



# KEBBI STATE GOVERNMENT

## *BIRNIN KEBBI LOCAL GOVERNMENT 2026 BUDGET*



## 2026 BUDGET SUMMARY

### 321206 - Birnin Kebbi Local Government, Kebbi State - 2026 Budget: Summary

Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
<b>Opening Balance</b>	<b>657,902,444.00</b>		<b>565,894,709.00</b>
<b>Recurrent Revenue</b>	<b>10,105,440,489.00</b>	<b>7,037,627,466.00</b>	<b>16,065,138,326.02</b>
11 - GOVERNMENT SHARE OF FAAC	9,094,230,565.00	6,159,217,304.00	14,816,305,756.02
12 - INDEPENDENT REVENUE	1,011,209,924.00	878,410,162.00	1,248,832,570.00
<b>Recurrent Expenditure</b>	<b>3,999,342,933.00</b>	<b>2,730,535,579.00</b>	<b>7,410,923,035.02</b>
21 - PERSONNEL COST	1,626,111,474.00	1,278,244,318.00	4,105,734,240.02
22 - OTHER RECURRENT COSTS	2,373,231,459.00	1,452,291,261.00	3,305,188,795.00
<b>Transfer to Capital Account</b>	<b>6,764,000,000.00</b>	<b>4,307,091,887.00</b>	<b>9,220,110,000.00</b>
<b>Capital Receipts</b>	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-
<b>23 - CAPITAL EXPENDITURE</b>	<b>6,764,000,000.00</b>	<b>3,759,288,032.00</b>	<b>9,220,110,000.00</b>
<b>Total Revenue (including OB)</b>	<b>10,763,342,933.00</b>	<b>7,037,627,466.00</b>	<b>16,631,033,035.02</b>
<b>Total Expenditure</b>	<b>10,763,342,933.00</b>	<b>6,489,823,611.00</b>	<b>16,631,033,035.02</b>



**B.1**

**TOTAL REVENUE BY ECONOMIC CLASSIFICATION**

**321206 - Birnin Kebbi Local Government, Kebbi State - 2026 Budget: Total Revenue by Economic Classification**

Code	Economic	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
<b>1</b>	<b>REVENUE</b>	<b>10,105,440,489.00</b>	<b>7,037,627,466.00</b>	<b>16,065,138,326.02</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>9,094,230,565.00</b>	<b>6,159,217,304.00</b>	<b>14,816,305,756.02</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>9,094,230,565.00</b>	<b>6,159,217,304.00</b>	<b>14,816,305,756.02</b>
<b>110101</b>	<b>LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES</b>	<b>2,972,180,922.00</b>	<b>1,809,972,009.00</b>	<b>5,192,641,771.00</b>
11010101	STATUTORY ALLOCATION	2,972,180,922.00	1,809,972,009.00	5,192,641,771.00
<b>110102</b>	<b>LOCAL GOVERNMENT SHARE OF VAT</b>	<b>3,401,744,890.00</b>	<b>3,060,344,295.00</b>	<b>6,853,803,900.02</b>
11010201	SHARE OF VAT	3,401,744,890.00	3,060,344,295.00	6,853,803,900.02
<b>110103</b>	<b>LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES</b>	<b>2,720,304,753.00</b>	<b>1,288,901,000.00</b>	<b>2,769,860,085.00</b>
11010302	Excess Non-Oil	156,607,697.00	119,789,876.00	162,590,771.00
11010303	Exchange Gain	2,563,697,056.00	1,169,111,124.00	2,607,269,314.00
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>1,011,209,924.00</b>	<b>878,410,162.00</b>	<b>1,248,832,570.00</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>626,500,000.00</b>	<b>624,000,000.00</b>	<b>728,500,000.00</b>
<b>120101</b>	<b>PERSONAL TAXES</b>	<b>13,300,000.00</b>	<b>12,500,000.00</b>	<b>13,300,000.00</b>
12010102	Community or Poll Taxes	13,300,000.00	12,500,000.00	13,300,000.00
<b>120103</b>	<b>OTHER TAXES</b>	<b>613,200,000.00</b>	<b>611,500,000.00</b>	<b>715,200,000.00</b>
12010301	Cattle Tax (Where Applicable)	4,200,000.00	3,500,000.00	4,200,000.00
12010306	DEVELOPMENT TAX/LEVY	6,500,000.00	5,500,000.00	6,500,000.00
12010314	Other Service Taxes	602,500,000.00	602,500,000.00	704,500,000.00
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>384,709,924.00</b>	<b>254,410,162.00</b>	<b>520,332,570.00</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>42,637,020.00</b>	<b>38,172,020.00</b>	<b>50,953,020.00</b>
12020102	Canoe License	10,000,000.00	10,000,000.00	10,000,000.00
12020103	Dog/Cat License	-	-	20,000.00
12020105	Hawker Permit License	1,950,000.00	1,700,000.00	1,950,000.00
12020110	Squatters/Hawkers Permit	160,000.00	160,000.00	200,000.00
12020112	Motorcycle License	5,000,000.00	4,000,000.00	5,000,000.00
12020115	Kiosk License	31,000.00	31,000.00	50,000.00
12020116	Bakery House License	272,000.00	272,000.00	372,000.00
12020117	Registration of Meat Van license	370,000.00	370,000.00	370,000.00



Code	Economic	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
12020118	Cattle Dealers License	8,176,020.00	8,176,020.00	8,176,020.00
12020119	Dried Fish/Dried Meat License	530,000.00	530,000.00	530,000.00
12020120	Cold Room License	150,000.00	150,000.00	150,000.00
12020124	Dane Gun License	130,000.00	130,000.00	150,000.00
12020125	Hunting License	120,000.00	120,000.00	120,000.00
12020131	Radio & Television License	4,000,000.00	4,000,000.00	8,000,000.00
12020136	Trade License	500,000.00	440,000.00	500,000.00
12020137	Petty Trade License	200,000.00	180,000.00	250,000.00
12020139	Sawmill License	85,000.00	85,000.00	200,000.00
12020141	Grinding Mill License	400,000.00	400,000.00	500,000.00
12020143	Painting, Spraying and Sign writing Workshop License	710,000.00	658,000.00	1,100,000.00
12020144	Photo Studio License	1,750,000.00	-	2,250,000.00
12020145	Welding Machine License	1,900,000.00	1,900,000.00	2,000,000.00
12020149	Battery Charges License	5,000.00	5,000.00	35,000.00
12020151	Panel Beater License	700,000.00	500,000.00	700,000.00
12020152	Vulgarizers License	350,000.00	300,000.00	400,000.00
12020153	Vehicle Spare parts License	1,100,000.00	1,000,000.00	2,500,000.00
12020157	Building Materials Seller License	1,068,000.00	850,000.00	2,070,000.00
12020158	Kerosene Seller License	140,000.00	125,000.00	150,000.00
12020159	Block making Machines License	220,000.00	180,000.00	200,000.00
12020160	Hair Dressing/Barbing Salon License	1,120,000.00	450,000.00	650,000.00
12020162	Poultry Trading	1,240,000.00	1,200,000.00	2,000,000.00
12020166	Bathing House/Public Toilet License	260,000.00	260,000.00	360,000.00
<b>120204</b>	<b>FEES- GENERAL</b>	<b>68,692,039.00</b>	<b>38,923,355.00</b>	<b>88,598,684.00</b>
12020402	Slaughter/Abattoir Fees	13,040,000.00	12,200,000.00	21,000,000.00
12020409	Vault Fees	215,158.00	215,158.00	300,000.00
12020411	Laboratory Test Fees	548,197.00	548,197.00	600,000.00
12020413	Birth & Death Registration Fees	10,000,000.00	10,000,000.00	18,000,000.00
12020414	General Contractor Registration Fees	2,600,000.00	2,600,000.00	3,000,000.00
12020415	Tenders Fees	1,160,000.00	1,160,000.00	1,800,000.00



Code	Economic	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
12020416	Forestry & Fuel Exploitation Fees	100,000.00	100,000.00	120,000.00
12020417	Falling of Trees Fees	1,650,000.00	1,500,000.00	1,700,000.00
12020422	Motor Garage/Park Fees (As applicable)	11,000,000.00	4,000,000.00	8,000,000.00
12020423	Market Fees (As applicable)	20,000,000.00	5,600,000.00	25,000,000.00
12020424	Mortgage Sub-lease Approval Fees	1,500,000.00	1,000,000.00	1,400,000.00
12020425	Customary Right of Occupancy fees	1,000,000.00	-	1,800,000.00
12020432	Towing of Vehicle Fees	5,878,684.00	-	5,878,684.00
<b>120206</b>	<b>SALES - GENERAL</b>	<b>8,500,000.00</b>	<b>5,300,000.00</b>	<b>8,000,000.00</b>
12020601	Sales of Stores (As applicable)	1,500,000.00	800,000.00	1,000,000.00
12020603	Sales of Agricultural Produce(As applicable)	7,000,000.00	4,500,000.00	7,000,000.00
<b>120207</b>	<b>EARNINGS -GENERAL</b>	<b>15,500,000.00</b>	<b>14,500,000.00</b>	<b>23,400,000.00</b>
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	12,600,000.00	12,500,000.00	20,300,000.00
12020725	Earning from Environmental Sanitation Activities	2,000,000.00	2,000,000.00	2,200,000.00
12020726	Commission on Transfer Plot	900,000.00	-	900,000.00
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>174,066,078.00</b>	<b>83,700,000.00</b>	<b>204,066,078.00</b>
12020801	RENT ON LOCAL GOVERNMENT QUARTERS	50,000,000.00	43,000,000.00	55,000,000.00
12020805	RENT ON LOCAL GOVERNMENT BUILDINGS / OTHER PREMISES	35,000,000.00	33,000,000.00	40,000,000.00
12020807	Rent on Market Lets & Government Shops	8,000,000.00	7,700,000.00	18,000,000.00
12020812	Tenement Rate (from Telecom Network, Airtel, MTN, etc) per annum	81,066,078.00	-	91,066,078.00
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>36,000,000.00</b>	<b>34,500,000.00</b>	<b>51,000,000.00</b>
12020901	Rent on Govt. Lands	11,000,000.00	11,000,000.00	22,000,000.00
12020915	Ground Rate	10,000,000.00	10,000,000.00	12,000,000.00
12020917	Federal Govt. Grant in lieu of Tenement Rates	8,000,000.00	7,500,000.00	10,000,000.00
12020918	State Govt. Grant in lieu of Tenement Rates	7,000,000.00	6,000,000.00	7,000,000.00
<b>120211</b>	<b>INVESTMENT INCOME</b>	<b>726,683.00</b>	<b>726,683.00</b>	<b>5,726,684.00</b>
12021101	Dividends Receivable	726,683.00	726,683.00	5,726,684.00
<b>120213</b>	<b>RE-IMBURSEMENT GENERAL</b>	<b>38,588,104.00</b>	<b>38,588,104.00</b>	<b>88,588,104.00</b>
12021304	LG Share of State IGR	38,588,104.00	38,588,104.00	88,588,104.00



## TOTAL EXPENDITURE BY DEPARTMENTS

321206 - Birnin Kebbi Local Government, Kebbi State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
	<b>Total Expenditure</b>	<b>10,763,342,933.00</b>	<b>6,489,823,611.00</b>	<b>16,631,033,035.02</b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>2,146,310,771.00</b>	<b>1,384,310,769.00</b>	<b>2,316,710,771.00</b>
<b>011100000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>94,190,734.00</b>	<b>94,190,734.00</b>	<b>100,190,734.00</b>
011100100100	OFFICE OF THE CHAIRMAN	94,190,734.00	94,190,734.00	100,190,734.00
<b>011200000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>207,851,540.00</b>	<b>207,851,540.00</b>	<b>559,251,540.00</b>
011200300100	THE COUNCIL	207,851,540.00	207,851,540.00	384,251,540.00
011200500100	ASSISTANTS/AIDES/ADVISERS	-	-	175,000,000.00
<b>016100000000</b>	<b>OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>14,368,592.00</b>	<b>12,368,592.00</b>	<b>14,368,592.00</b>
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	14,368,592.00	12,368,592.00	14,368,592.00
<b>016200000000</b>	<b>ADMINISTRATION &amp; GENERAL SERVICES</b>	<b>1,829,899,905.00</b>	<b>1,069,899,903.00</b>	<b>1,642,899,905.00</b>
016200100100	ADMINISTRATION & GENERAL SERVICES	1,829,899,905.00	1,069,899,903.00	1,642,899,905.00
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>4,859,096,525.00</b>	<b>3,555,730,481.00</b>	<b>8,163,548,718.42</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES &amp; RURAL DEVELOPMENT</b>	<b>1,381,750,171.00</b>	<b>1,043,746,171.00</b>	<b>1,840,140,000.00</b>
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	1,381,750,171.00	1,043,746,171.00	1,840,140,000.00
<b>022000000000</b>	<b>DEPARTMENT FINANCE AND SUPPLIES</b>	<b>1,671,760,595.00</b>	<b>1,494,776,519.00</b>	<b>3,615,322,959.42</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES	1,671,760,595.00	1,494,776,519.00	3,615,322,959.42
<b>023400000000</b>	<b>DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY</b>	<b>1,738,585,001.00</b>	<b>974,373,033.00</b>	<b>2,631,085,001.00</b>
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	1,738,585,001.00	974,373,033.00	2,631,085,001.00
<b>023800000000</b>	<b>DEPARTMENT OF BUDGET, PLANNING, RESEARCH &amp; STATISTICS (BPRS)</b>	<b>67,000,758.00</b>	<b>42,834,758.00</b>	<b>77,000,758.00</b>
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	67,000,758.00	42,834,758.00	77,000,758.00
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>3,757,935,637.00</b>	<b>1,549,782,361.00</b>	<b>6,150,773,545.60</b>
<b>051700000000</b>	<b>DEPARTMENT OF SOCIAL DEVELOPMENT &amp; EDUCATION</b>	<b>2,982,364,338.00</b>	<b>959,196,615.00</b>	<b>4,717,289,140.60</b>
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	2,982,364,338.00	959,196,615.00	4,717,289,140.60
<b>052100000000</b>	<b>DEPARTMENT OF MEDICAL &amp; HEALTH SERVICE</b>	<b>656,411,596.00</b>	<b>471,426,043.00</b>	<b>1,277,511,596.00</b>
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	656,411,596.00	471,426,043.00	1,277,511,596.00
<b>055100000000</b>	<b>TRADITIONAL RULERS' COUNCIL</b>	<b>119,159,703.00</b>	<b>119,159,703.00</b>	<b>155,972,809.00</b>
055100100100	TRADITIONAL RULERS' COUNCIL	119,159,703.00	119,159,703.00	155,972,809.00



**PERSONNEL EXPENDITURE BY DEPARTMENT**

<b>Administrative Code</b>	<b>Economic Detailed Code</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to December</b>	<b>2026 Proposed Budget</b>
011100100100 - OFFICE OF THE CHAIRMAN	21010103 - CONSOLIDATED REVENUE FUND CHARGE- SALARIES	7,390,734.00	7,390,734.00	7,390,734.00
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	21010103 - CONSOLIDATED REVENUE FUND CHARGE- SALARIES	3,868,592.00	3,868,592.00	3,868,592.00
011200300100 - THE COUNCIL	21010103 - CONSOLIDATED REVENUE FUND CHARGE- SALARIES	50,751,540.00	50,751,540.00	50,751,540.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	21010101 - SALARIES	69,099,905.00	59,099,903.00	69,099,905.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	21010101 - SALARIES	85,346,158.00	77,346,158.00	183,480,234.42
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	21010101 - SALARIES	89,750,905.00	50,350,860.00	127,075,214.60
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	21010101 - SALARIES	427,560,785.00	312,575,232.00	427,560,785.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	21010101 - SALARIES	49,750,171.00	37,746,171.00	91,080,000.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	21010101 - SALARIES	70,585,001.00	70,585,001.00	70,585,001.00
055100100100 - TRADITIONAL RULERS' COUNCIL	21010101 - SALARIES	50,549,811.00	50,549,811.00	50,549,811.00
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	21010101 - SALARIES	40,000,758.00	30,834,758.00	45,000,758.00



011100100100 - OFFICE OF THE CHAIRMAN	21020109 - Furniture Allowance	2,800,000.00	2,800,000.00	2,800,000.00
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	21020109 - Furniture Allowance	2,500,000.00	2,500,000.00	2,500,000.00
011200300100 - THE COUNCIL	21020109 - Furniture Allowance	40,500,000.00	40,500,000.00	40,500,000.00
011200300100 - THE COUNCIL	21030101 - GRATUITY			175,000,000.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	21030102 - PENSION	265,828,309.00	168,889,011.00	199,531,575.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	21030101 - GRATUITY	209,355,570.00	147,310,792.00	821,836,362.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	21030102 - PENSION	21,424,135.00	36,472,993.00	1,443,771,491.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	21030101 - GRATUITY	100,649,100.00	90,272,762.00	79,952,237.00
011200500100 - ASSISTANTS/AIDES/ADVISERS	21020112 - Personal Assistance Allowance	0.00	0.00	175,000,000.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	21020109 - Furniture Allowance	38,400,000.00	38,400,000.00	38,400,000.00



**OVERHEAD EXPENDITURE BY DEPARTMENT**

<b>Administrative Code</b>	<b>Economic Detailed Code</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to December</b>	<b>2026 Proposed Budget</b>
011100100100 - OFFICE OF THE CHAIRMAN	22020101 - LOCAL TRAVEL AND TRANSPORT - TRAINING	3,000,000.00	3,000,000.00	5,000,000.00
011100100100 - OFFICE OF THE CHAIRMAN	22020402 - MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	5,000,000.00	6,000,000.00
011100100100 - OFFICE OF THE CHAIRMAN	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00	6,000,000.00
011100100100 - OFFICE OF THE CHAIRMAN	22020701 - FINANCIAL CONSULTING	5,000,000.00	5,000,000.00	6,000,000.00
011100100100 - OFFICE OF THE CHAIRMAN	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	2,000,000.00
011100100100 - OFFICE OF THE CHAIRMAN	22020601 - SECURITY SERVICES	6,000,000.00	6,000,000.00	6,000,000.00
011100100100 - OFFICE OF THE CHAIRMAN	22020309 - UNIFORM AND OTHER CLOTHING	59,000,000.00	59,000,000.00	59,000,000.00
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	22020101 - LOCAL TRAVEL AND TRANSPORT - TRAINING	3,000,000.00	3,000,000.00	3,000,000.00
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	1,000,000.00
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00		2,000,000.00
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	22020701 - FINANCIAL CONSULTING	2,000,000.00	2,000,000.00	2,000,000.00
011200300100 - THE COUNCIL	22020101 - LOCAL TRAVEL AND TRANSPORT - TRAINING	3,000,000.00	3,000,000.00	3,000,000.00
011200300100 - THE COUNCIL	22020402 - MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	3,000,000.00	3,000,000.00
011200300100 - THE COUNCIL	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	2,000,000.00
011200300100 - THE COUNCIL	22020601 - SECURITY SERVICES	78,600,000.00	78,600,000.00	80,000,000.00



011200300100 - THE COUNCIL	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	30,000,000.00	30,000,000.00	30,000,000.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	22020101 - LOCAL TRAVEL AND TRANSPORT - TRAINING	3,000,000.00	3,000,000.00	3,000,000.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	22020201 - ELECTRICITY CHARGES	500,000.00	500,000.00	500,000.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	22020202 - TELEPHONE CHARGES	4,000,000.00	4,000,000.00	4,000,000.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	3,000,000.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	22020402 - MAINTENANCE OF OFFICE FURNITURE	2,500,000.00	2,500,000.00	2,500,000.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	0.00	0.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	22021001 - ENTERTAINMENT & HOSPITALITY	4,000,000.00	4,000,000.00	4,000,000.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	22040105 - GRANTS TO GOVERNMENT AGENCIES - RECURRENT	38,400,000.00	38,400,000.00	38,400,000.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	22020309 - UNIFORM AND OTHER CLOTHING	2,000,000.00	2,000,000.00	2,000,000.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22020101 - LOCAL TRAVEL AND TRANSPORT - TRAINING	3,000,000.00	3,000,000.00	3,000,000.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	1,000,000.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22020402 - MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	2,000,000.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	2,000,000.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22020701 - FINANCIAL CONSULTING	2,000,000.00	2,000,000.00	2,000,000.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22020601 - SECURITY SERVICES	0.00	0.00	0.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22021007 - WELFARE PACKAGES	20,000,000.00	20,000,000.00	20,000,000.00



051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	2,000,000.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22020101 - LOCAL TRAVEL AND TRANSPORT - TRAINING	3,000,000.00	3,000,000.00	3,000,000.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	1,000,000.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22020402 - MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	2,000,000.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	2,000,000.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22040105 - GRANTS TO GOVERNMENT AGENCIES - RECURRENT	892,117,912.00		892,117,912.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22020501 - LOCAL TRAINING	11,822,286.00		11,822,286.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22021001 - ENTERTAINMENT & HOSPITALITY	4,800,000.00	4,800,000.00	4,800,000.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	2,800,000.00	2,800,000.00	2,800,000.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22020101 - LOCAL TRAVEL AND TRANSPORT - TRAINING	3,000,000.00	3,000,000.00	3,000,000.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	2,000,000.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22020402 - MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	2,000,000.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	2,000,000.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22020701 - FINANCIAL CONSULTING	0.00	0.00	0.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22040105 - GRANTS TO GOVERNMENT AGENCIES - RECURRENT	35,850,811.00	35,850,811.00	35,850,811.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22020307 - DRUGS / LABORATORY / MEDICAL SUPPLIES	2,000,000.00	2,000,000.00	2,000,000.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22021004 - MEDICAL EXPENSES: LOCAL	20,000,000.00	20,000,000.00	20,000,000.00



021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	22020101 - LOCAL TRAVEL AND TRANSPORT - TRAINING	3,000,000.00	3,000,000.00	3,000,000.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	22020402 - MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	2,000,000.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	2,000,000.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	2,000,000.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	22020701 - FINANCIAL CONSULTING	2,000,000.00	2,000,000.00	2,000,000.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22020101 - LOCAL TRAVEL AND TRANSPORT - TRAINING	3,000,000.00	3,000,000.00	4,000,000.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22020201 - ELECTRICITY CHARGES	4,000,000.00	4,000,000.00	4,000,000.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22020202 - TELEPHONE CHARGES	1,000,000.00	1,000,000.00	1,500,000.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22020402 - MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	2,500,000.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	3,000,000.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22020701 - FINANCIAL CONSULTING	3,000,000.00	3,000,000.00	5,000,000.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	3,500,000.00



023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22020309 - UNIFORM AND OTHER CLOTHING	0.00	0.00	
055100100100 - TRADITIONAL RULERS' COUNCIL	22020101 - LOCAL TRAVEL AND TRANSPORT - TRAINING	3,000,000.00	3,000,000.00	3,500,000.00
055100100100 - TRADITIONAL RULERS' COUNCIL	22020402 - MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	3,500,000.00
055100100100 - TRADITIONAL RULERS' COUNCIL	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	3,000,000.00
055100100100 - TRADITIONAL RULERS' COUNCIL	22040109 - GRANTS TO COMMUNITIES/NGOS	56,609,892.00	56,609,892.00	90,422,998.00
055100100100 - TRADITIONAL RULERS' COUNCIL	22021001 - ENTERTAINMENT & HOSPITALITY	5,000,000.00	5,000,000.00	5,000,000.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	2,000,000.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22070103 - TRANSFER OF 25% OF FAAC FOR STATE/LG JOINT PROJECTS	46,256,636.00	46,256,636.00	46,256,636.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22070105 - PAYMENT OF COST OF IGR COLLECTION	915,973,922.00	915,973,922.00	915,973,922.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	0.00	0.00	
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22020101 - LOCAL TRAVEL AND TRANSPORT - TRAINING	3,000,000.00	3,000,000.00	3,000,000.00
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	3,000,000.00
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22020402 - MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	2,000,000.00
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	2,000,000.00



023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22021001 - ENTERTAINMENT & HOSPITALITY	1,000,000.00	1,000,000.00	1,000,000.00
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22040109 - GRANTS TO COMMUNITIES/NGOS	15,000,000.00		20,000,000.00
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22021035 - ANNUAL BUDGET PREPARATION BONUS	1,000,000.00	1,000,000.00	1,000,000.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22070103 - TRANSFER OF 25% OF FAAC FOR STATE/LG JOINT PROJECTS			877,244,230.00



## CAPITAL EXPENDITURE BY PROJECTS

### 321206 - Birnin Kebbi Local Government, Kebbi State - 2026 Budget: Capital Projects

Project Name	Administrative Code and Description	Location Code and Description	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
<b>Total Capital Expenditure</b>			<b>6,764,000,000.00</b>	<b>3,759,288,032.00</b>	<b>9,220,110,000.00</b>
Purchase & Distribution of Fertilizer	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32120697 - LG Wide - Birnin Kebbi LG	500,000,000.00	400,000,000.00	658,660,000.00
Purchase of 5 no Tractors	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32120697 - LG Wide - Birnin Kebbi LG	50,000,000.00	30,000,000.00	50,000,000.00
Purchase of assorted Agro Chemicals	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32120697 - LG Wide - Birnin Kebbi LG	250,000,000.00	150,000,000.00	300,000,000.00
Rehabilitation of Fertilizer Stores at Makerar Gandu area	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32120610 - Makera	2,000,000.00	-	2,000,000.00
Purchase of 2,000 bags of Grains	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32120697 - LG Wide - Birnin Kebbi LG	370,000,000.00	300,000,000.00	480,000,000.00
Purchase of 50 no Water Pump	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32120697 - LG Wide - Birnin Kebbi LG	20,000,000.00	10,000,000.00	85,000,000.00



Local participation on Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32120697 - LG Wide - Birnin Kebbi LG	1,000,000.00	-	1,000,000.00
Purchase Poultry Veterinary Drugs storage equipment	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32120697 - LG Wide - Birnin Kebbi LG	5,000,000.00	5,000,000.00	7,000,000.00
Rehabilitation Veterinary Clinic at Tudun Wada	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32120602 - Birnin Kebbi Dangaladima	20,000,000.00	15,000,000.00	25,000,000.00
Rehabilitation of Abattoirs at Sabon Garin Goru	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32120613 - Nassarawa Ii	50,000,000.00	45,000,000.00	50,000,000.00
Demarcation of Grazing Reserve around Sabon Garin Goru and others	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32120613 - Nassarawa Ii	20,000,000.00	20,000,000.00	23,000,000.00
Poultry Maintenance within the secreariat	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32120613 - Nassarawa Ii	2,000,000.00	2,000,000.00	2,100,000.00
Construction of Earth Dams within the secreariat	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32120613 - Nassarawa Ii	10,000,000.00	-	10,000,000.00
Construction of Amenity/ Institution planting within the secreariat	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32120613 - Nassarawa Ii	2,000,000.00	2,000,000.00	3,000,000.00
Establishment of Nurseries across the LG	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32120697 - LG Wide - Birnin Kebbi LG	1,000,000.00	-	1,000,000.00
Tree Planting Campaign across the LG	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32120697 - LG Wide - Birnin Kebbi LG	1,000,000.00	1,000,000.00	1,500,000.00



	RESOURCES & RURAL DEVELOPMENT				
Establishment of Gum Arabic across the LG	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32120697 - LG Wide - Birnin Kebbi LG	2,000,000.00	-	2,500,000.00
Establishment of Fish Pond within the LG Secretariat	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32120613 - Nassarawa Ii	3,000,000.00	3,000,000.00	3,800,000.00
Purchase of 30 no Canoe across the LGA	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32120611 - Maurida /karyo/ung. Mijin-nana	10,000,000.00	10,000,000.00	30,000,000.00
Purchase of 100 no Fingerlings across the LGA	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32120697 - LG Wide - Birnin Kebbi LG	2,000,000.00	2,000,000.00	2,500,000.00
Purchase of 500 no Sewing and Knitting Machine each	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32120697 - LG Wide - Birnin Kebbi LG	10,000,000.00	-	12,000,000.00
Purchase of 2 no Waste Recycle Machine	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32120697 - LG Wide - Birnin Kebbi LG	2,000,000.00	2,000,000.00	10,000,000.00
Support To Establish Small Scale Industries.	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32120697 - LG Wide - Birnin Kebbi LG	10,000,000.00	10,000,000.00	30,000,000.00
Improvement of street lighting within the LGA	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32120697 - LG Wide - Birnin Kebbi LG	70,000,000.00	-	77,000,000.00
Purchase and distribution of transformers (Electrification projects)	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32120697 - LG Wide - Birnin Kebbi LG	130,000,000.00	100,000,000.00	180,000,000.00
Purchase and installation of Transformer and Rehabilitation of Electricity	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32120697 - LG Wide - Birnin Kebbi LG	100,000,000.00	81,535,962.00	165,000,000.00



Renovation of Markets across the LGA	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32120697 - LG Wide - Birnin Kebbi LG	60,000,000.00	60,000,000.00	95,000,000.00
Renovation of Motor Parks across the LGA	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32120697 - LG Wide - Birnin Kebbi LG	10,000,000.00	10,000,000.00	10,000,000.00
Construction of Market Stalls across the LGA	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32120697 - LG Wide - Birnin Kebbi LG	5,000,000.00	5,000,000.00	360,000,000.00
Renovation of Lock-Up Shops across the LGA	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32120697 - LG Wide - Birnin Kebbi LG	40,000,000.00	40,000,000.00	42,000,000.00
Construction and Rehabilitation of Roads. across the LGA	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32120697 - LG Wide - Birnin Kebbi LG	460,000,000.00	457,263,000.00	700,000,000.00
Construction and Rehabilitation of Bridges. across the LGA	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32120697 - LG Wide - Birnin Kebbi LG	60,000,000.00	-	95,000,000.00
Maintenance of Plants and Machineries within the secretariat	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32120613 - Nassarawa Ii	70,000,000.00	47,273,662.00	80,000,000.00
Construction of Culverts. across the LGA	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32120697 - LG Wide - Birnin Kebbi LG	250,000,000.00	199,715,408.00	480,000,000.00
Provision of laterite feeder across the LGA	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32120697 - LG Wide - Birnin Kebbi LG	350,000,000.00	-	290,000,000.00
Construction of Library across the LGA	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32120697 - LG Wide - Birnin Kebbi LG	20,000,000.00	10,000,000.00	25,000,000.00
Rehabilitation of Primary Schools across the LGA	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32120697 - LG Wide - Birnin Kebbi LG	20,000,000.00	20,000,000.00	30,000,000.00
Purchase of School Furniture & Instructional Materials.	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32120697 - LG Wide - Birnin Kebbi LG	6,000,000.00	4,000,000.00	10,000,000.00
Rehabilitation of Islamiyya Schools across the LGA	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32120697 - LG Wide - Birnin Kebbi LG	50,000,000.00	-	55,000,000.00
Construction of Classrooms, Offices and Stores across the LGA	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32120697 - LG Wide - Birnin Kebbi LG	-	-	50,000,000.00



Rehabilitation of PHC & Dispensaries across the LGA	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32120697 - LG Wide - Birnin Kebbi LG	70,000,000.00	60,000,000.00	500,000,000.00
Purchase of Ambulance within the local government secretariat	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32120613 - Nassarawa Ii	5,000,000.00	-	5,000,000.00
Purchase of Hospital Equipments Such as scanning machine, incubators, medical table for delivery etc	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32120697 - LG Wide - Birnin Kebbi LG	20,000,000.00	-	30,000,000.00
Purchase of Drugs storage equipment such as cold system	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32120697 - LG Wide - Birnin Kebbi LG	50,000,000.00	30,000,000.00	100,000,000.00
Immunization activities within the LGA	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32120697 - LG Wide - Birnin Kebbi LG	5,000,000.00	2,000,000.00	5,200,000.00
Support to Nutrition activities within the LGA	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32120697 - LG Wide - Birnin Kebbi LG	5,000,000.00	-	5,300,000.00
Construction of Pit Latrine Within the LG secretariat	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32120613 - Nassarawa Ii	5,000,000.00	-	5,500,000.00
Environmental Sanitation across the State	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32120697 - LG Wide - Birnin Kebbi LG	2,000,000.00	-	2,100,000.00
Purchase of Information Equipment	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32120613 - Nassarawa Ii	200,000,000.00	1,500,000.00	240,000,000.00
Rehabilitation of Town Hall within the secretariat	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32120613 - Nassarawa Ii	5,000,000.00	3,000,000.00	6,000,000.00
Construction of Women Centre at Makerar Gandu area	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32120610 - Makera	15,000,000.00	-	15,500,000.00
Purchase of Sport Equipment jerseys, ball, etc	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32120697 - LG Wide - Birnin Kebbi LG	50,000,000.00	1,000,000.00	51,000,000.00
Renovation of Stadium at Jega Kalgo road	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32120612 - Nassarawa - I	10,000,000.00	-	12,000,000.00



Purchase of barbing machines, welding machines etc as Youth Empowerment	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32120697 - LG Wide - Birnin Kebbi LG	200,000,000.00	100,000,000.00	210,000,000.00
Purchase of Services Materials for NYSC/Electoral Commission/Hajj operation.	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32120697 - LG Wide - Birnin Kebbi LG	10,000,000.00	5,000,000.00	312,000,000.00
Assistance to Orphanage Home	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32120697 - LG Wide - Birnin Kebbi LG	300,000,000.00	200,000,000.00	11,000,000.00
Support to Cultural and Traditional Activities	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32120697 - LG Wide - Birnin Kebbi LG	3,000,000.00	-	3,250,000.00
Provision of Service Materials & Sallah Celebration Festival	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32120697 - LG Wide - Birnin Kebbi LG	400,000,000.00	300,000,000.00	450,000,000.00
Support to the Community with Flood & Disaster	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32120697 - LG Wide - Birnin Kebbi LG	60,000,000.00	40,000,000.00	61,000,000.00
Rehabilitation of Skill Acquisition Centre	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32120697 - LG Wide - Birnin Kebbi LG	150,000,000.00	30,000,000.00	150,000,000.00
Purchase of Firefighting Equipments such as fire extinguishers, life jacket	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32120697 - LG Wide - Birnin Kebbi LG	10,000,000.00	-	15,000,000.00
Construction / Rehabilitation of Fire Service Station within the LG secretariat	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32120697 - LG Wide - Birnin Kebbi LG	5,000,000.00	-	15,000,000.00
Construction of Water Reticulation (Pipe Network) within Birni Kebbi area	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32120697 - LG Wide - Birnin Kebbi LG	50,000,000.00	-	52,000,000.00
Construction Of Culverts & Drainages across Birnin Kebbi area	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32120697 - LG Wide - Birnin Kebbi LG	30,000,000.00	-	33,000,000.00
Rehabilitation of drainage across the Birnin Kebbi area	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32120697 - LG Wide - Birnin Kebbi LG	30,000,000.00	-	33,000,000.00
Construction of Refuse Collection Centre	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32120697 - LG Wide - Birnin Kebbi LG	-	-	-
Land Compensation	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32120697 - LG Wide - Birnin Kebbi LG	35,000,000.00	-	37,000,000.00



Construction of Skill Acquisition Centre	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32120697 - LG Wide - Birnin Kebbi LG	100,000,000.00	30,000,000.00	188,000,000.00
Construction of Police Outpost across the LGA	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32120697 - LG Wide - Birnin Kebbi LG	20,000,000.00	-	20,200,000.00
Community base poverty reduction progress (CPRP)	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32120697 - LG Wide - Birnin Kebbi LG	50,000,000.00	-	55,000,000.00
Construction/ Rehabilitation of Cemeteries across the LGA	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32120697 - LG Wide - Birnin Kebbi LG	60,000,000.00	-	63,000,000.00
Rehabilitation of Mosque across the LGA	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32120697 - LG Wide - Birnin Kebbi LG	100,000,000.00	-	107,000,000.00
Community Development Assistant	016200100100 - ADMINISTRATION & GENERAL SERVICES	32120697 - LG Wide - Birnin Kebbi LG	500,000,000.00	300,000,000.00	500,000,000.00
Support to National Population Commission Centre (NPC)	016200100100 - ADMINISTRATION & GENERAL SERVICES	32120697 - LG Wide - Birnin Kebbi LG	10,000,000.00	-	11,000,000.00
Support to Dev Exchange Partners activities	016200100100 - ADMINISTRATION & GENERAL SERVICES	32120697 - LG Wide - Birnin Kebbi LG	30,000,000.00	-	34,000,000.00
Furnishing of Local Government Secretariat	016200100100 - ADMINISTRATION & GENERAL SERVICES	32120697 - LG Wide - Birnin Kebbi LG	30,000,000.00	-	50,000,000.00
Purchase of 2no. Toyota Hilux Vehicles/Motor Cycle for LG Chairman & Vice Chair	016200100100 - ADMINISTRATION & GENERAL SERVICES	32120697 - LG Wide - Birnin Kebbi LG	300,000,000.00	200,000,000.00	250,000,000.00
Rehabilitation of Local Government Secretariat	016200100100 - ADMINISTRATION & GENERAL SERVICES	32120697 - LG Wide - Birnin Kebbi LG	100,000,000.00	50,000,000.00	105,000,000.00
Support to Security and Logistic across the LGA	016200100100 - ADMINISTRATION & GENERAL SERVICES	32120697 - LG Wide - Birnin Kebbi LG	320,000,000.00	320,000,000.00	320,000,000.00
Sustaining of Area Development Board	016200100100 - ADMINISTRATION & GENERAL SERVICES	32120697 - LG Wide - Birnin Kebbi LG	20,000,000.00	-	22,000,000.00



**321206 - Birnin Kebbi Local Government, Kebbi State - 2026 Budget: Total Revenue by Administrative Unit**

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
	<b><i>Total Revenue</i></b>	<b><i>10,105,440,489.00</i></b>	<b><i>7,037,627,466.00</i></b>	<b><i>16,065,138,326.02</i></b>
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>10,105,440,489.00</b>	<b>7,037,627,466.00</b>	<b>16,065,138,326.02</b>
<b>022000000000</b>	<b>DEPARTMENT FINANCE AND SUPPLIES</b>	<b>10,105,440,489.00</b>	<b>7,037,627,466.00</b>	<b>16,065,138,326.02</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES	10,105,440,489.00	7,037,627,466.00	16,065,138,326.02



**321206 - Birnin Kebbi Local Government, Kebbi State - 2026 Budget: Total Expenditure by Function**

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
	<b>Total Expenditure</b>	<b>10,763,342,933.00</b>	<b>6,489,823,611.00</b>	<b>16,631,033,035.02</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>3,607,888,245.00</b>	<b>2,461,722,243.00</b>	<b>4,321,166,551.42</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS</b>	<b>1,361,618,990.00</b>	<b>1,353,618,990.00</b>	<b>2,344,397,296.42</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	302,042,274.00	302,042,274.00	309,442,274.00
70112	FINANCIAL AND FISCAL AFFAIRS	1,059,576,716.00	1,051,576,716.00	2,034,955,022.42
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>2,246,269,255.00</b>	<b>1,108,103,253.00</b>	<b>1,976,769,255.00</b>
70132	OVERALL PLANNING AND STATISTICAL SERVICES	67,000,758.00	42,834,758.00	77,000,758.00
70133	OTHER GENERAL SERVICES	2,179,268,497.00	1,065,268,495.00	1,899,768,497.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>355,000,000.00</b>	<b>320,000,000.00</b>	<b>370,200,000.00</b>
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>15,000,000.00</b>	<b>-</b>	<b>30,000,000.00</b>
70321	FIRE PROTECTION SERVICES	15,000,000.00	-	30,000,000.00
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>340,000,000.00</b>	<b>320,000,000.00</b>	<b>340,200,000.00</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	340,000,000.00	320,000,000.00	340,200,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>3,010,335,172.00</b>	<b>2,140,119,204.00</b>	<b>4,739,225,001.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>125,000,000.00</b>	<b>125,000,000.00</b>	<b>822,000,000.00</b>
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	125,000,000.00	125,000,000.00	822,000,000.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>1,376,750,171.00</b>	<b>1,040,746,171.00</b>	<b>1,833,140,000.00</b>
70421	AGRICULTURE	1,360,750,171.00	1,025,746,171.00	1,795,840,000.00
70422	FORESTRY	1,000,000.00	-	1,000,000.00
70423	FISHING AND HUNTING	15,000,000.00	15,000,000.00	36,300,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>230,000,000.00</b>	<b>181,535,962.00</b>	<b>345,000,000.00</b>
70435	ELECTRICITY	230,000,000.00	181,535,962.00	345,000,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>1,278,585,001.00</b>	<b>792,837,071.00</b>	<b>1,739,085,001.00</b>
70451	ROAD TRANSPORT	1,278,585,001.00	792,837,071.00	1,739,085,001.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>9,000,000.00</b>	<b>5,000,000.00</b>	<b>19,100,000.00</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>4,000,000.00</b>	<b>2,000,000.00</b>	<b>12,100,000.00</b>
70511	WASTE MANAGEMENT	4,000,000.00	2,000,000.00	12,100,000.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>5,000,000.00</b>	<b>3,000,000.00</b>	<b>7,000,000.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	5,000,000.00	3,000,000.00	7,000,000.00



Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>180,000,000.00</b>	-	<b>195,000,000.00</b>
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>60,000,000.00</b>	-	<b>66,000,000.00</b>
70621	COMMUNITY DEVELOPMENT	60,000,000.00	-	66,000,000.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>50,000,000.00</b>	-	<b>52,000,000.00</b>
70631	WATER SUPPLY	50,000,000.00	-	52,000,000.00
<b>7064</b>	<b>STREET LIGHTING</b>	<b>70,000,000.00</b>	-	<b>77,000,000.00</b>
70641	STREET LIGHTING	70,000,000.00	-	77,000,000.00
<b>707</b>	<b>HEALTH</b>	<b>649,411,596.00</b>	<b>471,426,043.00</b>	<b>1,269,911,596.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>649,411,596.00</b>	<b>471,426,043.00</b>	<b>1,269,911,596.00</b>
70741	PUBLIC HEALTH SERVICES	649,411,596.00	471,426,043.00	1,269,911,596.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>892,159,703.00</b>	<b>426,659,703.00</b>	<b>1,331,222,809.00</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>60,000,000.00</b>	<b>1,000,000.00</b>	<b>63,000,000.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	60,000,000.00	1,000,000.00	63,000,000.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>122,159,703.00</b>	<b>119,159,703.00</b>	<b>159,222,809.00</b>
70821	CULTURAL SERVICES	122,159,703.00	119,159,703.00	159,222,809.00
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>200,000,000.00</b>	<b>1,500,000.00</b>	<b>240,000,000.00</b>
70831	BROADCASTING AND PUBLISHING SERVICES	200,000,000.00	1,500,000.00	240,000,000.00
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>410,000,000.00</b>	<b>305,000,000.00</b>	<b>762,000,000.00</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	410,000,000.00	305,000,000.00	762,000,000.00
<b>7086</b>	<b>RECREATION, CULTURE AND RELIGION N.E.C.</b>	<b>100,000,000.00</b>	-	<b>107,000,000.00</b>
70861	RECREATION, CULTURE AND RELIGION N.E.C.	100,000,000.00	-	107,000,000.00
<b>709</b>	<b>EDUCATION</b>	<b>1,127,291,103.00</b>	<b>121,950,860.00</b>	<b>1,238,615,412.60</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>1,127,291,103.00</b>	<b>121,950,860.00</b>	<b>1,238,615,412.60</b>
70912	PRIMARY EDUCATION	1,127,291,103.00	121,950,860.00	1,238,615,412.60
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>932,257,114.00</b>	<b>542,945,558.00</b>	<b>3,146,591,665.00</b>
<b>7102</b>	<b>OLD AGE</b>	<b>597,257,114.00</b>	<b>442,945,558.00</b>	<b>2,720,091,665.00</b>
71021	OLD AGE	597,257,114.00	442,945,558.00	2,720,091,665.00
<b>7103</b>	<b>SURVIVORS</b>	<b>60,000,000.00</b>	<b>40,000,000.00</b>	<b>61,000,000.00</b>
71031	SURVIVORS	60,000,000.00	40,000,000.00	61,000,000.00
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>15,000,000.00</b>	-	<b>15,500,000.00</b>
71041	FAMILY AND CHILDREN	15,000,000.00	-	15,500,000.00
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>260,000,000.00</b>	<b>60,000,000.00</b>	<b>350,000,000.00</b>
71051	UNEMPLOYMENT	260,000,000.00	60,000,000.00	350,000,000.00



**321206 - Birnin Kebbi Local Government, Kebbi State - 2026 Budget: Personnel Expenditure by Function**

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
	<b><i>Total Personnel Expenditure</i></b>	<b><i>1,626,111,474.00</i></b>	<b><i>1,278,244,318.00</i></b>	<b><i>4,105,734,240.02</i></b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>340,657,687.00</b>	<b>313,491,685.00</b>	<b>618,791,763.42</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS</b>	<b>186,788,432.00</b>	<b>178,788,432.00</b>	<b>284,922,508.42</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	101,442,274.00	101,442,274.00	101,442,274.00
70112	FINANCIAL AND FISCAL AFFAIRS	85,346,158.00	77,346,158.00	183,480,234.42
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>153,869,255.00</b>	<b>134,703,253.00</b>	<b>333,869,255.00</b>
70132	OVERALL PLANNING AND STATISTICAL SERVICES	40,000,758.00	30,834,758.00	45,000,758.00
70133	OTHER GENERAL SERVICES	113,868,497.00	103,868,495.00	288,868,497.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>120,335,172.00</b>	<b>108,331,172.00</b>	<b>161,665,001.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>49,750,171.00</b>	<b>37,746,171.00</b>	<b>91,080,000.00</b>
70421	AGRICULTURE	49,750,171.00	37,746,171.00	91,080,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>70,585,001.00</b>	<b>70,585,001.00</b>	<b>70,585,001.00</b>
70451	ROAD TRANSPORT	70,585,001.00	70,585,001.00	70,585,001.00
<b>707</b>	<b>HEALTH</b>	<b>427,560,785.00</b>	<b>312,575,232.00</b>	<b>427,560,785.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>427,560,785.00</b>	<b>312,575,232.00</b>	<b>427,560,785.00</b>
70741	PUBLIC HEALTH SERVICES	427,560,785.00	312,575,232.00	427,560,785.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>50,549,811.00</b>	<b>50,549,811.00</b>	<b>50,549,811.00</b>
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>50,549,811.00</b>	<b>50,549,811.00</b>	<b>50,549,811.00</b>
70821	CULTURAL SERVICES	50,549,811.00	50,549,811.00	50,549,811.00
<b>709</b>	<b>EDUCATION</b>	<b>89,750,905.00</b>	<b>50,350,860.00</b>	<b>127,075,214.60</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>89,750,905.00</b>	<b>50,350,860.00</b>	<b>127,075,214.60</b>
70912	PRIMARY EDUCATION	89,750,905.00	50,350,860.00	127,075,214.60
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>597,257,114.00</b>	<b>442,945,558.00</b>	<b>2,720,091,665.00</b>
<b>7102</b>	<b>OLD AGE</b>	<b>597,257,114.00</b>	<b>442,945,558.00</b>	<b>2,720,091,665.00</b>
71021	OLD AGE	597,257,114.00	442,945,558.00	2,720,091,665.00



**321206 - Birnin Kebbi Local Government, Kebbi State - 2026 Budget: Overhead Expenditure by Function**

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
	<b><i>Total Overhead Expenditure</i></b>	<b><i>2,373,231,459.00</i></b>	<b><i>1,452,291,261.00</i></b>	<b><i>3,305,188,795.00</i></b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>1,267,230,558.00</b>	<b>1,250,230,558.00</b>	<b>2,156,874,788.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS</b>	<b>1,174,830,558.00</b>	<b>1,174,830,558.00</b>	<b>2,059,474,788.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	200,600,000.00	200,600,000.00	208,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	974,230,558.00	974,230,558.00	1,851,474,788.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>92,400,000.00</b>	<b>75,400,000.00</b>	<b>97,400,000.00</b>
70132	OVERALL PLANNING AND STATISTICAL SERVICES	27,000,000.00	12,000,000.00	32,000,000.00
70133	OTHER GENERAL SERVICES	65,400,000.00	63,400,000.00	65,400,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>29,000,000.00</b>	<b>29,000,000.00</b>	<b>34,500,000.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>11,000,000.00</b>	<b>11,000,000.00</b>	<b>11,000,000.00</b>
70421	AGRICULTURE	11,000,000.00	11,000,000.00	11,000,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>18,000,000.00</b>	<b>18,000,000.00</b>	<b>23,500,000.00</b>
70451	ROAD TRANSPORT	18,000,000.00	18,000,000.00	23,500,000.00
<b>707</b>	<b>HEALTH</b>	<b>66,850,811.00</b>	<b>66,850,811.00</b>	<b>66,850,811.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>66,850,811.00</b>	<b>66,850,811.00</b>	<b>66,850,811.00</b>
70741	PUBLIC HEALTH SERVICES	66,850,811.00	66,850,811.00	66,850,811.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>68,609,892.00</b>	<b>68,609,892.00</b>	<b>105,422,998.00</b>
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>68,609,892.00</b>	<b>68,609,892.00</b>	<b>105,422,998.00</b>
70821	CULTURAL SERVICES	68,609,892.00	68,609,892.00	105,422,998.00
<b>709</b>	<b>EDUCATION</b>	<b>941,540,198.00</b>	<b>37,600,000.00</b>	<b>941,540,198.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>941,540,198.00</b>	<b>37,600,000.00</b>	<b>941,540,198.00</b>
70912	PRIMARY EDUCATION	941,540,198.00	37,600,000.00	941,540,198.00



321206 - Birnin Kebbi Local Government, Kebbi State - 2026 Budget: Capital Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
	<b>Total Capital Expenditure</b>	<b>6,764,000,000.00</b>	<b>3,759,288,032.00</b>	<b>9,220,110,000.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>2,000,000,000.00</b>	<b>898,000,000.00</b>	<b>1,545,500,000.00</b>
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>2,000,000,000.00</b>	<b>898,000,000.00</b>	<b>1,545,500,000.00</b>
70133	OTHER GENERAL SERVICES	2,000,000,000.00	898,000,000.00	1,545,500,000.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>355,000,000.00</b>	<b>320,000,000.00</b>	<b>370,200,000.00</b>
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>15,000,000.00</b>	<b>-</b>	<b>30,000,000.00</b>
70321	FIRE PROTECTION SERVICES	15,000,000.00	-	30,000,000.00
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>340,000,000.00</b>	<b>320,000,000.00</b>	<b>340,200,000.00</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	340,000,000.00	320,000,000.00	340,200,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>2,861,000,000.00</b>	<b>2,002,788,032.00</b>	<b>4,543,060,000.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>125,000,000.00</b>	<b>125,000,000.00</b>	<b>822,000,000.00</b>
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	125,000,000.00	125,000,000.00	822,000,000.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>1,316,000,000.00</b>	<b>992,000,000.00</b>	<b>1,731,060,000.00</b>
70421	AGRICULTURE	1,300,000,000.00	977,000,000.00	1,693,760,000.00
70422	FORESTRY	1,000,000.00	-	1,000,000.00
70423	FISHING AND HUNTING	15,000,000.00	15,000,000.00	36,300,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>230,000,000.00</b>	<b>181,535,962.00</b>	<b>345,000,000.00</b>
70435	ELECTRICITY	230,000,000.00	181,535,962.00	345,000,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>1,190,000,000.00</b>	<b>704,252,070.00</b>	<b>1,645,000,000.00</b>
70451	ROAD TRANSPORT	1,190,000,000.00	704,252,070.00	1,645,000,000.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>9,000,000.00</b>	<b>5,000,000.00</b>	<b>19,100,000.00</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>4,000,000.00</b>	<b>2,000,000.00</b>	<b>12,100,000.00</b>
70511	WASTE MANAGEMENT	4,000,000.00	2,000,000.00	12,100,000.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>5,000,000.00</b>	<b>3,000,000.00</b>	<b>7,000,000.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	5,000,000.00	3,000,000.00	7,000,000.00



Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>180,000,000.00</b>	-	<b>195,000,000.00</b>
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>60,000,000.00</b>	-	<b>66,000,000.00</b>
70621	COMMUNITY DEVELOPMENT	60,000,000.00	-	66,000,000.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>50,000,000.00</b>	-	<b>52,000,000.00</b>
70631	WATER SUPPLY	50,000,000.00	-	52,000,000.00
<b>7064</b>	<b>STREET LIGHTING</b>	<b>70,000,000.00</b>	-	<b>77,000,000.00</b>
70641	STREET LIGHTING	70,000,000.00	-	77,000,000.00
<b>707</b>	<b>HEALTH</b>	<b>155,000,000.00</b>	<b>92,000,000.00</b>	<b>775,500,000.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>155,000,000.00</b>	<b>92,000,000.00</b>	<b>775,500,000.00</b>
70741	PUBLIC HEALTH SERVICES	155,000,000.00	92,000,000.00	775,500,000.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>773,000,000.00</b>	<b>307,500,000.00</b>	<b>1,175,250,000.00</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>60,000,000.00</b>	<b>1,000,000.00</b>	<b>63,000,000.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	60,000,000.00	1,000,000.00	63,000,000.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>3,000,000.00</b>	-	<b>3,250,000.00</b>
70821	CULTURAL SERVICES	3,000,000.00	-	3,250,000.00
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>200,000,000.00</b>	<b>1,500,000.00</b>	<b>240,000,000.00</b>
70831	BROADCASTING AND PUBLISHING SERVICES	200,000,000.00	1,500,000.00	240,000,000.00
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>410,000,000.00</b>	<b>305,000,000.00</b>	<b>762,000,000.00</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	410,000,000.00	305,000,000.00	762,000,000.00
<b>7086</b>	<b>RECREATION, CULTURE AND RELIGION N.E.C.</b>	<b>100,000,000.00</b>	-	<b>107,000,000.00</b>
70861	RECREATION, CULTURE AND RELIGION N.E.C.	100,000,000.00	-	107,000,000.00
<b>709</b>	<b>EDUCATION</b>	<b>96,000,000.00</b>	<b>34,000,000.00</b>	<b>170,000,000.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>96,000,000.00</b>	<b>34,000,000.00</b>	<b>170,000,000.00</b>
70912	PRIMARY EDUCATION	96,000,000.00	34,000,000.00	170,000,000.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>335,000,000.00</b>	<b>100,000,000.00</b>	<b>426,500,000.00</b>
<b>7103</b>	<b>SURVIVORS</b>	<b>60,000,000.00</b>	<b>40,000,000.00</b>	<b>61,000,000.00</b>
71031	SURVIVORS	60,000,000.00	40,000,000.00	61,000,000.00
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>15,000,000.00</b>	-	<b>15,500,000.00</b>
71041	FAMILY AND CHILDREN	15,000,000.00	-	15,500,000.00
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>260,000,000.00</b>	<b>60,000,000.00</b>	<b>350,000,000.00</b>
71051	UNEMPLOYMENT	260,000,000.00	60,000,000.00	350,000,000.00



**321206 - Birnin Kebbi Local Government, Kebbi State - 2026 Budget: Total Expenditure by Location**

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
<b>321</b>	<b>Kebbi State</b>	<b>10,763,342,933.00</b>	<b>6,489,823,611.00</b>	<b>16,631,033,035.02</b>
<b>3212</b>	<b>Zone 2 - Kebbi Central</b>	<b>10,763,342,933.00</b>	<b>6,489,823,611.00</b>	<b>16,631,033,035.02</b>
<b>321206</b>	<b>Birnin Kebbi</b>	<b>10,763,342,933.00</b>	<b>6,489,823,611.00</b>	<b>16,631,033,035.02</b>
32120602	Birnin Kebbi Dangkaladima	20,000,000.00	15,000,000.00	25,000,000.00
32120610	Makera	87,000,000.00	-	94,500,000.00
32120611	Maurida /karyo/ung. Mijin-nana	10,000,000.00	10,000,000.00	30,000,000.00
32120612	Nassarawa - I	10,000,000.00	-	12,000,000.00
32120613	Nassarawa II	372,000,000.00	123,773,662.00	428,400,000.00
32120697	LG Wide - Birnin Kebbi LG	10,264,342,933.00	6,341,049,949.00	16,041,133,035.02

**321206 - Birnin Kebbi Local Government, Kebbi State - 2026 Budget: Personnel Expenditure by Location**

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
<b>321</b>	<b>Kebbi State</b>	<b>1,626,111,474.00</b>	<b>1,278,244,318.00</b>	<b>4,105,734,240.02</b>
<b>3212</b>	<b>Zone 2 - Kebbi Central</b>	<b>1,626,111,474.00</b>	<b>1,278,244,318.00</b>	<b>4,105,734,240.02</b>
<b>321206</b>	<b>Birnin Kebbi</b>	<b>1,626,111,474.00</b>	<b>1,278,244,318.00</b>	<b>4,105,734,240.02</b>
32120697	LG Wide - Birnin Kebbi LG	1,626,111,474.00	1,278,244,318.00	4,105,734,240.02



**321206 - Birnin Kebbi Local Government, Kebbi State - 2026 Budget: Overhead Expenditure by Location**

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
<b>321</b>	<b>Kebbi State</b>	<b>2,373,231,459.00</b>	<b>1,452,291,261.00</b>	<b>3,305,188,795.00</b>
<b>3212</b>	<b>Zone 2 - Kebbi Central</b>	<b>2,373,231,459.00</b>	<b>1,452,291,261.00</b>	<b>3,305,188,795.00</b>
<b>321206</b>	<b>Birnin Kebbi</b>	<b>2,373,231,459.00</b>	<b>1,452,291,261.00</b>	<b>3,305,188,795.00</b>
32120697	LG Wide - Birnin Kebbi LG	2,373,231,459.00	1,452,291,261.00	3,305,188,795.00

**321206 - Birnin Kebbi Local Government, Kebbi State - 2026 Budget: Capital Expenditure by Location**

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
<b>321</b>	<b>Kebbi State</b>	<b>6,764,000,000.00</b>	<b>3,759,288,032.00</b>	<b>9,220,110,000.00</b>
<b>3212</b>	<b>Zone 2 - Kebbi Central</b>	<b>6,764,000,000.00</b>	<b>3,759,288,032.00</b>	<b>9,220,110,000.00</b>
<b>321206</b>	<b>Birnin Kebbi</b>	<b>6,764,000,000.00</b>	<b>3,759,288,032.00</b>	<b>9,220,110,000.00</b>
32120602	Birnin Kebbi Dangkaladima	20,000,000.00	15,000,000.00	25,000,000.00
32120610	Makera	87,000,000.00	-	94,500,000.00
32120611	Maurida /karyo/ung. Mijin-nana	10,000,000.00	10,000,000.00	30,000,000.00
32120612	Nassarawa - I	10,000,000.00	-	12,000,000.00
32120613	Nassarawa Ii	372,000,000.00	123,773,662.00	428,400,000.00
32120697	LG Wide - Birnin Kebbi LG	6,265,000,000.00	3,610,514,370.00	8,630,210,000.00

