



KEBBI STATE GOVERNMENT

JEGA LOCAL GOVERNMENT 2026 BUDGET



2026 BUDGET SUMMARY

321212 - Jega Local Government, Kebbi State - 2026 Budget: Summary

Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
Opening Balance	501,000,000.00		554,396,149.84
Recurrent Revenue	7,278,928,000.00	5,254,615,606.00	8,394,231,094.00
11 - GOVERNMENT SHARE OF FAAC	6,897,813,077.00	5,058,837,409.00	7,882,725,671.00
12 - INDEPENDENT REVENUE	381,114,923.00	195,778,197.00	511,505,423.00
Recurrent Expenditure	2,802,418,588.00	1,708,219,456.16	3,670,968,828.00
21 - PERSONNEL COST	1,244,218,546.00	832,696,145.16	1,284,518,546.00
22 - OTHER RECURRENT COSTS	1,558,200,042.00	875,523,311.00	2,386,450,282.00
Transfer to Capital Account	4,977,509,412.00	3,546,396,149.84	5,277,658,415.84
Capital Receipts	-	-	63,906,973.84
13 - AID AND GRANTS	-	-	63,906,973.84
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURE	4,977,509,412.00	2,992,000,000.00	5,341,565,389.68
Total Revenue (including OB)	7,779,928,000.00	5,254,615,606.00	9,012,534,217.68
Total Expenditure	7,779,928,000.00	4,700,219,456.16	9,012,534,217.68



B.1

TOTAL REVENUE BY ECONOMIC CLASSIFICATION

321212 - Jega 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	7,278,928,000.00	5,254,615,606.00	8,458,138,067.84
11	GOVERNMENT SHARE OF FAAC	6,897,813,077.00	5,058,837,409.00	7,882,725,671.00
1101	GOVERNMENT SHARE OF FAAC	6,897,813,077.00	5,058,837,409.00	7,882,725,671.00
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	1,354,350,965.00	2,375,420,385.00	2,788,291,167.00
11010101	STATUTORY ALLOCATION	1,354,350,965.00	2,375,420,385.00	2,788,291,167.00
110102	LOCAL GOVERNMENT SHARE OF VAT	3,530,102,729.00	1,688,747,175.00	4,335,747,725.00
11010201	SHARE OF VAT	3,530,102,729.00	1,688,747,175.00	4,335,747,725.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	2,013,359,383.00	994,669,849.00	758,686,779.00
11010302	Excess Non-Oil	142,965,355.00	141,744,990.00	141,744,990.00
11010303	Exchange Gain	1,870,394,028.00	852,924,859.00	616,941,789.00
12	INDEPENDENT REVENUE	381,114,923.00	195,778,197.00	511,505,423.00
1201	TAX REVENUE	36,025,000.00	42,003,000.00	77,025,000.00
120103	OTHER TAXES	36,025,000.00	42,003,000.00	77,025,000.00
12010301	Cattle Tax (Where Applicable)	20,000,000.00	4,000,000.00	5,000,000.00
12010305	POOL BETTING TAX	16,000,000.00	14,500,000.00	16,000,000.00
12010306	DEVELOPMENT TAX/LEVY	-	11,000,000.00	16,000,000.00
12010314	Other Service Taxes	25,000.00	12,503,000.00	40,025,000.00
1202	NON-TAX REVENUE	345,089,923.00	153,775,197.00	434,480,423.00
120201	LICENCES - GENERAL	29,651,402.00	10,769,000.00	32,154,402.00
12020101	Bicycle License	450,000.00	360,000.00	450,000.00
12020102	Canoe License	450,000.00	200,000.00	450,000.00
12020103	Dog/Cat License	15,500.00	10,500.00	15,500.00
12020104	Cart/Truck License	12,500,000.00	8,500.00	12,500,000.00
12020109	Bulk Cigarettes License	12,500.00	7,000.00	12,500.00
12020110	Squatters/Hawkers Permit	12,500.00	-	12,500.00
12020112	Motorcycle License	5,087,500.00	85,500.00	5,087,500.00
12020115	Kiosk License	75,000.00	75,000.00	100,000.00
12020116	Bakery House License	2,100,000.00	2,100,000.00	3,100,000.00



Code	Economic	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
12020118	Cattle Dealers License	75,000.00	750,000.00	100,000.00
12020119	Dried Fish/Dried Meat License	150,000.00	150,000.00	200,000.00
12020120	Cold Room License	100,000.00	100,000.00	150,000.00
12020121	Butcher License	500,000.00	400,000.00	550,000.00
12020123	Goldsmith & Gold Sellers License	12,500.00	12,500.00	15,500.00
12020125	Hunting License	10,000.00	10,000.00	15,000.00
12020126	Control of Noise Permit	50,000.00	50,000.00	70,000.00
12020129	Cinematography License	200,000.00	200,000.00	250,000.00
12020131	Radio & Television License	550,000.00	550,000.00	600,000.00
12020133	Open Air Preaching Permit	500,000.00	500,000.00	600,000.00
12020134	Dislodging of Septic Tank Licence	3,251,402.00	1,812,500.00	3,351,402.00
12020135	Sand Dredging License	1,112,000.00	900,000.00	1,112,000.00
12020136	Trade License	575,000.00	476,000.00	575,000.00
12020137	Petty Trade License	550,000.00	450,000.00	550,000.00
12020139	Sawmill License	25,000.00	15,000.00	25,000.00
12020140	Milling License	-	400,000.00	525,000.00
12020141	Grinding Mill License	50,000.00	50,000.00	100,000.00
12020142	Brown Sugar Machine License	62,500.00	8,500.00	62,500.00
12020144	Photo Studio License	62,500.00	38,000.00	62,500.00
12020145	Welding Machine License	50,000.00	32,000.00	50,000.00
12020146	Electronic Radio /TV Workshop License	25,000.00	13,000.00	25,000.00
12020147	Blacksmith Workshop License	50,000.00	40,000.00	50,000.00
12020148	Wood making/Carpentry Workshop License	50,000.00	45,000.00	50,000.00
12020149	Battery Charges License	100,000.00	80,000.00	100,000.00
12020150	Printing Press License	375,000.00	250,000.00	375,000.00
12020151	Panel Beater License	50,000.00	30,000.00	50,000.00
12020152	Vulgarizers License	50,000.00	35,000.00	50,000.00
12020154	Clock/Watch Repairers License	75,000.00	40,000.00	75,000.00
12020155	Laundry/Dry Cleaning License	12,500.00	10,000.00	12,500.00
12020156	Motor Mechanic & Car Wash Depo License	75,000.00	40,000.00	75,000.00



Code	Economic	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
12020157	Building Materials Seller License	50,000.00	45,000.00	50,000.00
12020158	Kerosene Seller License	50,000.00	40,000.00	50,000.00
12020159	Block making Machines License	50,000.00	40,000.00	50,000.00
12020160	Hair Dressing/Barbing Salon License	50,000.00	10,000.00	50,000.00
12020166	Bathing House/Public Toilet License	-	300,000.00	400,000.00
120204	FEES- GENERAL	28,498,125.00	31,561,000.00	55,788,125.00
12020401	Survey Fees	878,125.00	650,000.00	878,125.00
12020402	Slaughter/Abattoir Fees	8,000,000.00	6,000,000.00	9,000,000.00
12020403	Marriage Registration Fees	125,000.00	125,000.00	175,000.00
12020405	Night Soil Disposal/ Deposit Fees(Not applicable)	50,000.00	50,000.00	60,000.00
12020413	Birth & Death Registration Fees	550,000.00	550,000.00	600,000.00
12020414	General Contractor Registration Fees	5,500,000.00	3,000,000.00	5,500,000.00
12020415	Tenders Fees	5,375,000.00	3,375,000.00	5,375,000.00
12020416	Forestry & Fuel Exploitation Fees	525,000.00	325,000.00	525,000.00
12020417	Falling of Trees Fees	535,000.00	400,000.00	535,000.00
12020418	Produce Buying/Haulage Fees	550,000.00	350,000.00	550,000.00
12020422	Motor Garage/Park Fees (As applicable)	-	5,300,000.00	6,000,000.00
12020423	Market Fees (As applicable)	-	10,200,000.00	20,000,000.00
12020425	Customary Right of Occupancy fees	5,710,000.00	550,000.00	5,710,000.00
12020434	Entertainment, Drumming & Temporary Booth Fees	125,000.00	125,000.00	165,000.00
12020435	Mobile Sales Promotion Fees	225,000.00	225,000.00	265,000.00
12020436	Commercial Motor Vehicle/Motor Cycle/Tricycle Stickers Fees	25,000.00	11,000.00	25,000.00
12020439	Registration of Laundries	325,000.00	325,000.00	425,000.00
120205	FINES - GENERAL	50,000.00	6,800,000.00	9,497,500.00
12020502	Fines on Overdue/Lost of library Books	-	140,000.00	225,000.00
12020503	Towing of Vehicle Fee	-	110,000.00	212,500.00
12020504	Impounding of Stray Animal Fine	50,000.00	50,000.00	60,000.00
12020505	Penalty on Tenement Rate	-	6,500,000.00	9,000,000.00
120207	EARNINGS -GENERAL	121,066,515.00	16,045,000.00	133,166,515.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	2,375,000.00	875,000.00	2,375,000.00



Code	Economic	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	1,405,000.00	850,000.00	1,405,000.00
12020710	EARNINGS FROM HOTELS/GUEST HOUSES	20,000,000.00	-	20,000,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	2,946,875.00	1,120,000.00	2,946,875.00
12020713	Earning from Commercial Activities/Printing	64,000,000.00	2,000,000.00	61,000,000.00
12020714	Earning from Workshops/Training Servises (Works School)	200,000.00	150,000.00	200,000.00
12020717	Earning from Bakery Industries	15,792,765.00	-	15,792,765.00
12020725	Earning from Environmental Sanitation Activities	1,550,000.00	5,550,000.00	11,650,000.00
12020726	Commission on Transfer Plot	7,796,875.00	3,500,000.00	7,796,875.00
12020727	Earnings from any other services	5,000,000.00	2,000,000.00	10,000,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	108,000,000.00	29,200,000.00	118,000,000.00
12020801	RENT ON LOCAL GOVERNMENT QUARTERS	17,450,000.00	7,000,000.00	17,450,000.00
12020805	RENT ON LOCAL GOVERNMENT BUILDINGS / OTHER PREMISES	82,550,000.00	14,200,000.00	82,550,000.00
12020807	Rent on Market Lets & Government Shops	8,000,000.00	-	8,000,000.00
12020812	Tenement Rate (from Telecom Network, Airtel, MTN, etc) per annum	-	8,000,000.00	10,000,000.00
120209	RENT ON LAND & OTHERS - GENERAL	-	14,550,000.00	28,050,000.00
12020915	Ground Rate	-	9,000,000.00	18,000,000.00
12020919	Rent of Plot for Farming Activities	-	5,550,000.00	10,050,000.00
120211	INVESTMENT INCOME	7,501,000.00	5,000,000.00	7,501,000.00
12021101	Dividends Receivable	7,000,000.00	5,000,000.00	7,000,000.00
12021103	OTHER INVESTMENT INCOME	501,000.00	-	501,000.00
120212	INTEREST EARNED	20,000,000.00	10,000,000.00	20,000,000.00
12021202	Interest on Motorcycle & Bicycles Advance /Receivables	20,000,000.00	10,000,000.00	20,000,000.00
120213	RE-IMBURSEMENT GENERAL	30,322,881.00	29,850,197.00	30,322,881.00
12021304	LG Share of State IGR	30,322,881.00	29,850,197.00	30,322,881.00
13	AID AND GRANTS	-	-	63,906,973.84
1302	GRANTS	-	-	63,906,973.84
130201	DOMESTIC GRANTS	-	-	63,906,973.84
13020106	CAPITAL GRANTS FROM OTHER SOURCES	-	-	63,906,973.84



TOTAL EXPENDITURE BY DEPARTMENTS

321212 - Jega 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	7,779,928,000.00	4,700,219,456.16	9,012,534,217.68
01000000000	ADMINISTRATION SECTOR	740,350,673.00	1,037,070,370.00	1,707,432,250.68
01110000000	OFFICE OF THE LG CHAIRMAN	28,066,561.00	21,196,849.00	31,866,561.00
011100100100	OFFICE OF THE CHAIRMAN	27,091,299.00	20,171,587.00	30,891,299.00
011118300100	INTERNAL AUDIT	975,262.00	1,025,262.00	975,262.00
01120000000	LOCAL GOVERNMENT COUNCIL	113,964,628.00	79,564,628.00	148,964,628.00
011200300100	THE COUNCIL	113,964,628.00	79,564,628.00	148,964,628.00
01610000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	14,368,592.00	12,368,592.00	16,868,592.00
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	14,368,592.00	12,368,592.00	16,868,592.00
01620000000	ADMINISTRATION & GENERAL SERVICES	583,950,892.00	923,940,301.00	1,509,732,469.68
016200100100	ADMINISTRATION & GENERAL SERVICES	583,950,892.00	923,940,301.00	1,509,732,469.68
02000000000	ECONOMIC SECTOR	5,029,855,420.00	2,185,007,139.16	4,686,980,730.00
02150000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPM	1,970,509,813.00	1,054,067,000.60	1,583,758,371.00
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	1,970,509,813.00	1,054,067,000.60	1,583,758,371.00
02200000000	DEPARTMENT FINANCE AND SUPPLIES	1,520,474,927.00	294,923,522.56	1,630,351,679.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	1,520,474,927.00	294,923,522.56	1,630,351,679.00
02340000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	1,491,353,800.00	787,181,379.00	1,423,353,800.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	1,491,353,800.00	787,181,379.00	1,423,353,800.00
02380000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	47,516,880.00	48,835,237.00	49,516,880.00
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	47,516,880.00	48,835,237.00	49,516,880.00
05000000000	SOCIAL SECTOR	2,009,721,907.00	1,478,141,947.00	2,618,121,237.00
05170000000	DEPARTMENT OF SOCIAL DEVELOPMENT & EDUCATION	946,654,210.00	920,028,749.00	1,550,053,540.00
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	946,654,210.00	920,028,749.00	1,550,053,540.00
05210000000	DEPARTMENT OF MEDICAL & HEALTH SERVICE	963,951,189.00	468,185,589.00	968,951,189.00
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	963,951,189.00	468,185,589.00	968,951,189.00
05510000000	TRADITIONAL RULERS' COUNCIL	99,116,508.00	89,927,609.00	99,116,508.00
055100100100	TRADITIONAL RULERS' COUNCIL	99,116,508.00	89,927,609.00	99,116,508.00



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	21010103 - CONSOLIDATED REVENU	13,516,866.00	7,515,866.00	13,516,866.00
011118300100 - INTERNAL AUDIT	21010101 - SALARIES	722,417.00	772,417.00	722,417.00
011118300100 - INTERNAL AUDIT	21020102 - Transport Allowance	252,845.00	252,845.00	252,845.00
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	21010101 - SALARIES	3,868,592.00	3,868,592.00	3,868,592.00
011200300100 - THE COUNCIL	21010103 - CONSOLIDATED REVENU	67,964,628.00	38,564,628.00	67,964,628.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	21010101 - SALARIES	158,167,080.00	75,156,489.00	158,167,080.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	21010101 - SALARIES	138,579,660.00	84,946,456.56	138,579,660.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	21010101 - SALARIES	69,096,240.00	46,985,848.00	69,096,240.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	21010101 - SALARIES	597,100,378.00	385,334,778.00	597,100,378.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESO	21010101 - SALARIES	45,907,560.00	34,067,000.60	45,907,560.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING	21010101 - SALARIES	74,353,800.00	41,181,379.00	74,353,800.00
055100100100 - TRADITIONAL RULERS' COUNCIL	21010101 - SALARIES	39,171,600.00	34,914,609.00	39,171,600.00
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH	21010101 - SALARIES	35,516,880.00	38,835,237.00	35,516,880.00
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	21020109 - Furniture Allowance		2,500,000.00	2,500,000.00
011100100100 - OFFICE OF THE CHAIRMAN	21020109 - Furniture Allowance		2,800,000.00	2,800,000.00
011200300100 - THE COUNCIL	21020109 - Furniture Allowance		35,000,000.00	35,000,000.00



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	22020101 - LOCAL TRAVEL AND TRANSPORT - TRAINING	2,000,000.00	2,000,000.00	3,000,000.00
011100100100 - OFFICE OF THE CHAIRMAN	22020402 - MAINTENANCE OF OFFICE FURNITURE	4,000,000.00	2,000,000.00	4,000,000.00
011100100100 - OFFICE OF THE CHAIRMAN	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	2,000,000.00	3,000,000.00
011100100100 - OFFICE OF THE CHAIRMAN	22040104 - GRANTS TO LOCAL GOVERNMENTS - CAPITAL	4,574,433.00	3,855,721.00	4,574,433.00
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	22020101 - LOCAL TRAVEL AND TRANSPORT - TRAINING	3,000,000.00	2,000,000.00	3,000,000.00
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	22020402 - MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	2,000,000.00	3,000,000.00
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	2,000,000.00
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	22040104 - GRANTS TO LOCAL GOVERNMENTS - CAPITAL	2,500,000.00		2,500,000.00
011200300100 - THE COUNCIL	22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	4,000,000.00	2,000,000.00	4,000,000.00
011200300100 - THE COUNCIL	22020402 - MAINTENANCE OF OFFICE FURNITURE	4,000,000.00	2,000,000.00	4,000,000.00
011200300100 - THE COUNCIL	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	2,000,000.00	3,000,000.00
011200300100 - THE COUNCIL	22020406 - OTHER MAINTENANCE SERVICES	35,000,000.00		35,000,000.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	22020101 - LOCAL TRAVEL AND TRANSPORT - TRAINING	4,000,000.00	3,000,000.00	4,000,000.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	22020202 - TELEPHONE CHARGES	2,000,000.00	1,000,000.00	2,000,000.00



016200100100 - ADMINISTRATION & GENERAL SERVICES	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	4,000,000.00	4,000,000.00	4,000,000.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	22020402 - MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	2,000,000.00	3,000,000.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	2,000,000.00	3,000,000.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	22040103 - GRANTS TO LOCAL GOVERNMENTS - RECURRENT	9,783,812.00	9,783,812.00	13,000,000.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22020101 - LOCAL TRAVEL AND TRANSPORT - TRAINING	4,000,000.00	4,000,000.00	4,000,000.00
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	22020403 - MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000.00	2,000,000.00	3,000,000.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000.00	1,000,000.00	4,000,000.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22040103 - GRANTS TO LOCAL GOVERNMENTS - RECURRENT	1,165,895,267.00	108,690,885.00	1,165,895,267.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22020901 - BANK CHARGES (OTHER THAN INTEREST)	4,000,000.00		4,000,000.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	3,000,000.00	3,000,000.00	4,000,000.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22021007 - WELFARE PACKAGES	4,800,000.00		4,800,000.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22020406 - OTHER MAINTENANCE SERVICES	0.00		0.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	2,000,000.00	2,000,000.00	2,000,000.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22020402 - MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	2,000,000.00	3,000,000.00



052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	2220401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	2,000,000.00	3,000,000.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	222040101 - GRANTS TO STATE GOVERNMENT - RECURRENT	35,850,811.00	35,850,811.00	40,850,811.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	2220406 - OTHER MAINTENANCE SERVICES	40,000,000.00	20,000,000.00	40,000,000.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	22202102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	3,000,000.00	2,000,000.00	3,000,000.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	2220402 - MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	1,000,000.00	3,000,000.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	2220401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	1,000,000.00	3,000,000.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	2220406 - OTHER MAINTENANCE SERVICES	40,000,000.00		40,000,000.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	222040101 - GRANTS TO STATE GOVERNMENT - RECURRENT	35,850,811.00		35,850,811.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22202102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	3,000,000.00	3,000,000.00	4,000,000.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	2220202 - TELEPHONE CHARGES	5,000,000.00	3,000,000.00	5,000,000.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	2220402 - MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	2,000,000.00	3,000,000.00



023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	13,000,000.00	2,000,000.00	3,000,000.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22020704 - ENGINEERING SERVICES	4,000,000.00	3,000,000.00	4,000,000.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22020406 - OTHER MAINTENANCE SERVICES	4,000,000.00	4,000,000.00	5,000,000.00
055100100100 - TRADITIONAL RULERS' COUNCIL	22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	4,000,000.00	2,000,000.00	4,000,000.00
055100100100 - TRADITIONAL RULERS' COUNCIL	22020402 - MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	2,000,000.00	3,000,000.00
055100100100 - TRADITIONAL RULERS' COUNCIL	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	2,000,000.00	3,000,000.00
055100100100 - TRADITIONAL RULERS' COUNCIL	22040101 - GRANTS TO STATE GOVERNMENT - RECURRENT	44,944,908.00	44,013,000.00	44,944,908.00
055100100100 - TRADITIONAL RULERS' COUNCIL	22020406 - OTHER MAINTENANCE SERVICES	3,000,000.00	3,000,000.00	3,000,000.00
055100100100 - TRADITIONAL RULERS' COUNCIL	22021007 - WELFARE PACKAGES	2,000,000.00	2,000,000.00	2,000,000.00
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	4,000,000.00
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22020402 - MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	2,000,000.00	3,000,000.00
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	2,000,000.00	3,000,000.00
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	3,000,000.00	3,000,000.00	4,000,000.00



016200100100 - ADMINISTRATION & GENERAL SERVICES	22021001 - ENTERTAINMENT & HOSPITALITY		3,000,000.00	5,000,000.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	22020610 - OTHER SERVICES		1,000,000.00	3,000,000.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	22020604 - SECURITY VOTE (INCLUDING OPERATIONS)		43,000,000.00	43,000,000.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22021007 - WELFARE PACKAGES		20,000,000.00	30,000,000.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22040103 - GRANTS TO LOCAL GOVERNMENTS - RECURRENT		73,286,181.00	79,876,752.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22020404 - MAINTENANCE OF OFFICE / IT EQUIPMENT		2,000,000.00	4,000,000.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		2,000,000.00	4,000,000.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22040109 - GRANTS TO COMMUNITIES/NGOS		367,947,529.00	569,931,958.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22020501 - LOCAL TRAINING		10,000,000.00	18,000,000.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES		1,500,000.00	2,000,000.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22040103 - GRANTS TO LOCAL GOVERNMENTS - RECURRENT		14,886,806.00	15,611,089.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22040106 - GRANT TO GOVERNMENT AGENCIES - CAPITAL		24,708,566.00	47,614,253.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES		1,000,000.00	2,000,000.00



CAPITAL EXPENDITURE BY PROJECTS

321212 - Jega 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			4,977,509,412.00	2,992,000,000.00	5,341,565,389.68
Purchase and Distribution of Fertilizer LG-wide	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121297 - LG Wide - Jega LG	700,000,000.00	400,000,000.00	500,000,000.00
Purchase & repairs of Tractors for 2 wards	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121297 - LG Wide - Jega LG	50,000,000.00	-	50,000,000.00
Purchase of Agro Chemicals LG-wide	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121297 - LG Wide - Jega LG	150,000,000.00	115,000,000.00	120,000,000.00
Construction/Rehabilitation of Fertilizer Stores LG-wide	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121297 - LG Wide - Jega LG	10,000,000.00	-	10,000,000.00
Purchase of 3500 bags Grains LG-wide	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121297 - LG Wide - Jega LG	350,000,000.00	200,000,000.00	200,000,000.00
Purchase of 5 Water Pumps for 5 communities	021500100100 - DEPARTMENT OF	32121297 - LG Wide - Jega LG	20,000,000.00	-	20,000,000.00



	AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT				
Purchase of Veterinary drugs LG-wide	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121297 - LG Wide - Jega LG	40,000,000.00	-	40,000,000.00
Construction/Rehabilitation 1 Veterinary Clinic in LG HQ	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121297 - LG Wide - Jega LG	40,000,000.00	-	40,000,000.00
Renovation/Construction of Abattoirs LG-wide	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121297 - LG Wide - Jega LG	308,751,442.00	300,000,000.00	300,000,000.00
Demarcating of Grazing Reserve LG-wide	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121201 - Alelu/gehuru	10,000,000.00	-	10,000,000.00
Construction of Earth Dams LG-wide	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121202 - Dangamaji	10,000,000.00	-	10,000,000.00
Construction of Amenity/Institution Planting LG-wide	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121297 - LG Wide - Jega LG	10,000,000.00	-	10,000,000.00
Provision and Establishment of Nurseries- LG-wide	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121203 - Dunbegu/bausara	2,000,000.00	-	2,000,000.00



provision of Tree Planting Campaign	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121297 - LG Wide - Jega LG	3,000,000.00	-	3,000,000.00
Provision and Establishment of 1000 Gum Arabic LG-wide	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121204 - Gindi/nassarawa/kyarmi/galbi	1,000,000.00	-	1,000,000.00
Provision and Establishment of 10 Fish Ponds LG-wide	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121297 - LG Wide - Jega LG	2,000,000.00	-	2,000,000.00
Purchase of 10 Canoes LG-wide	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121203 - Dunbegu/bausara	20,000,000.00	-	20,000,000.00
Purchase of 50 Fingerlings	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121297 - LG Wide - Jega LG	3,000,000.00	-	3,000,000.00
Purchase of 200 Sawing and Knitting Machines	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121297 - LG Wide - Jega LG	50,000,000.00	-	50,000,000.00
Support to Establish 60 Small Scale industries	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121297 - LG Wide - Jega LG	60,000,000.00	-	60,000,000.00
Improvement of Street Lighting LG-wide	023400100100 - DEPARTMENT OF WORKS,	32121297 - LG Wide - Jega LG	100,000,000.00	78,000,000.00	90,000,000.00



	TRANSPORT, HOUSING, LANDS AND SURVEY				
Electrification Projects LG-wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121297 - LG Wide - Jega LG	100,000,000.00	93,000,000.00	100,000,000.00
Purchase and Installation of 4 Transformers LG-wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121297 - LG Wide - Jega LG	100,000,000.00	82,000,000.00	100,000,000.00
Improvement of Markets in all wards	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32121297 - LG Wide - Jega LG	100,000,000.00	-	100,000,000.00
Improvement of Motor Parks LG-wide	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32121297 - LG Wide - Jega LG	30,000,000.00	-	30,000,000.00
Purchase of 1 Toyota Corolla Revenue Vehicle	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32121297 - LG Wide - Jega LG	10,000,000.00	-	10,000,000.00
Construction of Market Stalls LG-wide	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32121297 - LG Wide - Jega LG	30,000,000.00	-	30,000,000.00
Improvement & Renovation of 5 Lock – Up Shops	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32121297 - LG Wide - Jega LG	30,000,000.00	-	30,000,000.00
Construction & Rehabilitation of Roads LG-wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121297 - LG Wide - Jega LG	300,000,000.00	-	300,000,000.00
Construction and Rehabilitation of Bridges LG- wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121297 - LG Wide - Jega LG	200,000,000.00	150,000,000.00	200,000,000.00
Construction of Concrete Culverts LG-wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121297 - LG Wide - Jega LG	40,000,000.00	-	40,000,000.00



Construction of Lateritic Roads LG-wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121205 - Jandutsi/birnin Malam	150,000,000.00	100,000,000.00	150,000,000.00
Construction of Library LG-wide	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121206 - Jega Firchin	5,000,000.00	-	5,000,000.00
Rehabilitation of Primary Schools LG-wide	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121297 - LG Wide - Jega LG	30,000,000.00	-	30,000,000.00
Purchase of School Furniture & Instructional Materials LG-wide	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121297 - LG Wide - Jega LG	50,000,000.00	-	50,000,000.00
Renovation of Islamiyya Schools LG-wide	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121297 - LG Wide - Jega LG	100,000,000.00	-	100,000,000.00
Construction of Classrooms, Offices and Stores LG-wide	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121297 - LG Wide - Jega LG	20,000,000.00	-	20,000,000.00
Rehabilitation of 1 PHC & 1 Dispensaries LG-wide	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32121297 - LG Wide - Jega LG	60,000,000.00	-	60,000,000.00
Purchase of 1 Ambulance to serve LG-wide	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32121297 - LG Wide - Jega LG	50,000,000.00	-	50,000,000.00
Purchase of Hospital Equipments LG-wide	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32121297 - LG Wide - Jega LG	40,000,000.00	-	40,000,000.00
Purchase of Drugs LG-wide	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32121297 - LG Wide - Jega LG	40,000,000.00	-	40,000,000.00



Immunization Programme LG-wide	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32121297 - LG Wide - Jega LG	3,000,000.00	-	3,000,000.00
Support to Nutrition Programme LG-wide	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32121297 - LG Wide - Jega LG	20,000,000.00	-	20,000,000.00
Construction of Pit Latriner LG-wide	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32121297 - LG Wide - Jega LG	20,000,000.00	-	20,000,000.00
Purchase of Insecticide Nets LG-wide	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32121297 - LG Wide - Jega LG	5,000,000.00	1,000,000.00	5,000,000.00
Medical Outreach Programme LG-wide	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32121297 - LG Wide - Jega LG	5,000,000.00	-	5,000,000.00
Medical Assistance Programme LG-wide	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32121297 - LG Wide - Jega LG	40,000,000.00	20,000,000.00	40,000,000.00
Purchase of Information Equipment LG-wide	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121297 - LG Wide - Jega LG	5,000,000.00	-	5,000,000.00
Construction of Television Viewing Centre LG-wide	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121207 - Jega Kokani	1,000,000.00	-	1,000,000.00
Construction/Rehabilitation of Town Hall LG-wide	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121211 - Kimba	10,000,000.00	-	10,000,000.00
Construction of Women Centre LG-wide	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121206 - Jega Firchin	30,000,000.00	-	30,000,000.00



Purchase of Sport Equipment LG-wide	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121297 - LG Wide - Jega LG	3,000,000.00	-	3,000,000.00
Youth Empowerment Programme LG-wide	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121297 - LG Wide - Jega LG	155,757,970.00	117,000,000.00	117,000,000.00
Purchase of Services Materials for NYSC/Electoral Commission	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121297 - LG Wide - Jega LG	150,000,000.00	130,000,000.00	130,000,000.00
Support to Cultural and Traditional LG-wide	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121297 - LG Wide - Jega LG	40,000,000.00	-	40,000,000.00
Provision of Service Materials & Sallah Celebration Festival LG-wide	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121297 - LG Wide - Jega LG	200,000,000.00	200,000,000.00	200,000,000.00
Support to the Community with Flood & Disaster LG-wide	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121297 - LG Wide - Jega LG	40,000,000.00	-	40,000,000.00
Rehabilitation of Skill Acquisition Centres LG-wide	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121297 - LG Wide - Jega LG	10,000,000.00	-	10,000,000.00
Purchase of Fire fighters Equipments LG-wide	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121297 - LG Wide - Jega LG	10,000,000.00	-	10,000,000.00
Construction / Rehabilitation of Fire Service Station LG-wide	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121297 - LG Wide - Jega LG	10,000,000.00	-	10,000,000.00
Construction of Open dug wells LG-wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121201 - Alelu/gehuru	20,000,000.00	-	20,000,000.00
Construction/ Rehabilitation of boreholes LG-wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121297 - LG Wide - Jega LG	150,000,000.00	100,000,000.00	100,000,000.00



Construction / Rehabilitation of Hand pumps LG-wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121297 - LG Wide - Jega LG	50,000,000.00	-	50,000,000.00
Construction / Rehabilitation of Water reticulation (pipe network) LG-wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121297 - LG Wide - Jega LG	10,000,000.00	-	10,000,000.00
Construction of Culverts & Drainage LG-wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121297 - LG Wide - Jega LG	100,000,000.00	95,000,000.00	100,000,000.00



321212 - Jega 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>	<u>7,278,928,000.00</u>	<u>5,254,615,606.00</u>	<u>8,394,231,094.00</u>
020000000000	ECONOMIC SECTOR	7,278,928,000.00	5,254,615,606.00	8,394,231,094.00
022000000000	DEPARTMENT FINANCE AND SUPPLIES	7,278,928,000.00	5,254,615,606.00	8,394,231,094.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	7,278,928,000.00	5,254,615,606.00	8,394,231,094.00



321212 - Jega 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	7,779,928,000.00	4,950,219,456.16	8,698,627,243.84
701	GENERAL PUBLIC SERVICES	2,273,342,480.00	1,060,829,129.56	2,480,735,420.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	1,786,874,708.00	658,053,591.56	1,938,051,460.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	455,424,519.00	362,104,807.00	496,724,519.00
70112	FINANCIAL AND FISCAL AFFAIRS	1,331,450,189.00	295,948,784.56	1,441,326,941.00
7013	GENERAL SERVICES	486,467,772.00	402,775,538.00	542,683,960.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	47,516,880.00	48,835,237.00	49,516,880.00
70133	OTHER GENERAL SERVICES	438,950,892.00	353,940,301.00	493,167,080.00
703	PUBLIC ORDER AND SAFETY	20,000,000.00	350,000,000.00	275,000,000.00
7032	FIRE PROTECTION SERVICES	20,000,000.00	-	20,000,000.00
70321	FIRE PROTECTION SERVICES	20,000,000.00	-	20,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	-	350,000,000.00	255,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	-	350,000,000.00	255,000,000.00
704	ECONOMIC AFFAIRS	3,206,863,613.00	1,865,248,379.60	2,800,863,613.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	250,000,000.00	-	250,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	250,000,000.00	-	250,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,860,509,813.00	1,054,067,000.60	1,462,509,813.00
70421	AGRICULTURE	1,829,509,813.00	1,054,067,000.60	1,431,509,813.00
70422	FORESTRY	6,000,000.00	-	6,000,000.00
70423	FISHING AND HUNTING	25,000,000.00	-	25,000,000.00
7043	FUEL AND ENERGY	300,000,000.00	253,000,000.00	300,000,000.00
70435	ELECTRICITY	300,000,000.00	253,000,000.00	300,000,000.00
7045	TRANSPORT	796,353,800.00	558,181,379.00	788,353,800.00
70451	ROAD TRANSPORT	796,353,800.00	558,181,379.00	788,353,800.00
705	ENVIRONMENTAL PROTECTION	25,000,000.00	1,000,000.00	25,000,000.00
7051	WASTE MANAGEMENT	25,000,000.00	1,000,000.00	25,000,000.00
70511	WASTE MANAGEMENT	25,000,000.00	1,000,000.00	25,000,000.00



Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
706	HOUSING AND COMMUNITY AMMENITIES	410,000,000.00	225,000,000.00	410,000,000.00
7062	COMMUNITY DEVELOPMENT	180,000,000.00	125,000,000.00	180,000,000.00
70621	COMMUNITY DEVELOPMENT	180,000,000.00	125,000,000.00	180,000,000.00
7063	WATER SUPPLY	230,000,000.00	100,000,000.00	230,000,000.00
70631	WATER SUPPLY	230,000,000.00	100,000,000.00	230,000,000.00
707	HEALTH	963,951,189.00	468,185,589.00	964,100,192.84
7073	HOSPITAL SERVICES	60,000,000.00	-	55,149,003.84
70733	MEDICAL AND MATERNITY CENTRE SERVICES	60,000,000.00	-	55,149,003.84
7074	PUBLIC HEALTH SERVICES	5,000,000.00	-	5,000,000.00
70741	PUBLIC HEALTH SERVICES	5,000,000.00	-	5,000,000.00
7076	HEALTH N.E.C.	898,951,189.00	468,185,589.00	903,951,189.00
70761	HEALTH N.E.C.	898,951,189.00	468,185,589.00	903,951,189.00
708	RECREATION, CULTURE AND RELIGION	343,116,508.00	389,927,609.00	543,116,508.00
7081	RECREATIONAL AND SPORTING SERVICES	204,000,000.00	200,000,000.00	204,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	204,000,000.00	200,000,000.00	204,000,000.00
7082	CULTURAL SERVICES	139,116,508.00	89,927,609.00	139,116,508.00
70821	CULTURAL SERVICES	139,116,508.00	89,927,609.00	139,116,508.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	100,000,000.00	200,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	100,000,000.00	200,000,000.00
709	EDUCATION	281,896,240.00	473,028,749.00	944,053,540.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	205,000,000.00	-	205,000,000.00
70912	PRIMARY EDUCATION	205,000,000.00	-	205,000,000.00
7098	EDUCATION N.E.C.	76,896,240.00	473,028,749.00	739,053,540.00
70981	EDUCATION N.E.C.	76,896,240.00	473,028,749.00	739,053,540.00
710	SOCIAL PROTECTION	255,757,970.00	117,000,000.00	255,757,970.00
7103	SURVIVORS	40,000,000.00	-	40,000,000.00
71031	SURVIVORS	40,000,000.00	-	40,000,000.00
7105	UNEMPLOYMENT	215,757,970.00	117,000,000.00	215,757,970.00
71051	UNEMPLOYMENT	215,757,970.00	117,000,000.00	215,757,970.00



321212 - Jega Local Government, Kebbi State - 2026 Budget: Personnel Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
	<i>Total Personnel Expenditure</i>	<i>1,244,218,546.00</i>	<i>832,696,145.16</i>	<i>1,284,518,546.00</i>
701	GENERAL PUBLIC SERVICES	418,588,968.00	290,212,530.56	458,888,968.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	224,905,008.00	176,220,804.56	265,205,008.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	85,350,086.00	90,249,086.00	125,650,086.00
70112	FINANCIAL AND FISCAL AFFAIRS	139,554,922.00	85,971,718.56	139,554,922.00
7013	GENERAL SERVICES	193,683,960.00	113,991,726.00	193,683,960.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	35,516,880.00	38,835,237.00	35,516,880.00
70133	OTHER GENERAL SERVICES	158,167,080.00	75,156,489.00	158,167,080.00
704	ECONOMIC AFFAIRS	120,261,360.00	75,248,379.60	120,261,360.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	45,907,560.00	34,067,000.60	45,907,560.00
70421	AGRICULTURE	45,907,560.00	34,067,000.60	45,907,560.00
7045	TRANSPORT	74,353,800.00	41,181,379.00	74,353,800.00
70451	ROAD TRANSPORT	74,353,800.00	41,181,379.00	74,353,800.00
707	HEALTH	597,100,378.00	385,334,778.00	597,100,378.00
7076	HEALTH N.E.C.	597,100,378.00	385,334,778.00	597,100,378.00
70761	HEALTH N.E.C.	597,100,378.00	385,334,778.00	597,100,378.00
708	RECREATION, CULTURE AND RELIGION	39,171,600.00	34,914,609.00	39,171,600.00
7082	CULTURAL SERVICES	39,171,600.00	34,914,609.00	39,171,600.00
70821	CULTURAL SERVICES	39,171,600.00	34,914,609.00	39,171,600.00
709	EDUCATION	69,096,240.00	46,985,848.00	69,096,240.00
7098	EDUCATION N.E.C.	69,096,240.00	46,985,848.00	69,096,240.00
70981	EDUCATION N.E.C	69,096,240.00	46,985,848.00	69,096,240.00



321212 - Jega 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>1,558,200,042.00</i>	<i>875,523,311.00</i>	<i>2,386,450,282.00</i>
701	GENERAL PUBLIC SERVICES	1,289,753,512.00	310,616,599.00	1,456,846,452.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	1,251,969,700.00	231,832,787.00	1,362,846,452.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	70,074,433.00	21,855,721.00	71,074,433.00
70112	FINANCIAL AND FISCAL AFFAIRS	1,181,895,267.00	209,977,066.00	1,291,772,019.00
7013	GENERAL SERVICES	37,783,812.00	78,783,812.00	94,000,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	12,000,000.00	10,000,000.00	14,000,000.00
70133	OTHER GENERAL SERVICES	25,783,812.00	68,783,812.00	80,000,000.00
704	ECONOMIC AFFAIRS	116,850,811.00	22,000,000.00	110,850,811.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	84,850,811.00	5,000,000.00	86,850,811.00
70421	AGRICULTURE	84,850,811.00	5,000,000.00	86,850,811.00
7045	TRANSPORT	32,000,000.00	17,000,000.00	24,000,000.00
70451	ROAD TRANSPORT	32,000,000.00	17,000,000.00	24,000,000.00
707	HEALTH	83,850,811.00	61,850,811.00	88,850,811.00
7076	HEALTH N.E.C.	83,850,811.00	61,850,811.00	88,850,811.00
70761	HEALTH N.E.C.	83,850,811.00	61,850,811.00	88,850,811.00
708	RECREATION, CULTURE AND RELIGION	59,944,908.00	55,013,000.00	59,944,908.00
7082	CULTURAL SERVICES	59,944,908.00	55,013,000.00	59,944,908.00
70821	CULTURAL SERVICES	59,944,908.00	55,013,000.00	59,944,908.00
709	EDUCATION	7,800,000.00	426,042,901.00	669,957,300.00
7098	EDUCATION N.E.C.	7,800,000.00	426,042,901.00	669,957,300.00
70981	EDUCATION N.E.C	7,800,000.00	426,042,901.00	669,957,300.00



321212 - Jega 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	4,977,509,412.00	3,242,000,000.00	5,027,658,415.84
701	GENERAL PUBLIC SERVICES	565,000,000.00	460,000,000.00	565,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	310,000,000.00	250,000,000.00	310,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	300,000,000.00	250,000,000.00	300,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	10,000,000.00	-	10,000,000.00
7013	GENERAL SERVICES	255,000,000.00	210,000,000.00	255,000,000.00
70133	OTHER GENERAL SERVICES	255,000,000.00	210,000,000.00	255,000,000.00
703	PUBLIC ORDER AND SAFETY	20,000,000.00	350,000,000.00	275,000,000.00
7032	FIRE PROTECTION SERVICES	20,000,000.00	-	20,000,000.00
70321	FIRE PROTECTION SERVICES	20,000,000.00	-	20,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	-	350,000,000.00	255,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	-	350,000,000.00	255,000,000.00
704	ECONOMIC AFFAIRS	2,969,751,442.00	1,768,000,000.00	2,569,751,442.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	250,000,000.00	-	250,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	250,000,000.00	-	250,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,729,751,442.00	1,015,000,000.00	1,329,751,442.00
70421	AGRICULTURE	1,698,751,442.00	1,015,000,000.00	1,298,751,442.00
70422	FORESTRY	6,000,000.00	-	6,000,000.00
70423	FISHING AND HUNTING	25,000,000.00	-	25,000,000.00
7043	FUEL AND ENERGY	300,000,000.00	253,000,000.00	300,000,000.00
70435	ELECTRICITY	300,000,000.00	253,000,000.00	300,000,000.00
7045	TRANSPORT	690,000,000.00	500,000,000.00	690,000,000.00
70451	ROAD TRANSPORT	690,000,000.00	500,000,000.00	690,000,000.00
705	ENVIRONMENTAL PROTECTION	25,000,000.00	1,000,000.00	25,000,000.00
7051	WASTE MANAGEMENT	25,000,000.00	1,000,000.00	25,000,000.00
70511	WASTE MANAGEMENT	25,000,000.00	1,000,000.00	25,000,000.00



Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
706	HOUSING AND COMMUNITY AMMENITIES	410,000,000.00	225,000,000.00	410,000,000.00
7062	COMMUNITY DEVELOPMENT	180,000,000.00	125,000,000.00	180,000,000.00
70621	COMMUNITY DEVELOPMENT	180,000,000.00	125,000,000.00	180,000,000.00
7063	WATER SUPPLY	230,000,000.00	100,000,000.00	230,000,000.00
70631	WATER SUPPLY	230,000,000.00	100,000,000.00	230,000,000.00
707	HEALTH	283,000,000.00	21,000,000.00	278,149,003.84
7073	HOSPITAL SERVICES	60,000,000.00	-	55,149,003.84
70733	MEDICAL AND MATERNITY CENTRE SERVICES	60,000,000.00	-	55,149,003.84
7074	PUBLIC HEALTH SERVICES	5,000,000.00	-	5,000,000.00
70741	PUBLIC HEALTH SERVICES	5,000,000.00	-	5,000,000.00
7076	HEALTH N.E.C.	218,000,000.00	21,000,000.00	218,000,000.00
70761	HEALTH N.E.C.	218,000,000.00	21,000,000.00	218,000,000.00
708	RECREATION, CULTURE AND RELIGION	244,000,000.00	300,000,000.00	444,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	204,000,000.00	200,000,000.00	204,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	204,000,000.00	200,000,000.00	204,000,000.00
7082	CULTURAL SERVICES	40,000,000.00	-	40,000,000.00
70821	CULTURAL SERVICES	40,000,000.00	-	40,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	100,000,000.00	200,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	100,000,000.00	200,000,000.00
709	EDUCATION	205,000,000.00	-	205,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	205,000,000.00	-	205,000,000.00
70912	PRIMARY EDUCATION	205,000,000.00	-	205,000,000.00
710	SOCIAL PROTECTION	255,757,970.00	117,000,000.00	255,757,970.00
7103	SURVIVORS	40,000,000.00	-	40,000,000.00
71031	SURVIVORS	40,000,000.00	-	40,000,000.00
7105	UNEMPLOYMENT	215,757,970.00	117,000,000.00	215,757,970.00
71051	UNEMPLOYMENT	215,757,970.00	117,000,000.00	215,757,970.00



321212 - Jega 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	7,779,928,000.00	4,950,219,456.16	8,698,627,243.84
3212	Zone 2 - Kebbi Central	7,779,928,000.00	4,950,219,456.16	8,698,627,243.84
321212	Jega	7,779,928,000.00	4,950,219,456.16	8,698,627,243.84
32121201	Alelu/gehuru	30,000,000.00	-	30,000,000.00
32121202	Dangamaji	10,000,000.00	-	10,000,000.00
32121203	Dunbegu/bausara	22,000,000.00	-	22,000,000.00
32121204	Gindi/nassarawa/kyarmi/galbi	1,000,000.00	-	1,000,000.00
32121205	Jandutsi/birnin Malam	150,000,000.00	100,000,000.00	150,000,000.00
32121206	Jega Firchin	35,000,000.00	-	35,000,000.00
32121207	Jega Kokani	1,000,000.00	-	1,000,000.00
32121211	Kimba	10,000,000.00	-	10,000,000.00
32121297	LG Wide - Jega LG	7,520,928,000.00	4,850,219,456.16	8,439,627,243.84

321212 - Jega 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	1,244,218,546.00	832,696,145.16	1,284,518,546.00
3212	Zone 2 - Kebbi Central	1,244,218,546.00	832,696,145.16	1,284,518,546.00
321212	Jega	1,244,218,546.00	832,696,145.16	1,284,518,546.00
32121297	LG Wide - Jega LG	1,244,218,546.00	832,696,145.16	1,284,518,546.00



321212 - Jega 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	1,558,200,042.00	875,523,311.00	2,386,450,282.00
3212	Zone 2 - Kebbi Central	1,558,200,042.00	875,523,311.00	2,386,450,282.00
321212	Jega	1,558,200,042.00	875,523,311.00	2,386,450,282.00
32121297	LG Wide - Jega LG	1,558,200,042.00	875,523,311.00	2,386,450,282.00

321212 - Jega 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	4,977,509,412.00	3,242,000,000.00	5,027,658,415.84
3212	Zone 2 - Kebbi Central	4,977,509,412.00	3,242,000,000.00	5,027,658,415.84
321212	Jega	4,977,509,412.00	3,242,000,000.00	5,027,658,415.84
32121201	Alelu/gehuru	30,000,000.00	-	30,000,000.00
32121202	Dangamaji	10,000,000.00	-	10,000,000.00
32121203	Dunbegu/bausara	22,000,000.00	-	22,000,000.00
32121204	Gindi/nassarawa/kyarmi/galbi	1,000,000.00	-	1,000,000.00
32121205	Jandutsi/birnin Malam	150,000,000.00	100,000,000.00	150,000,000.00
32121206	Jega Firchin	35,000,000.00	-	35,000,000.00
32121207	Jega Kokani	1,000,000.00	-	1,000,000.00
32121211	Kimba	10,000,000.00	-	10,000,000.00
32121297	LG Wide - Jega LG	4,718,509,412.00	3,142,000,000.00	4,768,658,415.84

