-
Construction of Emergency road in northern Senatorial Zone	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33641800 - STATEWIDE	-	-	-	2,292,000,000.00	-
Construction of Road from Tudun wada bakin banki Talata Mafara to tudun wada motor park 7 km	023400100100 - MINISTRY OF WORKS AND INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33641800 - STATEWIDE	-	-	-	500,000,000.00	-
Rural Electrification and Supply of Transformers across the State (ZEA)	023400200100 - ZAMFARA ELECTRIFICATION AGENCY (ZEA)	23010143 - PURCHASE OF TRANSFORMERS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	1,000,000,000.00	700,000,000.00	408,657,038.92	2,000,000,000.00	-
Moving MDAs to Renewable Energy (ZEA)	023400200100 - ZAMFARA ELECTRIFICATION AGENCY (ZEA)	23010143 - PURCHASE OF TRANSFORMERS	70451 - ROAD TRANSPORT	33620600 - GUSAU	-	2,000,000,000.00	790,014,108.41	5,000,000,000.00	-
Feasibility Study for Solar Power Electrification (ZEA)	023400200100 - ZAMFARA ELECTRIFICATION AGENCY (ZEA)	23050101 - RESEARCH AND DEVELOPMENT	70451 - ROAD TRANSPORT	33621300 - TSAFE	-	30,000,000.00	-	100,000,000.00	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Rehabilitation of existing Roads at Kwatakwashe-Mada, Gusau-Dansadau in the State for easy access of business activities to mitigate the impact of Covid-19	023400400100 - ZAMFARA ROADS AGENCY (ZARA)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	-	-	-	300,000,000.00	-
Purchase of 5000 Fire Extinguishers (Revolving Fund)	023400700100 - ZAMFARA STATE FIRE SERVICE	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70321 - FIRE PROTECTION SERVICES	33620600 - GUSAU	50,000,000.00	50,000,000.00	-	50,000,000.00	-
Purchase of Chemical foam	023400700100 - ZAMFARA STATE FIRE SERVICE	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70321 - FIRE PROTECTION SERVICES	33620600 - GUSAU	30,000,000.00	30,000,000.00	-	30,000,000.00	-
Purchase of Fire Protective Clothing	023400700100 - ZAMFARA STATE FIRE SERVICE	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70321 - FIRE PROTECTION SERVICES	33620600 - GUSAU	50,000,000.00	50,000,000.00	-	50,000,000.00	-
Procurement of Large Scale Fumigation	023400700100 - ZAMFARA STATE FIRE SERVICE	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70321 - FIRE PROTECTION SERVICES	33620600 - GUSAU	20,000,000.00	20,000,000.00	-	20,000,000.00	-
Provision of Additional Facilities on rescue operation	023400700100 - ZAMFARA STATE FIRE SERVICE	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70321 - FIRE PROTECTION SERVICES	33641800 - STATEWIDE	30,000,000.00	30,000,000.00	-	30,000,000.00	-
Purchase of 4 of Fire Fighting Vehicles	023400700100 - ZAMFARA STATE FIRE SERVICE	23010165 - PURCHASE OF SPECIALISED VEHICLES	70321 - FIRE PROTECTION SERVICES	33620600 - GUSAU	400,000,000.00	2,000,000,000.00	-	300,000,000.00	-
Procurement of communication equipment	023400700100 - ZAMFARA STATE FIRE SERVICE	23010173 - PURCHASE OF COMMUNICATION EQUIPMENT	70321 - FIRE PROTECTION SERVICES	33620600 - GUSAU	50,000,000.00	120,000,000.00	-	120,000,000.00	-
Construction of Water Reservoirs in 14 LGAs	023400700100 - ZAMFARA STATE FIRE SERVICE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70321 - FIRE PROTECTION SERVICES	33641800 - STATEWIDE	50,000,000.00	50,000,000.00	-	50,000,000.00	-
Construction of Borehole Across the State	023400700100 - ZAMFARA STATE FIRE SERVICE	23020130 - CONSTRUCTION/ PROVISION OF BOREHOLES	70321 - FIRE PROTECTION SERVICES	33641800 - STATEWIDE	50,000,000.00	50,000,000.00	-	50,000,000.00	-
Rehabilitation of Office Building H/Q	023400700100 - ZAMFARA STATE FIRE SERVICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70321 - FIRE PROTECTION SERVICES	33620600 - GUSAU	50,000,000.00	50,000,000.00	-	70,000,000.00	-
Rehabilitation of fire fighting sub-station	023400700100 - ZAMFARA STATE FIRE SERVICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70321 - FIRE PROTECTION SERVICES	33620600 - GUSAU	80,000,000.00	150,000,000.00	-	180,000,000.00	-
Repairs of Fire Fighting Vehicle	023400700100 - ZAMFARA STATE FIRE SERVICE	23030143 - REHABILITATION/ REPAIRS OF MOTOR VEHICLE	70321 - FIRE PROTECTION SERVICES	33620600 - GUSAU	50,000,000.00	50,000,000.00	-	50,000,000.00	-
Procurement of Pumping Facilities and Replace Outdated Parts	023410200100 - ZAMAFARA STATE WATER CORPORATION	23010147 - PURCHASE OF WATER EQUIPMENT	70631 - WATER SUPPLY	33620600 - GUSAU	60,000,000.00	60,000,000.00	-	100,000,000.00	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Purchase of water equipments spare parts	023410200100 - ZAMAFARA STATE WATER CORPORATION	23010147 - PURCHASE OF WATER EQUIPMENT	70631 - WATER SUPPLY	33620600 - GUSAU	60,000,000.00	60,000,000.00	-	60,000,000.00	-
Procurement submersible pumps for upgrading and replacement for area offices.	023410200100 - ZAMAFARA STATE WATER CORPORATION	23010147 - PURCHASE OF WATER EQUIPMENT	70631 - WATER SUPPLY	33620600 - GUSAU	60,000,000.00	160,000,000.00	40,160,000.00	300,000,000.00	-
Construction and fencing of Headquarter and other area offices	023410200100 - ZAMAFARA STATE WATER CORPORATION	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70631 - WATER SUPPLY	33620600 - GUSAU	50,000,000.00	50,000,000.00	-	50,000,000.00	-
Construction of standard Laboratory workshop at Gusau	023410200100 - ZAMAFARA STATE WATER CORPORATION	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70631 - WATER SUPPLY	33620600 - GUSAU	300,000,000.00	100,000,000.00	-	100,000,000.00	-
Rehabilitation and Expansion of Gusau Water Scheme	023410200100 - ZAMAFARA STATE WATER CORPORATION	23030115 - REHABILITATION / REPAIRS - WATER-WAY	70631 - WATER SUPPLY	33620600 - GUSAU	100,000,000.00	500,000,000.00	-	10,000,000,000.00	-
State Contribution to Funds Partnership Expanded Sanitation & Hygiene (PEWASH)	023410200100 - ZAMAFARA STATE WATER CORPORATION	23050101 - RESEARCH AND DEVELOPMENT	70631 - WATER SUPPLY	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	-	-	-
Procurement of Pipes and Fitting at Water Cooperation	023410200100 - ZAMAFARA STATE WATER CORPORATION	23010147 - PURCHASE OF WATER EQUIPMENT	70631 - WATER SUPPLY	33620600 - GUSAU	-	-	-	500,000,000.00	-
Rehabilitation and Expansion of Talata Mafara Water Scheme	023410200100 - ZAMAFARA STATE WATER CORPORATION	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	33611200 - TALATA MAFARA	-	-	-	2,000,000,000.00	-
Rehabilitation and Expansion of Kaura Namoda Water Scheme	023410200100 - ZAMAFARA STATE WATER CORPORATION	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	33630700 - KAURA NAMODA	-	-	-	2,000,000,000.00	-
Rehabilitation and Expansion of Tsafe Water Scheme	023410200100 - ZAMAFARA STATE WATER CORPORATION	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	33621300 - TSAFE	-	-	-	2,000,000,000.00	-
Rehabilitation and Expansion of Gummi Water Scheme	023410200100 - ZAMAFARA STATE WATER CORPORATION	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	33610500 - GUMMI	-	-	-	2,000,000,000.00	-
Provide IWASH Community Sanitation Facilities for Safe Hygien Practice	023410300100 - RURAL WATER SUPPLY AND SANITATION AGENCY (RUWATSAN)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	33641800 - STATEWIDE	60,000,000.00	60,000,000.00	-	60,000,000.00	-
Construction of Hand pumps borehole across the state	023410300100 - RURAL WATER SUPPLY AND SANITATION AGENCY (RUWATSAN)	23020131 - CONSTRUCTION/ PROVISION OF HAND PUMP	70631 - WATER SUPPLY	33641800 - STATEWIDE	150,000,000.00	-	-	2,150,000,000.00	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Rehabilitation of Broken-down Handpumps in IWASH Communities	023410300100 - RURAL WATER SUPPLY AND SANITATION AGENCY (RUWATSAN)	23030132 - REHABILITATION/ REPAIRS OF BOREHOLES	70631 - WATER SUPPLY	33641800 - STATEWIDE	30,000,000.00	180,000,000.00	-	75,000,000.00	-
State and FG contribution to PEWASH Program in 6 LGAs Anka, Maradun, Bakura, Bukkuyum, Zurmi and K/Namoda to improve sanitation & hygiene	023410300100 - RURAL WATER SUPPLY AND SANITATION AGENCY (RUWATSAN)	23050101 - RESEARCH AND DEVELOPMENT	70631 - WATER SUPPLY	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	-	400,000,000.00	-
NUT.3.WASH.Construction of 20 Solar Motorized Boreholes 8000 liters each, 6 blocks of emergency toilets each with hand washing stations	023410300100 - RURAL WATER SUPPLY AND SANITATION AGENCY (RUWATSAN)	23020130 - CONSTRUCTION/ PROVISION OF BOREHOLES	70631 - WATER SUPPLY	33620600 - GUSAU	-	-	-	600,000,000.00	600,000,000.00
NUT.3.WASH.Construction of 3 blocks of sanitation and hygiene facilities in IDPs camps, 42 hand washing station in some selected OTP centers	023410300100 - RURAL WATER SUPPLY AND SANITATION AGENCY (RUWATSAN)	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70631 - WATER SUPPLY	33620600 - GUSAU	-	-	-	100,000,000.00	100,000,000.00
Emergency Response to disaster in WASH/ Special Intervention across the state	023410300100 - RURAL WATER SUPPLY AND SANITATION AGENCY (RUWATSAN)	23010175 - PURCHASE OF RELIEF MATERIALS FOR POVERTY ALLEVIATION	70631 - WATER SUPPLY	33620600 - GUSAU	-	200,000,000.00	-	250,000,000.00	-
Purchase of drilling Rig and Accessories	023410400100 - DIRECTORATE OF RURAL WATER SUPPLY	23010147 - PURCHASE OF WATER EQUIPMENT	70631 - WATER SUPPLY	33620600 - GUSAU	100,000,000.00	100,000,000.00	-	250,000,000.00	-
Purchase of Laboratory Equipment Reagent, Water Detection Instrument	023410400100 - DIRECTORATE OF RURAL WATER SUPPLY	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	33641800 - STATEWIDE	50,000,000.00	50,000,000.00	-	50,000,000.00	-
Purchase of Submersible Pumps and water Generator	023410400100 - DIRECTORATE OF RURAL WATER SUPPLY	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	-	100,000,000.00	-
Completion of 24 Nos of New Water Facility Jointly With Ministry of Local Government and Chieftaincy Affairs	023410400100 - DIRECTORATE OF RURAL WATER SUPPLY	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	-	100,000,000.00	-
Construction of Water Scheme across the state (Constituency Project)	023410400100 - DIRECTORATE OF RURAL WATER SUPPLY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	-	100,000,000.00	-	100,000,000.00	-
Construction of 6 Nos of New Earth Dams in 3 Senatorial zones in the State	023410400100 - DIRECTORATE OF RURAL WATER SUPPLY	23020128 - CONSTRUCTION / PROVISION OF DAMS	70631 - WATER SUPPLY	33641800 - STATEWIDE	300,000,000.00	150,000,000.00	-	150,000,000.00	-
Construction of Power Solar boreholes across the State	023410400100 - DIRECTORATE OF RURAL WATER SUPPLY	23020130 - CONSTRUCTION/ PROVISION OF BOREHOLES	70631 - WATER SUPPLY	33641800 - STATEWIDE	-	100,000,000.00	-	150,000,000.00	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Rehabilitation of 140 Nos of Water Facilities with 5,000 gals. Capacity Water Overhead Tank	023410400100 - DIRECTORATE OF RURAL WATER SUPPLY	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	33641800 - STATEWIDE	50,000,000.00	50,000,000.00	-	50,000,000.00	-
Rehabilitation of Solar Power Borehole across the State	023410400100 - DIRECTORATE OF RURAL WATER SUPPLY	23030132 - REHABILITATION/ REPAIRS OF BOREHOLES	70631 - WATER SUPPLY	33641800 - STATEWIDE	60,000,000.00	210,000,000.00	101,078,078.86	210,000,000.00	-
ZERI: Construction of ZERI office complex	023800100100 - MINISTRY OF BUDGET AND PLANNING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33620600 - GUSAU	70,000,000.00	70,000,000.00	-	70,000,000.00	-
Capital Investment Funds for PPP Projects in the state	023800100100 - MINISTRY OF BUDGET AND PLANNING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	10,000,000,000.00	5,000,000,000.00	-	10,000,000,000.00	-
Procurement of Equipment and working materials for State Operation Coordinating Unit (SOCU)	023800100100 - MINISTRY OF BUDGET AND PLANNING	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	200,000,000.00	200,000,000.00	-	200,000,000.00	-
State Action on Business Enabling Reforms (SABER) Programme: Provision of Basic Infrastructure and Policies for the Creation of Business Enabling Environment in the State	023800100100 - MINISTRY OF BUDGET AND PLANNING	23020137 - PROVISION OF BUSINESS ENABLING ENVIRONMENT FACILITIES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	10,000,000,000.00	10,000,000,000.00	835,265,716.98	20,000,000,000.00	-
Community and Social Dev. Agency (CSDA) - NG-CARES PROGRAMME: Supported the communities and people in the state by building infrastructures, poverty reduction etc	023800100100 - MINISTRY OF BUDGET AND PLANNING	23020138 - PROVISION OF RECOVERY AND ECONOMIC STIMULUS FACILITIES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	4,750,000,000.00	4,742,958,467.86	-	9,200,000,000.00	-
Accelerating Nutrition Results in Nigeria (ANRIN): Provision of Nutrition Services, Vitamin A Supplementation, Deworming and Community Engagement in the state	023800100100 - MINISTRY OF BUDGET AND PLANNING	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	-	2,000,000,000.00	-	2,000,000,000.00	2,000,000,000.00
Development of state policy document (AOP, MTEF,MTSS,SSP)	023800100100 - MINISTRY OF BUDGET AND PLANNING	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33620600 - GUSAU	100,000,000.00	100,000,000.00	-	200,000,000.00	-
Coordination of Economic Development activities with National and International Cooperation/partners.	023800100100 - MINISTRY OF BUDGET AND PLANNING	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33620600 - GUSAU	100,000,000.00	100,000,000.00	-	100,000,000.00	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
State Economic Planning Board activities	023800100100 - MINISTRY OF BUDGET AND PLANNING	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33620600 - GUSAU	500,000,000.00	500,000,000.00	-	500,000,000.00	-
Development of State Policy and Strategic Plan	023800100100 - MINISTRY OF BUDGET AND PLANNING	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33620600 - GUSAU	200,000,000.00	200,000,000.00	-	200,000,000.00	-
Development of State Development Plan - Coordination and Programme Support	023800100100 - MINISTRY OF BUDGET AND PLANNING	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33620600 - GUSAU	100,000,000.00	100,000,000.00	-	100,000,000.00	-
Child Poverty Survey across the 14 LGAs	023800100100 - MINISTRY OF BUDGET AND PLANNING	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	500,000,000.00	500,000,000.00	-	500,000,000.00	-
State Government Contribution to UNICEF assisted Projects and Programmes	023800100100 - MINISTRY OF BUDGET AND PLANNING	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33620600 - GUSAU	2,000,000,000.00	2,000,000,000.00	-	2,000,000,000.00	-
State CARES Coordinating Unit - Coordination of NG-CARES Programme in the State	023800100100 - MINISTRY OF BUDGET AND PLANNING	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	1,000,000,000.00	2,000,000,000.00	1,646,150,460.03	2,000,000,000.00	-
Conduct of Periodic surveys for informed government decision on project and programme	023800100100 - MINISTRY OF BUDGET AND PLANNING	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	300,000,000.00	300,000,000.00	-	300,000,000.00	-
World Economic Summit	023800100100 - MINISTRY OF BUDGET AND PLANNING	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	200,000,000.00	200,000,000.00	-	200,000,000.00	-
United Nations Population Fund (UNFPA): Support for good governance	023800100100 - MINISTRY OF BUDGET AND PLANNING	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	-	100,000,000.00	-
State Contribution to support good governance via United Nations Population Fund (UNFPA)	023800100100 - MINISTRY OF BUDGET AND PLANNING	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	-	100,000,000.00	-
Coordination of Social Protection Activities in the State	023800100100 - MINISTRY OF BUDGET AND PLANNING	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	200,000,000.00	200,000,000.00	-	200,000,000.00	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
ZERI: Establishment of waste Recycling plant in Gusau	023800100100 - MINISTRY OF BUDGET AND PLANNING	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33620600 - GUSAU	100,000,000.00	100,000,000.00	-	100,000,000.00	-
ZERI: Rural Resilience Activities	023800100100 - MINISTRY OF BUDGET AND PLANNING	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	-	100,000,000.00	-
ZERI: Rural Urban Synergy Initiative	023800100100 - MINISTRY OF BUDGET AND PLANNING	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	-	100,000,000.00	-
State Operation Coordinating Unit (SOCU)	023800100100 - MINISTRY OF BUDGET AND PLANNING	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	600,000,000.00	600,000,000.00	-	1,576,055,000.00	-
Payment for Consultancy Services for government projects and programmes	023800100100 - MINISTRY OF BUDGET AND PLANNING	23050129 - CONSULTANCY SERVICES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33620600 - GUSAU	1,000,000,000.00	985,908,203.18	35,325,000.00	1,000,000,000.00	-
Sustainable Development Goals Program - Provision of basic infrastructure across MDG Goals	023800100100 - MINISTRY OF BUDGET AND PLANNING	23050135 - INTERGRATED INFRASTRUCTURE SERVICES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	3,500,000,000.00	3,000,000,000.00	-	2,725,000,000.00	-
State Government Contribution to Donor Related projects and programmes in the state	023800100100 - MINISTRY OF BUDGET AND PLANNING	23050135 - INTERGRATED INFRASTRUCTURE SERVICES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	1,000,000,000.00	2,500,000,000.00	-	1,000,000,000.00	-
UN International Organization for Migrant - Provision of Basic Infrastructure for Peace Building and Preservation Project	023800100100 - MINISTRY OF BUDGET AND PLANNING	23050135 - INTERGRATED INFRASTRUCTURE SERVICES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	1,200,000,000.00	500,000,000.00	-	1,200,000,000.00	-
ZIIP:Consultancy for the desination of Integrated Infrastructure Master Plan to a World Bank Standard	023800100100 - MINISTRY OF BUDGET AND PLANNING	23050135 - INTERGRATED INFRASTRUCTURE SERVICES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	2,000,000,000.00	2,000,000,000.00	-	300,000,000.00	-
ZIIP:Establishment of the Proposed Economic City in the state	023800100100 - MINISTRY OF BUDGET AND PLANNING	23050135 - INTERGRATED INFRASTRUCTURE SERVICES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	-	-	-	15,000,000,000.00	-
ZIIP:Feasibility Study for the design of Economic City	023800100100 - MINISTRY OF BUDGET AND PLANNING	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	-	-	-	50,000,000.00	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
World Bank Solid Waste Management Project Solutions for IDPs and Host Communities (SOLID) in the state	023800100100 - MINISTRY OF BUDGET AND PLANNING	23050135 - INTERGRATED INFRASTRUCTURE SERVICES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	5,200,000,000.00	5,200,000,000.00	-	5,200,000,000.00	-
Provision of Infrastructure for Human Capital Opportunities for Prosperity and Equity (HOPE) Programme in the state	023800100100 - MINISTRY OF BUDGET AND PLANNING	23050135 - INTERGRATED INFRASTRUCTURE SERVICES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	2,000,000,000.00	1,000,000,000.00	-	2,000,000,000.00	-
NUT.6.NP.Mid and Endline Review of implementation of the State Multisectorial Plan of Action for Nutrition	023800100100 - MINISTRY OF BUDGET AND PLANNING	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	-	-	-	10,000,000.00	10,000,000.00
NUT.6.Coordination.2day Annual review meeting of SCFN with LCFN	023800100100 - MINISTRY OF BUDGET AND PLANNING	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	-	-	-	20,000,000.00	20,000,000.00
Provision of Integrated Infrastructure Master Plan project in the state	023800100100 - MINISTRY OF BUDGET AND PLANNING	23050135 - INTERGRATED INFRASTRUCTURE SERVICES	70611 - HOUSING DEVELOPMENT	33641800 - STATEWIDE	-	-	-	1,000,000,000.00	-
IDPs Registration process and participation of IDPs in long term development process	023800100100 - MINISTRY OF BUDGET AND PLANNING	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	-	-	-	775,000,000.00	-
Construction of International Conference Center	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33620600 - GUSAU	8,900,000,000.00	2,000,000,000.00	-	10,626,000,000.00	-
Purchase of landed Property/Assets	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23010101 - PURCHASE / ACQUISITION OF LAND	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	33641800 - STATEWIDE	1,000,000,000.00	500,000,000.00	110,694,622.83	2,000,000,000.00	-
Purchase of studio Equipment, Planning Survey Instruments	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23010166 - PURCHASE OF STUDIO EQUIPMENT	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	33620600 - GUSAU	100,000,000.00	30,000,000.00	-	100,000,000.00	-
Construction/Provision of Office Building for MDAs	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	33620600 - GUSAU	-	500,000,000.00	-	1,000,000,000.00	-
Construction of Bukkuyum's Emirate Palace, 40% Contribution from Our Ministry	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020134 - CONSTRUCTION/ PROVISION OF EMIRS PALACE	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	33610300 - BUKKUYUM	-	720,000,000.00	-	720,000,000.00	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Construction of Bungudu's Emirate Palace, 40% Contribution from Our Ministry	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020134 - CONSTRUCTION/ PROVISION OF EMIRS PALACE	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	33620400 - BUNGUDU	-	720,000,000.00	-	720,000,000.00	-
Construction of Zurmi's Emirate Palace, 40% Contribution from Our Ministry	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020134 - CONSTRUCTION/ PROVISION OF EMIRS PALACE	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	33631400 - ZURMI	-	720,000,000.00	-	720,000,000.00	-
Construction of Access Roads within Housing Estates U/Gwaza, r/Gabas and Daza Quarters	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020114 - CONSTRUCTION / PROVISION OF ROADS	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	33620600 - GUSAU	1,000,000,000.00	500,000,000.00	290,155,249.90	700,000,000.00	-
Construction of Roads network within office complex	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020114 - CONSTRUCTION / PROVISION OF ROADS	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	33620600 - GUSAU	500,000,000.00	50,000,000.00	-	1,000,000,000.00	-
Construction of Jibrin Bala Yakubu Secretariat Phase III	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	33620600 - GUSAU	-	-	-	7,400,000,000.00	-
Construction of Park and Garden and beatification of land opposite Presidential Logde gusau	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020124 - CONSTRUCTION OF MARKETS/PARKS	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	33620600 - GUSAU	-	-	-	500,000,000.00	-
Construction of Bus Stops in the State capital Gusau	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020147 - CONSTRUCTION OF BUS STOP	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	33620600 - GUSAU	-	1,050,000,000.00	-	500,000,000.00	-
Renovation of Government Quarters across the State	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	33641800 - STATEWIDE	-	400,000,000.00	-	300,000,000.00	-
Renovation of Police Stations and CPG Offices across the state	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	33641800 - STATEWIDE	1,000,000,000.00	700,000,000.00	314,678,805.39	1,000,000,000.00	-
Renovation of Office Building for MDAs	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	33620600 - GUSAU	-	1,500,000,000.00	356,091,607.50	1,500,000,000.00	-
Review of Gusau Master Plan and land use plans for 13 LGA H/Qs.	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	33641800 - STATEWIDE	500,000,000.00	50,000,000.00	-	200,000,000.00	-

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Construction of Survey Sheets/Map Registry	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	33641800 - STATEWIDE	50,000,000.00	20,000,000.00	-	-	-
Purchase of 2 Nos Drones Aircraft Unmanned aerial vehicle (UAVS) Technology for Mapping	025300200100 - OFFICE OF THE SURVEYOR GENERAL	23010187 - PURCHASE OF AIRCRAFT	70611 - HOUSING DEVELOPMENT	33620600 - GUSAU	50,000,000.00	50,000,000.00	-	150,000,000.00	-
Construction of Surveyor General Office	025300200100 - OFFICE OF THE SURVEYOR GENERAL	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33620600 - GUSAU	50,000,000.00	100,000,000.00	85,668,297.00	500,000,000.00	-
Establishment of Continious reference station offices (CORS) to Enchance Security at each zone	025300200100 - OFFICE OF THE SURVEYOR GENERAL	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33641800 - STATEWIDE	150,000,000.00	350,000,000.00	257,502,933.59	150,000,000.00	-
Purchase of surveying equipment at Gusau	025300200100 - OFFICE OF THE SURVEYOR GENERAL	23010133 - PURCHASES OF SURVEYING EQUIPMENT	70611 - HOUSING DEVELOPMENT	33620600 - GUSAU	200,000,000.00	200,000,000.00	-	200,000,000.00	-
Payment of Compensation for acquiring of land and physical structures.	025300300100 - ZAMFARA GEOGRAPHIC INFORMATION SYSTEM (ZAGIS)	23010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	33641800 - STATEWIDE	1,000,000,000.00	400,000,000.00	-	1,000,000,000.00	-
Conduct of Property Tax Record Survey in the state	025300300100 - ZAMFARA GEOGRAPHIC INFORMATION SYSTEM (ZAGIS)	23050101 - RESEARCH AND DEVELOPMENT	70611 - HOUSING DEVELOPMENT	33641800 - STATEWIDE	100,000,000.00	50,000,000.00	-	100,000,000.00	-
Systematic Property Registration Program to 14 LGAs	025300300100 - ZAMFARA GEOGRAPHIC INFORMATION SYSTEM (ZAGIS)	23050101 - RESEARCH AND DEVELOPMENT	70611 - HOUSING DEVELOPMENT	33641800 - STATEWIDE	100,000,000.00	50,000,000.00	-	100,000,000.00	-
Construction of Fencing wall of all Housing Estate	025301000100 - HOUSING CORPORATION	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	33620600 - GUSAU	-	500,000,000.00	-	300,000,000.00	-
Construction of Mini Shopping Mall in the Housing Estate Damba, Igala, Unguwar Gwaza & Kuraje Quarters	025301000100 - HOUSING CORPORATION	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	33620600 - GUSAU	-	500,000,000.00	-	-	-
Construction of 358 Housing Unit at Gusau Private Partnership with Modern Shelter	025301000100 - HOUSING CORPORATION	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70611 - HOUSING DEVELOPMENT	33620600 - GUSAU	-	1,000,000,000.00	-	1,000,000,000.00	-
Purchase of 50Nos. Boxer Motorcycles for urban and regional board staffs	025305600100 - ZAMFARA URBAN AND REGIONAL PLANNING BOARD (ZUREPB)	23010104 - PURCHASE MOTOR CYCLES	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	25,000,000.00	25,000,000.00	-	40,000,000.00	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Construction of Parks and Garden at Gusau state capital	025305600100 - ZAMFARA URBAN AND REGIONAL PLANNING BOARD (ZUREPB)	23020124 - CONSTRUCTION OF MARKETS/PARKS	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	-	30,000,000.00	-	100,000,000.00	-
Construction of Land Scraping at Gusau state capital	025305600100 - ZAMFARA URBAN AND REGIONAL PLANNING BOARD (ZUREPB)	23020146 - CONSTRUCTION OF LAND SCRAPING	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	-	10,000,000.00	-	-	-
Purchase of 1No. 50KVA Power Generating Set for the State High court complex	031800400100 - HIGH COURT OF JUSTICE	23010119 - PURCHASE OF POWER GENERATING SET	70331 - LAW COURTS	33620600 - GUSAU	30,000,000.00	30,000,000.00	-	30,000,000.00	-
Construction of 15 Nos. State High Court for New Judges	031800400100 - HIGH COURT OF JUSTICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	33641800 - STATEWIDE	400,000,000.00	200,000,000.00	-	400,000,000.00	-
Construction of Seven Magistrate Courts in Gusau and in Eight (8) LGAs (Tsafe, Bukkuyum, Anka, Bakura, Maradun, B/Magaji, Bungudu and Gummi)	031800400100 - HIGH COURT OF JUSTICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	33641800 - STATEWIDE	500,000,000.00	300,000,000.00	-	500,000,000.00	-
Construction of Water Facilities for the State High court complex	031800400100 - HIGH COURT OF JUSTICE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70331 - LAW COURTS	33620600 - GUSAU	15,000,000.00	15,000,000.00	-	15,000,000.00	-
Establishment of Judicial Training Institute Gusau	031800400100 - HIGH COURT OF JUSTICE	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70331 - LAW COURTS	33620600 - GUSAU	300,000,000.00	200,000,000.00	-	300,000,000.00	-
Renovation of Magistrate Courts at Kaura Namoda, Shinkafi, Zurmi, Talata Mafara and Maru LGAs	031800400100 - HIGH COURT OF JUSTICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	33641800 - STATEWIDE	200,000,000.00	200,000,000.00	-	200,000,000.00	-
Purchase of Office Furniture and fittings to Shariah Courts across the State	031800600100 - SHARI'AH COURT OF APPEAL	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70331 - LAW COURTS	33641800 - STATEWIDE	50,000,000.00	-	-	50,000,000.00	-
Purchase of 30Nos of Photocopying Machines to Shariah across the State	031800600100 - SHARI'AH COURT OF APPEAL	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70331 - LAW COURTS	33641800 - STATEWIDE	30,000,000.00	-	-	30,000,000.00	-
Purchase of Library Equipment for Sharia Court of Appeal library	031800600100 - SHARI'AH COURT OF APPEAL	23010139 - PURCHASE OF LIBRARY EQUIPMENT	70331 - LAW COURTS	33620600 - GUSAU	50,000,000.00	-	-	50,000,000.00	-
Purchase of Sharia Law Books to Sharia Court of Appeal library	031800600100 - SHARI'AH COURT OF APPEAL	23010142 - PURCHASE OF LAW BOOKS	70331 - LAW COURTS	33641800 - STATEWIDE	30,000,000.00	30,000,000.00	18,250,000.00	30,000,000.00	-
Construction of Upper Sharia Court complex, Gusau	031800600100 - SHARI'AH COURT OF APPEAL	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	33620600 - GUSAU	80,000,000.00	80,000,000.00	-	80,000,000.00	-
Construction of Office Buildings for higher Shariah Court at Ung. Gwaza, Gwashi, and Gummi	031800600100 - SHARI'AH COURT OF APPEAL	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	-	100,000,000.00	-

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Provision of Office Buildings for Zonal Inspectorate Offices at Gummi, Gusau, Kaura Namoda, Talata Mafara	031800600100 - SHARIAH COURT OF APPEAL	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	33641800 - STATEWIDE	50,000,000.00	50,000,000.00	-	50,000,000.00	-
Provision of Office Building for Shariah Court Of Appeal at Talata Mafara Division	031800600100 - SHARIAH COURT OF APPEAL	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	33611200 - TALATA MAFARA	50,000,000.00	50,000,000.00	-	50,000,000.00	-
Provision of Residential Building for Khadi's Appeal Court Talata Mafara Division	031800600100 - SHARIAH COURT OF APPEAL	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70331 - LAW COURTS	33611200 - TALATA MAFARA	50,000,000.00	50,000,000.00	-	50,000,000.00	-
Provision of Residential Building for Judges at Birnin Magaji, Gusau, Kaura Namoda, Maradun, Shinkafi and Talata Mafara	031800600100 - SHARIAH COURT OF APPEAL	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70331 - LAW COURTS	33641800 - STATEWIDE	50,000,000.00	50,000,000.00	-	50,000,000.00	-
Purchase of 6Nos Power Generating Set at Khadi's Residence, H/Qtr and Zonal Inspectorate Office	031800600100 - SHARIAH COURT OF APPEAL	23020125 - CONSTRUCTION OF POWER GENERATING PLANTS	70331 - LAW COURTS	33641800 - STATEWIDE	120,000,000.00	120,000,000.00	-	120,000,000.00	-
Contruction and Provision of Boreholes at Upper Shariah Courts Anka, Gusau, Maradun and Talata Mafara	031800600100 - SHARIAH COURT OF APPEAL	23020130 - CONSTRUCTION/ PROVISION OF BOREHOLES	70331 - LAW COURTS	33641800 - STATEWIDE	20,000,000.00	20,000,000.00	-	20,000,000.00	-
Rehabilitation of Residential Building at Shariah Court Gusau Guest House	031800600100 - SHARIAH COURT OF APPEAL	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70331 - LAW COURTS	33620600 - GUSAU	35,000,000.00	-	-	35,000,000.00	-
Rehabilitation of Shari'ah Courts complex across the state	031800600100 - SHARIAH COURT OF APPEAL	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70331 - LAW COURTS	33641800 - STATEWIDE	500,000,000.00	500,000,000.00	-	229,200,000.00	-
Renovation of Upper Shari'a and Higher Shari'a Courts across the state	031800600100 - SHARIAH COURT OF APPEAL	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	33641800 - STATEWIDE	500,000,000.00	200,000,000.00	-	500,000,000.00	-
Procurement of office furniture for Judiciary Service Commission	031801100100 - JUDICIAL SERVICE COMMISSION	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70331 - LAW COURTS	33620600 - GUSAU	-	50,000,000.00	-	50,000,000.00	-
Purchase of Desktop and Laptop Computer for Office	032600100100 - MINISTRY OF JUSTICE	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	33620600 - GUSAU	-	-	-	60,000,000.00	-
Purchase of Office furnitures and fittings for the entire ministry	032600100100 - MINISTRY OF JUSTICE	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70331 - LAW COURTS	33620600 - GUSAU	-	10,000,000.00	-	-	-
Codification of Zamfara State Laws	032600100100 - MINISTRY OF JUSTICE	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	33620600 - GUSAU	-	200,000,000.00	-	300,000,000.00	-
Construction of E and Normal Library at Gusau	032600100100 - MINISTRY OF JUSTICE	23010142 - PURCHASE OF LAW BOOKS	70331 - LAW COURTS	33620600 - GUSAU	-	20,000,000.00	-	50,000,000.00	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Rehabilitation of Law Reform Commission Office	032600100100 - MINISTRY OF JUSTICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	33620600 - GUSAU	-	300,000,000.00	-	300,000,000.00	-
Construction of Court at 14 LGA in the state	032600100100 - MINISTRY OF JUSTICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	33641800 - STATEWIDE	-	300,000,000.00	-	500,000,000.00	-
Provision of Library books for the Anti-commission Arabic Library	032600900100 - ANTI-CORRUPTION AND PUBLIC COMPLAINTS COMMISSION	23010125 - PURCHASE OF LIBRARY BOOKS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	33620600 - GUSAU	10,000,000.00	10,000,000.00	-	10,000,000.00	-
Purchase of 10 KVA Solar Power for the commission office	032600900100 - ANTI-CORRUPTION AND PUBLIC COMPLAINTS COMMISSION	23010162 - PURCHASE OF SOLAR EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	33620600 - GUSAU	10,000,000.00	10,000,000.00	-	10,000,000.00	-
Provision of Borehole and Overhead Tank in the office	032600900100 - ANTI-CORRUPTION AND PUBLIC COMPLAINTS COMMISSION	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70361 - PUBLIC ORDER AND SAFETY N.E.C.	33620600 - GUSAU	20,000,000.00	20,000,000.00	-	20,000,000.00	-
Procurement of Sporting Equipment for the Annual Sport Festival	051300100100 - MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	33641800 - STATEWIDE	200,000,000.00	200,000,000.00	-	200,000,000.00	-
Construction of Citizen/Leadership training centre (Rock School) at Kwatar kwashi	051300100100 - MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70811 - RECREATIONAL AND SPORTING SERVICES	33620600 - GUSAU	500,000,000.00	300,000,000.00	-	-	-
Expansion and Equipping of skills acquisition centres across the state	051300100100 - MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70811 - RECREATIONAL AND SPORTING SERVICES	33641800 - STATEWIDE	500,000,000.00	300,000,000.00	-	-	-
Construction of Zonal Youth centre offices at Kaura Namoda, Gusau, T/Mafara and Anka	051300100100 - MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70811 - RECREATIONAL AND SPORTING SERVICES	33641800 - STATEWIDE	1,000,000,000.00	500,000,000.00	-	1,000,000,000.00	-
Expansion of hostels at the NYSC Orientation Camp and Secretariat	051300100100 - MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70811 - RECREATIONAL AND SPORTING SERVICES	33620600 - GUSAU	300,000,000.00	300,000,000.00	-	-	-
Construction of Ultra Modern Stadium at Gusau	051300100100 - MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	33620600 - GUSAU	-	-	-	10,000,000,000.00	-
Construction of Mini Stadium in 6 Local Government areas	051300100100 - MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	33641800 - STATEWIDE	1,000,000,000.00	200,000,000.00	-	2,000,000,000.00	-
Construction of Gusau Modern Sport Centre	051300100100 - MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	33620600 - GUSAU	4,500,000,000.00	2,500,000,000.00	-	3,000,000,000.00	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Rehabilitation of Sardauna Memorial Stadium	051300100100 - MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70811 - RECREATIONAL AND SPORTING SERVICES	33620600 - GUSAU	300,000,000.00	300,000,000.00	-	1,000,000,000.00	-
State Youth Empowerment Program	051300100100 - MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	23020141 - PROVISION OF ENTREPRENEURSHIP EQUIPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	33641800 - STATEWIDE	500,000,000.00	300,000,000.00	-	-	-
Graduate Entrepreneurship Program	051300100100 - MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	23020141 - PROVISION OF ENTREPRENEURSHIP EQUIPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	33641800 - STATEWIDE	200,000,000.00	200,000,000.00	-	-	-
Job Creation Activities in the state	051300100100 - MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	23020141 - PROVISION OF ENTREPRENEURSHIP EQUIPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	33641800 - STATEWIDE	500,000,000.00	200,000,000.00	-	150,000,000.00	-
Provision of Sport Equipments to Support trained Youth by Federal govt and NGOs	051300100100 - MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	33641800 - STATEWIDE	100,000,000.00	50,000,000.00	10,000,000.00	-	-
Establishment of Mini Sport Centers in Selected Areas	051300100100 - MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	33620600 - GUSAU	-	-	-	1,000,000,000.00	-
Purchase of Office Furniture for Ministry of women Head Quarter	051400100100 - MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71041 - FAMILY AND CHILDREN	33641800 - STATEWIDE	-	50,000,000.00	-	-	-
Purchase of Photocopier and other accessories	051400100100 - MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	23010115 - PURCHASE OF PHOTOCOPIING MACHINES	71041 - FAMILY AND CHILDREN	33620600 - GUSAU	50,000,000.00	50,000,000.00	-	-	-
Procurement of Bedding and recreational facilities for social welfare institution	051400100100 - MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	23010130 - PURCHASE OF RECREATIONAL FACILITIES	71041 - FAMILY AND CHILDREN	33641800 - STATEWIDE	495,000,000.00	200,000,000.00	-	-	-
Purchase of Knitting and Sewing Materials Centre Owned by Community (Women Community Development)	051400100100 - MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	23010130 - PURCHASE OF RECREATIONAL FACILITIES	71041 - FAMILY AND CHILDREN	33641800 - STATEWIDE	100,000,000.00	50,000,000.00	-	-	-
Equipping of LGAs Women Skills Aquisition Centre including H/Q	051400100100 - MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	23010156 - PURCHASE OF SKILLS ACQUISITION EQUIPMENT	71041 - FAMILY AND CHILDREN	33641800 - STATEWIDE	100,000,000.00	50,000,000.00	-	-	-
Construction OF Rehabilitation Centre at Gusau	051400100100 - MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	33620600 - GUSAU	100,000,000.00	50,000,000.00	-	50,000,000.00	-
Construction of Children Parliament Chamber for Quarterly Sitting for Government Logistics	051400100100 - MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	33620600 - GUSAU	50,000,000.00	50,000,000.00	-	50,000,000.00	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Establishment of Orphan and Vulnerable Children (OVC) centre and to provide OVC Baseline data	051400100100 - MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	33620600 - GUSAU	50,000,000.00	50,000,000.00	-	50,000,000.00	-
Construction of Skill Acquisition Centre for the Disable at Gusau	051400100100 - MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	33620600 - GUSAU	50,000,000.00	50,000,000.00	-	50,000,000.00	-
Construction of Shelter for Women and Children Survivors	051400100100 - MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	33620600 - GUSAU	200,000,000.00	200,000,000.00	-	200,000,000.00	-
Completion of Remand Home at Kaura Namoda.	051400100100 - MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	71041 - FAMILY AND CHILDREN	33630700 - KAURA NAMODA	100,000,000.00	50,000,000.00	-	50,000,000.00	-
Construction of Menstrual Health and Hygiene Management (MHM) for Adolescent Girls and Street Child	051400100100 - MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	71041 - FAMILY AND CHILDREN	33641800 - STATEWIDE	-	100,000,000.00	-	100,000,000.00	-
Support for Victim of GBV	051400100100 - MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	71041 - FAMILY AND CHILDREN	33641800 - STATEWIDE	50,000,000.00	50,000,000.00	-	50,000,000.00	-
Nigerian For Women Project: World Bank Project - Cash grants	051400100100 - MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	71041 - FAMILY AND CHILDREN	33641800 - STATEWIDE	2,000,000,000.00	1,500,000,000.00	-	1,500,000,000.00	-
Nutrition support for Children and other Vulnerable Groups/OVC	051400100100 - MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	71041 - FAMILY AND CHILDREN	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	-	100,000,000.00	-
Construction of Modern Digital Global Village for the children and adolescents (Particularly for Almajiri and Adolescent out of school Girls)	051400100100 - MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	71041 - FAMILY AND CHILDREN	33620600 - GUSAU	-	100,000,000.00	-	-	-
Establishment of Women Empowerment Programme Dashboard	051400100100 - MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	23020141 - PROVISION OF ENTREPRENEURSHIP EQUIPMENT	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	50,000,000.00	50,000,000.00	-	50,000,000.00	-
Provision of Striving for Harmonious Innovation for Girls and Adolescent girls in the state	051400100100 - MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	23020141 - PROVISION OF ENTREPRENEURSHIP EQUIPMENT	71041 - FAMILY AND CHILDREN	33641800 - STATEWIDE	300,000,000.00	300,000,000.00	-	300,000,000.00	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Women empowerment scheme: Provision of Startup Work-tools to trained Women	051400100100 - MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	23020141 - PROVISION OF ENTREPRENEURSHIP EQUIPMENT	71041 - FAMILY AND CHILDREN	33641800 - STATEWIDE	800,000,000.00	800,000,000.00	-	800,000,000.00	-
Renovation of Remand Home Anka	051400100100 - MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	33610100 - ANKA	50,000,000.00	50,000,000.00	-	50,000,000.00	-
Renovation of 3 Nos. Local Government Women Skills Centers	051400100100 - MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	-	-	-
Conduct of inter-state exchange visit (experience sharing visit)	051400100100 - MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	33641800 - STATEWIDE	30,000,000.00	30,000,000.00	-	30,000,000.00	-
Child Protection/Vulnerable Children UNICEF Supported Program	051400100100 - MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	-	100,000,000.00	-
Develop Social Development Plans and Policies including Collaboration with National and International Partners in planning issues (Plans & Policies Devel)	051400100100 - MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	33641800 - STATEWIDE	30,000,000.00	30,000,000.00	-	30,000,000.00	-
Establishment of Almajiri Digital Village in the 14 LGA in the state	051400100100 - MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	23020133 - CONSTRUCTION/ PROVISION OF ISLAMIYA SCHOOLS	71041 - FAMILY AND CHILDREN	33641800 - STATEWIDE	-	-	-	500,000,000.00	500,000,000.00
NUT.1.SBPs.Facilitate the reactivation of 15 Existing school's gardens and Establishment of 15 new school's gardens in four Educational Zone	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23020139 - CONSTRUCTION/PROVI SION OF PARKS AND GARDENS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	-	-	-	150,000,000.00	150,000,000.00
Purchase of 20 Numbers of Boxer Motorcycles for Nomadic Education	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23010104 - PURCHASE MOTOR CYCLES	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	40,000,000.00	40,000,000.00	-	40,000,000.00	-
Purchase of Furnitures to four Tertiary Institutions (Abdu Gusau Polytechnic Talata Mafara, Zamfara State University, College of Education Maru and Zamfara State College of Art and Science Gusau)	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	110,000,000.00	110,000,000.00	-	-	-
ZSUBEB: Purchased of Furniture to Primary and Junior secondary Schools	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	600,000,000.00	-	37,800,200.00	600,000,000.00	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Purchase of 3 Numbers Photocopy Machine and Projector for Quality Assurance Office	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70981 - EDUCATION N.E.C	33620600 - GUSAU	20,000,000.00	20,000,000.00	-	20,000,000.00	-
Purchased of Kitchen Utensils to Senior and Junior Secondary Schools	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23010120 - PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	50,000,000.00	150,000,000.00	-	150,000,000.00	-
State Government contribution to Primary Pupils National Health Insurance Scheme (NHIS)	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	-	100,000,000.00	-
Supply of Instructional Materials to Secondary Schools across the state	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	300,000,000.00	300,000,000.00	-	1,000,000,000.00	-
Procurement of Technical and Vocational Equipment to Science and Technical Schools	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	200,000,000.00	1,500,000,000.00	-	200,000,000.00	-
Procurement of teaching and learning equipment to agencies concerned in the state	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	200,000,000.00	200,000,000.00	-	200,000,000.00	-
Procurement of Vocational Skills Materials for Students, 3 Enterprenueu Schools	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	200,000,000.00	200,000,000.00	-	-	-
Purchase of learning Equipments to Senior Secondary Schools (Note books, pencils Biro, Erasers etc)	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	300,000,000.00	300,000,000.00	-	-	-
Supply of Audiovisual Equipment to headquarters offices in the state	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	33620600 - GUSAU	100,000,000.00	100,000,000.00	-	100,000,000.00	-
Purchase of Special and inclusive Education Learning Materials. Eg. Hearing Aids, Projector, Screeam e.t.c	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	150,000,000.00	150,000,000.00	-	150,000,000.00	-
NUT.4.HRN.Conduct 5days Capacity building for 50 food nutrition teachers and 100 food vendors on the need to provide nutritionally adequate meals using locally available foods through linkages of food vendors and school system	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	-	-	-	30,000,000.00	30,000,000.00
Supply of Instructional materials to primary schools across the state	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	1,000,000,000.00	500,000,000.00	-	1,000,000,000.00	-

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Purchase of subject text books No 7,113 for secondary schools in the state. (Maths, English,Biology,Chemistry, Physics, Animal Husbandry,Technical drawing, Engineering drawing and any other related subject)	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23010125 - PURCHASE OF LIBRARY BOOKS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	-	500,000,000.00	-	500,000,000.00	-
Purchase of Library books and Equipments for state library head quarter and 2 local government branches	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23010125 - PURCHASE OF LIBRARY BOOKS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	60,000,000.00	60,000,000.00	8,300,000.00	-	-
Purchase of 86 Numbers of TAP A Tablets	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23010173 - PURCHASE OF COMMUNICATION EQUIPMENT	70981 - EDUCATION N.E.C	33620600 - GUSAU	12,000,000.00	12,000,000.00	-	30,000,000.00	-
State contribution to the AT RISK CHILDREN PROJECT (ARC-P) - starter packs	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23010175 - PURCHASE OF RELIEF MATERIALS FOR POVERTY ALLEVIATION	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	500,000,000.00	200,000,000.00	-	300,000,000.00	-
Purchase of School furniture to Senior Secondary across the state	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23010181 - PURCHASE OF CHAIRS AND OTHER SCHOOL ITEMS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	-	500,000,000.00	-	1,000,000,000.00	-
Purchase of Laboratory/workshop Equipment to four institutions	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23010184 - PURCHASE OF LABORATORY EQUIPMENT	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	50,000,000.00	200,000,000.00	-	100,000,000.00	-
Procurement of Science Equipment to Science and Tech. Schools	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23010184 - PURCHASE OF LABORATORY EQUIPMENT	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	50,000,000.00	50,000,000.00	-	-	-
Construction of office Buildings for Education Quality Assurance Agency	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70981 - EDUCATION N.E.C	33620600 - GUSAU	200,000,000.00	200,000,000.00	-	200,000,000.00	-
Construction of 4 Zonal Educational Offices at Anka, Gusau, Kaura Namoda and Talata mafara	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	800,000,000.00	-	-	-	-
Construction of Labs/Work Shops for Senior Secondaries	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	200,000,000.00	-	-	200,000,000.00	-
Construction of Women Continue Education Centres at Anka, Kaura Namoda and Talata Mafara	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	600,000,000.00	-	-	-	-
NUT.1.HRN.Build the capacity of Agricultural Science teachers to strengthen the establishment of school farms and garden /orchards	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	-	-	-	30,000,000.00	30,000,000.00

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Construction of Library at Gusau and Bukkuyum LGA	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	270,000,000.00	270,000,000.00	-	-	-
ZSUBEB:Renovation of Rugar Kaya Bela, Sankalawa, Gulubba and Tofa Primary school	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70981 - EDUCATION N.E.C	33620400 - BUNGUDU	400,000,000.00	400,000,000.00	-	400,000,000.00	-
ZSUBEB: Construction of 4 Staff Quarters in 4 Educational Zones for Primary Schools Teachers	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	1,000,000,000.00	-	-	-	-
Provision of Wash Facilities to Primary Schools	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	200,000,000.00	-	-	-	-
ZSUBEB: Establishment of Zonal Mega Primary School one in each of the Four Educational Zones in the state	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	1,000,000,000.00	-	-	500,000,000.00	-
Construction of Secondary School physical Structure. (Uncompleted structures in Birnin Ruwa, Gora Maradun, Yarkofogi, Science School Shinkafi, Jabaka, S/kudu and unity Gummi, damba, Yandoton daji, day shinkafi and Mass Maradun	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	1,200,000,000.00	200,000,000.00	60,518,269.68	-	-
Construction of additional structures at Abdu Gusau Polytechnic T/Mafara	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	33611200 - TALATA MAFARA	500,000,000.00	-	-	-	-
Construction of additional structures at Zamfara State University Talata Mafara	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	33611200 - TALATA MAFARA	1,500,000,000.00	5,000,000,000.00	1,699,278,408.44	2,000,000,000.00	-
Construction of additional Structures at COE Maru.	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	33621000 - MARU	400,000,000.00	400,000,000.00	-	400,000,000.00	-
Construction of additional structures at ZACAS	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	33620600 - GUSAU	500,000,000.00	300,000,000.00	-	300,000,000.00	-
Joint UBEC Interventions:Schools structure renovation and expention across the State	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	3,000,000,000.00	6,000,000,000.00	276,433,022.09	-	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Construction of Wall Fencing of 47 Secondary Schools in the state	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	-	1,000,000,000.00	-	-	-
IsDB SmartEd Supported Project: Present a starategic opporunity to transform the state's Education Sector, particularly in areas of Infrastructure, Learning Materials and acces to quality Education	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	-	-	-	1,000,000,000.00	-
Procurement of Equipment for Abdu Gusau Polytechnics Talata Mafara to meet Accreditation requirement	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70981 - EDUCATION N.E.C	33611200 - TALATA MAFARA	-	-	-	150,000,000.00	-
Electronic Quality Assurance (Development of ODK and Designing of template)	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70981 - EDUCATION N.E.C	33620600 - GUSAU	10,000,000.00	10,000,000.00	-	-	-
Teacher Professional Development Funds	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	800,000,000.00	800,000,000.00	134,397,186.22	400,000,000.00	-
Upgrading of Education Management Information System EMIS	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70981 - EDUCATION N.E.C	33620600 - GUSAU	70,000,000.00	100,000,000.00	-	100,000,000.00	-
Provision of Project Activities of Adolescent Girls Initiative for Learning and Empowerment (AGILE) in the state	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23020140 - PROVISION OF LEARNING & EMPOWERMENT FACILITIES FOR GIRLS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	15,000,000,000.00	15,000,000,000.00	3,174,923,989.31	7,000,000,000.00	-
ZSUBEB: Renovation of Smart Primary School Gusau	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	33620600 - GUSAU	320,000,000.00	320,000,000.00	-	320,000,000.00	-
Remodelling of Bafarawa Institute, Shinkafi	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	33631100 - SHINKAFI	10,000,000,000.00	4,000,000,000.00	-	1,500,000,000.00	-
Renovation of 3 Zonal Nomadic Primary Schools	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	300,000,000.00	300,000,000.00	-	150,000,000.00	-
Rehabilitation of all Secondary School Structures across the State	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	500,000,000.00	500,000,000.00	-	500,000,000.00	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Rehabilitation of 9 selected Secondary School Structures across the State (GGSS Tsafe, Science Gusau, Science Bakura, Science Bukkuyum, Agwaragi T/Mafara, GSS B/Magaji, GDSS Yanbuki and GSS Kaura	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	4,000,000,000.00	2,000,000,000.00	-	1,000,000,000.00	-
Construction of 7km road at Abdu Gusau Polytechnic Talata Mafara	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	-	-	-	200,000,000.00	-
Renovation of Existing structure of Abdu Gusau Polytechnic T/Mafara	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	33611200 - TALATA MAFARA	1,000,000,000.00	500,000,000.00	-	-	-
Early Child Care Development (ECCD) - UNICEF Supported Programme	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	33620600 - GUSAU	1,000,000,000.00	1,000,000,000.00	143,113,428.50	700,000,000.00	-
Provision for Emergency Response Fund on Education sector in the state	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23050137 - EMERGENCY INTERVENTION SERVICES	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	5,000,000,000.00	5,000,000,000.00	67,588,750.00	20,000,000,000.00	-
Annual Policy Meetings (JCCE Reference, JCCE Plenary and NCE) and Annual School Census in the state	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	33620600 - GUSAU	200,000,000.00	100,000,000.00	-	-	-
ZSUBEB and UNICEF (SILSA) Project for students entrepreneurship	051700100100 - MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	1,000,000,000.00	300,000,000.00	194,734,070.62	1,000,000,000.00	-
Purchase of Science Equipment to selected 9 boarding secondary schools in the state	051700700100 - SENIOR SECONDARY SCHOOLS MANAGEMENT BOARD	23010184 - PURCHASE OF LABORATORY EQUIPMENT	70922 - UPPER-SECONDARY EDUCATION	33641800 - STATEWIDE	388,000,000.00	388,000,000.00	-	250,000,000.00	-
Purchase of 4 Numbers of Hilux for DMD H/Q	052100100100 - MINISTRY OF HEALTH	23010105 - PURCHASE OF MOTOR VEHICLES	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	-	200,000,000.00	-	-	-
Purchase of One Truck for DMD H/Q	052100100100 - MINISTRY OF HEALTH	23010107 - PURCHASE OF TRUCKS	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	-	100,000,000.00	-	-	-
Purchase of furniture for PHC Board offices	052100100100 - MINISTRY OF HEALTH	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70761 - HEALTH N.E.C.	33620600 - GUSAU	30,000,000.00	30,000,000.00	-	-	-
Procurement of Quality Control laboratory equipment	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	10,000,000.00	10,000,000.00	-	65,000,000.00	-
Purchase of medical Equipment to meet the standard of MSP	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	10,000,000,000.00	5,000,000,000.00	-	1,000,000,000.00	-
Purchase of Medical equipments for PHCs	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	1,500,000,000.00	1,500,000,000.00	1,064,670,616.55	1,500,000,000.00	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Procurement of Instructional Material for School of Nursing & Midwifery	052100100100 - MINISTRY OF HEALTH	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70761 - HEALTH N.E.C.	33620600 - GUSAU	100,000,000.00	100,000,000.00	-	100,000,000.00	-
Purchase of Specialised Ambulances and water tank	052100100100 - MINISTRY OF HEALTH	23010165 - PURCHASE OF SPECIALISED VEHICLES	70761 - HEALTH N.E.C.	33620600 - GUSAU	600,000,000.00	600,000,000.00	-	600,000,000.00	-
Procurement of Nutritional Commodities for distribution in the state	052100100100 - MINISTRY OF HEALTH	23010175 - PURCHASE OF RELIEF MATERIALS FOR POVERTY ALLEVIATION	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	600,000,000.00	500,000,000.00	-	600,000,000.00	600,000,000.00
Purchase of Working Cold Room (Solar)	052100100100 - MINISTRY OF HEALTH	23010183 - PURCHASE OF ELECTRICAL EQUIPMENT	70761 - HEALTH N.E.C.	33620600 - GUSAU	100,000,000.00	100,000,000.00	-	100,000,000.00	-
Rehabilitation of Moriki General Hospital	052100100100 - MINISTRY OF HEALTH	23010184 - PURCHASE OF LABORATORY EQUIPMENT	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	-	-	-	500,000,000.00	-
Completion, Furnishing of MNCH structures and UNICEF supported Programme	052100100100 - MINISTRY OF HEALTH	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	650,000,000.00	600,000,000.00	-	200,000,000.00	-
Construction of Primary Health Care Office Complex	052100100100 - MINISTRY OF HEALTH	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70761 - HEALTH N.E.C.	33620600 - GUSAU	2,000,000,000.00	500,000,000.00	-	-	-
Construction of Biomedical Engeneering Workshop at College of Health Technology	052100100100 - MINISTRY OF HEALTH	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70761 - HEALTH N.E.C.	33621300 - TSAFE	200,000,000.00	200,000,000.00	-	200,000,000.00	-
Construction of office for ZAMCHEMA	052100100100 - MINISTRY OF HEALTH	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70761 - HEALTH N.E.C.	33620600 - GUSAU	100,000,000.00	100,000,000.00	-	-	-
Construction of Office Building for Drugs Production Unit	052100100100 - MINISTRY OF HEALTH	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70761 - HEALTH N.E.C.	33620600 - GUSAU	75,000,000.00	-	-	-	-
Construction of Medical Store at Drugs and Medical Consumables complex	052100100100 - MINISTRY OF HEALTH	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70761 - HEALTH N.E.C.	33620600 - GUSAU	150,000,000.00	-	-	-	-
Construction of Pharma Grade Ware House at DMD H/Q Gusau	052100100100 - MINISTRY OF HEALTH	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70761 - HEALTH N.E.C.	33620600 - GUSAU	-	1,000,000,000.00	-	-	-
Construction of Doctors Quarters at Yariman Bakura Specialist Hospital for Residency Programme	052100100100 - MINISTRY OF HEALTH	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70761 - HEALTH N.E.C.	33620600 - GUSAU	100,000,000.00	100,000,000.00	-	-	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Expansion of Existing Facilities within Yariman Bakura Specialist Hospital	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	33620600 - GUSAU	6,000,000,000.00	3,000,000,000.00	-	200,000,000.00	-
Construction of additional structures at Women and Children Hospital Gusau (King Fahad)	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	33620600 - GUSAU	200,000,000.00	700,000,000.00	-	400,000,000.00	-
Construction of additional structures in General Hosps Anka, Kaura Namoda, Gummi, Shinkafi, Magami, Tsafe, Jangebe and Bukkuyum	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	6,000,000,000.00	3,000,000,000.00	-	-	-
Construction of new structures at Psychiatric Hospital Anka	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	33610100 - ANKA	1,000,000,000.00	500,000,000.00	-	500,000,000.00	-
Completion of Farida VVF Clinic, Gusau	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	33620600 - GUSAU	1,350,000,000.00	850,000,000.00	-	250,000,000.00	-
Completion of Shinkafi Referral Hospital	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	33631100 - SHINKAFI	1,000,000,000.00	3,000,000,000.00	-	1,500,000,000.00	-
Rehabilitation of Gummi General Hpspital	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	33620600 - GUSAU	300,000,000.00	-	-	2,200,000,000.00	-
Construction of Hospital Pharmacy Complex at Yariman Bakura Specialist Hospital	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	33620600 - GUSAU	150,000,000.00	150,000,000.00	-	-	-
Establishment of Modern Diagonostic Centres	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	33620600 - GUSAU	11,000,000,000.00	3,000,000,000.00	-	5,000,000,000.00	-
Renovation of Dansadau General Hospital	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	33611200 - TALATA MAFARA	-	-	-	2,000,000,000.00	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Establishment of College of Health Technology Bukkuyum	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	33610300 - BUKKUYUM	-	-	-	2,000,000,000.00	-
Construction of New Site of College of Health Sciences & Technology Tsafe	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	-	-	-	500,000,000.00	-
Construction of structures for newly created school of Nursing and Midwife Zurmi	052100100100 - MINISTRY OF HEALTH	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70761 - HEALTH N.E.C.	33631400 - ZURMI	2,500,000,000.00	-	-	5,000,000,000.00	-
Construction of Additional Structure at School of Nursing and Midwife Gusau	052100100100 - MINISTRY OF HEALTH	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70761 - HEALTH N.E.C.	33620600 - GUSAU	200,000,000.00	200,000,000.00	-	-	-
Expansion of Existing Facilities and Development of new Female, Male Hostel and Additional Rooms at College of Nursing Gusau	052100100100 - MINISTRY OF HEALTH	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70761 - HEALTH N.E.C.	33620600 - GUSAU	1,000,000,000.00	600,000,000.00	39,527,000.00	-	-
World Bank Development Impack Project: Provision of Basic Infrastructures at Hospitals across the state	052100100100 - MINISTRY OF HEALTH	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	1,500,000,000.00	1,000,000,000.00	122,855,117.03	500,000,000.00	-
Provision of Electronic Medical Record System (EMRS) at Yariman Bakura Specialist	052100100100 - MINISTRY OF HEALTH	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70761 - HEALTH N.E.C.	33620600 - GUSAU	200,000,000.00	200,000,000.00	-	-	-
State Contribution to Basic healthcare Fund (BHCF) - Equity Funds for Zamfara Contributory Healthcare Management Agency (ZAMCHEMA)	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	1,000,000,000.00	250,000,000.00	250,000,000.00	1,000,000,000.00	-
Basic Healthcare Provision Fund (BHCPF) - Provision of Basic Healthcase to Rural Facilities	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	250,000,000.00	500,000,000.00	-	250,000,000.00	-
Rehabilitation, Renovation and upgrading of one (1) PHCs in each ward across the State	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	500,000,000.00	500,000,000.00	-	-	-
Rehabilitation of Hospitals/Health Centres	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	200,000,000.00	200,000,000.00	-	-	-
Rehabilitation of school of Nursing and Midwife, Gusau infrastructure	052100100100 - MINISTRY OF HEALTH	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70761 - HEALTH N.E.C.	33620600 - GUSAU	235,000,000.00	235,000,000.00	-	250,000,000.00	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
State Contribution to GAVI supported programme	052100100100 - MINISTRY OF HEALTH	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	500,000,000.00	600,000,000.00	-	-	-
UNICEF supported programme on Reproductive Maternal and Child Health	052100100100 - MINISTRY OF HEALTH	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	400,000,000.00	100,000,000.00	-	400,000,000.00	-
WORLD BANK GRANT FOR GAVI PROGRAMME and State Government Contribution to GAVI	052100100100 - MINISTRY OF HEALTH	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	500,000,000.00	500,000,000.00	-	1,000,000,000.00	-
Purchase of Medical Equipment for General Hospital Bungudu	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33620400 - BUNGUDU	-	-	-	200,000,000.00	-
Purchase of Medical Equipment for General Hospital Bakura	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33610200 - BAKURA	-	-	-	200,000,000.00	-
Rehabilitation of Gusau General Hospital	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33610300 - BUKKUYUM	-	-	-	2,000,000,000.00	-
Rehabilitation of Talata Mafara General Hospital	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33630800 - BIRNIN MAGAJI	-	-	-	4,000,000,000.00	-
Rehabilitation of Bungudu General Hospital	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33631400 - ZURMI	-	-	-	2,000,000,000.00	-
Purchase of Medical Equipment for General Hospital Shinkafi	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33631100 - SHINKAFI	-	-	-	200,000,000.00	-
Purchase of Medical Equipment for General Hospital Mada	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33620600 - GUSAU	-	-	-	200,000,000.00	-
Purchase of Medical Equipment for General Hospital Magami	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33620600 - GUSAU	-	-	-	200,000,000.00	-
Purchase of Medical Equipment for General Hospital Dansadau	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33621000 - MARU	-	-	-	200,000,000.00	-
Purchase of Medical Equipment for General Hospital Talata Mafara	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33611200 - TALATA MAFARA	-	-	-	200,000,000.00	-
Purchase of Medical Equipment for General Hospital Tsafe	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33621300 - TSAFE	-	-	-	200,000,000.00	-
Purchase of Medical Equipment for General Hospital Gusau	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33620600 - GUSAU	-	-	-	200,000,000.00	-
Rehabilitation of General Hospital Anka	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33610100 - ANKA	-	-	-	200,000,000.00	-

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Emergency Response Fund on Health	052100100100 - MINISTRY OF HEALTH	23050137 - EMERGENCY INTERVENTION SERVICES	70761 - HEALTH N.E.C.	33610200 - BAKURA	-	-	-	20,000,000,000.00	-
Rehabilitation and Expantsion of Primary Health Centers in Tsafe LGA	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33621300 - TSAFE	-	-	-	1,500,000,000.00	-
Rehabilitation and Expantsion of Primary Health Centers in Gusau LGA	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33620600 - GUSAU	-	-	-	1,500,000,000.00	-
Rehabilitation and Expantsion of Primary Health Centers in Kaura Namoda LGA	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33630700 - KAURA NAMODA	-	-	-	1,500,000,000.00	-
Rehabilitation and Expantsion of Primary Health Centers in Talata Mafara LGA	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33611200 - TALATA MAFARA	-	-	-	1,500,000,000.00	-
Rehabilitation and Expantsion of Primary Health Centers in Gummi LGA	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33610500 - GUMMI	-	-	-	1,500,000,000.00	-
Rehabilitation and Expantsion of Primary Health Centers in Maru LGA	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33621000 - MARU	-	-	-	1,500,000,000.00	-
Rehabilitation and Expantsion of Primary Health Centers in Bungudu LGA	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33620400 - BUNGUDU	-	-	-	1,500,000,000.00	-
Rehabilitation and Expantsion of Primary Health Centers in Shinkafi LGA	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33631100 - SHINKAFI	-	-	-	1,000,000,000.00	-
Rehabilitation and Expantsion of Primary Health Centers in Zurmi LGA	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33631400 - ZURMI	-	-	-	1,000,000,000.00	-
Rehabilitation and Expantsion of Primary Health Centers in Birnin Magaji LGA	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33630800 - BIRNIN MAGAJI	-	-	-	1,000,000,000.00	-
Rehabilitation and Expantsion of Primary Health Centers in Bukkuyum LGA	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33610300 - BUKKUYUM	-	-	-	1,000,000,000.00	-
Rehabilitation and Expantsion of Primary Health Centers in Anka LGA	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33610100 - ANKA	-	-	-	1,000,000,000.00	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Rehabilitation and Expansions of Primary Health Centers in Bakura LGA	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33610200 - BAKURA	-	-	-	1,000,000,000.00	-
Rehabilitation and Expansions of Primary Health Centers in Maradun LGA	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33610900 - MARADUN	-	-	-	1,000,000,000.00	-
Rehabilitation of General Hospital Magami	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33620600 - GUSAU	-	-	-	200,000,000.00	-
Rehabilitation of General Hospital Mada	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33620600 - GUSAU	-	-	-	200,000,000.00	-
NUT.2.MS.Procurement of 35 Cartones of MMS Iron-folic acid/MMS supplementation to pregnant women during MNCH Weeks	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	-	-	-	6,000,000.00	6,000,000.00
NUT.2.MS.Procurement and distribution of 357 Cartones deworming tablets during MNCHW for under 5 children	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	-	-	-	5,000,000.00	5,000,000.00
NUT.2.MIYCN.Implementation of baby friendly initiative in all health facilities and delivery maternities	052100100100 - MINISTRY OF HEALTH	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	-	-	-	15,000,000.00	15,000,000.00
NUT.2.MIYCN.Scale up implementation of C-MIYCN for optimal infant and young child feeding	052100100100 - MINISTRY OF HEALTH	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	-	-	-	30,000,000.00	30,000,000.00
NUT.1.FNS.Scale-up the production and promote the consumption of Vitamin A and micronutrient rich foods (orange flesh sweet potato, provitamin A cassava, yellow maize, iron sorghum, carrot, and cowpea)	052100100100 - MINISTRY OF HEALTH	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	-	-	-	24,000,000.00	24,000,000.00
NUT.2.ME.Promote regular monitoring of growth and development of Children under 5 at health facilities and communities.	052100100100 - MINISTRY OF HEALTH	23050103 - MONITORING AND EVALUATION	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	-	-	-	40,000,000.00	40,000,000.00
NUT.5.MS.Sustain and scale up distribution of micronutrient powder (MNP), SQLNS for children 6 - 23 months (50% coverage)	052100100100 - MINISTRY OF HEALTH	23050103 - MONITORING AND EVALUATION	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	-	-	-	150,000,000.00	150,000,000.00
NUT.3.IMAM.Scale up and strengthen IMAM sites	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	-	-	-	15,000,000.00	15,000,000.00

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
NUT.2.IMAM.Procure and distribute Zinc, L -ORS, and RUTF for IMAM and routine services (50% Coverage)	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	-	-	-	200,000,000.00	200,000,000.00
NUT.4.ME.Conduct regular and periodic monitoring on food and nutrition activities in collaboration with partners and the private sector at all levels	052100100100 - MINISTRY OF HEALTH	23050103 - MONITORING AND EVALUATION	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	-	-	-	5,000,000.00	5,000,000.00
Purchase of 10,000 Clean Cook Stoves for Distribution of People across the State	053500100100 - MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	23010120 - PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33641800 - STATEWIDE	200,000,000.00	200,000,000.00	-	-	-
Procurement of 3No Sanitation heavy duty Trucks.	053500100100 - MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	23010180 - PURCHASE OF SANITATION EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33620600 - GUSAU	-	-	-	300,000,000.00	-
Purchase of Spraying Equipments for vector control activities across the state.	053500100100 - MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	23010180 - PURCHASE OF SANITATION EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33620600 - GUSAU	-	-	-	100,000,000.00	-
Procurement of Sanitation Equipment at Environment and Natural Resource	053500100100 - MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	23010180 - PURCHASE OF SANITATION EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33620600 - GUSAU	300,000,000.00	-	-	600,000,000.00	-
Procurement of 4 Units of Road Sweeping Vehicles	053500100100 - MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	23010180 - PURCHASE OF SANITATION EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33620600 - GUSAU	300,000,000.00	100,000,000.00	-	-	-
Gully/Stream Bank Erosion control (Reinforced Concrete bondwall) across the state	053500100100 - MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	23010180 - PURCHASE OF SANITATION EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33620400 - BUNGUDU	300,000,000.00	1,300,000,000.00	31,492,414.44	1,000,000,000.00	-
Construction of Laboratory Testing and identification centre for solid minerals	053500100100 - MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33620600 - GUSAU	200,000,000.00	200,000,000.00	165,987,200.00	2,500,000,000.00	-
Construction of Houses for afforestation officers	053500100100 - MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33641800 - STATEWIDE	90,000,000.00	-	-	-	-
Agro-Climate Resilience in semi-Arid Land scape Project (ACeSAL Project)	053500100100 - MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33641800 - STATEWIDE	600,000,000.00	600,000,000.00	422,649,731.92	600,000,000.00	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Duba Gari Sanitation Programme (ZAYOSAP)	053500100100 - MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33641800 - STATEWIDE	-	-	-	800,000,000.00	-
Geological and Geophysical Digitalization of Zamfara State Natural Resources	053500100100 - MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33641800 - STATEWIDE	-	500,000,000.00	-	1,000,000,000.00	-
Construction of reinforced Concrete drainage of length 840m, 4m with and an average of 1.5m height along the existing stream, from Al-Uthaimin via a new hotel (paradise Hotel)	053500100100 - MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	23020136 - CONSTRUCTION / PROVISION OF CULVERT AND DRAINAGES	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33641800 - STATEWIDE	-	200,000,000.00	-	-	-
Construction of reinforced concrete drainage at jabaka town maru local govt	053500100100 - MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	23020136 - CONSTRUCTION / PROVISION OF CULVERT AND DRAINAGES	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33621000 - MARU	300,000,000.00	-	-	-	-
Construction of reinforced concrete drainage at Tudun wada Area Gusau local govt	053500100100 - MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	23020136 - CONSTRUCTION / PROVISION OF CULVERT AND DRAINAGES	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33620600 - GUSAU	300,000,000.00	-	-	-	-
State Investment/Development of Solid Minerals Sector (N.R.D.F)	053500100100 - MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	23050101 - RESEARCH AND DEVELOPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33611200 - TALATA MAFARA	-	-	-	5,300,000,000.00	-
Construction of Drainage for flood control from Eastern Bye-Pass to Gusau Rivers	053500100100 - MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	23020136 - CONSTRUCTION / PROVISION OF CULVERT AND DRAINAGES	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33620600 - GUSAU	400,000,000.00	-	-	-	-
Flood/Gully Control Project at Gummi, Jangeru, Tsibiri, and Yanware	053500100100 - MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	23020136 - CONSTRUCTION / PROVISION OF CULVERT AND DRAINAGES	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33641800 - STATEWIDE	500,000,000.00	1,500,000,000.00	1,103,969,612.40	7,000,000,000.00	-
Provision of park and garden with trees and Landscaping across the state	053500100100 - MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	23020139 - CONSTRUCTION/PROVISION OF PARKS AND GARDENS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33641800 - STATEWIDE	250,000,000.00	250,000,000.00	-	-	-
Construction and Equipping of Minerals Laboratory Testing Centres at 3 senatorial zone	053500100100 - MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	23020142 - CONSTRUCTION OF LABORATORY	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33641800 - STATEWIDE	400,000,000.00	-	-	-	-

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Construction of Mineral Buying Centres as source of Internal generated Revenue	053500100100 - MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	23020143 - CONSTRUCTION OF BUYING MINERALS CENTRE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33641800 - STATEWIDE	-	1,000,000,000.00	-	1,000,000,000.00	-
Rehabilitation of 2 Earth dams in Grazing Reserves in each senatorial district.	053500100100 - MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	23030130 - REHABILITATION/ REPAIRS OF DAMS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33641800 - STATEWIDE	50,000,000.00	300,000,000.00	-	300,000,000.00	-
Rehabilitation of 2 grazing reserves in each senatorial district to compliment RUGA settlment, (Fodder Conservation and Pasture Development:)	053500100100 - MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	23030144 - REHABILITATION/ REPAIRS OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	-	-	-
Purchase of seedling for Climate change control across the state	053500100100 - MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	-	100,000,000.00	-
Tree Planting exercise to control desertification across the state	053500100100 - MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	-	100,000,000.00	-
Survey on Erosion and Flood Prone Areas Across the State.	053500100100 - MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	23050101 - RESEARCH AND DEVELOPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	-	100,000,000.00	-
Feasibility Studies and Engineering Design on ecological problems in the state	053500100100 - MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	23050101 - RESEARCH AND DEVELOPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33641800 - STATEWIDE	260,000,000.00	500,000,000.00	-	200,000,000.00	-
Registration of 30 No. of Exploration Licenses for state and LGAs	053500100100 - MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	23050132 - PURCHASE OF COMPANY SHARES	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33641800 - STATEWIDE	150,000,000.00	150,000,000.00	-	150,000,000.00	-
Purchase of 6 No. of Boxer Motorcycles for Community Development Department	055100100100 - MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	23010104 - PURCHASE MOTOR CYCLES	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	15,000,000.00	6,000,000.00	-	7,000,000.00	-
Purchase of 7 No. of Vehicles for Director and Deputy Director Department for Monitoring & Inspection and Zonal Office & Director Community Development	055100100100 - MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	23010105 - PURCHASE OF MOTOR VEHICLES	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	65,000,000.00	25,000,000.00	-	70,000,000.00	-
Furnishing of Gusau and Kaura Namoda Zonal Offices	055100100100 - MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70621 - COMMUNITY DEVELOPMENT	33641800 - STATEWIDE	40,000,000.00	-	-	40,000,000.00	-

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Construction of Talata Mafara Zonal Office	055100100100 - MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	33611200 - TALATA MAFARA	80,000,000.00	80,000,000.00	-	100,000,000.00	-
Construction of Emirs Palace at Anka, Tsafe, Moriki, Bukkuyum, K/Namoda, Bungudu, Zurmi & Bakura	055100100100 - MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	23020134 - CONSTRUCTION/ PROVISION OF EMIRS PALACE	70621 - COMMUNITY DEVELOPMENT	33641800 - STATEWIDE	1,000,000,000.00	2,500,000,000.00	-	-	-
Renovation of of K/Namoda Zonal Offices	055100100100 - MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	-	-	-
Renovation of LGAs Auditor General Offices	055100100100 - MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	300,000,000.00	200,000,000.00	-	200,000,000.00	-
Renovation of Council of Chief Office	055100100100 - MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	400,000,000.00	500,000,000.00	-	500,000,000.00	-
Renovation of Ministry of Local Government Office	055100100100 - MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	500,000,000.00	500,000,000.00	-	500,000,000.00	-
Renovation of Local Service Commission Office	055100100100 - MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	500,000,000.00	500,000,000.00	-	500,000,000.00	-
Renovation of Emirs Palace of Gusau, Maru and Maradun	055100100100 - MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	-	300,000,000.00	-	-	-
Renovation of Lodge at Kaduna	055100100100 - MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	-	100,000,000.00	-	100,000,000.00	-
Purchase of 112 No Motorcycles for Village Heads	055100100100 - MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	23010104 - PURCHASE MOTOR CYCLES	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	-	-	-	130,000,000.00	-
Purchase of 2 No Vehicles for Department of Community Development	055100100100 - MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	23010105 - PURCHASE OF MOTOR VEHICLES	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	-	-	-	25,000,000.00	-
Purchase of 1 No Vehicles for Department of Procurement	055100100100 - MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	23010105 - PURCHASE OF MOTOR VEHICLES	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	-	-	-	15,000,000.00	-
Purchase of 1 No Vehicles for Department of Chieftaincy	055100100100 - MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	23010105 - PURCHASE OF MOTOR VEHICLES	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	-	-	-	15,000,000.00	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Purchase of Vehicles for district heads	055100100100 - MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	23010105 - PURCHASE OF MOTOR VEHICLES	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	-	-	-	500,000,000.00	-
Purchase of HP Computers for Departments	055100100100 - MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	23010113 - PURCHASE OF COMPUTERS	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	-	-	-	1,000,000.00	-
Purchase of Multi purpose Printers for departments	055100100100 - MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	23010114 - PURCHASE OF COMPUTER PRINTERS	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	-	-	-	3,000,000.00	-
Rehabilitation of Office Building at Anka Zonal Office	055100100100 - MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	-	-	-	15,000,000.00	-
Rehabilitation of Maru Emirate Palace	055100100100 - MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	-	-	-	15,000,000.00	-
Construction of Bukkuyum's Emirate Palace, 60% Contribution from Our Ministry	055100100100 - MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	23020134 - CONSTRUCTION/ PROVISION OF EMIRS PALACE	70621 - COMMUNITY DEVELOPMENT	33610300 - BUKKUYUM	-	1,080,000,000.00	-	-	-
Construction of Bungudu's Emirate Palace, 60% Contribution from Our Ministry	055100100100 - MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	23020134 - CONSTRUCTION/ PROVISION OF EMIRS PALACE	70621 - COMMUNITY DEVELOPMENT	33620400 - BUNGUDU	-	1,080,000,000.00	-	-	-
Construction of Zurmi's Emirate Palace, 60% Contribution from Our Ministry	055100100100 - MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	23020134 - CONSTRUCTION/ PROVISION OF EMIRS PALACE	70621 - COMMUNITY DEVELOPMENT	33631400 - ZURMI	-	1,080,000,000.00	-	-	-
NUT.3.MPD.Purchase of Drugs to address Malaria prevalence and Improve child and Maternal Health across the state	055100100100 - MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	-	-	-	100,000,000.00	100,000,000.00
NUT.3.MS.Procurement of Nutritional supplements to address stunted growth among the under five children	055100100100 - MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	-	-	-	70,000,000.00	70,000,000.00
NUT.3.WASH.Construction of Boreholes across LGAs to reduces water borne diseases and improve hygiene	055100100100 - MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	23020130 - CONSTRUCTION/ PROVISION OF BOREHOLES	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	-	-	-	200,000,000.00	200,000,000.00
Purchase of Motor Vehicle for Emirs in the state	055100100100 - MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	23010105 - PURCHASE OF MOTOR VEHICLES	70621 - COMMUNITY DEVELOPMENT	33641800 - STATEWIDE	-	-	-	2,000,000,000.00	-
Constituency project across 14 LGAs statewide	055100100100 - MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	-	-	-	5,000,000,000.00	-

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Purchase of Motorcycles for distribution across 14 LGA	055100100100 - MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	23010104 - PURCHASE MOTOR CYCLES	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	-	-	-	1,350,000,000.00	-
Purchase of Tailoring machines for distribution across 14 LGA	055100100100 - MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	23020149 - CONSTRUCTION/ PROVISION OF PLANTS AND MACHINARIES	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	-	-	-	450,000,000.00	-
Purchase of Graining Machines for distribution across 14 LGA	055100100100 - MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	23020149 - CONSTRUCTION/ PROVISION OF PLANTS AND MACHINARIES	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	-	-	-	300,000,000.00	-
Purchase of Pumping Machines for distribution across 14 LGA	055100100100 - MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	23020149 - CONSTRUCTION/ PROVISION OF PLANTS AND MACHINARIES	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	-	-	-	200,000,000.00	-
Provision of Solar Street Light for distribution across 14 LGA	055100100100 - MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	-	-	-	700,000,000.00	-
Emergency Response Fund for IDPs	055400100100 - HUMANITARIAN AND RELIEF MATTERS	23050137 - EMERGENCY INTERVENTION SERVICES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33641800 - STATEWIDE	-	-	-	15,000,000,000.00	-
Renovation of Additional Skill Acquisition training centre	055400300100 - GOVERNMENT ENTERPRISES AND EMPOWERMENT PROGRAMME (GEEP)	23010156 - PURCHASE OF SKILLS ACQUISITION EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33641800 - STATEWIDE	-	-	-	400,000,000.00	-

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

011100100100 GOVERNMENT HOUSE ADMINISTRATION									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					1,000,000,000.00	4,700,000,000.00	2,114,745,443.59	3,300,000,000.00	0.00
13100125000100 - Reform of Government and Governance - General	Purchase of Office Furniture to Government House offices	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	0.00	750,000,000.00	405,077,112.71	500,000,000.00	0.00
13100124000300 - Reform of Government and Governance - General	Construction of additional structure at Government house	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	0.00	2,500,000,000.00	1,202,195,682.20	0.00	0.00
13100123000100 - Reform of Government and Governance - General	Provision of Security Gadgets in Government House	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	500,000,000.00	700,000,000.00	88,673,000.00	300,000,000.00	0.00
13100125000500 - Reform of Government and Governance - General	Rehabilitation of Government House Offices	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	0.00	0.00	0.00	1,500,000,000.00	0.00
23100126000100 - Social Protection Not Elsewhere Classified	Special Governor's Provision on Infrastructure Intervention Programme in the state	23050135 - INTERGRATED INFRASTRUCTURE SERVICES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33641800 - STATEWIDE	500,000,000.00	750,000,000.00	418,799,648.68	1,000,000,000.00	0.00

011100101000 MEDIA AND COMMUNICATION UNIT									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					85,000,000.00	50,000,000.00	0.00	85,000,000.00	0.00
11100123000100 - Information Communication and Technology - General	Purchase of 2 well equipped public address Van for Public Enlightenment	23010106 - PURCHASE OF VANS	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	85,000,000.00	50,000,000.00	0.00	85,000,000.00	0.00

011101000100 BUREAU OF PUBLIC PROCUREMENT									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

Total					450,000,000.00	0.00	0.00	282,275,000.00	0.00
13100124001500 - Reform of Government and Governance - General	Renovation of Office Complex of Annex Office	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	450,000,000.00	0.00	0.00	282,275,000.00	0.00

011101200100 ZAMFARA INVESTMENT PROMOTION AGENCY									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					84,000,000.00	84,000,000.00	0.00	1,697,000,000.00	0.00
13100124000400 - Reform of Government and Governance - General	Purchase of 6 No HP of Computers, 15 Laptops and 1 No HP Elitebook 840	23010113 - PURCHASE OF COMPUTERS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	33641800 - STATEWIDE	12,000,000.00	12,000,000.00	0.00	0.00	0.00
13100124000500 - Reform of Government and Governance - General	Purchase of Printers HP Color Laserjet 283 and 1 No	23010114 - PURCHASE OF COMPUTER PRINTERS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	33641800 - STATEWIDE	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
13100124000600 - Reform of Government and Governance - General	Purchase of 2 Nos of Photocopying Machine for the agency	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	33641800 - STATEWIDE	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00
13100124000700 - Reform of Government and Governance - General	Purchase of 1 no of Shredding Machine for agency	23010117 - PURCHASE OF SHREDDING MACHINES	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	33641800 - STATEWIDE	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
13100124000800 - Reform of Government and Governance - General	Purchase of 2 nos of Scanning Machine for agency	23010118 - PURCHASE OF SCANNERS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	33641800 - STATEWIDE	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

13100124000900 - Reform of Government and Governance - General	Purchase of Solar to provide energy in the agency	23010162 - PURCHASE OF SOLAR EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	33641800 - STATEWIDE	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00
13100125000600 - Reform of Government and Governance - General	Purchase of Electrical Equipment for Investment Promotion Agency	23010183 - PURCHASE OF ELECTRICAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	33641800 - STATEWIDE	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
13100124001100 - Reform of Government and Governance - General	State Government Contribution on Project Facilitation fund on Investment	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	33641800 - STATEWIDE	0.00	0.00	0.00	1,625,000,000.00	0.00

011200300100 ZAMFARA STATE HOUSE OF ASSEMBLY									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					2,300,000,000.00	800,000,000.00	157,534,090.82	1,900,000,000.00	0.00
13100124001300 - Reform of Government and Governance - General	Construction of Assembly Service Commission Complex	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33620600 - GUSAU	800,000,000.00	300,000,000.00	0.00	400,000,000.00	0.00
13100125001100 - Reform of Government and Governance - General	Construction of Legislative and Staff Quarters	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33620600 - GUSAU	1,000,000,000.00	300,000,000.00	157,534,090.82	1,000,000,000.00	0.00
13100123000600 - Reform of Government and Governance - General	Digitalization of SHoA Council Chamber	23050102 - COMPUTER SOFTWARE ACQUISITION	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33620600 - GUSAU	500,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

13100126002200 - Reform of Government and Governance - General	Internet & Networking Connectivity for House of Assembly at Committee Room 2	23050102 - COMPUTER SOFTWARE ACQUISITION	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33620600 - GUSAU	0.00	0.00	0.00	300,000,000.00	0.00
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012300100100 MINISTRY OF INFORMATION AND CULTURE									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					2,782,000,000.00	3,257,000,000.00	31,209,000.00	4,218,000,000.00	10,000,000.00
11100123000200 - Information Communication and Technology - General	Provision of 63 nos of Motorcycles (Boxer) for Media Cooperation 25, Zamfara Radio 8, ZTV 10, Legacy 4, Censorship 15 and Gold City FM 6.	23010104 - PURCHASE MOTOR CYCLES	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	150,000,000.00	100,000,000.00	0.00	0.00	0.00
11100124002000 - Information Communication and Technology - General	Provision of additional OB Van for Zamfara Radio and Gold City FM	23010106 - PURCHASE OF VANS	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	300,000,000.00	150,000,000.00	0.00	400,000,000.00	0.00
11100125000100 - Information Communication and Technology - General	Purchase of 2 Nos of Public Address VAN for Min of Information	23010106 - PURCHASE OF VANS	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	150,000,000.00	0.00	0.00	0.00	0.00
11100123000400 - Information Communication and Technology - General	Purchase of Furniture for Media cooperation and ZTV	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	0.00	150,000,000.00	0.00	0.00	0.00
11100124001100 - Information Communication and Technology - General	Purchase of Historical Books and Arabic Manuscript	23010125 - PURCHASE OF LIBRARY BOOKS	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	5,000,000.00	50,000,000.00	0.00	0.00	0.00
11100123000700 - Information Communication and Technology - General	Procurement of Modern ZTV, AM & FM Radio Digital Transmitters	23010144 - PURCHASE OF TRANSMITTERS	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	250,000,000.00	350,000,000.00	0.00	2,350,000,000.00	0.00
11100124002300 - Information Communication and Technology - General	Provision of Solar power supply for Media Houses	23010162 - PURCHASE OF SOLAR EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	0.00	100,000,000.00	0.00	200,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

11100123001000 - Information Communication and Technology - General	Procurement of Additional AM studio Equipment and state Television Equipment	23010166 - PURCHASE OF STUDIO EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	0.00	250,000,000.00	0.00	0.00	0.00
11100124000400 - Information Communication and Technology - General	Purchase of studio/ICT equipments center for media cooperation office	23010166 - PURCHASE OF STUDIO EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	300,000,000.00	150,000,000.00	0.00	330,000,000.00	0.00
11100124000500 - Information Communication and Technology - General	Purchase of Digital Video Camera/Still Camera TV Set for Editing of Video Clip Tablet for the Information officers	23010172 - PURCHASE OF PUBLIC ENLIGHTMENT EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	50,000,000.00	100,000,000.00	31,209,000.00	60,000,000.00	0.00
11100124001700 - Information Communication and Technology - General	Purchase of 80 numbers of HDMI Camera and Drones for Media Houses	23010172 - PURCHASE OF PUBLIC ENLIGHTMENT EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	0.00	50,000,000.00	0.00	35,000,000.00	0.00
11100124002100 - Information Communication and Technology - General	Provision of ATU Earthling and Tension of Radio Mast	23010183 - PURCHASE OF ELECTRICAL EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	0.00	30,000,000.00	0.00	35,000,000.00	0.00
11100124002200 - Information Communication and Technology - General	Provision of AVR & Ups for the State AM Station	23010183 - PURCHASE OF ELECTRICAL EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	70,000,000.00	70,000,000.00	0.00	120,000,000.00	0.00
11100125000200 - Information Communication and Technology - General	Purchase of 4 projectors, 12 nos of 50inches TV Sets and other Electrical appliances at ZTV	23010183 - PURCHASE OF ELECTRICAL EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	7,000,000.00	7,000,000.00	0.00	38,000,000.00	0.00
11100123001300 - Information Communication and Technology - General	Construction of Admin block of AM unit at ZTV, Censorship, Gold City FM and Legacy	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	500,000,000.00	250,000,000.00	0.00	0.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

11100123001400 - Information Communication and Technology - General	Constuction of Office Building for Media Cooperation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	400,000,000.00	300,000,000.00	0.00	0.00	0.00
11100123001500 - Information Communication and Technology - General	Provision of staff waiting room for FM and ZTV	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	0.00	0.00	0.00	140,000,000.00	0.00
11100124001300 - Information Communication and Technology - General	Construction of modern studio at Ministry of Information and Culture Headquarters Daza	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	50,000,000.00	150,000,000.00	0.00	0.00	0.00
11100124002400 - Information Communication and Technology - General	Construction of dilapidated wall fence in the ministry head quarter	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	0.00	100,000,000.00	0.00	0.00	0.00
11100124002900 - Information Communication and Technology - General	Construction of befitting office Accommodation for the Ministry of Information & Culture at Headquarter Daza	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	100,000,000.00	600,000,000.00	0.00	500,000,000.00	0.00
11100125000300 - Information Communication and Technology - General	Construction of History Bureau office	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	200,000,000.00	100,000,000.00	0.00	0.00	0.00
11100125000400 - Information Communication and Technology - General	Renovation and Equipping of Legacy office	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	250,000,000.00	200,000,000.00	0.00	0.00	0.00
04030626001504 - Nutrition	NUT.5.IEC/SBCC.Promote awareness on improved food quality and safety through electronic and print media.	23050101 - RESEARCH AND DEVELOPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	0.00	0.00	0.00	10,000,000.00	10,000,000.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

012300200100 COUNCIL FOR ARTS AND CULTURE									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					250,000,000.00	150,000,000.00	0.00	220,000,000.00	0.00
13100124001600 - Reform of Government and Governance - General	Purchase of Custumes and Materials for Drama	23010130 - PURCHASE OF RECREATIONAL FACILITIES	70821 - CULTURAL SERVICES	33620600 - GUSAU	0.00	0.00	0.00	20,000,000.00	0.00
13100123000800 - Reform of Government and Governance - General	Purchase of Artistes Equipment to agency	23010183 - PURCHASE OF ELECTRICAL EQUIPMENT	70821 - CULTURAL SERVICES	33620600 - GUSAU	0.00	0.00	0.00	50,000,000.00	0.00
13100123001000 - Reform of Government and Governance - General	Construction of Artistes Camp Gusau	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70821 - CULTURAL SERVICES	33620600 - GUSAU	100,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
13100124001800 - Reform of Government and Governance - General	Construction of Mini Cultural Centre at Tsafe and Kaura Namoda	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70821 - CULTURAL SERVICES	33641800 - STATEWIDE	150,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00

012301300100 PRINTING AND PUBLISHING COMPANY (LEGACY NEWSPAPER) AND GOVERNMENT PRINTING PRESS									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					74,000,000.00	540,000,000.00	0.00	80,000,000.00	0.00
11100123001600 - Information Communication and Technology - General	Purchase and Installation of Printing Machinnes & Accessories	23010114 - PURCHASE OF COMPUTER PRINTERS	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	50,000,000.00	500,000,000.00	0.00	80,000,000.00	0.00
11100123001700 - Information Communication and Technology - General	Purchase of Printer for Printing of Identity Cards	23010114 - PURCHASE OF COMPUTER PRINTERS	70831 - BROADCASTING AND PUBLISHING SERVICES	33620600 - GUSAU	24,000,000.00	40,000,000.00	0.00	0.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

012400100100 MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					13,000,000,000.00	0.00	0.00	13,100,000,000.00	0.00
22100123000100 - INTERNAL SECURITY - GENERAL	Provision of Security Equipment for Security Agencies	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	33641800 - STATEWIDE	12,500,000,000.00	0.00	0.00	5,000,000,000.00	0.00
22100123000200 - INTERNAL SECURITY - GENERAL	Provision of security facilities and amenities to Border villages	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	33641800 - STATEWIDE	500,000,000.00	0.00	0.00	500,000,000.00	0.00
22100126000100 - INTERNAL SECURITY - GENERAL	Purchase of Security Vehicle for Internal Security Office	23010186 - PURCHASE OF SECURITY VEHICLE	70361 - PUBLIC ORDER AND SAFETY N.E.C.	33641800 - STATEWIDE	0.00	0.00	0.00	7,000,000,000.00	0.00
22100126000200 - INTERNAL SECURITY - GENERAL	Construction of Recruitment centre office	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	33641800 - STATEWIDE	0.00	0.00	0.00	500,000,000.00	0.00
22100126000300 - INTERNAL SECURITY - GENERAL	Construction of Armory in Senetorial Zone	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	33641800 - STATEWIDE	0.00	0.00	0.00	100,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

012500100100 PUBLIC SERVICE OFFICE									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					440,000,000.00	240,000,000.00	0.00	140,000,000.00	0.00
13100125001200 - Reform of Government and Governance - General	Provision of E-Library and Books	23010125 - PURCHASE OF LIBRARY BOOKS	70131 - GENERAL PERSONNEL SERVICES	33620600 - GUSAU	100,000,000.00	50,000,000.00	0.00	0.00	0.00
13100123001300 - Reform of Government and Governance - General	Procurement of 1Nos of 100Kva Generator set (HoS and civil service recreation centre)	23010182 - PURCHASE OF GENERATOR	70131 - GENERAL PERSONNEL SERVICES	33620600 - GUSAU	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00
13100123001500 - Reform of Government and Governance - General	Establishment of Civil Service Recreation Center	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	33620600 - GUSAU	200,000,000.00	100,000,000.00	0.00	0.00	0.00
13100123001600 - Reform of Government and Governance - General	Renovation of Office of the Head of Service	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	33620600 - GUSAU	100,000,000.00	50,000,000.00	0.00	100,000,000.00	0.00

014700100100 CIVIL SERVICE COMMISSION									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					100,000,000.00	100,000,000.00	0.00	200,000,000.00	0.00
13100123002100 - Reform of Government and Governance - General	Rehabilitation and furnishing of Civil Service Commission	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	33620600 - GUSAU	50,000,000.00	50,000,000.00	0.00	150,000,000.00	0.00
13100123002200 - Reform of Government and Governance - General	Automation of Civil Service Commission Record	23050102 - COMPUTER SOFTWARE ACQUISITION	70131 - GENERAL PERSONNEL SERVICES	33620600 - GUSAU	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00

014800100100 ZAMFARA STATE INDEPENDENT ELECTORAL COMMISSION									
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DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					155,000,000.00	155,000,000.00	0.00	35,000,000.00	0.00
13100124001900 - Reform of Government and Governance - General	Purchase of Motorcycles (Boxer) for Election Purpose	23010104 - PURCHASE MOTOR CYCLES	70161 - GENERAL PUBLIC SERVICES N.E.C.	33620600 - GUSAU	100,000,000.00	100,000,000.00	0.00	30,000,000.00	0.00
13100124002000 - Reform of Government and Governance - General	Purchase of Law books to ZASIEC	23010142 - PURCHASE OF LAW BOOKS	70161 - GENERAL PUBLIC SERVICES N.E.C.	33620600 - GUSAU	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
13100123002500 - Reform of Government and Governance - General	Purchase of Enlightenment Equipment to ZASIEC	23010172 - PURCHASE OF PUBLIC ENLIGHTMENT EQUIPMENT	70161 - GENERAL PUBLIC SERVICES N.E.C.	33620600 - GUSAU	50,000,000.00	50,000,000.00	0.00	0.00	0.00

014900100100 LOCAL GOVERNMENT SERVICE COMMISSION									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					60,000,000.00	55,000,000.00	0.00	60,000,000.00	0.00
13100124002100 - Reform of Government and Governance - General	Purchase of Office Equipment (DI Machine)	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES	33620600 - GUSAU	25,000,000.00	0.00	0.00	25,000,000.00	0.00
13100124002200 - Reform of Government and Governance - General	Provision of Solar energy to the office head quarter	23010162 - PURCHASE OF SOLAR EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	33620600 - GUSAU	10,000,000.00	20,000,000.00	0.00	10,000,000.00	0.00
13100125001300 - Reform of Government and Governance - General	General Renovation of Office head quarter	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	33620600 - GUSAU	25,000,000.00	35,000,000.00	0.00	25,000,000.00	0.00

016100100200 GENERAL SERVICES									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					18,635,000,000.00	13,135,000,000.00	804,116,331.42	32,105,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

13100125001400 - Reform of Government and Governance - General	Purchase of Residential Building for government official	23010103 - PURCHASE OF RESIDENTIAL BUILDINGS	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	1,000,000,000.00	600,000,000.00	0.00	400,000,000.00	0.00
03100125000100 - Poverty Alleviation - General	Provision of Official motor vehicles to Government House	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	0.00	4,000,000,000.00	0.00	0.00	0.00
13100123003200 - Reform of Government and Governance - General	Purchase of Funitures/ Equipment for Drugs, Nacotic and Human Trafiking	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00
13100123003300 - Reform of Government and Governance - General	Purchase of Funitures to new extention in Government House	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	250,000,000.00	250,000,000.00	35,400,000.00	0.00	0.00
13100123003400 - Reform of Government and Governance - General	Purchase of furnitures for Government Lodges Kaduna	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	0.00	0.00	0.00
13100123003500 - Reform of Government and Governance - General	Supply of Funitures to MDAs	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	1,500,000,000.00	1,000,000,000.00	526,242,624.71	2,000,000,000.00	0.00
13100123003900 - Reform of Government and Governance - General	Provision of 2Nos 200Kva Generating set for State Secretariat.	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	300,000,000.00	100,000,000.00	39,885,000.00	20,000,000.00	0.00
13100125001500 - Reform of Government and Governance - General	Provision of 2Nos 20-50 KVA Generating set to Hajj Camp	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	250,000,000.00	150,000,000.00	0.00	250,000,000.00	0.00
23070126000100 - Disaster Preparedness and Risk Reduction	HUMANITARIAN:Procurement of relief Materials for mitigation of disaster victims	23010175 - PURCHASE OF RELIEF MATERIALS FOR POVERTY ALLEVIATION	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	4,000,000,000.00	1,000,000,000.00	70,323,853.33	6,000,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

23070326000100 - Humanitarian Logistics and Coordination	ZEMA:Humanitarian Response(Shelter,Cash Transfer, and Early Warning System)	23010175 - PURCHASE OF RELIEF MATERIALS FOR POVERTY ALLEVIATION	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
23070226000100 - Emergency Response and Relief Services	Emergency Intervention Funds	23050136 - CONTINGENCY CAPITAL	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	3,000,000,000.00	1,000,000,000.00	0.00	9,000,000,000.00	0.00
23070226000200 - Emergency Response and Relief Services	ZEMA:Establishment of Early Warning and Early Response System	23010175 - PURCHASE OF RELIEF MATERIALS FOR POVERTY ALLEVIATION	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
03100125000200 - Poverty Alleviation - General	ZEMA:Aquisition of Automated for system for Cash Transfer to Old Age Beneficiaries	23010175 - PURCHASE OF RELIEF MATERIALS FOR POVERTY ALLEVIATION	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	200,000,000.00	200,000,000.00	0.00	0.00	0.00
23070426000100 - Protection of Vulnerable Populations	ZEMA:Provide in kind assistance (food basket, hugine kids, shelter materials and emergency medical supply) to meet immediate needs of poor and vulnerable	23010175 - PURCHASE OF RELIEF MATERIALS FOR POVERTY ALLEVIATION	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00
23070526000100 - Refugee and Internally Displaced Persons (IDP) Assistance	ZEMA:Purchase of Relief Material for Disaster Victims	23010175 - PURCHASE OF RELIEF MATERIALS FOR POVERTY ALLEVIATION	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	2,000,000,000.00	500,000,000.00	0.00	9,000,000,000.00	0.00
03100123000100 - Poverty Alleviation - General	ZEMA:Construction of Office Accomadation /Warehouse for Humanitarian Respond	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	750,000,000.00	750,000,000.00	0.00	250,000,000.00	0.00
03100123000200 - Poverty Alleviation - General	Construction of Rapid Response Centre (RRC) at Gummi, Gusau, Kaura Namoda and Talata Mafara	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	500,000,000.00	300,000,000.00	0.00	500,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

13100123004100 - Reform of Government and Governance - General	Construction of 1no. upstairs block pilgrim waiting room	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	200,000,000.00	200,000,000.00	0.00	0.00	0.00
13100125001600 - Reform of Government and Governance - General	Provision of Drugs Addiction Centre at Yariman Bakura Specialist Hospital Gusau	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	100,000,000.00	100,000,000.00	0.00	0.00	0.00
13100125001700 - Reform of Government and Governance - General	HCD:Construction of Human Capital Development Vocational Centres a 3 senatorial zones	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	200,000,000.00	100,000,000.00	0.00	200,000,000.00	0.00
13100125001800 - Reform of Government and Governance - General	Establishment of Reformatory Centre at Gusau for Central Senatorial zones	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	300,000,000.00	200,000,000.00	0.00	100,000,000.00	0.00
13100125001900 - Reform of Government and Governance - General	HCD:Construction of Recycling Centres at 3 senatorial zones	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	300,000,000.00	200,000,000.00	0.00	300,000,000.00	0.00
13100125002000 - Reform of Government and Governance - General	Construction of additional structures at JB secretariat Gusau	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	1,200,000,000.00	400,000,000.00	0.00	900,000,000.00	0.00
23100126000200 - Social Protection Not Elsewhere Classified	HCD: Purchase of enterprenuership tools as a Start-up Grants to beneficiaries of vocational project	23020141 - PROVISION OF ENTREPRENEURSHIP EQUIPMENT	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

13100125002100 - Reform of Government and Governance - General	HCD:Specialized capacity building for community peace building for women & youth on aquaculture and fish farming in 14 LGAs	23020141 - PROVISION OF ENTREPRENEURSHIP EQUIPMENT	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	150,000,000.00	150,000,000.00	0.00	0.00	0.00
23010226000100 - Social protection coordination and mechanisms	Human capital development Strategic Empowerment Programme for retirees, people with disabilities, men and women across 14 LGAs	23020141 - PROVISION OF ENTREPRENEURSHIP EQUIPMENT	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	200,000,000.00	100,000,000.00	0.00	200,000,000.00	0.00
23010226000200 - Social protection coordination and mechanisms	Human capital development and strategic project on STEM and on renewable energy sources for youth and women across 14 LGAs	23020141 - PROVISION OF ENTREPRENEURSHIP EQUIPMENT	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	200,000,000.00	100,000,000.00	0.00	0.00	0.00
13100125002200 - Reform of Government and Governance - General	HCD:Conduct of Survey to identified medical outreach requirement for the aged and vulnerable groups across 14 LGAs	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	50,000,000.00	50,000,000.00	0.00	0.00	0.00
13100123004500 - Reform of Government and Governance - General	General renovation of mobile police quarters, quarter guard and other security output Building	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	300,000,000.00	300,000,000.00	124,891,825.59	300,000,000.00	0.00
13100123005100 - Reform of Government and Governance - General	Renovation of JB Secretariat office	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	700,000,000.00	400,000,000.00	0.00	700,000,000.00	0.00
13100124003900 - Reform of Government and Governance - General	Automation and Upgrade of State Executive Council Secretariat Library	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	200,000,000.00	200,000,000.00	0.00	0.00	0.00
03100123000300 - Poverty Alleviation - General	ZEMA:Conduct of Household Economic Analysis Survey (HEA)	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	33641800 - STATEWIDE	300,000,000.00	300,000,000.00	0.00	300,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

23100126000300 - Social Protection Not Elsewhere Classified	ZAMSACA: Procurement of Drug for HIV/AIDs victim	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	0.00	0.00	7,373,027.79	0.00	0.00
13100125002300 - Reform of Government and Governance - General	Disaster Response Management Fund	23010175 - PURCHASE OF RELIEF MATERIALS FOR POVERTY ALLEVIATION	70133 - OTHER GENERAL SERVICES	33620600 - GUSAU	0.00	0.00	0.00	1,000,000,000.00	0.00
23060326000100 - Disability Insurance and Disability Benefit	ZPWDB: Purchase of 10No. Of Boxer Soccer Motorcycle for people with disability in the state	23010104 - PURCHASE MOTOR CYCLES	70361 - PUBLIC ORDER AND SAFETY N.E.C.	33620600 - GUSAU	0.00	0.00	0.00	20,000,000.00	0.00
23060326000200 - Disability Insurance and Disability Benefit	ZPWDB: Purchase of 8No of Golf Weagon Motor Vehicle to cluster chairmen in the state	23010105 - PURCHASE OF MOTOR VEHICLES	70361 - PUBLIC ORDER AND SAFETY N.E.C.	33620600 - GUSAU	0.00	0.00	0.00	80,000,000.00	0.00
13100126001200 - Reform of Government and Governance - General	Establishment of Reformatory Centre at Talata Mafara for Westhen Senatorial Zone	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	33611200 - TALATA MAFARA	0.00	0.00	0.00	100,000,000.00	0.00
13100126001300 - Reform of Government and Governance - General	Establishment of Reformatory Centre at Kaura Namoda for Northen Senatorial zones	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	33630700 - KAURA NAMODA	0.00	0.00	0.00	100,000,000.00	0.00

016100400100	HISBAH COMMISSION								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					60,000,000.00	60,000,000.00	0.00	60,000,000.00	0.00
02100123000300 - Societal Re-orientation - General	Procurement of Public Enlightenment Equipment on Sharia Legal System	23010172 - PURCHASE OF PUBLIC ENLIGHTMENT EQUIPMENT	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	33620600 - GUSAU	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

02100125000100 - Societal Re-orientation - General	Renovation of Permanent Office Complex at Gusau	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	33620600 - GUSAU	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
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016101400100 ZAMFARA INFORMATION TECHNOLOGY DEVELOPMENT AGENCY (ZITDA)									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					1,340,000,000.00	6,600,000,000.00	1,026,889,031.14	2,150,000,000.00	0.00
11100123003000 - Information Communication and Technology - General	Purchase of Computers for MDAs	23010113 - PURCHASE OF COMPUTERS	70461 - COMMUNICATION	33620600 - GUSAU	300,000,000.00	600,000,000.00	290,000,000.00	400,000,000.00	0.00
11100125000500 - Information Communication and Technology - General	Purchase of Aerodrum for survey activities in the state	23010185 - PURCHASE OF AERODRUMS	70461 - COMMUNICATION	33620600 - GUSAU	0.00	1,000,000,000.00	0.00	0.00	0.00
11100123002700 - Information Communication and Technology - General	Provision of ICT Infrastructure for MDAs	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70461 - COMMUNICATION	33620600 - GUSAU	250,000,000.00	750,000,000.00	59,125,500.00	1,000,000,000.00	0.00
11100123002900 - Information Communication and Technology - General	Purchase of ICT Equipment for Education Management Information System (EMIS) Unit	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70461 - COMMUNICATION	33620600 - GUSAU	30,000,000.00	50,000,000.00	0.00	0.00	0.00
11100124003500 - Information Communication and Technology - General	Provision of Regional Innovation/technology Centers in Gusau District	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70461 - COMMUNICATION	33641800 - STATEWIDE	300,000,000.00	500,000,000.00	246,488,513.94	500,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

11100124003600 - Information Communication and Technology - General	Construction of institute of information technology in Gusau	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70461 - COMMUNICATION	33620600 - GUSAU	300,000,000.00	300,000,000.00	299,324,567.20	0.00	0.00
11100125000600 - Information Communication and Technology - General	Provision of Surveillance ICT equipment at the State Capital	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70461 - COMMUNICATION	33620600 - GUSAU	100,000,000.00	250,000,000.00	80,000,000.00	100,000,000.00	0.00
11100125000700 - Information Communication and Technology - General	Remudiling and Upgrading MDAs ICT Infrastructure	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70461 - COMMUNICATION	33620600 - GUSAU	0.00	1,000,000,000.00	0.00	0.00	0.00
11100125000800 - Information Communication and Technology - General	Provision of Fibre Infrastructure for MDAs	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70461 - COMMUNICATION	33620600 - GUSAU	0.00	1,000,000,000.00	0.00	0.00	0.00
11100125000900 - Information Communication and Technology - General	Construction of Control and Command Center at head quarter	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70461 - COMMUNICATION	33620600 - GUSAU	0.00	1,000,000,000.00	0.00	0.00	0.00
11100124003200 - Information Communication and Technology - General	Development and upgrading of State Government Official Web Site	23050102 - COMPUTER SOFTWARE ACQUISITION	70461 - COMMUNICATION	33620600 - GUSAU	50,000,000.00	100,000,000.00	51,950,450.00	100,000,000.00	0.00
11100124003300 - Information Communication and Technology - General	Installation of Internet & Network Connectivity for House of Assembly	23050102 - COMPUTER SOFTWARE ACQUISITION	70461 - COMMUNICATION	33620600 - GUSAU	10,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

016800100100	MINISTRY FOR RELIGIOUS AFFAIRS								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					2,550,000,000.00	1,902,922,000.00	413,893,833.79	4,650,000,000.00	0.00
02100125000200 - Societal Re-orientation - General	Procurement teaching and learning aid equipment to Qur'anic schools	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	33641800 - STATEWIDE	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
02100125000300 - Societal Re-orientation - General	Procurement of Essential Modern Education equipments	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	33641800 - STATEWIDE	100,000,000.00	0.00	0.00	100,000,000.00	0.00
02100123001000 - Societal Re-orientation - General	Purchase of Library Books for Ministry of Religious Affairs.	23010125 - PURCHASE OF LIBRARY BOOKS	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	33620600 - GUSAU	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
23020426000100 - Other Social Safety Nets	Qatar Grant: Iftar Feeding and Sallah Festival for Vulnerables	23010175 - PURCHASE OF RELIEF MATERIALS FOR POVERTY ALLEVIATION	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	33620600 - GUSAU	1,000,000,000.00	452,922,000.00	0.00	1,000,000,000.00	0.00
02100125000400 - Societal Re-orientation - General	Construction of modern Religious Library at Gusau	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	33620600 - GUSAU	50,000,000.00	50,000,000.00	0.00	150,000,000.00	0.00
02100123001400 - Societal Re-orientation - General	Construction of Cementries across the 14 LGA	23020126 - CONSTRUCTION/PROVISION OF CEMETERIES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	33641800 - STATEWIDE	200,000,000.00	200,000,000.00	21,759,338.95	1,000,000,000.00	0.00
02100123001500 - Societal Re-orientation - General	Construction of Jumuat Mosques in 14 LGAs	23020132 - CONSTRUCTION / PROVISION OF MOSQUE	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	33641800 - STATEWIDE	300,000,000.00	700,000,000.00	392,134,494.84	2,000,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

02100125000500 - Societal Re-orientation - General	Construction of 2 blocks of Classrooms in 19 Emirates for Qur'anic schools	23020133 - CONSTRUCTION/ PROVISION OF ISLAMIYA SCHOOLS	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	33641800 - STATEWIDE	200,000,000.00	100,000,000.00	0.00	0.00	0.00
02100123001800 - Societal Re-orientation - General	Renovation of existing Islamiyya Schools 5 in each senatorial zones	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	0.00	0.00	0.00
02100125000600 - Societal Re-orientation - General	Rehabilitation of 5 daily Prayers Mosques in LGAs	23030134 - REHABILITATION/ REPAIRS OF MOSQUE	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	33641800 - STATEWIDE	500,000,000.00	200,000,000.00	0.00	300,000,000.00	0.00

016800700100 ZAKKAT AND ENDOWMENT BOARD									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					710,000,000.00	310,000,000.00	24,838,045.00	510,000,000.00	0.00
02100123002200 - Societal Re-orientation - General	Construction of Zakkat Plaza at each Emirate palaces	23020124 - CONSTRUCTION OF MARKETS/PARKS	71071 - SOCIAL EXCLUSION N.E.C.	33620600 - GUSAU	500,000,000.00	200,000,000.00	4,560,045.00	300,000,000.00	0.00
02100123002300 - Societal Re-orientation - General	Rehabilitation of Zakkat and Endowment Board	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71071 - SOCIAL EXCLUSION N.E.C.	33620600 - GUSAU	200,000,000.00	100,000,000.00	20,278,000.00	200,000,000.00	0.00
02100124002300 - Societal Re-orientation - General	Rehabilitation of Zakkat Plaza at Gusau and T/Mafara	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71071 - SOCIAL EXCLUSION N.E.C.	33641800 - STATEWIDE	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00

021500100100 MINISTRY OF AGRICULTURE									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					29,600,000,000.00	17,515,000,000.00	6,164,218,013.44	76,345,000,000.00	20,000,000.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

01010123000500 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	APPEALS Project: Provision of Livelihoods, to enhance productivity and to improved value in the state	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	33641800 - STATEWIDE	30,000,000.00	50,000,000.00	18,244,443.00	50,000,000.00	0.00
01010124000500 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Livestock Productivity & Resilience Project (L-PRES): Provision of Agricultural Equipment to Farmers	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	33641800 - STATEWIDE	5,000,000,000.00	2,000,000,000.00	289,957,384.35	3,000,000,000.00	0.00
01010223000100 - Agriculture sector coordination mechanisms	Purchase of Agricultural Machineries (Mini Tractors & Implements).	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	33620600 - GUSAU	1,000,000,000.00	400,000,000.00	0.00	2,000,000,000.00	0.00
01020524000100 - Animal health and livestock diseases management	Purchase of Veterinary Surgery Equipments	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	33620600 - GUSAU	30,000,000.00	10,000,000.00	0.00	0.00	0.00
01050324000100 - Fish processing and post-harvest management	Purchase of a new hatching machine and overhauling the feed milling machine at PPU Feed MILL	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	33620600 - GUSAU	30,000,000.00	30,000,000.00	0.00	0.00	0.00
01040425000100 - Agricultural produce and quality control	Purchase of spraying Equipments and agrochemicals	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	33641800 - STATEWIDE	50,000,000.00	50,000,000.00	0.00	0.00	0.00
01030223000100 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	Purchase of Irrigation equipment for sales to farmers at subsidize rate (pump)	23010152 - PURCHASE OF IRRIGATIONAL EQUIPMENT	70421 - AGRICULTURE	33641800 - STATEWIDE	50,000,000.00	50,000,000.00	0.00	0.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

20100126000100 - CLIMATE CHANGE General	Islamic Development Bank Agric Project - Provision Agricultural Input to farmers on subsidized rate to boost food security	23010178 - PURCHASE OF AGRICULTURAL INPUTS	70421 - AGRICULTURE	33641800 - STATEWIDE	5,000,000,000.00	2,000,000,000.00	0.00	3,000,000,000.00	0.00
01010124000700 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	State Contribution on National Agricultural Growth Scheme and Agro Pocket	23010178 - PURCHASE OF AGRICULTURAL INPUTS	70421 - AGRICULTURE	33641800 - STATEWIDE	2,165,000,000.00	2,165,000,000.00	500,000,000.00	2,165,000,000.00	0.00
01020624000100 - Livestock feeds development	Procurement of Animal feeds to sell to farmers at subsidized rate	23010178 - PURCHASE OF AGRICULTURAL INPUTS	70421 - AGRICULTURE	33641800 - STATEWIDE	50,000,000.00	50,000,000.00	0.00	0.00	0.00
01030323000100 - Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	Purchase of Improved Seeds for sell to farmers at subsidized rate	23010178 - PURCHASE OF AGRICULTURAL INPUTS	70421 - AGRICULTURE	33620600 - GUSAU	10,000,000.00	10,000,000.00	0.00	0.00	0.00
01030323000900 - Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	Purchase of Agric Inputs (Direcorate of Accelerated Cotton Dev.)	23010178 - PURCHASE OF AGRICULTURAL INPUTS	70421 - AGRICULTURE	33641800 - STATEWIDE	5,000,000.00	5,000,000.00	0.00	0.00	0.00
01030125000100 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Procurement of seeds and Seedlings for tree crops and vegetables	23010178 - PURCHASE OF AGRICULTURAL INPUTS	70421 - AGRICULTURE	33641800 - STATEWIDE	10,000,000.00	10,000,000.00	0.00	0.00	0.00
01010223000200 - Agriculture sector coordination mechanisms	Establishment of Metereological Equipment at 3 senatorial zone	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70421 - AGRICULTURE	33641800 - STATEWIDE	20,000,000.00	10,000,000.00	0.00	0.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

17100123000100 - Road - General	TET Fund Project: Construction of additional Blocks at College of Agriculture and Aministrals Science Bakura	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70451 - ROAD TRANSPORT	33610200 - BAKURA	2,000,000,000.00	500,000,000.00	0.00	2,000,000,000.00	0.00
01050323000200 - Fish processing and post-harvest management	Establishment of 4 Fish Hatchery at 3 senatorial zones	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	33641800 - STATEWIDE	80,000,000.00	80,000,000.00	0.00	0.00	0.00
01010125000100 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Construction of Irrigation Facilities (PILOT Irrigation Scheme)	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	33641800 - STATEWIDE	150,000,000.00	210,000,000.00	80,742,496.10	0.00	0.00
01020224000100 - Meat processing and marketing	Provision of loading rump at k/daji, Dauran, Shinkafi, T/Mafara, Nasarawa & Gummi Quarantaine centers (Control Post)	23020124 - CONSTRUCTION OF MARKETS/PARKS	70421 - AGRICULTURE	33641800 - STATEWIDE	50,000,000.00	20,000,000.00	0.00	0.00	0.00
04030626000604 - Nutrition	NUT.1.FNS.Promote access to agricultural inputs (including improved seeds, information on agricultural practices, and irrigation) to scale up production of fruits and vegetable.	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	33641800 - STATEWIDE	0.00	0.00	0.00	20,000,000.00	20,000,000.00
23020426000200 - Other Social Safety Nets	FADAMA NG-CARES Programme: Provision of Food Security and Livelihoods in the state	23020138 - PROVISION OF RECOVERY AND ECONOMIC STIMULUS FACILITIES	70421 - AGRICULTURE	33641800 - STATEWIDE	10,000,000,000.00	8,000,000,000.00	5,054,838,689.99	5,000,000,000.00	0.00
01020524000500 - Animal health and livestock diseases management	Rehabilitation of Bakura Orchard for experiment	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	33610200 - BAKURA	20,000,000.00	20,000,000.00	0.00	0.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

01030323000600 - Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	Rehabilitation of fertilizer stores at FASCO Zonal Deport and service centers.	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33641800 - STATEWIDE	60,000,000.00	60,000,000.00	0.00	0.00	0.00
01010125000200 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Renovation of Drip zonal office at T/Mafara	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70421 - AGRICULTURE	33611200 - TALATA MAFARA	100,000,000.00	70,000,000.00	0.00	0.00	0.00
01030224000100 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	Rehabilitation of existing Gusau Barrage and Koramar Wanke Water Scheme	23030130 - REHABILITATION/ REPAIRS OF DAMS	70421 - AGRICULTURE	33620600 - GUSAU	0.00	0.00	4,000,000.00	0.00	0.00
01040425000200 - Agricultural produce and quality control	Rehabilitation of NATU Irrigation scheme	23030137 - REHABILITATION/ REPAIRS OF IRRIGATIONAL FACILITIES	70421 - AGRICULTURE	33641800 - STATEWIDE	0.00	500,000,000.00	0.00	0.00	0.00
01010123000100 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	IFAD Project: Focusing on Agricultural Development, food security and poverty reduction in the state	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	33641800 - STATEWIDE	2,100,000,000.00	300,000,000.00	102,830,000.00	2,100,000,000.00	0.00
01010123000200 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Conduct of Survey for Grasshopper Egg pod	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	33641800 - STATEWIDE	10,000,000.00	5,000,000.00	0.00	10,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

01010123000300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Conduct of Annual Agricultural Production and Performance Survey (AAPPS)	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	33641800 - STATEWIDE	30,000,000.00	10,000,000.00	0.00	0.00	0.00
01010124000300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	SAPZ Project: Aims to boost food production, job creation and stimulate economic growth in the state	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	33641800 - STATEWIDE	1,000,000,000.00	300,000,000.00	113,605,000.00	55,000,000,000.00	0.00
01010124000400 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Partnership with SASAKAWA Africa Organization (SG 2000 Nigeria)	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	33641800 - STATEWIDE	0.00	300,000,000.00	0.00	0.00	0.00
01020524000700 - Animal health and livestock diseases management	Purchase of Vaccine for Annual Vaccination Statewide	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	33641800 - STATEWIDE	50,000,000.00	50,000,000.00	0.00	0.00	0.00
01030323000200 - Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	National Food Security Programme - through provision of relevant agricultural equipment	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	33641800 - STATEWIDE	500,000,000.00	250,000,000.00	0.00	500,000,000.00	0.00
01070124000100 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Establishment of Agricultural Research Centre	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	33620600 - GUSAU	0.00	0.00	0.00	500,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

01010124000900 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Construction of Staff Quarters at College of Agricultural and Amino Science Bakura	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70421 - AGRICULTURE	33610200 - BAKURA	0.00	0.00	0.00	1,000,000,000.00	0.00
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021510201100 RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP)									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					400,000,000.00	200,000,000.00	0.00	5,000,000,000.00	0.00
01070124000800 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures)	Rural Access and Agricultural Marketing Project - Provision of Access Road for Agricultural value chain	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	400,000,000.00	200,000,000.00	0.00	5,000,000,000.00	0.00

022000100100 MINISTRY OF FINANCE									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					4,050,000,000.00	21,050,000,000.00	8,982,123,750.10	10,500,000,000.00	0.00
13100123005500 - Reform of Government and Governance - General	Purchase of official vehicles to MDAs	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	33620600 - GUSAU	2,500,000,000.00	20,000,000,000.00	8,982,123,750.10	10,000,000,000.00	0.00
13100124002500 - Reform of Government and Governance - General	Purchase of Stores for the State Stores Control Unit (Revolving Funds)	23010179 - PURCHASE OF STORES	70112 - FINANCIAL AND FISCAL AFFAIRS	33620600 - GUSAU	500,000,000.00	200,000,000.00	0.00	500,000,000.00	0.00
13100124002600 - Reform of Government and Governance - General	Provision of 30KVA Solar Power to Project Financial Management Unit Office	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70112 - FINANCIAL AND FISCAL AFFAIRS	33620600 - GUSAU	50,000,000.00	50,000,000.00	0.00	0.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

13100123006100 - Reform of Government and Governance - General	Renovation of Ministry of Finance Headquarter	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	33620600 - GUSAU	700,000,000.00	500,000,000.00	0.00	0.00	0.00
13100125002400 - Reform of Government and Governance - General	Expantion of Stores Control Unit	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	33620600 - GUSAU	300,000,000.00	300,000,000.00	0.00	0.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

022000800100	BOARD OF INTERNAL REVENUE								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					1,000,000,000.00	937,000,000.00	307,708,138.19	970,000,000.00	0.00
13100123006200 - Reform of Government and Governance - General	Purchase of 9 Boxer Motorcycle for the office staff	23010104 - PURCHASE MOTOR CYCLES	70112 - FINANCIAL AND FISCAL AFFAIRS	33620600 - GUSAU	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
13100123006300 - Reform of Government and Governance - General	Purchase of Motor vehicles 1 Hilux Tiger for office	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	33620600 - GUSAU	100,000,000.00	200,000,000.00	0.00	290,000,000.00	0.00
13100124004000 - Reform of Government and Governance - General	Purchase of 6No of Saloon Motor Vehicle for inspection	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	33620600 - GUSAU	300,000,000.00	500,000,000.00	268,858,800.00	0.00	0.00
13100124002300 - Reform of Government and Governance - General	Purchase of Office Furniture for Board of Internal Revenue Service Gusau	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	33620600 - GUSAU	0.00	7,000,000.00	0.00	100,000,000.00	0.00
13100124003800 - Reform of Government and Governance - General	Purchase of 250Nos Desktop computers	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	33620600 - GUSAU	200,000,000.00	100,000,000.00	11,427,500.00	150,000,000.00	0.00
13100124003700 - Reform of Government and Governance - General	Renovation of Office building for internal revenue services	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	33620600 - GUSAU	200,000,000.00	100,000,000.00	27,421,838.19	300,000,000.00	0.00
13100123006400 - Reform of Government and Governance - General	Acquisition of Computer Software LAN/WAN	23050102 - COMPUTER SOFTWARE ACQUISITION	70112 - FINANCIAL AND FISCAL AFFAIRS	33620600 - GUSAU	170,000,000.00	0.00	0.00	100,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

022200100100 MINISTRY OF COMMERCE, INDUSTRY & TOURISM									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					13,647,000,000.00	12,758,000,000.00	6,619,597,681.37	62,506,000,000.00	0.00
12100125000100 - Growing the Private Sector - General	Procurement of Modern Processing Equipment for distribution to Cooperative Societies on Loan basis	23010178 - PURCHASE OF AGRICULTURAL INPUTS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	33641800 - STATEWIDE	11,000,000.00	11,000,000.00	0.00	11,000,000.00	0.00
12100125000200 - Growing the Private Sector - General	Purchase of grains and Essential Commodities	23010178 - PURCHASE OF AGRICULTURAL INPUTS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	33620600 - GUSAU	667,000,000.00	400,000,000.00	0.00	0.00	0.00
12100124000200 - Growing the Private Sector - General	Remodelling of Investment House to a Five Star Hotel Gusau	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	33620600 - GUSAU	4,000,000,000.00	7,000,000,000.00	3,586,119,380.64	6,000,000,000.00	0.00
12100125000300 - Growing the Private Sector - General	Construction of building for the State Micro Finance Bank	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	33620600 - GUSAU	22,000,000.00	22,000,000.00	0.00	0.00	0.00
12100125000400 - Growing the Private Sector - General	Construction of Gusau Hotel at Gusau Head quarters	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	33620600 - GUSAU	200,000,000.00	100,000,000.00	0.00	3,000,000,000.00	0.00
12100125000500 - Growing the Private Sector - General	Construction of Houses on Private Partnership Project (PPP)	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	33620600 - GUSAU	1,700,000,000.00	0.00	0.00	1,000,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

12100123000800 - Growing the Private Sector - General	Revitalization of Industry	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	33611200 - TALATA MAFARA	0.00	0.00	0.00	45,000,000,000.00	0.00
23020126000100 - Conditional Cash Transfer to alleviate extreme poverty and support vulnerable households.	Small and Medium Enterprises (Government Contribution)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	33620600 - GUSAU	0.00	0.00	0.00	5,500,000,000.00	0.00
12100123001200 - Growing the Private Sector - General	Completion of Gusau Ultra Moden Market	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	33620600 - GUSAU	700,000,000.00	500,000,000.00	371,853,691.06	500,000,000.00	0.00
12100124001000 - Growing the Private Sector - General	Fencing of Grains Store at Gidan Dawa, Gusau	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	33620600 - GUSAU	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
12100124001700 - Growing the Private Sector - General	Redesigning of Gusau Central Motor Park (40% State Government Contribution)	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	33620600 - GUSAU	1,000,000,000.00	500,000,000.00	246,786,326.38	0.00	0.00
12100125000600 - Growing the Private Sector - General	Upgrading of Trade Fear Square at Gusau head quarter	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	33620600 - GUSAU	6,000,000.00	6,000,000.00	0.00	10,000,000.00	0.00
12100125000700 - Growing the Private Sector - General	Construction of Open Commodity Market at Gusau	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	33620600 - GUSAU	500,000,000.00	300,000,000.00	0.00	500,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

12100125000800 - Growing the Private Sector - General	Completion of Shopping Mall at Gusau Old Garage	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	33620600 - GUSAU	2,000,000,000.00	0.00	0.00	0.00	0.00
23020126000200 - Conditional Cash Transfer to alleviate extreme poverty and support vulnerable households.	Micro Credit Disbursement to Micro Small Enterprises - NG-CARES Programme	23020138 - PROVISION OF RECOVERY AND ECONOMIC STIMULUS FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	33641800 - STATEWIDE	1,000,000,000.00	2,500,000,000.00	2,414,838,283.29	0.00	0.00
12100124001200 - Growing the Private Sector - General	Expansion of 8 skills Acquisition Centers with equipment	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	33641800 - STATEWIDE	65,000,000.00	65,000,000.00	0.00	65,000,000.00	0.00
12100124000500 - Growing the Private Sector - General	Renovation of Cooperative service center at Barakallahu and Upgrading of Amusement Park to Standard Level	23030124 - REHABILITATION/REPAIRS-MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	33620600 - GUSAU	300,000,000.00	300,000,000.00	0.00	300,000,000.00	0.00
12100125000900 - Growing the Private Sector - General	Rehabilitation of Market across the state	23030124 - REHABILITATION/REPAIRS-MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	33641800 - STATEWIDE	800,000,000.00	400,000,000.00	0.00	200,000,000.00	0.00
12100125001000 - Growing the Private Sector - General	Renovation of Zamfara technology business incubation centre	23030127 - REHABILITATION/REPAIRS-ICT INFRASTRUCTURES	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	33620600 - GUSAU	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
12100124000400 - Growing the Private Sector - General	State Committee on Export Promotion activities	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	33641800 - STATEWIDE	22,000,000.00	0.00	0.00	0.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

12100125001100 - Growing the Private Sector - General	Development and Implementation of four Years strategic Tourism Master plan for 6 Tourism sites 14k Dukkura	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	33641800 - STATEWIDE	4,000,000.00	4,000,000.00	0.00	20,000,000.00	0.00
12100123002100 - Growing the Private Sector - General	Participation at the International Trade Fair	23050104 - ANNIVERSARIES/CELEBRATIONS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	33620600 - GUSAU	250,000,000.00	250,000,000.00	0.00	0.00	0.00
12100124001600 - Growing the Private Sector - General	Payment Of Consultancy Services for upgrading of market and motor parks	23050129 - CONSULTANCY SERVICES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33620600 - GUSAU	300,000,000.00	300,000,000.00	0.00	300,000,000.00	0.00

022201800100 INVESTMENT AND PROPERTY DEVELOPMENT COMPANY									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					43,000,000.00	43,000,000.00	0.00	43,000,000.00	0.00
12100124001900 - Growing the Private Sector - General	Purchase of office furniture at investment	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	33620600 - GUSAU	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
12100124002000 - Growing the Private Sector - General	Installation of Enter Call and Solar at Investment Headquarter	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	33620600 - GUSAU	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
12100124002100 - Growing the Private Sector - General	Conduct of survey for Development of New Economic City	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	33641800 - STATEWIDE	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

12100124001800 - Growing the Private Sector - General	Acquisition of State Government equity stake	23050132 - PURCHASE OF COMPANY SHARES	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	33620600 - GUSAU	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
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023400100100 MINISTRY OF WORKS AND INFRASTRUCTURE									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					102,529,575,000.00	87,871,078,000.00	25,885,028,617.69	159,847,000,000.00	0.00
13100123000400 - Reform of Government and Governance - General	Construction of automated solar powered and Bore Hole in Government House	23020130 - CONSTRUCTION/PROVISION OF BOREHOLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33641800 - STATEWIDE	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
17100123000200 - Road - General	Procurement of mobile workshop vehicles for ZSTA	23010105 - PURCHASE OF MOTOR VEHICLES	70451 - ROAD TRANSPORT	33620600 - GUSAU	150,000,000.00	150,000,000.00	0.00	0.00	0.00
17100124000100 - Road - General	Purchase of 50 Toyota Buses	23010108 - PURCHASE OF BUSES	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	33620600 - GUSAU	600,000,000.00	200,000,000.00	0.00	0.00	0.00
17100125000100 - Road - General	Purchase of Furniture for ZAROTA Office	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70451 - ROAD TRANSPORT	33620400 - BUNGUDU	0.00	15,000,000.00	0.00	0.00	0.00
01070124000300 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures)	Construction of Government House Garden	23020139 - CONSTRUCTION/PROVISION OF PARKS AND GARDENS	70421 - AGRICULTURE	33641800 - STATEWIDE	0.00	2,000,000,000.00	268,752,190.36	0.00	0.00
17100124002300 - Road - General	Purchase of Mechanical and Plants Equipment for maintenance	23010151 - PURCHASE OF PLANTS AND MACHINERIES	70451 - ROAD TRANSPORT	33620600 - GUSAU	150,000,000.00	1,000,000,000.00	0.00	500,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

17100123000600 - Road - General	Procurement of Weight Bridge for VIO and ZAROTA	23010164 - PURCHASE OF WEIGH BRIDGE	70451 - ROAD TRANSPORT	33620600 - GUSAU	200,000,000.00	200,000,000.00	0.00	150,000,000.00	0.00
17100123000700 - Road - General	Purchase of specialized vehicles to VIO and ZAROTA	23010165 - PURCHASE OF SPECIALISED VEHICLES	70451 - ROAD TRANSPORT	33620600 - GUSAU	400,000,000.00	300,000,000.00	0.00	400,000,000.00	0.00
17100124000300 - Road - General	Procurement of communication Gadgets for ZAROTA and VIO	23010173 - PURCHASE OF COMMUNICATION EQUIPMENT	70451 - ROAD TRANSPORT	33620600 - GUSAU	160,000,000.00	100,000,000.00	472,887,085.81	200,000,000.00	0.00
01070124000200 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Purchase of Water Tankers 911 (Provision of Water and Sanitation Facilities	23010177 - PURCHASE OF WATER TANKER	70421 - AGRICULTURE	33641800 - STATEWIDE	0.00	0.00	0.00	1,000,000,000.00	0.00
17100123000500 - Road - General	Procurement of Testing equipment in highway Roads and building structure	23010184 - PURCHASE OF LABORATORY EQUIPMENT	70451 - ROAD TRANSPORT	33620600 - GUSAU	0.00	100,000,000.00	0.00	150,000,000.00	0.00
17100123001100 - Road - General	Construction of Work School at Gusau	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	33620600 - GUSAU	500,000,000.00	150,000,000.00	0.00	700,000,000.00	0.00
17100123001200 - Road - General	Construction of VIO Office Complex at Gusau	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	33620600 - GUSAU	500,000,000.00	100,000,000.00	32,525,385.54	700,000,000.00	0.00
17100123001300 - Road - General	Construction of Ministry of works Workshop Complex at headquarter	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	33620600 - GUSAU	150,000,000.00	100,000,000.00	0.00	0.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

17100125000200 - Road - General	Provision of Workshop Complex and Filling Station at JB Secretariat, Gusau	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	33620600 - GUSAU	150,000,000.00	50,000,000.00	0.00	0.00	0.00
01070124000400 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Upgrading of Semi Urban to Urban Water Scheme at Yankuzo, Gayari, Bungudu, Zugu B/Magaji and Riyojin Kura	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	33641800 - STATEWIDE	0.00	0.00	0.00	100,000,000.00	0.00
17100126000100 - Road - General	Reconstruction of 21kilometers from Tasha Babba to Lambar Kyambarawa Nahuche ward of Bungudu	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	0.00	0.00	0.00	500,000,000.00	0.00
17100123002700 - Road - General	Completion of Bello Barau Roundout to Lalan Sokoto Road Roundout	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33620600 - GUSAU	4,000,000,000.00	4,000,000,000.00	2,433,729,999.72	0.00	0.00
17100124000800 - Road - General	Construction of Mallamawa-Zarummai-Bukkuyum Road With Spur Zarummai Masama Road (23KM), Bukkuyum LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	3,781,503,000.00	3,781,503,000.00	1,307,010,557.88	3,000,000,000.00	0.00
17100124000900 - Road - General	Construction of Damri to Aje Wargi to Dakko to Rafin Gyero to Barayar Zaki to Nasarawar Burkullu Road, Bukkuyum LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	1,000,000,000.00	500,000,000.00	0.00	0.00	0.00
17100124001000 - Road - General	Reconstruction of Lalan to Lalan Road Gusau 14KM	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	33620600 - GUSAU	6,000,000,000.00	11,000,000,000.00	7,294,998,948.00	3,000,000,000.00	0.00
17100124001100 - Road - General	Completion of Emir's Palace Junction to Water Tank Round Out, Nasiha Chemist (Old Market) Roundout to Central Police Station Roundout, Gusau	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33620600 - GUSAU	3,000,000,000.00	1,000,000,000.00	1,440,000.00	1,000,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

17100124001200 - Road - General	Construction of 94.85 Kilometer Road (Yandoton Daji-Doka-Yanwaren Daji-Hayin Alhaji-Bedi-Yankuzo-Tsafe)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33621300 - TSAFE	2,000,000,000.00	1,600,000,000.00	0.00	9,000,000,000.00	0.00
17100124001300 - Road - General	Construction of 53 Kilometer Roads (Gusau-Jauri-Dogon Kade-Nasarawa Mailayi-Nasarawar Godal), Birnin Magaji LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	1,500,000,000.00	1,000,000,000.00	0.00	9,000,000,000.00	0.00
17100124001400 - Road - General	Construction of 126 Kilometer Road (Magami-Dangulbi-Dankurmi-Bagega-Anka), Maru LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33621000 - MARU	5,000,000,000.00	1,000,000,000.00	0.00	0.00	0.00
17100124001500 - Road - General	Construction of Gwalli Bridge, Gummi LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33610500 - GUMMI	400,000,000.00	200,000,000.00	0.00	400,000,000.00	0.00
17100124001600 - Road - General	Construction of Bukkuyum to Birnin Zauma to Gummi Road, Bukkuyum LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	1,000,000,000.00	500,000,000.00	0.00	1,500,000,000.00	0.00
17100124001700 - Road - General	Construction of Maberaya to Badarawa to Kware to Kurya to Tungar Kado Road (19 km), Zurmi LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	1,500,000,000.00	1,000,000,000.00	499,169,228.91	0.00	0.00
17100124001800 - Road - General	Construction of Maradun Makera Road , Maradun LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33610900 - MARADUN	1,500,000,000.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00
17100124001900 - Road - General	Emergency Road Maintenance works along Lambar Mayanchi to Anka to Gummi road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	0.00	1,000,000,000.00	792,101,570.19	0.00	0.00
17100124002000 - Road - General	Construction of Maradun to Magami to Faru Road, Maradun LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33610900 - MARADUN	1,000,000,000.00	0.00	0.00	5,000,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

17100124002100 - Road - General	Construction of Maru to Lugga Road, Maru LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33621000 - MARU	1,500,000,000.00	3,500,000,000.00	49,837,860.00	2,000,000,000.00	0.00
17100124002200 - Road - General	Construction of Zurmi Rukudawa Road (10km), Zurmi LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33631400 - ZURMI	1,000,000,000.00	500,000,000.00	0.00	1,000,000,000.00	0.00
17100124003000 - Road - General	Construction of 5km in Unguwar Gwaza Housing estate, Gusau	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33620600 - GUSAU	1,000,000,000.00	500,000,000.00	0.00	500,000,000.00	0.00
17100124003300 - Road - General	Construction of Abu Magaji Brigde to Zampoll with Spur to Darul Hadith, Gusau	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33620600 - GUSAU	1,000,000,000.00	500,000,000.00	0.00	1,000,000,000.00	0.00
17100124003400 - Road - General	Construction of AMAZAWAMA, Price International to UBE Training Center Road, Gusau	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33620600 - GUSAU	1,000,000,000.00	500,000,000.00	0.00	0.00	0.00
17100124003500 - Road - General	Completion of 2.1KM Dan Marke to Kanoma Road, Maru LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33621000 - MARU	1,000,000,000.00	500,000,000.00	0.00	500,000,000.00	0.00
17100124003600 - Road - General	Reconstruction of Premier Road link to Sadiq Sadiq Road , Gusau	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33620600 - GUSAU	1,500,000,000.00	500,000,000.00	0.00	500,000,000.00	0.00
17100124003700 - Road - General	Construction of Road Behind Masallacin Rabia Sarkin Fawa Muhammad to Bawa Sani Dauran link to Dan Hasiya Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33620600 - GUSAU	1,500,000,000.00	1,000,000,000.00	0.00	0.00	0.00
17100124003800 - Road - General	Reconstruction of Daza to Gidan Dawa link to Sokoto Road (Dual Carriageway), Gusau, Bungudu LGA	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	33620600 - GUSAU	1,514,575,000.00	3,614,575,000.00	0.00	10,000,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

17100124003900 - Road - General	Reconstruction of one time office to city king hotel roundabout to command science sec. sch (Barakallahu) linked to kaura namoda road dual carriageway, Gusau	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	33620600 - GUSAU	2,000,000,000.00	1,000,000,000.00	0.00	2,000,000,000.00	0.00
17100124004000 - Road - General	Reconstruction of zamfara plaza to hilal hospital to presidential lodge to federal INEC (Dual Carriageway), Gusau	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	33620600 - GUSAU	2,000,000,000.00	1,500,000,000.00	0.00	2,000,000,000.00	0.00
17100124004100 - Road - General	Construction of Tudun Wada Mosque Fantabulus Road with Spur Emirs lodge Sadiqu Sadik Road, Gusau	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33620600 - GUSAU	2,000,000,000.00	1,500,000,000.00	0.00	500,000,000.00	0.00
17100124004200 - Road - General	Reconstruction of Kofar Jange to Anka Road , Gusau	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33620600 - GUSAU	2,000,000,000.00	200,000,000.00	0.00	0.00	0.00
17100124002400 - Road - General	Construction of road from Bakon Gebe to Dada 8km	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	0.00	0.00	0.00	200,000,000.00	0.00
17100124002500 - Road - General	Construction of road from Store to Riyojin Dan Kodau to Gidan Duwa to kaface	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	0.00	0.00	0.00	200,000,000.00	0.00
17100124002600 - Road - General	Construction of road of kwanar magarya to kwarkwada village to tungar furi to gidan dabo to magarya to dunnu to kadawa/kwata to gidan ula aziza to askawar yamma to askawar gabas to yan buki to kuturu 19km	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	0.00	0.00	0.00	500,000,000.00	0.00
17100124002800 - Road - General	Construction of road from Lambar Asako to Asako 3 km, Lambar Ka'ida to Ka'ida and Sankalawa Bridge	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33620400 - BUNGUDU	0.00	0.00	0.00	100,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

17100124002900 - Road - General	Construction of road from Gidan Bitu-Maikosa-Mallankara-Dandogo-Gamo-Naniya-Kukoki-Kwacho and terminated at Birnin Magaji 35km	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	0.00	0.00	0.00	500,000,000.00	0.00
17100125000300 - Road - General	Construction of Lambar Ka'ida to Ka'ida Town 1 km Road, Bungudu LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33620400 - BUNGUDU	100,000,000.00	100,000,000.00	0.00	0.00	0.00
17100125000400 - Road - General	Construction of Canteen Daji road, Linking to Bebeji, Aminu Aliyu Road to Tudun wada Roundout Gusau	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33620400 - BUNGUDU	200,000,000.00	2,700,000,000.00	0.00	12,000,000,000.00	0.00
17100125000500 - Road - General	Construction of Kwatarkwashi to Tofa, Samawa, Rawayya Bela ward 15km Road, Bungudu LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33620400 - BUNGUDU	400,000,000.00	300,000,000.00	0.00	300,000,000.00	0.00
17100125000600 - Road - General	Construction of Bungudu to Gada Road, Bungudu LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33620400 - BUNGUDU	863,497,000.00	0.00	0.00	500,000,000.00	0.00
17100125000700 - Road - General	Construction of Kanoma to Yar Danya Link to Anka Road, Maru LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	1,000,000,000.00	200,000,000.00	0.00	500,000,000.00	0.00
17100125000800 - Road - General	Construction of Kaya Road Maradun LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33610900 - MARADUN	1,000,000,000.00	200,000,000.00	0.00	100,000,000.00	0.00
17100125000900 - Road - General	Construction of Parking/Garden and Beautification of Land opposite new Government House Gate	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33620600 - GUSAU	1,000,000,000.00	1,500,000,000.00	572,987,820.25	0.00	0.00
17100125001000 - Road - General	Reconstruction of Titin Bala Mande to Gadar Abu Magaji	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	33620600 - GUSAU	2,000,000,000.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

17100125001100 - Road - General	Reconstruction of Gusau Magami to Dansadau Road 105km Road	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	20,000,000,000.00	6,000,000,000.00	140,540,897.66	20,000,000,000.00	0.00
17100125001200 - Road - General	Construction of Quarter Guard for ZAROTA Staff	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33620400 - BUNGUDU	0.00	50,000,000.00	0.00	0.00	0.00
17100125001300 - Road - General	Construction of 5km Sakkarawa Road, Bungudu LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33620400 - BUNGUDU	0.00	200,000,000.00	0.00	0.00	0.00
18100123000900 - Airways - General	Construction of Gusau International Airport	23020117 - CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES	70454 - AIR TRANSPORT	33620600 - GUSAU	20,000,000,000.00	20,000,000,000.00	11,615,016,673.37	30,000,000,000.00	0.00
17100123002800 - Road - General	Construction of culvert and drainages across the state	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70451 - ROAD TRANSPORT	33620600 - GUSAU	1,000,000,000.00	500,000,000.00	0.00	0.00	0.00
17100123002900 - Road - General	Construction of road from Tashar Abu to Kekun waje to Bingi to Ruwan doruwa	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	0.00	0.00	0.00	500,000,000.00	0.00
17100123003000 - Road - General	Construction Of Zamfara State Trasnport Company terminus in the state capital	23020124 - CONSTRUCTION OF MARKETS/PARKS	70451 - ROAD TRANSPORT	33620600 - GUSAU	1,000,000,000.00	1,500,000,000.00	404,030,400.00	1,500,000,000.00	0.00
17100124003200 - Road - General	Construction of Kantin Daji to Unguwar Gwaza, Roundout to Airport	23020139 - CONSTRUCTION / PROVISION OF PARKS AND GARDENS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	0.00	4,000,000,000.00	0.00	15,000,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

17100125001400 - Road - General	Rehabilitation of Sardauna Memorial Stadium, Gusau	23030111 - REHABILITATION / REPAIRS - SPORTING FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33641800 - STATEWIDE	0.00	300,000,000.00	0.00	0.00	0.00
17100123003100 - Road - General	Construction and Equiping of Zamfara State Trasnport Company workshop	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	33620600 - GUSAU	250,000,000.00	200,000,000.00	0.00	300,000,000.00	0.00
17100125001500 - Road - General	Reconstruction of Ministry of Women Affairs and Social Development Office Head Quarter	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33641800 - STATEWIDE	0.00	200,000,000.00	0.00	0.00	0.00
17100125001600 - Road - General	Renovation of JB Secretariat	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33641800 - STATEWIDE	0.00	300,000,000.00	0.00	0.00	0.00
17100125001700 - Road - General	Rehabilitation and Construction of NYSC Orientation Camp, Tsafe	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33641800 - STATEWIDE	0.00	200,000,000.00	0.00	0.00	0.00
17100123003200 - Road - General	Repair of plant and machineries's in the ministry's equipments	23030138 - REHABILITATION/ REPAIRS OF PLANTS AND MACHINARIES	70451 - ROAD TRANSPORT	33620600 - GUSAU	30,000,000.00	30,000,000.00	0.00	200,000,000.00	0.00
17100124004300 - Road - General	Payment Of Consultancy Services	23050129 - CONSULTANCY SERVICES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33641800 - STATEWIDE	0.00	1,000,000,000.00	0.00	0.00	0.00
17100126000200 - Road - General	Construction of Special Government building Project and facilities	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33641800 - STATEWIDE	0.00	0.00	0.00	1,000,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

17100126000300 - Road - General	Construction of Gusau to Rijija Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33620600 - GUSAU	0.00	0.00	0.00	200,000,000.00	0.00
17100126000600 - Road - General	Construction of road from Kwatarkwashi to Mada from Mada to Fegin Mahe to Wonaka	23020114 - CONSTRUCTION / PROVISION OF ROADS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33620600 - GUSAU	0.00	0.00	0.00	500,000,000.00	0.00
17100126000700 - Road - General	Construction of 50km road from Jangebe-Kaza-Yar zabaya and bridge connecting to Tangaram, Jarkuka terminate at Bagega in Anka, Talata Mafara LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33620600 - GUSAU	0.00	0.00	0.00	1,000,000,000.00	0.00
17100126000800 - Road - General	Construction of Kwanar Maje, Manyar Gali to Matseri	23020114 - CONSTRUCTION / PROVISION OF ROADS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33621000 - MARU	0.00	0.00	0.00	200,000,000.00	0.00
17100126000900 - Road - General	Construction of road from Tungar Yar Daudu, rafin gero to barayar zaki to matseri	23020114 - CONSTRUCTION / PROVISION OF ROADS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33620600 - GUSAU	0.00	0.00	0.00	700,000,000.00	0.00
17100126001000 - Road - General	Construction of road from Jangebe to Wuya to Bagega	23020114 - CONSTRUCTION / PROVISION OF ROADS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33620600 - GUSAU	0.00	0.00	0.00	800,000,000.00	0.00
17100126001100 - Road - General	Rehabilitation of General Muhammad Buhari Way Tudun wada, Jb Yakubu Road (Canteen Area), Aminu Aliyu Road and Bebeji Road	23030113 - REHABILITATION / REPAIRS - ROADS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33620600 - GUSAU	0.00	0.00	0.00	5,000,000,000.00	0.00
17100126001300 - Road - General	Construction of 5km road from Asibitin Shagari to Unguwar Mangoro in Gusau	23020114 - CONSTRUCTION / PROVISION OF ROADS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33620600 - GUSAU	0.00	0.00	0.00	500,000,000.00	0.00
10100126000400 - Water Resources and Rural Deve - General	Provision of Sustainable Urban and Rural Water Supply, Sanitation and Hygiene (SURWASH) Project in the state	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	33620600 - GUSAU	0.00	0.00	0.00	3,000,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

17100126001500 - Road - General	Construction of Emergency road in central Senatorial Zone	23020114 - CONSTRUCTION / PROVISION OF ROADS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33641800 - STATEWIDE	0.00	0.00	0.00	1,750,000,000.00	0.00
17100126001600 - Road - General	Construction of Emergency road in western Senatorial Zone	23020114 - CONSTRUCTION / PROVISION OF ROADS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33641800 - STATEWIDE	0.00	0.00	0.00	1,675,000,000.00	0.00
17100126001700 - Road - General	Construction of Emergency road in northern Senatorial Zone	23020114 - CONSTRUCTION / PROVISION OF ROADS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33641800 - STATEWIDE	0.00	0.00	0.00	2,292,000,000.00	0.00
17100126001800 - Road - General	Construction of Road from Tudun wada bakin banki Talatar Mafara to tudun wada motor park 7 km	23020114 - CONSTRUCTION / PROVISION OF ROADS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33641800 - STATEWIDE	0.00	0.00	0.00	500,000,000.00	0.00

023400200100 ZAMFARA ELECTRIFICATION AGENCY (ZEA)									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					1,000,000,000.00	2,730,000,000.00	1,198,671,147.33	7,100,000,000.00	0.00
14100123000100 - Power - General	Rural Electrification and Supply of Transformers across the State (ZEA)	23010143 - PURCHASE OF TRANSFORMERS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	1,000,000,000.00	700,000,000.00	408,657,038.92	2,000,000,000.00	0.00
14100124000100 - Power - General	Moving MDAs to Renewable Energy (ZEA)	23010143 - PURCHASE OF TRANSFORMERS	70451 - ROAD TRANSPORT	33620600 - GUSAU	0.00	2,000,000,000.00	790,014,108.41	5,000,000,000.00	0.00
14100125000100 - Power - General	Feasibility Study for Solar Power Electrification (ZEA)	23050101 - RESEARCH AND DEVELOPMENT	70451 - ROAD TRANSPORT	33621300 - TSAFE	0.00	30,000,000.00	0.00	100,000,000.00	0.00

023400400100 ZAMFARA ROADS AGENCY (ZARA)									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					0.00	0.00	0.00	300,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

17100123003400 - Road - General	Rehabilitation of existing Roads at Kwatarkwashi-Mada, Gusau-Dansadau in the State for easy access of business activities to mitigate the impact of Covid-19	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	0.00	0.00	0.00	300,000,000.00	0.00
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023400700100 ZAMFARA STATE FIRE SERVICE									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					910,000,000.00	2,650,000,000.00	0.00	1,000,000,000.00	0.00
13100123006500 - Reform of Government and Governance - General	Purchase of 5000 Fire Extinguishers (Revolving Fund)	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70321 - FIRE PROTECTION SERVICES	33620600 - GUSAU	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
13100123006600 - Reform of Government and Governance - General	Purchase of Chemical foam	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70321 - FIRE PROTECTION SERVICES	33620600 - GUSAU	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
13100123006700 - Reform of Government and Governance - General	Purchase of Fire Protective Clothing	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70321 - FIRE PROTECTION SERVICES	33620600 - GUSAU	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
13100123006900 - Reform of Government and Governance - General	Procurement of Large Scale Fumigation	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70321 - FIRE PROTECTION SERVICES	33620600 - GUSAU	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
13100123007000 - Reform of Government and Governance - General	Provision of Additional Facilities on rescue operation	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70321 - FIRE PROTECTION SERVICES	33641800 - STATEWIDE	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
13100123007200 - Reform of Government and Governance - General	Purchase of 4 of Fire Fighting Vehicles	23010165 - PURCHASE OF SPECIALISED VEHICLES	70321 - FIRE PROTECTION SERVICES	33620600 - GUSAU	400,000,000.00	2,000,000,000.00	0.00	300,000,000.00	0.00
13100123007300 - Reform of Government and Governance - General	Procurement of communication equipment	23010173 - PURCHASE OF COMMUNICATION EQUIPMENT	70321 - FIRE PROTECTION SERVICES	33620600 - GUSAU	50,000,000.00	120,000,000.00	0.00	120,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

13100123007500 - Reform of Government and Governance - General	Construction of Water Reservoirs in 14 LGAs	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70321 - FIRE PROTECTION SERVICES	33641800 - STATEWIDE	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
13100123007600 - Reform of Government and Governance - General	Construction of Borehole Across the State	23020130 - CONSTRUCTION / PROVISION OF BOREHOLES	70321 - FIRE PROTECTION SERVICES	33641800 - STATEWIDE	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
13100123007700 - Reform of Government and Governance - General	Rehabilitation of Office Building H/Q	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70321 - FIRE PROTECTION SERVICES	33620600 - GUSAU	50,000,000.00	50,000,000.00	0.00	70,000,000.00	0.00
13100123007800 - Reform of Government and Governance - General	Rehabilitation of fire fighting sub-station	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70321 - FIRE PROTECTION SERVICES	33620600 - GUSAU	80,000,000.00	150,000,000.00	0.00	180,000,000.00	0.00
13100123006800 - Reform of Government and Governance - General	Repairs of Fire Fighting Vehicle	23030143 - REHABILITATION / REPAIRS OF MOTOR VEHICLE	70321 - FIRE PROTECTION SERVICES	33620600 - GUSAU	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00

023410200100 ZAMAFARA STATE WATER CORPORATION									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					730,000,000.00	1,030,000,000.00	40,160,000.00	19,110,000,000.00	0.00
10100123000100 - Water Resources and Rural Deve - General	Procurement of Pumping Facilities and Replace Outdated Parts	23010147 - PURCHASE OF WATER EQUIPMENT	70631 - WATER SUPPLY	33620600 - GUSAU	60,000,000.00	60,000,000.00	0.00	100,000,000.00	0.00
10100123000200 - Water Resources and Rural Deve - General	Purchase of water equipments spare parts	23010147 - PURCHASE OF WATER EQUIPMENT	70631 - WATER SUPPLY	33620600 - GUSAU	60,000,000.00	60,000,000.00	0.00	60,000,000.00	0.00
10100123000300 - Water Resources and Rural Deve - General	Procurement submersible pumps for upgrading and replacement for area offices.	23010147 - PURCHASE OF WATER EQUIPMENT	70631 - WATER SUPPLY	33620600 - GUSAU	60,000,000.00	160,000,000.00	40,160,000.00	300,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

10100123000400 - Water Resources and Rural Deve - General	Construction and fencing of Headquarter and other area offices	23020101 - CONSTRUCTIO N / PROVISION OF OFFICE BUILDINGS	70631 - WATER SUPPLY	33620600 - GUSAU	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
10100123000500 - Water Resources and Rural Deve - General	Construction of standard Laboratory workshop at Gusau	23020101 - CONSTRUCTIO N / PROVISION OF OFFICE BUILDINGS	70631 - WATER SUPPLY	33620600 - GUSAU	300,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
10100125000100 - Water Resources and Rural Deve - General	Rehabilitation and Expansion of Gusau Water Scheme	23030115 - REHABILITATI ON / REPAIRS - WATER-WAY	70631 - WATER SUPPLY	33620600 - GUSAU	100,000,000.00	500,000,000.00	0.00	10,000,000,000.00	0.00
10100123000900 - Water Resources and Rural Deve - General	State Contribution to Funds Partnership Expanded Sanitation & Hygiene (PEWASH)	23050101 - RESEARCH AND DEVELOPMEN T	70631 - WATER SUPPLY	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	0.00	0.00	0.00
10100125000200 - Water Resources and Rural Deve - General	Procurement of Pipes and Fitting at Water Cooperation	23010147 - PURCHASE OF WATER EQUIPMENT	70631 - WATER SUPPLY	33620600 - GUSAU	0.00	0.00	0.00	500,000,000.00	0.00
10100126000500 - Water Resources and Rural Deve - General	Rehabilitation and Expansion of Talata Mafara Water Scheme	23030104 - REHABILITATI ON / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	33611200 - TALATA MAFARA	0.00	0.00	0.00	2,000,000,000.00	0.00
10100126000600 - Water Resources and Rural Deve - General	Rehabilitation and Expansion of Kaura Namoda Water Scheme	23030104 - REHABILITATI ON / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	33630700 - KAURA NAMODA	0.00	0.00	0.00	2,000,000,000.00	0.00
10100126000700 - Water Resources and Rural Deve - General	Rehabilitation and Expansion of Tsafe Water Scheme	23030104 - REHABILITATI ON / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	33621300 - TSAFE	0.00	0.00	0.00	2,000,000,000.00	0.00
10100126000800 - Water Resources and Rural Deve - General	Rehabilitation and Expansion of Gummi Water Scheme	23030104 - REHABILITATI ON / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	33610500 - GUMMI	0.00	0.00	0.00	2,000,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

023410300100 RURAL WATER SUPPLY AND SANITATION AGENCY (RUWATSAN)									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					340,000,000.00	540,000,000.00	0.00	3,635,000,000.00	700,000,000.00
10100123001500 - Water Resources and Rural Deve - General	Provide IWASH Community Sanitation Facilities for Safe Hygien Practice	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	33641800 - STATEWIDE	60,000,000.00	60,000,000.00	0.00	60,000,000.00	0.00
10100123001900 - Water Resources and Rural Deve - General	Construction of Hand pumps borehole across the state	23020131 - CONSTRUCTION/ PROVISION OF HAND PUMP	70631 - WATER SUPPLY	33641800 - STATEWIDE	150,000,000.00	0.00	0.00	2,150,000,000.00	0.00
10100123002100 - Water Resources and Rural Deve - General	Rehabilitation of Broken-down Handpumps in IWASH Communities	23030132 - REHABILITATION/ REPAIRS OF BOREHOLES	70631 - WATER SUPPLY	33641800 - STATEWIDE	30,000,000.00	180,000,000.00	0.00	75,000,000.00	0.00
10100123002400 - Water Resources and Rural Deve - General	State and FG contribution to PEWASH Program in 6 LGAs Anka, Maradun, Bakura, Bukkuyum, Zurmi and K/Namoda to improve sanitation & hygiene	23050101 - RESEARCH AND DEVELOPMENT	70631 - WATER SUPPLY	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	0.00	400,000,000.00	0.00
04030626001604 - Nutrition	NUT.3.WASH.Construction of 20 Solar Motorized Boreholes 8000 liters each, 6 blocks of emergency toilets each with hand washing stations	23020130 - CONSTRUCTION/ PROVISION OF BOREHOLES	70631 - WATER SUPPLY	33620600 - GUSAU	0.00	0.00	0.00	600,000,000.00	600,000,000.00
04030626001704 - Nutrition	NUT.3.WASH.Construction of 3 blocks of sanitation and hygiene facilities in IDPs camps, 42 hand washing station in some selected OTP centers	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70631 - WATER SUPPLY	33620600 - GUSAU	0.00	0.00	0.00	100,000,000.00	100,000,000.00
10100126000300 - Water Resources and Rural Deve - General	Emergency Response to disaster in WASH/ Special Intervention across the state	23010175 - PURCHASE OF RELIEF MATERIALS FOR POVERTY ALLEVIATION	70631 - WATER SUPPLY	33620600 - GUSAU	0.00	200,000,000.00	0.00	250,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

023410400100 DIRECTORATE OF RURAL WATER SUPPLY									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					760,000,000.00	960,000,000.00	101,078,078.86	1,160,000,000.00	0.00
10100125000300 - Water Resources and Rural Deve - General	Purchase of drilling Rig and Accessories	23010147 - PURCHASE OF WATER EQUIPMENT	70631 - WATER SUPPLY	33620600 - GUSAU	100,000,000.00	100,000,000.00	0.00	250,000,000.00	0.00
10100125000400 - Water Resources and Rural Deve - General	Purchase of Laboratory Equipment Reagent, Water Detection Instrument	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	33641800 - STATEWIDE	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
10100125000500 - Water Resources and Rural Deve - General	Purchase of Submersible Pumps and water Generator	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
10100125000600 - Water Resources and Rural Deve - General	Completion of 24 Nos of New Water Facility Jointly With Ministry of Local Government and Chieftaincy Affairs	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
10100125000700 - Water Resources and Rural Deve - General	Construction of Water Scheme across the state (Constituency Project)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	0.00	100,000,000.00	0.00	100,000,000.00	0.00
10100125000800 - Water Resources and Rural Deve - General	Construction of 6 Nos of New Earth Dams in 3 Senatorial zones in the State	23020128 - CONSTRUCTION / PROVISION OF DAMS	70631 - WATER SUPPLY	33641800 - STATEWIDE	300,000,000.00	150,000,000.00	0.00	150,000,000.00	0.00
10100125000900 - Water Resources and Rural Deve - General	Construction of Power Solar boreholes across the State	23020130 - CONSTRUCTION / PROVISION OF BOREHOLES	70631 - WATER SUPPLY	33641800 - STATEWIDE	0.00	100,000,000.00	0.00	150,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

10100125001000 - Water Resources and Rural Deve - General	Rehabilitation of 140 Nos of Water Facilities with 5,000 gals. Capacity Water Overhead Tank	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	33641800 - STATEWIDE	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
10100125001100 - Water Resources and Rural Deve - General	Rehabilitation of Solar Power Borehole across the State	23030132 - REHABILITATION/ REPAIRS OF BOREHOLES	70631 - WATER SUPPLY	33641800 - STATEWIDE	60,000,000.00	210,000,000.00	101,078,078.86	210,000,000.00	0.00

023800100100 MINISTRY OF BUDGET AND PLANNING									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					47,220,000,000.00	44,498,866,671.04	2,516,741,177.01	80,126,055,000.00	2,030,000,000.00
13100125002500 - Reform of Government and Governance - General	ZERI: Construction of ZERI office complex	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33620600 - GUSAU	70,000,000.00	70,000,000.00	0.00	70,000,000.00	0.00
13100123008100 - Reform of Government and Governance - General	Capital Investment Funds for PPP Projects in the state	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	10,000,000,000.00	5,000,000,000.00	0.00	10,000,000,000.00	0.00
13100123008000 - Reform of Government and Governance - General	Procurement of Equipment and working materials for State Operation Coodinating Unit (SOCU)	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00
13100123009400 - Reform of Government and Governance - General	State Action on Business Enabling Reforms (SABER) Programme: Provision of Basic Infrastructure and Policies for the Creation of Business Enabling Environment in the State	23020137 - PROVISION OF BUSINESS ENABLING ENVIRONMENT FACILITIES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	10,000,000,000.00	10,000,000,000.00	835,265,716.98	20,000,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

13100123009300 - Reform of Government and Governance - General	Community and Social Dev. Agency (CSDA) - NG-CARES PROGRAMME: Supported the communities and people in the state by building infrastructures, poverty reduction etc	23020138 - PROVISION OF RECOVERY AND ECONOMIC STIMULUS FACILITIES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	4,750,000,000.00	4,742,958,467.86	0.00	9,200,000,000.00	0.00
04030626000704 - Nutrition	Accelerating Nutrition Results in Nigeria (ANRIN): Provision of Nutrition Services, Vitamin A Supplementation, Deworming and Community Engagement in the state	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	0.00	2,000,000,000.00	0.00	2,000,000,000.00	2,000,000,000.00
13100123008200 - Reform of Government and Governance - General	Development of state policy document (AOP, MTEF,MTSS,SSP)	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33620600 - GUSAU	100,000,000.00	100,000,000.00	0.00	200,000,000.00	0.00
13100123008300 - Reform of Government and Governance - General	Coordination of Economic Development activities with Natinonal and Internatioal Cooperation/partners.	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33620600 - GUSAU	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
13100123008400 - Reform of Government and Governance - General	State Economic Planning Board activities	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33620600 - GUSAU	500,000,000.00	500,000,000.00	0.00	500,000,000.00	0.00
13100123008500 - Reform of Government and Governance - General	Development of State Policy and Strategic Plan	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33620600 - GUSAU	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00
13100123008600 - Reform of Government and Governance - General	Development of State Development Plan - Coordination and Programme Support	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33620600 - GUSAU	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

13100123008700 - Reform of Government and Governance - General	Child Poverty Survey across the 14 LGAs	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	500,000,000.00	500,000,000.00	0.00	500,000,000.00	0.00
13100123009100 - Reform of Government and Governance - General	State Government Contribution to UNICEF assisted Projects and Programmes	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33620600 - GUSAU	2,000,000,000.00	2,000,000,000.00	0.00	2,000,000,000.00	0.00
13100123009200 - Reform of Government and Governance - General	State CARES Coordinating Unit - Coordination of NG-CARES Programme in the State	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	1,000,000,000.00	2,000,000,000.00	1,646,150,460.03	2,000,000,000.00	0.00
13100124002700 - Reform of Government and Governance - General	Conduct of Periodic surveys for informed government decision on project and programme	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	300,000,000.00	300,000,000.00	0.00	300,000,000.00	0.00
13100124002800 - Reform of Government and Governance - General	World Economic Summit	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00
23030426000100 - Social Norms and Behaviour Change	United Nations Population Fund (UNFPA): Support for good governance	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
23030426000200 - Social Norms and Behaviour Change	State Contribution to support good governance via United Nations Population Fund (UNFPA)	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

23010226000300 - Social protection coordination and mechanisms	Coordination of Social Protection Activities in the State	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00
13100125002600 - Reform of Government and Governance - General	ZERI: Establishment of waste Recycling plant in Gusau	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33620600 - GUSAU	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
13100125002700 - Reform of Government and Governance - General	ZERI: Rural Resilience Activities	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
13100125002800 - Reform of Government and Governance - General	ZERI: Rural Urban Synergy Initiative	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
23020426000300 - Other Social Safety Nets	State Operation Coordinating Unit (SOCU)	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	600,000,000.00	600,000,000.00	0.00	1,576,055,000.00	0.00
13100123008800 - Reform of Government and Governance - General	Payment for Consultancy Services for government projects and programmes	23050129 - CONSULTANCY SERVICES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33620600 - GUSAU	1,000,000,000.00	985,908,203.18	35,325,000.00	1,000,000,000.00	0.00
13100123008900 - Reform of Government and Governance - General	Sustainable Development Goals Program - Provision of basic infrastructure across MDG Goals	23050135 - INTERGRATED INFRASTRUCTURE SERVICES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	3,500,000,000.00	3,000,000,000.00	0.00	2,725,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

13100123009000 - Reform of Government and Governance - General	State Government Contribution to Donor Related projects and programmes in the state	23050135 - INTERGRATED INFRASTRUCTURE SERVICES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	1,000,000,000.00	2,500,000,000.00	0.00	1,000,000,000.00	0.00
13100124002900 - Reform of Government and Governance - General	UN International Organization for Migrant - Provision of Basic Infrastructure for Peace Building and Preservation Project	23050135 - INTERGRATED INFRASTRUCTURE SERVICES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	1,200,000,000.00	500,000,000.00	0.00	1,200,000,000.00	0.00
13100124003400 - Reform of Government and Governance - General	ZIIP:Consultancy for the desination of Integrated Infrastructure Master Plan to a World Bank Standard	23050135 - INTERGRATED INFRASTRUCTURE SERVICES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	2,000,000,000.00	2,000,000,000.00	0.00	300,000,000.00	0.00
13100126000100 - Reform of Government and Governance - General	ZIIP:Establishment of the Proposed Economic City in the state	23050135 - INTERGRATED INFRASTRUCTURE SERVICES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	0.00	0.00	0.00	15,000,000,000.00	0.00
13100126000200 - Reform of Government and Governance - General	ZIIP:Feasibility Study for the design of Economic City	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	0.00	0.00	0.00	50,000,000.00	0.00
13100124003300 - Reform of Government and Governance - General	World Bank Solid Waste Management Project Solutions for IDPs and Host Communities (SOLID) in the state	23050135 - INTERGRATED INFRASTRUCTURE SERVICES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	5,200,000,000.00	5,200,000,000.00	0.00	5,200,000,000.00	0.00
13100125002900 - Reform of Government and Governance - General	Provision of Infrastructure for Human Capital Opportunities for Prosperity and Equity (HOPE) Programme in the state	23050135 - INTERGRATED INFRASTRUCTURE SERVICES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	2,000,000,000.00	1,000,000,000.00	0.00	2,000,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

04030626001804 - Nutrition	NUT.6.NP.Mid and Endline Review of implementation of the State Multisectoral Plan of Action for Nutrition	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	0.00	0.00	0.00	10,000,000.00	10,000,000.00
04030626001904 - Nutrition	NUT.6.Coordination.2day Annual review meeting of SCFN with LCFN	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	0.00	0.00	0.00	20,000,000.00	20,000,000.00
06100126000300 - Housing and Urban Development - General	Provision of Integrated Infrastructure Master Plan project in the state	23050135 - INTERGRATED INFRASTRUCTURE SERVICES	70611 - HOUSING DEVELOPMENT	33641800 - STATEWIDE	0.00	0.00	0.00	1,000,000,000.00	0.00
13100126001400 - Reform of Government and Governance - General	IDPs Registration process and participation of IDPs in long term development process	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33641800 - STATEWIDE	0.00	0.00	0.00	775,000,000.00	0.00

025300100100 MINISTRY OF HOUSING AND URBAN DEVELOPMENT									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					13,050,000,000.00	9,460,000,000.00	1,071,620,285.62	28,986,000,000.00	0.00
06100126000100 - Housing and Urban Development - General	Construction of International Conference Center	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	33620600 - GUSAU	8,900,000,000.00	2,000,000,000.00	0.00	10,626,000,000.00	0.00
06100123001000 - Housing and Urban Development - General	Purchase of landed Property/Assets	23010101 - PURCHASE / ACQUISITION OF LAND	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	33641800 - STATEWIDE	1,000,000,000.00	500,000,000.00	110,694,622.83	2,000,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

06100123001100 - Housing and Urban Development - General	Purchase of studio Equipment, Planning Survey Instruments	23010166 - PURCHASE OF STUDIO EQUIPMENT	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	33620600 - GUSAU	100,000,000.00	30,000,000.00	0.00	100,000,000.00	0.00
06100124000400 - Housing and Urban Development - General	Construction/Provision of Office Building for MDAs	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	33620600 - GUSAU	0.00	500,000,000.00	0.00	1,000,000,000.00	0.00
06100125000100 - Housing and Urban Development - General	Construction of Bukkuyum's Emirate Palace, 40% Contribution from Our Ministry	23020134 - CONSTRUCTION / PROVISION OF EMIRS PALACE	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	33610300 - BUKKUYUM	0.00	720,000,000.00	0.00	720,000,000.00	0.00
06100125000200 - Housing and Urban Development - General	Construction of Bungudu's Emirate Palace, 40% Contribution from Our Ministry	23020134 - CONSTRUCTION / PROVISION OF EMIRS PALACE	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	33620400 - BUNGUDU	0.00	720,000,000.00	0.00	720,000,000.00	0.00
06100125000300 - Housing and Urban Development - General	Construction of Zurmi's Emirate Palace, 40% Contribution from Our Ministry	23020134 - CONSTRUCTION / PROVISION OF EMIRS PALACE	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	33631400 - ZURMI	0.00	720,000,000.00	0.00	720,000,000.00	0.00
06100123001600 - Housing and Urban Development - General	Construction of Access Roads within Housing Estates U/Gwaza, r/Gabas and Daza Quarters	23020114 - CONSTRUCTION / PROVISION OF ROADS	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	33620600 - GUSAU	1,000,000,000.00	500,000,000.00	290,155,249.90	700,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

06100123001700 - Housing and Urban Development - General	Construction of Roads network within office complex	23020114 - CONSTRUCTION / PROVISION OF ROADS	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	33620600 - GUSAU	500,000,000.00	50,000,000.00	0.00	1,000,000,000.00	0.00
06100126000200 - Housing and Urban Development - General	Construction of Jibrin Bala Yakubu Secretariat Phase III	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	33620600 - GUSAU	0.00	0.00	0.00	7,400,000,000.00	0.00
06100123002300 - Housing and Urban Development - General	Construction of Park and Garden and beatification of land opposite Presidential Logde gusau	23020124 - CONSTRUCTION OF MARKETS/PARKS	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	33620600 - GUSAU	0.00	0.00	0.00	500,000,000.00	0.00
06100125000400 - Housing and Urban Development - General	Construction of Bus Stops in the State capital Gusau	23020147 - CONSTRUCTION OF BUS STOP	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	33620600 - GUSAU	0.00	1,050,000,000.00	0.00	500,000,000.00	0.00
06100124000700 - Housing and Urban Development - General	Renovation of Government Quarters across the State	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	33641800 - STATEWIDE	0.00	400,000,000.00	0.00	300,000,000.00	0.00
06100124000600 - Housing and Urban Development - General	Renovation of Police Stations and CPG Offices across the state	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	33641800 - STATEWIDE	1,000,000,000.00	700,000,000.00	314,678,805.39	1,000,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

0610012400800 - Housing and Urban Development - General	Renovation of Office Building for MDAs	23030121 - REHABILITATI ON / REPAIRS OF OFFICE BUILDINGS	70661 - HOUSING AND COMMUNIT Y AMENITIES N.E.C.	33620600 - GUSAU	0.00	1,500,000,000.00	356,091,607.50	1,500,000,000.00	0.00
06100123002400 - Housing and Urban Development - General	Review of Gusau Master Plan and land use plans for 13 LGA H/Qs.	23050101 - RESEARCH AND DEVELOPMEN T	70661 - HOUSING AND COMMUNIT Y AMENITIES N.E.C.	33641800 - STATEWIDE	500,000,000.00	50,000,000.00	0.00	200,000,000.00	0.00
06100123002700 - Housing and Urban Development - General	Construction of Survey Sheets/Map Registry	23050101 - RESEARCH AND DEVELOPMEN T	70661 - HOUSING AND COMMUNIT Y AMENITIES N.E.C.	33641800 - STATEWIDE	50,000,000.00	20,000,000.00	0.00	0.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

025300200100	OFFICE OF THE SURVEYOR GENERAL								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					450,000,000.00	700,000,000.00	343,171,230.59	1,000,000,000.00	0.00
13100125000200 - Reform of Government and Governance - General	Purchase of 2 Nos Drones Aircraft Unmanned aerial vehicle (UAVS) Technology for Mapping	23010187 - PURCHASE OF AIRCRAFT	70611 - HOUSING DEVELOPMENT	33620600 - GUSAU	50,000,000.00	50,000,000.00	0.00	150,000,000.00	0.00
13100125000300 - Reform of Government and Governance - General	Construction of Surveyor General Office	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33620600 - GUSAU	50,000,000.00	100,000,000.00	85,668,297.00	500,000,000.00	0.00
13100125000400 - Reform of Government and Governance - General	Establishment of Continious reference station offices (CORS) to Enchanche Security at each zone	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33641800 - STATEWIDE	150,000,000.00	350,000,000.00	257,502,933.59	150,000,000.00	0.00
06100123000300 - Housing and Urban Development - General	Purchase of surveying equipment at Gusau	23010133 - PURCHASES OF SURVEYING EQUIPMENT	70611 - HOUSING DEVELOPMENT	33620600 - GUSAU	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00

025300300100	ZAMFARA GEOGRAPHIC INFORMATION SYSTEM (ZAGIS)								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					1,200,000,000.00	500,000,000.00	0.00	1,200,000,000.00	0.00
06100123000100 - Housing and Urban Development - General	Payment of Compensation for acquiring of land and physical structures.	23010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	33641800 - STATEWIDE	1,000,000,000.00	400,000,000.00	0.00	1,000,000,000.00	0.00
06100123000600 - Housing and Urban Development - General	Conduct of Property Tax Record Survey in the state	23050101 - RESEARCH AND DEVELOPMENT	70611 - HOUSING DEVELOPMENT	33641800 - STATEWIDE	100,000,000.00	50,000,000.00	0.00	100,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

06100124000100 - Housing and Urban Development - General	Systematic Property Registration Program to 14 LGAs	23050101 - RESEARCH AND DEVELOPMENT	70611 - HOUSING DEVELOPMENT	33641800 - STATEWIDE	100,000,000.00	50,000,000.00	0.00	100,000,000.00	0.00
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025301000100 HOUSING CORPORATION									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					0.00	2,000,000,000.00	0.00	1,300,000,000.00	0.00
06100125000500 - Housing and Urban Development - General	Construction of Fencing wall of all Housing Estate	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	33620600 - GUSAU	0.00	500,000,000.00	0.00	300,000,000.00	0.00
06100125000600 - Housing and Urban Development - General	Construction of Mini Shopping Mall in the Housing Estate Damba, Igala, Unguwar Gwaza & Kuraje Quarters	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	33620600 - GUSAU	0.00	500,000,000.00	0.00	0.00	0.00
06100125000700 - Housing and Urban Development - General	Construction of 358 Housing Unit at Gusau Private Partnership with Modern Shelter	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70611 - HOUSING DEVELOPMENT	33620600 - GUSAU	0.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00

025305600100 ZAMFARA URBAN AND REGIONAL PLANNING BOARD (ZUREPB)									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					25,000,000.00	65,000,000.00	0.00	140,000,000.00	0.00
06100123002900 - Housing and Urban Development - General	Purchase of 50Nos. Boxer Motorcycles for urban and regional board staffs	23010104 - PURCHASE MOTOR CYCLES	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	25,000,000.00	25,000,000.00	0.00	40,000,000.00	0.00
06100125000800 - Housing and Urban Development - General	Construction of Parks and Garden at Gusau state capital	23020124 - CONSTRUCTION OF MARKETS/PARKS	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	0.00	30,000,000.00	0.00	100,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

06100125000900 - Housing and Urban Development - General	Construction of Land Scraping at Gusau state capital	23020146 - CONSTRUCTION OF LAND SCRAPING	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	0.00	10,000,000.00	0.00	0.00	0.00
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031800400100 HIGH COURT OF JUSTICE									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					1,445,000,000.00	945,000,000.00	0.00	1,445,000,000.00	0.00
02100125000700 - Societal Re-orientation - General	Purchase of 1No. 50KVA Power Generating Set for the State High court complex	23010119 - PURCHASE OF POWER GENERATING SET	70331 - LAW COURTS	33620600 - GUSAU	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
02100124000100 - Societal Re-orientation - General	Construction of 15 Nos. State High Court for New Judges	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	33641800 - STATEWIDE	400,000,000.00	200,000,000.00	0.00	400,000,000.00	0.00
02100124000200 - Societal Re-orientation - General	Construction of Seven Magistrate Courts in Gusau and in Eight (8) LGAs (Tsafe, Bukkuyum, Anka, Bakura, Maradun, B/Magaji, Bungudu and Gummi)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	33641800 - STATEWIDE	500,000,000.00	300,000,000.00	0.00	500,000,000.00	0.00
02100123002500 - Societal Re-orientation - General	Construction of Water Facilities for the State High court complex	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70331 - LAW COURTS	33620600 - GUSAU	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
02100124000400 - Societal Re-orientation - General	Establishment of Judicial Training Institute Gusau	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70331 - LAW COURTS	33620600 - GUSAU	300,000,000.00	200,000,000.00	0.00	300,000,000.00	0.00
02100124000300 - Societal Re-orientation - General	Renovation of Magistrate Courts at Kaura Namoda, Shinkafi, Zurmi, Talata Mafara and Maru LGAs	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	33641800 - STATEWIDE	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

031800600100	SHARI'AH COURT OF APPEAL								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					1,715,000,000.00	1,250,000,000.00	18,250,000.00	1,444,200,000.00	0.00
02100123002700 - Societal Re-orientation - General	Purchase of Office Furniture and fittings to Shariah Courts across the State	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70331 - LAW COURTS	33641800 - STATEWIDE	50,000,000.00	0.00	0.00	50,000,000.00	0.00
02100123003000 - Societal Re-orientation - General	Purchase of 30Nos of Photocopying Machines to Shariah across the State	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70331 - LAW COURTS	33641800 - STATEWIDE	30,000,000.00	0.00	0.00	30,000,000.00	0.00
02100123003200 - Societal Re-orientation - General	Purchase of Library Equipment for Sharia Court of Appeal library	23010139 - PURCHASE OF LIBRARY EQUIPMENT	70331 - LAW COURTS	33620600 - GUSAU	50,000,000.00	0.00	0.00	50,000,000.00	0.00
02100123003300 - Societal Re-orientation - General	Purchase of Sharia Law Books to Sharia Court of Appeal library	23010142 - PURCHASE OF LAW BOOKS	70331 - LAW COURTS	33641800 - STATEWIDE	30,000,000.00	30,000,000.00	18,250,000.00	30,000,000.00	0.00
02100123003400 - Societal Re-orientation - General	Construction of Upper Sharia Court complex, Gusau	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	33620600 - GUSAU	80,000,000.00	80,000,000.00	0.00	80,000,000.00	0.00
02100123003500 - Societal Re-orientation - General	Construction of Office Buildings for higher Shariah Court at Ung. Gwaza, Gwashi, and Gummi	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
02100123003600 - Societal Re-orientation - General	Provision of Office Buildings for Zonal Inspectorate Offices at Gummi, Gusau, Kaura Namoda, Talata Mafara	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	33641800 - STATEWIDE	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

02100123003700 - Societal Re-orientation - General	Provision of Office Building for Shariah Court Of Appeal at Talata Mafara Division	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	33611200 - TALATA MAFARA	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
02100123003800 - Societal Re-orientation - General	Provision of Residential Building for Khadi's Appeal Court Talata Mafara Division	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70331 - LAW COURTS	33611200 - TALATA MAFARA	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
02100123003900 - Societal Re-orientation - General	Provision of Residential Building for Judges at Birnin Magaji, Gusau, Kaura Namoda, Maradun, Shinkafi and Talata Mafara	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70331 - LAW COURTS	33641800 - STATEWIDE	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
02100123004000 - Societal Re-orientation - General	Purchase of 6Nos Power Generating Set at Khadi's Residence, H/Qtr and Zonal Inspectorate Office	23020125 - CONSTRUCTION OF POWER GENERATING PLANTS	70331 - LAW COURTS	33641800 - STATEWIDE	120,000,000.00	120,000,000.00	0.00	120,000,000.00	0.00
02100123004200 - Societal Re-orientation - General	Construction and Provision of Boreholes at Upper Shariah Courts Anka, Gusau, Maradun and Talata Mafara	23020130 - CONSTRUCTION / PROVISION OF BOREHOLES	70331 - LAW COURTS	33641800 - STATEWIDE	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
02100123004400 - Societal Re-orientation - General	Rehabilitation of Residential Building at Shariah Court Gusau Guest House	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70331 - LAW COURTS	33620600 - GUSAU	35,000,000.00	0.00	0.00	35,000,000.00	0.00
02100123004500 - Societal Re-orientation - General	Rehabilitation of Shari'ah Courts complex across the state	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70331 - LAW COURTS	33641800 - STATEWIDE	500,000,000.00	500,000,000.00	0.00	229,200,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

02100123004600 - Societal Re-orientation - General	Renovation of Upper Shari'a and Higher Shari'a Courts across the state	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	33641800 - STATEWIDE	500,000,000.00	200,000,000.00	0.00	500,000,000.00	0.00
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031801100100 JUDICIAL SERVICE COMMISSION									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					0.00	50,000,000.00	0.00	50,000,000.00	0.00
02100123004700 - Societal Re-orientation - General	Procurement of office furniture for Judiciary Service Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70331 - LAW COURTS	33620600 - GUSAU	0.00	50,000,000.00	0.00	50,000,000.00	0.00

032600100100 MINISTRY OF JUSTICE									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					0.00	830,000,000.00	0.00	1,210,000,000.00	0.00
02100123004900 - Societal Re-orientation - General	Purchase of Desktop and Laptop Computer for Office	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	33620600 - GUSAU	0.00	0.00	0.00	60,000,000.00	0.00
02100124000900 - Societal Re-orientation - General	Purchase of Office furnitures and fittings for the entire ministry	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70331 - LAW COURTS	33620600 - GUSAU	0.00	10,000,000.00	0.00	0.00	0.00
02100124000500 - Societal Re-orientation - General	Codification of Zamfara State Laws	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	33620600 - GUSAU	0.00	200,000,000.00	0.00	300,000,000.00	0.00
02100123005100 - Societal Re-orientation - General	Construction of E and Normal Library at Gusau	23010142 - PURCHASE OF LAW BOOKS	70331 - LAW COURTS	33620600 - GUSAU	0.00	20,000,000.00	0.00	50,000,000.00	0.00
02100125000800 - Societal Re-orientation - General	Rehabilitation of Law Reform Commission Office	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	33620600 - GUSAU	0.00	300,000,000.00	0.00	300,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

02100125000900 - Societal Re-orientation - General	Construction of Court at 14 LGA in the state	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	33641800 - STATEWIDE	0.00	300,000,000.00	0.00	500,000,000.00	0.00
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DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

032600900100 ANTI-CORRUPTION AND PUBLIC COMPLAINTS COMMISSION									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00
13100125003000 - Reform of Government and Governance - General	Provision of Library books for the Anti-commission Arabic Library	23010125 - PURCHASE OF LIBRARY BOOKS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	33620600 - GUSAU	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
13100125003100 - Reform of Government and Governance - General	Purchase of 10 KVA Solar Power for the commission office	23010162 - PURCHASE OF SOLAR EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	33620600 - GUSAU	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
13100125003200 - Reform of Government and Governance - General	Provision of Borehole and Overhead Tank in the office	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70361 - PUBLIC ORDER AND SAFETY N.E.C.	33620600 - GUSAU	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00

051300100100 MINISTRY OF YOUTH AND SPORTS DEVELOPMENT									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					9,600,000,000.00	5,350,000,000.00	10,000,000.00	18,350,000,000.00	0.00
08100123000100 - Youth - General	Procurement of Sporting Equipment for the Annual Sport Festival	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	33641800 - STATEWIDE	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00
08100123000300 - Youth - General	Construction of Citizen/Leadership training centre (Rock School) at Kwatar kwashi	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70811 - RECREATIONAL AND SPORTING SERVICES	33620600 - GUSAU	500,000,000.00	300,000,000.00	0.00	0.00	0.00
08100123000500 - Youth - General	Expansion and Equipping of skills acquisition centres across the state	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70811 - RECREATIONAL AND SPORTING SERVICES	33641800 - STATEWIDE	500,000,000.00	300,000,000.00	0.00	0.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

08100123000600 - Youth - General	Construction of Zonal Youth centre offices at Kaura Namoda, Gusau, T/Mafara and Anka	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70811 - RECREATIONAL AND SPORTING SERVICES	33641800 - STATEWIDE	1,000,000,000.00	500,000,000.00	0.00	1,000,000,000.00	0.00
08100123000400 - Youth - General	Expansion of hostels at the NYSC Orientation Camp and Secretariat	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70811 - RECREATIONAL AND SPORTING SERVICES	33620600 - GUSAU	300,000,000.00	300,000,000.00	0.00	0.00	0.00
08100126000100 - Youth - General	Construction of Ultra Modern Stadium at Gusau	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	33620600 - GUSAU	0.00	0.00	0.00	10,000,000,000.00	0.00
08100123000200 - Youth - General	Construction of Mini Stadium in 6 Local Government areas	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	33641800 - STATEWIDE	1,000,000,000.00	200,000,000.00	0.00	2,000,000,000.00	0.00
08100123000800 - Youth - General	Construction of Gusau Modern Sport Centre	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	33620600 - GUSAU	4,500,000,000.00	2,500,000,000.00	0.00	3,000,000,000.00	0.00
08100123000900 - Youth - General	Rehabilitation of Sardauna Memorial Stadium	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70811 - RECREATIONAL AND SPORTING SERVICES	33620600 - GUSAU	300,000,000.00	300,000,000.00	0.00	1,000,000,000.00	0.00
23020326000200 - Unemployment benefits	State Youth Empowerment Program	23020141 - PROVISION OF ENTREPRENEURSHIP EQUIPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	33641800 - STATEWIDE	500,000,000.00	300,000,000.00	0.00	0.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

23020326000300 - Unemployment benefits	Graduate Entrepreneurship Program	23020141 - PROVISION OF ENTREPRENEURSHIP EQUIPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	33641800 - STATEWIDE	200,000,000.00	200,000,000.00	0.00	0.00	0.00
23020326000400 - Unemployment benefits	Job Creation Activities in the state	23020141 - PROVISION OF ENTREPRENEURSHIP EQUIPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	33641800 - STATEWIDE	500,000,000.00	200,000,000.00	0.00	150,000,000.00	0.00
23020326000500 - Unemployment benefits	Provision of Sport Equipments to Support trained Youth by Federal govt and NGOs	23050101 - RESEARCH AND DEVELOPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	33641800 - STATEWIDE	100,000,000.00	50,000,000.00	10,000,000.00	0.00	0.00
08100126000200 - Youth - General	Establishment of Mini Sport Centers in Selected Areas	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	33620600 - GUSAU	0.00	0.00	0.00	1,000,000,000.00	0.00

051400100100 MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					4,905,000,000.00	4,160,000,000.00	0.00	4,060,000,000.00	500,000,000.00
07100123000300 - Gender - General	Purchase of Office Furniture for Ministry of women Head Quarter	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71041 - FAMILY AND CHILDREN	33641800 - STATEWIDE	0.00	50,000,000.00	0.00	0.00	0.00
07100123000500 - Gender - General	Purchase of Photocopier and other accessories	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	71041 - FAMILY AND CHILDREN	33620600 - GUSAU	50,000,000.00	50,000,000.00	0.00	0.00	0.00
07100123000200 - Gender - General	Procurement of Bedding and recreational facilities for social welfare institution	23010130 - PURCHASE OF RECREATIONAL FACILITIES	71041 - FAMILY AND CHILDREN	33641800 - STATEWIDE	495,000,000.00	200,000,000.00	0.00	0.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

07100123003200 - Gender - General	Purchase of Knitting and Sewing Materials Centre Owned by Community (Women Community Deveploment)	23010130 - PURCHASE OF RECREATIONA L FACILITIES	71041 - FAMILY AND CHILDREN	33641800 - STATEWIDE	100,000,000.00	50,000,000.00	0.00	0.00	0.00
07100123000600 - Gender - General	Equiping of LGAs Women Skills Aquisition Centre including H/Q	23010156 - PURCHASE OF SKILLS ACQUISITION EQUIPMENT	71041 - FAMILY AND CHILDREN	33641800 - STATEWIDE	100,000,000.00	50,000,000.00	0.00	0.00	0.00
07100123000800 - Gender - General	Construction OF Rehabilitation Centre at Gusau	23020101 - CONSTRUCTIO N / PROVISION OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	33620600 - GUSAU	100,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
07100125000100 - Gender - General	Construction of Children Parliament Chamber for Quarterly Sitting for Government Logistics	23020101 - CONSTRUCTIO N / PROVISION OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	33620600 - GUSAU	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
07100125000200 - Gender - General	Establishment of Orphan and Vulnerable Children (OVC) centre and to provide OVC Baseline data	23020101 - CONSTRUCTIO N / PROVISION OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	33620600 - GUSAU	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
07100125000300 - Gender - General	Construction of Skill Acquisition Centre for the Disable at Gusau	23020101 - CONSTRUCTIO N / PROVISION OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	33620600 - GUSAU	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
07100125000400 - Gender - General	Construction of Shelter for Women and Children Survivors	23020101 - CONSTRUCTIO N / PROVISION OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	33620600 - GUSAU	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00
07100123001400 - Gender - General	Completion of Remand Home at Kaura Namoda.	23020102 - CONSTRUCTIO N / PROVISION OF RESIDENTIAL BUILDINGS	71041 - FAMILY AND CHILDREN	33630700 - KAURA NAMODA	100,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

07100125000500 - Gender - General	Construction of Menstrual Health and Hygiene Management (MHHM) for Adolescent Girls and Street Child	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	71041 - FAMILY AND CHILDREN	33641800 - STATEWIDE	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23070626000100 - Recovery and Resilience Building	Support for Victim of GBV	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	71041 - FAMILY AND CHILDREN	33641800 - STATEWIDE	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
23020126000300 - Conditional Cash Transfer to alleviate extreme poverty and support vulnerable households.	Nigerian For Women Project: World Bank Project - Cash grants	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	71041 - FAMILY AND CHILDREN	33641800 - STATEWIDE	2,000,000,000.00	1,500,000,000.00	0.00	1,500,000,000.00	0.00
07100124000100 - Gender - General	Nutrition support for Children and other Vulnerable Groups/OVC	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	71041 - FAMILY AND CHILDREN	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
07100125000600 - Gender - General	Construction of Modern Digital Global Village for the children and adolescents (Particularly for Almajiri and Adolescent out of school Girls)	23020127 - CONSTRUCTION / PROVISION OF ICT INFRASTRUCTURES	71041 - FAMILY AND CHILDREN	33620600 - GUSAU	0.00	100,000,000.00	0.00	0.00	0.00
07100125000700 - Gender - General	Establishment of Women Empowerment Programme Dashboard	23020141 - PROVISION OF ENTREPRENEURSHIP EQUIPMENT	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

07100125000800 - Gender - General	Provision of Striving for Harmonious Innovation for Girls and Adolescent girls in the state	23020141 - PROVISION OF ENTREPRENEURSHIP EQUIPMENT	71041 - FAMILY AND CHILDREN	33641800 - STATEWIDE	300,000,000.00	300,000,000.00	0.00	300,000,000.00	0.00
23030126000100 - Women's Economic Empowerment	Women empowerment scheme: Provision of Startup Work-tools to trained Women	23020141 - PROVISION OF ENTREPRENEURSHIP EQUIPMENT	71041 - FAMILY AND CHILDREN	33641800 - STATEWIDE	800,000,000.00	800,000,000.00	0.00	800,000,000.00	0.00
07100125000900 - Gender - General	Renovation of Remand Home Anka	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	33610100 - ANKA	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
07100125001000 - Gender - General	Renovation of 3 Nos. Local Government Women Skills Centers	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	0.00	0.00	0.00
07100123003100 - Gender - General	Conduct of inter-state exchange visit (experience sharing visit)	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	33641800 - STATEWIDE	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
23040126000200 - Child Protection Services	Child Protection/Vulnerable Children UNICEF Supported Program	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
07100125001100 - Gender - General	Develop Social Development Plans and Policies including Collaboration with National and International Partners in planning issues (Plans & Policies Devel)	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	33641800 - STATEWIDE	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
04030626002904 - Nutrition	Establishment of Almajiri Digital Village in the 14 LGA in the state	23020133 - CONSTRUCTION/ PROVISION OF ISLAMIYA SCHOOLS	71041 - FAMILY AND CHILDREN	33641800 - STATEWIDE	0.00	0.00	0.00	500,000,000.00	500,000,000.00

051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY								
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DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					55,012,000,000.00	48,892,000,000.00	5,797,087,324.86	43,720,000,000.00	210,000,000.00
04030626000804 - Nutrition	NUT.1.SBPs.Facilitate the reactivation of 15 Existing school's gardens and Establishment of 15 new school's gardens in four Educational Zone	23020139 - CONSTRUCTION/PROVISION OF PARKS AND GARDENS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	0.00	0.00	0.00	150,000,000.00	150,000,000.00
05030325000100 - Nomadic and migrants' education	Purchase of 20 Numbers of Boxer Motorcycles for Nomadic Education	23010104 - PURCHASE MOTOR CYCLES	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00
05050223000200 - Furnishing	Purchase of Furnitures to four Tertiary Institutions (Abdu Gusau Polytechnic Talata Mafara, Zamfara State University, College of Education Maru and Zamfara State College of Art and Science Gusau)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	110,000,000.00	110,000,000.00	0.00	0.00	0.00
05050224000100 - Furnishing	ZSUBEB: Purchased of Furniture to Primary and Junior secondary Schools	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	600,000,000.00	0.00	37,800,200.00	600,000,000.00	0.00
05060125000100 - ICT equipment, software and expertise	Purchase of 3 Numbers Photocopy Machine and Projector for Quality Assurance Office	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70981 - EDUCATION N.E.C	33620600 - GUSAU	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
05020324000100 - School feeding	Purchased of Kitchen Utensils to Senior and Junior Secondary Schools	23010120 - PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	50,000,000.00	150,000,000.00	0.00	150,000,000.00	0.00
05010123000100 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	State Government contribution to Primary Pupils National Health Insurance Scheme (NHIS)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

05040223000100 - Instructional and learning materials	Supply of Instructional Materials to Secondary Schools across the state	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	300,000,000.00	300,000,000.00	0.00	1,000,000,000.00	0.00
05040223000200 - Instructional and learning materials	Procurement of Technical and Vocational Equipment to Science and Technical Schools	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	200,000,000.00	1,500,000,000.00	0.00	200,000,000.00	0.00
05050123000300 - Schools' infrastructure construction and rehabilitation	Procurement of teaching and learning equipment to agencies concerned in the state	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00
05050123000400 - Schools' infrastructure construction and rehabilitation	Procurement of Vocational Skills Materials for Students, 3 Enterprenueu Schools	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	200,000,000.00	200,000,000.00	0.00	0.00	0.00
05050123000500 - Schools' infrastructure construction and rehabilitation	Purchase of learning Equipments to Senior Secondary Schools (Note books, pencils Biro, Erasers etc)	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	300,000,000.00	300,000,000.00	0.00	0.00	0.00
05050123000600 - Schools' infrastructure construction and rehabilitation	Supply of Audiovisual Equipment to headquarters offices in the state	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	33620600 - GUSAU	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
05050123000700 - Schools' infrastructure construction and rehabilitation	Purchase of Special and inclusive Education Learning Materials. Eg. Hearing Aids, Projector, Scree e.t.c	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	150,000,000.00	150,000,000.00	0.00	150,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

04030626000904 - Nutrition	NUT.4.HRN.Conduct 5days Capacity building for 50 food nutrition teachers and 100 food vendors on the need to provide nutritionally adequate meals using locally available foods through linkages of food vendors and school system	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	0.00	0.00	0.00	30,000,000.00	30,000,000.00
05040225000100 - Instructional and learning materials	Supply of Instructional materials to primary schools across the state	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	1,000,000,000.00	500,000,000.00	0.00	1,000,000,000.00	0.00
05050323000300 - Libraries and laboratories	Purchase of subject text books No 7,113 for secondary schools in the state. (Maths, English,Biology,Chemistry, Physics, Animal Husbandry,Technical drawing, Engineering drawing and any other related subject)	23010125 - PURCHASE OF LIBRARY BOOKS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	0.00	500,000,000.00	0.00	500,000,000.00	0.00
05050323000500 - Libraries and laboratories	Purchase of Library books and Equipments for state library head quarter and 2 local government branches	23010125 - PURCHASE OF LIBRARY BOOKS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	60,000,000.00	60,000,000.00	8,300,000.00	0.00	0.00
05060125000200 - ICT equipment, software and expertise	Purchase of 86 Numbers of TAP A Tablets	23010173 - PURCHASE OF COMMUNICATION EQUIPMENT	70981 - EDUCATION N.E.C	33620600 - GUSAU	12,000,000.00	12,000,000.00	0.00	30,000,000.00	0.00
05010123000200 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	State contribution to the AT RISK CHILDREN PROJECT (ARC-P) - starter packs	23010175 - PURCHASE OF RELIEF MATERIALS FOR POVERTY ALLEVIATION	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	500,000,000.00	200,000,000.00	0.00	300,000,000.00	0.00
05050223000300 - Furnishing	Purchase of School furniture to Senior Secondary across the state	23010181 - PURCHASE OF CHAIRS AND OTHER SCHOOL ITEMS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	0.00	500,000,000.00	0.00	1,000,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

05050323000100 - Libraries and laboratories	Purchase of Laboratory/workshop Equipment to four institutions	23010184 - PURCHASE OF LABORATORY EQUIPMENT	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	50,000,000.00	200,000,000.00	0.00	100,000,000.00	0.00
05050323000200 - Libraries and laboratories	Procurement of Science Equipment to Science and Tech. Schools	23010184 - PURCHASE OF LABORATORY EQUIPMENT	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	50,000,000.00	50,000,000.00	0.00	0.00	0.00
05050123001100 - Schools' infrastructure construction and rehabilitation	Construction of office Buildings for Education Quality Assurance Agency	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70981 - EDUCATION N.E.C	33620600 - GUSAU	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00
05050123001200 - Schools' infrastructure construction and rehabilitation	Construction of 4 Zonal Educational Offices at Anka, Gusau, Kaura Namoda and Talata mafara	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	800,000,000.00	0.00	0.00	0.00	0.00
05050123001400 - Schools' infrastructure construction and rehabilitation	Construction of Labs/Work Shops for Senior Secondaries	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	200,000,000.00	0.00	0.00	200,000,000.00	0.00
05050123001800 - Schools' infrastructure construction and rehabilitation	Construction of Women Continue Education Centres at Anka, Kaura Namoda and Talata Mafara	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	600,000,000.00	0.00	0.00	0.00	0.00
04030626001004 - Nutrition	NUT.1.HRN.Build the capacity of Agricultural Science teachers to strengthen the establishment of school farms and garden /orchards	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	0.00	0.00	0.00	30,000,000.00	30,000,000.00
05050125000100 - Schools' infrastructure construction and rehabilitation	Construction of Library at Gusau and Bukkuyum LGA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	270,000,000.00	270,000,000.00	0.00	0.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

05050125000200 - Schools' infrastructure construction and rehabilitation	ZSUBEB:Renovation of Rugar Kaya Bela, Sankalawa, Gulubba and Tofa Primary school	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70981 - EDUCATION N.E.C	33620400 - BUNGUDU	400,000,000.00	400,000,000.00	0.00	400,000,000.00	0.00
05050125000300 - Schools' infrastructure construction and rehabilitation	ZSUBEB: Construction of 4 Staff Quarters in 4 Educational Zones for Primary Schools Teachers	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	1,000,000,000.00	0.00	0.00	0.00	0.00
05050425000100 - Water, sanitation and hygiene	Provision of Wash Facilities to Primary Schools	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	200,000,000.00	0.00	0.00	0.00	0.00
05010124000100 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	ZSUBEB: Establishment of Zonal Mega Primary School one in each of the Four Educational Zones in the state	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	1,000,000,000.00	0.00	0.00	500,000,000.00	0.00
05050123001700 - Schools' infrastructure construction and rehabilitation	Construction of Secondary School physical Structure. (Uncompleted structures in Birnin Ruwa, Gora Maradun, Yarkofogi, Science School Shinkafi, Jabaka, S/kudu and unity Gummi, damba, Yandoton daji, day shinkafi and Mass Maradun	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70451 - ROAD TRANSPORT	33641800 - STATEWIDE	1,200,000,000.00	200,000,000.00	60,518,269.68	0.00	0.00
05050123002100 - Schools' infrastructure construction and rehabilitation	Construction of additional structures at Abdu Gusau Polytechnic T/Mafara	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	33611200 - TALATA MAFARA	500,000,000.00	0.00	0.00	0.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

05050123002200 - Schools' infrastructure construction and rehabilitation	Construction of additional structures at Zamfara State University Talata Mafara	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	33611200 - TALATA MAFARA	1,500,000,000.00	5,000,000,000.00	1,699,278,408.44	2,000,000,000.00	0.00
05050123002500 - Schools' infrastructure construction and rehabilitation	Construction of additional Structures at COE Maru.	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	33621000 - MARU	400,000,000.00	400,000,000.00	0.00	400,000,000.00	0.00
05050123002600 - Schools' infrastructure construction and rehabilitation	Construction of additional structures at ZACAS	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	33620600 - GUSAU	500,000,000.00	300,000,000.00	0.00	300,000,000.00	0.00
05050123003400 - Schools' infrastructure construction and rehabilitation	Joint UBEC Interventions:Schools structure renovation and expention across the State	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	3,000,000,000.00	6,000,000,000.00	276,433,022.09	0.00	0.00
05050124000200 - Schools' infrastructure construction and rehabilitation	Construction of Wall Fencing of 47 Secondary Schools in the state	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	0.00	1,000,000,000.00	0.00	0.00	0.00
05050125000400 - Schools' infrastructure construction and rehabilitation	IsDB SmartEd Supported Project: Present a starategic opportunity to transform the state's Education Sector, particularly in areas of Infrastructure, Learning Materials and acces to quality Education	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	0.00	0.00	0.00	1,000,000,000.00	0.00
05020623000200 - Tertiary institutions' new courses accreditation	Procurement of Equipment for Abdu Gusau Polytechnics Talata Mafara to meet Accreditation requirement	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70981 - EDUCATION N.E.C	33611200 - TALATA MAFARA	0.00	0.00	0.00	150,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

05040124000100 - All levels of education quality assurance	Electronic Quality Assurance (Development of ODK and Designing of template)	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70981 - EDUCATION N.E.C	33620600 - GUSAU	10,000,000.00	10,000,000.00	0.00	0.00	0.00
05040324000100 - Teaching and non-teaching staff capacity building	Teacher Professional Development Funds	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	800,000,000.00	800,000,000.00	134,397,186.22	400,000,000.00	0.00
05060325000100 - Data and data management	Upgrading of Education Management Information System EMIS	23020127 - CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	70981 - EDUCATION N.E.C	33620600 - GUSAU	70,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
05030524000100 - Girls/Boys child education	Provision of Project Activities of Adolescent Girls Initiative for Learning and Empowerment (AGILE) in the state	23020140 - PROVISION OF LEARNING & EMPOWERMENT FACILITIES FOR GIRLS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	15,000,000,000.00	15,000,000,000.00	3,174,923,989.31	7,000,000,000.00	0.00
05010124000200 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	ZSUBEB: Renovation of Smart Primary School Gusau	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	33620600 - GUSAU	320,000,000.00	320,000,000.00	0.00	320,000,000.00	0.00
05050123000800 - Schools' infrastructure construction and rehabilitation	Remodelling of Bafarawa Institute, Shinkafi	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	33631100 - SHINKAFI	10,000,000,000.00	4,000,000,000.00	0.00	1,500,000,000.00	0.00
05050123002800 - Schools' infrastructure construction and rehabilitation	Renovation of 3 Zonal Nomadic Primary Schools	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	300,000,000.00	300,000,000.00	0.00	150,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

05050123003000 - Schools' infrastructure construction and rehabilitation	Rehabilitation of all Secondary School Structures across the State	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	500,000,000.00	500,000,000.00	0.00	500,000,000.00	0.00
05050124000600 - Schools' infrastructure construction and rehabilitation	Rehabilitation of 9 selected Secondary School Structures across the State (GGSS Tsafe, Science Gusau, Science Bakura, Science Bukkuyum, Agwaragi T/Mafara, GSS B/Magaji, GDSS Yanbuki and GSS Kaura	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	4,000,000,000.00	2,000,000,000.00	0.00	1,000,000,000.00	0.00
05050126000100 - Schools' infrastructure construction and rehabilitation	Construction of 7km road at Abdu Gusau Polytechnic Talata Mafara	23020114 - CONSTRUCTION / PROVISION OF ROADS	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	0.00	0.00	0.00	200,000,000.00	0.00
05050125000500 - Schools' infrastructure construction and rehabilitation	Renovation of Existing structure of Abdu Gusau Polytechnic T/Mafara	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	33611200 - TALATA MAFARA	1,000,000,000.00	500,000,000.00	0.00	0.00	0.00
05020123000100 - Early Childhood Care, Development and Education (ECCDE)	Early Child Care Development (ECCD) - UNICEF Supported Programme	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	33620600 - GUSAU	1,000,000,000.00	1,000,000,000.00	143,113,428.50	700,000,000.00	0.00
05030623000100 - Emergency Response	Provision for Emergency Response Fund on Education sector in the state	23050137 - EMERGENCY INTERVENTION SERVICES	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	5,000,000,000.00	5,000,000,000.00	67,588,750.00	20,000,000,000.00	0.00
05040224000100 - Instructional and learning materials	Annual Policy Meetings (JCCE Reference, JCCE Plenary and NCE) and Annual School Census in the state	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	33620600 - GUSAU	200,000,000.00	100,000,000.00	0.00	0.00	0.00
05030625000100 - Emergency Response	ZSUBEB and UNICEF (SILSA) Project for students entrepreneurship	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	33641800 - STATEWIDE	1,000,000,000.00	300,000,000.00	194,734,070.62	1,000,000,000.00	0.00

051700700100	SENIOR SECONDARY SCHOOLS MANAGEMENT BOARD								
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DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					388,000,000.00	388,000,000.00	0.00	250,000,000.00	0.00
05050123003500 - Schools' infrastructure construction and rehabilitation	Purchase of Science Equipment to selected 9 boarding secondary schools in the state	23010184 - PURCHASE OF LABORATORY EQUIPMENT	70922 - UPPER-SECONDARY EDUCATION	33641800 - STATEWIDE	388,000,000.00	388,000,000.00	0.00	250,000,000.00	0.00

052100100100 MINISTRY OF HEALTH									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					52,200,000,000.00	29,725,000,000.00	1,477,052,733.58	76,205,000,000.00	1,090,000,000.00
04050125000103 - Functional health facilities	Purchase of 4 Numbers of Hilux for DMD H/Q	23010105 - PURCHASE OF MOTOR VEHICLES	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	0.00	200,000,000.00	0.00	0.00	0.00
04050125000203 - Functional health facilities	Purchase of One Truck for DMD H/Q	23010107 - PURCHASE OF TRUCKS	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	0.00	100,000,000.00	0.00	0.00	0.00
04050123000204 - Functional health facilities	Purchase of furniture for PHC Board offices	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70761 - HEALTH N.E.C.	33620600 - GUSAU	30,000,000.00	30,000,000.00	0.00	0.00	0.00
04060123000104 - Sustainable drug supply	Procurement of Quality Control laboratory equipment	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	10,000,000.00	10,000,000.00	0.00	65,000,000.00	0.00
04060123000204 - Sustainable drug supply	Purchase of medical Equipment to meet the standard of MSP	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	10,000,000,000.00	5,000,000,000.00	0.00	1,000,000,000.00	0.00
04060123000301 - Sustainable drug supply	Purchase of Medical equipments for PHCs	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	1,500,000,000.00	1,500,000,000.00	1,064,670,616.55	1,500,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

04060123000403 - Sustainable drug supply	Procurement of Instructional Material for School of Nursing & Midwifery	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70761 - HEALTH N.E.C.	33620600 - GUSAU	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
04060123000503 - Sustainable drug supply	Purchase of Specialised Ambulances and water tank	23010165 - PURCHASE OF SPECIALISED VEHICLES	70761 - HEALTH N.E.C.	33620600 - GUSAU	600,000,000.00	600,000,000.00	0.00	600,000,000.00	0.00
04030623000701 - Nutrition	Procurement of Nutritional Commodities for distribution in the state	23010175 - PURCHASE OF RELIEF MATERIALS FOR POVERTY ALLEVIATION	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	600,000,000.00	500,000,000.00	0.00	600,000,000.00	600,000,000.00
04060124000104 - Sustainable drug supply	Purchase of Working Cold Room (Solar)	23010183 - PURCHASE OF ELECTRICAL EQUIPMENT	70761 - HEALTH N.E.C.	33620600 - GUSAU	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
04050126000102 - Functional health facilities	Rehabilitation of Moriki General Hospital	23010184 - PURCHASE OF LABORATORY EQUIPMENT	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	0.00	0.00	0.00	500,000,000.00	0.00
04050123000101 - Functional health facilities	Completion, Furnishing of MNCH structures and UNICEF supported Programme	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	650,000,000.00	600,000,000.00	0.00	200,000,000.00	0.00
04050123000401 - Functional health facilities	Construction of Primary Health Care Office Complex	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70761 - HEALTH N.E.C.	33620600 - GUSAU	2,000,000,000.00	500,000,000.00	0.00	0.00	0.00
04050123000501 - Functional health facilities	Construction of Biomedical Engineering Workshop at College of Health Technology	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70761 - HEALTH N.E.C.	33621300 - TSAFE	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

04050123000502 - Functional health facilities	Construction of office for ZAMCHEMA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70761 - HEALTH N.E.C.	33620600 - GUSAU	100,000,000.00	100,000,000.00	0.00	0.00	0.00
04050123000802 - Functional health facilities	Construction of Office Building for Drugs Production Unit	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70761 - HEALTH N.E.C.	33620600 - GUSAU	75,000,000.00	0.00	0.00	0.00	0.00
04050123001202 - Functional health facilities	Construction of Medical Store at Drugs and Medical Consumables complex	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70761 - HEALTH N.E.C.	33620600 - GUSAU	150,000,000.00	0.00	0.00	0.00	0.00
04050125000303 - Functional health facilities	Construction of Pharma Grade Ware House at DMD H/Q Gusau	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70761 - HEALTH N.E.C.	33620600 - GUSAU	0.00	1,000,000,000.00	0.00	0.00	0.00
04050123000203 - Functional health facilities	Construction of Doctors Quarters at Yariman Bakura Specialist Hospital for Residency Programme	23020102 - CONSTRUCTION OF RESIDENTIAL BUILDINGS	70761 - HEALTH N.E.C.	33620600 - GUSAU	100,000,000.00	100,000,000.00	0.00	0.00	0.00
04050123001002 - Functional health facilities	Expansion of Existing Facilities within Yariman Bakura Specialist Hospital	23020106 - CONSTRUCTION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	33620600 - GUSAU	6,000,000,000.00	3,000,000,000.00	0.00	200,000,000.00	0.00
04050123001102 - Functional health facilities	Construction of additional structures at Women and Children Hospital Gusau (King Fahad)	23020106 - CONSTRUCTION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	33620600 - GUSAU	200,000,000.00	700,000,000.00	0.00	400,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

04050123001301 - Functional health facilities	Construction of additional structures in General Hosps Anka, Kaura Namoda, Gummi, Shinkafi, Magami,Tsafe, Jangebe and Bukkuyum	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	6,000,000,000.00	3,000,000,000.00	0.00	0.00	0.00
04050123001402 - Functional health facilities	Construction of new structures at Psychiatric Hospital Anka	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	33610100 - ANKA	1,000,000,000.00	500,000,000.00	0.00	500,000,000.00	0.00
04050123001501 - Functional health facilities	Completion of Farida VVF Clinic, Gusau	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	33620600 - GUSAU	1,350,000,000.00	850,000,000.00	0.00	250,000,000.00	0.00
04050123001903 - Functional health facilities	Completion of Shinkafi Referral Hospital	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	33631100 - SHINKAFI	1,000,000,000.00	3,000,000,000.00	0.00	1,500,000,000.00	0.00
04050124000103 - Functional health facilities	Rehabilitation of Gummi General Hspital	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	33620600 - GUSAU	300,000,000.00	0.00	0.00	2,200,000,000.00	0.00
04050124000203 - Functional health facilities	Construction of Hospital Pharmacy Complex at Yariman Bakura Specialist Hospital	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	33620600 - GUSAU	150,000,000.00	150,000,000.00	0.00	0.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

04050124000504 - Functional health facilities	Establishment of Modern Diagonostic Centres	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	33620600 - GUSAU	11,000,000,000.00	3,000,000,000.00	0.00	5,000,000,000.00	0.00
04050126000204 - Functional health facilities	Renovation of Dansadau General Hospital	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	33611200 - TALATA MAFARA	0.00	0.00	0.00	2,000,000,000.00	0.00
04050126000304 - Functional health facilities	Establishment of College of Health Technology Bukkuyum	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	33610300 - BUKKUYUM	0.00	0.00	0.00	2,000,000,000.00	0.00
04050126000404 - Functional health facilities	Construction of New Site of College of Health Sciences & Technology Tsafe	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	0.00	0.00	0.00	500,000,000.00	0.00
04050123002001 - Functional health facilities	Construction of structures for newly created school of Nursing and Midwife Zurmi	23020107 - CONSTRUCTION OF PUBLIC SCHOOLS	70761 - HEALTH N.E.C.	33631400 - ZURMI	2,500,000,000.00	0.00	0.00	5,000,000,000.00	0.00
04050123002104 - Functional health facilities	Construction of Additional Structure at School of Nursing and Midwife Gusau	23020107 - CONSTRUCTION OF PUBLIC SCHOOLS	70761 - HEALTH N.E.C.	33620600 - GUSAU	200,000,000.00	200,000,000.00	0.00	0.00	0.00
04050124000804 - Functional health facilities	Expansion of Existing Facilities and Development of new Female, Male Hostel and Additional Rooms at College of Nursing Gusau	23020107 - CONSTRUCTION OF PUBLIC SCHOOLS	70761 - HEALTH N.E.C.	33620600 - GUSAU	1,000,000,000.00	600,000,000.00	39,527,000.00	0.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

04010124000504 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	World Bank Development Impack Project: Provision of Basic Infrastructures at Hospitals across the state	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	1,500,000,000.00	1,000,000,000.00	122,855,117.03	500,000,000.00	0.00
04050124000303 - Functional health facilities	Provision of Electronic Medical Record System (EMRS) at Yariman Bakura Specialist	23020127 - CONSTRUCTION / PROVISION OF ICT INFRASTRUCTURES	70761 - HEALTH N.E.C.	33620600 - GUSAU	200,000,000.00	200,000,000.00	0.00	0.00	0.00
04090224000204 - Mobilising employers' contributions to the State Social Health Insurance Scheme	State Contribution to Basic healthcare Fund (BHCF) - Equity Funds for Zamfara Contributory Healthcare Management Agency (ZAMCHEMA)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	1,000,000,000.00	250,000,000.00	250,000,000.00	1,000,000,000.00	0.00
04090224000304 - Mobilising employers' contributions to the State Social Health Insurance Scheme	Basic Healthcare Provision Fund (BHCPF) - Provision of Basic Healthcase to Rural Facilities	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	250,000,000.00	500,000,000.00	0.00	250,000,000.00	0.00
04050123002401 - Functional health facilities	Rehabilitation, Renovation and upgrading of one (1) PHCs in each ward across the State	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	500,000,000.00	500,000,000.00	0.00	0.00	0.00
04050124001901 - Functional health facilities	Rehabilitation of Hospitals/Health Centres	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	200,000,000.00	200,000,000.00	0.00	0.00	0.00
04050123000301 - Functional health facilities	Rehabilitation of school of Nursing and Midwife, Gusau infrastructure	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70761 - HEALTH N.E.C.	33620600 - GUSAU	235,000,000.00	235,000,000.00	0.00	250,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

04010123000504 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	State Contribution to GAVI supported programme	23050101 - RESEARCH AND DEVELOPME N T	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	500,000,000.00	600,000,000.00	0.00	0.00	0.00
23040126000300 - Child Protection Services	UNICEF supported programme on Reproductive Maternal and Child Health	23050101 - RESEARCH AND DEVELOPME N T	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	400,000,000.00	100,000,000.00	0.00	400,000,000.00	0.00
04010124000404 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	WORLD BANK GRANT FOR GAVI PROGRAMME and State Government Contribution to GAVI	23050101 - RESEARCH AND DEVELOPME N T	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	500,000,000.00	500,000,000.00	0.00	1,000,000,000.00	0.00
04050126000501 - Functional health facilities	Purchase of Medical Equipment for General Hospital Bungudu	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33620400 - BUNGUDU	0.00	0.00	0.00	200,000,000.00	0.00
04050126000601 - Functional health facilities	Purchase of Medical Equipment for General Hospital Bakura	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33610200 - BAKURA	0.00	0.00	0.00	200,000,000.00	0.00
04050126000701 - Functional health facilities	Rehabilitation of Gusau General Hospital	23030105 - REHABILITATI ON / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33610300 - BUKKUYUM	0.00	0.00	0.00	2,000,000,000.00	0.00
04050126000801 - Functional health facilities	Rehabilitation of Talata Mafara General Hospital	23030105 - REHABILITATI ON / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33630800 - BIRNIN MAGAJI	0.00	0.00	0.00	4,000,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

04050126000901 - Functional health facilities	Rehabilitation of Bungudu General Hospital	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33631400 - ZURMI	0.00	0.00	0.00	2,000,000,000.00	0.00
04050126001001 - Functional health facilities	Purchase of Medical Equipment for General Hospital Shinkafi	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33631100 - SHINKAFI	0.00	0.00	0.00	200,000,000.00	0.00
04050126001301 - Functional health facilities	Purchase of Medical Equipment for General Hospital Mada	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33620600 - GUSAU	0.00	0.00	0.00	200,000,000.00	0.00
04050126001401 - Functional health facilities	Purchase of Medical Equipment for General Hospital Magami	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33620600 - GUSAU	0.00	0.00	0.00	200,000,000.00	0.00
04050126001501 - Functional health facilities	Purchase of Medical Equipment for General Hospital Dansadau	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33621000 - MARU	0.00	0.00	0.00	200,000,000.00	0.00
04050126001701 - Functional health facilities	Purchase of Medical Equipment for General Hospital Talata Mafara	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33611200 - TALATA MAFARA	0.00	0.00	0.00	200,000,000.00	0.00
04050126001801 - Functional health facilities	Purchase of Medical Equipment for General Hospital Tsafe	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33621300 - TSAFE	0.00	0.00	0.00	200,000,000.00	0.00
04050126001901 - Functional health facilities	Purchase of Medical Equipment for General Hospital Gusau	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33620600 - GUSAU	0.00	0.00	0.00	200,000,000.00	0.00
04050126002001 - Functional health facilities	Rehabilitation of General Hospital Anka	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33610100 - ANKA	0.00	0.00	0.00	200,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

04050126002104 - Functional health facilities	Emergency Response Fund on Health	23050137 - EMERGENCY INTERVENTION SERVICES	70761 - HEALTH N.E.C.	33610200 - BAKURA	0.00	0.00	0.00	20,000,000,000.00	0.00
04050126002201 - Functional health facilities	Rehabilitation and Expantsion of Primary Health Centers in Tsafe LGA	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33621300 - TSAFE	0.00	0.00	0.00	1,500,000,000.00	0.00
04050126002301 - Functional health facilities	Rehabilitation and Expantsion of Primary Health Centers in Gusau LGA	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33620600 - GUSAU	0.00	0.00	0.00	1,500,000,000.00	0.00
04050126002401 - Functional health facilities	Rehabilitation and Expantsion of Primary Health Centers in Kaura Namoda LGA	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33630700 - KAURA NAMODA	0.00	0.00	0.00	1,500,000,000.00	0.00
04050126002501 - Functional health facilities	Rehabilitation and Expantsion of Primary Health Centers in Talata Mafara LGA	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33611200 - TALATA MAFARA	0.00	0.00	0.00	1,500,000,000.00	0.00
04050126002601 - Functional health facilities	Rehabilitation and Expantsion of Primary Health Centers in Gummi LGA	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33610500 - GUMMI	0.00	0.00	0.00	1,500,000,000.00	0.00
04050126002701 - Functional health facilities	Rehabilitation and Expantsion of Primary Health Centers in Maru LGA	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33621000 - MARU	0.00	0.00	0.00	1,500,000,000.00	0.00
04050126002801 - Functional health facilities	Rehabilitation and Expantsion of Primary Health Centers in Bungudu LGA	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33620400 - BUNGUDU	0.00	0.00	0.00	1,500,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

04050126002901 - Functional health facilities	Rehabilitation and Expantsion of Primary Health Centers in Shinkafi LGA	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33631100 - SHINKAFI	0.00	0.00	0.00	1,000,000,000.00	0.00
04050126003001 - Functional health facilities	Rehabilitation and Expantsion of Primary Health Centers in Zurmi LGA	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33631400 - ZURMI	0.00	0.00	0.00	1,000,000,000.00	0.00
04050126003101 - Functional health facilities	Rehabilitation and Expantsion of Primary Health Centers in Birnin Magaji LGA	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33630800 - BIRNIN MAGAJI	0.00	0.00	0.00	1,000,000,000.00	0.00
04050126003201 - Functional health facilities	Rehabilitation and Expantsion of Primary Health Centers in Bukkuyum LGA	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33610300 - BUKKUYUM	0.00	0.00	0.00	1,000,000,000.00	0.00
04050126003301 - Functional health facilities	Rehabilitation and Expantsion of Primary Health Centers in Anka LGA	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33610100 - ANKA	0.00	0.00	0.00	1,000,000,000.00	0.00
04050126003401 - Functional health facilities	Rehabilitation and Expantsion of Primary Health Centers in Bakura LGA	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33610200 - BAKURA	0.00	0.00	0.00	1,000,000,000.00	0.00
04050126003501 - Functional health facilities	Rehabilitation and Expantsion of Primary Health Centers in Maradun LGA	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	33610900 - MARADUN	0.00	0.00	0.00	1,000,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

04050126003601 - Functional health facilities	Rehabilitation of General Hospital Magami	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33620600 - GUSAU	0.00	0.00	0.00	200,000,000.00	0.00
04050126003701 - Functional health facilities	Rehabilitation of General Hospital Mada	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33620600 - GUSAU	0.00	0.00	0.00	200,000,000.00	0.00
04030626003003 - Nutrition	NUT.2.MS.Procurement of 35 Cartones of MMS Iron-folic acid/MMS supplementation to pregnant women during MNCH Weeks	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	0.00	0.00	0.00	6,000,000.00	6,000,000.00
04030626003103 - Nutrition	NUT.2.MS.Procurement and distribution of 357 Cartones deworming tablets during MNCHW for under 5 children	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	0.00	0.00	0.00	5,000,000.00	5,000,000.00
04030626003203 - Nutrition	NUT.2.MIYCN.Implementation of baby friendly initiative in all health facilities and delivery maternities	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	0.00	0.00	0.00	15,000,000.00	15,000,000.00
04030626003303 - Nutrition	NUT.2.MIYCN.Scale up implementation of C-MIYCN for optimal infant and young child feeding	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	0.00	0.00	0.00	30,000,000.00	30,000,000.00
04030626003403 - Nutrition	NUT.1.FNS.Scale-up the production and promote the consumption of Vitamin A and micronutrient rich foods (orange flesh sweet potato, provitamin A cassava, yellow maize, iron sorghum, carrot, and cowpea)	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	0.00	0.00	0.00	24,000,000.00	24,000,000.00
04030626003503 - Nutrition	NUT.2.ME.Promote regular monitoring of growth and development of Children under 5 at health facilities and communities.	23050103 - MONITORING AND EVALUATION	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	0.00	0.00	0.00	40,000,000.00	40,000,000.00
04030626003603 - Nutrition	NUT.5.MS.Sustain and scale up distribution of micronutrient powder (MNP), SQLNS for children 6 - 23 months (50% coverage)	23050103 - MONITORING AND EVALUATION	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	0.00	0.00	0.00	150,000,000.00	150,000,000.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

04030626003703 - Nutrition	NUT.3.IMAM.Scale up and strengthen IMAM sites	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	0.00	0.00	0.00	15,000,000.00	15,000,000.00
04030626003803 - Nutrition	NUT.2.IMAM.Procure and distribute Zinc, L -ORS, and RUTF for IMAM and routine services (50% Coverage)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	0.00	0.00	0.00	200,000,000.00	200,000,000.00
04030626003903 - Nutrition	NUT.4.ME.Conduct regular and periodic monitoring on food and nutrition activities in collaboration with partners and the private sector at all levels	23050103 - MONITORING AND EVALUATION	70761 - HEALTH N.E.C.	33641800 - STATEWIDE	0.00	0.00	0.00	5,000,000.00	5,000,000.00

053500100100 MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					5,000,000,000.00	7,200,000,000.00	1,724,098,958.76	21,150,000,000.00	0.00
20100124000100 - CLIMATE CHANGE - General	Purchase of 10,000 Clean Cook Stoves for Distribution of People across the State	23010120 - PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	70561 - ENVIRONM ENTAL PROTECTION N.E.C.	33641800 - STATEWIDE	200,000,000.00	200,000,000.00	0.00	0.00	0.00
20100123000300 - CLIMATE CHANGE - General	Procurement of 3No Sanitation heavy duty Trucks.	23010180 - PURCHASE OF SANITATION EQUIPMENT	70561 - ENVIRONM ENTAL PROTECTION N.E.C.	33620600 - GUSAU	0.00	0.00	0.00	300,000,000.00	0.00
20100123000500 - CLIMATE CHANGE - General	Purchase of Spraying Euiptoms for vector control activities across the state.	23010180 - PURCHASE OF SANITATION EQUIPMENT	70561 - ENVIRONM ENTAL PROTECTION N.E.C.	33620600 - GUSAU	0.00	0.00	0.00	100,000,000.00	0.00
20100124000300 - CLIMATE CHANGE - General	Procurement of Sanitation Equipment at Environment and Natural Resource	23010180 - PURCHASE OF SANITATION EQUIPMENT	70561 - ENVIRONM ENTAL PROTECTION N.E.C.	33620600 - GUSAU	300,000,000.00	0.00	0.00	600,000,000.00	0.00
20100124000400 - CLIMATE CHANGE - General	Procurement of 4 Units of Road Sweeping Vehicles	23010180 - PURCHASE OF SANITATION EQUIPMENT	70561 - ENVIRONM ENTAL PROTECTION N.E.C.	33620600 - GUSAU	300,000,000.00	100,000,000.00	0.00	0.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

20100124000900 - CLIMATE CHANGE General	Gully/Stream Bank Erosion control (Reinforced Concrete bondwall) across the state	23010180 - PURCHASE OF SANITATION EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33620400 - BUNGUDU	300,000,000.00	1,300,000,000.00	31,492,414.44	1,000,000,000.00	0.00
20100123000200 - CLIMATE CHANGE General	Construction of Laboratory Testing and identification centre for solid minerals	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33620600 - GUSAU	200,000,000.00	200,000,000.00	165,987,200.00	2,500,000,000.00	0.00
20100125000100 - CLIMATE CHANGE General	Construction of Houses for afforestation officers	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33641800 - STATEWIDE	90,000,000.00	0.00	0.00	0.00	0.00
20100123001500 - CLIMATE CHANGE General	Agro-Climate Resilience in semi-Arid Land scape Project (ACeSAL Project)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33641800 - STATEWIDE	600,000,000.00	600,000,000.00	422,649,731.92	600,000,000.00	0.00
20100124001500 - CLIMATE CHANGE General	Duba Gari Sanitation Programme (ZAYOSAP)	23020127 - CONSTRUCTION / PROVISION OF ICT INFRASTRUCTURES	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33641800 - STATEWIDE	0.00	0.00	0.00	800,000,000.00	0.00
20100125000200 - CLIMATE CHANGE General	Geological and Geophysical Digitalization of Zamfara State Natural Resources	23020127 - CONSTRUCTION / PROVISION OF ICT INFRASTRUCTURES	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33641800 - STATEWIDE	0.00	500,000,000.00	0.00	1,000,000,000.00	0.00
20100124000800 - CLIMATE CHANGE General	Construction of reinforced Concrete drainage of length 840m, 4m with and an average of 1.5m height along the existing stream, from Al-Uthaimin via a new hotel (paradise Hotel)	23020136 - CONSTRUCTION / PROVISION OF CULVERT AND DRAINAGES	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33641800 - STATEWIDE	0.00	200,000,000.00	0.00	0.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

20100124001000 - CLIMATE CHANGE - General	Construction of of reinforced concrete drainage at jabaka town maru local govt	23020136 - CONSTRUCTION / PROVISION OF CULVERT AND DRAINAGES	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33621000 - MARU	300,000,000.00	0.00	0.00	0.00	0.00
20100124001100 - CLIMATE CHANGE - General	Construction of of reinforced concrete drainage at Tudun wada Area Gusau local govt	23020136 - CONSTRUCTION / PROVISION OF CULVERT AND DRAINAGES	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33620600 - GUSAU	300,000,000.00	0.00	0.00	0.00	0.00
20100124001200 - CLIMATE CHANGE - General	State Investment/Development of Solid Minerals Sector (N.R.D.F)	23050101 - RESEARCH AND DEVELOPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33611200 - TALATA MAFARA	0.00	0.00	0.00	5,300,000,000.00	0.00
20100124001300 - CLIMATE CHANGE - General	Construction of Drainage for flood control from Eastern Bye-Pass to Gusau Rivers	23020136 - CONSTRUCTION / PROVISION OF CULVERT AND DRAINAGES	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33620600 - GUSAU	400,000,000.00	0.00	0.00	0.00	0.00
20100125000300 - CLIMATE CHANGE - General	Flood/Gully Control Project at Gummi, Jangeru, Tsibiri, and Yanware	23020136 - CONSTRUCTION / PROVISION OF CULVERT AND DRAINAGES	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33641800 - STATEWIDE	500,000,000.00	1,500,000,000.00	1,103,969,612.40	7,000,000,000.00	0.00
20100125000400 - CLIMATE CHANGE - General	Provision of park and garden with trees and Landscaping across the state	23020139 - CONSTRUCTION / PROVISION OF PARKS AND GARDENS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33641800 - STATEWIDE	250,000,000.00	250,000,000.00	0.00	0.00	0.00
20100124001700 - CLIMATE CHANGE - General	Construction and Equiping of Minerals Laboratory Testing Centres at 3 senetorial zone	23020142 - CONSTRUCTION OF LABORATORY	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33641800 - STATEWIDE	400,000,000.00	0.00	0.00	0.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

20100124000700 - CLIMATE CHANGE - General	Construction of Mineral Buying Centres as source of Internal generated Revenue	23020143 - CONSTRUCTION OF BUYING MINERALS CENTRE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33641800 - STATEWIDE	0.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00
20100125000500 - CLIMATE CHANGE - General	Rehabilitation of 2 Earth dams in Grazing Reserves in each senatorial district.	23030130 - REHABILITATION/ REPAIRS OF DAMS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33641800 - STATEWIDE	50,000,000.00	300,000,000.00	0.00	300,000,000.00	0.00
20100125000600 - CLIMATE CHANGE - General	Rehabilitation of 2 grazing reserves in each senatorial district to compliment RUGA settlement, (Fodder Conservation and Pasture Development:)	23030144 - REHABILITATION/ REPAIRS OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	0.00	0.00	0.00
20100123001000 - CLIMATE CHANGE - General	Purchase of seedling for Climate change control across the state	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
20100123001100 - CLIMATE CHANGE - General	Tree Planting exercise to control desertification across the state	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
20100123001300 - CLIMATE CHANGE - General	Survey on Erosion and Flood Prone Areas Across the State.	23050101 - RESEARCH AND DEVELOPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
20100124001600 - CLIMATE CHANGE - General	Feasibility Studies and Engineering Design on ecological problems in the state	23050101 - RESEARCH AND DEVELOPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33641800 - STATEWIDE	260,000,000.00	500,000,000.00	0.00	200,000,000.00	0.00
20100125000700 - CLIMATE CHANGE - General	Registration of 30 No. of Exploration Licenses for state and LGAs	23050132 - PURCHASE OF COMPANY SHARES	70561 - ENVIRONMENTAL PROTECTION N.E.C.	33641800 - STATEWIDE	150,000,000.00	150,000,000.00	0.00	150,000,000.00	0.00

055100100100	MINISTRY FOR LOCAL GOVERNMENT AFFAIRS								
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DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					3,000,000,000.00	8,051,000,000.00	0.00	13,106,000,000.00	370,000,000.00
13100125003300 - Reform of Government and Governance - General	Purchase of 6 No. of Boxer Motorcycles for Community Development Department	23010104 - PURCHASE MOTOR CYCLES	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	15,000,000.00	6,000,000.00	0.00	7,000,000.00	0.00
13100125003400 - Reform of Government and Governance - General	Purchase of 7 No. of Vehicles for Director and Deputy Director Department for Monitoring & Inspection and Zonal Office & Director Community Development	23010105 - PURCHASE OF MOTOR VEHICLES	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	65,000,000.00	25,000,000.00	0.00	70,000,000.00	0.00
13100125003500 - Reform of Government and Governance - General	Furnishing of Gusau and Kaura Namoda Zonal Offices	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70621 - COMMUNITY DEVELOPMENT	33641800 - STATEWIDE	40,000,000.00	0.00	0.00	40,000,000.00	0.00
13100125003600 - Reform of Government and Governance - General	Construction of Talata Mafara Zonal Office	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	33611200 - TALATA MAFARA	80,000,000.00	80,000,000.00	0.00	100,000,000.00	0.00
13100125003700 - Reform of Government and Governance - General	Construction of Emirs Palace at Anka, Tsafe, Moriki, Bukkuyum, K/Namoda, Bungudu, Zurmi & Bakura	23020134 - CONSTRUCTION / PROVISION OF EMIRS PALACE	70621 - COMMUNITY DEVELOPMENT	33641800 - STATEWIDE	1,000,000,000.00	2,500,000,000.00	0.00	0.00	0.00
13100125003800 - Reform of Government and Governance - General	Renovation of of K/Namoda Zonal Offices	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	33641800 - STATEWIDE	100,000,000.00	100,000,000.00	0.00	0.00	0.00
13100125003900 - Reform of Government and Governance - General	Renovation of LGAs Auditor General Offices	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	300,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00
13100125004000 - Reform of Government and Governance - General	Renovation of Council of Chief Office	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	400,000,000.00	500,000,000.00	0.00	500,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

13100125004100 - Reform of Government and Governance - General	Renovation of Ministry of Local Government Office	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	500,000,000.00	500,000,000.00	0.00	500,000,000.00	0.00
13100125004200 - Reform of Government and Governance - General	Renovation of Local Service Commission Office	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	500,000,000.00	500,000,000.00	0.00	500,000,000.00	0.00
13100125004300 - Reform of Government and Governance - General	Renovation of Emirs Palace of Gusau, Maru and Maradun	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	0.00	300,000,000.00	0.00	0.00	0.00
13100125004400 - Reform of Government and Governance - General	Renovation of Lodge at Kaduna	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	0.00	100,000,000.00	0.00	100,000,000.00	0.00
13100126000300 - Reform of Government and Governance - General	Purchase of 112 No Motorcycles for Village Heads	23010104 - PURCHASE MOTOR CYCLES	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	0.00	0.00	0.00	130,000,000.00	0.00
13100126000400 - Reform of Government and Governance - General	Purchase of 2 No Vehicles for Department of Community Development	23010105 - PURCHASE OF MOTOR VEHICLES	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	0.00	0.00	0.00	25,000,000.00	0.00
13100126000500 - Reform of Government and Governance - General	Purchase of 1 No Vehicles for Department of Procurement	23010105 - PURCHASE OF MOTOR VEHICLES	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	0.00	0.00	0.00	15,000,000.00	0.00
13100126000600 - Reform of Government and Governance - General	Purchase of 1 No Vehicles for Department of Chieftaincy	23010105 - PURCHASE OF MOTOR VEHICLES	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	0.00	0.00	0.00	15,000,000.00	0.00
13100126000700 - Reform of Government and Governance - General	Purchase of Vehicles for district heads	23010105 - PURCHASE OF MOTOR VEHICLES	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	0.00	0.00	0.00	500,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

13100126000800 - Reform of Government and Governance - General	Purchase of HP Computers for Departments	23010113 - PURCHASE OF COMPUTERS	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	0.00	0.00	0.00	1,000,000.00	0.00
13100126000900 - Reform of Government and Governance - General	Purchase of Multi purpose Printers for departments	23010114 - PURCHASE OF COMPUTER PRINTERS	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	0.00	0.00	0.00	3,000,000.00	0.00
13100126001000 - Reform of Government and Governance - General	Rehabilitation of Office Building at Anka Zonal Office	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	0.00	0.00	0.00	15,000,000.00	0.00
13100126001100 - Reform of Government and Governance - General	Rehabilitation of Maru Emirate Palace	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	0.00	0.00	0.00	15,000,000.00	0.00
13100125004500 - Reform of Government and Governance - General	Construction of Bukkuyum's Emirate Palace, 60% Contribution from Our Ministry	23020134 - CONSTRUCTION/ PROVISION OF EMIRS PALACE	70621 - COMMUNITY DEVELOPMENT	33610300 - BUKKUYUM	0.00	1,080,000,000.00	0.00	0.00	0.00
13100125004600 - Reform of Government and Governance - General	Construction of Bungudu's Emirate Palace, 60% Contribution from Our Ministry	23020134 - CONSTRUCTION/ PROVISION OF EMIRS PALACE	70621 - COMMUNITY DEVELOPMENT	33620400 - BUNGUDU	0.00	1,080,000,000.00	0.00	0.00	0.00
13100125004700 - Reform of Government and Governance - General	Construction of Zurmi's Emirate Palace, 60% Contribution from Our Ministry	23020134 - CONSTRUCTION/ PROVISION OF EMIRS PALACE	70621 - COMMUNITY DEVELOPMENT	33631400 - ZURMI	0.00	1,080,000,000.00	0.00	0.00	0.00
04030626001204 - Nutrition	NUT.3.MPD.Purchase of Drugs to address Malaria prevalence and Improve child and Maternal Health across the state	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	0.00	0.00	0.00	100,000,000.00	100,000,000.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

04030626001304 - Nutrition	NUT.3.MS.Procurement of Nutritional supplements to address stunted growth among the under five children	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	0.00	0.00	0.00	70,000,000.00	70,000,000.00
04030626001404 - Nutrition	NUT.3.WASH.Construction of Boreholes across LGAs to reduces water borne diseases and improve hygiene	23020130 - CONSTRUCTION/ PROVISION OF BOREHOLES	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	0.00	0.00	0.00	200,000,000.00	200,000,000.00
13100126001500 - Reform of Government and Governance - General	Purchase of Motor Vehicle for Emirs in the state	23010105 - PURCHASE OF MOTOR VEHICLES	70621 - COMMUNITY DEVELOPMENT	33641800 - STATEWIDE	0.00	0.00	0.00	2,000,000,000.00	0.00
13100126001600 - Reform of Government and Governance - General	Constituency project across 14 LGAs statewide	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	0.00	0.00	0.00	5,000,000,000.00	0.00
13100126001700 - Reform of Government and Governance - General	Purchase of Motorcycles for distribution across 14 LGA	23010104 - PURCHASE MOTOR CYCLES	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	0.00	0.00	0.00	1,350,000,000.00	0.00
13100126001800 - Reform of Government and Governance - General	Purchase of Tailoring machines for distribution across 14 LGA	23020149 - CONSTRUCTION/ PROVISION OF PLANTS AND MACHINARIES	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	0.00	0.00	0.00	450,000,000.00	0.00
13100126001900 - Reform of Government and Governance - General	Purchase of Grainding Machines for distribution across 14 LGA	23020149 - CONSTRUCTION/ PROVISION OF PLANTS AND MACHINARIES	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	0.00	0.00	0.00	300,000,000.00	0.00

DETAILS OF MDAs CAPITAL EXPENDITURE - 2026 APPROVED BUDGET

13100126002000 - Reform of Government and Governance - General	Purchase of Pumping Machines for distribution across 14 LGA	23020149 - CONSTRUCTION/ PROVISION OF PLANTS AND MACHINARIES	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	0.00	0.00	0.00	200,000,000.00	0.00
13100126002100 - Reform of Government and Governance - General	Provision of Solar Street Light for distribution across 14 LGA	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70621 - COMMUNITY DEVELOPMENT	33620600 - GUSAU	0.00	0.00	0.00	700,000,000.00	0.00

055400100100 HUMANITARIAN AND RELIEF MATTERS									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					0.00	0.00	0.00	15,000,000,000.00	0.00
23020326000600 - Unemployment benefits	Emergency Response Fund for IDPs	23050137 - EMERGENCY INTERVENTION SERVICES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33641800 - STATEWIDE	0.00	0.00	0.00	15,000,000,000.00	0.00

055400300100 GOVERNMENT ENTERPRISES AND EMPOWERMENT PROGRAMME (GEEP)									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					0.00	0.00	0.00	400,000,000.00	0.00
23020326000100 - Unemployment benefits	Renovation of Additional Skill Acquisition training centre	23010156 - PURCHASE OF SKILLS ACQUISITION EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	33641800 - STATEWIDE	0.00	0.00	0.00	400,000,000.00	0.00