



MINISTRY OF BUDGET & ECONOMIC PLANNING

KEBBI STATE, NIGERIA

MBEP/BM/167/VOL. III

7th August, 2025

The Chief of Staff,
Government House.

The Director,
Deputy Governor's Office.

All Honourable Commissioners;

The Secretary to the State Government;

The Head of Service;

All Permanent Secretaries;

The Clerk to the House;

The Chief Registrar;

All Chief Executive of Boards,
Parastatals & Commissions

Collation of CSOs,

Attention: Directors of Finance & Supplies/Directors of Planning.

BUDGET CALL CIRCULAR: SUBMISSION OF RECURRENT AND CAPITAL ESTIMATES FOR 2026 BUDGET COMPILATION

The Ministry of Budget and Economic Planning has commenced the process of Budget preparation for the 2026 Fiscal Year. "The 2026 call circular sets out the

requirements and instructions that must be satisfied and followed in the preparation of the 2026 Kebbi State budget proposal. Thus, all Ministries/Chief Executives/Accounting officers and other officers responsible for the budget preparation are advised to read this Budget call circular carefully and adhere to these guidelines and instructions including, but not limited to, the cost control measures indicated herein”.

1.1 The Kebbi State’s mission is to mobilize the people of the state to harness all its resources to create and use wealth to improve livelihood in a safe and secure environment.

1.2 The strategic objectives/budget thrust are:

- a. To reduce over-dependence on federal transfer through improved revenue generation via technology driven systems.
- b. To ensure quality human-capital development initiatives through continuous improvement in access to - and quality of - public services, which include education and Health Care Delivery Systems at all levels. Inherent in this, is the resolve of government to promote gender equality and inclusive development;
- c. To pursue initiatives that would continue to generate economic growth and guarantee security. This would involve implementation of programmes that generate employment and create wealth and ensure adequate security
- d. To broaden governance reforms particularly in the area of policy and strategy; public expenditure and financial management; and public service management. As part of this process, the Kebbi State Government has produced a State Development Plan (KBSDP), Medium Term Expenditure Framework (MTEF) and intends to develop a Medium-Term Sector Strategy (MTSS) for the key sectors.

1.3 GUIDELINES FOR BUDGET PREPRATION

- Recall that the Ministry of Budget and Economic Planning have conducted a walkthrough training session on April, 2025 on Quality Budget Preparation and Reporting in line with the National Chart of Account (NCoA) for all the MDAs in the state. Therefore, all submission **MUST** be in accordance with the NCoA.
- Any submissions not on the format will not be entertained
- MDAs are expected to utilize the attached budget envelopes from the 2026-2028 Medium Term Expenditure Framework to guide their respective budget estimates. Please note that these estimates will guide the budget discussions
- All Budget proposals must be approved and dully signed by the Chief executive of the MDA.

A. REVENUE

Revenue generation is a top priority of Government. All MDAs are therefore advised to ensure that all collectible revenues are clearly indicated and coded in line with NCoA. Revenue performance Jan to date 2025 must be indicated and an explanation for non-performance if any.

- You are also to use the most recent Revenue Law rates for 2026 revenue estimation and you are equally required to present all your Tax payer details for discussion.
- The Ministry of Budget and Economic Planning wishes to emphasize that all Revenues including Loans and Grants projects implemented by an MDA or proposed for 2026 must be captured.
- Please note that Development partners operating under your MDA should also be captured in terms of their Budget and performance for the current year (2025) and proposal for the upcoming FY2026.

B. RECURRENT ESTIMATES

(i) PERSONNEL COSTS

Calculation of personnel costs should reflect actual **current Staff on payroll** including annual increments, promotions, leave grants as well as other allowances, the gross amount should be provided. Any additional requirement must be approved and the new position reflected on the 2026 column.

(ii) OVERHEAD COSTS

Information on the Actual Expenditure from January to date 2025 should be completed in the appropriate columns of the format.

C. CAPITAL ESTIMATES

- a. Priority must be given to projects with commitment and contractual obligations which are likely to spill over to 2026. Projects that are old and non-performing or irrelevant and do not contribute to the achievement of MDAs objectives should be expunged from the Budget. MDAs with receipts from external funding partners should indicate clearly the expected amount, actual receipts and expenditures from such receipts. An up to date Actual Expenditure on Capital projects must also be reflected against individual projects in the appropriate format.
- b. Completion of **critical and on-going priority projects and the funding requirement** should be considered before new ones are admitted in the Budget proposals.
- c. All MDAs are advised to prioritize their activities in line with the State Development Plan/MTSS and objectives of the MDA and propose activities that will see to the achievement of the set objectives. All proposals must be within the ceiling indicated in this circular.

- d. All MDAs are also advised to take cognizance of identified needs from Community development Plans that fall under their purview for proper inclusion in the Budget.
 - e. The Ministry of Budget and Economic Planning wishes to emphasize that adequate attention should be given to the following -
1. All Directors of Finance and Supply must ensure all relevant expenditures are updated and posted to relevant vote books and the correct information is given in the appropriate columns for both Recurrent and Capital Estimates.
 2. All submissions must be prepared on a4 papers
 3. All Ministries, Departments and Parastatals are to ensure compliance with the above guidelines in preparing their proposals. Fifteen (15) hard Copies of the Draft proposals, as well as comprehensive Staff List are to be submitted to the Ministry of Budget and Economic Planning **on or before 5th September, 2025** for revenue and expenditure estimates. Bilateral discussions will commence from **29TH September, 2025** for revenue and expenditure estimate as per the Time-Table attached.
 4. All Chief Executives and Accounting Officers are advised to attend the Bilateral Discussions together with all other Directors/Development Partners to defend their proposals.
 5. All are required to comply accordingly, please.

BUDGET TIMELINES

Stage	Date(s)	Responsibility
Preparation and Publication of EFU-FSP-BPS	June	MBEP and MoF
Presentation of EFU-FSP-BPS to the Governor and SHoA	July	MBEP
Pre-Budget Preparation Meeting	July	MBEP and MDAs
Preparation and Issuance of Budget Call Circular	July	MBEP
Preparation and Update of MTSSs by 5 Pilot Sectors	July & August	MDAs – Sector Planning Team
Preparation of MDAs Budget, Submissions, Bilateral Discussion and Zonal Citizens Budget Engagements	August & September	MBE, MDAs & CSOs
State-Level Townhall meetings	October	MBEP & CSOs
Compilation of Draft Budget	October	MBEP
Presentation of Budget to the Governor and Exco	November	MBEP
Presentation of Draft Budget to the SHoA	November	Governor
Review and Approval of Budget by SHoA	November & December	SHoA
Signing Appropriation Bill	December	Governor

All enquiries relating to this call circular should be directed to the Director Budget of the Ministry on these phone numbers 08032976564, 08060749978



Usman Abubakar Kwaifa
Director Budget
For: Hon. Commissioner

TIME TABLE FOR BILATERAL DISCUSSION WITH MINISTRIES/DEPARTMENT AND PARASTATALS
ON THE 2026 REVENUE AND EXPENDITURE BUDGET ESTIMATES

DATE	MINISTRIES/DEPARTMENTS	TIME
MONDAY 29 th SEPTEMBER, 2025	<ul style="list-style-type: none"> ✓ MINISTRY OF JUSTICE ✓ HIGH COURT OF JUSTICE ✓ SHARIAH COURT OF JUSTICE ✓ JUDICIAL SERVICE COMMISSION ✓ LAW REFORM COMMISSION 	10:00AM – 05:00PM
TUESDAY 30 th SEPTEMBER, 2025	<ul style="list-style-type: none"> ✓ MINISTRY OF AGRICULTURE ✓ KARDA ✓ IFAD ✓ RAMP ✓ KASCOM ✓ FADAMA III 	10:00AM – 5:00PM
THURSDAY 2 nd OCTOBER, 2025	<ul style="list-style-type: none"> ✓ MINISTRY FOR BASIC & SECONDARY EDUCATION ✓ STATE LIBRARY BOARD ✓ AGENCY FOR ADULT AND NON FORMAL EDUCATION ✓ ARABIC BOARD ✓ SSMB ✓ ABDULLAHI FODIO ISLAMIC CENTRE ✓ SCHOOL FOR HANDICAP ✓ SUBEB 	10:00AM - 5:00PM
FRIDAY 3 rd OCTOBER, 2025	<ul style="list-style-type: none"> ✓ MINISTRY OF ANIMAL HEALTH HUSBANDRY ✓ MINISTRY OF ENVIRONMENT ✓ FORESTRY II PROJECT ✓ KESEPA 	10:00AM - 1:00PM 2:30PM – 5:00PM
MONDAY 6 th OCTOBER, 2025	<ul style="list-style-type: none"> ✓ MINISTRY OF HIGH EDUCATION ✓ STATE UNIVERSITY ALIERO ✓ COLLEGE OF PRELIMINARY STUDIES (YAUARI) ✓ COLLEGE OF HEALTH TECHNOLOGY (JEGA) ✓ STATE POLYTECHNIC (DAKINGARI) ✓ COLLEGE OF NURSING AND MIDWIFERY (B/KEBBI) ✓ COLLEGE OF EDUCATION (ARGUNGU) ✓ SCHOLARSHIP BOARD 	10:00AM – 5:00PM
TUESDAY 7 th OCTOBER, 2025	<ul style="list-style-type: none"> ✓ MINISTRY OF LANDS & HOUSING ✓ OFFICE OF THE SURVEYOR GENERAL ✓ KEBBI GEOGRAPHICAL INFORMATION SYSTEM (KEBGIS) ✓ HOUSING CORPORATION ✓ BIRNIN KEBBI CENTRAL MARKET ✓ MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT ✓ KEBBI URBAN DEVELOPMENT AUTHORITY (KUDA) 	10:00AM – 2:00PM 2:30PM – 5:00PM

WEDNESDAY 8 th OCTOBER, 2025	<ul style="list-style-type: none"> ✓ OFFICE OF TH AUDITOR GENERAL ✓ OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL ✓ PROJECT FINANCIAL MANAGEMENT UNIT (PFMU) ✓ MINISTRY OF FINANCE ✓ OFFICE OF THE ACCOUNTANT GENERAL ✓ DEBT MANAGEMENT OFFICE ✓ BOARD OF INTERNAL REVENUE 	10:00AM-2:00PM 2:30PM – 5:00PM
THURSDAY 9 TH OCTOBER, 2025	<ul style="list-style-type: none"> ✓ MIN OF HEALTH ✓ SIR YAHAYA MEMORIAL HOSPITAL ✓ PRIMARY HEALTHCARE DEVELOPMENT AGENCY ✓ DRUG AND MEDICAL CONSUMABLES AGENCY ✓ KEBBI MEDICAL CENTRE KALGO (KMC) ✓ HOSPITAL MANAGEMENT/GENERAL HOSPITALS ✓ KEHEMA ✓ SACA 	10:00AM – 5:00PM
FRIDAY 10 TH OCTOBER, 2025	<ul style="list-style-type: none"> ✓ MIN OF WOMEN AFFAIRS ✓ SOCIAL SECURITY WELFARE FUND (SSWF) ✓ MINISTRY OF HUMANITARIAN AFFAIRS AND EMPOWERMENT ✓ MINISTRY OF RELIGIOUS AFFAIRS ✓ PREACHING BOARD 	10:00AM– 1:00PM 2:30PM-5:00PM
MONDAY 13 TH OCTOBER, 2025	<ul style="list-style-type: none"> ✓ MIN OF COMMERCE & INDUSTRY ✓ HOTELS AND TOURISM BOARD ✓ KEBBI INVESTMENT COMPANY ✓ MINISTRY OF ESTABLISHMENT & PENSION ✓ CIVIL SERVICE COMMISSION ✓ LOCAL GOVERNMENT SERVICE COMMISSION 	10:00AM-2:00PM 2:30PM-5:00PM
TUESDAY 14 TH OCTOBER, 2025	<ul style="list-style-type: none"> ✓ MIN OF WATER RESOURCES ✓ WATER BOARD ✓ RUWATSAN ✓ MINISTRY OF RURAL AND COMMUNITY DEVELOPMENT ✓ REB 	10:00AM – 2:00PM 2:30PM – 5:00PM

WEDNESDAY 15 TH OCTOBER, 2025	<ul style="list-style-type: none"> ✓ MIN OF WORKS ✓ MINISTRY OF TRANSPORT AND RENEWABLE ENERGY ✓ SIR , AHMADU BELLO INTERNATIONAL AIRPORT 	10:00AM – 2:00PM 2:30PM – 5:00PM
THURSDAY 16 TH OCTOBER, 2025	<ul style="list-style-type: none"> ✓ MINISTRY OF HOME AFFAIRS AND INTERNAL SECURITY ✓ FIRE SERVICE ✓ MINISTRY OF SOLID MINERALS DEVELOPMENT AND MINING 	10:00Am – 2:00PM 2:30PM – 5:00PM
FRIDAY 17 TH OCTOBER, 2025	<ul style="list-style-type: none"> ✓ MINISTRY OF INFORMATIN & CULTURE ✓ KEBBI BROADCASTING COOPERATION ✓ KEBBI TELEVISIONS SERVICES ✓ HISTORY BUREAU ✓ MINISTRY OF DIGITAL ECONOMY 	10:00AM-01:00PM 2:30PM- 5:00PM
MONDAY 20 TH OCTOBER, 2025	<ul style="list-style-type: none"> ✓ GOVERNMENT HOUSE ✓ DEPUTY GOVERNORS OFFICE ✓ DIRECTORATE OF PROTOCOL AFFAIRS ✓ MINISTRY FOR SPECIAL DUTIES ✓ DUE PROCESS ✓ MIN OF YOUTH & SPORT DEVELOPMENT 	10:00-02:00PM 2:30PM- 5:00PM
TUESDAY 21 ST OCTOBER, 2025	<ul style="list-style-type: none"> ✓ CABINET AFFAIRS & LIASON OFFICES ABUJA, KADUNA, SOKOTO, LAGOS ✓ SPECIAL SERVICES DEPARTMENT ✓ PILGRIMS WELFARE AGENCY ✓ SEMA ✓ GENERAL ADMINISTRATION ✓ STATE INDEPENDENCE ELECTORAL COMMISSION 	10:00AM-02:00PM 02:30PM-05:00PM
WEDNESDAY 22 ND OCTOBER, 2025	<ul style="list-style-type: none"> ✓ HOUSE OF ASSEMBLY ✓ HOUSE OF ASSEMBLY SERVICE COMMISSION ✓ MINISTRY FOR LOCAL GOVERNMENT & CHIEFTAINCY AFFAIRS ✓ KEBBI STATE COUNCIL OF CHIEFS ✓ PRIMARY SCHOOL STAFF PENSION BOARD 	10:00AM-02:00PM 2:30PM-5:00PM
THURSDAY 23 RD OCTOBER, 2025	<ul style="list-style-type: none"> ✓ MIN OF BUDGET AND ECONOMIC PLANNING ✓ FISCAL RESPONSIBILITY COMMISSION ✓ BUREAU OF STATISTICS ✓ KBCARES ✓ SDG'S ✓ CSDP ✓ KIPA 	10:00AM-05:00PM
FRIDAY 24 TH OCTOBER, 2025	ANY LEFT OVERS/COMPLAINTS	10:00AM-05:00PM

2026 PERSONNEL BUDGET SUMMARY OF ALLOCATION PER MDAs

MDA	2026 Personnel Ceiling
Office of the Executive Governor	382,255,506.81
Office of the Deputy Governor	1,046,806.76
Special Services	5,415,665.14
Directorate of Protocol	33,039,930.73
Office of the Secretary to the State Government	1,066,333,022.64
Liaison Office - Abuja	16,146,716.42
Liaison Office - Kaduna	8,228,615.10
Liaison Office - Sokoto	2,018,339.55
Pilgrims Welfare Agency (PWA)	58,778,026.50
State Assembly	997,557,150.50
House of Assembly Commission	48,166,815.11
Ministry of Information and Culture	183,456,218.08
Kebbi State Television (KBTv)	241,508,771.67
Kebbi Broadcasting Corporation (KBC)	179,000,977.63
Office of the Head of Service	590,269,671.78
Persons With Disability Commission	24,015,372.23
Office of the State Auditor General	102,255,828.50
Office of the Auditor General for Local Government	98,355,402.46
Civil Service Commission	66,630,612.34
Kebbi State Independent Electoral Commission	73,987,561.56
Local Government Service Commission	61,937,035.42
Local Government Pension Board	4,904,275.92
Ministry of Agriculture	284,317,074.77
Kebbi Agricultural and Rural Development Agency (KARDA)	689,335,400.40
Forestry II Project	29,916,099.52
Ministry of Animal Health Husbandry and Fisheries	1,855,996,513.05
Ministry of Finance (Hqt)	13,678,743,134.11
Debt Management Office	3,713,364,224.33
Kebbi State Project Financial Management Unit (PFMU)	9,433,363.45
Board of Internal Revenue	151,576,743.94
Ministry of Commerce and Industry (Hqt)	127,597,096.66
Tourisms Board	60,900,793.80
Birnin Kebbi Central Market	97,475,650.61
Ministry of Works and Transport	537,222,419.61
Ministry of Budget & Economic Planning (Hqt)	71,567,427.68
Kebbi State Community and Social Development Agency (CSDA)	23,952,414.68
Kebbi Investment Promotion Agency (KIPA)	5,384,985.32
Fiscal Responsibility Commission	39,819,256.14
Ministry of Water Resources and Rural Development	185,075,213.49

Water Board	260,595,739.70
State Rural Water Supply & Sanitation Agency (RUWATSAN)	5,869,478.74
Ministry of Lands & Housing	175,666,660.84
State Housing Corporation	17,481,100.99
Judicial Service Commission	174,951,278.23
High Court	936,722,469.44
Sharia Court	898,889,835.70
Ministry of Justice	126,507,197.58
Law Reform Commission	53,834,132.13
Ministry of Youths & Sports	123,871,203.25
Ministry of Women Affairs and Social Development	129,649,455.59
Ministry for Basic and Secondary Education	1,953,234,744.92
Universal Basic Education (UBE)	3,711,121,272.77
Primary School Staff Pension Board	5,860,085.61
Library Board	56,885,222.40
Arabic & Islamic Education Board	1,425,911,671.92
Abdullahi Fodio Islamic Centre	123,192,812.58
Secondary School Management Board	4,366,004,958.29
Agency for Adult Education	37,723,734.66
Ministry for Higher Education	96,304,674.69
State Polytechnic, Dakin Gari	950,997,010.79
Adamu Augie College of Education, Argungu	1,780,713,599.10
State University of Science & Technology Aliero	3,898,022,895.65
State Scholarship Board	14,398,702.79
College of Preliminary Studies, Yauri	547,614,516.29
Ministry of Health	10,299,844,299.54
Sir-Yahaya Memorial Hospital	992,740,697.91
Kebbi Medical Centre Kalgo	12,637,275.22
College of Nursing Sciences	896,119,497.70
College of Health Sciences Technology, Jega	378,314,006.18
Ministry of Environment	312,938,873.72
Kebbi Environmental Protection Agency (KESEPA)	23,762,742.25
Ministry for Local Government & Chieftaincy Affairs	89,199,115.26
Kebbi Council of Chiefs	4,037,691.71
Kebbi Urban Development Authority (KUDA)	257,894,759.36
Kebbi Geographic Information System Agency (KEBGIS)	5,201,600.55
Rural Electrification Board (REB)	36,029,793.65
Preaching Board	8,122,755.19
Ministry of Establishment, Training and Pension	416,705,169.00
Sir Ahmadu Bello International Airport	126,046,912.75

2026 OVERHEAD BUDGET SUMMARY OF ALLOCATION PER MDAs

MDA	2026 Overhead Ceiling
Office of the Executive Governor	14,653,012,016.67
Office of the Deputy Governor	748,093,901.01
Sustainable Development Goals (SDGs)	33,864,407.02
Kebbi State Emergency Relief Agency (SEMA)	228,971,614.92
Due Process	98,966,120.40
Special Services	116,151,362.28
National Council for Women Society (NCWS)	674,769.00
State Agency for Control of AIDS/HIV	11,246,150.05
Kebbi State Contributory Pension Board	33,176,142.63
Office of the Secretary to the State Government	9,450,907,825.69
Liaison Office - Abuja	83,229,184.52
Liaison Office - Kaduna	4,914,958.50
Liaison Office - Sokoto	1,743,036.83
Liaison Office - Lagos	1,824,108.31
Pilgrims Welfare Agency (PWA)	84,313,326.21
State Assembly	5,900,105,001.86
House of Assembly Commission	8,004,471.31
Ministry of Information and Culture	105,935,938.65
History Bureau	4,708,263.94
Kebbi State Television (KBTv)	29,047,372.81
Kebbi Broadcasting Corporation (KBC)	10,855,164.08
Office of the Head of Service	476,437,018.28
Ministry for Special Duties	461,854,486.51
Persons With Disability Commission	24,081,050.78
Office of the State Auditor General	94,606,556.16
Office of the Auditor General for Local Government	93,372,046.96
Civil Service Commission	112,205,556.31
Kebbi State Independent Electoral Commission	28,533,356.09
Local Government Service Commission	44,222,941.69
Local Government Pension Board	2,514,152.22
Ministry of Agriculture	144,841,058.38
Kebbi Agricultural and Rural Development Agency (KARDA)	9,305,276.41
Rural Access Mobility Project (RAMP)	3,633,488.88
Forestry II Project	2,924,515.44
Kebbi Agricultural Supply Company (KASCOM)	10,634,601.61
Ministry of Animal Health Husbandry and Fisheries	288,826,981.51
Ministry of Finance (Hqt)	2,123,486,611.02
Debt Management Office	41,870,422.44
Accountant General's Office	4,486,697,135.07
Kebbi State Project Financial Management Unit (PFMU)	4,774,162.67
Board of Internal Revenue	242,568,095.05
Ministry of Commerce and Industry (Hqt)	380,392,229.79
Tourisms Board	64,155,992.51

Birnin Kebbi Central Market	17,784,016.84
Ministry of Works and Transport	86,944,923.31
Ministry of Budget & Economic Planning (Hqt)	515,945,495.05
KBS Bureau of Statistics	24,002,674.77
Kebbi State Community and Social Development Agency (CSDA)	12,001,337.38
Kebbi Investment Promotion Agency (KIPA)	24,002,674.77
COVID-19 Action Recovery and Economic Stimulus (CARES) Coordinating Office	450,050,151.91
Fiscal Responsibility Commission	15,698,255.91
Ministry of Water Resources and Rural Development	930,728,082.36
Water Board	360,511,147.86
State Rural Water Supply & Sanitation Agency (RUWATSAN)	6,335,799.68
Ministry of Lands & Housing	83,249,442.32
Office of the Surveyor General	33,299,776.93
State Housing Corporation	4,786,842.93
Judicial Service Commission	72,546,993.01
High Court	950,747,434.76
Sharia Court	636,417,859.84
Ministry of Justice	6,684,981,362.17
Law Reform Commission	51,007,030.08
Ministry of Youths & Sports	537,433,743.46
Ministry of Women Affairs and Social Development	168,764,717.71
Ministry for Basic and Secondary Education	575,228,358.42
Universal Basic Education (UBE)	432,745,154.57
Primary School Staff Pension Board	4,826,666.80
Library Board	79,571,049.77
Arabic & Islamic Education Board	58,540,573.01
Abdullahi Fodio Islamic Centre	86,880,002.35
Secondary School Management Board	591,473,539.81
Agency for Adult Education	2,696,038.17
Ministry for Higher Education	93,641,867.67
State Polytechnic, Dakin Gari	74,680,843.53
Adamu Augie College of Education, Argungu	112,253,915.90
State University of Science & Technology Aliero	515,902,711.96
State Scholarship Board	29,662,951.87
College of Preliminary Studies, Yauri	47,693,373.60
Ministry of Health	1,616,523,558.41
Primary Health Care Development Agency	146,618,882.70
General Hospitals	282,177,555.74
Sir-Yahaya Memorial Hospital	91,684,888.17
Kebbi Medical Centre Kalgo	360,969,175.08
College of Nursing Sciences	212,827,116.72
College of Health Sciences Technology, Jega	123,983,102.00

Kebbi State Contributory Healthcare Management Agency (KECHEMA)	106,431,408.64
Ministry of Environment	190,868,740.93
Kebbi Environmental Protection Agency (KESEPA)	6,148,580.04
Ministry for Local Government & Chieftaincy Affairs	140,086,253.47
Kebbi Council of Chiefs	2,801,725.07
Ministry of Solid Minerals Development and Mining	67,978,512.05
Ministry of Physical Planning and Urban Development	732,783,659.09
Kebbi Urban Development Authority (KUDA)	292,578,585.05
Kebbi Geographic Information System Agency (KEBGIS)	36,371,743.66
Ministry of Rural and Community Development	82,651,658.99
Rural Electrification Board (REB)	70,416,458.41
Ministry of Humanitarian and Empowerment	287,855,453.76
Social Security Welfare Fund	214,679,012.40
School of Handicap	2,741,480.51
Ministry of Digital Economy	80,918,626.94
Ministry of Home Affairs and Internal Security	370,479,298.19
Ministry of Religious Affairs	712,432,617.49
Preaching Board	1,396,926.70
Ministry of Establishment, Training and Pension	182,142,965.82
State Manpower Committee	392,643.52
Ministry of Transport and Renewable Energy (Hqt)	33,253,118.65
Sir Ahmadu Bello International Airport	445,591,789.94

2026 CAPITAL BUDGET SUMMARY OF ALLOCATION PER MDAs

Kebbi State Capital Expenditure by Sector		Total Capital Envelope	
No.	Sector	% 2026	2026 Allocation
1	Governor's Office	0.0%	0
2	Office of the Secretary to the State Government	6.4%	20,233,902,226
3	State Assembly	0.5%	1,642,138,279
4	Ministry of Information and Culture	0.1%	460,643,290
5	Office of the Head of State Civil Service	1.4%	4,287,368,480
6	Ministry of Special Duties	0.6%	1,893,232,631
7	Office of the State Auditor General	0.0%	136,327,130
8	Civil Service Commission (CSC)	0.0%	39,585,458
9	Kebbi State Independent Electoral Commission	0.0%	0
10	Local Government Service Commission	0.0%	0
11	Ministry of Agriculture	27.5%	86,879,977,266
12	Ministry of Animal Health Husbandry and Fisheries	1.3%	4,098,608,175
13	Ministry of Finance	1.4%	4,464,836,550
14	Ministry of Commerce and Industry	0.6%	1,823,538,071
15	Ministry of Information Communication and Technology (ICT)	0.0%	0
16	Ministry of Works	9.4%	29,629,185,160
17	Ministry of Budget & Economic Planning	2.7%	8,500,350,355
18	Fiscal Responsibility Commission	0.0%	0
19	Ministry of Water Resources and Rural Development	1.6%	4,903,606,473
20	Ministry of Lands and Housing	5.3%	16,815,269,040
21	Judiciary	0.6%	1,804,141,190
22	Ministry of Justice	0.6%	1,770,819,095
23	Ministry of Youths & Sports	0.5%	1,593,247,990
24	Ministry of Women Affairs and Social Development	3.5%	10,909,941,402
25	Ministry for Basic and Secondary Education	9.1%	28,688,016,653
26	Ministry for Higher Education	2.9%	9,195,731,704
27	Ministry of Health	8.0%	25,267,811,206
28	Ministry of Environment	10.9%	34,370,823,326
29	Ministry of Local Government and Chieftaincy Affairs	0.1%	371,024,364
30	Ministry of solid Minerals Development and Mining	0.1%	395,207,813
31	Ministry of Physical planning and Urban Development	0.9%	2,839,921,856
32	Ministry of rural and Community Development	2.5%	7,901,606,311
33	Ministry of Humanitarian Affairs and Empowerment	0.6%	1,770,133,168
34	Ministry of Digital Economy	0.4%	1,108,296,184
35	Ministry of Home affairs and Internal security	0.1%	182,505,419
36	Ministry for Religious affairs	0.2%	694,102,260
37	Ministry of Establishment, Training and Pension	0.1%	355,437,071
38	Ministry of Transport and Renewable Energy	0.2%	651,982,307
	Total	100.00%	315,679,317,902