



KEBBI STATE GOVERNMENT

GWANDU LOCAL GOVERNMENT 2026 BUDGET



2026 BUDGET SUMMARY

321211 - Gwandu Local Government, Kebbi State - 2026 Budget: Summary

Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
Opening Balance	551,000,000.00	-	11,727,000.00
Recurrent Revenue	7,217,832,388.00	4,725,832,769.50	8,608,415,369.00
11 - GOVERNMENT SHARE OF FAAC	7,180,425,388.00	4,705,689,769.50	8,573,108,369.00
12 - INDEPENDENT REVENUE	37,407,000.00	20,143,000.00	35,307,000.00
Recurrent Expenditure	1,804,891,798.00	1,733,704,105.00	2,373,248,791.00
21 - PERSONNEL COST	869,576,662.00	834,248,969.00	1,298,947,297.00
22 - OTHER RECURRENT COSTS	935,315,136.00	899,455,136.00	1,074,301,494.00
Transfer to Capital Account	5,963,940,590.00	2,992,128,664.50	6,246,893,578.00
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURE	5,963,940,590.00	2,980,401,664.50	6,246,893,578.00
Total Revenue (including OB)	7,768,832,388.00	4,725,832,769.50	8,620,142,369.00
Total Expenditure	7,768,832,388.00	4,714,105,769.50	8,620,142,369.00



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TOTAL REVENUE BY ECONOMIC CLASSIFICATION

321211 - Gwandu Local Government, Kebbi State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
1	REVENUE	7,217,832,388.00	4,725,832,769.50	8,608,415,369.00
11	GOVERNMENT SHARE OF FAAC	7,180,425,388.00	4,705,689,769.50	8,573,108,369.00
1101	GOVERNMENT SHARE OF FAAC	7,180,425,388.00	4,705,689,769.50	8,573,108,369.00
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	1,215,774,404.00	2,227,460,213.50	2,825,879,985.00
11010101	STATUTORY ALLOCATION	1,215,774,404.00	2,227,460,213.50	2,825,879,985.00
110102	LOCAL GOVERNMENT SHARE OF VAT	3,227,353,598.00	1,588,872,823.00	4,892,769,196.00
11010201	SHARE OF VAT	3,227,353,598.00	1,588,872,823.00	4,892,769,196.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	2,737,297,386.00	889,356,733.00	854,459,188.00
11010302	Excess Non-Oil	85,532,421.00	85,532,421.00	129,989,457.00
11010303	Exchange Gain	773,124,941.00	773,124,941.00	693,770,360.00
11010399	Other FAAC Distribution	1,878,640,024.00	30,699,371.00	30,699,371.00
12	INDEPENDENT REVENUE	37,407,000.00	20,143,000.00	35,307,000.00
1201	TAX REVENUE	25,000,000.00	18,000,000.00	25,000,000.00
120101	PERSONAL TAXES	8,000,000.00	8,000,000.00	8,000,000.00
12010102	Community or Poll Taxes	8,000,000.00	8,000,000.00	8,000,000.00
120103	OTHER TAXES	17,000,000.00	10,000,000.00	17,000,000.00
12010301	Cattle Tax (Where Applicable)	2,000,000.00	-	2,000,000.00
12010306	DEVELOPMENT TAX/LEVY	10,000,000.00	10,000,000.00	10,000,000.00
12010314	Other Service Taxes	5,000,000.00	-	5,000,000.00
1202	NON-TAX REVENUE	12,407,000.00	2,143,000.00	10,307,000.00
120201	LICENCES - GENERAL	4,725,000.00	865,000.00	3,385,000.00
12020104	Cart/Truck License	100,000.00	100,000.00	100,000.00
12020105	Hawker Permit License	100,000.00	90,000.00	100,000.00
12020108	Learning Driving License	50,000.00	-	50,000.00
12020109	Bulk Cigarettes License	50,000.00	90,000.00	50,000.00
12020112	Motorcycle License	100,000.00	100,000.00	100,000.00
12020116	Bakery House License	50,000.00	45,000.00	50,000.00
12020117	Registration of Meat Van license	20,000.00	20,000.00	20,000.00



Code	Economic	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
12020125	Hunting License	20,000.00	-	20,000.00
12020140	Milling License	500,000.00	-	500,000.00
12020141	Grinding Mill License	700,000.00	-	700,000.00
12020142	Brown Sugar Machine License	1,000,000.00	-	1,000,000.00
12020143	Painting, Spraying and Sign writing Workshop License	50,000.00	-	50,000.00
12020144	Photo Studio License	100,000.00	-	100,000.00
12020145	Welding Machine License	500,000.00	400,000.00	500,000.00
12020146	Electronic Radio /TV Workshop License	10,000.00	10,000.00	10,000.00
12020147	Blacksmith Workshop License	10,000.00	-	10,000.00
12020148	Wood making/Carpentry Workshop License	10,000.00	-	10,000.00
12020149	Battery Charges License	10,000.00	-	10,000.00
12020150	Printing Press License	5,000.00	-	5,000.00
12020151	Panel Beater License	100,000.00	-	-
12020152	Vulgarizers License	100,000.00	-	-
12020153	Vehicle Spare parts License	10,000.00	-	-
12020154	Clock/Watch Repairers License	10,000.00	-	-
12020155	Laundry/Dry Cleaning License	10,000.00	-	-
12020156	Motor Mechanic & Car Wash Depo License	10,000.00	10,000.00	-
12020157	Building Materials Seller License	100,000.00	-	-
12020159	Block making Machines License	1,000,000.00	-	-
120204	FEES- GENERAL	1,880,000.00	288,000.00	1,120,000.00
12020401	Survey Fees	50,000.00	-	-
12020402	Slaughter/Abattoir Fees	100,000.00	115,000.00	100,000.00
12020404	Naming of Streets Registration Fees	100,000.00	88,000.00	100,000.00
12020411	Laboratory Test Fees	100,000.00	85,000.00	100,000.00
12020414	General Contractor Registration Fees	100,000.00	-	100,000.00
12020415	Tenders Fees	10,000.00	-	10,000.00
12020418	Produce Buying/Haulage Fees	700,000.00	-	700,000.00
12020424	Mortgage Sub-lease Approval Fees	600,000.00	-	-
12020425	Customary Right of Occupancy fees	10,000.00	-	-



Code	Economic	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
12020436	Commercial Motor Vehicle/Motor Cycle/Tricycle Stickers Fees	10,000.00	-	10,000.00
12020438	Approval of Building Plan Fees	100,000.00	-	-
120205	FINES - GENERAL	1,000,000.00	-	1,000,000.00
12020505	Penalty on Tenement Rate	1,000,000.00	-	1,000,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	2,102,000.00	800,000.00	2,102,000.00
12020812	Tenement Rate (from Telecom Network, Airtel, MTN, etc) per annum	2,102,000.00	800,000.00	2,102,000.00
120209	RENT ON LAND & OTHERS - GENERAL	2,700,000.00	190,000.00	2,700,000.00
12020915	Ground Rate	100,000.00	100,000.00	100,000.00
12020917	Federal Govt. Grant in lieu of Tenement Rates	100,000.00	90,000.00	100,000.00
12020918	State Govt. Grant in lieu of Tenement Rates	2,500,000.00	-	2,500,000.00



TOTAL EXPENDITURE BY DEPARTMENTS

321211 - Gwandu 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
	Total Expenditure	7,768,832,388.00	4,714,105,769.50	8,620,142,369.00
01000000000	ADMINISTRATION SECTOR	850,577,487.00	598,731,794.00	1,240,943,810.00
01110000000	OFFICE OF THE LG CHAIRMAN	22,890,060.00	22,047,335.00	35,460,695.00
011100100100	OFFICE OF THE CHAIRMAN	21,622,219.00	20,904,219.00	34,192,854.00
011118300100	INTERNAL AUDIT	1,267,841.00	1,143,116.00	1,267,841.00
01120000000	LOCAL GOVERNMENT COUNCIL	104,000,000.00	97,900,000.00	103,300,000.00
011200300100	THE COUNCIL	104,000,000.00	97,900,000.00	103,300,000.00
01610000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	14,368,592.00	11,465,624.00	14,368,592.00
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	14,368,592.00	11,465,624.00	14,368,592.00
01620000000	ADMINISTRATION & GENERAL SERVICES	709,318,835.00	467,318,835.00	1,087,814,523.00
016200100100	ADMINISTRATION & GENERAL SERVICES	709,318,835.00	467,318,835.00	1,087,814,523.00
02000000000	ECONOMIC SECTOR	4,024,134,806.00	2,770,433,880.50	4,604,130,264.00
02150000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	996,458,808.00	934,658,808.00	1,475,071,617.50
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	996,458,808.00	934,658,808.00	1,475,071,617.50
02200000000	DEPARTMENT FINANCE AND SUPPLIES	1,350,737,893.00	462,982,195.50	345,475,426.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	1,350,737,893.00	462,982,195.50	345,475,426.00
02340000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	1,626,349,726.00	1,323,766,498.00	2,735,194,841.50
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	1,626,349,726.00	1,323,766,498.00	2,735,194,841.50
02380000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	50,588,379.00	49,026,379.00	48,388,379.00
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	50,588,379.00	49,026,379.00	48,388,379.00
05000000000	SOCIAL SECTOR	2,894,120,095.00	1,344,940,095.00	2,775,068,295.00
05170000000	DEPARTMENT OF SOCIAL DEVELOPMENT & EDUCATION	2,143,388,530.00	997,708,530.00	1,995,805,297.00
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	2,143,388,530.00	997,708,530.00	1,995,805,297.00
05210000000	DEPARTMENT OF MEDICAL & HEALTH SERVICE	643,146,498.00	243,546,498.00	654,646,498.00
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	643,146,498.00	243,546,498.00	654,646,498.00
05510000000	TRADITIONAL RULERS' COUNCIL	107,585,067.00	103,685,067.00	124,616,500.00
055100100100	TRADITIONAL RULERS' COUNCIL	107,585,067.00	103,685,067.00	124,616,500.00



PERSONNEL EXPENDITURE BY DEPARTMENT

Administrative Code	Economic Detailed Code	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
011100100100 - OFFICE OF THE CHAIRMAN	21010101 - SALARIES	3,451,584.00	3,451,584.00	3,451,584.00
011100100100 - OFFICE OF THE CHAIRMAN	21020108 - Responsibility Allowance	3,000,000.00	3,000,000.00	5,600,000.00
011100100100 - OFFICE OF THE CHAIRMAN	21020109 - Furniture Allowance	2,700,000.00	2,500,000.00	5,000,000.00
011100100100 - OFFICE OF THE CHAIRMAN	21020202 - CONTRIBUTORY PENSION (EMPLOYERS)	0.00		4,470,635.00
011118300100 - INTERNAL AUDIT	21010101 - SALARIES	939,142.00	822,417.00	939,142.00
011118300100 - INTERNAL AUDIT	21020108 - Responsibility Allowance	328,699.00	320,699.00	328,699.00
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	21010101 - SALARIES	2,865,624.00	2,865,624.00	2,865,624.00
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	21020108 - Responsibility Allowance	1,002,968.00	800,000.00	1,002,968.00
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	21020109 - Furniture Allowance	3,000,000.00	2,000,000.00	3,000,000.00
011200300100 - THE COUNCIL	21010101 - SALARIES	33,000,000.00	30,000,000.00	33,000,000.00
011200300100 - THE COUNCIL	21020109 - Furniture Allowance	30,000,000.00	29,000,000.00	30,000,000.00
011200300100 - THE COUNCIL	21030101 - GRATUITY	10,000,000.00	9,000,000.00	10,000,000.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	21010101 - SALARIES	82,362,739.00	81,362,739.00	82,362,739.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	21020108 - Responsibility Allowance	22,665,456.00	20,665,456.00	22,665,456.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	21010101 - SALARIES	79,776,724.00	77,776,724.00	79,776,724.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	21020108 - Responsibility Allowance	23,839,117.00	22,839,117.00	23,839,117.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	21030101 - GRATUITY	73,228,594.00	71,228,594.00	73,228,594.00



051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	21010101 - SALARIES	47,598,316.00	45,598,316.00	47,598,316.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	21020108 - Responsibility Allowance	5,764,347.00	5,564,347.00	5,764,347.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	21030102 - PENSION	14,254,210.00	14,254,210.00	14,254,210.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	21030101 - GRATUITY	80,069,894.00	70,069,894.00	80,069,894.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	21010101 - SALARIES	100,220,992.00	100,220,992.00	320,220,992.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	21020108 - Responsibility Allowance	32,074,695.00	30,074,695.00	232,074,695.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	21010101 - SALARIES	37,376,895.00	35,376,895.00	37,376,895.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	21020108 - Responsibility Allowance	13,081,913.00	12,081,913.00	13,081,913.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	21010101 - SALARIES	59,034,268.00	59,034,268.00	59,034,268.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	21020108 - Responsibility Allowance	13,032,230.00	12,032,230.00	13,032,230.00
055100100100 - TRADITIONAL RULERS' COUNCIL	21010101 - SALARIES	43,322,980.00	41,322,980.00	43,322,980.00
055100100100 - TRADITIONAL RULERS' COUNCIL	21020108 - Responsibility Allowance	12,996,896.00	12,796,896.00	12,996,896.00
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	21010101 - SALARIES	28,865,863.00	28,665,863.00	28,865,863.00
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	21020108 - Responsibility Allowance	9,722,516.00	9,522,516.00	9,722,516.00



OVERHEAD EXPENDITURE BY DEPARTMENT

Administrative Code	Economic Detailed Code	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
011100100100 - OFFICE OF THE CHAIRMAN	22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	2,000,000.00	2,000,000.00	4,000,000.00
011100100100 - OFFICE OF THE CHAIRMAN	22020406 - OTHER MAINTENANCE SERVICES	2,000,000.00	1,500,000.00	3,000,000.00
011100100100 - OFFICE OF THE CHAIRMAN	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000.00	4,000,000.00	4,200,000.00
011100100100 - OFFICE OF THE CHAIRMAN	22040103 - GRANTS TO LOCAL GOVERNMENTS - RECURRENT	4,470,635.00	4,452,635.00	4,470,635.00
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	3,000,000.00	2,000,000.00	3,000,000.00
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	22020402 - MAINTENANCE OF OFFICE FURNITURE	2,500,000.00	2,300,000.00	2,500,000.00
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	1,500,000.00	2,000,000.00
011200300100 - THE COUNCIL	22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	5,000,000.00	4,000,000.00	3,000,000.00
011200300100 - THE COUNCIL	22020402 - MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	900,000.00	500,000.00
011200300100 - THE COUNCIL	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	1,000,000.00
011200300100 - THE COUNCIL	22040103 - GRANTS TO LOCAL GOVERNMENTS - RECURRENT	24,000,000.00	24,000,000.00	25,800,000.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	3,000,000.00	2,000,000.00	2,500,000.00



016200100100 - ADMINISTRATION & GENERAL SERVICES	2220301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	4,000,000.00	3,500,000.00	4,000,000.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	2220402 - MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	3,000,000.00	3,000,000.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	2220401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	800,000.00	1,000,000.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	222040103 - GRANTS TO LOCAL GOVERNMENTS - RECURRENT	890,640.00	890,640.00	1,886,328.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	2220610 - OTHER SERVICES	2,000,000.00	1,700,000.00	2,000,000.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	2220601 - SECURITY SERVICES	38,400,000.00	38,400,000.00	38,400,000.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	2220102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	4,000,000.00	3,000,000.00	3,000,000.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	2220301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	3,000,000.00	2,000,000.00	2,000,000.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	2220402 - MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	2,000,000.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	2220401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	1,500,000.00	2,000,000.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	222040103 - GRANTS TO LOCAL GOVERNMENTS - RECURRENT	142,236,096.00	142,236,096.00	113,630,991.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22201001 - ENTERTAINMENT & HOSPITALITY	2,000,000.00	2,000,000.00	2,000,000.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22201007 - WELFARE PACKAGES	10,000,000.00	8,000,000.00	9,000,000.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	2220102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	3,000,000.00	2,500,000.00	3,000,000.00



051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	1,000,000.00	9,500,000.00	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	1,650,000.00	2,000,000.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22040103 - GRANTS TO LOCAL GOVERNMENTS - RECURRENT	415,078,977.00	415,078,977.00	606,143,319.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22040103 - GRANTS TO LOCAL GOVERNMENTS - RECURRENT	11,822,786.00	11,822,786.00	11,822,786.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22020610 - OTHER SERVICES	1,000,000.00	870,000.00	1,000,000.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22040103 - GRANTS TO LOCAL GOVERNMENTS - RECURRENT	4,800,000.00	4,800,000.00	4,800,000.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	2,000,000.00	1,900,000.00	1,500,000.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	2,000,000.00	1,000,000.00	1,000,000.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22020402 - MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	1,000,000.00	
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	22040103 - GRANTS TO LOCAL GOVERNMENTS - RECURRENT	35,850,811.00	35,850,811.00	35,850,811.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22020610 - OTHER SERVICES	2,000,000.00	1,500,000.00	2,000,000.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22021004 - MEDICAL EXPENSES: LOCAL	15,000,000.00	15,000,000.00	15,000,000.00



052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22021019 - MEDICAL EXPENSES-INTERNATIONAL	50,000,000.00	30,000,000.00	20,000,000.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22021025 - SPECIAL ADVOCACY, SENSITIZATION AND CAMPAIGN	30,000,000.00	25,000,000.00	25,000,000.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	1,000,000.00	1,000,000.00	1,500,000.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	22020402 - MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	700,000.00	1,000,000.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	1,000,000.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	22020709 - RESEARCH SERVICES	2,000,000.00	1,500,000.00	1,700,000.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	22020610 - OTHER SERVICES	1,000,000.00	1,000,000.00	1,000,000.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	3,000,000.00	2,500,000.00	3,000,000.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22020201 - ELECTRICITY CHARGES	2,000,000.00	1,500,000.00	2,000,000.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT,	22020202 - TELEPHONE CHARGES	1,000,000.00	1,000,000.00	1,000,000.00



HOUSING, LANDS AND SURVEY				
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	3,000,000.00	2,700,000.00	3,000,000.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22020402 - MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	2,000,000.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	2,000,000.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22020610 - OTHER SERVICES	3,000,000.00	2,000,000.00	3,000,000.00
055100100100 - TRADITIONAL RULERS' COUNCIL	22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	2,000,000.00	1,800,000.00	2,000,000.00
055100100100 - TRADITIONAL RULERS' COUNCIL	22020402 - MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	2,500,000.00	2,000,000.00
055100100100 - TRADITIONAL RULERS' COUNCIL	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	2,000,000.00
055100100100 - TRADITIONAL RULERS' COUNCIL	22040105 - GRANTS TO GOVERNMENT AGENCIES - RECURRENT	40,265,191.00	40,265,191.00	59,796,624.00
055100100100 - TRADITIONAL RULERS' COUNCIL	22020610 - OTHER SERVICES	4,000,000.00	3,000,000.00	2,500,000.00
023800100100 - DEPARTMENT OF BUDGET, PLANNING,	22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	3,000,000.00	2,500,000.00	2,000,000.00



RESEARCH & STATISTICS (BPRS)				
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	3,000,000.00	2,375,000.00	2,300,000.00
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22020402 - MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	1,963,000.00	1,500,000.00
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)	22021001 - ENTERTAINMENT & HOSPITALITY	1,000,000.00	1,000,000.00	1,000,000.00



CAPITAL EXPENDITURE BY PROJECTS

321211 - Gwandu 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
Total Capital Expenditure			5,963,940,590.00	2,980,401,664.50	6,246,893,578.00
PURCHASE AND DISTRIBUTION OF FERTILIZER	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121197 - LG Wide - Gwandu LG	550,000,000.00	550,000,000.00	850,000,000.00
PURCHASE OF AGRO CHEMICAL	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121197 - LG Wide - Gwandu LG	20,000,000.00	20,000,000.00	25,000,000.00
REHABILITATION OF FERTILIZER STORE	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121197 - LG Wide - Gwandu LG	10,000,000.00	10,000,000.00	15,000,000.00
PURCHASE OF GRAINS	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121197 - LG Wide - Gwandu LG	250,000,000.00	250,000,000.00	450,000,000.00
PURCHASE OF 40NO. 3" WATER PUMP	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121197 - LG Wide - Gwandu LG	10,000,000.00	10,000,000.00	10,000,000.00
LOCAL PARTICIPATION ON AGRICULTURE (TRADE FAIR)	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121197 - LG Wide - Gwandu LG	5,000,000.00	5,000,000.00	5,000,000.00
PURCHASE OF VETERINARY DRUGS	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL	32121197 - LG Wide - Gwandu LG	40,000,000.00	37,000,000.00	40,000,000.00



	RESOURCES & RURAL DEVELOPMENT				
REHABILITATION OF VETERINARY CLINIC AT DALIJAN	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121102 - Dalijan	25,000,000.00	-	-
REHABILITATION OF ABATTOIRS AT GWANDU	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121105 - Gwandu Marafa	-	-	-
DEMARCATIION OF GRAZING RESERVE	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121197 - LG Wide - Gwandu LG	-	-	-
POULTRY MAINTENANCE AT GWANDU	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121197 - LG Wide - Gwandu LG	-	-	-
AMENITY/INSTITUTION PLANTING AT GWANDU	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121197 - LG Wide - Gwandu LG	-	-	-
ESTABLISHMENT OF NURSERY (DALIJAN)	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121102 - Dalijan	-	-	-
TREE PLANTING CAMPING AT MALISA	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121110 - Masama Kwasgara	-	-	-
ESTABLISHMENT OF ARABIC GUM ACROSS GWANDU LGA	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121105 - Gwandu Marafa	-	-	-
ESTABLISHMENT OF FISH POND AT GWANDU	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121105 - Gwandu Marafa	-	-	-



PURCHASE OF CANOE CHEBERU	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121101 - Cheberu/bada	10,000,000.00	-	-
PURCHASE OF FINGER LINKS (GWANDU)	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121197 - LG Wide - Gwandu LG	20,000,000.00	-	23,412,809.50
PURCHASE OF 10no. SAWING AND 10no. KNITTING MACHINE	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32121197 - LG Wide - Gwandu LG	20,000,000.00	10,000,000.00	10,000,000.00
PURCHASE OF REFUSE COLLECTION	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32121197 - LG Wide - Gwandu LG	-	-	-
SUPPORT TO ESTABLISHED SMALL SCALE INDUSTRIES	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32121197 - LG Wide - Gwandu LG	988,657,362.00	-	-
REHABILITATION OF DODORU MARKET	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32121103 - Dodoru	-	80,401,664.50	-
REHABILITATION OF GWANDU MOTOR PARK	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32121197 - LG Wide - Gwandu LG	-	20,000,000.00	10,000,000.00
PURCHASE OF 10 NO. MOTOR CYCLES FOR REVENUE OFFICERS	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32121197 - LG Wide - Gwandu LG	-	20,000,000.00	15,000,000.00
CONSTRUCTION OF 5NO. MARKET STALL IN DALIJAN	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32121102 - Dalijan	-	-	-
RENOVATION OF LUCK- UP SHOP	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32121197 - LG Wide - Gwandu LG	-	-	-
REHABILITATION OF P.H.C (MALISA)	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32121108 - Malisa	15,000,000.00	-	-
PURCHASE OF AMBULANCE	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32121197 - LG Wide - Gwandu LG	20,000,000.00	-	-



PURCHASE OF HOSPITAL EQUIPMENT	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32121197 - LG Wide - Gwandu LG	10,000,000.00	-	-
PURCHASE DRUGS	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32121197 - LG Wide - Gwandu LG	10,000,000.00	-	-
PURCHASE OF ITEMS FOR ROUTINE IMMUNIZATION	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32121197 - LG Wide - Gwandu LG	5,000,000.00	-	-
SUPPORT TO NUTRITION ACTIVITIES	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32121197 - LG Wide - Gwandu LG	10,000,000.00	-	-
CONSTRUCTION OF 60NO. PIT LATRINE ACROSS THE LGA	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32121197 - LG Wide - Gwandu LG	250,000,000.00	-	-
PURCHASE OF INSECTICIDE NETS ACROSS THE LOCAL GOVERNMENT	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32121197 - LG Wide - Gwandu LG	50,000,000.00	-	-
PURCHASE OF INFORMATION EQUIPMENT	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121197 - LG Wide - Gwandu LG	100,000,000.00	-	15,000,000.00
CONSTRUCTION OF TELEVISION VIEWING CENTER	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121197 - LG Wide - Gwandu LG	100,000,000.00	-	15,000,000.00
REHABILITATION OF TOWN HALL	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121197 - LG Wide - Gwandu LG	20,000,000.00	-	80,000,000.00
REHABILITATION OF WOMEN CENTRE	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121197 - LG Wide - Gwandu LG	100,000,000.00	-	10,000,000.00
PURCHASE OF SPORT EQUIPMENT	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121197 - LG Wide - Gwandu LG	20,000,000.00	-	5,000,000.00
REHABILITATION OF STADIUM	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121197 - LG Wide - Gwandu LG	20,000,000.00	-	10,000,000.00



YOUTH EMPOWERMENT ACROSS ALL WARDS OF LGA WITH SKILL ACQUISITION TRAINING AND FINANCIAL SUPPORT	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121197 - LG Wide - Gwandu LG	10,000,000.00	-	-
PURCHASE OF SERVICE MATERIALS FOR NYSC/ELECTORAL COMMISSION	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121197 - LG Wide - Gwandu LG	150,000,000.00	-	-
SUPPORT TO CULTURAL AND TRADITIONAL ACTIVITIES (HORSE RACING)	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121197 - LG Wide - Gwandu LG	100,000,000.00	-	241,352,425.00
PROVISION OF SERVICE MATERIALS AND SALLAH CELEBRATION FESTIVAL	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121197 - LG Wide - Gwandu LG	200,000,000.00	63,000,000.00	100,000,000.00
SUPPORT TO THE COMMUNITY WITH FLOOD AND DISASTER	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121197 - LG Wide - Gwandu LG	10,000,000.00	70,000,000.00	120,000,000.00
REHABILITATION OF SKILLS ACQUISITION CENTRES (GWANDU & DALIJAN)	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121197 - LG Wide - Gwandu LG	50,000,000.00	14,000,000.00	20,000,000.00
SUPPORT TO THE COMMUNITY WITH FLOOD AND DISASTER	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121197 - LG Wide - Gwandu LG	15,000,000.00	-	100,000,000.00
REHABILITATION OF SKILLS ACQUISITION CENTRES (GWANDU & DALIJAN)	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121197 - LG Wide - Gwandu LG	300,000,000.00	17,000,000.00	10,000,000.00
REHABILITATION OF POLICE OUT POST	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121197 - LG Wide - Gwandu LG	100,000,000.00	-	20,000,000.00
COMMUNITY BASE POVERTY REDUCTION PROGRESS (CPRP)	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121197 - LG Wide - Gwandu LG	70,000,000.00	-	10,000,000.00
REHABILITATION OF CEMENTRIES	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121197 - LG Wide - Gwandu LG	15,000,000.00	100,000,000.00	150,000,000.00
REHABILITATION OF MOSQUE	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121197 - LG Wide - Gwandu LG	25,000,000.00	-	100,000,000.00



COMMUNITY DEVELOPMENT ASSISTANCE	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121197 - LG Wide - Gwandu LG	15,000,000.00	150,000,000.00	200,000,000.00
SUPPORT TO NATIONAL POPULATION CENTRE (NPC)	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121197 - LG Wide - Gwandu LG	120,000,000.00	-	10,000,000.00
SUPPORT TO DEVELOPMENT EXCHANGE CENTRES	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121197 - LG Wide - Gwandu LG	15,000,000.00	-	-
PURCHASE OF FURNITURE	016200100100 - ADMINISTRATION & GENERAL SERVICES	32121197 - LG Wide - Gwandu LG	250,000,000.00	250,000,000.00	400,000,000.00
PURCHASE 2NO. TOYOTA HILUX FOR CHAIRMAN AND VICE CHAIRMAN	016200100100 - ADMINISTRATION & GENERAL SERVICES	32121197 - LG Wide - Gwandu LG	100,000,000.00	-	250,000,000.00
REHABILITATION OF L/GOV'T SECRETARIAT	016200100100 - ADMINISTRATION & GENERAL SERVICES	32121197 - LG Wide - Gwandu LG	15,000,000.00	50,000,000.00	50,000,000.00
SUPPORT TO SECURITY AND LOGISTICS	016200100100 - ADMINISTRATION & GENERAL SERVICES	32121197 - LG Wide - Gwandu LG	7,000,000.00	15,000,000.00	50,000,000.00
SUSTAINING OF AREA DEVELOPMENT	016200100100 - ADMINISTRATION & GENERAL SERVICES	32121197 - LG Wide - Gwandu LG	30,000,000.00	-	25,000,000.00
REHABILITATION OF STAFF HOUSES	016200100100 - ADMINISTRATION & GENERAL SERVICES	32121197 - LG Wide - Gwandu LG	50,000,000.00	-	15,000,000.00
REHABILITATION OF GUEST HOUSE	016200100100 - ADMINISTRATION & GENERAL SERVICES	32121197 - LG Wide - Gwandu LG	50,000,000.00	-	120,000,000.00
REHABILITATION OF DISTRICT /VILLAGE HEAD HOUSE (MASAMA, DALIJAN, KAMBAZA AND GWANDU)	016200100100 - ADMINISTRATION & GENERAL SERVICES	32121197 - LG Wide - Gwandu LG	50,000,000.00	-	20,000,000.00



REHABILITATION OF WORKSHOP	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121197 - LG Wide - Gwandu LG	50,000,000.00	200,000,000.00	323,797,190.50
LAND ACQUISITION AND PAYMENT OF COMPENSATION	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121197 - LG Wide - Gwandu LG	300,000,000.00	850,000,000.00	1,150,000,000.00
CONSTRUCTION OF CULVERTS & DRAINAGE	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121197 - LG Wide - Gwandu LG	231,464,803.00	15,000,000.00	50,000,000.00
REHABILITATION AND EVACUATION OF DRAINAGE	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121197 - LG Wide - Gwandu LG	10,000,000.00	7,000,000.00	15,000,000.00
CONSTRUCTION OF REFUSE COLLECTION CENTER	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121197 - LG Wide - Gwandu LG	50,000,000.00	-	15,000,000.00
PROVISION FOR ENVIRONMENTAL SANITATION	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121197 - LG Wide - Gwandu LG	34,818,425.00	-	20,000,000.00
CONSTRUCTION OF OPEN DUG WELL	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121197 - LG Wide - Gwandu LG	40,000,000.00	-	30,000,000.00
REHABILITATION OF BOREHOLE ACROSS LGA	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121197 - LG Wide - Gwandu LG	100,000,000.00	-	50,000,000.00
REHABILITATION OF HAND PUMPS	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121197 - LG Wide - Gwandu LG	100,000,000.00	-	50,000,000.00
REHABILITATION OF WATER RECYCLATION (PIPE NETWORK) ACROSS THE LGA	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121197 - LG Wide - Gwandu LG	10,000,000.00	-	40,000,000.00
PURCHASE OF FIRE FIGHTING EQUIPMENT	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121197 - LG Wide - Gwandu LG	20,000,000.00	-	235,000,000.00
REHABILITATION OF FIRE SERVICE STATION	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121197 - LG Wide - Gwandu LG	7,000,000.00	-	231,464,803.00



REHABILITATION OF ROADS ACROSS THE LGA	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121197 - LG Wide - Gwandu LG	20,000,000.00	-	500,000.00
REHABILITATION OF BRIDGES	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121197 - LG Wide - Gwandu LG	15,000,000.00	-	50,000,000.00
PURCHASE OF PLANT AND MACHINERIES	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121197 - LG Wide - Gwandu LG	-	-	34,818,425.00
CONSTRUCTION OF CULVERT	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121197 - LG Wide - Gwandu LG	200,000,000.00	-	40,000,000.00
CONSTRUCTION OF LATERITIC ROADS	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121197 - LG Wide - Gwandu LG	-	-	24,547,925.00
REHABILITATION OF STREET LIGHTING ACROSS THE LGA	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121197 - LG Wide - Gwandu LG	-	25,000,000.00	30,000,000.00
REHABILITATION OF ELECTRIFICATION PROJECT	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121197 - LG Wide - Gwandu LG	350,000,000.00	75,000,000.00	100,000,000.00
PURCHASE AND INSTALLATION OF TRANSFORMER AND REHABILITATION OF ELECTRICITY	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121197 - LG Wide - Gwandu LG	-	67,000,000.00	100,000,000.00



321211 - Gwandu 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
	<i>Total Revenue</i>	<i>7,217,832,388.00</i>	<i>4,725,832,769.50</i>	<i>8,608,415,369.00</i>
020000000000	ECONOMIC SECTOR	7,217,832,388.00	4,725,832,769.50	8,608,415,369.00
022000000000	DEPARTMENT FINANCE AND SUPPLIES	7,217,832,388.00	4,725,832,769.50	8,608,415,369.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	7,217,832,388.00	4,725,832,769.50	8,608,415,369.00



321211 - Gwandu Local Government, Kebbi State - 2026 Budget: Total Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
	Total Expenditure	7,768,832,388.00	4,714,105,769.50	8,620,142,369.00
701	GENERAL PUBLIC SERVICES	2,303,675,165.00	1,030,511,774.50	1,557,108,386.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	1,494,399,359.00	502,700,936.50	646,536,892.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	215,622,219.00	109,804,219.00	373,022,219.00
70112	FINANCIAL AND FISCAL AFFAIRS	1,278,777,140.00	392,896,717.50	273,514,673.00
7013	GENERAL SERVICES	809,275,806.00	527,810,838.00	910,571,494.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	50,588,379.00	49,026,379.00	48,388,379.00
70133	OTHER GENERAL SERVICES	758,687,427.00	478,784,459.00	862,183,115.00
703	PUBLIC ORDER AND SAFETY	127,000,000.00	-	486,464,803.00
7032	FIRE PROTECTION SERVICES	27,000,000.00	-	466,464,803.00
70321	FIRE PROTECTION SERVICES	27,000,000.00	-	466,464,803.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	100,000,000.00	-	20,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	100,000,000.00	-	20,000,000.00
704	ECONOMIC AFFAIRS	2,019,525,306.00	2,211,425,306.00	3,386,801,656.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	350,000,000.00	1,050,000,000.00	1,473,797,190.50
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	350,000,000.00	1,050,000,000.00	1,473,797,190.50
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	996,458,808.00	934,658,808.00	1,475,071,617.50
70421	AGRICULTURE	996,458,808.00	934,658,808.00	1,475,071,617.50
7043	FUEL AND ENERGY	350,000,000.00	142,000,000.00	200,000,000.00
70435	ELECTRICITY	350,000,000.00	142,000,000.00	200,000,000.00
7045	TRANSPORT	323,066,498.00	84,766,498.00	203,114,423.00
70451	ROAD TRANSPORT	323,066,498.00	84,766,498.00	203,114,423.00
7049	ECONOMIC AFFAIRS N.E.C	-	-	34,818,425.00
70491	ECONOMIC AFFAIRS N.E.C.	-	-	34,818,425.00
705	ENVIRONMENTAL PROTECTION	326,283,228.00	22,000,000.00	100,000,000.00
7051	WASTE MANAGEMENT	84,818,425.00	-	35,000,000.00
70511	WASTE MANAGEMENT	84,818,425.00	-	35,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	241,464,803.00	22,000,000.00	65,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	241,464,803.00	22,000,000.00	65,000,000.00



Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
706	HOUSING AND COMMUNITY AMMENITIES	250,000,000.00	25,000,000.00	200,000,000.00
7063	WATER SUPPLY	250,000,000.00	-	170,000,000.00
70631	WATER SUPPLY	250,000,000.00	-	170,000,000.00
7064	STREET LIGHTING	-	25,000,000.00	30,000,000.00
70641	STREET LIGHTING	-	25,000,000.00	30,000,000.00
707	HEALTH	643,146,498.00	243,546,498.00	654,646,498.00
7074	PUBLIC HEALTH SERVICES	370,000,000.00	-	-
70741	PUBLIC HEALTH SERVICES	370,000,000.00	-	-
7076	HEALTH N.E.C.	273,146,498.00	243,546,498.00	654,646,498.00
70761	HEALTH N.E.C.	273,146,498.00	243,546,498.00	654,646,498.00
708	RECREATION, CULTURE AND RELIGION	982,585,067.00	416,685,067.00	1,060,968,925.00
7081	RECREATIONAL AND SPORTING SERVICES	420,000,000.00	-	120,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	420,000,000.00	-	120,000,000.00
7082	CULTURAL SERVICES	407,585,067.00	166,685,067.00	465,968,925.00
70821	CULTURAL SERVICES	407,585,067.00	166,685,067.00	465,968,925.00
7083	BROADCASTING AND PUBLISHING SERVICES	100,000,000.00	-	15,000,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	100,000,000.00	-	15,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	55,000,000.00	250,000,000.00	460,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	55,000,000.00	250,000,000.00	460,000,000.00
709	EDUCATION	508,318,636.00	513,638,636.00	746,382,978.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	67,616,873.00	65,416,873.00	104,616,873.00
70912	PRIMARY EDUCATION	67,616,873.00	65,416,873.00	104,616,873.00
7098	EDUCATION N.E.C.	440,701,763.00	448,221,763.00	641,766,105.00
70981	EDUCATION N.E.C	440,701,763.00	448,221,763.00	641,766,105.00
710	SOCIAL PROTECTION	608,298,488.00	251,298,488.00	427,769,123.00
7102	OLD AGE	163,298,488.00	150,298,488.00	167,769,123.00
71021	OLD AGE	163,298,488.00	150,298,488.00	167,769,123.00
7103	SURVIVORS	25,000,000.00	70,000,000.00	220,000,000.00
71031	SURVIVORS	25,000,000.00	70,000,000.00	220,000,000.00
7105	UNEMPLOYMENT	350,000,000.00	31,000,000.00	30,000,000.00
71051	UNEMPLOYMENT	350,000,000.00	31,000,000.00	30,000,000.00
7109	SOCIAL PROTECTION N.E.C.	70,000,000.00	-	10,000,000.00
71091	SOCIAL PROTECTION N.E.C.	70,000,000.00	-	10,000,000.00



321211 - Gwandu Local Government, Kebbi State - 2026 Budget: Personnel Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
	Total Personnel Expenditure	869,576,662.00	834,248,969.00	1,298,947,297.00
701	GENERAL PUBLIC SERVICES	327,520,432.00	315,592,739.00	332,420,432.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	177,035,266.00	169,710,541.00	181,935,266.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	72,151,584.00	67,951,584.00	77,051,584.00
70112	FINANCIAL AND FISCAL AFFAIRS	104,883,682.00	101,758,957.00	104,883,682.00
7013	GENERAL SERVICES	150,485,166.00	145,882,198.00	150,485,166.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	38,588,379.00	38,188,379.00	38,588,379.00
70133	OTHER GENERAL SERVICES	111,896,787.00	107,693,819.00	111,896,787.00
704	ECONOMIC AFFAIRS	122,525,306.00	118,525,306.00	122,525,306.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	50,458,808.00	47,458,808.00	50,458,808.00
70421	AGRICULTURE	50,458,808.00	47,458,808.00	50,458,808.00
7045	TRANSPORT	72,066,498.00	71,066,498.00	72,066,498.00
70451	ROAD TRANSPORT	72,066,498.00	71,066,498.00	72,066,498.00
707	HEALTH	132,295,687.00	130,295,687.00	552,295,687.00
7076	HEALTH N.E.C.	132,295,687.00	130,295,687.00	552,295,687.00
70761	HEALTH N.E.C.	132,295,687.00	130,295,687.00	552,295,687.00
708	RECREATION, CULTURE AND RELIGION	56,319,876.00	54,119,876.00	56,319,876.00
7082	CULTURAL SERVICES	56,319,876.00	54,119,876.00	56,319,876.00
70821	CULTURAL SERVICES	56,319,876.00	54,119,876.00	56,319,876.00
709	EDUCATION	67,616,873.00	65,416,873.00	67,616,873.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	67,616,873.00	65,416,873.00	67,616,873.00
70912	PRIMARY EDUCATION	67,616,873.00	65,416,873.00	67,616,873.00
710	SOCIAL PROTECTION	163,298,488.00	150,298,488.00	167,769,123.00
7102	OLD AGE	163,298,488.00	150,298,488.00	167,769,123.00
71021	OLD AGE	163,298,488.00	150,298,488.00	167,769,123.00



321211 - Gwandu Local Government, Kebbi State - 2026 Budget: Overhead Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
	<i>Total Overhead Expenditure</i>	<i>935,315,136.00</i>	<i>899,455,136.00</i>	<i>1,074,301,494.00</i>
701	GENERAL PUBLIC SERVICES	280,497,371.00	269,517,371.00	249,687,954.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	208,706,731.00	202,588,731.00	179,601,626.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	43,470,635.00	41,852,635.00	45,970,635.00
70112	FINANCIAL AND FISCAL AFFAIRS	165,236,096.00	160,736,096.00	133,630,991.00
7013	GENERAL SERVICES	71,790,640.00	66,928,640.00	70,086,328.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	12,000,000.00	10,838,000.00	9,800,000.00
70133	OTHER GENERAL SERVICES	59,790,640.00	56,090,640.00	60,286,328.00
704	ECONOMIC AFFAIRS	22,000,000.00	18,900,000.00	22,200,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	6,000,000.00	5,200,000.00	6,200,000.00
70421	AGRICULTURE	6,000,000.00	5,200,000.00	6,200,000.00
7045	TRANSPORT	16,000,000.00	13,700,000.00	16,000,000.00
70451	ROAD TRANSPORT	16,000,000.00	13,700,000.00	16,000,000.00
707	HEALTH	140,850,811.00	113,250,811.00	102,350,811.00
7076	HEALTH N.E.C.	140,850,811.00	113,250,811.00	102,350,811.00
70761	HEALTH N.E.C.	140,850,811.00	113,250,811.00	102,350,811.00
708	RECREATION, CULTURE AND RELIGION	51,265,191.00	49,565,191.00	68,296,624.00
7082	CULTURAL SERVICES	51,265,191.00	49,565,191.00	68,296,624.00
70821	CULTURAL SERVICES	51,265,191.00	49,565,191.00	68,296,624.00
709	EDUCATION	440,701,763.00	448,221,763.00	631,766,105.00
7098	EDUCATION N.E.C.	440,701,763.00	448,221,763.00	631,766,105.00
70981	EDUCATION N.E.C	440,701,763.00	448,221,763.00	631,766,105.00



321211 - Gwandu Local Government, Kebbi State - 2026 Budget: Capital Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
	Total Capital Expenditure	5,963,940,590.00	2,980,401,664.50	6,246,893,578.00
701	GENERAL PUBLIC SERVICES	1,695,657,362.00	445,401,664.50	975,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	1,108,657,362.00	130,401,664.50	285,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	100,000,000.00	-	250,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	1,008,657,362.00	130,401,664.50	35,000,000.00
7013	GENERAL SERVICES	587,000,000.00	315,000,000.00	690,000,000.00
70133	OTHER GENERAL SERVICES	587,000,000.00	315,000,000.00	690,000,000.00
703	PUBLIC ORDER AND SAFETY	127,000,000.00	-	486,464,803.00
7032	FIRE PROTECTION SERVICES	27,000,000.00	-	466,464,803.00
70321	FIRE PROTECTION SERVICES	27,000,000.00	-	466,464,803.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	100,000,000.00	-	20,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	100,000,000.00	-	20,000,000.00
704	ECONOMIC AFFAIRS	1,875,000,000.00	2,074,000,000.00	3,242,076,350.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	350,000,000.00	1,050,000,000.00	1,473,797,190.50
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	350,000,000.00	1,050,000,000.00	1,473,797,190.50
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	940,000,000.00	882,000,000.00	1,418,412,809.50
70421	AGRICULTURE	940,000,000.00	882,000,000.00	1,418,412,809.50
7043	FUEL AND ENERGY	350,000,000.00	142,000,000.00	200,000,000.00
70435	ELECTRICITY	350,000,000.00	142,000,000.00	200,000,000.00
7045	TRANSPORT	235,000,000.00	-	115,047,925.00
70451	ROAD TRANSPORT	235,000,000.00	-	115,047,925.00
7049	ECONOMIC AFFAIRS N.E.C	-	-	34,818,425.00
70491	ECONOMIC AFFAIRS N.E.C.	-	-	34,818,425.00
705	ENVIRONMENTAL PROTECTION	326,283,228.00	22,000,000.00	100,000,000.00
7051	WASTE MANAGEMENT	84,818,425.00	-	35,000,000.00
70511	WASTE MANAGEMENT	84,818,425.00	-	35,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	241,464,803.00	22,000,000.00	65,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	241,464,803.00	22,000,000.00	65,000,000.00



Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
706	HOUSING AND COMMUNITY AMMENITIES	250,000,000.00	25,000,000.00	200,000,000.00
7063	WATER SUPPLY	250,000,000.00	-	170,000,000.00
70631	WATER SUPPLY	250,000,000.00	-	170,000,000.00
7064	STREET LIGHTING	-	25,000,000.00	30,000,000.00
70641	STREET LIGHTING	-	25,000,000.00	30,000,000.00
707	HEALTH	370,000,000.00	-	-
7074	PUBLIC HEALTH SERVICES	370,000,000.00	-	-
70741	PUBLIC HEALTH SERVICES	370,000,000.00	-	-
708	RECREATION, CULTURE AND RELIGION	875,000,000.00	313,000,000.00	936,352,425.00
7081	RECREATIONAL AND SPORTING SERVICES	420,000,000.00	-	120,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	420,000,000.00	-	120,000,000.00
7082	CULTURAL SERVICES	300,000,000.00	63,000,000.00	341,352,425.00
70821	CULTURAL SERVICES	300,000,000.00	63,000,000.00	341,352,425.00
7083	BROADCASTING AND PUBLISHING SERVICES	100,000,000.00	-	15,000,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	100,000,000.00	-	15,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	55,000,000.00	250,000,000.00	460,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	55,000,000.00	250,000,000.00	460,000,000.00
709	EDUCATION	-	-	47,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	-	-	37,000,000.00
70912	PRIMARY EDUCATION	-	-	37,000,000.00
7098	EDUCATION N.E.C.	-	-	10,000,000.00
70981	EDUCATION N.E.C	-	-	10,000,000.00
710	SOCIAL PROTECTION	445,000,000.00	101,000,000.00	260,000,000.00
7103	SURVIVORS	25,000,000.00	70,000,000.00	220,000,000.00
71031	SURVIVORS	25,000,000.00	70,000,000.00	220,000,000.00
7105	UNEMPLOYMENT	350,000,000.00	31,000,000.00	30,000,000.00
71051	UNEMPLOYMENT	350,000,000.00	31,000,000.00	30,000,000.00
7109	SOCIAL PROTECTION N.E.C.	70,000,000.00	-	10,000,000.00
71091	SOCIAL PROTECTION N.E.C.	70,000,000.00	-	10,000,000.00



321211 - Gwandu Local Government, Kebbi State - 2026 Budget: Total Expenditure by Location

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
321	Kebbi State	7,768,832,388.00	4,714,105,769.50	8,620,142,369.00
3212	Zone 2 - Kebbi Central	7,768,832,388.00	4,714,105,769.50	8,620,142,369.00
321211	Gwandu	7,768,832,388.00	4,714,105,769.50	8,620,142,369.00
32121101	Cheberu/bada	10,000,000.00	-	-
32121102	Dalijan	25,000,000.00	-	-
32121103	Dodoru	-	80,401,664.50	-
32121108	Malisa	15,000,000.00	-	-
32121197	LG Wide - Gwandu LG	7,718,832,388.00	4,633,704,105.00	8,620,142,369.00

321211 - Gwandu Local Government, Kebbi State - 2026 Budget: Personnel Expenditure by Location

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
321	Kebbi State	869,576,662.00	834,248,969.00	1,298,947,297.00
3212	Zone 2 - Kebbi Central	869,576,662.00	834,248,969.00	1,298,947,297.00
321211	Gwandu	869,576,662.00	834,248,969.00	1,298,947,297.00
32121197	LG Wide - Gwandu LG	869,576,662.00	834,248,969.00	1,298,947,297.00



321211 - Gwandu Local Government, Kebbi State - 2026 Budget: Overhead Expenditure by Location

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
321	Kebbi State	935,315,136.00	899,455,136.00	1,074,301,494.00
3212	Zone 2 - Kebbi Central	935,315,136.00	899,455,136.00	1,074,301,494.00
321211	Gwandu	935,315,136.00	899,455,136.00	1,074,301,494.00
32121197	LG Wide - Gwandu LG	935,315,136.00	899,455,136.00	1,074,301,494.00

321211 - Gwandu Local Government, Kebbi State - 2026 Budget: Capital Expenditure by Location

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
321	Kebbi State	5,963,940,590.00	2,980,401,664.50	6,246,893,578.00
3212	Zone 2 - Kebbi Central	5,963,940,590.00	2,980,401,664.50	6,246,893,578.00
321211	Gwandu	5,963,940,590.00	2,980,401,664.50	6,246,893,578.00
32121101	Cheberu/bada	10,000,000.00	-	-
32121102	Dalijan	25,000,000.00	-	-
32121103	Dodoru	-	80,401,664.50	-
32121108	Malisa	15,000,000.00	-	-
32121197	LG Wide - Gwandu LG	5,913,940,590.00	2,900,000,000.00	6,246,893,578.00

