



KEBBI STATE OF NIGERIA

LAW NO: 001 OF 2026

I ASSENT this...^{16th}.....day of...^{DEC.}..... 2025



COMRADE DR. NASIR IDRIS
(KAURAN GWANDU)
The Executive Governor
Kebbi State.

APPROPRIATION LAW FOR THE PERIOD BEGINNING JANUARY – DECEMBER, 2026

BE IT ENACTED BY THE KEBBI STATE HOUSE OF ASSEMBLY as follows: -

<i>Citation and Commencement</i>	1. This Law may be cited as the Appropriation Law, 2026 and shall come into force on the.....day of.....2026.
<i>Financial Year</i>	2. The appropriation made under this Law shall be for the <i>financial year</i> beginning on the 1 st day of January, 2026 and ending on the 31 st day of December, 2026.
<i>Authorized Expenditure</i>	3. The Accountant General of Kebbi State may on a Warrant signed by the Commissioner of Finance, issue from the Consolidated Revenue Fund of Kebbi State during the financial year beginning from 1 st day of January, 2026 and ending 31 st day of December, 2026, a sum not exceeding in the whole the sum of <i>Six Hundred and Forty-Two Billion, Nine Hundred and Thirty Million, Eight Hundred and Eighteen Thousand, One Hundred and Fifty-Seven Naira, Ninety-Nine Kobo (N642,930,818,157.99)</i> , being the total of the amount set forth opposite the Heads specified in the Schedules hereto.
<i>Appropriation of N642,930,818,157.99</i>	4. The sum of <i>Six Hundred and Forty-Two Billion, Nine Hundred and Thirty Million, Eight Hundred and Eighteen Thousand, One Hundred and Fifty-Seven Naira, Ninety-Nine Kobo (N642,930,818,157.99)</i> is hereby appropriated for the purposes of the expenditure set forth opposite the respective Heads specified in the Schedules hereto.

2026 APPROVED BUDGET SCHEDULE I & II

Code	Administrative Unit	SCHEDULE I			SCHEDULE II	Total Expenditure
		Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	
-	Total Expenditure	65,352,716,938.42	135,802,394,676.64	201,155,111,615.06	441,775,706,542.93	642,930,818,157.99
010000000000	Administration Sector	5,586,709,000.17	58,455,568,446.28	64,042,277,446.45	69,510,940,721.55	133,553,218,168.00
011100000000	Governor's Office	456,877,248.26	16,808,151,454.00	17,265,028,702.26	7,580,000,000.00	24,845,028,702.26
011100100100	Office of the Executive Governor	383,266,836.28	15,029,358,454.00	15,412,625,290.28	-	15,412,625,290.28
011100100200	Office of the Deputy Governor	10,000,000.00	665,200,000.00	675,200,000.00	-	675,200,000.00
011100500100	Sustainable Development Goals (SDGs)	-	30,112,000.00	30,112,000.00	-	30,112,000.00
011100800100	Kebbi State Emergency Relief Agency (SEMA)	-	203,600,000.00	203,600,000.00	-	203,600,000.00
011100900100	Due Process	-	88,000,000.00	88,000,000.00	-	88,000,000.00
011101800100	Special Services	12,047,823.78	103,281,000.00	115,328,823.78	7,080,000,000.00	7,195,328,823.78
011102800100	National Council for Women Society (NCWS)	-	600,000.00	600,000.00	-	600,000.00
011103300100	State Agency for Control of AIDS/HIV	-	10,000,000.00	10,000,000.00	500,000,000.00	510,000,000.00
011103500100	Kebbi State Contributory Pension Board	-	29,500,000.00	29,500,000.00	-	29,500,000.00
01111300100	Directorate of Protocol	51,562,588.20	648,500,000.00	700,062,588.20	-	700,062,588.20
011200000000	State Assembly	1,383,839,679.67	9,430,326,337.00	10,814,166,016.67	1,811,624,076.00	12,625,790,092.67
011200300100	State Assembly	1,331,812,549.89	9,364,426,337.00	10,696,238,886.89	1,615,123,975.00	12,311,362,861.89
011200400100	House of Assembly Commission	52,027,129.78	65,900,000.00	117,927,129.78	196,500,101.00	314,427,230.78
012300000000	Ministry of Information and Culture	553,436,476.57	1,246,037,264.73	1,799,473,741.30	1,840,583,848.72	3,640,057,590.02
012300100100	Ministry of Information and Culture	195,590,928.80	1,191,277,264.73	1,386,868,193.53	1,840,583,848.72	3,227,452,042.25
012300200100	History Bureau	-	30,000,000.00	30,000,000.00	-	30,000,000.00
012300300100	Kebbi State Television (KBTv)	187,578,602.31	16,460,000.00	204,038,602.31	-	204,038,602.31
012300400100	Kebbi Broadcasting Corporation (KBC)	170,266,945.46	8,300,000.00	178,566,945.46	-	178,566,945.46
012400000000	Ministry of Home Affairs and Internal Security	200,000,000.08	375,000,000.00	575,000,000.08	19,982,319,623.11	20,557,319,623.19
012400100100	Ministry of Home Affairs and Internal Security	200,000,000.08	375,000,000.00	575,000,000.08	19,982,319,623.11	20,557,319,623.19
012500000000	Office of the Head of State Civil Service	890,269,671.78	847,100,000.00	1,737,369,671.78	942,364,443.01	2,679,734,114.79
012500100100	Office of the Head of Service	890,269,671.78	847,100,000.00	1,737,369,671.78	942,364,443.01	2,679,734,114.79
014000000000	Office of the State Auditor General	245,791,073.23	373,162,024.00	618,953,097.23	160,948,730.71	779,901,827.94
014000100100	Office of the State Auditor General	150,339,750.66	305,000,000.00	455,339,750.66	136,019,730.71	591,359,481.37
014000200100	Office of the Auditor General for Local Government	95,451,322.57	68,162,024.00	163,613,346.57	24,929,000.00	188,542,346.57
014700000000	Civil Service Commission (CSC)	42,376,956.45	120,000,000.00	162,376,956.45	115,000,000.00	277,376,956.45
014700100100	Civil Service Commission	42,376,956.45	120,000,000.00	162,376,956.45	115,000,000.00	277,376,956.45

014800000000	Kebbi State Independent Electoral Commission	73,987,726.10	28,578,191.55	102,565,917.65	-	102,565,917.65
014800100100	Kebbi State Independent Electoral Commission	73,987,726.10	28,578,191.55	102,565,917.65	-	102,565,917.65
014900000000	Local Government Service Commission	48,120,266.77	41,050,000.00	89,170,266.77	-	89,170,266.77
014900100100	Local Government Service Commission	43,545,007.28	36,000,000.00	79,545,007.28	-	79,545,007.28
014900200100	Local Government Pension Board	4,575,259.49	5,050,000.00	9,625,259.49	-	9,625,259.49
016100000000	Office of the Secretary to the State Government	1,188,472,309.75	23,083,650,000.00	24,272,122,309.75	24,800,000,000.00	49,072,122,309.75
016100100100	Office of the Secretary to the State Government	1,110,455,478.10	12,466,000,000.00	13,576,455,478.10	24,800,000,000.00	38,376,455,478.10
016102100100	Liaison Office - Abuja	16,380,000.00	265,400,000.00	281,780,000.00	-	281,780,000.00
016102100200	Liaison Office - Kaduna	8,850,000.00	6,000,000.00	14,850,000.00	-	14,850,000.00
016102100300	Liaison Office - Sokoto	2,100,000.00	2,050,000.00	4,150,000.00	-	4,150,000.00
016102100400	Liaison Office - Lagos	-	2,200,000.00	2,200,000.00	-	2,200,000.00
016103700100	Pilgrims Welfare Agency (PWA)	50,686,831.65	10,342,000,000.00	10,392,686,831.65	-	10,392,686,831.65
016400000000	Ministry of Special Duties	37,000,000.00	2,446,300,000.00	2,483,300,000.00	5,698,100,000.00	8,181,400,000.00
016400100100	Ministry for Special Duties	-	2,422,300,000.00	2,422,300,000.00	5,698,100,000.00	8,120,400,000.00
016400200100	Persons With Disability Commission	37,000,000.00	24,000,000.00	61,000,000.00	-	61,000,000.00
016500000000	Ministry of Religious Affairs	5,510,000.00	1,966,550,000.00	1,972,060,000.00	4,230,000,000.00	6,202,060,000.00
016500100100	Ministry of Religious Affairs	-	1,965,200,000.00	1,965,200,000.00	4,230,000,000.00	6,195,200,000.00
016502200100	Preaching Board	5,510,000.00	1,350,000.00	6,860,000.00	-	6,860,000.00
016600000000	Ministry of Establishment, Training and Pension	461,027,591.51	1,689,663,175.00	2,150,690,766.51	2,350,000,000.00	4,500,690,766.51
016600100100	Ministry of Establishment, Training and Pension	461,027,591.51	1,689,303,175.00	2,150,330,766.51	2,350,000,000.00	4,500,330,766.51
016600700100	State Manpower Committee	-	360,000.00	360,000.00	-	360,000.00
020000000000	Economic Sector	22,925,537,418.34	33,702,750,718.69	56,628,288,137.03	271,760,637,706.00	328,388,925,843.03
021500000000	Ministry of Agriculture and Food Security	1,092,598,465.81	1,253,530,000.00	2,346,128,465.81	94,757,063,038.92	97,103,191,504.73
021500100100	Ministry of Agriculture and Food Security	380,947,792.92	1,230,750,000.00	1,611,697,792.92	94,757,063,038.92	96,368,760,831.84
021510200100	Kebbi Agricultural and Rural Development Agency (KARDA)	682,050,717.44	8,400,000.00	690,450,717.44	-	690,450,717.44
021510300100	Rural Access Mobility Project (RAMP)	-	3,280,000.00	3,280,000.00	-	3,280,000.00
021510900100	Forestry II Project	29,599,955.45	1,500,000.00	31,099,955.45	-	31,099,955.45
021511000100	Kebbi Agricultural Supply Company (KASCOM)	-	9,600,000.00	9,600,000.00	-	9,600,000.00
022000000000	Ministry of Finance	18,126,150,856.96	18,190,972,110.54	36,317,122,967.50	4,012,221,137.00	40,329,344,104.50
022000100100	Ministry of Finance (Hqt)	12,775,278,802.10	1,303,486,611.00	14,078,765,413.10	1,593,469,500.00	15,672,234,913.10

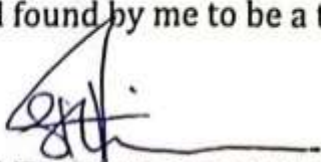
022000200100	Debt Management Office	3,629,489,871.88	13,107,531,734.04	16,737,021,605.92	-	16,737,021,605.92
022000700100	Accountant General's Office	1,562,543,463.20	3,119,926,361.50	4,682,469,824.70	2,418,751,637.00	7,101,221,461.70
022000700200	Kebbi State Project Financial Management Unit (PFMU)	9,220,290.56	4,700,000.00	13,920,290.56	-	13,920,290.56
022000800100	Board of Internal Revenue	149,618,429.22	586,800,000.00	736,418,429.22	-	736,418,429.22
022005700100	Micro Finance Banks Operations	-	68,527,404.00	68,527,404.00	-	68,527,404.00
022200000000	Ministry of Commerce and Industry	278,262,602.28	817,034,016.00	1,095,296,618.28	2,865,000,000.00	3,960,296,618.28
022200100100	Ministry of Commerce and Industry (Hqt)	130,000,000.00	747,000,000.00	877,000,000.00	2,865,000,000.00	3,742,000,000.00
022205200100	Tourisms Board	50,786,951.67	52,850,000.00	103,636,951.67	-	103,636,951.67
022205300100	Birnin Kebbi Central Market	97,475,650.61	17,184,016.00	114,659,666.61	-	114,659,666.61
022800000000	Ministry of Innovation and Digital Economy	-	1,080,000,000.00	1,080,000,000.00	2,180,000,000.00	3,260,000,000.00
022800100100	Ministry of Innovation and Digital Economy	-	1,080,000,000.00	1,080,000,000.00	2,180,000,000.00	3,260,000,000.00
023300000000	Ministry of Solid Minerals Development and Mining	-	958,000,000.00	958,000,000.00	2,450,000,000.00	3,408,000,000.00
023300100100	Ministry of Solid Minerals Development and Mining	-	958,000,000.00	958,000,000.00	2,450,000,000.00	3,408,000,000.00
023400000000	Ministry of Works and Transport	513,833,433.24	570,000,000.00	1,083,833,433.24	39,715,000,000.00	40,798,833,433.24
023400100100	Ministry of Works and Transport	513,833,433.24	64,000,000.00	577,833,433.24	39,200,000,000.00	39,777,833,433.24
023400400100	Kebbi State Public Works Agency (KEPWA)	-	6,000,000.00	6,000,000.00	-	6,000,000.00
023410500100	Sir Ahmadu Bello Airport	-	500,000,000.00	500,000,000.00	515,000,000.00	1,015,000,000.00
022900000000	Ministry of Transport and Renewable Energy	141,626,223.05	1,212,000,000.00	1,353,626,223.05	9,960,808,468.75	11,314,434,691.80
022900100100	Ministry of Transport and Renewable Energy (Hqt)	-	810,000,000.00	810,000,000.00	9,960,808,468.75	10,770,808,468.75
022910500100	Sir Ahmadu Bello International Airport	141,626,223.05	402,000,000.00	543,626,223.05	-	543,626,223.05
023800000000	Ministry of Budget & Economic Planning	125,950,903.28	5,101,878,849.15	5,227,829,752.43	31,491,491,634.91	36,719,321,387.34
023800100100	Ministry of Budget & Economic Planning (Hqt)	66,450,903.28	5,033,378,849.15	5,099,829,752.43	31,491,491,634.91	36,591,321,387.34
023800400100	KBS Bureau of Statistics	20,000,000.00	24,000,000.00	44,000,000.00	-	44,000,000.00
023800500100	Kebbi State Community and Social Development Agency (CSDA)	34,500,000.00	20,500,000.00	55,000,000.00	-	55,000,000.00
023800600100	Kebbi Investment Promotion Agency (KIPA)	5,000,000.00	24,000,000.00	29,000,000.00	-	29,000,000.00
025000000000	Fiscal Responsibility Commission	39,150,000.00	11,640,000.00	50,790,000.00	-	50,790,000.00
025000100100	Fiscal Responsibility Commission	39,150,000.00	11,640,000.00	50,790,000.00	-	50,790,000.00
025200000000	Ministry of Water Resources	491,315,851.68	2,280,095,823.00	2,771,411,674.68	29,137,384,309.31	31,908,795,983.99
025200100100	Ministry of Water Resources	179,149,485.75	2,087,900,000.00	2,267,049,485.75	29,137,384,309.31	31,404,433,795.06
025210200100	Water Board	305,405,300.30	185,871,787.00	491,277,087.30	-	491,277,087.30

025210300100	State Rural Water Supply & Sanitation Agency (RUWATSAN)	6,761,065.63	6,324,036.00	13,085,101.63	-	13,085,101.63
025300000000	Ministry of Lands and Housing	216,507,308.48	172,450,000.00	388,957,308.48	11,593,543,365.03	11,982,500,673.51
025300100100	Ministry of Lands & Housing	200,000,000.00	145,000,000.00	345,000,000.00	11,593,543,365.03	11,938,543,365.03
025300300100	State Housing Corporation	16,507,308.48	3,450,000.00	19,957,308.48	-	19,957,308.48
025300200100	Office of the Surveyor General	-	24,000,000.00	24,000,000.00	-	24,000,000.00
026200000000	Ministry of Livestock Development and Fisheries	1,592,895,903.16	824,339,920.00	2,417,235,823.16	18,420,000,000.00	20,837,235,823.16
026200100100	Ministry of Livestock Development and Fisheries	1,592,895,903.16	824,339,920.00	2,417,235,823.16	18,420,000,000.00	20,837,235,823.16
026900000000	Ministry of Physical Planning and Urban Development	272,899,427.34	1,110,800,000.00	1,383,699,427.34	10,098,000,000.00	11,481,699,427.34
026900100100	Ministry of Physical Planning and Urban Development	-	835,000,000.00	835,000,000.00	10,098,000,000.00	10,933,000,000.00
026900200100	Kebbi Urban Development Authority (KUDA)	267,899,427.34	241,800,000.00	509,699,427.34	-	509,699,427.34
026900300100	Kebbi Geographic Information System Agency (KEBGIS)	5,000,000.00	34,000,000.00	39,000,000.00	-	39,000,000.00
027000000000	Ministry of Rural and Community Development	34,346,443.06	120,010,000.00	154,356,443.06	15,080,125,752.08	15,234,482,195.14
027000100100	Ministry of Rural and Community Development	-	60,000,000.00	60,000,000.00	11,650,125,752.08	11,710,125,752.08
027010300100	Rural Electrification Board (REB)	34,346,443.06	60,010,000.00	94,356,443.06	3,430,000,000.00	3,524,356,443.06
030000000000	Law and Justice Sector	2,088,870,882.17	11,498,752,000.00	13,587,622,882.17	9,281,797,093.05	22,869,419,975.22
031800000000	Judiciary	1,933,867,283.17	2,408,832,000.00	4,342,699,283.17	5,531,797,093.05	9,874,496,376.22
031801100100	Judicial Service Commission	168,277,470.02	57,000,000.00	225,277,470.02	700,000,000.00	925,277,470.02
031805100100	High Court	900,989,629.00	1,754,000,000.00	2,654,989,629.00	2,156,941,105.00	4,811,930,734.00
031805300100	Sharia Court	864,600,184.15	597,832,000.00	1,462,432,184.15	2,674,855,988.05	4,137,288,172.20
032600000000	Ministry of Justice	155,003,599.00	9,089,920,000.00	9,244,923,599.00	3,750,000,000.00	12,994,923,599.00
032600100100	Ministry of Justice	110,908,859.00	9,050,920,000.00	9,161,828,859.00	3,750,000,000.00	12,911,828,859.00
032600200100	Law Reform Commission	44,094,740.00	39,000,000.00	83,094,740.00	-	83,094,740.00
050000000000	Social Sector	34,751,599,637.74	32,145,323,511.67	66,896,923,149.41	91,222,331,022.33	158,119,254,171.74
051300000000	Ministry of Youths & Sports	115,642,264.35	765,700,000.00	881,342,264.35	7,350,000,000.00	8,231,342,264.35
051300100100	Ministry of Youths & Sports	115,642,264.35	765,700,000.00	881,342,264.35	7,350,000,000.00	8,231,342,264.35
051400000000	Ministry of Women Affairs	150,959,451.06	4,515,625,000.00	4,666,584,451.06	5,812,919,200.00	10,479,503,651.06
051400100100	Ministry of Women Affairs	150,959,451.06	4,515,625,000.00	4,666,584,451.06	5,812,919,200.00	10,479,503,651.06
051700000000	Ministry for Basic and Secondary Education	11,971,451,545.29	9,789,220,838.29	21,760,672,383.58	28,974,541,816.43	50,735,214,200.01
051700100100	Ministry for Basic and Secondary Education	2,992,286,103.06	7,743,680,665.00	10,735,966,768.06	19,821,420,620.20	30,557,387,388.26
051700300100	Kebbi State Universal Basic Education Board (KEB-SUBEB)	3,316,693,328.58	1,490,140,173.29	4,806,833,501.87	9,153,121,196.23	13,959,954,698.10

051700300200	Primary School Staff Pension Board	7,503,191.02	3,500,000.00	11,003,191.02	-	11,003,191.02
051700800100	Library Board	67,404,168.00	7,750,000.00	75,154,168.00	-	75,154,168.00
051702600100	Arabic & Islamic Education Board	1,339,069,909.06	42,450,000.00	1,381,519,909.06	-	1,381,519,909.06
051702700100	Abdullahi Fodio Islamic Centre	115,690,047.00	63,000,000.00	178,690,047.00	-	178,690,047.00
051702800100	Agency for Adult Education	32,701,000.00	6,000,000.00	38,701,000.00	-	38,701,000.00
051705700100	Secondary School Management Board	4,100,103,798.57	432,700,000.00	4,532,803,798.57	-	4,532,803,798.57
056300000000	Ministry for Higher Education	6,116,095,424.47	4,855,693,400.80	10,971,788,825.27	8,332,458,267.08	19,304,247,092.35
056300100100	Ministry for Higher Education	86,088,457.09	3,591,500,000.00	3,677,588,457.09	2,678,518,376.08	6,356,106,833.17
056301800100	State Polytechnic, Dakin Gari	691,430,380.20	120,000,000.00	811,430,380.20	2,018,566,701.00	2,829,997,081.20
056301900100	Adamu Augie College of Education, Argungu	1,239,264,531.91	120,500,000.00	1,359,764,531.91	1,978,428,260.00	3,338,192,791.91
056302100100	Abdullahi Fodio University of Science & Technology Aliero (AFUSTA)	3,693,299,298.05	880,693,400.80	4,573,992,698.85	1,656,944,930.00	6,230,937,628.85
056302800100	College of Preliminary Studies, Yauri	389,889,620.38	119,000,000.00	508,889,620.38	-	508,889,620.38
056305600100	State Scholarship Board	16,123,136.84	24,000,000.00	40,123,136.84	-	40,123,136.84
052100000000	Ministry of Health	15,974,855,768.48	4,645,634,272.58	20,620,490,041.06	27,754,709,768.20	48,375,199,809.26
052100100100	Ministry of Health	8,720,001,375.00	997,446,826.00	9,717,448,201.00	19,945,207,964.21	29,662,656,165.21
052100300100	Primary Health Care Development Agency	2,906,667,125.00	1,184,342,500.00	4,091,009,625.00	6,378,948,562.00	10,469,958,187.00
052102600100	Sir-Yahaya Memorial Hospital	860,401,874.48	99,184,888.17	959,586,762.65	-	959,586,762.65
052102700100	Kebbi State Teaching Hospital Birnin Kebbi	12,500,000.00	281,500,000.00	294,000,000.00	-	294,000,000.00
052110200100	General Hospitals	-	220,054,751.00	220,054,751.00	-	220,054,751.00
052110400100	College of Nursing Sciences	400,365,400.00	120,000,000.00	520,365,400.00	-	520,365,400.00
052110600100	College of Health Sciences Technology, Jega	354,204,486.00	116,687,600.00	470,892,086.00	-	470,892,086.00
052110800100	Kebbi State Contributory Healthcare Management Agency (KECHEMA)	2,720,715,508.00	1,586,567,707.41	4,307,283,215.41	478,859,850.00	4,786,143,065.41
052110900100	Drugs and Medical Consumables Management Agency (DMCMA)	-	39,850,000.00	39,850,000.00	951,693,391.99	991,543,391.99
053500000000	Ministry of Environment	325,165,060.63	321,850,000.00	647,015,060.63	9,641,373,900.00	10,288,388,960.63
053500100100	Ministry of Environment	299,026,044.16	316,000,000.00	615,026,044.16	9,641,373,900.00	10,256,399,944.16
053501600100	Kebbi Environmental Protection Agency (KESEPA)	26,139,016.47	5,850,000.00	31,989,016.47	-	31,989,016.47
055400000000	Minsitry of Humanitarian and Empowerment	-	7,131,600,000.00	7,131,600,000.00	3,005,500,000.00	10,137,100,000.00
055400100100	Minsitry of Humanitarian and Empowerment	-	6,473,000,000.00	6,473,000,000.00	3,005,500,000.00	9,478,500,000.00
055400200100	Social Security Welfare Fund	-	656,200,000.00	656,200,000.00	-	656,200,000.00

055405500100	School of Handicap	-	2,400,000.00	2,400,000.00	-	2,400,000.00
055100000000	Ministry of Local Government and Chieftaincy Affairs	97,430,123.46	120,000,000.00	217,430,123.46	350,828,070.62	568,258,194.08
055100100100	Ministry for Local Government & Chieftaincy Affairs	93,808,684.86	120,000,000.00	213,808,684.86	350,828,070.62	564,636,755.48
055100200100	Kebbi Council of Chiefs	3,621,438.60	-	3,621,438.60	-	3,621,438.60

This printed impression has been carefully compared by me with the Bill which has been passed by the House of Assembly and found by me to be a true and correctly printed copy of the said Bill.


SULEIMAN SHAMAKI
 Clerk to the House