



**KEBBI STATE GOVERNMENT, NIGERIA**

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**BIRNIN KEBBI LOCAL GOVERNMENT  
2025 APPROVED BUDGET**

**Date of Publication**

20 03 2025

## Contents

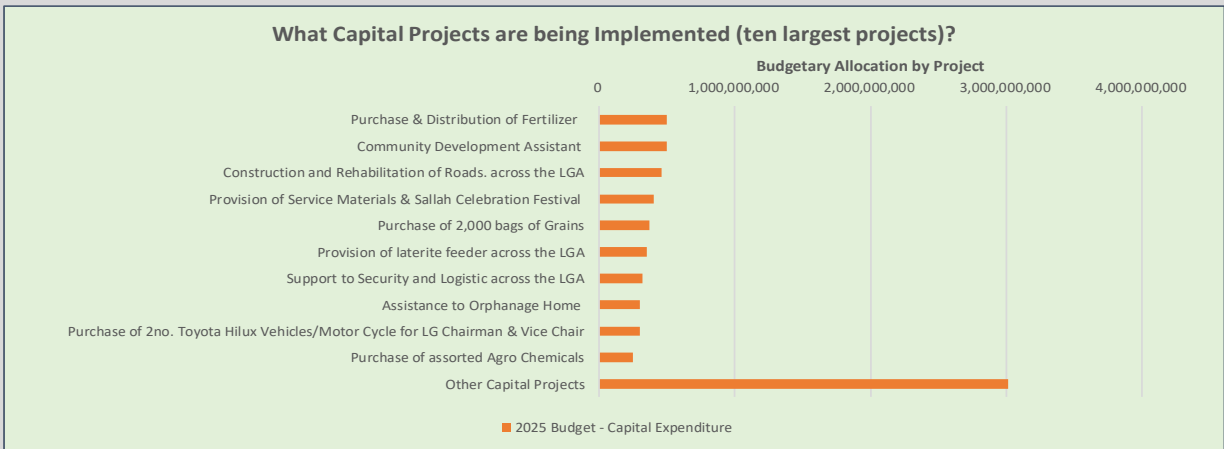
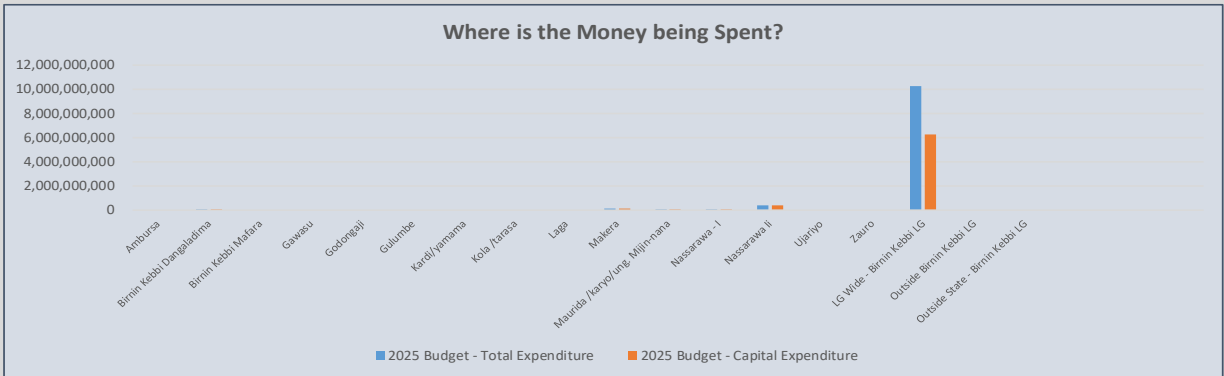
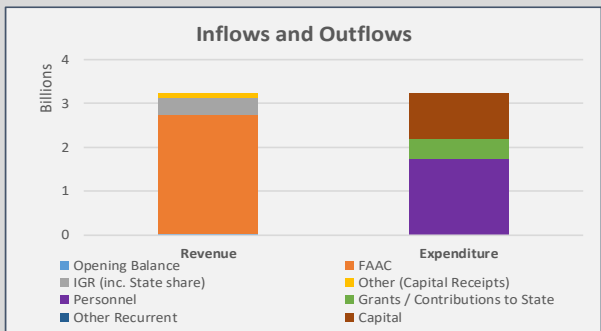
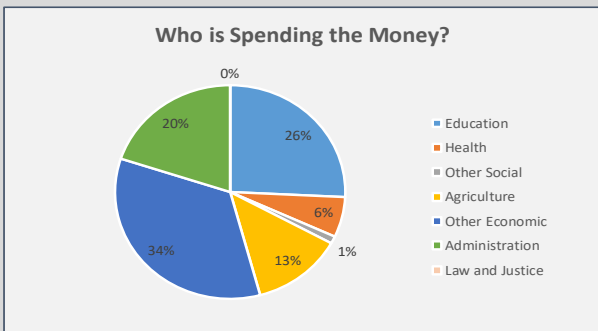
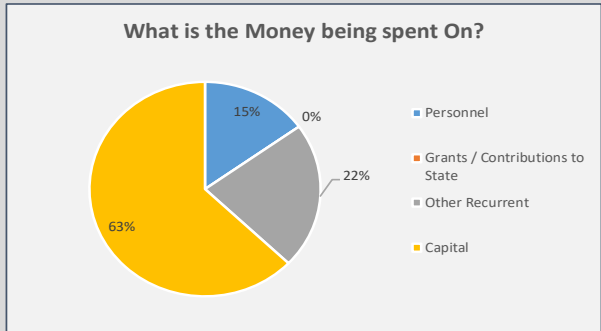
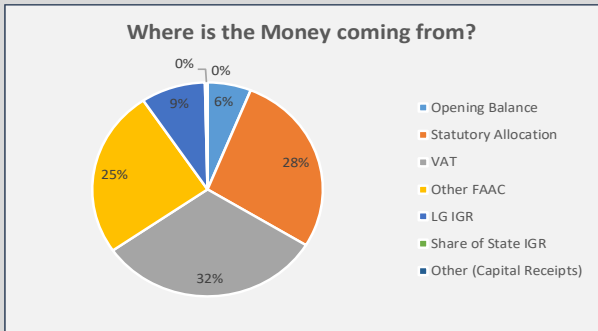
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# 1.A Graphic Summaries of Budget Overview

## 321206 - Birnin Kebbi Local Government, Kebbi State: 2025 Budget Overview



## 2 Budget Reports

### 2.A Overview

Table 1: Budget Summary

#### 321206 - Birnin Kebbi Local Government, Kebbi State - 2025 Budget: Summary

Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
<b>Opening Balance</b>			<b>657,902,444.00</b>
<b>Recurrent Revenue</b>	<b>8,325,932,239.00</b>	<b>5,467,139,909.00</b>	<b>10,105,440,489.00</b>
11 - GOVERNMENT SHARE OF FAAC	7,228,224,664.16	4,607,310,913.00	9,094,230,565.00
12 - INDEPENDENT REVENUE	1,097,707,574.84	859,828,996.00	1,011,209,924.00
<b>Recurrent Expenditure</b>	<b>2,838,287,998.00</b>	<b>1,914,737,465.00</b>	<b>3,999,342,933.00</b>
21 - PERSONNEL COST	1,263,779,318.00	995,498,920.00	1,626,111,474.00
22 - OTHER RECURRENT COSTS	1,574,508,680.00	919,238,545.00	2,373,231,459.00
<b>Transfer to Capital Account</b>	<b>5,487,644,241.00</b>	<b>3,552,402,444.00</b>	<b>6,764,000,000.00</b>
<b>Capital Receipts</b>	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-
<b>23 - CAPITAL EXPENDITURE</b>	<b>5,487,644,241.00</b>	<b>2,894,500,000.00</b>	<b>6,764,000,000.00</b>
<b>Total Revenue (including OB)</b>	<b>8,325,932,239.00</b>	<b>5,467,139,909.00</b>	<b>10,763,342,933.00</b>
<b>Total Expenditure</b>	<b>8,325,932,239.00</b>	<b>4,809,237,465.00</b>	<b>10,763,342,933.00</b>
<b>Closing Balance</b>	-	<b>657,902,444.00</b>	-

## 2.B Revenue by Segments

Table 2: Total Revenue by Administrative Units

321206 - Birnin Kebbi Local Government, Kebbi State - 2025 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<b><i>Total Revenue</i></b>	<b><u>8,325,932,239.00</u></b>	<b><u>5,467,139,909.00</u></b>	<b><u>10,105,440,489.00</u></b>
020000000000	<b>ECONOMIC SECTOR</b>	<b>8,325,932,239.00</b>	<b>5,467,139,909.00</b>	<b>10,105,440,489.00</b>
022000000000	<b>DEPARTMENT FINANCE AND SUPPLIES</b>	<b>8,325,932,239.00</b>	<b>5,467,139,909.00</b>	<b>10,105,440,489.00</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES	8,325,932,239.00	5,467,139,909.00	10,105,440,489.00

**Table 3: Revenue by Economic Classification**

**321206 - Birnin Kebbi Local Government, Kebbi State - 2025 Budget: Total Revenue by Economic Classification**

Code	Economic	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
<b>1</b>	<b>REVENUE</b>	<b>8,325,932,239.00</b>	<b>5,467,139,909.00</b>	<b>10,105,440,489.00</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>7,228,224,664.16</b>	<b>4,607,310,913.00</b>	<b>9,094,230,565.00</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>7,228,224,664.16</b>	<b>4,607,310,913.00</b>	<b>9,094,230,565.00</b>
<b>110101</b>	<b>LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES</b>	<b>3,060,344,295.00</b>	<b>2,729,372,854.00</b>	<b>2,972,180,922.00</b>
11010101	STATUTORY ALLOCATION	3,060,344,295.00	2,729,372,854.00	2,972,180,922.00
<b>110102</b>	<b>LOCAL GOVERNMENT SHARE OF VAT</b>	<b>962,432,951.16</b>	<b>297,531,530.00</b>	<b>3,401,744,890.00</b>
11010201	SHARE OF VAT	962,432,951.16	297,531,530.00	3,401,744,890.00
<b>110103</b>	<b>LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES</b>	<b>3,205,447,418.00</b>	<b>1,580,406,529.00</b>	<b>2,720,304,753.00</b>
11010301	Excess Crude	1,916,546,418.00	1,423,389,989.00	-
11010302	Excess Non-Oil	119,789,876.00	101,719,295.00	156,607,697.00
11010303	Exchange Gain	1,169,111,124.00	55,297,245.00	2,563,697,056.00
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>1,097,707,574.84</b>	<b>859,828,996.00</b>	<b>1,011,209,924.00</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>726,500,000.00</b>	<b>606,681,320.00</b>	<b>626,500,000.00</b>
<b>120101</b>	<b>PERSONAL TAXES</b>	<b>13,300,000.00</b>	<b>3,500,000.00</b>	<b>13,300,000.00</b>
12010102	Community or Poll Taxes	13,300,000.00	3,500,000.00	13,300,000.00
<b>120103</b>	<b>OTHER TAXES</b>	<b>713,200,000.00</b>	<b>603,181,320.00</b>	<b>613,200,000.00</b>
12010301	Cattle Tax (Where Applicable)	4,200,000.00	2,781,320.00	4,200,000.00
12010306	DEVELOPMENT TAX/LEVY	6,500,000.00	4,000,000.00	6,500,000.00
12010314	Other Service Taxes	702,500,000.00	596,400,000.00	602,500,000.00
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>371,207,574.84</b>	<b>253,147,676.00</b>	<b>384,709,924.00</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>23,961,020.84</b>	<b>26,275,000.00</b>	<b>42,637,020.00</b>
12020102	Canoe License	-	-	10,000,000.00
12020105	Hawker Permit License	1,950,000.00	1,950,000.00	1,950,000.00
12020110	Squatters/Hawkers Permit	160,000.00	160,000.00	160,000.00
12020112	Motorcycle License	-	-	5,000,000.00
12020115	Kiosk License	310,000.00	310,000.00	31,000.00
12020116	Bakery House License	272,000.00	272,000.00	272,000.00
12020117	Registration of Meat Van license	370,000.00	370,000.00	370,000.00
12020118	Cattle Dealers License	8,176,020.84	10,490,000.00	8,176,020.00
12020119	Dried Fish/Dried Meat License	530,000.00	530,000.00	530,000.00
12020120	Cold Room License	150,000.00	150,000.00	150,000.00
12020124	Dane Gun License	130,000.00	130,000.00	130,000.00
12020125	Hunting License	120,000.00	120,000.00	120,000.00
12020131	Radio & Television License	-	-	4,000,000.00
12020136	Trade License	500,000.00	500,000.00	500,000.00
12020137	Petty Trade License	200,000.00	200,000.00	200,000.00
12020139	Sawmill License	85,000.00	85,000.00	85,000.00
12020141	Grinding Mill License	400,000.00	400,000.00	400,000.00
12020143	Painting, Spraying and Sign writing Workshop License	710,000.00	710,000.00	710,000.00
12020144	Photo Studio License	1,750,000.00	1,750,000.00	1,750,000.00
12020145	Welding Machine License	1,900,000.00	1,900,000.00	1,900,000.00
12020149	Battery Charges License	50,000.00	50,000.00	5,000.00

12020151	Panel Beater License	700,000.00	700,000.00	700,000.00
12020152	Vulgarizers License	350,000.00	350,000.00	350,000.00
12020153	Vehicle Spare parts License	1,100,000.00	1,100,000.00	1,100,000.00
12020157	Building Materials Seller License	1,068,000.00	1,068,000.00	1,068,000.00
12020158	Kerosene Seller License	140,000.00	140,000.00	140,000.00
12020159	Block making Machines License	220,000.00	220,000.00	220,000.00
12020160	Hair Dressing/Barbing Salon License	1,120,000.00	1,120,000.00	1,120,000.00
12020162	Poultry Trading	1,240,000.00	1,240,000.00	1,240,000.00
12020166	Bathing House/Public Toilet License	260,000.00	260,000.00	260,000.00
<b>120204</b>	<b>FEES- GENERAL</b>	<b>68,143,842.00</b>	<b>50,482,684.00</b>	<b>68,692,039.00</b>
12020402	Slaughter/Abattoir Fees	13,040,000.00	13,390,000.00	13,040,000.00
12020409	Vault Fees	215,158.00	215,158.00	215,158.00
12020411	Laboratory Test Fees	-	-	548,197.00
12020413	Birth & Death Registration Fees	10,000,000.00	-	10,000,000.00
12020414	General Contractor Registration Fees	2,600,000.00	2,600,000.00	2,600,000.00
12020415	Tenders Fees	1,160,000.00	1,160,000.00	1,160,000.00
12020416	Forestry & Fuel Exploitation Fees	100,000.00	100,000.00	100,000.00
12020417	Falling of Trees Fees	1,650,000.00	1,650,000.00	1,650,000.00
12020422	Motor Garage/Park Fees (As applicable)	11,000,000.00	8,510,000.00	11,000,000.00
12020423	Market Fees (As applicable)	20,000,000.00	15,978,842.00	20,000,000.00
12020424	Mortgage Sub-lease Approval Fees	1,500,000.00	-	1,500,000.00
12020425	Customary Right of Occupancy fees	1,000,000.00	1,000,000.00	1,000,000.00
12020432	Towing of Vehicle Fees	5,878,684.00	5,878,684.00	5,878,684.00
<b>120206</b>	<b>SALES - GENERAL</b>	<b>8,500,000.00</b>	<b>5,140,000.00</b>	<b>8,500,000.00</b>
12020601	Sales of Stores (As applicable)	1,500,000.00	-	1,500,000.00
12020603	Sales of Agricultural Produce(As applicable)	7,000,000.00	5,140,000.00	7,000,000.00
<b>120207</b>	<b>EARNINGS -GENERAL</b>	<b>20,940,526.00</b>	<b>16,961,684.00</b>	<b>15,500,000.00</b>
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	18,040,526.00	16,061,684.00	12,600,000.00
12020725	Earning from Environmental Sanitation Activities	2,000,000.00	-	2,000,000.00
12020726	Commission on Transfer Plot	900,000.00	900,000.00	900,000.00
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>174,066,078.00</b>	<b>87,987,236.00</b>	<b>174,066,078.00</b>
12020801	RENT ON LOCAL GOVERNMENT QUARTERS	50,000,000.00	27,000,000.00	50,000,000.00
12020805	RENT ON LOCAL GOVERNMENT BUILDINGS / OTHER PREMISES	35,000,000.00	35,000,000.00	35,000,000.00
12020807	Rent on Market Lets & Government Shops	8,000,000.00	7,921,158.00	8,000,000.00
12020812	Tenement Rate (from Telecom Network, Airtel, MTN, etc) per annum	81,066,078.00	18,066,078.00	81,066,078.00
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>36,281,320.00</b>	<b>24,000,000.00</b>	<b>36,000,000.00</b>
12020901	Rent on Govt. Lands	11,281,320.00	7,000,000.00	11,000,000.00
12020915	Ground Rate	10,000,000.00	7,000,000.00	10,000,000.00
12020917	Federal Govt. Grant in lieu of Tenement Rates	8,000,000.00	5,000,000.00	8,000,000.00
12020918	State Govt. Grant in lieu of Tenement Rates	7,000,000.00	5,000,000.00	7,000,000.00
<b>120211</b>	<b>INVESTMENT INCOME</b>	<b>726,684.00</b>	<b>715,000.00</b>	<b>726,683.00</b>
12021101	Dividends Receivable	726,684.00	715,000.00	726,683.00
<b>120213</b>	<b>RE-IMBURSEMENT GENERAL</b>	<b>38,588,104.00</b>	<b>41,586,072.00</b>	<b>38,588,104.00</b>
12021304	LG Share of State IGR	38,588,104.00	41,586,072.00	38,588,104.00



Table 4: Total Revenue by Fund

## 321206 - Birnin Kebbi Local Government, Kebbi State - 2025 Budget: Total Revenue by Fund

Code	Fund	2025 Original Budget
	<b><i>Total Revenue (including Capital Receipts, excluding Open Balance)</i></b>	<b><i>10,105,440,489.00</i></b>
<b>01</b>	<b>FEDERATION ACCOUNT</b>	<b>9,094,230,565.00</b>
<b>011</b>	<b>FAAC DIRECT ALLOCATION</b>	<b>9,094,230,565.00</b>
01101	FAAC DIRECT ALLOCATION	9,094,230,565.00
<b>02</b>	<b>CONSOLIDATED REVENUE FUND</b>	<b>1,011,209,924.00</b>
<b>021</b>	<b>MAIN ENVELOP</b>	<b>1,011,209,924.00</b>
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	1,011,209,924.00

## 2.C Expenditure by Segments

**Table 5: Total Expenditure by MDAs**

321206 - Birnin Kebbi Local Government, Kebbi State - 2025 Budget: Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<b>Total Expenditure</b>	<b>1,626,111,474.00</b>	<b>2,373,231,459.00</b>	<b>3,999,342,933.00</b>	<b>6,764,000,000.00</b>	<b>10,763,342,933.00</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>215,310,771.00</b>	<b>266,000,000.00</b>	<b>481,310,771.00</b>	<b>1,665,000,000.00</b>	<b>2,146,310,771.00</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>10,190,734.00</b>	<b>84,000,000.00</b>	<b>94,190,734.00</b>	-	<b>94,190,734.00</b>
011100100100	OFFICE OF THE CHAIRMAN	10,190,734.00	84,000,000.00	94,190,734.00	-	94,190,734.00
<b>01120000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>91,251,540.00</b>	<b>116,600,000.00</b>	<b>207,851,540.00</b>	-	<b>207,851,540.00</b>
011200300100	THE COUNCIL	91,251,540.00	116,600,000.00	207,851,540.00	-	207,851,540.00
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>6,368,592.00</b>	<b>8,000,000.00</b>	<b>14,368,592.00</b>	-	<b>14,368,592.00</b>
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	6,368,592.00	8,000,000.00	14,368,592.00	-	14,368,592.00
<b>01620000000</b>	<b>ADMINISTRATION &amp; GENERAL SERVICES</b>	<b>107,499,905.00</b>	<b>57,400,000.00</b>	<b>164,899,905.00</b>	<b>1,665,000,000.00</b>	<b>1,829,899,905.00</b>
016200100100	ADMINISTRATION & GENERAL SERVICES	107,499,905.00	57,400,000.00	164,899,905.00	1,665,000,000.00	1,829,899,905.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>720,865,967.00</b>	<b>1,030,230,558.00</b>	<b>1,751,096,525.00</b>	<b>3,318,000,000.00</b>	<b>5,069,096,525.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES &amp; RURAL DEVEL</b>	<b>49,750,171.00</b>	<b>11,000,000.00</b>	<b>60,750,171.00</b>	<b>1,321,000,000.00</b>	<b>1,381,750,171.00</b>
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	49,750,171.00	11,000,000.00	60,750,171.00	1,321,000,000.00	1,381,750,171.00
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLIES</b>	<b>560,530,037.00</b>	<b>974,230,558.00</b>	<b>1,534,760,595.00</b>	<b>137,000,000.00</b>	<b>1,671,760,595.00</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES	560,530,037.00	974,230,558.00	1,534,760,595.00	137,000,000.00	1,671,760,595.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY</b>	<b>70,585,001.00</b>	<b>18,000,000.00</b>	<b>88,585,001.00</b>	<b>1,860,000,000.00</b>	<b>1,948,585,001.00</b>
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	70,585,001.00	18,000,000.00	88,585,001.00	1,860,000,000.00	1,948,585,001.00
<b>02380000000</b>	<b>DEPARTMENT OF BUDGET, PLANNING, RESEARCH &amp; STATISTICS (BPRS)</b>	<b>40,000,758.00</b>	<b>27,000,000.00</b>	<b>67,000,758.00</b>	-	<b>67,000,758.00</b>
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	40,000,758.00	27,000,000.00	67,000,758.00	-	67,000,758.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>689,934,736.00</b>	<b>1,077,000,901.00</b>	<b>1,766,935,637.00</b>	<b>1,781,000,000.00</b>	<b>3,547,935,637.00</b>
<b>05170000000</b>	<b>DEPARTMENT OF SOCIAL DEVELOPMENT &amp; EDUCATION</b>	<b>211,824,140.00</b>	<b>941,540,198.00</b>	<b>1,153,364,338.00</b>	<b>1,619,000,000.00</b>	<b>2,772,364,338.00</b>
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	211,824,140.00	941,540,198.00	1,153,364,338.00	1,619,000,000.00	2,772,364,338.00
<b>05210000000</b>	<b>DEPARTMENT OF MEDICAL &amp; HEALTH SERVICE</b>	<b>427,560,785.00</b>	<b>66,850,811.00</b>	<b>494,411,596.00</b>	<b>162,000,000.00</b>	<b>656,411,596.00</b>
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	427,560,785.00	66,850,811.00	494,411,596.00	162,000,000.00	656,411,596.00
<b>05510000000</b>	<b>TRADITIONAL RULERS' COUNCIL</b>	<b>50,549,811.00</b>	<b>68,609,892.00</b>	<b>119,159,703.00</b>	-	<b>119,159,703.00</b>
055100100100	TRADITIONAL RULERS' COUNCIL	50,549,811.00	68,609,892.00	119,159,703.00	-	119,159,703.00

**Table 6: Expenditure Administrative Unit**

**321206 - Birnin Kebbi Local Government, Kebbi State - 2025 Budget: Total Expenditure by Administrative Unit**

Code	Administrative Unit	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<b>Total Expenditure</b>	<b>8,325,932,239.00</b>	<b>4,809,237,465.00</b>	<b>10,763,342,933.00</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>1,472,299,547.00</b>	<b>584,243,658.00</b>	<b>2,146,310,771.00</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>83,250,366.00</b>	<b>26,510,099.00</b>	<b>94,190,734.00</b>
011100100100	OFFICE OF THE CHAIRMAN	83,250,366.00	26,510,099.00	94,190,734.00
<b>01120000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>129,071,540.00</b>	<b>126,251,540.00</b>	<b>207,851,540.00</b>
011200300100	THE COUNCIL	129,071,540.00	126,251,540.00	207,851,540.00
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>13,368,592.00</b>	<b>16,008,592.00</b>	<b>14,368,592.00</b>
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	13,368,592.00	16,008,592.00	14,368,592.00
<b>01620000000</b>	<b>ADMINISTRATION &amp; GENERAL SERVICES</b>	<b>1,246,609,049.00</b>	<b>415,473,427.00</b>	<b>1,829,899,905.00</b>
016200100100	ADMINISTRATION & GENERAL SERVICES	1,246,609,049.00	415,473,427.00	1,829,899,905.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>4,080,707,424.00</b>	<b>2,563,178,398.00</b>	<b>5,069,096,525.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES &amp; RURAL DEVEL</b>	<b>1,369,746,171.00</b>	<b>921,246,171.00</b>	<b>1,381,750,171.00</b>
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	1,369,746,171.00	921,246,171.00	1,381,750,171.00
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLIES</b>	<b>1,043,541,494.00</b>	<b>800,412,468.00</b>	<b>1,671,760,595.00</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES	1,043,541,494.00	800,412,468.00	1,671,760,595.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY</b>	<b>1,625,585,001.00</b>	<b>802,585,001.00</b>	<b>1,948,585,001.00</b>
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	1,625,585,001.00	802,585,001.00	1,948,585,001.00
<b>02380000000</b>	<b>DEPARTMENT OF BUDGET, PLANNING, RESEARCH &amp; STATISTICS (BPRS)</b>	<b>41,834,758.00</b>	<b>38,934,758.00</b>	<b>67,000,758.00</b>
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	41,834,758.00	38,934,758.00	67,000,758.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>2,772,925,268.00</b>	<b>1,661,815,409.00</b>	<b>3,547,935,637.00</b>
<b>05170000000</b>	<b>DEPARTMENT OF SOCIAL DEVELOPMENT &amp; EDUCATION</b>	<b>2,112,483,776.00</b>	<b>1,069,798,170.00</b>	<b>2,772,364,338.00</b>
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	2,112,483,776.00	1,069,798,170.00	2,772,364,338.00
<b>05210000000</b>	<b>DEPARTMENT OF MEDICAL &amp; HEALTH SERVICE</b>	<b>541,426,043.00</b>	<b>487,726,134.00</b>	<b>656,411,596.00</b>
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	541,426,043.00	487,726,134.00	656,411,596.00
<b>05510000000</b>	<b>TRADITIONAL RULERS' COUNCIL</b>	<b>119,015,449.00</b>	<b>104,291,105.00</b>	<b>119,159,703.00</b>
055100100100	TRADITIONAL RULERS' COUNCIL	119,015,449.00	104,291,105.00	119,159,703.00

**Table 7: Personnel Expenditure by Administrative Units**

**321206 - Birnin Kebbi Local Government, Kebbi State - 2025 Budget: Personnel Expenditure by Administrative Unit**

Code	Administrative Unit	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<b>Total Personnel Expenditure</b>	<b><u>1,263,779,318.00</u></b>	<b><u>995,498,920.00</u></b>	<b><u>1,626,111,474.00</u></b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>209,930,769.00</b>	<b>166,910,769.00</b>	<b>215,310,771.00</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>10,190,734.00</b>	<b>10,190,734.00</b>	<b>10,190,734.00</b>
011100100100	OFFICE OF THE CHAIRMAN	10,190,734.00	10,190,734.00	10,190,734.00
<b>01120000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>91,071,540.00</b>	<b>91,251,540.00</b>	<b>91,251,540.00</b>
011200300100	THE COUNCIL	91,071,540.00	91,251,540.00	91,251,540.00
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>6,368,592.00</b>	<b>6,368,592.00</b>	<b>6,368,592.00</b>
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	6,368,592.00	6,368,592.00	6,368,592.00
<b>01620000000</b>	<b>ADMINISTRATION &amp; GENERAL SERVICES</b>	<b>102,299,903.00</b>	<b>59,099,903.00</b>	<b>107,499,905.00</b>
016200100100	ADMINISTRATION & GENERAL SERVICES	102,299,903.00	59,099,903.00	107,499,905.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>521,711,891.00</b>	<b>423,402,157.00</b>	<b>720,865,967.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES &amp; RURAL DEVEL</b>	<b>37,746,171.00</b>	<b>37,746,171.00</b>	<b>49,750,171.00</b>
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	37,746,171.00	37,746,171.00	49,750,171.00
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLIES</b>	<b>393,545,961.00</b>	<b>295,236,227.00</b>	<b>560,530,037.00</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES	393,545,961.00	295,236,227.00	560,530,037.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY</b>	<b>59,585,001.00</b>	<b>59,585,001.00</b>	<b>70,585,001.00</b>
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	59,585,001.00	59,585,001.00	70,585,001.00
<b>02380000000</b>	<b>DEPARTMENT OF BUDGET, PLANNING, RESEARCH &amp; STATISTICS (BPRS)</b>	<b>30,834,758.00</b>	<b>30,834,758.00</b>	<b>40,000,758.00</b>
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	30,834,758.00	30,834,758.00	40,000,758.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>532,136,658.00</b>	<b>405,185,994.00</b>	<b>689,934,736.00</b>
<b>05170000000</b>	<b>DEPARTMENT OF SOCIAL DEVELOPMENT &amp; EDUCATION</b>	<b>177,101,615.00</b>	<b>50,350,860.00</b>	<b>211,824,140.00</b>
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	177,101,615.00	50,350,860.00	211,824,140.00
<b>05210000000</b>	<b>DEPARTMENT OF MEDICAL &amp; HEALTH SERVICE</b>	<b>312,575,232.00</b>	<b>312,375,323.00</b>	<b>427,560,785.00</b>
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	312,575,232.00	312,375,323.00	427,560,785.00
<b>05510000000</b>	<b>TRADITIONAL RULERS' COUNCIL</b>	<b>42,459,811.00</b>	<b>42,459,811.00</b>	<b>50,549,811.00</b>
055100100100	TRADITIONAL RULERS' COUNCIL	42,459,811.00	42,459,811.00	50,549,811.00

**Table 8: Overhead Expenditure by Administrative Unit**

**321206 - Birnin Kebbi Local Government, Kebbi State - 2025 Budget: Overhead Expenditure by Administrative Unit**

Code	Administrative Unit	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<b>Total Overhead Expenditure</b>	<b>1,574,508,680.00</b>	<b>919,238,545.00</b>	<b>2,373,231,459.00</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>157,368,778.00</b>	<b>88,332,889.00</b>	<b>266,000,000.00</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>73,059,632.00</b>	<b>16,319,365.00</b>	<b>84,000,000.00</b>
011100100100	OFFICE OF THE CHAIRMAN	73,059,632.00	16,319,365.00	84,000,000.00
<b>01120000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>38,000,000.00</b>	<b>35,000,000.00</b>	<b>116,600,000.00</b>
011200300100	THE COUNCIL	38,000,000.00	35,000,000.00	116,600,000.00
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>7,000,000.00</b>	<b>9,640,000.00</b>	<b>8,000,000.00</b>
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	7,000,000.00	9,640,000.00	8,000,000.00
<b>01620000000</b>	<b>ADMINISTRATION &amp; GENERAL SERVICES</b>	<b>39,309,146.00</b>	<b>27,373,524.00</b>	<b>57,400,000.00</b>
016200100100	ADMINISTRATION & GENERAL SERVICES	39,309,146.00	27,373,524.00	57,400,000.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>552,351,292.00</b>	<b>294,776,241.00</b>	<b>1,030,230,558.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES &amp; RURAL DEVEL</b>	<b>11,000,000.00</b>	<b>8,500,000.00</b>	<b>11,000,000.00</b>
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	11,000,000.00	8,500,000.00	11,000,000.00
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLIES</b>	<b>512,351,292.00</b>	<b>260,176,241.00</b>	<b>974,230,558.00</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES	512,351,292.00	260,176,241.00	974,230,558.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY</b>	<b>18,000,000.00</b>	<b>18,000,000.00</b>	<b>18,000,000.00</b>
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	18,000,000.00	18,000,000.00	18,000,000.00
<b>02380000000</b>	<b>DEPARTMENT OF BUDGET, PLANNING, RESEARCH &amp; STATISTICS (BPRS)</b>	<b>11,000,000.00</b>	<b>8,100,000.00</b>	<b>27,000,000.00</b>
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	11,000,000.00	8,100,000.00	27,000,000.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>864,788,610.00</b>	<b>536,129,415.00</b>	<b>1,077,000,901.00</b>
<b>05170000000</b>	<b>DEPARTMENT OF SOCIAL DEVELOPMENT &amp; EDUCATION</b>	<b>721,382,161.00</b>	<b>412,947,310.00</b>	<b>941,540,198.00</b>
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	721,382,161.00	412,947,310.00	941,540,198.00
<b>05210000000</b>	<b>DEPARTMENT OF MEDICAL &amp; HEALTH SERVICE</b>	<b>66,850,811.00</b>	<b>61,350,811.00</b>	<b>66,850,811.00</b>
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	66,850,811.00	61,350,811.00	66,850,811.00
<b>05510000000</b>	<b>TRADITIONAL RULERS' COUNCIL</b>	<b>76,555,638.00</b>	<b>61,831,294.00</b>	<b>68,609,892.00</b>
055100100100	TRADITIONAL RULERS' COUNCIL	76,555,638.00	61,831,294.00	68,609,892.00

Table 9: Capital Expenditure by Administrative Units

## 321206 - Birnin Kebbi Local Government, Kebbi State - 2025 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<b><i>Total Capital Expenditure</i></b>	<b><i>5,487,644,241.00</i></b>	<b><i>2,894,500,000.00</i></b>	<b><i>6,764,000,000.00</i></b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>1,105,000,000.00</b>	<b>329,000,000.00</b>	<b>1,665,000,000.00</b>
<b>01620000000</b>	<b>ADMINISTRATION &amp; GENERAL SERVICES</b>	<b>1,105,000,000.00</b>	<b>329,000,000.00</b>	<b>1,665,000,000.00</b>
016200100100	ADMINISTRATION & GENERAL SERVICES	1,105,000,000.00	329,000,000.00	1,665,000,000.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>3,006,644,241.00</b>	<b>1,845,000,000.00</b>	<b>3,318,000,000.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES &amp; RURAL DEVEL</b>	<b>1,321,000,000.00</b>	<b>875,000,000.00</b>	<b>1,321,000,000.00</b>
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	1,321,000,000.00	875,000,000.00	1,321,000,000.00
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLIES</b>	<b>137,644,241.00</b>	<b>245,000,000.00</b>	<b>137,000,000.00</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES	137,644,241.00	245,000,000.00	137,000,000.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY</b>	<b>1,548,000,000.00</b>	<b>725,000,000.00</b>	<b>1,860,000,000.00</b>
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	1,548,000,000.00	725,000,000.00	1,860,000,000.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>1,376,000,000.00</b>	<b>720,500,000.00</b>	<b>1,781,000,000.00</b>
<b>05170000000</b>	<b>DEPARTMENT OF SOCIAL DEVELOPMENT &amp; EDUCATION</b>	<b>1,214,000,000.00</b>	<b>606,500,000.00</b>	<b>1,619,000,000.00</b>
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	1,214,000,000.00	606,500,000.00	1,619,000,000.00
<b>05210000000</b>	<b>DEPARTMENT OF MEDICAL &amp; HEALTH SERVICE</b>	<b>162,000,000.00</b>	<b>114,000,000.00</b>	<b>162,000,000.00</b>
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	162,000,000.00	114,000,000.00	162,000,000.00

## 2.D Expenditure by Economic Classification

Table 10: Total Expenditure by Economic Classification

321206 - Birnin Kebbi Local Government, Kebbi State - 2025 Budget: Expenditure by Economic Classification

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>8,325,932,239.00</b>	<b>4,809,237,465.00</b>	<b>10,763,342,933.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>1,263,779,318.00</b>	<b>995,498,920.00</b>	<b>1,626,111,474.00</b>
<b>2101</b>	<b>SALARY</b>	<b>731,828,760.00</b>	<b>731,808,849.00</b>	<b>944,654,360.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>731,828,760.00</b>	<b>731,808,849.00</b>	<b>944,654,360.00</b>
21010101	SALARIES	669,997,894.00	669,797,983.00	882,643,494.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	61,830,866.00	62,010,866.00	62,010,866.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>89,000,000.00</b>	<b>45,800,000.00</b>	<b>84,200,000.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>89,000,000.00</b>	<b>45,800,000.00</b>	<b>84,200,000.00</b>
21020109	Furniture Allowance	89,000,000.00	45,800,000.00	84,200,000.00
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>442,950,558.00</b>	<b>217,890,071.00</b>	<b>597,257,114.00</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	<b>442,950,558.00</b>	<b>217,890,071.00</b>	<b>597,257,114.00</b>
21030101	GRATUITY	237,583,554.00	43,075,560.00	310,004,670.00
21030102	PENSION	205,367,004.00	174,814,511.00	287,252,444.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>1,574,508,680.00</b>	<b>919,238,545.00</b>	<b>2,373,231,459.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>286,659,632.00</b>	<b>197,659,365.00</b>	<b>373,022,286.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>33,000,000.00</b>	<b>18,850,000.00</b>	<b>33,000,000.00</b>
22020101	LOCAL TRAVEL AND TRANSPORT - TRAINING	33,000,000.00	18,850,000.00	33,000,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>6,000,000.00</b>	<b>2,500,000.00</b>	<b>9,500,000.00</b>
22020201	ELECTRICITY CHARGES	4,000,000.00	1,500,000.00	4,500,000.00
22020202	TELEPHONE CHARGES	2,000,000.00	1,000,000.00	5,000,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>116,680,000.00</b>	<b>67,100,000.00</b>	<b>116,800,000.00</b>
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	54,000,000.00	64,100,000.00	53,800,000.00
22020307	DRUGS / LABORATORY / MEDICAL SUPPLIES	2,000,000.00	1,000,000.00	2,000,000.00
22020309	UNIFORM AND OTHER CLOTHING	60,680,000.00	2,000,000.00	61,000,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>44,000,000.00</b>	<b>34,290,000.00</b>	<b>47,500,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	22,000,000.00	19,290,000.00	23,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	22,000,000.00	15,000,000.00	24,500,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>21,600,000.00</b>	<b>21,600,000.00</b>	<b>11,822,286.00</b>
22020501	LOCAL TRAINING	21,600,000.00	21,600,000.00	11,822,286.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>5,379,632.00</b>	<b>4,819,365.00</b>	<b>84,600,000.00</b>
22020601	SECURITY SERVICES	5,379,632.00	4,819,365.00	84,600,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>10,000,000.00</b>	<b>12,500,000.00</b>	<b>14,000,000.00</b>
22020701	FINANCIAL CONSULTING	10,000,000.00	12,500,000.00	14,000,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>50,000,000.00</b>	<b>36,000,000.00</b>	<b>55,800,000.00</b>
22021001	ENTERTAINMENT & HOSPITALITY	10,000,000.00	6,000,000.00	14,800,000.00
22021004	MEDICAL EXPENSES: LOCAL	20,000,000.00	20,000,000.00	20,000,000.00
22021007	WELFARE PACKAGES	20,000,000.00	10,000,000.00	20,000,000.00
22021035	ANNUAL BUDGET PREPARATION BONUS	-	-	1,000,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>788,497,756.00</b>	<b>475,402,939.00</b>	<b>1,037,978,615.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>788,497,756.00</b>	<b>475,402,939.00</b>	<b>1,037,978,615.00</b>
22040105	GRANTS TO GOVERNMENT AGENCIES - RECURRENT	723,942,118.00	420,571,645.00	966,368,723.00
22040109	GRANTS TO COMMUNITIES/NGOS	64,555,638.00	54,831,294.00	71,609,892.00
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>	<b>499,351,292.00</b>	<b>246,176,241.00</b>	<b>962,230,558.00</b>
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>	<b>499,351,292.00</b>	<b>246,176,241.00</b>	<b>962,230,558.00</b>
22070103	TRANSFER OF 25% OF FAAC FOR STATE/LG JOINT PROJECTS	20,309,146.00	18,390,230.00	46,256,636.00
22070105	PAYMENT OF COST OF IGR COLLECTION	479,042,146.00	227,786,011.00	915,973,922.00

<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>5,487,644,241.00</b>	<b>2,894,500,000.00</b>	<b>6,764,000,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>967,644,241.00</b>	<b>600,000,000.00</b>	<b>1,003,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>967,644,241.00</b>	<b>600,000,000.00</b>	<b>1,003,000,000.00</b>
23010101	PURCHASE / ACQUISITION OF LAND	30,000,000.00	30,000,000.00	35,000,000.00
23010104	PURCHASE MOTOR CYCLES	50,000,000.00	30,000,000.00	50,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	5,000,000.00	-	5,000,000.00
23010109	PURCHASE OF SEA BOATS	10,000,000.00	20,000,000.00	10,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	185,000,000.00	130,000,000.00	336,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	20,000,000.00	-	20,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	25,000,000.00	15,000,000.00	25,000,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	155,000,000.00	190,000,000.00	60,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	20,000,000.00	10,000,000.00	20,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	12,644,241.00	50,000,000.00	12,000,000.00
23010139	PURCHASE OF TRANSFORMERS AND SPARE PARTS	255,000,000.00	95,000,000.00	230,000,000.00
23010145	PURCHASE OF ICT EQUIPMENTS	200,000,000.00	30,000,000.00	200,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>967,000,000.00</b>	<b>627,000,000.00</b>	<b>1,474,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>967,000,000.00</b>	<b>627,000,000.00</b>	<b>1,474,000,000.00</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	20,000,000.00	33,000,000.00	140,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	48,000,000.00	54,000,000.00	58,000,000.00
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	5,000,000.00	5,000,000.00	10,000,000.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	5,000,000.00	30,000,000.00	20,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	1,000,000.00	-	1,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	743,000,000.00	350,000,000.00	870,000,000.00
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	60,000,000.00	45,000,000.00	290,000,000.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	20,000,000.00	50,000,000.00	20,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	5,000,000.00	10,000,000.00	5,000,000.00
23020126	CONSTRUCTION/PROVISION OF CEMETERIES	60,000,000.00	50,000,000.00	60,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>940,000,000.00</b>	<b>678,500,000.00</b>	<b>1,132,000,000.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>940,000,000.00</b>	<b>678,500,000.00</b>	<b>1,132,000,000.00</b>
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	220,000,000.00	71,000,000.00	270,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70,000,000.00	60,000,000.00	70,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	20,000,000.00	70,000,000.00	70,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	72,000,000.00	90,000,000.00	72,000,000.00
23030115	REHABILITATION / REPAIRS - WATER-WAY	20,000,000.00	20,000,000.00	30,000,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	1,000,000.00	1,000,000.00	10,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	207,000,000.00	76,500,000.00	260,000,000.00
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	50,000,000.00	50,000,000.00	70,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	110,000,000.00	155,000,000.00	110,000,000.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	70,000,000.00	10,000,000.00	70,000,000.00
23030129	REHABILITATION/REPAIRS- MOSQUES	100,000,000.00	75,000,000.00	100,000,000.00
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>7,000,000.00</b>	<b>5,000,000.00</b>	<b>7,000,000.00</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>	<b>7,000,000.00</b>	<b>5,000,000.00</b>	<b>7,000,000.00</b>
23040101	TREE PLANTING	5,000,000.00	3,000,000.00	5,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	2,000,000.00	2,000,000.00	2,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>2,606,000,000.00</b>	<b>984,000,000.00</b>	<b>3,148,000,000.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>2,606,000,000.00</b>	<b>984,000,000.00</b>	<b>3,148,000,000.00</b>
23050101	RESEARCH AND DEVELOPMENT	1,232,000,000.00	432,000,000.00	1,732,000,000.00
23050103	MONITORING AND EVALUATION	71,000,000.00	13,000,000.00	101,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	301,000,000.00	41,000,000.00	403,000,000.00
23050108	SPECIAL GARNTS AND INTERVENTION	500,000,000.00	95,000,000.00	410,000,000.00
23050109	PROVISION OF AGRICULTURAL INPUTS	502,000,000.00	403,000,000.00	502,000,000.00



## 2.E Expenditure by Function

### 2.F Table 11: Total Expenditure by Function

321206 - Birnin Kebbi Local Government, Kebbi State - 2025 Budget: Total Expenditure by Function

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<b>Total Expenditure</b>	<b>8,325,932,239.00</b>	<b>4,809,237,465.00</b>	<b>10,763,342,933.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>2,050,831,755.00</b>	<b>1,027,200,813.00</b>	<b>3,607,888,245.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIR</b>	<b>802,019,356.00</b>	<b>490,284,036.00</b>	<b>1,361,618,990.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	212,321,906.00	152,761,639.00	302,042,274.00
70112	FINANCIAL AND FISCAL AFFAIRS	589,697,450.00	337,522,397.00	1,059,576,716.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>1,248,812,399.00</b>	<b>536,916,777.00</b>	<b>2,246,269,255.00</b>
70132	OVERALL PLANNING AND STATISTICAL SERVICES	41,834,758.00	38,934,758.00	67,000,758.00
70133	OTHER GENERAL SERVICES	1,206,977,641.00	497,982,019.00	2,179,268,497.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>520,000,000.00</b>	<b>115,000,000.00</b>	<b>355,000,000.00</b>
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>10,000,000.00</b>	<b>15,000,000.00</b>	<b>15,000,000.00</b>
70321	FIRE PROTECTION SERVICES	10,000,000.00	15,000,000.00	15,000,000.00
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>510,000,000.00</b>	<b>100,000,000.00</b>	<b>340,000,000.00</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	510,000,000.00	100,000,000.00	340,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>2,665,331,172.00</b>	<b>1,670,831,172.00</b>	<b>3,010,335,172.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>125,000,000.00</b>	<b>195,000,000.00</b>	<b>125,000,000.00</b>
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	125,000,000.00	195,000,000.00	125,000,000.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>1,364,746,171.00</b>	<b>918,246,171.00</b>	<b>1,376,750,171.00</b>
70421	AGRICULTURE	1,348,746,171.00	891,246,171.00	1,360,750,171.00
70422	FORESTRY	1,000,000.00	-	1,000,000.00
70423	FISHING AND HUNTING	15,000,000.00	27,000,000.00	15,000,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>255,000,000.00</b>	<b>95,000,000.00</b>	<b>230,000,000.00</b>
70435	ELECTRICITY	255,000,000.00	95,000,000.00	230,000,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>920,585,001.00</b>	<b>462,585,001.00</b>	<b>1,278,585,001.00</b>
70451	ROAD TRANSPORT	920,585,001.00	462,585,001.00	1,278,585,001.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>9,000,000.00</b>	<b>25,000,000.00</b>	<b>9,000,000.00</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>4,000,000.00</b>	<b>22,000,000.00</b>	<b>4,000,000.00</b>
70511	WASTE MANAGEMENT	4,000,000.00	22,000,000.00	4,000,000.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>5,000,000.00</b>	<b>3,000,000.00</b>	<b>5,000,000.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	5,000,000.00	3,000,000.00	5,000,000.00

<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>130,000,000.00</b>	<b>130,000,000.00</b>	<b>180,000,000.00</b>
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>40,000,000.00</b>	<b>40,000,000.00</b>	<b>60,000,000.00</b>
70621	COMMUNITY DEVELOPMENT	40,000,000.00	40,000,000.00	60,000,000.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>40,000,000.00</b>	<b>40,000,000.00</b>	<b>50,000,000.00</b>
70631	WATER SUPPLY	40,000,000.00	40,000,000.00	50,000,000.00
<b>7064</b>	<b>STREET LIGHTING</b>	<b>50,000,000.00</b>	<b>50,000,000.00</b>	<b>70,000,000.00</b>
70641	STREET LIGHTING	50,000,000.00	50,000,000.00	70,000,000.00
<b>707</b>	<b>HEALTH</b>	<b>534,426,043.00</b>	<b>475,726,134.00</b>	<b>649,411,596.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>534,426,043.00</b>	<b>475,726,134.00</b>	<b>649,411,596.00</b>
70741	PUBLIC HEALTH SERVICES	534,426,043.00	475,726,134.00	649,411,596.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>876,015,449.00</b>	<b>441,291,105.00</b>	<b>892,159,703.00</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>6,000,000.00</b>	<b>41,000,000.00</b>	<b>60,000,000.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	6,000,000.00	41,000,000.00	60,000,000.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>120,015,449.00</b>	<b>105,291,105.00</b>	<b>122,159,703.00</b>
70821	CULTURAL SERVICES	120,015,449.00	105,291,105.00	122,159,703.00
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>200,000,000.00</b>	<b>30,000,000.00</b>	<b>200,000,000.00</b>
70831	BROADCASTING AND PUBLISHING SERVICES	200,000,000.00	30,000,000.00	200,000,000.00
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>450,000,000.00</b>	<b>190,000,000.00</b>	<b>410,000,000.00</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	450,000,000.00	190,000,000.00	410,000,000.00
<b>7086</b>	<b>RECREATION, CULTURE AND RELIGION N.E.C.</b>	<b>100,000,000.00</b>	<b>75,000,000.00</b>	<b>100,000,000.00</b>
70861	RECREATION, CULTURE AND RELIGION N.E.C.	100,000,000.00	75,000,000.00	100,000,000.00
<b>709</b>	<b>EDUCATION</b>	<b>801,733,021.00</b>	<b>603,298,170.00</b>	<b>1,127,291,103.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>801,733,021.00</b>	<b>603,298,170.00</b>	<b>1,127,291,103.00</b>
70912	PRIMARY EDUCATION	801,733,021.00	603,298,170.00	1,127,291,103.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>738,594,799.00</b>	<b>320,890,071.00</b>	<b>932,257,114.00</b>
<b>7102</b>	<b>OLD AGE</b>	<b>442,950,558.00</b>	<b>217,890,071.00</b>	<b>597,257,114.00</b>
71021	OLD AGE	442,950,558.00	217,890,071.00	597,257,114.00
<b>7103</b>	<b>SURVIVORS</b>	<b>150,000,000.00</b>	<b>40,000,000.00</b>	<b>60,000,000.00</b>
71031	SURVIVORS	150,000,000.00	40,000,000.00	60,000,000.00
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>5,000,000.00</b>	<b>3,000,000.00</b>	<b>15,000,000.00</b>
71041	FAMILY AND CHILDREN	5,000,000.00	3,000,000.00	15,000,000.00
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>140,644,241.00</b>	<b>60,000,000.00</b>	<b>260,000,000.00</b>
71051	UNEMPLOYMENT	140,644,241.00	60,000,000.00	260,000,000.00

Table 12: Personnel Expenditure by Function

## 321206 - Birnin Kebbi Local Government, Kebbi State - 2025 Budget: Personnel Expenditure by Function

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<b><i>Total Personnel Expenditure</i></b>	<b><i>1,263,779,318.00</i></b>	<b><i>995,498,920.00</i></b>	<b><i>1,626,111,474.00</i></b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>318,111,685.00</b>	<b>275,091,683.00</b>	<b>340,657,687.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIR</b>	<b>178,608,432.00</b>	<b>178,788,430.00</b>	<b>186,788,432.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	101,262,274.00	101,442,274.00	101,442,274.00
70112	FINANCIAL AND FISCAL AFFAIRS	77,346,158.00	77,346,156.00	85,346,158.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>139,503,253.00</b>	<b>96,303,253.00</b>	<b>153,869,255.00</b>
70132	OVERALL PLANNING AND STATISTICAL SERVICES	30,834,758.00	30,834,758.00	40,000,758.00
70133	OTHER GENERAL SERVICES	108,668,495.00	65,468,495.00	113,868,497.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>97,331,172.00</b>	<b>97,331,172.00</b>	<b>120,335,172.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>37,746,171.00</b>	<b>37,746,171.00</b>	<b>49,750,171.00</b>
70421	AGRICULTURE	37,746,171.00	37,746,171.00	49,750,171.00
<b>7045</b>	<b>TRANSPORT</b>	<b>59,585,001.00</b>	<b>59,585,001.00</b>	<b>70,585,001.00</b>
70451	ROAD TRANSPORT	59,585,001.00	59,585,001.00	70,585,001.00
<b>707</b>	<b>HEALTH</b>	<b>312,575,232.00</b>	<b>312,375,323.00</b>	<b>427,560,785.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>312,575,232.00</b>	<b>312,375,323.00</b>	<b>427,560,785.00</b>
70741	PUBLIC HEALTH SERVICES	312,575,232.00	312,375,323.00	427,560,785.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>42,459,811.00</b>	<b>42,459,811.00</b>	<b>50,549,811.00</b>
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>42,459,811.00</b>	<b>42,459,811.00</b>	<b>50,549,811.00</b>
70821	CULTURAL SERVICES	42,459,811.00	42,459,811.00	50,549,811.00
<b>709</b>	<b>EDUCATION</b>	<b>50,350,860.00</b>	<b>50,350,860.00</b>	<b>89,750,905.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>50,350,860.00</b>	<b>50,350,860.00</b>	<b>89,750,905.00</b>
70912	PRIMARY EDUCATION	50,350,860.00	50,350,860.00	89,750,905.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>442,950,558.00</b>	<b>217,890,071.00</b>	<b>597,257,114.00</b>
<b>7102</b>	<b>OLD AGE</b>	<b>442,950,558.00</b>	<b>217,890,071.00</b>	<b>597,257,114.00</b>
71021	OLD AGE	442,950,558.00	217,890,071.00	597,257,114.00

**Table13: Overhead Expenditure by Function**

**321206 - Birnin Kebbi Local Government, Kebbi State - 2025 Budget: Overhead Expenditure by Function**

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<b>Total Overhead Expenditure</b>	<b>1,574,508,680.00</b>	<b>919,238,545.00</b>	<b>2,373,231,459.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>680,720,070.00</b>	<b>356,609,130.00</b>	<b>1,267,230,558.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIR</b>	<b>623,410,924.00</b>	<b>311,495,606.00</b>	<b>1,174,830,558.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	111,059,632.00	51,319,365.00	200,600,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	512,351,292.00	260,176,241.00	974,230,558.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>57,309,146.00</b>	<b>45,113,524.00</b>	<b>92,400,000.00</b>
70132	OVERALL PLANNING AND STATISTICAL SERVICES	11,000,000.00	8,100,000.00	27,000,000.00
70133	OTHER GENERAL SERVICES	46,309,146.00	37,013,524.00	65,400,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>29,000,000.00</b>	<b>26,500,000.00</b>	<b>29,000,000.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>11,000,000.00</b>	<b>8,500,000.00</b>	<b>11,000,000.00</b>
70421	AGRICULTURE	11,000,000.00	8,500,000.00	11,000,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>18,000,000.00</b>	<b>18,000,000.00</b>	<b>18,000,000.00</b>
70451	ROAD TRANSPORT	18,000,000.00	18,000,000.00	18,000,000.00
<b>707</b>	<b>HEALTH</b>	<b>66,850,811.00</b>	<b>61,350,811.00</b>	<b>66,850,811.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>66,850,811.00</b>	<b>61,350,811.00</b>	<b>66,850,811.00</b>
70741	PUBLIC HEALTH SERVICES	66,850,811.00	61,350,811.00	66,850,811.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>76,555,638.00</b>	<b>61,831,294.00</b>	<b>68,609,892.00</b>
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>76,555,638.00</b>	<b>61,831,294.00</b>	<b>68,609,892.00</b>
70821	CULTURAL SERVICES	76,555,638.00	61,831,294.00	68,609,892.00
<b>709</b>	<b>EDUCATION</b>	<b>721,382,161.00</b>	<b>412,947,310.00</b>	<b>941,540,198.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>721,382,161.00</b>	<b>412,947,310.00</b>	<b>941,540,198.00</b>
70912	PRIMARY EDUCATION	721,382,161.00	412,947,310.00	941,540,198.00

**Table 14: Capital Expenditure by Function**

**321206 - Birnin Kebbi Local Government, Kebbi State - 2025 Budget: Capital Expenditure by Function**

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<b>Total Capital Expenditure</b>	<b>5,487,644,241.00</b>	<b>2,894,500,000.00</b>	<b>6,764,000,000.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>1,052,000,000.00</b>	<b>395,500,000.00</b>	<b>2,000,000,000.00</b>
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>1,052,000,000.00</b>	<b>395,500,000.00</b>	<b>2,000,000,000.00</b>
70133	OTHER GENERAL SERVICES	1,052,000,000.00	395,500,000.00	2,000,000,000.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>520,000,000.00</b>	<b>115,000,000.00</b>	<b>355,000,000.00</b>
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>10,000,000.00</b>	<b>15,000,000.00</b>	<b>15,000,000.00</b>
70321	FIRE PROTECTION SERVICES	10,000,000.00	15,000,000.00	15,000,000.00
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>510,000,000.00</b>	<b>100,000,000.00</b>	<b>340,000,000.00</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	510,000,000.00	100,000,000.00	340,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>2,539,000,000.00</b>	<b>1,547,000,000.00</b>	<b>2,861,000,000.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>125,000,000.00</b>	<b>195,000,000.00</b>	<b>125,000,000.00</b>
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	125,000,000.00	195,000,000.00	125,000,000.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>1,316,000,000.00</b>	<b>872,000,000.00</b>	<b>1,316,000,000.00</b>
70421	AGRICULTURE	1,300,000,000.00	845,000,000.00	1,300,000,000.00
70422	FORESTRY	1,000,000.00	-	1,000,000.00
70423	FISHING AND HUNTING	15,000,000.00	27,000,000.00	15,000,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>255,000,000.00</b>	<b>95,000,000.00</b>	<b>230,000,000.00</b>
70435	ELECTRICITY	255,000,000.00	95,000,000.00	230,000,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>843,000,000.00</b>	<b>385,000,000.00</b>	<b>1,190,000,000.00</b>
70451	ROAD TRANSPORT	843,000,000.00	385,000,000.00	1,190,000,000.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>9,000,000.00</b>	<b>25,000,000.00</b>	<b>9,000,000.00</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>4,000,000.00</b>	<b>22,000,000.00</b>	<b>4,000,000.00</b>
70511	WASTE MANAGEMENT	4,000,000.00	22,000,000.00	4,000,000.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>5,000,000.00</b>	<b>3,000,000.00</b>	<b>5,000,000.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	5,000,000.00	3,000,000.00	5,000,000.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>130,000,000.00</b>	<b>130,000,000.00</b>	<b>180,000,000.00</b>
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>40,000,000.00</b>	<b>40,000,000.00</b>	<b>60,000,000.00</b>
70621	COMMUNITY DEVELOPMENT	40,000,000.00	40,000,000.00	60,000,000.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>40,000,000.00</b>	<b>40,000,000.00</b>	<b>50,000,000.00</b>
70631	WATER SUPPLY	40,000,000.00	40,000,000.00	50,000,000.00
<b>7064</b>	<b>STREET LIGHTING</b>	<b>50,000,000.00</b>	<b>50,000,000.00</b>	<b>70,000,000.00</b>
70641	STREET LIGHTING	50,000,000.00	50,000,000.00	70,000,000.00

<b>707</b>	<b>HEALTH</b>	<b>155,000,000.00</b>	<b>102,000,000.00</b>	<b>155,000,000.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>155,000,000.00</b>	<b>102,000,000.00</b>	<b>155,000,000.00</b>
70741	PUBLIC HEALTH SERVICES	155,000,000.00	102,000,000.00	155,000,000.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>757,000,000.00</b>	<b>337,000,000.00</b>	<b>773,000,000.00</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>6,000,000.00</b>	<b>41,000,000.00</b>	<b>60,000,000.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	6,000,000.00	41,000,000.00	60,000,000.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>3,000,000.00</b>
70821	CULTURAL SERVICES	1,000,000.00	1,000,000.00	3,000,000.00
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>200,000,000.00</b>	<b>30,000,000.00</b>	<b>200,000,000.00</b>
70831	BROADCASTING AND PUBLISHING SERVICES	200,000,000.00	30,000,000.00	200,000,000.00
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>450,000,000.00</b>	<b>190,000,000.00</b>	<b>410,000,000.00</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	450,000,000.00	190,000,000.00	410,000,000.00
<b>7086</b>	<b>RECREATION, CULTURE AND RELIGION N.E.C.</b>	<b>100,000,000.00</b>	<b>75,000,000.00</b>	<b>100,000,000.00</b>
70861	RECREATION, CULTURE AND RELIGION N.E.C.	100,000,000.00	75,000,000.00	100,000,000.00
<b>709</b>	<b>EDUCATION</b>	<b>30,000,000.00</b>	<b>140,000,000.00</b>	<b>96,000,000.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>30,000,000.00</b>	<b>140,000,000.00</b>	<b>96,000,000.00</b>
70912	PRIMARY EDUCATION	30,000,000.00	140,000,000.00	96,000,000.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>295,644,241.00</b>	<b>103,000,000.00</b>	<b>335,000,000.00</b>
<b>7103</b>	<b>SURVIVORS</b>	<b>150,000,000.00</b>	<b>40,000,000.00</b>	<b>60,000,000.00</b>
71031	SURVIVORS	150,000,000.00	40,000,000.00	60,000,000.00
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>5,000,000.00</b>	<b>3,000,000.00</b>	<b>15,000,000.00</b>
71041	FAMILY AND CHILDREN	5,000,000.00	3,000,000.00	15,000,000.00
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>140,644,241.00</b>	<b>60,000,000.00</b>	<b>260,000,000.00</b>
71051	UNEMPLOYMENT	140,644,241.00	60,000,000.00	260,000,000.00

## 2.G Expenditure by Location

**Table 35: Total Expenditure by Location**

**321206 - Birnin Kebbi Local Government, Kebbi State - 2025 Budget: Total Expenditure by Location**

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
<b>321</b>	<b>Kebbi State</b>	<b>8,325,932,239.00</b>	<b>4,809,237,465.00</b>	<b>10,763,342,933.00</b>
<b>3212</b>	<b>Zone 2 - Kebbi Central</b>	<b>8,325,932,239.00</b>	<b>4,809,237,465.00</b>	<b>10,763,342,933.00</b>
<b>321206</b>	<b>Birnin Kebbi</b>	<b>8,325,932,239.00</b>	<b>4,809,237,465.00</b>	<b>10,763,342,933.00</b>
32120602	Birnin Kebbi Dangaladima	20,000,000.00	30,000,000.00	20,000,000.00
32120610	Makera	27,000,000.00	34,000,000.00	87,000,000.00
32120611	Maurida /karyo/ung. Mijin-nana	10,000,000.00	20,000,000.00	10,000,000.00
32120612	Nassarawa - I	1,000,000.00	1,000,000.00	10,000,000.00
32120613	Nassarawa Ii	369,000,000.00	197,500,000.00	372,000,000.00
32120697	LG Wide - Birnin Kebbi LG	7,898,932,239.00	4,526,737,465.00	10,264,342,933.00

**Table 16: Personnel Expenditure by Location****321206 - Birnin Kebbi Local Government, Kebbi State - 2025 Budget: Personnel Expenditure by Location**

<b>Code</b>	<b>Item</b>	<b>2024 Approved Budget</b>	<b>2024 Performance January to December</b>	<b>2025 Original Budget</b>
<b>321</b>	<b>Kebbi State</b>	<b>1,263,779,318.00</b>	<b>995,498,920.00</b>	<b>1,626,111,474.00</b>
<b>3212</b>	<b>Zone 2 - Kebbi Central</b>	<b>1,263,779,318.00</b>	<b>995,498,920.00</b>	<b>1,626,111,474.00</b>
<b>321206</b>	<b>Birnin Kebbi</b>	<b>1,263,779,318.00</b>	<b>995,498,920.00</b>	<b>1,626,111,474.00</b>
32120697	LG Wide - Birnin Kebbi LG	1,263,779,318.00	995,498,920.00	1,626,111,474.00



**Table 47: Overhead Expenditure by Location****321206 - Birnin Kebbi Local Government, Kebbi State - 2025 Budget: Overhead Expenditure by Location**

<b>Code</b>	<b>Item</b>	<b>2024 Approved Budget</b>	<b>2024 Performance January to December</b>	<b>2025 Original Budget</b>
<b>321</b>	<b>Kebbi State</b>	<b>1,574,508,680.00</b>	<b>919,238,545.00</b>	<b>2,373,231,459.00</b>
<b>3212</b>	<b>Zone 2 - Kebbi Central</b>	<b>1,574,508,680.00</b>	<b>919,238,545.00</b>	<b>2,373,231,459.00</b>
<b>321206</b>	<b>Birnin Kebbi</b>	<b>1,574,508,680.00</b>	<b>919,238,545.00</b>	<b>2,373,231,459.00</b>
32120697	LG Wide - Birnin Kebbi LG	1,574,508,680.00	919,238,545.00	2,373,231,459.00

**Table 58: Capital Expenditure by Location****321206 - Birnin Kebbi Local Government, Kebbi State - 2025 Budget: Capital Expenditure by Location**

<b>Code</b>	<b>Item</b>	<b>2024 Approved Budget</b>	<b>2024 Performance January to December</b>	<b>2025 Original Budget</b>
<b>321</b>	<b>Kebbi State</b>	<b>5,487,644,241.00</b>	<b>2,894,500,000.00</b>	<b>6,764,000,000.00</b>
<b>3212</b>	<b>Zone 2 - Kebbi Central</b>	<b>5,487,644,241.00</b>	<b>2,894,500,000.00</b>	<b>6,764,000,000.00</b>
<b>321206</b>	<b>Birnin Kebbi</b>	<b>5,487,644,241.00</b>	<b>2,894,500,000.00</b>	<b>6,764,000,000.00</b>
32120602	Birnin Kebbi Dangaladima	20,000,000.00	30,000,000.00	20,000,000.00
32120610	Makera	27,000,000.00	34,000,000.00	87,000,000.00
32120611	Maurida /karyo/ung. Mijin-nana	10,000,000.00	20,000,000.00	10,000,000.00
32120612	Nassarawa - I	1,000,000.00	1,000,000.00	10,000,000.00
32120613	Nassarawa Ii	369,000,000.00	197,500,000.00	372,000,000.00
32120697	LG Wide - Birnin Kebbi LG	5,060,644,241.00	2,612,000,000.00	6,265,000,000.00

## 2.H Capital Expenditure Details

**Table 19: Capital Expenditure by Project (See Annex 1 below for the Descriptions of the Programme Code).**

321206 - Birnin Kebbi Local Government, Kebbi State - 2025 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Location Code and Description	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
<b>Total Capital Expenditure</b>					<b>5,487,644,241.00</b>	<b>2,894,500,000.00</b>	<b>6,764,000,000.00</b>
Purchase & Distribution of Fertilizer	010303	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32120697 - LG Wide - Birnin Kebbi LG	500,000,000.00	400,000,000.00	500,000,000.00
Purchase of 5 no Tractors	010303	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	50,000,000.00	30,000,000.00	50,000,000.00
Purchase of assorted Agro Chemicals	010303	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32120697 - LG Wide - Birnin Kebbi LG	250,000,000.00	30,000,000.00	250,000,000.00
Rehabilitation of Fertilizer Stores at Makerar Gandu area	010303	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32120610 - Makena	2,000,000.00	-	2,000,000.00
Purchase of 2,000 bags of Grains	010303	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32120697 - LG Wide - Birnin Kebbi LG	370,000,000.00	200,000,000.00	370,000,000.00
Purchase of 500 no Water Pump	010303	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	20,000,000.00	10,000,000.00	20,000,000.00
Local participation on Agriculture	010102	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32120697 - LG Wide - Birnin Kebbi LG	1,000,000.00	-	1,000,000.00
Purchase Poultry Veterinary Drugs storage equipment	010203	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	5,000,000.00	5,000,000.00	5,000,000.00
Rehabilitation Veterinary Clinic at Tudun Wada	010303	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32120602 - Birnin Kebbi Danggaladima	20,000,000.00	30,000,000.00	20,000,000.00
Rehabilitation of Abattoirs at Sabon Garin Goru	010303	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32120613 - Nassarawa II	50,000,000.00	60,000,000.00	50,000,000.00
Demarcation of Grazing Reserve around Sabon Garin Goru and others	010302	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120613 - Nassarawa II	20,000,000.00	50,000,000.00	20,000,000.00
Poultry Maintenance within the secretariat	010203	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32120613 - Nassarawa II	2,000,000.00	30,000,000.00	2,000,000.00
Construction of Earth Dams within the secretariat	010303	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120613 - Nassarawa II	10,000,000.00	-	10,000,000.00
Construction of Amenity/ Institution planting within the secretariat	011001	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23040100 - PRESERVATION OF THE ENVIRONMENT - GENERAL	32120613 - Nassarawa II	2,000,000.00	2,000,000.00	2,000,000.00
Establishment of Nurseries across the LG	011001	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	1,000,000.00	-	1,000,000.00
Tree Planting Campaign across the LG	011001	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23040100 - PRESERVATION OF THE ENVIRONMENT - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	1,000,000.00	1,000,000.00	1,000,000.00
Establishment of Gum Arabic across the LG	011001	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23040100 - PRESERVATION OF THE ENVIRONMENT - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	2,000,000.00	-	2,000,000.00
Establishment of Fish Pond within the LG Secretariat	010501	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120613 - Nassarawa II	3,000,000.00	4,000,000.00	3,000,000.00
Purchase of 30 no Canoe across the LGA	010501	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32120611 - Maurida /karyg/umq, Mjijn-nana	10,000,000.00	20,000,000.00	10,000,000.00
Purchase of 100 no Fingering across the LGA	010501	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32120697 - LG Wide - Birnin Kebbi LG	2,000,000.00	3,000,000.00	2,000,000.00
Purchase of 500 no Sewing and Knitting Machine each	031001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	10,644,241.00	30,000,000.00	10,000,000.00
Purchase of 2 no Waste Recycle Machine	121001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	2,000,000.00	20,000,000.00	2,000,000.00
Support To Establish Small Scale Industries.	121001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32120697 - LG Wide - Birnin Kebbi LG	10,000,000.00	30,000,000.00	10,000,000.00
Improvement of street lighting within the LGA	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	50,000,000.00	50,000,000.00	70,000,000.00
Purchase and distribution of transformers (Electrification projects)	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	120,000,000.00	70,000,000.00	130,000,000.00
Purchase and installation of Transformer and Rehabilitation of Electricity	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	135,000,000.00	25,000,000.00	100,000,000.00
Renovation of Markets across the LGA	121001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	60,000,000.00	100,000,000.00	60,000,000.00
Renovation of Motor Parks across the LGA	121001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	10,000,000.00	35,000,000.00	10,000,000.00
Construction of Market Stalls across the LGA	121001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	5,000,000.00	10,000,000.00	5,000,000.00
Renovation of Lock-Up Shops across the LGA	121001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	40,000,000.00	20,000,000.00	40,000,000.00
Construction and Rehabilitation of Roads. across the LGA	171001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	393,000,000.00	200,000,000.00	460,000,000.00
Construction and Rehabilitation of Bridges. across the LGA	171001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	50,000,000.00	50,000,000.00	60,000,000.00
Maintenance of Plants and Machines within the secretariat	171001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32120613 - Nassarawa II	70,000,000.00	10,000,000.00	70,000,000.00
Construction of Culverts. across the LGA	171001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	30,000,000.00	25,000,000.00	250,000,000.00
Provision of laterite feeder across the LGA	171001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	300,000,000.00	100,000,000.00	350,000,000.00
Construction of Library across the LGA	050401	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	5,000,000.00	30,000,000.00	20,000,000.00
Rehabilitation of Primary Schools across the LGA	050401	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	10,000,000.00	40,000,000.00	20,000,000.00

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Purchase of School Furniture & Instructional Materials.	050401	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	5,000,000.00	40,000,000.00	6,000,000.00
Rehabilitation of Islamiyya Schools across the LGA	050401	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	10,000,000.00	30,000,000.00	50,000,000.00
Construction of Classrooms, Offices and Stores across the LGA	050401	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	-	-	-
Rehabilitation of PHC & Dispensaries across the LGA	041001	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	70,000,000.00	60,000,000.00	70,000,000.00
Purchase of Ambulance within the local government secretariat	041001	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32120613 - Nassarawa II	5,000,000.00	-	5,000,000.00
Purchase of Hospital Equipments Such as scanning machine, incubators, medical	041001	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	20,000,000.00	10,000,000.00	20,000,000.00
Purchase of Drugs storage equipment such as cold system	040601	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32120697 - LG Wide - Birnin Kebbi LG	50,000,000.00	30,000,000.00	50,000,000.00
Immunitization activities within the LGA	040602	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32120697 - LG Wide - Birnin Kebbi LG	5,000,000.00	2,000,000.00	5,000,000.00
Support to Nutrition activities within the LGA	040306	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32120697 - LG Wide - Birnin Kebbi LG	5,000,000.00	-	5,000,000.00
Construction of Pit Latrine Within the LG secretariat	131001	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120613 - Nassarawa II	5,000,000.00	10,000,000.00	5,000,000.00
Environmental Sanitation across the State	131001	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23040100 - PRESERVATION OF THE ENVIRONMENT - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Information Equipment	111001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32120613 - Nassarawa II	200,000,000.00	30,000,000.00	200,000,000.00
Rehabilitation of Town Hall within the secretariat	131001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32120613 - Nassarawa II	2,000,000.00	1,500,000.00	5,000,000.00
Construction of Women Centre at Makerar Gandu area	071001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120610 - Makera	5,000,000.00	3,000,000.00	15,000,000.00
Purchase of Sport Equipment jerseys, ball, etc	131001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	5,000,000.00	40,000,000.00	50,000,000.00
Renovation of Stadium at Jega Kalgo road	131001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32120612 - Nassarawa - I	1,000,000.00	1,000,000.00	10,000,000.00
Purchase of barbing machines, welding machines etc as Youth Empowerment	081001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32120697 - LG Wide - Birnin Kebbi LG	-	-	200,000,000.00
Purchase of Services Materials for NYSC/Electoral Commission/Haji operation.	081001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	150,000,000.00	150,000,000.00	10,000,000.00
Assistance to Orphanage Home	131001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32120697 - LG Wide - Birnin Kebbi LG	300,000,000.00	5,000,000.00	300,000,000.00
Support to Cultural and Traditional Activities	131001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32120697 - LG Wide - Birnin Kebbi LG	1,000,000.00	1,000,000.00	3,000,000.00
Provision of Service Materials & Sallah Celebration Festival	131001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32120697 - LG Wide - Birnin Kebbi LG	300,000,000.00	40,000,000.00	400,000,000.00
Support to the Community with Flood & Disaster	131001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32120697 - LG Wide - Birnin Kebbi LG	150,000,000.00	40,000,000.00	60,000,000.00
Rehabilitation of Skill Acquisition Centre	161001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	130,000,000.00	30,000,000.00	150,000,000.00
Purchase of Firefighting Equipments such as fire extinguishers, life jacket	161001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	5,000,000.00	5,000,000.00	10,000,000.00
Construction / Rehabilitation of Fire Service Station within the LG secretariat	161001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	5,000,000.00	10,000,000.00	5,000,000.00
Construction of Water Reticulation (Pipe Network) within Birni Kebbi area	161001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	40,000,000.00	40,000,000.00	50,000,000.00
Construction Of Culverts & Drainages across Birnin Kebbi area	161001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	20,000,000.00	20,000,000.00	30,000,000.00
Rehabilitation of drainage across the Birnin Kebbi area	161001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	20,000,000.00	20,000,000.00	30,000,000.00
Construction of Refuse Collection Centre	131001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23040100 - PRESERVATION OF THE ENVIRONMENT - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	-	-	-
Land Compensation	131001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	30,000,000.00	30,000,000.00	35,000,000.00
Construction of Skill Acquisition Centre	131001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	-	-	100,000,000.00
Construction of Police Outpost across the LGA	131001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	10,000,000.00	20,000,000.00	20,000,000.00
Community base poverty reduction progress (CPRP)	131001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32120697 - LG Wide - Birnin Kebbi LG	50,000,000.00	50,000,000.00	50,000,000.00
Construction/ Rehabilitation of Cemeteries across the LGA	131001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	60,000,000.00	50,000,000.00	60,000,000.00
Rehabilitation of Mosque across the LGA	131001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	100,000,000.00	75,000,000.00	100,000,000.00
Community Development Assistant	131001	016200100100 - ADMINISTRATION & GENERAL SERVICES	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32120697 - LG Wide - Birnin Kebbi LG	20,000,000.00	10,000,000.00	500,000,000.00
Support to National Population Commission Centre (NPC)	131001	016200100100 - ADMINISTRATION & GENERAL SERVICES	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32120697 - LG Wide - Birnin Kebbi LG	5,000,000.00	3,000,000.00	10,000,000.00
Support to Dev Exchange Partners activities	131001	016200100100 - ADMINISTRATION & GENERAL SERVICES	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32120697 - LG Wide - Birnin Kebbi LG	5,000,000.00	10,000,000.00	30,000,000.00
Furnishing of Local Government Secretariat	131001	016200100100 - ADMINISTRATION & GENERAL SERVICES	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32120697 - LG Wide - Birnin Kebbi LG	30,000,000.00	10,000,000.00	30,000,000.00

## 2.1 Annex 1: Programme Code Description

Code	Description
<b>1</b>	<b><i>Agriculture</i></b>
<b>101</b>	<b><i>Effective governance of the Agriculture Sector</i></b>
10101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
10102	Agriculture sector coordination mechanisms
<b>102</b>	<b><i>Development of the livestock value chain</i></b>
10201	Ruminant (cattle, sheep & goats) production and marketing
10202	Meat processing and marketing
10203	Poultry, pig, and micro livestock production
10204	Dairy development
10205	Animal health and livestock diseases management
10206	Livestock feeds development
<b>103</b>	<b><i>Enhancement of food production and productivity</i></b>
10301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)
10302	Intensive crop and vegetable production (irrigation, crop diversification etc.)
10303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)
<b>104</b>	<b><i>Reduction of post-harvest losses</i></b>
10401	Modern technology for post-harvest storage and value addition
10402	Buffer stocking and commodity warehousing
10403	Market linkage
10404	Agricultural produce and quality control
<b>105</b>	<b><i>Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)</i></b>
10501	Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)
10502	Commercial coastal and inland fishing
10503	Fish processing and post-harvest management
10504	Marine industrial fishing
<b>106</b>	<b><i>Promotion of forest resource conservation and preservation of biodiversity</i></b>

10601	Forest regeneration and conservation
10602	Eco-tourism development
10603	Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture etc.) programme
<b>107</b>	<b>Promotion of enabling environment for increased agricultural development</b>
10701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures
10702	Youth and women In agriculture empowerment & smallholder agricultural credit strengthening
10703	Agricultural data and statistic management and institutionalisation of information and communication technology (ICT)
10704	Adaptive research, unified and all-inclusive extension services delivery
10705	Public Private Partnerships (corporate private sector, NGOs, donors & development partners, farmers organizations)
10706	Capacity building for stakeholders and professional human resources development
<b>110</b>	<b>Agriculture Sector Expenditures Not Elsewhere Classified</b>
11001	Agriculture Programme Not Elsewhere Classified
<b>2</b>	<b>Societal Re-orientation</b>
<b>210</b>	<b>Societal Re-orientation - General</b>
21001	Societal Re-orientation - General
<b>3</b>	<b>Poverty Alleviation</b>
<b>310</b>	<b>Poverty Alleviation - General</b>
31001	Poverty Alleviation - General
<b>4</b>	<b>Health</b>
<b>401</b>	<b>Effective governance of the health system</b>
40101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
40102	Human and institutional capacity performance management
40103	Health sector coordination mechanisms
40104	Integrated supportive supervision
<b>402</b>	<b>Community engagement and participation in health</b>
40201	Community interventions
40202	Community structures
<b>403</b>	<b>Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens</b>
40301	Reproductive, maternal and neonatal health
40302	Child health

40303	Adolescent health
40304	Communicable diseases
40305	Non-communicable diseases
40306	Nutrition
40307	Emergency services
<b>404</b>	<b><i>Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)</i></b>
40401	Pre-service training
40402	HRH Performance management
40403	In service training (continuing education)
<b>405</b>	<b><i>Provision of adequate and modern health infrastructure for health services delivery</i></b>
40501	Functional health facilities
40502	Planned Preventive Maintenance (PPM)
40503	Facility electrification, water and sanitation
<b>406</b>	<b><i>Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities</i></b>
40601	Sustainable drug supply
40602	Vaccines supply chain
<b>407</b>	<b><i>Evidence generation and utilisation</i></b>
40701	Routine information system
40702	Surveys and facility assessments
40703	Research and development (Institutional Review Board, Clinical Trials)
40704	Monitoring and Evaluation (M&E)
<b>408</b>	<b><i>Institution and maintenance of a responsive public health emergency preparedness system</i></b>
40801	Integrated national disease surveillance
40802	Public health laboratories
40803	Emergency Operation Centres (EOC)
<b>409</b>	<b><i>Provision of universal health coverage and financial risk protection for citizens</i></b>
40901	Mobilising equity contributions and vulnerable group funds
40902	Mobilising employers' contributions to the State Social Health Insurance Scheme
<b>410</b>	<b><i>Health Sector Expenditures Not Elsewhere Classified</i></b>

41001	Health Not Elsewhere Classified
<b>5</b>	<b>Education</b>
<b>501</b>	<b>Effective governance of the education system</b>
50101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
50102	Human and institutional capacity performance management
50103	Education sector coordination mechanisms
50104	Integrated supportive supervision
<b>502</b>	<b>Increase in access, retention, and completion rate at all levels</b>
50201	Early Childhood Care, Development and Education (ECCDE)
50202	Advocacy and sensitization
50203	School feeding
50204	School-based health
50205	Parental and community support
<b>503</b>	<b>Equity and inclusiveness in the provision of educational services</b>
50301	Inclusive Education
50302	Special education
50303	Nomadic and migrants' education
50304	Second chance education
50305	Girls/Boys child education
50306	Emergency Response
<b>504</b>	<b>Improved quality of teaching and learning outcomes</b>
50401	All levels of education quality assurance
50402	Instructional and learning materials
50403	Teaching and non-teaching staff capacity building
50404	Curriculum review and development
50405	Teachers' recruitment and deployment
50406	School examination and MLA
<b>505</b>	<b>Adequate infrastructure at all levels</b>
50501	Schools' infrastructure construction and rehabilitation
50502	Furnishing



50503	Libraries and laboratories
50504	Water, sanitation and hygiene
50505	School safety
<b>506</b>	<b><i>Improved education information management system (EIMS)</i></b>
50601	ICT equipment, software and expertise
50602	Research and development
50603	Data and data management
<b>510</b>	<b><i>Education Sector Expenditures Not Elsewhere Classified</i></b>
51001	Education Not Elsewhere Classified
<b>6</b>	<b><i>Housing and Urban Development</i></b>
<b>610</b>	<b><i>Housing and Urban Development - General</i></b>
61001	Housing and Urban Development - General
<b>7</b>	<b><i>Gender</i></b>
<b>710</b>	<b><i>Gender - General</i></b>
71001	Gender - General
<b>8</b>	<b><i>Youth</i></b>
<b>810</b>	<b><i>Youth - General</i></b>
81001	Youth - General
<b>9</b>	<b><i>Environmental Improvement</i></b>
<b>910</b>	<b><i>Environmental Improvement - General</i></b>
91001	Environmental Improvement - General
<b>10</b>	<b><i>Water Resources and Rural Development</i></b>
<b>1010</b>	<b><i>Water Resources and Rural Deve - General</i></b>
101001	Water Resources and Rural Deve - General
<b>11</b>	<b><i>Information Communication and Technology</i></b>
<b>1110</b>	<b><i>Information Communication and Technology - General</i></b>
111001	Information Communication and Technology - General
<b>12</b>	<b><i>Growing the Private Sector</i></b>
<b>1210</b>	<b><i>Growing the Private Sector - General</i></b>
121001	Growing the Private Sector - General

<b>13</b>	<b><i>Reform of Government and Governance</i></b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>
131001	Reform of Government and Governance - General
<b>14</b>	<b><i>Power</i></b>
<b>1410</b>	<b>Power - General</b>
141001	Power - General
<b>15</b>	<b><i>Rail</i></b>
<b>1510</b>	<b>Rail - General</b>
151001	Rail - General
<b>16</b>	<b><i>Water Ways</i></b>
<b>1610</b>	<b>Water Ways - General</b>
161001	Water Ways - General
<b>17</b>	<b><i>Road</i></b>
<b>1710</b>	<b>Road - General</b>
171001	Road - General
<b>18</b>	<b><i>Airways</i></b>
<b>1810</b>	<b>Airways - General</b>
181001	Airways - General
<b>19</b>	<b><i>COVID-19</i></b>
<b>1910</b>	<b>COVID-19 - General</b>
191001	COVID-19 - General
<b>20</b>	<b><i>CLIMATE CHANGE</i></b>
<b>2010</b>	<b>CLIMATE CHANGE - General</b>
201001	CLIMATE CHANGE - General
<b>21</b>	<b><i>Oil and Gas Infrastructure</i></b>
<b>2110</b>	<b>Oil and Gas Infrastructure - General</b>
211001	Oil and Gas Infrastructure - General