



# **KEBBI STATE GOVERNMENT**

## ***KOKO-BESSE LOCAL GOVERNMENT 2026 BUDGET***



## 2026 BUDGET SUMMARY

### 321214 - Koko/Besse Local Government, Kebbi State - 2026 Budget: Summary

Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
<b>Opening Balance</b>	<b>555,641,980.00</b>	-	<b>837,142,142.00</b>
<b>Recurrent Revenue</b>	<b>6,465,294,753.00</b>	<b>5,964,761,259.00</b>	<b>9,419,649,390.00</b>
11 - GOVERNMENT SHARE OF FAAC	6,385,898,548.00	5,899,600,000.00	9,340,632,785.00
12 - INDEPENDENT REVENUE	79,396,205.00	65,161,259.00	79,016,605.00
<b>Recurrent Expenditure</b>	<b>2,689,858,950.00</b>	<b>2,493,513,117.00</b>	<b>2,708,834,241.00</b>
21 - PERSONNEL COST	1,001,761,383.00	1,023,497,520.00	1,006,761,383.00
22 - OTHER RECURRENT COSTS	1,688,097,567.00	1,470,015,597.00	1,702,072,858.00
<b>Transfer to Capital Account</b>	<b>4,331,077,783.00</b>	<b>3,471,248,142.00</b>	<b>7,547,957,291.00</b>
<b>Capital Receipts</b>	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-
<b>23 - CAPITAL EXPENDITURE</b>	<b>4,331,077,783.00</b>	<b>2,634,106,000.00</b>	<b>7,547,957,291.00</b>
<b>Total Revenue (including OB)</b>	<b>7,020,936,733.00</b>	<b>5,964,761,259.00</b>	<b>10,256,791,532.00</b>
<b>Total Expenditure</b>	<b>7,020,936,733.00</b>	<b>5,127,619,117.00</b>	<b>10,256,791,532.00</b>



## B.1 - TOTAL REVENUE BY ECONOMIC CLASSIFICATION

### 321214 - Koko/Besse Local Government, Kebbi State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
<b>1</b>	<b>REVENUE</b>	<b>6,465,294,753.00</b>	<b>5,964,761,259.00</b>	<b>9,419,649,390.00</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>6,385,898,548.00</b>	<b>5,899,600,000.00</b>	<b>9,340,632,785.00</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>6,385,898,548.00</b>	<b>5,899,600,000.00</b>	<b>9,340,632,785.00</b>
<b>110101</b>	<b>LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES</b>	<b>1,294,326,350.00</b>	<b>1,113,300,000.00</b>	<b>3,625,192,918.00</b>
11010101	STATUTORY ALLOCATION	1,294,326,350.00	1,113,300,000.00	3,625,192,918.00
<b>110102</b>	<b>LOCAL GOVERNMENT SHARE OF VAT</b>	<b>3,178,919,606.00</b>	<b>2,980,500,000.00</b>	<b>4,930,292,896.00</b>
11010201	SHARE OF VAT	3,178,919,606.00	2,980,500,000.00	4,930,292,896.00
<b>110103</b>	<b>LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES</b>	<b>1,912,652,592.00</b>	<b>1,805,800,000.00</b>	<b>785,146,971.00</b>
11010302	Excess Non-Oil	126,335,876.00	105,500,000.00	130,803,263.00
11010303	Exchange Gain	1,786,316,716.00	1,700,300,000.00	654,343,708.00
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>79,396,205.00</b>	<b>65,161,259.00</b>	<b>79,016,605.00</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>5,400,000.00</b>	<b>4,227,000.00</b>	<b>6,776,000.00</b>
<b>120101</b>	<b>PERSONAL TAXES</b>	<b>1,400,000.00</b>	<b>1,458,000.00</b>	<b>1,892,000.00</b>
12010102	Community or Poll Taxes	1,400,000.00	1,458,000.00	1,892,000.00
<b>120103</b>	<b>OTHER TAXES</b>	<b>4,000,000.00</b>	<b>2,769,000.00</b>	<b>4,884,000.00</b>
12010301	Cattle Tax (Where Applicable)	1,300,000.00	1,307,000.00	1,692,000.00
12010306	DEVELOPMENT TAX/LEVY	1,400,000.00	1,462,000.00	1,892,000.00
12010314	Other Service Taxes	1,300,000.00	-	1,300,000.00
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>73,996,205.00</b>	<b>60,934,259.00</b>	<b>72,240,605.00</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>7,326,200.00</b>	<b>5,125,800.00</b>	<b>7,008,200.00</b>
12020101	Bicycle License	114,000.00	109,000.00	114,000.00
12020102	Canoe License	60,000.00	40,000.00	60,000.00
12020104	Cart/Truck License	204,000.00	200,000.00	204,000.00
12020112	Motorcycle License	200,000.00	70,000.00	200,000.00
12020118	Cattle Dealers License	1,096,000.00	786,000.00	1,096,000.00
12020119	Dried Fish/Dried Meat License	43,400.00	1,500.00	43,400.00
12020120	Cold Room License	70,000.00	60,000.00	70,000.00
12020122	Auctioneer License	50,000.00	50,000.00	60,000.00



Code	Economic	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
12020125	Hunting License	35,000.00	35,000.00	102,000.00
12020131	Radio & Television License	214,000.00	-	214,000.00
12020136	Trade License	115,000.00	15,000.00	220,000.00
12020140	Milling License	145,000.00	-	145,000.00
12020141	Grinding Mill License	269,000.00	-	269,000.00
12020143	Painting, Spraying and Sign writing Workshop License	770,000.00	-	-
12020144	Photo Studio License	120,000.00	115,000.00	120,000.00
12020145	Welding Machine License	570,000.00	565,000.00	570,000.00
12020147	Blacksmith Workshop License	75,000.00	57,000.00	75,000.00
12020148	Wood making/Carpentry Workshop License	20,000.00	15,000.00	20,000.00
12020149	Battery Charges License	20,000.00	16,000.00	20,000.00
12020150	Printing Press License	448,800.00	443,800.00	448,800.00
12020151	Panel Beater License	10,000.00	8,000.00	10,000.00
12020152	Vulgarizers License	66,000.00	30,000.00	66,000.00
12020154	Clock/Watch Repairers License	20,000.00	10,000.00	20,000.00
12020155	Laundry/Dry Cleaning License	118,000.00	20,000.00	68,000.00
12020156	Motor Mechanic & Car Wash Depo License	589,000.00	570,500.00	589,000.00
12020157	Building Materials Seller License	740,000.00	970,000.00	1,180,000.00
12020158	Kerosene Seller License	150,000.00	90,000.00	150,000.00
12020159	Block making Machines License	100,000.00	79,000.00	80,000.00
12020160	Hair Dressing/Barbing Salon License	884,000.00	765,000.00	784,000.00
12020166	Bathing House/Public Toilet License	10,000.00	5,000.00	10,000.00
<b>120204</b>	<b>FEES- GENERAL</b>	<b>5,983,800.00</b>	<b>2,355,700.00</b>	<b>2,967,800.00</b>
12020401	Survey Fees	50,000.00	45,000.00	50,000.00
12020402	Slaughter/Abattoir Fees	1,340,200.00	892,000.00	1,340,200.00
12020411	Laboratory Test Fees	3,000.00	3,000.00	5,000.00
12020413	Birth & Death Registration Fees	40,000.00	40,000.00	52,000.00
12020414	General Contractor Registration Fees	190,000.00	190,000.00	200,000.00
12020415	Tenders Fees	790,000.00	790,000.00	800,000.00
12020419	Advertisement Fee (Sign Post)	150,000.00	95,000.00	100,000.00



Code	Economic	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
12020125	Hunting License	35,000.00	35,000.00	102,000.00
12020131	Radio & Television License	214,000.00	-	214,000.00
12020136	Trade License	115,000.00	15,000.00	220,000.00
12020140	Milling License	145,000.00	-	145,000.00
12020141	Grinding Mill License	269,000.00	-	269,000.00
12020143	Painting, Spraying and Sign writing Workshop License	770,000.00	-	-
12020422	Motor Garage/Park Fees (As applicable)	1,570,000.00	-	-
12020423	Market Fees (As applicable)	1,430,000.00	-	-
12020425	Customary Right of Occupancy fees	160,000.00	158,000.00	160,000.00
12020432	Towing of Vehicle Fees	106,600.00	105,700.00	106,600.00
12020436	Commercial Motor Vehicle/Motor Cycle/Tricycle Stickers Fees	154,000.00	37,000.00	154,000.00
<b>120206</b>	<b>SALES - GENERAL</b>	<b>1,230,000.00</b>	<b>96,000.00</b>	<b>1,180,000.00</b>
12020601	Sales of Stores (As applicable)	150,000.00	96,000.00	100,000.00
12020603	Sales of Agricultural Produce(As applicable)	1,080,000.00	-	1,080,000.00
<b>120207</b>	<b>EARNINGS -GENERAL</b>	<b>4,598,000.00</b>	<b>1,669,000.00</b>	<b>5,622,400.00</b>
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	4,418,000.00	1,230,000.00	4,275,000.00
12020714	Earning from Workshops/Training Servises (Works School)	70,000.00	-	70,000.00
12020726	Commission on Transfer Plot	110,000.00	439,000.00	1,277,400.00
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>17,322,000.00</b>	<b>13,645,000.00</b>	<b>15,793,000.00</b>
12020801	RENT ON LOCAL GOVERNMENT QUARTERS	5,060,000.00	5,032,000.00	5,404,000.00
12020805	RENT ON LOCAL GOVERNMENT BUILDINGS / OTHER PREMISES	5,570,000.00	4,683,000.00	5,570,000.00
12020807	Rent on Market Lets & Government Shops	1,830,000.00	1,281,000.00	1,560,000.00
12020812	Tenement Rate (from Telecom Network, Airtel, MTN, etc) per annu	4,862,000.00	2,649,000.00	3,259,000.00
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>7,140,000.00</b>	<b>7,646,554.00</b>	<b>8,273,000.00</b>
12020901	Rent on Govt. Lands	4,670,000.00	5,197,554.00	5,114,000.00
12020915	Ground Rate	2,470,000.00	2,449,000.00	3,159,000.00
<b>120211</b>	<b>INVESTMENT INCOME</b>	<b>4,000,000.00</b>	<b>4,000,000.00</b>	<b>5,000,000.00</b>
12021101	Dividends Receivable	4,000,000.00	4,000,000.00	5,000,000.00
<b>120213</b>	<b>RE-IMBURSEMENT GENERAL</b>	<b>26,396,205.00</b>	<b>26,396,205.00</b>	<b>26,396,205.00</b>
12021304	LG Share of State IGR	26,396,205.00	26,396,205.00	26,396,205.00



## TOTAL EXPENDITURE BY DEPARTMENTS

321214 - Koko/Besse Local Government, Kebbi State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
	<b>Total Expenditure</b>	<b>7,020,936,733.00</b>	<b>5,127,619,117.00</b>	<b>10,256,791,532.00</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>1,350,581,542.00</b>	<b>1,184,751,520.00</b>	<b>1,627,665,334.00</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>55,612,955.00</b>	<b>54,766,800.00</b>	<b>56,112,955.00</b>
011100100100	OFFICE OF THE CHAIRMAN	55,612,955.00	54,766,800.00	56,112,955.00
<b>01120000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>128,333,404.00</b>	<b>146,089,220.00</b>	<b>134,833,404.00</b>
011200300100	THE COUNCIL	128,333,404.00	146,089,220.00	134,833,404.00
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>10,696,504.00</b>	<b>10,495,500.00</b>	<b>11,096,504.00</b>
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	10,696,504.00	10,495,500.00	11,096,504.00
<b>01620000000</b>	<b>ADMINISTRATION &amp; GENERAL SERVICES</b>	<b>1,155,938,679.00</b>	<b>973,400,000.00</b>	<b>1,425,622,471.00</b>
016200100100	ADMINISTRATION & GENERAL SERVICES	1,155,938,679.00	973,400,000.00	1,425,622,471.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>3,414,357,683.00</b>	<b>2,394,118,000.00</b>	<b>4,963,984,678.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES &amp; RURAL DEVELOPMENT</b>	<b>854,785,765.00</b>	<b>567,226,000.00</b>	<b>1,324,885,765.00</b>
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	854,785,765.00	567,226,000.00	1,324,885,765.00
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLIES</b>	<b>1,247,528,111.00</b>	<b>1,013,532,000.00</b>	<b>1,400,196,835.00</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES	1,247,528,111.00	1,013,532,000.00	1,400,196,835.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY</b>	<b>1,271,020,213.00</b>	<b>772,730,000.00</b>	<b>2,198,978,484.00</b>
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	1,271,020,213.00	772,730,000.00	2,198,978,484.00
<b>02380000000</b>	<b>DEPARTMENT OF BUDGET, PLANNING, RESEARCH &amp; STATISTICS (BPRS)</b>	<b>41,023,594.00</b>	<b>40,630,000.00</b>	<b>39,923,594.00</b>
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	41,023,594.00	40,630,000.00	39,923,594.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>2,255,997,508.00</b>	<b>1,548,749,597.00</b>	<b>3,665,141,520.00</b>
<b>05170000000</b>	<b>DEPARTMENT OF SOCIAL DEVELOPMENT &amp; EDUCATION</b>	<b>1,443,215,111.00</b>	<b>1,023,728,786.00</b>	<b>2,400,359,123.00</b>
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	1,443,215,111.00	1,023,728,786.00	2,400,359,123.00
<b>05210000000</b>	<b>DEPARTMENT OF MEDICAL &amp; HEALTH SERVICE</b>	<b>714,317,797.00</b>	<b>436,600,811.00</b>	<b>1,164,317,797.00</b>
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	714,317,797.00	436,600,811.00	1,164,317,797.00
<b>05510000000</b>	<b>TRADITIONAL RULERS' COUNCIL</b>	<b>98,464,600.00</b>	<b>88,420,000.00</b>	<b>100,464,600.00</b>
055100100100	TRADITIONAL RULERS' COUNCIL	98,464,600.00	88,420,000.00	100,464,600.00



**PERSONNEL EXPENDITURE BY DEPARTMENT**

<b>Administrative Code</b>	<b>Economic Detailed Code</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to December</b>	<b>2026 Proposed Budget</b>
011100100100 - OFFICE OF THE CHAIRMAN	21010103 - CONSOLIDATED REVENUE FUND CHARGE- SALARIES	7,426,854	7,426,800	7,426,854.00
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	21010103 - CONSOLIDATED REVENUE FUND CHARGE- SALARIES	3,868,592.00	3,868,500.00	3,868,592.00
011200300100 - THE COUNCIL	21010103 - CONSOLIDATED REVENUE FUND CHARGE- SALARIES	41,611,356.00	41,611,000.00	41,611,356.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	21010101 - SALARIES	105,550,654.00	105,500,000.00	105,550,654.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	21010101 - SALARIES	123,160,402.00	123,000,000.00	123,160,402.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	21010101 - SALARIES	59,740,788.00	57,196,000.00	59,740,788.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	21010101 - SALARIES	205,666,986.00	205,000,000.00	205,666,986.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	21010101 - SALARIES	61,420,885.00	61,400,000.00	61,420,885.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	21010101 - SALARIES	56,963,298.00	56,900,000.00	56,963,298.00
055100100100 - TRADITIONAL RULERS' COUNCIL	21010101 - SALARIES	51,433,361.00	51,400,000.00	51,433,361.00
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	21010101 - SALARIES	30,823,594.00	30,800,000.00	30,823,594.00
011100100100 - OFFICE OF THE CHAIRMAN	21020109 - Furniture Allowance	29,168,946.00	29,160,000.00	29,168,946.00



016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	21020109 - Furniture Allowance	2,427,912	2,427,000	2,427,912.00
011200300100 - THE COUNCIL	21020109 - Furniture Allowance	29,922,048.00	29,920,000.00	29,922,048.00
011200300100 - THE COUNCIL	21030101 - GRATUITY	25,000,000.00	50,608,220.00	30,000,000.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	21030102 - PENSION	113,464,148.00	113,400,000.00	113,464,148.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	21030101 - GRATUITY	19,842,329.00	19,800,000.00	19,842,329.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	21030102 - PENSION	14,927,480.00	14,780,000.00	14,927,480.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	21030101 - GRATUITY	19,341,750.00	19,300,000.00	19,341,750.00



**OVERHEAD EXPENDITURE BY DEPARTMENT**

<b>Administrative Code</b>	<b>Economic Detailed Code</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to December</b>	<b>2026 Proposed Budget</b>
011100100100 - OFFICE OF THE CHAIRMAN	22020101 - LOCAL TRAVEL AND TRANSPORT - TRAINING	3,900,000	3,580,000	3,800,000.00
011100100100 - OFFICE OF THE CHAIRMAN	22020402 - MAINTENANCE OF OFFICE FURNITURE	2,000,000	1,800,000	2,300,000.00
011100100100 - OFFICE OF THE CHAIRMAN	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,000,000	5,950,000	6,000,000.00
011100100100 - OFFICE OF THE CHAIRMAN	22020701 - FINANCIAL CONSULTING	2,500,000	2,350,000	2,800,000.00
011100100100 - OFFICE OF THE CHAIRMAN	22020601 - SECURITY SERVICES	4,617,155	4,500,000	4,617,155.00
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	22020101 - LOCAL TRAVEL AND TRANSPORT - TRAINING	1,500,000	1,450,000	1,800,000.00
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	22020402 - MAINTENANCE OF OFFICE FURNITURE	1,600,000	1,500,000	1,500,000.00
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,300,000	1,250,000	1,500,000.00
011200300100 - THE COUNCIL	22020101 - LOCAL TRAVEL AND TRANSPORT - TRAINING	3,500,000	3,100,000	3,800,000.00
011200300100 - THE COUNCIL	22020402 - MAINTENANCE OF OFFICE FURNITURE	2,800,000.00	2,200,000.00	3,000,000.00
011200300100 - THE COUNCIL	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,500,000.00	1,300,000.00	2,500,000.00
011200300100 - THE COUNCIL	22020601 - SECURITY SERVICES	24,000,000.00	17,350,000.00	24,000,000.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	22020101 - LOCAL TRAVEL AND TRANSPORT - TRAINING	2,900,000.00	2,800,000.00	3,000,000.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	22020402 - MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	1,800,000.00	2,000,000.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	1,700,000.00	2,200,000.00



016200100100 - ADMINISTRATION & GENERAL SERVICES	22040105 - GRANTS TO GOVERNMENT AGENCIES - RECURRENT	9,488,025.00	9,400,000.00	19,694,592.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	22021001 - ENTERTAINMENT & HOSPITALITY	5,000,000.00	4,800,000.00	6,000,000.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	22020601 - SECURITY SERVICES	38,400,000.00	32,400,000.00	38,400,000.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22020101 - LOCAL TRAVEL AND TRANSPORT - TRAINING	2,900,000.00	2,800,000.00	2,900,000.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	2,000,000	1,800,000	2,500,000.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22020402 - MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	1,700,000.00	2,000,000.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	1,800,000.00	1,800,000.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22021001 - ENTERTAINMENT & HOSPITALITY	1,000,000.00	800,000.00	1,500,000.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22021024 - COMMITTEE & COMMISSION EXPENSES	6,000,000.00	5,700,000.00	6,000,000.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22020101 - LOCAL TRAVEL AND TRANSPORT - TRAINING	2,800,000.00	2,700,000.00	2,900,000.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22020402 - MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	800,000.00	1,000,000.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22020601 - SECURITY SERVICES	367,026,319	367,000,000	367,026,319.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22021001 - ENTERTAINMENT & HOSPITALITY	2,000,000.00	1,800,000.00	2,000,000.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22040105 - GRANTS TO GOVERNMENT AGENCIES - RECURRENT	11,822,786	11,822,786	11,822,786.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22020610 - OTHER SERVICES	24,800,000	21,450,000	24,800,000.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22040109 - GRANTS TO COMMUNITIES/NGOS	4,800,000	3,600,000	4,800,000.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22020101 - LOCAL TRAVEL AND TRANSPORT - TRAINING	1,800,000	1,600,000	1,800,000.00



052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22020201 - ELECTRICITY CHARGES	1,500,000	1,350,000	1,500,000.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22020402 - MAINTENANCE OF OFFICE FURNITURE	1,500,000	1,420,000	1,500,000.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,500,000	1,380,000	1,500,000.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22040105 - GRANTS TO GOVERNMENT AGENCIES - RECURRENT	35,850,811	35,850,811	35,850,811.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22020311 - FOOD STUFF/ CATERING MATERIALS SUPPLIES	4,000,000	3,000,000	4,000,000.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	2,500,000	2,000,000	2,500,000.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	22020101 - LOCAL TRAVEL AND TRANSPORT - TRAINING	2,800,000	2,450,000	2,900,000.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	22020402 - MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	720,000.00	1,000,000.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	800,000.00	680,000.00	800,000.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	3,000,000.00	2,500,000.00	3,000,000.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22020101 - LOCAL TRAVEL AND TRANSPORT - TRAINING	2,800,000	2,480,000	2,900,000.00



023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22020201 - ELECTRICITY CHARGES	1,500,000	1,200,000	1,600,000.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22020402 - MAINTENANCE OF OFFICE FURNITURE	1,500,000	1,320,000	1,800,000.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000	1,580,000	2,800,000.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22021007 - WELFARE PACKAGES	800,000	500,000	800,000.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	700,000	400,000	700,000.00
055100100100 - TRADITIONAL RULERS' COUNCIL	22020101 - LOCAL TRAVEL AND TRANSPORT - TRAINING	2,500,000.00	2,340,000	2,800,000.00
055100100100 - TRADITIONAL RULERS' COUNCIL	22020402 - MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,450,000.00	3,000,000.00
055100100100 - TRADITIONAL RULERS' COUNCIL	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,500,000.00	1,230,000.00	2,200,000.00
055100100100 - TRADITIONAL RULERS' COUNCIL	22040109 - GRANTS TO COMMUNITIES/NGOS	41,031,239	31,000,000	41,031,239.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22040107 - GRANT TO PRIVATE COMPANIES - RECURRENT	37,069,262.00	26,732,000.00	37,069,262.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22070103 - TRANSFER OF 25% OF FAAC FOR STATE/LG JOINT PROJECTS	670,091,970.00	670,000,000.00	659,960,694.00
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22020101 - LOCAL TRAVEL AND TRANSPORT - TRAINING	2,700,000.00	2,500,000.00	2,800,000.00
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	4,500,000	4,800,000	2,800,000.00
023800100100 - DEPARTMENT OF BUDGET, PLANNING,	22020402 - MAINTENANCE OF OFFICE FURNITURE	1,000,000	800,000	1,000,000.00



RESEARCH & STATISTICS (BPRS)				
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	800,000	750,000	1,000,000.00
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22021001 - ENTERTAINMENT & HOSPITALITY	1,200,000	980,000	1,500,000.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22070105 - PAYMENT OF COST OF IGR COLLECTION	53,000,000	46,000,000	60,000,000.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22020315 - CHEMICALS/ANALYTICAL REAGENTS	40,000,000.00	30,000,000.00	40,000,000.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22021004 - MEDICAL EXPENSES: LOCAL	40,000,000.00	25,000,000.00	40,000,000.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22021031 - FESTIVAL AND CULTURAL ACTIVITIES EXPENSES	30,000,000.00	30,000,000.00	30,000,000.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22021021 - SPECIAL DAYS/CELEBRATIONS	150,000,000.00	12,000,000.00	150,000,000.00



## CAPITAL EXPENDITURE BY PROJECTS

### 321214 - Koko/Besse Local Government, Kebbi State - 2026 Budget: Capital Projects

Project Name	Administrative Code and Description	Location Code and Description	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
<b>Total Capital Expenditure</b>			<b>4,331,077,783.00</b>	<b>2,634,106,000.00</b>	<b>7,547,957,291.00</b>
Purchase & Distribution of 300 bags of Fertilizer	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121497 - LG Wide - Koko/Besse LG	300,000,000.00	267,000,000.00	400,000,000.00
Purchase of 1 Tractor for Besse	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121401 - Besse	30,000,000.00	-	30,000,000.00
Purchase of Agro Chemicals LG-wide	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121497 - LG Wide - Koko/Besse LG	250,000,000.00	222,000,000.00	250,000,000.00
Construction/Rehabilitation of Fertilizer Stores LG-wide	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121497 - LG Wide - Koko/Besse LG	30,764,880.00	10,476,000.00	30,764,880.00
Purchase of 100 bags of Grains	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES	32121497 - LG Wide - Koko/Besse LG	-	-	-



	& RURAL DEVELOPMENT				
Purchase of 5 Water Pumps	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121497 - LG Wide - Koko/Besse LG	-	-	50,000,000.00
Local participation in Agriculture Programme (LG-wide)	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121497 - LG Wide - Koko/Besse LG	-	-	-
Purchase Poultry Veterinary Drugs storage equipment	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121497 - LG Wide - Koko/Besse LG	20,000,000.00	-	30,000,000.00
Construction/Rehabilitation 1 Veterinary Clinic	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121497 - LG Wide - Koko/Besse LG	-	-	50,000,000.00
Rehabilitation/Construction of Abattoirs LG-wide	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121497 - LG Wide - Koko/Besse LG	50,000,000.00	-	60,000,000.00
Demarcation of Grazing Reserve in Besse	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121497 - LG Wide - Koko/Besse LG	-	-	5,000,000.00



Rehabilitation of Poultry Farm in LG Secretariat	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121401 - Besse	-	-	10,000,000.00
Construction of Earth Dams across LG	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121497 - LG Wide - Koko/Besse LG	-	-	50,000,000.00
Provision of 200 Amenity/ Institution planting LG-wide	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121497 - LG Wide - Koko/Besse LG	20,000,000.00	-	50,000,000.00
Establishment of 1 Nurseries	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121497 - LG Wide - Koko/Besse LG	-	-	10,000,000.00
1000 Tree Planting Campaign	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121497 - LG Wide - Koko/Besse LG	10,000,000.00	-	50,000,000.00
Establishment of 200 Gum Arabic	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121497 - LG Wide - Koko/Besse LG	10,000,000.00	-	50,000,000.00
Establishment of 10 Fish Ponds LG-wide	021500100100 - DEPARTMENT OF	32121407 - Koko Magaji	20,000,000.00	-	40,000,000.00



	AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT				
Purchase of 12 Canoes	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121497 - LG Wide - Koko/Besse LG	25,000,000.00	-	50,000,000.00
Purchase of 50 Finger Links	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32121403 - Dutsin Mari/dulmeru	20,000,000.00	-	40,000,000.00
Purchase of 100 Sewing and Knitting Machines	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32121497 - LG Wide - Koko/Besse LG	20,000,000.00	-	60,000,000.00
Purchase/Maintenance of 1 Waste Recycle Machine	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32121497 - LG Wide - Koko/Besse LG	35,000,000.00	-	60,000,000.00
Support To Establish 50 Small Scale Industries.	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32121497 - LG Wide - Koko/Besse LG	-	-	40,000,000.00
Improvement of street lighting LG-wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121407 - Koko Magaji	50,000,000.00	-	70,000,000.00
Electrification projects LG- wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121408 - Lani/manyantafukka/shiba	120,000,000.00	160,000,000.00	312,000,000.00
Purchase and installation of 2 Transformers in Lanni & Shiba	023400100100 - DEPARTMENT OF WORKS, TRANSPORT,	32121408 - Lani/manyantafukka/shiba	50,000,000.00	-	79,415,186.00



	HOUSING, LANDS AND SURVEY				
Renovation of Markets in Zariya Kalakala/amiru	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32121412 - Zariya Kalakala/amiru	50,000,000.00	-	70,000,000.00
Renovation of Motor Parks	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32121497 - LG Wide - Koko/Besse LG	40,000,000.00	-	50,000,000.00
Construction of 8 Market Stalls LG-wide	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32121497 - LG Wide - Koko/Besse LG	40,000,000.00	-	50,000,000.00
Renovation of 10 Lock-Up Shops LG-wide	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32121497 - LG Wide - Koko/Besse LG	30,000,000.00	-	40,000,000.00
Construction and Rehabilitation of Roads LG-wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121408 - Lani/manyar/tafukka/shiba	199,756,915.00	197,000,000.00	350,000,000.00
Construction and Rehabilitation of Bridges LG-wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121497 - LG Wide - Koko/Besse LG	70,000,000.00	-	150,000,000.00
Maintenance of Plants and Machineries in Dutsin Mari	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121403 - Dutsin Mari/dulmeru	-	-	-
Construction of Culverts LG-wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121497 - LG Wide - Koko/Besse LG	150,000,000.00	-	200,000,000.00
Provision of laterite feeder roads LG-wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT,	32121497 - LG Wide - Koko/Besse LG	120,000,000.00	117,000,000.00	150,000,000.00



	HOUSING, LANDS AND SURVEY				
Construction of Public Library in Lani/Manyan	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121408 - Lani/manyan/tafukka/shiba	-	-	200,000,000.00
Rehabilitation of Primary Schools LG-wide	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121497 - LG Wide - Koko/Besse LG	70,000,000.00	-	150,000,000.00
Purchase of School Furniture & Instructional Materials LG-wide	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121497 - LG Wide - Koko/Besse LG	50,000,000.00	-	120,000,000.00
Rehabilitation of Islamiyya Schools LG-wide	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121497 - LG Wide - Koko/Besse LG	50,000,000.00	-	70,000,000.00
Construction of Classrooms, Offices and Stores LG-wide	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121497 - LG Wide - Koko/Besse LG	50,000,000.00	-	120,000,000.00
Rehabilitation of 1 PHC & 2 Dispensaries LG-wide	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32121497 - LG Wide - Koko/Besse LG	90,000,000.00	88,000,000.00	300,000,000.00
Purchase of 1 Ambulance for Besse PHC	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32121401 - Besse	-	-	150,000,000.00
Purchase of Hospital Equipments LG-wide	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32121497 - LG Wide - Koko/Besse LG	30,000,000.00	-	30,000,000.00
Purchase of Drugs storage equipment	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32121497 - LG Wide - Koko/Besse LG	20,000,000.00	-	80,000,000.00
Immunization Programme LG-wide	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32121497 - LG Wide - Koko/Besse LG	20,000,000.00	-	30,000,000.00



Support to Nutrition Programme LG-wide	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32121497 - LG Wide - Koko/Besse LG	20,000,000.00	-	30,000,000.00
Construction of Pit Latrines LG-wide	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32121497 - LG Wide - Koko/Besse LG	-	-	-
Purchase of 2 set of Information Equipment	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121497 - LG Wide - Koko/Besse LG	10,000,000.00	-	20,000,000.00
Rehabilitation of Town Halls LG-wide	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121497 - LG Wide - Koko/Besse LG	10,000,000.00	-	20,000,000.00
Construction of Women Centre in Besse	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121401 - Besse	50,000,000.00	-	70,000,000.00
Purchase of Sport Equipment LG-wide	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121497 - LG Wide - Koko/Besse LG	-	-	20,000,000.00
Renovation of LG Stadium in Besse	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121401 - Besse	-	-	30,000,000.00
Youth Empowerment Programme LG-wide	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121497 - LG Wide - Koko/Besse LG	70,000,000.00	76,980,000.00	120,000,000.00
Purchase of Services Materials for NYSC/Electoral Commission/Hajj operation.	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121497 - LG Wide - Koko/Besse LG	154,955,988.00	151,300,000.00	220,000,000.00
Construction of Orphanage Homes LG-wide	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121497 - LG Wide - Koko/Besse LG	-	-	50,000,000.00
Support to the Community with Flood & Disaster LG-wide	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121497 - LG Wide - Koko/Besse LG	100,000,000.00	99,000,000.00	150,000,000.00



Rehabilitation of Skill Acquisition Centres in Besse	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121401 - Besse	20,000,000.00	-	30,000,000.00
Purchase of Firefighting Equipments in Besse Fire Station	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121401 - Besse	10,000,000.00	-	20,000,000.00
Construction of 10 Open Dug Wells IG-wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121497 - LG Wide - Koko/Besse LG	35,000,000.00	-	50,000,000.00
Construction of Boreholes LG-wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121497 - LG Wide - Koko/Besse LG	80,000,000.00	69,000,000.00	150,000,000.00
Construction of Hand Pumps LG-wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121497 - LG Wide - Koko/Besse LG	50,000,000.00	43,000,000.00	150,000,000.00
Construction of Water Reticulation (Pipe Network) LG-wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121497 - LG Wide - Koko/Besse LG	80,000,000.00	76,000,000.00	150,000,000.00
Construction Of Culverts & Drainages LG-wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121497 - LG Wide - Koko/Besse LG	80,000,000.00	-	80,000,000.00
Rehabilitation of drainages LG-wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121497 - LG Wide - Koko/Besse LG	50,000,000.00	46,350,000.00	50,000,000.00



Construction of Refuse Collection Centre LG-wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121497 - LG Wide - Koko/Besse LG	30,000,000.00	-	50,000,000.00
Environmental Sanitation Programme LG-wide	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32121497 - LG Wide - Koko/Besse LG	20,000,000.00	-	30,000,000.00
Land Compensation Programme	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32121497 - LG Wide - Koko/Besse LG	30,000,000.00	-	120,000,000.00
Construction Of Skill Acquisition Centre LG-wide	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121497 - LG Wide - Koko/Besse LG	20,000,000.00	-	80,000,000.00
Construction of Police Outpost in 5 communities	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121497 - LG Wide - Koko/Besse LG	30,000,000.00	-	70,000,000.00
Community Base Poverty Reduction Programme (CPRP)	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121497 - LG Wide - Koko/Besse LG	80,000,000.00	76,000,000.00	120,000,000.00
Rehabilitation of Cemeteries LG-wide	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121497 - LG Wide - Koko/Besse LG	50,000,000.00	-	80,000,000.00
Rehabilitation of Mosque LG-wide	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32121497 - LG Wide - Koko/Besse LG	120,000,000.00	120,000,000.00	152,000,000.00
Purchase of Furniture LG-wide	016200100100 - ADMINISTRATION & GENERAL SERVICES	32121497 - LG Wide - Koko/Besse LG	30,600,000.00	-	30,600,000.00
Purchase of 2NO. Toyota Hilux Vehicles for Chairman & Vice Chair	016200100100 - ADMINISTRATION & GENERAL SERVICES	32121497 - LG Wide - Koko/Besse LG	300,000,000.00	280,000,000.00	300,000,000.00
Rehabilitation of Local Government Secretariat	016200100100 - ADMINISTRATION & GENERAL SERVICES	32121401 - Besse	100,000,000.00	85,000,000.00	100,000,000.00



Support to Security and Logistic LG-wide	016200100100 - ADMINISTRATION & GENERAL SERVICES	32121497 - LG Wide - Koko/Besse LG	350,000,000.00	350,000,000.00	418,177,225.00
Sustaining of Area Development Board LG-wide	016200100100 - ADMINISTRATION & GENERAL SERVICES	32121497 - LG Wide - Koko/Besse LG	-	-	50,000,000.00
Rehabilitation of Staff House in Besse	016200100100 - ADMINISTRATION & GENERAL SERVICES	32121401 - Besse	60,000,000.00	-	120,000,000.00
Rehabilitation of Guest House in Besse	016200100100 - ADMINISTRATION & GENERAL SERVICES	32121401 - Besse	30,000,000.00	-	50,000,000.00
Rehabilitation of District & Village Head Houses LG-wide	016200100100 - ADMINISTRATION & GENERAL SERVICES	32121497 - LG Wide - Koko/Besse LG	120,000,000.00	100,000,000.00	180,000,000.00



321214 - Koko/Besse 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>6,465,294,753.00</u>	<u>5,184,761,259.00</u>	<u>9,419,649,390.00</u>
020000000000	ECONOMIC SECTOR	6,465,294,753.00	5,184,761,259.00	9,419,649,390.00
022000000000	DEPARTMENT FINANCE AND SUPPLIES	6,465,294,753.00	5,184,761,259.00	9,419,649,390.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	6,465,294,753.00	5,184,761,259.00	9,419,649,390.00



321214 - Koko/Besse Local Government, Kebbi State - 2026 Budget: Total Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
	<b>Total Expenditure</b>	<b>7,020,936,733.00</b>	<b>5,147,619,117.00</b>	<b>9,456,791,532.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>2,196,245,222.00</b>	<b>2,097,113,520.00</b>	<b>2,339,691,171.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS</b>	<b>1,174,170,974.00</b>	<b>1,178,883,520.00</b>	<b>1,172,239,698.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	194,642,863.00	211,351,520.00	202,042,863.00
70112	FINANCIAL AND FISCAL AFFAIRS	979,528,111.00	967,532,000.00	970,196,835.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>1,022,074,248.00</b>	<b>918,230,000.00</b>	<b>1,167,451,473.00</b>
70132	OVERALL PLANNING AND STATISTICAL SERVICES	94,023,594.00	86,630,000.00	99,923,594.00
70133	OTHER GENERAL SERVICES	928,050,654.00	831,600,000.00	1,067,527,879.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>87,888,025.00</b>	<b>41,800,000.00</b>	<b>148,094,592.00</b>
<b>7031</b>	<b>POLICE SERVICES</b>	<b>30,000,000.00</b>	<b>-</b>	<b>70,000,000.00</b>
70311	POLICE SERVICES	30,000,000.00	-	70,000,000.00
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>10,000,000.00</b>	<b>-</b>	<b>20,000,000.00</b>
70321	FIRE PROTECTION SERVICES	10,000,000.00	-	20,000,000.00
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>47,888,025.00</b>	<b>41,800,000.00</b>	<b>58,094,592.00</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	47,888,025.00	41,800,000.00	58,094,592.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>1,806,505,978.00</b>	<b>1,121,926,000.00</b>	<b>2,629,364,249.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>160,000,000.00</b>	<b>-</b>	<b>200,000,000.00</b>
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	160,000,000.00	-	200,000,000.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>854,785,765.00</b>	<b>567,226,000.00</b>	<b>1,264,885,765.00</b>
70421	AGRICULTURE	749,785,765.00	567,226,000.00	984,885,765.00
70422	FORESTRY	40,000,000.00	-	160,000,000.00
70423	FISHING AND HUNTING	65,000,000.00	-	120,000,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>170,000,000.00</b>	<b>180,000,000.00</b>	<b>291,415,186.00</b>
70435	ELECTRICITY	170,000,000.00	180,000,000.00	291,415,186.00
<b>7045</b>	<b>TRANSPORT</b>	<b>601,720,213.00</b>	<b>374,700,000.00</b>	<b>813,063,298.00</b>
70451	ROAD TRANSPORT	601,720,213.00	374,700,000.00	813,063,298.00
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>20,000,000.00</b>	<b>-</b>	<b>60,000,000.00</b>
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	20,000,000.00	-	60,000,000.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>215,000,000.00</b>	<b>46,350,000.00</b>	<b>270,000,000.00</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>85,000,000.00</b>	<b>-</b>	<b>140,000,000.00</b>
70511	WASTE MANAGEMENT	85,000,000.00	-	140,000,000.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>130,000,000.00</b>	<b>46,350,000.00</b>	<b>130,000,000.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	130,000,000.00	46,350,000.00	130,000,000.00



Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>509,300,000.00</b>	<b>191,680,000.00</b>	<b>984,500,000.00</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>60,000,000.00</b>	-	<b>120,000,000.00</b>
70611	HOUSING DEVELOPMENT	60,000,000.00	-	120,000,000.00
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>154,300,000.00</b>	<b>3,680,000.00</b>	<b>294,500,000.00</b>
70621	COMMUNITY DEVELOPMENT	154,300,000.00	3,680,000.00	294,500,000.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>245,000,000.00</b>	<b>188,000,000.00</b>	<b>500,000,000.00</b>
70631	WATER SUPPLY	245,000,000.00	188,000,000.00	500,000,000.00
<b>7064</b>	<b>STREET LIGHTING</b>	<b>50,000,000.00</b>	-	<b>70,000,000.00</b>
70641	STREET LIGHTING	50,000,000.00	-	70,000,000.00
<b>707</b>	<b>HEALTH</b>	<b>694,317,797.00</b>	<b>436,600,811.00</b>	<b>884,317,797.00</b>
<b>7071</b>	<b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>	<b>20,000,000.00</b>	-	<b>80,000,000.00</b>
70711	PHARMACEUTICAL PRODUCTS	20,000,000.00	-	80,000,000.00
<b>7072</b>	<b>OUTPATIENT SERVICES</b>	<b>294,317,797.00</b>	<b>276,600,811.00</b>	<b>294,317,797.00</b>
70721	GENERAL MEDICAL SERVICES	294,317,797.00	276,600,811.00	294,317,797.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>340,000,000.00</b>	<b>130,000,000.00</b>	<b>470,000,000.00</b>
70741	PUBLIC HEALTH SERVICES	340,000,000.00	130,000,000.00	470,000,000.00
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>40,000,000.00</b>	<b>30,000,000.00</b>	<b>40,000,000.00</b>
70761	HEALTH N.E.C.	40,000,000.00	30,000,000.00	40,000,000.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>493,420,588.00</b>	<b>459,720,000.00</b>	<b>672,464,600.00</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	-	-	<b>50,000,000.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	-	-	50,000,000.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>218,464,600.00</b>	<b>188,420,000.00</b>	<b>250,464,600.00</b>
70821	CULTURAL SERVICES	218,464,600.00	188,420,000.00	250,464,600.00
<b>7086</b>	<b>RECREATION, CULTURE AND RELIGION N.E.C.</b>	<b>274,955,988.00</b>	<b>271,300,000.00</b>	<b>372,000,000.00</b>
70861	RECREATION, CULTURE AND RELIGION N.E.C.	274,955,988.00	271,300,000.00	372,000,000.00
<b>709</b>	<b>EDUCATION</b>	<b>728,259,123.00</b>	<b>500,448,786.00</b>	<b>998,359,123.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>170,000,000.00</b>	-	<b>340,000,000.00</b>
70912	PRIMARY EDUCATION	170,000,000.00	-	340,000,000.00
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>558,259,123.00</b>	<b>500,448,786.00</b>	<b>658,359,123.00</b>
70981	EDUCATION N.E.C	558,259,123.00	500,448,786.00	658,359,123.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>290,000,000.00</b>	<b>251,980,000.00</b>	<b>530,000,000.00</b>
<b>7103</b>	<b>SURVIVORS</b>	<b>100,000,000.00</b>	<b>99,000,000.00</b>	<b>150,000,000.00</b>
71031	SURVIVORS	100,000,000.00	99,000,000.00	150,000,000.00
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>110,000,000.00</b>	<b>76,980,000.00</b>	<b>210,000,000.00</b>
71051	UNEMPLOYMENT	110,000,000.00	76,980,000.00	210,000,000.00
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>80,000,000.00</b>	<b>76,000,000.00</b>	<b>170,000,000.00</b>
71091	SOCIAL PROTECTION N.E.C.	80,000,000.00	76,000,000.00	170,000,000.00



321214 - Koko/Besse Local Government, Kebbi State - 2026 Budget: Personnel Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
	<b><i>Total Personnel Expenditure</i></b>	<b><i>1,001,761,383.00</i></b>	<b><i>1,023,497,520.00</i></b>	<b><i>1,006,761,383.00</i></b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>532,266,835.00</b>	<b>557,521,520.00</b>	<b>537,266,835.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS</b>	<b>395,892,587.00</b>	<b>421,221,520.00</b>	<b>400,892,587.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	139,425,708.00	165,021,520.00	144,425,708.00
70112	FINANCIAL AND FISCAL AFFAIRS	256,466,879.00	256,200,000.00	256,466,879.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>136,374,248.00</b>	<b>136,300,000.00</b>	<b>136,374,248.00</b>
70132	OVERALL PLANNING AND STATISTICAL SERVICES	30,823,594.00	30,800,000.00	30,823,594.00
70133	OTHER GENERAL SERVICES	105,550,654.00	105,500,000.00	105,550,654.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>118,384,183.00</b>	<b>118,300,000.00</b>	<b>118,384,183.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>61,420,885.00</b>	<b>61,400,000.00</b>	<b>61,420,885.00</b>
70421	AGRICULTURE	61,420,885.00	61,400,000.00	61,420,885.00
<b>7045</b>	<b>TRANSPORT</b>	<b>56,963,298.00</b>	<b>56,900,000.00</b>	<b>56,963,298.00</b>
70451	ROAD TRANSPORT	56,963,298.00	56,900,000.00	56,963,298.00
<b>707</b>	<b>HEALTH</b>	<b>205,666,986.00</b>	<b>205,000,000.00</b>	<b>205,666,986.00</b>
<b>7072</b>	<b>OUTPATIENT SERVICES</b>	<b>205,666,986.00</b>	<b>205,000,000.00</b>	<b>205,666,986.00</b>
70721	GENERAL MEDICAL SERVICES	205,666,986.00	205,000,000.00	205,666,986.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>51,433,361.00</b>	<b>51,400,000.00</b>	<b>51,433,361.00</b>
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>51,433,361.00</b>	<b>51,400,000.00</b>	<b>51,433,361.00</b>
70821	CULTURAL SERVICES	51,433,361.00	51,400,000.00	51,433,361.00
<b>709</b>	<b>EDUCATION</b>	<b>94,010,018.00</b>	<b>91,276,000.00</b>	<b>94,010,018.00</b>
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>94,010,018.00</b>	<b>91,276,000.00</b>	<b>94,010,018.00</b>
70981	EDUCATION N.E.C	94,010,018.00	91,276,000.00	94,010,018.00



321214 - Koko/Besse Local Government, Kebbi State - 2026 Budget: Overhead Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
	<b>Total Overhead Expenditure</b>	<b>1,688,097,567.00</b>	<b>1,470,015,597.00</b>	<b>1,702,072,858.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>853,378,387.00</b>	<b>824,592,000.00</b>	<b>853,647,111.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS</b>	<b>778,278,387.00</b>	<b>757,662,000.00</b>	<b>771,347,111.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	55,217,155.00	46,330,000.00	57,617,155.00
70112	FINANCIAL AND FISCAL AFFAIRS	723,061,232.00	711,332,000.00	713,729,956.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>75,100,000.00</b>	<b>66,930,000.00</b>	<b>82,300,000.00</b>
70132	OVERALL PLANNING AND STATISTICAL SERVICES	63,200,000.00	55,830,000.00	69,100,000.00
70133	OTHER GENERAL SERVICES	11,900,000.00	11,100,000.00	13,200,000.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>47,888,025.00</b>	<b>41,800,000.00</b>	<b>58,094,592.00</b>
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>47,888,025.00</b>	<b>41,800,000.00</b>	<b>58,094,592.00</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	47,888,025.00	41,800,000.00	58,094,592.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>12,600,000.00</b>	<b>10,150,000.00</b>	<b>13,800,000.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>7,600,000.00</b>	<b>6,350,000.00</b>	<b>7,700,000.00</b>
70421	AGRICULTURE	7,600,000.00	6,350,000.00	7,700,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>5,000,000.00</b>	<b>3,800,000.00</b>	<b>6,100,000.00</b>
70451	ROAD TRANSPORT	5,000,000.00	3,800,000.00	6,100,000.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>4,300,000.00</b>	<b>3,680,000.00</b>	<b>4,500,000.00</b>
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>4,300,000.00</b>	<b>3,680,000.00</b>	<b>4,500,000.00</b>
70621	COMMUNITY DEVELOPMENT	4,300,000.00	3,680,000.00	4,500,000.00
<b>707</b>	<b>HEALTH</b>	<b>308,650,811.00</b>	<b>143,600,811.00</b>	<b>308,650,811.00</b>
<b>7072</b>	<b>OUTPATIENT SERVICES</b>	<b>88,650,811.00</b>	<b>71,600,811.00</b>	<b>88,650,811.00</b>
70721	GENERAL MEDICAL SERVICES	88,650,811.00	71,600,811.00	88,650,811.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>180,000,000.00</b>	<b>42,000,000.00</b>	<b>180,000,000.00</b>
70741	PUBLIC HEALTH SERVICES	180,000,000.00	42,000,000.00	180,000,000.00
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>40,000,000.00</b>	<b>30,000,000.00</b>	<b>40,000,000.00</b>
70761	HEALTH N.E.C.	40,000,000.00	30,000,000.00	40,000,000.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>47,031,239.00</b>	<b>37,020,000.00</b>	<b>49,031,239.00</b>
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>47,031,239.00</b>	<b>37,020,000.00</b>	<b>49,031,239.00</b>
70821	CULTURAL SERVICES	47,031,239.00	37,020,000.00	49,031,239.00
<b>709</b>	<b>EDUCATION</b>	<b>414,249,105.00</b>	<b>409,172,786.00</b>	<b>414,349,105.00</b>
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>414,249,105.00</b>	<b>409,172,786.00</b>	<b>414,349,105.00</b>
70981	EDUCATION N.E.C	414,249,105.00	409,172,786.00	414,349,105.00



321214 - Koko/Besse Local Government, Kebbi State - 2026 Budget: Capital Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
	<b>Total Capital Expenditure</b>	<b>4,331,077,783.00</b>	<b>2,654,106,000.00</b>	<b>6,747,957,291.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>810,600,000.00</b>	<b>715,000,000.00</b>	<b>948,777,225.00</b>
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>810,600,000.00</b>	<b>715,000,000.00</b>	<b>948,777,225.00</b>
70133	OTHER GENERAL SERVICES	810,600,000.00	715,000,000.00	948,777,225.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>40,000,000.00</b>	<b>-</b>	<b>90,000,000.00</b>
<b>7031</b>	<b>POLICE SERVICES</b>	<b>30,000,000.00</b>	<b>-</b>	<b>70,000,000.00</b>
70311	POLICE SERVICES	30,000,000.00	-	70,000,000.00
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>10,000,000.00</b>	<b>-</b>	<b>20,000,000.00</b>
70321	FIRE PROTECTION SERVICES	10,000,000.00	-	20,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>1,675,521,795.00</b>	<b>993,476,000.00</b>	<b>2,497,180,066.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>160,000,000.00</b>	<b>-</b>	<b>200,000,000.00</b>
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	160,000,000.00	-	200,000,000.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>785,764,880.00</b>	<b>499,476,000.00</b>	<b>1,195,764,880.00</b>
70421	AGRICULTURE	680,764,880.00	499,476,000.00	915,764,880.00
70422	FORESTRY	40,000,000.00	-	160,000,000.00
70423	FISHING AND HUNTING	65,000,000.00	-	120,000,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>170,000,000.00</b>	<b>180,000,000.00</b>	<b>291,415,186.00</b>
70435	ELECTRICITY	170,000,000.00	180,000,000.00	291,415,186.00
<b>7045</b>	<b>TRANSPORT</b>	<b>539,756,915.00</b>	<b>314,000,000.00</b>	<b>750,000,000.00</b>
70451	ROAD TRANSPORT	539,756,915.00	314,000,000.00	750,000,000.00
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>20,000,000.00</b>	<b>-</b>	<b>60,000,000.00</b>
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	20,000,000.00	-	60,000,000.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>215,000,000.00</b>	<b>46,350,000.00</b>	<b>270,000,000.00</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>85,000,000.00</b>	<b>-</b>	<b>140,000,000.00</b>
70511	WASTE MANAGEMENT	85,000,000.00	-	140,000,000.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>130,000,000.00</b>	<b>46,350,000.00</b>	<b>130,000,000.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	130,000,000.00	46,350,000.00	130,000,000.00



Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>505,000,000.00</b>	<b>188,000,000.00</b>	<b>980,000,000.00</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>60,000,000.00</b>	-	<b>120,000,000.00</b>
70611	HOUSING DEVELOPMENT	60,000,000.00	-	120,000,000.00
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>150,000,000.00</b>	-	<b>290,000,000.00</b>
70621	COMMUNITY DEVELOPMENT	150,000,000.00	-	290,000,000.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>245,000,000.00</b>	<b>188,000,000.00</b>	<b>500,000,000.00</b>
70631	WATER SUPPLY	245,000,000.00	188,000,000.00	500,000,000.00
<b>7064</b>	<b>STREET LIGHTING</b>	<b>50,000,000.00</b>	-	<b>70,000,000.00</b>
70641	STREET LIGHTING	50,000,000.00	-	70,000,000.00
<b>707</b>	<b>HEALTH</b>	<b>180,000,000.00</b>	<b>88,000,000.00</b>	<b>370,000,000.00</b>
<b>7071</b>	<b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>	<b>20,000,000.00</b>	-	<b>80,000,000.00</b>
70711	PHARMACEUTICAL PRODUCTS	20,000,000.00	-	80,000,000.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>160,000,000.00</b>	<b>88,000,000.00</b>	<b>290,000,000.00</b>
70741	PUBLIC HEALTH SERVICES	160,000,000.00	88,000,000.00	290,000,000.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>394,955,988.00</b>	<b>371,300,000.00</b>	<b>572,000,000.00</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	-	-	<b>50,000,000.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	-	-	50,000,000.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>120,000,000.00</b>	<b>100,000,000.00</b>	<b>150,000,000.00</b>
70821	CULTURAL SERVICES	120,000,000.00	100,000,000.00	150,000,000.00
<b>7086</b>	<b>RECREATION, CULTURE AND RELIGION N.E.C.</b>	<b>274,955,988.00</b>	<b>271,300,000.00</b>	<b>372,000,000.00</b>
70861	RECREATION, CULTURE AND RELIGION N.E.C.	274,955,988.00	271,300,000.00	372,000,000.00
<b>709</b>	<b>EDUCATION</b>	<b>220,000,000.00</b>	-	<b>490,000,000.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>170,000,000.00</b>	-	<b>340,000,000.00</b>
70912	PRIMARY EDUCATION	170,000,000.00	-	340,000,000.00
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>50,000,000.00</b>	-	<b>150,000,000.00</b>
70981	EDUCATION N.E.C	50,000,000.00	-	150,000,000.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>290,000,000.00</b>	<b>251,980,000.00</b>	<b>530,000,000.00</b>
<b>7103</b>	<b>SURVIVORS</b>	<b>100,000,000.00</b>	<b>99,000,000.00</b>	<b>150,000,000.00</b>
71031	SURVIVORS	100,000,000.00	99,000,000.00	150,000,000.00
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>110,000,000.00</b>	<b>76,980,000.00</b>	<b>210,000,000.00</b>
71051	UNEMPLOYMENT	110,000,000.00	76,980,000.00	210,000,000.00
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>80,000,000.00</b>	<b>76,000,000.00</b>	<b>170,000,000.00</b>
71091	SOCIAL PROTECTION N.E.C.	80,000,000.00	76,000,000.00	170,000,000.00



**321214 - Koko/Besse Local Government, Kebbi State - 2026 Budget: Total Expenditure by Location**

<b>Code</b>	<b>Item</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to December</b>	<b>2026 Proposed Budget</b>
<b>321</b>	<b>Kebbi State</b>	<b>7,020,936,733.00</b>	<b>5,147,619,117.00</b>	<b>9,456,791,532.00</b>
<b>3212</b>	<b>Zone 2 - Kebbi Central</b>	<b>7,020,936,733.00</b>	<b>5,147,619,117.00</b>	<b>9,456,791,532.00</b>
<b>321214</b>	<b>Koko/ Besse</b>	<b>7,020,936,733.00</b>	<b>5,147,619,117.00</b>	<b>9,456,791,532.00</b>
32121401	Besse	300,000,000.00	85,000,000.00	560,000,000.00
32121403	Dutsin Mari/dulmeru	20,000,000.00	-	30,000,000.00
32121407	Koko Magaji	70,000,000.00	-	110,000,000.00
32121408	Lani/manyar/tafukka/shiba	369,756,915.00	377,000,000.00	571,415,186.00
32121412	Zariya Kalakala/amiru	50,000,000.00	-	70,000,000.00
32121497	LG Wide - Koko/Besse LG	6,211,179,818.00	4,685,619,117.00	8,115,376,346.00



**321214 - Koko/Besse Local Government, Kebbi State - 2026 Budget: Personnel Expenditure by Location**

<b>Code</b>	<b>Item</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to December</b>	<b>2026 Proposed Budget</b>
<b>321</b>	<b>Kebbi State</b>	<b>1,001,761,383.00</b>	<b>1,023,497,520.00</b>	<b>1,006,761,383.00</b>
<b>3212</b>	<b>Zone 2 - Kebbi Central</b>	<b>1,001,761,383.00</b>	<b>1,023,497,520.00</b>	<b>1,006,761,383.00</b>
<b>321214</b>	<b>Koko/ Besse</b>	<b>1,001,761,383.00</b>	<b>1,023,497,520.00</b>	<b>1,006,761,383.00</b>
32121497	LG Wide - Koko/Besse LG	1,001,761,383.00	1,023,497,520.00	1,006,761,383.00



**321214 - Koko/Besse Local Government, Kebbi State - 2026 Budget: Overhead Expenditure by Location**

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
<b>321</b>	<b>Kebbi State</b>	<b>1,688,097,567.00</b>	<b>1,470,015,597.00</b>	<b>1,702,072,858.00</b>
<b>3212</b>	<b>Zone 2 - Kebbi Central</b>	<b>1,688,097,567.00</b>	<b>1,470,015,597.00</b>	<b>1,702,072,858.00</b>
<b>321214</b>	<b>Koko/Besse</b>	<b>1,688,097,567.00</b>	<b>1,470,015,597.00</b>	<b>1,702,072,858.00</b>
32121497	LG Wide - Koko/Besse LG	1,688,097,567.00	1,470,015,597.00	1,702,072,858.00

**321214 - Koko/Besse Local Government, Kebbi State - 2026 Budget: Capital Expenditure by Location**

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
<b>321</b>	<b>Kebbi State</b>	<b>4,331,077,783.00</b>	<b>2,654,106,000.00</b>	<b>6,747,957,291.00</b>
<b>3212</b>	<b>Zone 2 - Kebbi Central</b>	<b>4,331,077,783.00</b>	<b>2,654,106,000.00</b>	<b>6,747,957,291.00</b>
<b>321214</b>	<b>Koko/Besse</b>	<b>4,331,077,783.00</b>	<b>2,654,106,000.00</b>	<b>6,747,957,291.00</b>
32121401	Besse	300,000,000.00	85,000,000.00	560,000,000.00
32121403	Dutsin Mari/dulmeru	20,000,000.00	-	30,000,000.00
32121407	Koko Magaji	70,000,000.00	-	110,000,000.00
32121408	Lani/manyar/tafukka/shiba	369,756,915.00	377,000,000.00	571,415,186.00
32121412	Zariya Kalakala/amiru	50,000,000.00	-	70,000,000.00
32121497	LG Wide - Koko/Besse LG	3,521,320,868.00	2,192,106,000.00	5,406,542,105.00

