



KEBBI STATE 2026 APPROVED BUDGET

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011200400100-HOUSE OF ASSEMBLY COMMISSION	506
012300100100-MINISTRY OF INFORMATION AND CULTURE	507
012400100100-MINISTRY OF HOME AFFAIRS AND INTERNAL SECURITY	511
011101300100-OFFICE OF THE HEAD OF SERVICE	516
014000100100-OFFICE OF THE STATE AUDITOR GENERAL	517
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014700100100-CIVIL SERVICE COMMISSION	519
016100100100-OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	520
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032600100100-MINISTRY OF JUSTICE	624

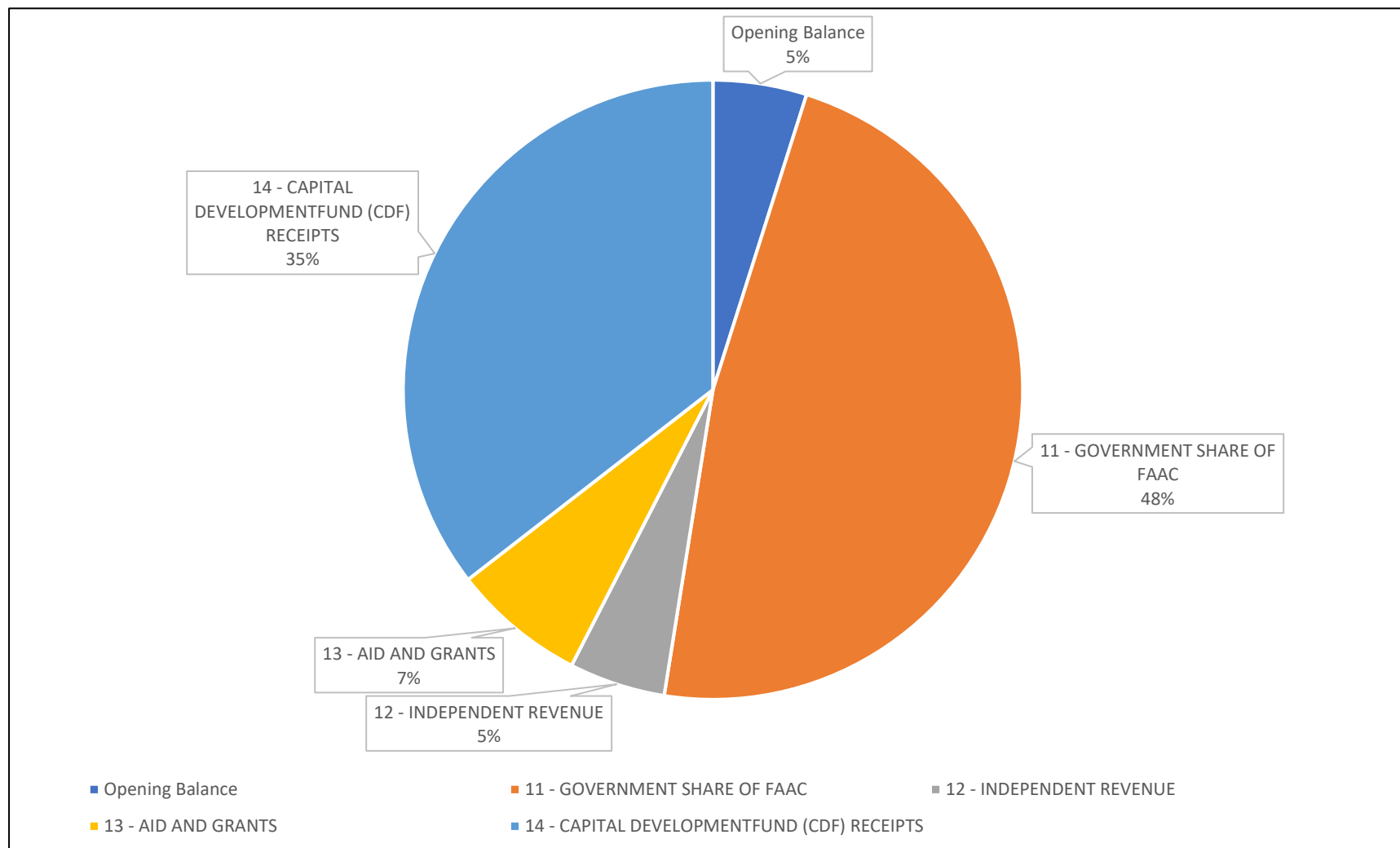


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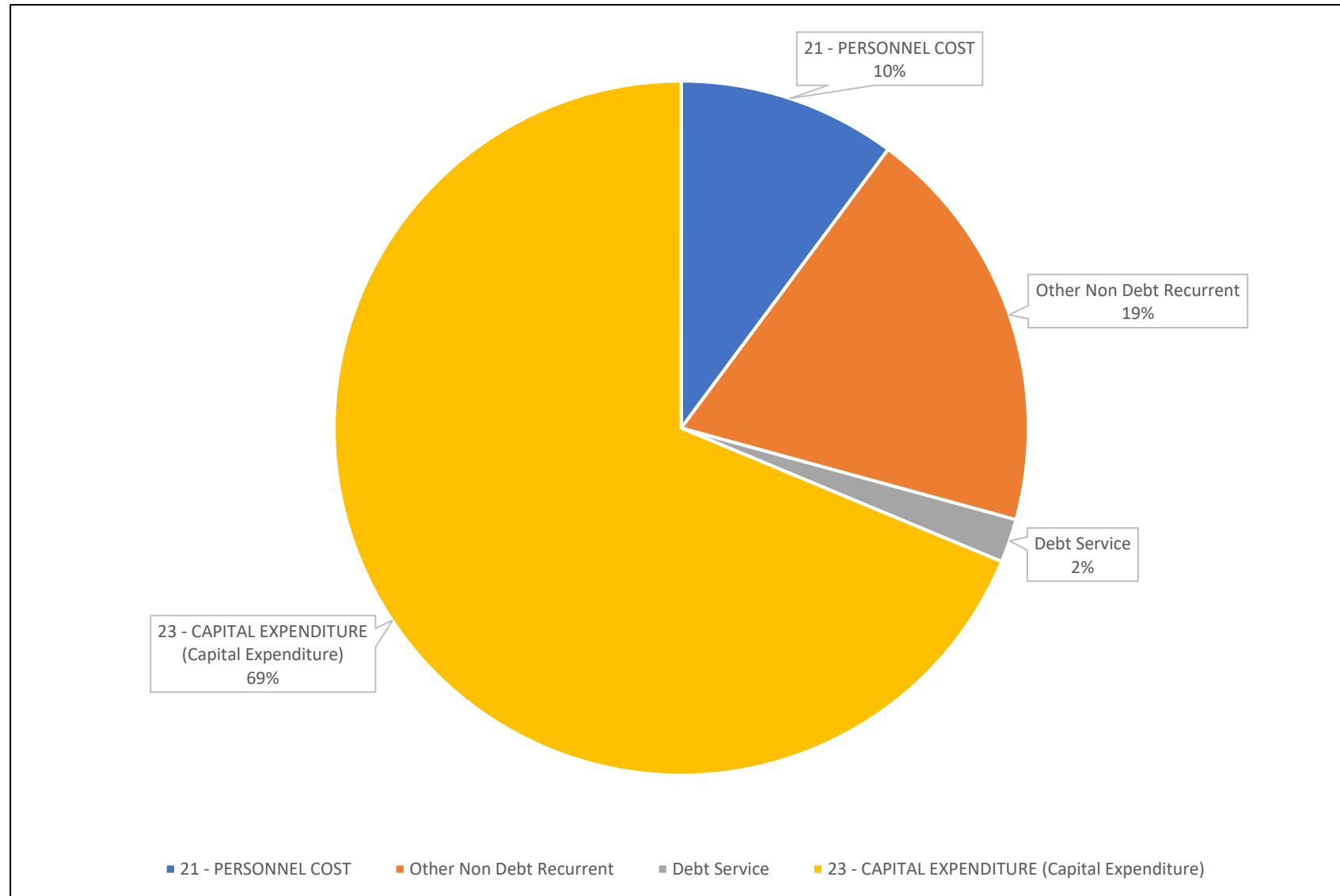


2026 REVENUE OUTLOOK



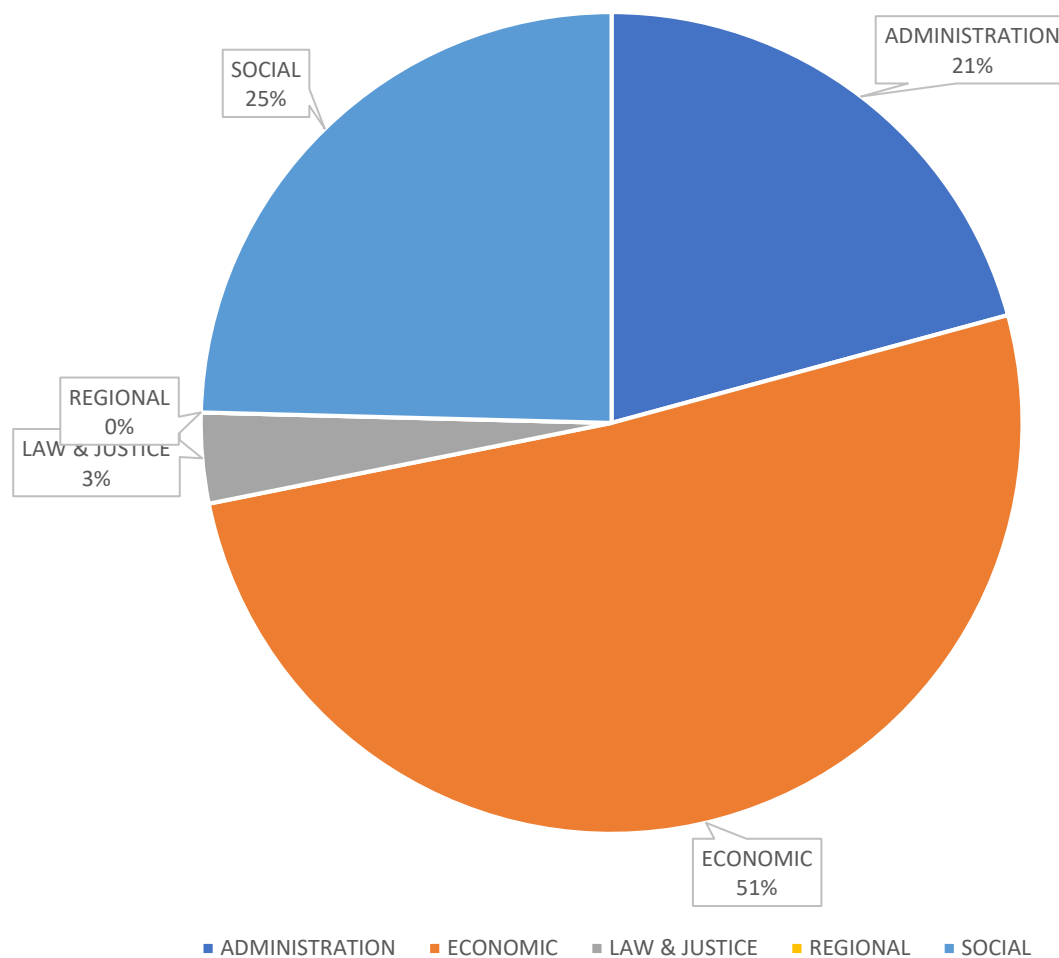


2026 EXPENDITURE OUTLOOK





EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION





KEBBI STATE 2026 APPROVED BUDGET

Kebbi State Government 2026 Approved Budget Summary

Item	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Opening Balance	32,000,000,000.00	32,000,000,000.00	13,114,528,552.18	31,452,393,185.11	
Recurrent Revenue	235,228,168,910.66	235,228,168,910.66	137,184,770,278.78	338,506,586,191.46	-
11 - GOVERNMENT SHARE OF FAAC	209,248,415,226.66	209,248,415,226.66	123,021,968,861.54	306,203,512,507.46	-
12 - INDEPENDENT REVENUE	25,979,753,684.00	25,979,753,684.00	14,162,801,417.24	32,303,073,684.00	-
Recurrent Expenditure	129,319,299,737.06	134,369,791,704.96	51,285,923,501.04	201,155,111,615.06	-
21 - PERSONNEL COST	58,619,561,792.41	58,598,435,160.16	31,213,174,124.32	65,352,716,938.42	-
22 - OTHER RECURRENT COSTS, of which:	70,699,737,944.65	75,771,356,544.80	20,072,749,376.72	135,802,394,676.64	-
<i>Other Non Debt Recurrent</i>	<i>59,352,110,085.10</i>	<i>64,423,728,685.25</i>	<i>17,863,872,043.42</i>	<i>122,736,082,942.60</i>	-
<i>Debt Service</i>	<i>11,347,627,859.55</i>	<i>11,347,627,859.55</i>	<i>2,208,877,333.30</i>	<i>13,066,311,734.04</i>	-
Transfer to Capital Account	137,908,869,173.60	132,858,377,205.70	99,013,375,329.92	168,803,867,761.52	-
Other Receipts	313,099,300,113.14	313,099,300,113.14	15,630,981,340.25	272,971,838,781.42	-
13 - AID AND GRANTS	36,830,179,112.59	36,830,179,112.59	8,180,981,340.25	44,763,858,403.46	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	276,269,121,000.55	276,269,121,000.55	7,450,000,000.00	228,207,980,377.96	-
23 - CAPITAL EXPENDITURE (Capital Expenditure)	451,008,169,286.74	445,957,677,318.84	96,977,230,678.31	441,775,706,542.93	9,820,000,000.00
Total Revenue (including OB)	580,327,469,023.80	580,327,469,023.80	165,930,280,171.21	642,930,818,157.99	-
Total Expenditure	580,327,469,023.80	580,327,469,023.80	148,263,154,179.35	642,930,818,157.99	9,820,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

REVENUE MDA

Kebbi State Government 2026 Approved Budget - Revenue by MDA (not including Opening Balance)

Code	Administrative Unit	Federation Account Revenues	Independent Revenue (IGR)	Total Recurrent Revenue	Aids and Grants	Capital Development Fund Receipts	Total Other Receipts	Total Revenue
-	Total Revenue	306,203,512,507.46	32,303,073,684.00	338,506,586,191.46	44,763,858,403.46	228,207,980,377.96	272,971,838,781.42	611,478,424,972.88
010000000000	Administration Sector	-	24,200,000.00	24,200,000.00	-	-	-	24,200,000.00
011100000000	Governor's Office	-	15,700,000.00	15,700,000.00	-	-	-	15,700,000.00
011100500100	Sustainable Development Goals (SDGs)	-	15,700,000.00	15,700,000.00	-	-	-	15,700,000.00
012300000000	Ministry of Information and Culture	-	8,500,000.00	8,500,000.00	-	-	-	8,500,000.00
012300300100	Kebbi State Television (KBTv)	-	3,500,000.00	3,500,000.00	-	-	-	3,500,000.00
012300400100	Kebbi Broadcasting Corporation (KBC)	-	5,000,000.00	5,000,000.00	-	-	-	5,000,000.00
020000000000	Economic Sector	306,203,512,507.46	29,738,804,184.00	335,942,316,691.46	33,161,200,456.00	209,285,606,477.96	242,446,806,933.96	578,389,123,625.42
021500000000	Ministry of Agriculture and Food Security	-	45,365,060.00	45,365,060.00	-	72,781,721,039.71	72,781,721,039.71	72,827,086,099.71
021500100100	Ministry of Agriculture and Food Security	-	44,865,060.00	44,865,060.00	-	72,781,721,039.71	72,781,721,039.71	72,826,586,099.71
021510900100	Forestry II Project	-	500,000.00	500,000.00	-	-	-	500,000.00
022000000000	Ministry of Finance	306,203,512,507.46	24,076,150,000.00	330,279,662,507.46	15,854,621,273.00	15,820,107,602.00	31,674,728,875.00	361,954,391,382.46
022000100100	Ministry of Finance (Hqt)	306,203,512,507.46	458,100,000.00	306,661,612,507.46	-	-	-	306,661,612,507.46
022000700100	Accountant General's Office	-	-	-	15,854,621,273.00	15,820,107,602.00	31,674,728,875.00	31,674,728,875.00
022000800100	Board of Internal Revenue	-	23,618,050,000.00	23,618,050,000.00	-	-	-	23,618,050,000.00
022200000000	Ministry of Commerce and Industry	-	64,024,000.00	64,024,000.00	-	-	-	64,024,000.00
022200100100	Ministry of Commerce and Industry (Hqt)	-	8,000,000.00	8,000,000.00	-	-	-	8,000,000.00
022205200100	Tourisms Board	-	38,000,000.00	38,000,000.00	-	-	-	38,000,000.00
022205300100	Birnin Kebbi Central Market	-	18,024,000.00	18,024,000.00	-	-	-	18,024,000.00



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023300000000	Ministry of Solid Minerals Development and Mining	-	3,010,700,000.00	3,010,700,000.00	-	-	-	3,010,700,000.00
023300100100	Ministry of Solid Minerals Development and Mining	-	3,010,700,000.00	3,010,700,000.00	-	-	-	3,010,700,000.00
023400000000	Ministry of Works and Transport	-	364,700,000.00	364,700,000.00	-	15,000,000,000.00	15,000,000,000.00	15,364,700,000.00
023400100100	Ministry of Works and Transport	-	364,700,000.00	364,700,000.00	-	15,000,000,000.00	15,000,000,000.00	15,364,700,000.00
022900000000	Ministry of Transport and Renewable Energy	-	14,360,000.00	14,360,000.00	-	-	-	14,360,000.00
022910500100	Sir Ahmadu Bello International Airport	-	14,360,000.00	14,360,000.00	-	-	-	14,360,000.00
023800000000	Ministry of Budget & Economic Planning	-	-	-	6,806,579,183.00	77,950,000,000.00	84,756,579,183.00	84,756,579,183.00
023800100100	Ministry of Budget & Economic Planning (Hqt)	-	-	-	6,806,579,183.00	77,950,000,000.00	84,756,579,183.00	84,756,579,183.00
025200000000	Ministry of Water Resources	-	353,596,787.00	353,596,787.00	-	14,533,777,836.25	14,533,777,836.25	14,887,374,623.25
025200100100	Ministry of Water Resources	-	14,360,000.00	14,360,000.00	-	14,533,777,836.25	14,533,777,836.25	14,548,137,836.25
025210200100	Water Board	-	339,236,787.00	339,236,787.00	-	-	-	339,236,787.00
025300000000	Ministry of Lands and Housing	-	82,118,337.00	82,118,337.00	-	-	-	82,118,337.00
025300100100	Ministry of Lands & Housing	-	81,118,337.00	81,118,337.00	-	-	-	81,118,337.00
025300200100	Office of the Surveyor General	-	1,000,000.00	1,000,000.00	-	-	-	1,000,000.00
026200000000	Ministry of Livestock Development and Fisheries	-	48,790,000.00	48,790,000.00	-	13,200,000,000.00	13,200,000,000.00	13,248,790,000.00
026200100100	Ministry of Livestock Development and Fisheries	-	48,790,000.00	48,790,000.00	-	13,200,000,000.00	13,200,000,000.00	13,248,790,000.00
026900000000	Ministry of Physical Planning and Urban Development	-	1,679,000,000.00	1,679,000,000.00	-	-	-	1,679,000,000.00
026900200100	Kebbi Urban Development Authority (KUDA)	-	39,000,000.00	39,000,000.00	-	-	-	39,000,000.00
026900300100	Kebbi Geographic Information System Agency (KEBGIS)	-	1,640,000,000.00	1,640,000,000.00	-	-	-	1,640,000,000.00
027000000000	Ministry of Rural and Community Development	-	-	-	10,500,000,000.00	-	10,500,000,000.00	10,500,000,000.00
027000100100	Ministry of Rural and Community Development	-	-	-	10,500,000,000.00	-	10,500,000,000.00	10,500,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

030000000000	Law and Justice Sector	-	74,915,500.00	74,915,500.00	-	-	-	74,915,500.00
031800000000	Judiciary	-	74,915,500.00	74,915,500.00	-	-	-	74,915,500.00
031801100100	Judicial Service Commission	-	2,615,500.00	2,615,500.00	-	-	-	2,615,500.00
031805100100	High Court	-	44,150,000.00	44,150,000.00	-	-	-	44,150,000.00
031805300100	Sharia Court	-	28,150,000.00	28,150,000.00	-	-	-	28,150,000.00
050000000000	Social Sector	-	2,465,154,000.00	2,465,154,000.00	11,602,657,947.46	18,922,373,900.00	30,525,031,847.46	32,990,185,847.46
051300000000	Ministry of Youths & Sports	-	32,500,000.00	32,500,000.00	-	-	-	32,500,000.00
051300100100	Ministry of Youths & Sports	-	32,500,000.00	32,500,000.00	-	-	-	32,500,000.00
051400000000	Ministry of Women Affairs	-	5,950,000.00	5,950,000.00	450,000,000.00	-	450,000,000.00	455,950,000.00
051400100100	Ministry of Women Affairs	-	5,950,000.00	5,950,000.00	450,000,000.00	-	450,000,000.00	455,950,000.00
051700000000	Ministry for Basic and Secondary Education	-	86,320,000.00	86,320,000.00	3,554,642,584.46	7,450,000,000.00	11,004,642,584.46	11,090,962,584.46
051700100100	Ministry for Basic and Secondary Education	-	16,320,000.00	16,320,000.00	-	7,450,000,000.00	7,450,000,000.00	7,466,320,000.00
051700300100	Kebbi State Universal Basic Education Board (KEB-SUBEB)	-	-	-	3,554,642,584.46	-	3,554,642,584.46	3,554,642,584.46
051702700100	Abdullahi Fodio Islamic Centre	-	70,000,000.00	70,000,000.00	-	-	-	70,000,000.00
056300000000	Ministry for Higher Education	-	411,844,000.00	411,844,000.00	5,653,939,891.00	-	5,653,939,891.00	6,065,783,891.00
056300100100	Ministry for Higher Education	-	1,850,000.00	1,850,000.00	-	-	-	1,850,000.00
056301800100	State Polytechnic, Dakin Gari	-	6,500,000.00	6,500,000.00	2,018,566,701.00	-	2,018,566,701.00	2,025,066,701.00
056301900100	Adamu Augie College of Education, Argungu	-	90,500,000.00	90,500,000.00	1,978,428,260.00	-	1,978,428,260.00	2,068,928,260.00
056302100100	Abdullahi Fodio University of Science & Technology Aliero (AFUSTA)	-	286,330,000.00	286,330,000.00	1,656,944,930.00	-	1,656,944,930.00	1,943,274,930.00
056302800100	College of Preliminary Studies, Yauri	-	21,664,000.00	21,664,000.00	-	-	-	21,664,000.00
056305600100	State Scholarship Board	-	5,000,000.00	5,000,000.00	-	-	-	5,000,000.00
052100000000	Ministry of Health	-	911,080,000.00	911,080,000.00	1,494,075,472.00	-	1,494,075,472.00	2,405,155,472.00
052100100100	Ministry of Health	-	40,000,000.00	40,000,000.00	-	-	-	40,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

052100300100	Primary Health Care Development Agency	-	-	-	806,400,000.00	-	806,400,000.00	806,400,000.00
052102600100	Sir-Yahaya Memorial Hospital	-	3,000,000.00	3,000,000.00	-	-	-	3,000,000.00
052110200100	General Hospitals	-	10,000,000.00	10,000,000.00	-	-	-	10,000,000.00
052110400100	College of Nursing Sciences	-	35,080,000.00	35,080,000.00	-	-	-	35,080,000.00
052110600100	College of Health Sciences Technology, Jega	-	23,000,000.00	23,000,000.00	-	-	-	23,000,000.00
052110800100	Kebbi State Contributory Healthcare Management Agency (KECHEMA)	-	800,000,000.00	800,000,000.00	687,675,472.00	-	687,675,472.00	1,487,675,472.00
053500000000	Ministry of Environment	-	1,017,460,000.00	1,017,460,000.00	-	11,472,373,900.00	11,472,373,900.00	12,489,833,900.00
053500100100	Ministry of Environment	-	1,015,860,000.00	1,015,860,000.00	-	11,472,373,900.00	11,472,373,900.00	12,488,233,900.00
053501600100	Kebbi Environmental Protection Agency (KESEPA)	-	1,600,000.00	1,600,000.00	-	-	-	1,600,000.00
055400000000	Minsitry of Humanitarian and Empowerment	-	-	-	450,000,000.00	-	450,000,000.00	450,000,000.00
055400200100	Social Security Welfare Fund	-	-	-	450,000,000.00	-	450,000,000.00	450,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

Kebbi State Government 2026 Approved Budget - Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total 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 Emmergency 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



KEBBI STATE 2026 APPROVED BUDGET

011103500100	Kebbi State Contributory Pension Board	-	29,500,000.00	29,500,000.00	-	29,500,000.00
011111300100	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



KEBBI STATE 2026 APPROVED BUDGET

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



KEBBI STATE 2026 APPROVED BUDGET

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	Laison Office - Abuja	16,380,000.00	265,400,000.00	281,780,000.00	-	281,780,000.00
016102100200	Laison Office - Kaduna	8,850,000.00	6,000,000.00	14,850,000.00	-	14,850,000.00
016102100300	Laison Office - Sokoto	2,100,000.00	2,050,000.00	4,150,000.00	-	4,150,000.00
016102100400	Laison 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



KEBBI STATE 2026 APPROVED BUDGET

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



KEBBI STATE 2026 APPROVED BUDGET

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



KEBBI STATE 2026 APPROVED BUDGET

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



KEBBI STATE 2026 APPROVED BUDGET

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



KEBBI STATE 2026 APPROVED BUDGET

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



KEBBI STATE 2026 APPROVED BUDGET

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



KEBBI STATE 2026 APPROVED BUDGET

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



KEBBI STATE 2026 APPROVED BUDGET

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



KEBBI STATE 2026 APPROVED BUDGET

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



KEBBI STATE 2026 APPROVED BUDGET

Kebbi State Government 2026 Approved Budget - Total Revenue (including Capital Receipts) by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
-	Total Revenue	548,327,469,023.80	548,327,469,023.80	152,815,751,619.03	611,478,424,972.88	-
010000000000	Administration Sector	26,200,000.00	26,200,000.00	2,307,000.00	24,200,000.00	-
011100000000	Governor's Office	15,700,000.00	15,700,000.00	-	15,700,000.00	-
011100500100	Sustainable Development Goals (SDGs)	15,700,000.00	15,700,000.00	-	15,700,000.00	-
012300000000	Ministry of Information and Culture	10,500,000.00	10,500,000.00	2,307,000.00	8,500,000.00	-
012300300100	Kebbi State Television (KBTv)	3,500,000.00	3,500,000.00	1,312,000.00	3,500,000.00	-
012300400100	Kebbi Broadcasting Corporation (KBC)	7,000,000.00	7,000,000.00	995,000.00	5,000,000.00	-
020000000000	Economic Sector	483,802,286,283.09	483,802,286,283.09	136,919,639,986.92	578,389,123,625.42	-
021500000000	Ministry of Agriculture and Food Security	81,285,793,381.20	81,285,793,381.20	3,506,500.00	72,827,086,099.71	-
021500100100	Ministry of Agriculture and Food Security	81,284,793,381.20	81,284,793,381.20	3,506,500.00	72,826,586,099.71	-
021510900100	Forestry II Project	1,000,000.00	1,000,000.00	-	500,000.00	-
022000000000	Ministry of Finance	254,113,382,281.72	254,113,382,281.72	134,026,272,517.62	361,954,391,382.46	-
022000100100	Ministry of Finance (Hqt)	209,706,515,226.66	209,706,515,226.66	123,044,767,946.52	306,661,612,507.46	-
022000700100	Accountant General's Office	28,924,717,055.06	28,924,717,055.06	-	31,674,728,875.00	-



KEBBI STATE 2026 APPROVED BUDGET

022000800100	Board of Internal Revenue	15,482,150,000.00	15,482,150,000.00	10,981,504,571.10	23,618,050,000.00	-
022200000000	Ministry of Commerce and Industry	64,024,000.00	64,024,000.00	38,882,302.00	64,024,000.00	-
022200100100	Ministry of Commerce and Industry (Hqt)	8,000,000.00	8,000,000.00	5,726,000.00	8,000,000.00	-
022205200100	Tourisms Board	38,000,000.00	38,000,000.00	25,065,000.00	38,000,000.00	-
022205300100	Birnin Kebbi Central Market	18,024,000.00	18,024,000.00	8,091,302.00	18,024,000.00	-
023300000000	Ministry of Solid Minerals Development and Mining	5,010,700,000.00	5,010,700,000.00	1,152,972,634.00	3,010,700,000.00	-
023300100100	Ministry of Solid Minerals Development and Mining	5,010,700,000.00	5,010,700,000.00	1,152,972,634.00	3,010,700,000.00	-
023400000000	Ministry of Works and Transport	45,364,700,000.00	45,364,700,000.00	43,921,254.19	15,364,700,000.00	-
023400100100	Ministry of Works and Transport	45,364,700,000.00	45,364,700,000.00	43,921,254.19	15,364,700,000.00	-
022900000000	Ministry of Transport and Renewable Energy	14,360,000.00	14,360,000.00	6,761,600.00	14,360,000.00	-
022910500100	Sir Ahmadu Bello International Airport	14,360,000.00	14,360,000.00	6,761,600.00	14,360,000.00	-
023800000000	Ministry of Budget & Economic Planning	70,056,579,183.00	70,056,579,183.00	-	84,756,579,183.00	-
023800100100	Ministry of Budget & Economic Planning (Hqt)	70,056,579,183.00	70,056,579,183.00	-	84,756,579,183.00	-
025200000000	Ministry of Water Resources	353,596,787.00	353,596,787.00	100,700,166.36	14,887,374,623.25	-
025200100100	Ministry of Water Resources	14,360,000.00	14,360,000.00	4,621,400.00	14,548,137,836.25	-
025210200100	Water Board	339,236,787.00	339,236,787.00	96,078,766.36	339,236,787.00	-



KEBBI STATE 2026 APPROVED BUDGET

025300000000	Ministry of Lands and Housing	16,610,360,650.17	16,610,360,650.17	920,299,330.00	82,118,337.00	-
025300100100	Ministry of Lands & Housing	16,610,360,650.17	16,610,360,650.17	920,299,330.00	81,118,337.00	-
025300200100	Office of the Surveyor General	-	-	-	1,000,000.00	-
026200000000	Ministry of Livestock Development and Fisheries	9,548,790,000.00	9,548,790,000.00	4,169,900.00	13,248,790,000.00	-
026200100100	Ministry of Livestock Development and Fisheries	9,548,790,000.00	9,548,790,000.00	4,169,900.00	13,248,790,000.00	-
026900000000	Ministry of Physical Planning and Urban Development	1,380,000,000.00	1,380,000,000.00	622,153,782.75	1,679,000,000.00	-
026900200100	Kebbi Urban Development Authority (KUDA)	30,000,000.00	30,000,000.00	21,249,000.00	39,000,000.00	-
026900300100	Kebbi Geographic Information System Agency (KEBGIS)	1,350,000,000.00	1,350,000,000.00	600,904,782.75	1,640,000,000.00	-
027000000000	Ministry of Rural and Community Development	-	-	-	10,500,000,000.00	-
027000100100	Ministry of Rural and Community Development	-	-	-	10,500,000,000.00	-
030000000000	Law and Justice Sector	66,965,500.00	66,965,500.00	34,261,076.24	74,915,500.00	-
031800000000	Judiciary	66,965,500.00	66,965,500.00	34,261,076.24	74,915,500.00	-
031801100100	Judicial Service Commission	2,615,500.00	2,615,500.00	-	2,615,500.00	-
031805100100	High Court	48,350,000.00	48,350,000.00	15,508,000.00	44,150,000.00	-
031805300100	Sharia Court	16,000,000.00	16,000,000.00	18,753,076.24	28,150,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

050000000000	Social Sector	64,432,017,240.71	64,432,017,240.71	15,859,543,555.87	32,990,185,847.46	-
051300000000	Ministry of Youths & Sports	32,500,000.00	32,500,000.00	-	32,500,000.00	-
051300100100	Ministry of Youths & Sports	32,500,000.00	32,500,000.00	-	32,500,000.00	-
051400000000	Ministry of Women Affairs	4,905,250,000.00	4,905,250,000.00	4,502,810,000.00	455,950,000.00	-
051400100100	Ministry of Women Affairs	4,905,250,000.00	4,905,250,000.00	4,502,810,000.00	455,950,000.00	-
051700000000	Ministry for Basic and Secondary Education	11,088,962,584.46	11,088,962,584.46	11,076,601,836.04	11,090,962,584.46	-
051700100100	Ministry for Basic and Secondary Education	7,484,320,000.00	7,484,320,000.00	7,452,755,321.00	7,466,320,000.00	-
051700300100	Kebbi State Universal Basic Education Board (KEB-SUBEB)	3,554,642,584.46	3,554,642,584.46	3,559,796,515.04	3,554,642,584.46	-
051702700100	Abdullahi Fodio Islamic Centre	50,000,000.00	50,000,000.00	64,050,000.00	70,000,000.00	-
056300000000	Ministry for Higher Education	3,878,718,233.00	3,878,718,233.00	32,887,000.00	6,065,783,891.00	-
056300100100	Ministry for Higher Education	1,850,000.00	1,850,000.00	1,200,000.00	1,850,000.00	-
056301800100	State Polytechnic, Dakin Gari	1,165,966,701.00	1,165,966,701.00	3,000,000.00	2,025,066,701.00	-
056301900100	Adamu Augie College of Education, Argungu	740,962,602.00	740,962,602.00	26,039,000.00	2,068,928,260.00	-
056302100100	Abdullahi Fodio University of Science & Technology Aliero (AFUSTA)	1,943,274,930.00	1,943,274,930.00	-	1,943,274,930.00	-
056302800100	College of Preliminary Studies, Yauri	21,664,000.00	21,664,000.00	2,648,000.00	21,664,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

056305600100	State Scholarship Board	5,000,000.00	5,000,000.00	-	5,000,000.00	-
052100000000	Ministry of Health	14,864,126,423.25	14,864,126,423.25	22,973,687.82	2,405,155,472.00	-
052100100100	Ministry of Health	12,377,240,951.25	12,377,240,951.25	2,055,000.00	40,000,000.00	-
052100300100	Primary Health Care Development Agency	804,000,000.00	804,000,000.00	-	806,400,000.00	-
052102600100	Sir-Yahaya Memorial Hospital	3,000,000.00	3,000,000.00	-	3,000,000.00	-
052110200100	General Hospitals	70,000,000.00	70,000,000.00	5,991,874.95	10,000,000.00	-
052110400100	College of Nursing Sciences	35,080,000.00	35,080,000.00	4,942,800.00	35,080,000.00	-
052110600100	College of Health Sciences Technology, Jega	87,130,000.00	87,130,000.00	9,984,012.87	23,000,000.00	-
052110800100	Kebbi State Contributory Healthcare Management Agency (KECHEMA)	1,487,675,472.00	1,487,675,472.00	-	1,487,675,472.00	-
053500000000	Ministry of Environment	29,638,460,000.00	29,638,460,000.00	103,086,206.80	12,489,833,900.00	-
053500100100	Ministry of Environment	29,635,860,000.00	29,635,860,000.00	102,843,206.80	12,488,233,900.00	-
053501600100	Kebbi Environmental Protection Agency (KESEPA)	2,600,000.00	2,600,000.00	243,000.00	1,600,000.00	-
055400000000	Minsitry of Humanitarian and Empowerment	24,000,000.00	24,000,000.00	121,184,825.21	450,000,000.00	-
055400200100	Social Security Welfare Fund	24,000,000.00	24,000,000.00	121,184,825.21	450,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

Kebbi State Government 2026 Approved Budget - Recurrent Revenue by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
-	Total Recurrent Revenue	235,228,168,910.66	235,228,168,910.66	137,184,770,278.78	338,506,586,191.46	-
010000000000	Administration Sector	26,200,000.00	26,200,000.00	2,307,000.00	24,200,000.00	-
011000000000	Governor's Office	15,700,000.00	15,700,000.00	-	15,700,000.00	-
011100500100	Sustainable Development Goals (SDGs)	15,700,000.00	15,700,000.00	-	15,700,000.00	-
012300000000	Ministry of Information and Culture	10,500,000.00	10,500,000.00	2,307,000.00	8,500,000.00	-
012300300100	Kebbi State Television (KBTv)	3,500,000.00	3,500,000.00	1,312,000.00	3,500,000.00	-
012300400100	Kebbi Broadcasting Corporation (KBC)	7,000,000.00	7,000,000.00	995,000.00	5,000,000.00	-
020000000000	Economic Sector	232,567,819,410.66	232,567,819,410.66	136,919,639,986.92	335,942,316,691.46	-
021500000000	Ministry of Agriculture and Food Security	60,865,060.00	60,865,060.00	3,506,500.00	45,365,060.00	-
021500100100	Ministry of Agriculture and Food Security	59,865,060.00	59,865,060.00	3,506,500.00	44,865,060.00	-
021510900100	Forestry II Project	1,000,000.00	1,000,000.00	-	500,000.00	-
022000000000	Ministry of Finance	225,188,665,226.66	225,188,665,226.66	134,026,272,517.62	330,279,662,507.46	-
022000100100	Ministry of Finance (Hqt)	209,706,515,226.66	209,706,515,226.66	123,044,767,946.52	306,661,612,507.46	-
022000800100	Board of Internal Revenue	15,482,150,000.00	15,482,150,000.00	10,981,504,571.10	23,618,050,000.00	-
022200000000	Ministry of Commerce and Industry	64,024,000.00	64,024,000.00	38,882,302.00	64,024,000.00	-
022200100100	Ministry of Commerce and Industry (Hqt)	8,000,000.00	8,000,000.00	5,726,000.00	8,000,000.00	-
022205200100	Tourisms Board	38,000,000.00	38,000,000.00	25,065,000.00	38,000,000.00	-
022205300100	Birnin Kebbi Central Market	18,024,000.00	18,024,000.00	8,091,302.00	18,024,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

023300000000	Ministry of Solid Minerals Development and Mining	5,010,700,000.00	5,010,700,000.00	1,152,972,634.00	3,010,700,000.00	-
023300100100	Ministry of Solid Minerals Development and Mining	5,010,700,000.00	5,010,700,000.00	1,152,972,634.00	3,010,700,000.00	-
023400000000	Ministry of Works and Transport	364,700,000.00	364,700,000.00	43,921,254.19	364,700,000.00	-
023400100100	Ministry of Works and Transport	364,700,000.00	364,700,000.00	43,921,254.19	364,700,000.00	-
022900000000	Ministry of Transport and Renewable Energy	14,360,000.00	14,360,000.00	6,761,600.00	14,360,000.00	-
022910500100	Sir Ahmadu Bello International Airport	14,360,000.00	14,360,000.00	6,761,600.00	14,360,000.00	-
025200000000	Ministry of Water Resources	353,596,787.00	353,596,787.00	100,700,166.36	353,596,787.00	-
025200100100	Ministry of Water Resources	14,360,000.00	14,360,000.00	4,621,400.00	14,360,000.00	-
025210200100	Water Board	339,236,787.00	339,236,787.00	96,078,766.36	339,236,787.00	-
025300000000	Ministry of Lands and Housing	82,118,337.00	82,118,337.00	920,299,330.00	82,118,337.00	-
025300100100	Ministry of Lands & Housing	82,118,337.00	82,118,337.00	920,299,330.00	81,118,337.00	-
025300200100	Office of the Surveyor General	-	-	-	1,000,000.00	-
026200000000	Ministry of Livestock Development and Fisheries	48,790,000.00	48,790,000.00	4,169,900.00	48,790,000.00	-
026200100100	Ministry of Livestock Development and Fisheries	48,790,000.00	48,790,000.00	4,169,900.00	48,790,000.00	-
026900000000	Ministry of Physical Planning and Urban Development	1,380,000,000.00	1,380,000,000.00	622,153,782.75	1,679,000,000.00	-
026900200100	Kebbi Urban Development Authority (KUDA)	30,000,000.00	30,000,000.00	21,249,000.00	39,000,000.00	-
026900300100	Kebbi Geographic Information System Agency (KEBGIS)	1,350,000,000.00	1,350,000,000.00	600,904,782.75	1,640,000,000.00	-
030000000000	Law and Justice Sector	66,965,500.00	66,965,500.00	34,261,076.24	74,915,500.00	-
031800000000	Judiciary	66,965,500.00	66,965,500.00	34,261,076.24	74,915,500.00	-
031801100100	Judicial Service Commission	2,615,500.00	2,615,500.00	-	2,615,500.00	-
031805100100	High Court	48,350,000.00	48,350,000.00	15,508,000.00	44,150,000.00	-
031805300100	Sharia Court	16,000,000.00	16,000,000.00	18,753,076.24	28,150,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

050000000000	Social Sector	2,567,184,000.00	2,567,184,000.00	228,562,215.62	2,465,154,000.00	-
051300000000	Ministry of Youths & Sports	32,500,000.00	32,500,000.00	-	32,500,000.00	-
051300100100	Ministry of Youths & Sports	32,500,000.00	32,500,000.00	-	32,500,000.00	-
051400000000	Ministry of Women Affairs	5,250,000.00	5,250,000.00	2,810,000.00	5,950,000.00	-
051400100100	Ministry of Women Affairs	5,250,000.00	5,250,000.00	2,810,000.00	5,950,000.00	-
051700000000	Ministry for Basic and Secondary Education	84,320,000.00	84,320,000.00	66,805,321.00	86,320,000.00	-
051700100100	Ministry for Basic and Secondary Education	34,320,000.00	34,320,000.00	2,755,321.00	16,320,000.00	-
051702700100	Abdullahi Fodio Islamic Centre	50,000,000.00	50,000,000.00	64,050,000.00	70,000,000.00	-
056300000000	Ministry for Higher Education	391,444,000.00	391,444,000.00	32,887,000.00	411,844,000.00	-
056300100100	Ministry for Higher Education	1,850,000.00	1,850,000.00	1,200,000.00	1,850,000.00	-
056301800100	State Polytechnic, Dakin Gari	6,500,000.00	6,500,000.00	3,000,000.00	6,500,000.00	-
056301900100	Adamu Augie College of Education, Argungu	70,100,000.00	70,100,000.00	26,039,000.00	90,500,000.00	-
056302100100	Abdullahi Fodio University of Science & Technology Aliero (AFUSTA)	286,330,000.00	286,330,000.00	-	286,330,000.00	-
056302800100	College of Preliminary Studies, Yauri	21,664,000.00	21,664,000.00	2,648,000.00	21,664,000.00	-
056305600100	State Scholarship Board	5,000,000.00	5,000,000.00	-	5,000,000.00	-
052100000000	Ministry of Health	1,035,210,000.00	1,035,210,000.00	22,973,687.82	911,080,000.00	-
052100100100	Ministry of Health	40,000,000.00	40,000,000.00	2,055,000.00	40,000,000.00	-
052102600100	Sir-Yahaya Memorial Hospital	3,000,000.00	3,000,000.00	-	3,000,000.00	-
052110200100	General Hospitals	70,000,000.00	70,000,000.00	5,991,874.95	10,000,000.00	-
052110400100	College of Nursing Sciences	35,080,000.00	35,080,000.00	4,942,800.00	35,080,000.00	-
052110600100	College of Health Sciences Technology, Jega	87,130,000.00	87,130,000.00	9,984,012.87	23,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

052110800100	Kebbi State Contributory Healthcare Management Agency (KECHEMA)	800,000,000.00	800,000,000.00	-	800,000,000.00	-
053500000000	Ministry of Environment	1,018,460,000.00	1,018,460,000.00	103,086,206.80	1,017,460,000.00	-
053500100100	Ministry of Environment	1,015,860,000.00	1,015,860,000.00	102,843,206.80	1,015,860,000.00	-
053501600100	Kebbi Environmental Protection Agency (KESEPA)	2,600,000.00	2,600,000.00	243,000.00	1,600,000.00	-



Kebbi State Government 2026 Approved Budget - Revenue by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
1	REVENUE	<u>548,327,469,023.80</u>	<u>548,327,469,023.80</u>	<u>152,815,751,619.03</u>	<u>611,478,424,972.88</u>	=
11	GOVERNMENT SHARE OF FAAC	<u>209,248,415,226.66</u>	<u>209,248,415,226.66</u>	<u>123,021,968,861.54</u>	<u>306,203,512,507.46</u>	=
1101	GOVERNMENT SHARE OF FAAC	209,248,415,226.66	209,248,415,226.66	123,021,968,861.54	306,203,512,507.46	-
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	58,335,302,824.20	58,335,302,824.20	53,113,350,377.97	138,670,605,648.40	-
11010101	STATUTORY ALLOCATION	58,335,302,824.20	58,335,302,824.20	53,113,350,377.97	138,670,605,648.40	-
110102	STATE GOVERNMENT SHARE OF VAT	87,390,242,393.91	87,390,242,393.91	61,958,524,685.91	149,409,172,425.42	-
11010201	SHARE OF VAT	87,390,242,393.91	87,390,242,393.91	61,958,524,685.91	149,409,172,425.42	-
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	63,522,870,008.55	63,522,870,008.55	7,950,093,797.66	18,123,734,433.64	-
11010302	Excess Non-Oil	-	-	-	1,718,265,176.88	-
11010303	Exchange Gain	-	-	4,626,497,743.86	7,208,274,990.73	-
11010304	Ecological Fund	2,535,255,936.14	2,535,255,936.14	-	-	-
11010305	Electronic Money Transfer Levy (EMTL)	52,601,062,582.41	52,601,062,582.41	3,323,596,053.80	7,009,349,346.85	-
11010307	FOREX Equalisation Non-Mineral	2,806,555,540.00	2,806,555,540.00	-	90,597,888.21	-
11010308	Solid Mineral	5,579,995,950.00	5,579,995,950.00	-	276,227,517.73	-



KEBBI STATE 2026 APPROVED BUDGET

11010399	Other FAAC Distribution	-	-	-	1,821,019,513.24	-
12	INDEPENDENT REVENUE	25,979,753,684.00	25,979,753,684.00	14,162,801,417.24	32,303,073,684.00	-
1201	TAX REVENUE	19,998,400,000.00	19,998,400,000.00	8,350,728,303.74	20,297,400,000.00	-
120101	PERSONAL TAXES	14,401,000,000.00	14,401,000,000.00	7,139,562,069.74	15,401,000,000.00	-
12010101	PERSONAL TAXES	1,000,000.00	1,000,000.00	-	1,000,000.00	-
12010112	PAY-AS-YOU-EARN (STATE)	3,560,000,000.00	3,560,000,000.00	1,413,349,490.28	3,560,000,000.00	-
12010113	PAY-AS-YOU-EARN (LGA)	2,812,000,000.00	2,812,000,000.00	2,099,072,268.92	3,812,000,000.00	-
12010114	PAY-AS-YOU-EARN (LGEA)	837,997,754.32	837,997,754.32	777,287,303.31	1,837,997,754.32	-
12010115	PAY-AS-YOU-EARN (FEDERAL)	2,490,002,245.68	2,490,002,245.68	112,243,656.00	1,490,002,245.68	-
12010116	PAY-AS-YOU-EARN (NON-PUBLIC SECTOR)	1,700,000,000.00	1,700,000,000.00	813,278,202.67	1,700,000,000.00	-
12010117	TAX AUDIT RECOVERIES	1,500,000,000.00	1,500,000,000.00	238,551,004.67	1,500,000,000.00	-
12010118	DIRECT ASSESSMENT	1,500,000,000.00	1,500,000,000.00	1,685,780,143.89	1,500,000,000.00	-
120103	OTHER TAXES	5,597,400,000.00	5,597,400,000.00	1,211,166,234.00	4,896,400,000.00	-
12010302	PROPERTY TAX	170,000,000.00	170,000,000.00	-	170,000,000.00	-
12010304	STAMP DUTY	50,000,000.00	50,000,000.00	15,790,000.00	50,000,000.00	-
12010306	DEVELOPMENT TAX/LEVY	350,000,000.00	350,000,000.00	3,210,000.00	150,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

12010309	Developmemt Charge	19,400,000.00	19,400,000.00	38,666,600.00	19,400,000.00	-
12010310	Solid Mineral Exploration Tax	5,000,000,000.00	5,000,000,000.00	427,333,690.00	3,000,000,000.00	-
12010311	Haulage Tax	7,000,000.00	7,000,000.00	725,638,944.00	7,000,000.00	-
12010312	Tax On Divedens	1,000,000.00	1,000,000.00	527,000.00	1,500,000,000.00	-
1202	NON-TAX REVENUE	5,981,353,684.00	5,981,353,684.00	5,812,073,113.50	12,005,673,684.00	-
120201	LICENCES - GENERAL	83,970,000.00	83,970,000.00	29,406,885.50	84,970,000.00	-
12020112	FISHING PERMITS	100,000.00	100,000.00	321,000.00	100,000.00	-
12020115	PRODUCE BUYING LICENSES	500,000.00	500,000.00	-	500,000.00	-
12020120	MOTOR VEHICLE LICENSES	29,000,000.00	29,000,000.00	16,858,585.50	29,000,000.00	-
12020121	DRIVERS' LICENSES/LERNERS PERMIT	8,000,000.00	8,000,000.00	252,300.00	8,000,000.00	-
12020122	PATENT MEDICINE & DRUG STORES LICENSES	10,000,000.00	10,000,000.00	1,555,000.00	10,000,000.00	-
12020123	REGISTRATION OF PRIVATE SCHOOLS NEW/RENEWAL LICENSES	8,670,000.00	8,670,000.00	1,200,000.00	8,670,000.00	-
12020127	HIDE AND SKIN BUYERS/PRIMISES LICENSES	1,000,000.00	1,000,000.00	-	1,000,000.00	-
12020130	REGISTRATION OF BUSINESS PREMISES LICENSE	6,000,000.00	6,000,000.00	4,009,500.00	6,000,000.00	-
12020132	Registration of Fish Farmers Licenses	10,000,000.00	10,000,000.00	-	10,000,000.00	-
12020133	Registration of Fish Mongers Licenses	4,000,000.00	4,000,000.00	-	4,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

12020134	Hackney Carriage Permit	4,200,000.00	4,200,000.00	3,697,500.00	4,200,000.00	-
12020135	National Driving Licence	1,000,000.00	1,000,000.00	-	1,000,000.00	-
12020140	Roof Rack Permit	1,500,000.00	1,500,000.00	1,513,000.00	2,500,000.00	-
120204	FEES - GENERAL	3,566,956,684.00	3,566,956,684.00	1,991,833,733.73	4,859,676,684.00	-
12020401	COURT FEES	5,800,000.00	5,800,000.00	13,008,576.24	18,000,000.00	-
12020407	TRADE TESTING FEES	200,000.00	200,000.00	-	200,000.00	-
12020408	CONTRACT REGISTRATION FEES	19,575,030.00	19,575,030.00	2,210,000.00	19,575,030.00	-
12020409	MARRIAGE/ DIVORCE FEES	600,000.00	600,000.00	491,000.00	600,000.00	-
12020416	FIRE SAFETY CERTIFICATE FEES	-	-	400,000.00	-	-
12020419	BILL BOARD ADVERTISEMENT FEES	7,000,000.00	7,000,000.00	10,500,000.00	15,000,000.00	-
12020420	DEEDS REGISTRATION FEES	160,000,000.00	160,000,000.00	31,091,052.00	110,000,000.00	-
12020421	SURVEY/ PLANNING/ BUILDING FEES	1,280,000.00	1,280,000.00	-	1,280,000.00	-
12020422	Court Fees Declaration/Affidavit	600,000.00	600,000.00	131,500.00	600,000.00	-
12020424	Planning Permission Fees	2,500,000.00	2,500,000.00	980,000.00	2,500,000.00	-
12020425	ASSOCIATION FEES	500,000.00	500,000.00	-	500,000.00	-
12020429	AGRICULTURAL/VETINARY SERVICES FEES	25,000,000.00	25,000,000.00	2,783,900.00	25,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

12020430	LAND USE FEES	1,500,000.00	1,500,000.00	-	1,500,000.00	-
12020434	TIMBER & FOREST FEES	2,500,000.00	2,500,000.00	-	2,500,000.00	-
12020435	SCHOOL/ TUITION/ EXAMINATION FEES	2,100,000.00	2,100,000.00	25,489,000.00	32,000,000.00	-
12020436	APPLICATIONS FEES	91,414,000.00	91,414,000.00	68,532,000.00	111,414,000.00	-
12020438	CONTRACT AGREEMENT PROCESSING FEES (MOJ)	313,000,000.00	313,000,000.00	40,613,531.77	313,000,000.00	-
12020440	SANITATION FEES	8,000,000.00	8,000,000.00	2,366,000.00	8,000,000.00	-
12020441	Inspection and Degradation	1,000,000.00	1,000,000.00	-	1,000,000.00	-
12020444	COURT FEE AREA COURT	1,762,500.00	1,762,500.00	-	1,762,500.00	-
12020446	Passenger Service Charge	2,500,000.00	2,500,000.00	2,680,000.00	2,500,000.00	-
12020447	Gate Fee (Airport)	1,740,000.00	1,740,000.00	1,011,600.00	1,740,000.00	-
12020448	BUILDING PERMIT (LAND) PLANNING	15,000,000.00	15,000,000.00	5,510,000.00	15,000,000.00	-
12020450	Airport Landing Charges	3,000,000.00	3,000,000.00	1,970,000.00	3,000,000.00	-
12020452	DOCUMENT REGISTRATION AND RESEARCH FEE	55,238,337.00	55,238,337.00	19,295,450.00	54,238,337.00	-
12020455	Right of Possesion Fees	300,000.00	300,000.00	-	300,000.00	-
12020456	SERVICE CHARGE FEES	1,479,226,787.00	1,479,226,787.00	114,606,766.36	1,483,176,787.00	-
12020457	Certification of Document Fees	2,600,000.00	2,600,000.00	-	2,600,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

12020459	Extention of Time Fee	12,120,000.00	12,120,000.00	1,100,000.00	7,120,000.00	-
12020460	SPEED BOAT TRANSPORT FEES	5,000,000.00	5,000,000.00	200,000.00	5,000,000.00	-
12020461	CONTRACT PROCESSING FEE	20,990,030.00	20,990,030.00	1,225,000.00	20,990,030.00	-
12020462	TRADE CATTLE FEES	5,000,000.00	5,000,000.00	-	5,000,000.00	-
12020463	HOSTEL FEE	28,120,000.00	28,120,000.00	5,492,800.00	23,580,000.00	-
12020465	Land Transactions Fees	160,000,000.00	160,000,000.00	535,597,823.75	700,000,000.00	-
12020466	Search Fees	160,000,000.00	160,000,000.00	-	160,000,000.00	-
12020467	Economic Development Charges	200,000,000.00	200,000,000.00	233,383,534.15	330,000,000.00	-
12020468	Re-Grant Charges Fee	10,000,000.00	10,000,000.00	8,318,519.00	10,000,000.00	-
12020472	Notice of Appeal Fee	1,650,000.00	1,650,000.00	-	1,650,000.00	-
12020473	Filling of Statement of Claim	3,400,000.00	3,400,000.00	-	3,400,000.00	-
12020474	Registration Fee	166,170,000.00	166,170,000.00	1,716,500.00	97,580,000.00	-
12020475	Filling fee of Statement of Defence	5,200,000.00	5,200,000.00	-	1,000,000.00	-
12020477	Filing of an Appeal Fee	200,000.00	200,000.00	-	200,000.00	-
12020478	Appeal Out of Time Fees	150,000.00	150,000.00	-	150,000.00	-
12020480	Stay of Execution Fees	150,000.00	150,000.00	-	150,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

12020481	Copy of Record of Proceeding Fees	250,000.00	250,000.00	-	250,000.00	-
12020482	Official Seal Fees	11,000,000.00	11,000,000.00	-	11,000,000.00	-
12020488	Certificate of Road Worthiness Fee	6,000,000.00	6,000,000.00	5,644,750.00	6,000,000.00	-
12020491	Irrigation Fee	20,000,000.00	20,000,000.00	-	20,000,000.00	-
12020494	Central Market (Gate Fees)	3,500,000.00	3,500,000.00	1,883,902.00	3,500,000.00	-
12020498	Contract Agreement Fee (General)	544,120,000.00	544,120,000.00	853,600,528.46	1,226,120,000.00	-
120205	FINES - GENERAL	189,813,000.00	189,813,000.00	28,832,888.00	189,813,000.00	-
12020501	FINES/PENALTIES	7,000,000.00	7,000,000.00	5,122,000.00	7,000,000.00	-
12020503	COURT FINE AREA COURT	853,000.00	853,000.00	-	853,000.00	-
12020504	COURT FINE MOBILE COURT	7,000,000.00	7,000,000.00	23,000.00	7,000,000.00	-
12020506	PENALTIES CHARGES	1,200,000.00	1,200,000.00	-	1,200,000.00	-
12020507	Compensation on trees and eco trees	160,000.00	160,000.00	-	160,000.00	-
12020508	Compensation on environmental degradation	3,000,000.00	3,000,000.00	-	3,000,000.00	-
12020509	Miscellaneous Traffic Violation	500,000.00	500,000.00	1,092,500.00	500,000.00	-
12020541	Violation Charge	100,000.00	100,000.00	243,000.00	100,000.00	-
12020542	Late Registration Charges	20,000,000.00	20,000,000.00	-	20,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

12020543	Other Penal Charges	150,000,000.00	150,000,000.00	22,352,388.00	150,000,000.00	-
120206	SALES - GENERAL	1,418,240,000.00	1,418,240,000.00	3,682,589,274.34	5,722,740,000.00	-
12020610	PROCEEDS FROM SALES OF GOVT. VEHICLES	15,000,000.00	15,000,000.00	2,845,000.00	15,000,000.00	-
12020613	SALES OF GOVT. BUILDINGS	-	-	849,962,908.00	-	-
12020615	Sales of Application Forms	25,500,000.00	25,500,000.00	9,984,012.87	30,000,000.00	-
12020616	Radio Advertisement	7,000,000.00	7,000,000.00	995,000.00	5,000,000.00	-
12020617	Commercial Advertisement/TV	3,000,000.00	3,000,000.00	1,252,000.00	3,000,000.00	-
12020627	Sales of Fruit and Vegetables	1,000,000.00	1,000,000.00	-	1,000,000.00	-
12020633	Sales of Tueguya Farming Products	1,000,000,000.00	1,000,000,000.00	97,921,706.80	1,000,000,000.00	-
12020634	Sales of Poultry Products	100,000.00	100,000.00	-	100,000.00	-
12020635	Sales of Milking Cows	90,000.00	90,000.00	-	90,000.00	-
12020645	Sale of Vehicle Registration Book	2,500,000.00	2,500,000.00	1,881,000.00	2,500,000.00	-
12020647	Sales of Other Forest Products	11,000,000.00	11,000,000.00	3,371,500.00	10,500,000.00	-
12020649	Sales of Livestock from Ranchers	500,000.00	500,000.00	-	500,000.00	-
12020654	Sales of NDL Forms	50,000.00	50,000.00	38,800.00	50,000.00	-
12020658	Sales of Bills of Enteries/Application Forms	150,000,000.00	150,000,000.00	-	150,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

12020659	Sales of Side Sticker	2,500,000.00	2,500,000.00	4,713,000.00	5,000,000.00	-
12020660	Other Sales	200,000,000.00	200,000,000.00	2,709,624,346.67	4,500,000,000.00	-
120207	EARNINGS -GENERAL	243,800,000.00	243,800,000.00	38,647,474.95	170,000,000.00	-
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	50,000,000.00	50,000,000.00	500,000.00	50,000,000.00	-
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	40,300,000.00	40,300,000.00	25,465,000.00	41,000,000.00	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	2,500,000.00	2,500,000.00	60,000.00	2,500,000.00	-
12020713	Earning from Commercial Activities/Printing	2,500,000.00	2,500,000.00	-	2,500,000.00	-
12020714	Earning from Workshops/Training Services (Works School)	-	-	37,500.00	-	-
12020717	Earning from Bakery Industries	2,000,000.00	2,000,000.00	-	1,000,000.00	-
12020718	Earnings from Mechanical Cultivation fees Tractor Hiring Services	20,000,000.00	20,000,000.00	2,906,500.00	5,000,000.00	-
12020720	Earning from Royalties	1,000,000.00	1,000,000.00	-	1,000,000.00	-
12020721	Earnings from Heavy Duty	2,000,000.00	2,000,000.00	1,330,600.00	2,500,000.00	-
12020722	Earnings from Conductor Badge	2,500,000.00	2,500,000.00	2,356,000.00	3,500,000.00	-
12020724	Earnings from Football Academy	23,000,000.00	23,000,000.00	-	23,000,000.00	-
12020726	Earnings from Hospitals	98,000,000.00	98,000,000.00	5,991,874.95	38,000,000.00	-
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	39,274,000.00	39,274,000.00	7,933,400.00	539,174,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

12020804	RENT ON CONFERENCE CENTRES	150,000.00	150,000.00	-	150,000.00	-
12020806	Recovery of Housing Rent for Public Office Holders	5,000,000.00	5,000,000.00	-	5,000,000.00	-
12020807	Rent on Market Lets & Shops	12,024,000.00	12,024,000.00	5,937,400.00	12,024,000.00	-
12020808	Rent on KUDA Shops	2,000,000.00	2,000,000.00	1,380,000.00	2,000,000.00	-
12020810	Rents and Premium on Allocation of Land	20,000,000.00	20,000,000.00	335,000.00	20,000,000.00	-
12020811	Transfer of Ownership	100,000.00	100,000.00	281,000.00	500,000,000.00	-
120209	RENT ON LAND & OTHERS - GENERAL	-	-	12,830,372.00	-	-
12020901	RENT ON GOVT. LAND	-	-	12,830,372.00	-	-
120210	REPAYMENTS - GENERAL	334,400,000.00	334,400,000.00	19,999,084.98	334,400,000.00	-
12021001	Interest/Repayment of Car Loan	40,000,000.00	40,000,000.00	19,883,065.98	40,000,000.00	-
12021004	MOTOR VEHICLE REFURBISHING LOAN	20,000,000.00	20,000,000.00	66,672.00	20,000,000.00	-
12021005	HOUSE REFURBISHING LOAN	4,000,000.00	4,000,000.00	-	4,000,000.00	-
12021007	Refund of Compensation	300,000.00	300,000.00	45,000.00	300,000.00	-
12021009	Repayment of Furniture Loans	10,000,000.00	10,000,000.00	-	10,000,000.00	-
12021010	Repayment of Loan and Advances to Parastatals	100,000.00	100,000.00	-	100,000.00	-
12021012	Repayment of Housing Loan	200,000,000.00	200,000,000.00	4,347.00	200,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

12021013	Repayment of Car Loan Political Office Holder	50,000,000.00	50,000,000.00	-	50,000,000.00	-
12021014	Re-Imbursement in Respect of Pension	10,000,000.00	10,000,000.00	-	10,000,000.00	-
120212	INTEREST EARNED	104,400,000.00	104,400,000.00	-	104,400,000.00	-
12021206	INTEREST ON LOANS TO STATES	4,000,000.00	4,000,000.00	-	4,000,000.00	-
12021210	BANK INTEREST	100,000,000.00	100,000,000.00	-	100,000,000.00	-
12021212	RECOVERY OF DEBT	250,000.00	250,000.00	-	250,000.00	-
12021213	SUMMONS TO A DEBTOR	150,000.00	150,000.00	-	150,000.00	-
120213	RE-IMBURSEMENT GENERAL	500,000.00	500,000.00	-	500,000.00	-
12021305	Environmental Audit Report	500,000.00	500,000.00	-	500,000.00	-
13	AID AND GRANTS	36,830,179,112.59	36,830,179,112.59	8,180,981,340.25	44,763,858,403.46	-
1301	AID	7,423,395,134.25	7,423,395,134.25	-	5,806,579,183.00	-
130102	FOREIGN AID	7,423,395,134.25	7,423,395,134.25	-	5,806,579,183.00	-
13010202	CAPITAL FOREIGN AID	7,423,395,134.25	7,423,395,134.25	-	5,806,579,183.00	-
1302	GRANTS	29,406,783,978.34	29,406,783,978.34	8,180,981,340.25	38,957,279,220.46	-
130201	DOMESTIC GRANTS	21,078,056,697.14	21,078,056,697.14	3,680,981,340.25	38,507,279,220.46	-
13020102	CAPITAL GRANTS FROM FGN	7,929,592,289.46	7,929,592,289.46	3,559,796,515.04	21,396,257,947.46	-



KEBBI STATE 2026 APPROVED BUDGET

13020103	CURRENT GRANTS FROM LGAS	24,000,000.00	24,000,000.00	121,184,825.21	450,000,000.00	-
13020104	CAPITAL GRANTS FROM LGAS	13,124,464,407.68	13,124,464,407.68	-	16,661,021,273.00	-
130202	FOREIGN GRANTS	8,328,727,281.20	8,328,727,281.20	4,500,000,000.00	450,000,000.00	-
13020202	CAPITAL FOREIGN GRANTS	8,328,727,281.20	8,328,727,281.20	4,500,000,000.00	450,000,000.00	-
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	276,269,121,000.55	276,269,121,000.55	7,450,000,000.00	228,207,980,377.96	-
1402	OTHER CAPITAL RECEIPTS	25,604,252,647.38	25,604,252,647.38	-	15,820,107,602.00	-
140201	OTHER CAPITAL RECEIPTS	25,604,252,647.38	25,604,252,647.38	-	15,820,107,602.00	-
14020102	SALE OF FIXED ASSETS	15,820,107,602.00	15,820,107,602.00	-	15,820,107,602.00	-
14020104	SALE OF HOUSES STATEWIDE	9,784,145,045.38	9,784,145,045.38	-	-	-
1403	LOANS/ BORROWINGS RECEIPT	250,664,868,353.17	250,664,868,353.17	7,450,000,000.00	212,387,872,775.96	-
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	57,028,242,313.17	57,028,242,313.17	-	19,500,000,000.00	-
14030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET	57,028,242,313.17	57,028,242,313.17	-	19,500,000,000.00	-
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	193,636,626,040.00	193,636,626,040.00	7,450,000,000.00	192,887,872,775.96	-
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	193,636,626,040.00	193,636,626,040.00	7,450,000,000.00	192,887,872,775.96	-



Kebbi State Government 2026 Approved Budget - Capital Receipts

Receipt Description	Administrative Code and Description	Economic Code and Description	Fund Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total Capital Receipts				313,099,300,113.14	313,099,300,113.14	15,630,981,340.25	272,971,838,781.42	-
Rural Access Mobility Project (RAAMP) World Bank Loan	0215001001 - Ministry of Agriculture and Food Security	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	16,421,201,040.00	16,421,201,040.00	-	11,406,721,039.71	-
AfDB Grants for the implementation of Agricultural Transformation Agenda Support Program Phase-1 (ATASP-1)	0215001001 - Ministry of Agriculture and Food Security	13020202 - CAPITAL FOREIGN GRANTS	08101 - AFRICAN DEVELOPMENT BANK	2,303,727,281.20	2,303,727,281.20	-	-	-
AFDB Loan for the creation of Special Agro Processing Zone (SAPZ)	0215001001 - Ministry of Agriculture and Food Security	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09101 - AFRICAN DEVELOPMENT BANK	51,375,000,000.00	51,375,000,000.00	-	51,375,000,000.00	-
World Bank Loan for implementation of Rural Access Road Agency (RARA) for	0215001001 - Ministry of Agriculture and Food Security	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM	09111 - INTERNATIONAL DEVELOPMENT	10,000,000,000.00	10,000,000,000.00	-	10,000,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

construction of State Road		FINANCIAL INSTITUTIONS	ASSOCIATION (IDA)					
AFDB Grants for Global Environment Facility (GEF-8) from Food Agricultural Organization	0215001001 00 - Ministry of Agriculture and Food Security	13020202 - CAPITAL FOREIGN GRANTS	08101 - AFRICAN DEVELOPMENT BANK	1,125,000,000.00	1,125,000,000.00	-	-	-
Sale of Sir Ahmadu Bello International Airport	0220007001 00 - Accountant General's Office	14020102 - SALE OF FIXED ASSETS	03101 - CAPITAL DEVELOPMENT FUND	15,820,107,602.00	15,820,107,602.00	-	15,820,107,602.00	-
25% Contribution from LG for Joint Capital Project	0220007001 00 - Accountant General's Office	13020104 - CAPITAL GRANTS FROM LGAS	08303 - DONATION BY LOCAL GOVERNMENTS	12,320,464,407.68	12,320,464,407.68	-	15,854,621,273.00	-
Refund from sales of Government building (quarters)	0220007001 00 - Accountant General's Office	14020104 - SALE OF HOUSES STATEWIDE	03101 - CAPITAL DEVELOPMENT FUND	784,145,045.38	784,145,045.38	-	-	-
Infrastructure Loan from Commercial Bank	0234001001 00 - Ministry of Works and Transport	14030103 - DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET	09304 - COMMERCIAL BANK	45,000,000,000.00	45,000,000,000.00	-	15,000,000,000.00	-
COVID-19 Action Recovery and Economic Stimulus (NG-CARES)	0238001001 00 - Ministry of Budget & Economic	14030201 - INTERNATIONAL LOANS/ BORROWINGS	09111 - INTERNATIONAL DEVELOPMENT	16,050,000,000.00	16,050,000,000.00	-	9,950,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

Project (World Bank Loan)	Planning (Hqt)	FROM FINANCIAL INSTITUTIONS	MENT ASSOCIAT ION (IDA)					
UNICEF Aid for General Support to the State	023800100100 - Ministry of Budget & Economic Planning (Hqt)	13010202 - CAPITAL FOREIGN AID	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	5,806,579,183.00	5,806,579,183.00	-	5,806,579,183.00	-
FGN Grants for Sustainability Development Goals (SDGs)	023800100100 - Ministry of Budget & Economic Planning (Hqt)	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIO NS BY FED. GOVERNMENT	200,000,000.00	200,000,000.00	-	1,000,000,000.00	-
World Bank State Action on Business Enabling Reforms (SABER) Programme (World Bank Loan)	023800100100 - Ministry of Budget & Economic Planning (Hqt)	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNAT IONAL DEVELOP MENT ASSOCIAT ION (IDA)	42,000,000,000.00	42,000,000,000.00	-	57,000,000,000.00	-
World Bank Human Capital Opportunities for Prosperity and Equity Programme (World Bank Loan)	023800100100 - Ministry of Budget & Economic Planning (Hqt)	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNAT IONAL DEVELOP MENT ASSOCIAT ION (IDA)	6,000,000,000.00	6,000,000,000.00	-	11,000,000,000.00	-
World Bank Loan for Sustainable Urban and Rural Water Sanitation and Hygiene (SURWASH)	025200100100 - Ministry of Water Resources	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNAT IONAL DEVELOP MENT ASSOCIAT ION (IDA)	-	-	-	7,327,202,914.38	-



KEBBI STATE 2026 APPROVED BUDGET

World Bank Loan for Sustainable Power and Irrigation for Nigeria (SPIN)	0252001001 00 - Ministry of Water Resources	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	-	-	-	7,206,574,921.88	-
FGN Loans for Family Homes Fund Housing (Federal Loans)	0253001001 00 - Ministry of Lands & Housing	14030103 - DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET	09301 - FEDERAL GOVERNMENT	7,528,242,313.17	7,528,242,313.17	-	-	-
Application/Processing of new GRA layout	0253001001 00 - Ministry of Lands & Housing	14020104 - SALE OF HOUSES STATEWIDE	03101 - CAPITAL DEVELOPMENT FUND	9,000,000,000.00	9,000,000,000.00	-	-	-
World Bank Loan for the implementation Livestock Productivity & Resilience Support Project (L-PRES)L-PRESS	0262001001 00 - Ministry of Livestock Development and Fisheries	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	5,000,000,000.00	5,000,000,000.00	-	8,700,000,000.00	-
CBN backed loan for Accelerated Agricultural Development Scheme (AADS)	0262001001 00 - Ministry of Livestock Development and Fisheries	14030103 - DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET	09302 - CENTRAL BANK OF NIGERIA (CBN)	4,500,000,000.00	4,500,000,000.00	-	4,500,000,000.00	-
Federal Government Grant	0270001001 00 - Ministry	13020102 - CAPITAL	08304 - DONATION	-	-	-	10,500,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

From Rural Electrification Agency (REA)	of Rural and Community Development	GRANTS FROM FGN	NS BY FED. GOVERNMENT					
World Bank Grants for the Implementation of Nigeria for Women Project (NFWP)	0514001001 - Ministry of Women Affairs	13020202 - CAPITAL FOREIGN GRANTS	08111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	4,900,000,000.00	4,900,000,000.00	4,500,000,000.00	450,000,000.00	-
World Bank Loan for the the implementation of Adolescent Girls Initiative for Learning and Empowerment (AGILE) Program	0517001001 - Ministry for Basic and Secondary Education	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	7,450,000,000.00	7,450,000,000.00	7,450,000,000.00	7,450,000,000.00	-
Federal Grant for Universal Basic Education (UBE)	0517003001 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT	3,554,642,584.46	3,554,642,584.46	3,559,796,515.04	3,554,642,584.46	-
Contribution from all USAID Partners in Kebbi State (PMI,HWM,State2 State,PSM,Advancing Nutrition et al)	0521001001 - Ministry of Health	13010202 - CAPITAL FOREIGN AID	08202 - UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT	1,000,000,000.00	1,000,000,000.00	-	-	-



KEBBI STATE 2026 APPROVED BUDGET

			MENT (USAID)					
Global Fund Grant for the Procurement and Installation of Medical Oxygen Equipment in the State	0521001001 00 - Ministry of Health	13010202 - CAPITAL FOREIGN AID	08126 - MULTI-DONOR BUDGET SUPPORT	616,815,951.25	616,815,951.25	-	-	-
World Bank Loan for Immunization Plus Malaria Progress by Accelerating Coverage and Transforming Services (IMPACT)	0521001001 00 - Ministry of Health	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNAT IONAL DEVELOP MENT ASSOCIAT ION (IDA)	10,720,425,000.00	10,720,425,000.00	-	-	-
Local Government Grants for Primary Healthcare Under One Roof	0521003001 00 - Primary Health Care Developmen t Agency	13020104 - CAPITAL GRANTS FROM LGAS	08303 - DONATIO N BY LOCAL GOVERNMENT	804,000,000.00	804,000,000.00	-	806,400,000.00	-
FGN Grants for BHC PF for National Health Insurance Scheme (NHIS)	0521108001 00 - Kebbi State Contributory Healthcare Managemen t Agency (KECHEMA)	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIO NS BY FED. GOVERNMENT	687,675,472.00	687,675,472.00	-	687,675,472.00	-
World Bank Loan for the implementation of Agro-Climatic Resilience in Semi-	0535001001 00 - Ministry of Environment	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM	09111 - INTERNAT IONAL DEVELOP MENT	28,620,000,000.00	28,620,000,000.00	-	11,472,373,900.00	-



KEBBI STATE 2026 APPROVED BUDGET

Arid Landscapes (ACREASAL)		FINANCIAL INSTITUTIONS	ASSOCIATION (IDA)					
Local Government Grant for Social Security Welfare Fund	055400200100 - Social Security Welfare Fund	13020103 - CURRENT GRANTS FROM LGAS	08303 - DONATION BY LOCAL GOVERNMENTS	24,000,000.00	24,000,000.00	121,184,825.21	450,000,000.00	-
FGN Grants for Tertiary Education Trust Fund Intervention Poly Dakingari)	056301800100 - State Polytechnic, Dakin Gari	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT	1,159,466,701.00	1,159,466,701.00	-	2,018,566,701.00	-
FGN Grants for Tertiary Education Trust Fund Intervention (COE Argungu)	056301900100 - Adamu Augie College of Education, Argungu	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT	670,862,602.00	670,862,602.00	-	1,978,428,260.00	-
FGN Grants for Tertiary Education Trust Fund Intervention (KSUSTA)	056302100100 - Abdullahi Fodio University of Science & Technology Aliero (AFUSTA)	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT	1,656,944,930.00	1,656,944,930.00	-	1,656,944,930.00	-



KEBBI STATE 2026 APPROVED BUDGET

Kebbi State Government 2026 Approved Budget - Total Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
-	Total Expenditure	580,327,469,023.80	580,327,469,023.80	148,263,154,179.35	642,930,818,157.99	9,820,000,000.00
010000000000	Administration Sector	96,250,337,195.85	101,443,337,195.85	23,893,750,792.20	133,553,218,168.00	40,000,000.00
011100000000	Governor's Office	15,382,050,943.23	17,382,050,943.23	6,154,617,795.11	24,845,028,702.26	-
011100100100	Office of the Executive Governor	13,394,521,845.13	15,394,521,845.13	5,317,135,260.00	15,412,625,290.28	-
011100100200	Office of the Deputy Governor	666,200,000.00	666,200,000.00	491,400,000.00	675,200,000.00	-
011100500100	Sustainable Development Goals (SDGs)	30,112,000.00	30,112,000.00	22,581,000.00	30,112,000.00	-
011100800100	Kebbi State Emmergency Relief Agency (SEMA)	203,600,000.00	203,600,000.00	18,020,000.00	203,600,000.00	-
011100900100	Due Process	88,000,000.00	88,000,000.00	15,000,000.00	88,000,000.00	-
011101800100	Special Services	108,454,509.90	108,454,509.90	-	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	260,000,000.00	260,000,000.00	-	510,000,000.00	-
011103500100	Kebbi State Contributory Pension Board	29,500,000.00	29,500,000.00	3,000,000.00	29,500,000.00	-
011111300100	Directorate of Protocol	601,062,588.20	601,062,588.20	287,481,535.11	700,062,588.20	-
011200000000	State Assembly	10,116,189,991.67	10,116,189,991.67	2,982,601,397.35	12,625,790,092.67	-
011200300100	State Assembly	9,811,362,861.89	9,811,362,861.89	2,982,601,397.35	12,311,362,861.89	-
011200400100	House of Assembly Commission	304,827,129.78	304,827,129.78	-	314,427,230.78	-



KEBBI STATE 2026 APPROVED BUDGET

012300000000	Ministry of Information and Culture	2,180,648,040.92	2,183,048,040.92	929,336,325.01	3,640,057,590.02	40,000,000.00
012300100100	Ministry of Information and Culture	1,747,213,657.05	1,747,213,657.05	657,384,827.31	3,227,452,042.25	40,000,000.00
012300200100	History Bureau	3,600,000.00	6,000,000.00	4,410,000.00	30,000,000.00	-
012300300100	Kebbi State Television (KBTv)	251,551,511.36	251,551,511.36	132,286,478.40	204,038,602.31	-
012300400100	Kebbi Broadcasting Corporation (KBC)	178,282,872.51	178,282,872.51	135,255,019.30	178,566,945.46	-
012400000000	Ministry of Home Affairs and Internal Security	1,191,000,000.00	1,291,000,000.00	90,000,000.00	20,557,319,623.19	-
012400100100	Ministry of Home Affairs and Internal Security	1,191,000,000.00	1,291,000,000.00	90,000,000.00	20,557,319,623.19	-
012500000000	Office of the Head of State Civil Service	4,609,339,992.74	4,759,339,992.74	824,382,783.40	2,679,734,114.79	-
012500100100	Office of the Head of Service	4,609,339,992.74	4,759,339,992.74	824,382,783.40	2,679,734,114.79	-
014000000000	Office of the State Auditor General	459,826,135.99	459,826,135.99	131,589,856.43	779,901,827.94	-
014000100100	Office of the State Auditor General	276,866,659.77	276,866,659.77	33,575,035.58	591,359,481.37	-
014000200100	Office of the Auditor General for Local Government	182,959,476.22	182,959,476.22	98,014,820.85	188,542,346.57	-
014700000000	Civil Service Commission (CSC)	295,080,006.88	295,080,006.88	47,716,935.79	277,376,956.45	-
014700100100	Civil Service Commission	295,080,006.88	295,080,006.88	47,716,935.79	277,376,956.45	-
014800000000	Kebbi State Independent Electoral Commission	86,127,965.20	86,127,965.20	24,108,914.04	102,565,917.65	-



KEBBI STATE 2026 APPROVED BUDGET

014800100100	Kebbi State Independent Electoral Commission	86,127,965.20	86,127,965.20	24,108,914.04	102,565,917.65	-
014900000000	Local Government Service Commission	98,649,545.86	116,649,545.86	51,366,040.63	89,170,266.77	-
014900100100	Local Government Service Commission	92,157,546.36	92,157,546.36	40,245,656.85	79,545,007.28	-
014900200100	Local Government Pension Board	6,491,999.50	24,491,999.50	11,120,383.78	9,625,259.49	-
016100000000	Office of the Secretary to the State Government	47,989,465,127.15	51,064,465,127.15	9,290,788,739.33	49,072,122,309.75	-
016100100100	Office of the Secretary to the State Government	47,624,827,282.55	50,624,827,282.55	9,088,484,801.83	38,376,455,478.10	-
016102100100	Liaison Office - Abuja	206,000,000.00	281,000,000.00	134,760,000.96	281,780,000.00	-
016102100200	Liaison Office - Kaduna	13,650,000.00	13,650,000.00	5,109,990.00	14,850,000.00	-
016102100300	Liaison Office - Sokoto	4,000,000.00	4,000,000.00	1,951,039.00	4,150,000.00	-
016102100400	Liaison Office - Lagos	2,200,000.00	2,200,000.00	900,000.00	2,200,000.00	-
016103700100	Pilgrims Welfare Agency (PWA)	138,787,844.60	138,787,844.60	59,582,907.54	10,392,686,831.65	-
016400000000	Ministry of Special Duties	7,724,100,000.00	7,571,700,000.00	987,263,210.00	8,181,400,000.00	-
016400100100	Ministry for Special Duties	7,677,100,000.00	7,524,700,000.00	966,463,210.00	8,120,400,000.00	-
016400200100	Persons With Disability Commission	47,000,000.00	47,000,000.00	20,800,000.00	61,000,000.00	-
016500000000	Ministry of Religious Affairs	3,601,260,000.00	3,601,260,000.00	1,993,707,301.40	6,202,060,000.00	-
016500100100	Ministry of Religious Affairs	3,592,500,000.00	3,592,500,000.00	1,989,986,997.75	6,195,200,000.00	-
016502200100	Preaching Board	8,760,000.00	8,760,000.00	3,720,303.65	6,860,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

016600000000	Ministry of Establishment, Training and Pension	2,516,599,446.21	2,516,599,446.21	386,271,493.71	4,500,690,766.51	-
016600100100	Ministry of Establishment, Training and Pension	2,516,239,446.21	2,516,239,446.21	386,001,493.71	4,500,330,766.51	-
016600700100	State Manpower Committee	360,000.00	360,000.00	270,000.00	360,000.00	-
020000000000	Economic Sector	305,214,538,424.06	300,019,538,424.06	72,621,482,781.49	328,388,925,843.03	9,280,000,000.00
021500000000	Ministry of Agriculture and Food Security	103,071,423,494.09	103,071,423,494.09	12,869,283,320.54	97,103,191,504.73	9,230,000,000.00
021500100100	Ministry of Agriculture and Food Security	102,335,852,821.20	102,335,852,821.20	12,494,577,987.33	96,368,760,831.84	9,230,000,000.00
021510200100	Kebbi Agricultural and Rural Development Agency (KARDA)	690,450,717.44	690,450,717.44	349,255,367.26	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	32,239,955.45	32,239,955.45	23,699,965.95	31,099,955.45	-
021511000100	Kebbi Agricultural Supply Company (KASCOM)	9,600,000.00	9,600,000.00	1,750,000.00	9,600,000.00	-
022000000000	Ministry of Finance	39,598,017,653.97	39,598,017,653.97	9,963,642,727.81	40,329,344,104.50	-
022000100100	Ministry of Finance (Hqt)	19,693,279,172.23	19,693,279,172.23	7,638,489,373.61	15,672,234,913.10	-
022000200100	Debt Management Office	15,018,337,731.43	15,018,337,731.43	2,208,877,333.30	16,737,021,605.92	-
022000700100	Accountant General's Office	4,417,000,000.00	4,417,000,000.00	-	7,101,221,461.70	-
022000700200	Kebbi State Project Financial Management Unit (PFMU)	13,920,290.56	13,920,290.56	6,710,145.30	13,920,290.56	-
022000800100	Board of Internal Revenue	386,953,055.75	386,953,055.75	109,565,875.60	736,418,429.22	-



KEBBI STATE 2026 APPROVED BUDGET

022005700100	Micro Finance Banks Operations	68,527,404.00	68,527,404.00	-	68,527,404.00	-
022200000000	Ministry of Commerce and Industry	3,314,352,407.98	3,314,352,407.98	278,601,109.83	3,960,296,618.28	-
022200100100	Ministry of Commerce and Industry (Hqt)	3,114,777,662.71	3,114,777,662.71	162,942,480.82	3,742,000,000.00	-
022205200100	Tourisms Board	103,636,951.67	103,636,951.67	39,955,786.25	103,636,951.67	-
022205300100	Birnin Kebbi Central Market	95,937,793.60	95,937,793.60	75,702,842.76	114,659,666.61	-
022800000000	Ministry of Innovation and Digital Economy	6,900,000,000.00	6,900,000,000.00	1,573,180,000.00	3,260,000,000.00	-
022800100100	Ministry of Innovation and Digital Economy	6,900,000,000.00	6,900,000,000.00	1,573,180,000.00	3,260,000,000.00	-
023300000000	Ministry of Solid Minerals Development and Mining	2,413,000,000.00	2,413,000,000.00	591,678,000.00	3,408,000,000.00	-
023300100100	Ministry of Solid Minerals Development and Mining	2,413,000,000.00	2,413,000,000.00	591,678,000.00	3,408,000,000.00	-
023400000000	Ministry of Works and Transport	61,907,833,433.24	61,907,833,433.24	30,731,577,196.81	40,798,833,433.24	-
023400100100	Ministry of Works and Transport	59,707,833,433.24	59,707,833,433.24	30,731,577,196.81	39,777,833,433.24	-
023400400100	Kebbi State Public Works Agency (KEPWA)	-	-	-	6,000,000.00	-
023410500100	Sir Ahmadu Bello Airport	2,200,000,000.00	2,200,000,000.00	-	1,015,000,000.00	-
022900000000	Ministry of Transport and Renewable Energy	3,327,607,991.20	3,327,607,991.20	243,448,923.65	11,314,434,691.80	-
022900100100	Ministry of Transport and Renewable Energy (Hqt)	2,808,582,532.00	2,808,582,532.00	43,200,000.00	10,770,808,468.75	-
022910500100	Sir Ahmadu Bello International Airport	519,025,459.20	519,025,459.20	200,248,923.65	543,626,223.05	-



KEBBI STATE 2026 APPROVED BUDGET

023800000000	Ministry of Budget & Economic Planning	23,676,926,100.35	18,676,926,100.35	3,072,481,272.60	36,719,321,387.34	50,000,000.00
023800100100	Ministry of Budget & Economic Planning (Hqt)	23,139,686,100.35	18,139,686,100.35	3,060,481,272.60	36,591,321,387.34	50,000,000.00
023800400100	KBS Bureau of Statistics	24,000,000.00	24,000,000.00	-	44,000,000.00	-
023800500100	Kebbi State Community and Social Development Agency (CSDA)	34,240,000.00	34,240,000.00	-	55,000,000.00	-
023800600100	Kebbi Investment Promotion Agency (KIPA)	29,000,000.00	29,000,000.00	12,000,000.00	29,000,000.00	-
023800700100	COVID-19 Action Recovery and Economic Stimulus (CARES) Coordinating Office	450,000,000.00	450,000,000.00	-	-	-
025000000000	Fiscal Responsibility Commission	50,790,000.00	50,790,000.00	2,700,000.00	50,790,000.00	-
025000100100	Fiscal Responsibility Commission	50,790,000.00	50,790,000.00	2,700,000.00	50,790,000.00	-
025200000000	Ministry of Water Resources	9,828,097,661.41	9,828,097,661.41	843,906,578.40	31,908,795,983.99	-
025200100100	Ministry of Water Resources	9,227,446,792.86	9,227,446,792.86	629,084,541.06	31,404,433,795.06	-
025210200100	Water Board	589,161,787.00	589,161,787.00	208,912,704.75	491,277,087.30	-
025210300100	State Rural Water Supply & Sanitation Agency (RUWATSAN)	11,489,081.55	11,489,081.55	5,909,332.59	13,085,101.63	-
025300000000	Ministry of Lands and Housing	23,176,812,614.30	23,101,812,614.30	4,626,774,694.70	11,982,500,673.51	-
025300100100	Ministry of Lands & Housing	23,132,855,305.82	23,057,855,305.82	4,609,690,415.65	11,938,543,365.03	-
025300300100	State Housing Corporation	19,957,308.48	19,957,308.48	8,984,279.05	19,957,308.48	-



KEBBI STATE 2026 APPROVED BUDGET

025300200100	Office of the Surveyor General	24,000,000.00	24,000,000.00	8,100,000.00	24,000,000.00	-
026200000000	Ministry of Livestock Development and Fisheries	13,767,794,664.54	13,767,794,664.54	6,097,478,641.02	20,837,235,823.16	-
026200100100	Ministry of Livestock Development and Fisheries	13,767,794,664.54	13,767,794,664.54	6,097,478,641.02	20,837,235,823.16	-
026900000000	Ministry of Physical Planning and Urban Development	11,319,584,987.34	11,199,584,987.34	1,405,499,954.05	11,481,699,427.34	-
026900100100	Ministry of Physical Planning and Urban Development	10,759,185,560.00	10,759,185,560.00	1,125,389,526.50	10,933,000,000.00	-
026900200100	Kebbi Urban Development Authority (KUDA)	521,399,427.34	401,399,427.34	262,110,427.55	509,699,427.34	-
026900300100	Kebbi Geographic Information System Agency (KEBGIS)	39,000,000.00	39,000,000.00	18,000,000.00	39,000,000.00	-
027000000000	Ministry of Rural and Community Development	2,862,297,415.64	2,862,297,415.64	321,230,362.08	15,234,482,195.14	-
027000100100	Ministry of Rural and Community Development	83,500,000.00	83,500,000.00	44,990,000.00	11,710,125,752.08	-
027010300100	Rural Electrification Board (REB)	2,778,797,415.64	2,778,797,415.64	276,240,362.08	3,524,356,443.06	-
030000000000	Law and Justice Sector	24,626,926,941.27	24,626,926,941.27	6,870,870,362.36	22,869,419,975.22	-
031800000000	Judiciary	6,517,985,949.57	6,517,985,949.57	3,395,635,756.55	9,874,496,376.22	-
031801100100	Judicial Service Commission	625,277,470.02	625,277,470.02	291,999,502.63	925,277,470.02	-
031805100100	High Court	2,882,850,789.00	2,982,850,789.00	2,206,294,436.38	4,811,930,734.00	-
031805300100	Sharia Court	3,009,857,690.55	2,909,857,690.55	897,341,817.54	4,137,288,172.20	-



KEBBI STATE 2026 APPROVED BUDGET

032600000000	Ministry of Justice	18,108,940,991.70	18,108,940,991.70	3,475,234,605.81	12,994,923,599.00	-
032600100100	Ministry of Justice	18,017,128,006.70	18,017,128,006.70	3,475,234,605.81	12,911,828,859.00	-
032600200100	Law Reform Commission	91,812,985.00	91,812,985.00	-	83,094,740.00	-
050000000000	Social Sector	154,235,666,462.62	154,237,666,462.62	44,877,050,243.30	158,119,254,171.74	500,000,000.00
051300000000	Ministry of Youths & Sports	3,018,542,264.35	3,018,542,264.35	1,839,989,544.73	8,231,342,264.35	-
051300100100	Ministry of Youths & Sports	3,018,542,264.35	3,018,542,264.35	1,839,989,544.73	8,231,342,264.35	-
051400000000	Ministry of Women Affairs	5,699,477,254.40	5,699,477,254.40	865,327,443.21	10,479,503,651.06	-
051400100100	Ministry of Women Affairs	5,699,477,254.40	5,699,477,254.40	865,327,443.21	10,479,503,651.06	-
051700000000	Ministry for Basic and Secondary Education	40,292,466,800.42	40,294,466,800.42	20,790,242,814.90	50,735,214,200.01	-
051700100100	Ministry for Basic and Secondary Education	22,680,833,250.26	22,680,833,250.26	13,992,392,221.47	30,557,387,388.26	-
051700300100	Kebbi State Universal Basic Education Board (KEB-SUBEB)	11,364,914,581.22	11,364,914,581.22	2,764,612,132.03	13,959,954,698.10	-
051700300200	Primary School Staff Pension Board	9,003,191.02	11,003,191.02	6,621,431.13	11,003,191.02	-
051700800100	Library Board	111,120,763.07	111,120,763.07	55,925,465.80	75,154,168.00	-
051702600100	Arabic & Islamic Education Board	1,381,519,909.06	1,381,519,909.06	519,285,936.48	1,381,519,909.06	-
051702700100	Abdullahi Fodio Islamic Centre	178,690,047.00	178,690,047.00	125,814,502.99	178,690,047.00	-
051702800100	Agency for Adult Education	37,381,260.22	37,381,260.22	-	38,701,000.00	-
051705700100	Secondary School Management Board	4,529,003,798.57	4,529,003,798.57	3,325,591,125.00	4,532,803,798.57	-
056300000000	Ministry for Higher Education	16,302,785,587.92	16,302,785,587.92	4,957,231,335.05	19,304,247,092.35	-



KEBBI STATE 2026 APPROVED BUDGET

056300100100	Ministry for Higher Education	5,098,716,542.26	5,098,716,542.26	1,025,848,945.20	6,356,106,833.17	-
056301800100	State Polytechnic, Dakin Gari	2,744,182,398.25	2,744,182,398.25	521,742,605.00	2,829,997,081.20	-
056301900100	Adamu Augie College of Education, Argungu	2,344,011,935.00	2,344,011,935.00	937,895,022.73	3,338,192,791.91	-
056302100100	Abdullahi Fodio University of Science & Technology Aliero (AFUSTA)	5,551,766,468.48	5,551,766,468.48	2,103,781,710.09	6,230,937,628.85	-
056302800100	College of Preliminary Studies, Yauri	525,859,587.91	525,859,587.91	338,371,245.00	508,889,620.38	-
056305600100	State Scholarship Board	38,248,656.02	38,248,656.02	29,591,807.03	40,123,136.84	-
052100000000	Ministry of Health	53,564,687,449.94	53,564,687,449.94	11,770,374,591.01	48,375,199,809.26	500,000,000.00
052100100100	Ministry of Health	40,543,135,378.33	40,543,135,378.33	8,244,907,133.47	29,662,656,165.21	500,000,000.00
052100300100	Primary Health Care Development Agency	4,891,425,012.00	4,891,425,012.00	748,521,780.18	10,469,958,187.00	-
052102600100	Sir-Yahaya Memorial Hospital	1,053,456,830.89	1,053,456,830.89	634,031,970.20	959,586,762.65	-
052102700100	Kebbi State Teaching Hospital Birnin Kebbi	294,000,000.00	294,000,000.00	23,990,000.00	294,000,000.00	-
052110200100	General Hospitals	220,054,751.00	220,054,751.00	43,740,000.00	220,054,751.00	-
052110400100	College of Nursing Sciences	1,052,357,359.10	1,052,357,359.10	359,631,402.16	520,365,400.00	-
052110600100	College of Health Sciences Technology, Jega	470,892,086.00	470,892,086.00	304,235,733.00	470,892,086.00	-
052110800100	Kebbi State Contributory Healthcare Management Agency (KECHEMA)	3,870,222,640.63	3,870,222,640.63	1,411,316,572.00	4,786,143,065.41	-
052110900100	Drugs and Medical Consumables	1,169,143,391.99	1,169,143,391.99	-	991,543,391.99	-



KEBBI STATE 2026 APPROVED BUDGET

	Management Agency (DMCMA)					
053500000000	Ministry of Environment	29,434,882,710.07	29,434,882,710.07	1,832,804,929.58	10,288,388,960.63	-
053500100100	Ministry of Environment	29,409,100,000.00	29,409,100,000.00	1,816,865,472.49	10,256,399,944.16	-
053501600100	Kebbi Environmental Protection Agency (KESEPA)	25,782,710.07	25,782,710.07	15,939,457.09	31,989,016.47	-
055400000000	Minsitry of Humanitarian and Empowerment	5,331,600,000.00	5,331,600,000.00	2,669,422,889.20	10,137,100,000.00	-
055400100100	Minsitry of Humanitarian and Empowerment	4,673,000,000.00	4,673,000,000.00	2,665,170,719.20	9,478,500,000.00	-
055400200100	Social Security Welfare Fund	656,200,000.00	656,200,000.00	2,700,000.00	656,200,000.00	-
055405500100	School of Handicap	2,400,000.00	2,400,000.00	1,552,170.00	2,400,000.00	-
055100000000	Ministry of Local Government and Chieftaincy Affairs	591,224,395.52	591,224,395.52	151,656,695.62	568,258,194.08	-
055100100100	Ministry for Local Government & Chieftaincy Affairs	587,602,956.92	587,602,956.92	150,313,834.65	564,636,755.48	-
055100200100	Kebbi Council of Chiefs	3,621,438.60	3,621,438.60	1,342,860.97	3,621,438.60	-



KEBBI STATE 2026 APPROVED BUDGET

Kebbi State Government 2026 Approved Budget - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
-	Total Personnel Expenditure	58,619,561,792.41	58,598,435,160.16	31,213,174,124.32	65,352,716,938.42	-
010000000000	Administration Sector	4,277,558,630.22	4,277,558,630.22	1,611,650,337.07	5,586,709,000.17	-
011000000000	Governor's Office	402,899,489.23	402,899,489.23	96,503,695.11	456,877,248.26	-
01100100100	Office of the Executive Governor	365,163,391.13	365,163,391.13	71,447,460.00	383,266,836.28	-
01100100200	Office of the Deputy Governor	1,000,000.00	1,000,000.00	500,000.00	10,000,000.00	-
01101800100	Special Services	5,173,509.90	5,173,509.90	-	12,047,823.78	-
01111300100	Directorate of Protocol	31,562,588.20	31,562,588.20	24,556,235.11	51,562,588.20	-
011200000000	State Assembly	912,428,540.67	912,428,540.67	354,613,798.35	1,383,839,679.67	-
011200300100	State Assembly	870,401,410.89	870,401,410.89	354,613,798.35	1,331,812,549.89	-
011200400100	House of Assembly Commission	42,027,129.78	42,027,129.78	-	52,027,129.78	-
012300000000	Ministry of Information and Culture	573,538,040.92	573,538,040.92	371,816,214.46	553,436,476.57	-
012300100100	Ministry of Information and Culture	174,213,657.05	174,213,657.05	119,788,716.76	195,590,928.80	-
012300300100	Kebbi State Television (KBTv)	229,341,511.36	229,341,511.36	121,426,478.40	187,578,602.31	-
012300400100	Kebbi Broadcasting Corporation (KBC)	169,982,872.51	169,982,872.51	130,601,019.30	170,266,945.46	-
012400000000	Ministry of Home Affairs and Internal Security	-	-	-	200,000,000.08	-



KEBBI STATE 2026 APPROVED BUDGET

012400100100	Ministry of Home Affairs and Internal Security	-	-	-	200,000,000.08	-
012500000000	Office of the Head of State Civil Service	555,239,992.74	555,239,992.74	299,760,028.40	890,269,671.78	-
012500100100	Office of the Head of Service	555,239,992.74	555,239,992.74	299,760,028.40	890,269,671.78	-
014000000000	Office of the State Auditor General	195,538,706.86	195,538,706.86	66,589,856.43	245,791,073.23	-
014000100100	Office of the State Auditor General	99,670,254.64	99,670,254.64	13,575,035.58	150,339,750.66	-
014000200100	Office of the Auditor General for Local Government	95,868,452.22	95,868,452.22	53,014,820.85	95,451,322.57	-
014700000000	Civil Service Commission (CSC)	60,080,006.88	60,080,006.88	30,516,935.79	42,376,956.45	-
014700100100	Civil Service Commission	60,080,006.88	60,080,006.88	30,516,935.79	42,376,956.45	-
014800000000	Kebbi State Independent Electoral Commission	62,127,965.20	62,127,965.20	20,088,914.04	73,987,726.10	-
014800100100	Kebbi State Independent Electoral Commission	62,127,965.20	62,127,965.20	20,088,914.04	73,987,726.10	-
014900000000	Local Government Service Commission	60,540,857.86	60,540,857.86	34,506,360.63	48,120,266.77	-
014900100100	Local Government Service Commission	56,098,858.36	56,098,858.36	31,245,656.85	43,545,007.28	-
014900200100	Local Government Pension Board	4,441,999.50	4,441,999.50	3,260,703.78	4,575,259.49	-
016100000000	Office of the Secretary to the State Government	1,102,515,583.65	1,102,515,583.65	25,582,736.50	1,188,472,309.75	-
016100100100	Office of the Secretary to the State Government	1,030,227,739.05	1,030,227,739.05	-	1,110,455,478.10	-
016102100100	Liaison Office - Abuja	15,600,000.00	15,600,000.00	5,199,999.96	16,380,000.00	-
016102100200	Liaison Office - Kaduna	7,950,000.00	7,950,000.00	2,198,790.00	8,850,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

016102100300	Liaison Office - Sokoto	1,950,000.00	1,950,000.00	601,039.00	2,100,000.00	-
016103700100	Pilgrims Welfare Agency (PWA)	46,787,844.60	46,787,844.60	17,582,907.54	50,686,831.65	-
016400000000	Ministry of Special Duties	23,000,000.00	23,000,000.00	17,400,000.00	37,000,000.00	-
016400200100	Persons With Disability Commission	23,000,000.00	23,000,000.00	17,400,000.00	37,000,000.00	-
016500000000	Ministry of Religious Affairs	7,410,000.00	7,410,000.00	2,800,303.65	5,510,000.00	-
016502200100	Preaching Board	7,410,000.00	7,410,000.00	2,800,303.65	5,510,000.00	-
016600000000	Ministry of Establishment, Training and Pension	322,239,446.21	322,239,446.21	291,471,493.71	461,027,591.51	-
016600100100	Ministry of Establishment, Training and Pension	322,239,446.21	322,239,446.21	291,471,493.71	461,027,591.51	-
020000000000	Economic Sector	21,784,157,233.72	21,857,375,226.62	9,392,109,265.85	22,925,537,418.34	-
021500000000	Ministry of Agriculture and Food Security	992,963,172.89	992,963,172.89	615,681,770.54	1,092,598,465.81	-
021500100100	Ministry of Agriculture and Food Security	281,312,500.00	281,312,500.00	247,821,437.33	380,947,792.92	-
021510200100	Kebbi Agricultural and Rural Development Agency (KARDA)	682,050,717.44	682,050,717.44	345,660,367.26	682,050,717.44	-
021510900100	Forestry II Project	29,599,955.45	29,599,955.45	22,199,965.95	29,599,955.45	-
022000000000	Ministry of Finance	17,156,642,390.42	17,156,642,390.42	6,586,817,602.22	18,126,150,856.96	-
022000100100	Ministry of Finance (Hqt)	13,369,779,172.23	13,369,779,172.23	6,477,915,531.32	12,775,278,802.10	-
022000200100	Debt Management Office	3,629,489,871.88	3,629,489,871.88	-	3,629,489,871.88	-
022000700100	Accountant General's Office	-	-	-	1,562,543,463.20	-



KEBBI STATE 2026 APPROVED BUDGET

022000700200	Kebbi State Project Financial Management Unit (PFMU)	9,220,290.56	9,220,290.56	4,610,145.30	9,220,290.56	-
022000800100	Board of Internal Revenue	148,153,055.75	148,153,055.75	104,291,925.60	149,618,429.22	-
022200000000	Ministry of Commerce and Industry	238,481,692.98	268,481,692.98	201,401,109.83	278,262,602.28	-
022200100100	Ministry of Commerce and Industry (Hqt)	106,406,947.71	136,406,947.71	93,922,480.82	130,000,000.00	-
022205200100	Tourisms Board	50,786,951.67	50,786,951.67	35,675,786.25	50,786,951.67	-
022205300100	Birnin Kebbi Central Market	81,287,793.60	81,287,793.60	71,802,842.76	97,475,650.61	-
023400000000	Ministry of Works and Transport	513,833,433.24	513,833,433.24	391,287,889.02	513,833,433.24	-
023400100100	Ministry of Works and Transport	513,833,433.24	513,833,433.24	391,287,889.02	513,833,433.24	-
022900000000	Ministry of Transport and Renewable Energy	117,025,459.20	117,025,459.20	98,048,923.65	141,626,223.05	-
022910500100	Sir Ahmadu Bello International Airport	117,025,459.20	117,025,459.20	98,048,923.65	141,626,223.05	-
023800000000	Ministry of Budget & Economic Planning	93,690,903.28	93,690,903.28	35,447,272.60	125,950,903.28	-
023800100100	Ministry of Budget & Economic Planning (Hqt)	66,450,903.28	66,450,903.28	35,447,272.60	66,450,903.28	-
023800400100	KBS Bureau of Statistics	-	-	-	20,000,000.00	-
023800500100	Kebbi State Community and Social Development Agency (CSDA)	22,240,000.00	22,240,000.00	-	34,500,000.00	-
023800600100	Kebbi Investment Promotion Agency (KIPA)	5,000,000.00	5,000,000.00	-	5,000,000.00	-
025000000000	Fiscal Responsibility Commission	39,150,000.00	39,150,000.00	-	39,150,000.00	-
025000100100	Fiscal Responsibility Commission	39,150,000.00	39,150,000.00	-	39,150,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

025200000000	Ministry of Water Resources	397,348,214.41	397,348,214.41	311,095,998.38	491,315,851.68	-
025200100100	Ministry of Water Resources	162,863,168.86	162,863,168.86	97,353,961.04	179,149,485.75	-
025210200100	Water Board	229,320,000.00	229,320,000.00	208,912,704.75	305,405,300.30	-
025210300100	State Rural Water Supply & Sanitation Agency (RUWATSAN)	5,165,045.55	5,165,045.55	4,829,332.59	6,761,065.63	-
025300000000	Ministry of Lands and Housing	182,388,379.78	225,606,372.68	150,864,694.70	216,507,308.48	-
025300100100	Ministry of Lands & Housing	165,881,071.30	209,099,064.20	142,780,415.65	200,000,000.00	-
025300300100	State Housing Corporation	16,507,308.48	16,507,308.48	8,084,279.05	16,507,308.48	-
026200000000	Ministry of Livestock Development and Fisheries	1,767,254,744.54	1,767,254,744.54	794,001,623.53	1,592,895,903.16	-
026200100100	Ministry of Livestock Development and Fisheries	1,767,254,744.54	1,767,254,744.54	794,001,623.53	1,592,895,903.16	-
026900000000	Ministry of Physical Planning and Urban Development	252,899,427.34	252,899,427.34	183,166,007.55	272,899,427.34	-
026900200100	Kebbi Urban Development Authority (KUDA)	247,899,427.34	247,899,427.34	183,166,007.55	267,899,427.34	-
026900300100	Kebbi Geographic Information System Agency (KEBGIS)	5,000,000.00	5,000,000.00	-	5,000,000.00	-
027000000000	Ministry of Rural and Community Development	32,479,415.64	32,479,415.64	24,296,373.83	34,346,443.06	-
027010300100	Rural Electrification Board (REB)	32,479,415.64	32,479,415.64	24,296,373.83	34,346,443.06	-
030000000000	Law and Justice Sector	2,083,988,274.87	2,083,988,274.87	1,336,399,067.14	2,088,870,882.17	-
031800000000	Judiciary	1,933,867,283.17	1,933,867,283.17	1,288,097,461.33	1,933,867,283.17	-
031801100100	Judicial Service Commission	168,277,470.02	168,277,470.02	77,725,878.66	168,277,470.02	-



KEBBI STATE 2026 APPROVED BUDGET

031805100100	High Court	900,989,629.00	900,989,629.00	640,569,065.13	900,989,629.00	-
031805300100	Sharia Court	864,600,184.15	864,600,184.15	569,802,517.54	864,600,184.15	-
032600000000	Ministry of Justice	150,120,991.70	150,120,991.70	48,301,605.81	155,003,599.00	-
032600100100	Ministry of Justice	105,308,006.70	105,308,006.70	48,301,605.81	110,908,859.00	-
032600200100	Law Reform Commission	44,812,985.00	44,812,985.00	-	44,094,740.00	-
050000000000	Social Sector	30,473,857,653.60	30,379,513,028.45	18,873,015,454.26	34,751,599,637.74	-
051300000000	Ministry of Youths & Sports	119,642,264.35	119,642,264.35	78,944,818.73	115,642,264.35	-
051300100100	Ministry of Youths & Sports	119,642,264.35	119,642,264.35	78,944,818.73	115,642,264.35	-
051400000000	Ministry of Women Affairs	123,692,254.40	143,692,254.40	103,656,652.21	150,959,451.06	-
051400100100	Ministry of Women Affairs	123,692,254.40	143,692,254.40	103,656,652.21	150,959,451.06	-
051700000000	Ministry for Basic and Secondary Education	10,968,595,840.12	10,970,595,840.12	6,503,125,880.96	11,971,451,545.29	-
051700100100	Ministry for Basic and Secondary Education	1,834,277,623.06	1,834,277,623.06	1,281,847,052.56	2,992,286,103.06	-
051700300100	Kebbi State Universal Basic Education Board (KEB-SUBEB)	3,485,104,248.12	3,485,104,248.12	1,473,316,367.00	3,316,693,328.58	-
051700300200	Primary School Staff Pension Board	5,503,191.02	7,503,191.02	4,821,431.13	7,503,191.02	-
051700800100	Library Board	53,420,763.07	53,420,763.07	51,625,465.80	67,404,168.00	-
051702600100	Arabic & Islamic Education Board	1,339,069,909.06	1,339,069,909.06	508,735,936.48	1,339,069,909.06	-
051702700100	Abdullahi Fodio Islamic Centre	115,690,047.00	115,690,047.00	86,314,502.99	115,690,047.00	-



KEBBI STATE 2026 APPROVED BUDGET

051702800100	Agency for Adult Education	35,426,260.22	35,426,260.22	-	32,701,000.00	-
051705700100	Secondary School Management Board	4,100,103,798.57	4,100,103,798.57	3,096,465,125.00	4,100,103,798.57	-
056300000000	Ministry for Higher Education	6,452,863,269.75	6,325,863,269.75	3,521,171,080.99	6,116,095,424.47	-
056300100100	Ministry for Higher Education	85,268,457.09	85,268,457.09	35,721,429.90	86,088,457.09	-
056301800100	State Polytechnic, Dakin Gari	842,015,697.25	805,015,697.25	493,878,843.00	691,430,380.20	-
056301900100	Adamu Augie College of Education, Argungu	1,576,649,333.00	1,546,649,333.00	888,688,951.37	1,239,264,531.91	-
056302100100	Abdullahi Fodio University of Science & Technology Aliero (AFUSTA)	3,451,321,538.48	3,451,321,538.48	1,817,797,463.69	3,693,299,298.05	-
056302800100	College of Preliminary Studies, Yauri	484,859,587.91	424,859,587.91	273,492,586.00	389,889,620.38	-
056305600100	State Scholarship Board	12,748,656.02	12,748,656.02	11,591,807.03	16,123,136.84	-
052100000000	Ministry of Health	12,443,006,462.89	12,423,006,462.89	8,383,569,896.17	15,974,855,768.48	-
052100100100	Ministry of Health	10,187,959,946.00	10,187,959,946.00	7,264,274,738.47	8,720,001,375.00	-
052100300100	Primary Health Care Development Agency	-	-	-	2,906,667,125.00	-
052102600100	Sir-Yahaya Memorial Hospital	981,956,830.89	981,956,830.89	605,431,970.20	860,401,874.48	-
052102700100	Kebbi State Teaching Hospital Birnin Kebbi	12,500,000.00	12,500,000.00	-	12,500,000.00	-
052110400100	College of Nursing Sciences	886,385,200.00	886,385,200.00	258,538,354.50	400,365,400.00	-
052110600100	College of Health Sciences Technology, Jega	374,204,486.00	354,204,486.00	255,324,833.00	354,204,486.00	-



KEBBI STATE 2026 APPROVED BUDGET

052110800100	Kebbi State Contributory Healthcare Management Agency (KECHEMA)	-	-	-	2,720,715,508.00	-
053500000000	Ministry of Environment	282,432,710.07	313,088,084.92	217,389,929.58	325,165,060.63	-
053500100100	Ministry of Environment	262,500,000.00	293,155,374.85	203,220,472.49	299,026,044.16	-
053501600100	Kebbi Environmental Protection Agency (KESEPA)	19,932,710.07	19,932,710.07	14,169,457.09	26,139,016.47	-
055100000000	Ministry of Local Government and Chieftaincy Affairs	83,624,852.02	83,624,852.02	65,157,195.62	97,430,123.46	-
055100100100	Ministry for Local Government & Chieftaincy Affairs	80,003,413.42	80,003,413.42	63,814,334.65	93,808,684.86	-
055100200100	Kebbi Council of Chiefs	3,621,438.60	3,621,438.60	1,342,860.97	3,621,438.60	-

Kebbi State Government 2026 Approved Budget - Other Non-Debt Recurrent Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
-	Total Other Non-Debt Recurrent Expenditure	59,352,110,085.10	64,423,728,685.25	17,863,872,043.42	122,736,082,942.60	-
010000000000	Administration Sector	34,288,779,642.00	38,211,053,617.00	10,397,084,790.00	58,455,568,446.28	-
011100000000	Governor's Office	14,729,151,454.00	16,729,151,454.00	6,058,114,100.00	16,808,151,454.00	-
011100100100	Office of the Executive Governor	13,029,358,454.00	15,029,358,454.00	5,245,687,800.00	15,029,358,454.00	-
011100100200	Office of the Deputy Governor	665,200,000.00	665,200,000.00	490,900,000.00	665,200,000.00	-
011100500100	Sustainable Development Goals (SDGs)	30,112,000.00	30,112,000.00	22,581,000.00	30,112,000.00	-
011100800100	Kebbi State Emergency Relief Agency (SEMA)	203,600,000.00	203,600,000.00	18,020,000.00	203,600,000.00	-
011100900100	Due Process	88,000,000.00	88,000,000.00	15,000,000.00	88,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

01101800100	Special Services	103,281,000.00	103,281,000.00	-	103,281,000.00	-
01102800100	National Council for Women Society (NCWS)	600,000.00	600,000.00	-	600,000.00	-
01103300100	State Agency for Control of AIDS/HIV	10,000,000.00	10,000,000.00	-	10,000,000.00	-
01103500100	Kebbi State Contributory Pension Board	29,500,000.00	29,500,000.00	3,000,000.00	29,500,000.00	-
01111300100	Directorate of Protocol	569,500,000.00	569,500,000.00	262,925,300.00	648,500,000.00	-
011200000000	State Assembly	7,383,237,476.00	8,600,111,451.00	2,627,987,599.00	9,430,326,337.00	-
011200300100	State Assembly	7,310,837,476.00	8,527,711,451.00	2,627,987,599.00	9,364,426,337.00	-
011200400100	House of Assembly Commission	72,400,000.00	72,400,000.00	-	65,900,000.00	-
012300000000	Ministry of Information and Culture	115,110,000.00	477,510,000.00	275,158,000.00	1,246,037,264.73	-
012300100100	Ministry of Information and Culture	81,000,000.00	441,000,000.00	255,234,000.00	1,191,277,264.73	-
012300200100	History Bureau	3,600,000.00	6,000,000.00	4,410,000.00	30,000,000.00	-
012300300100	Kebbi State Television (KBTv)	22,210,000.00	22,210,000.00	10,860,000.00	16,460,000.00	-
012300400100	Kebbi Broadcasting Corporation (KBC)	8,300,000.00	8,300,000.00	4,654,000.00	8,300,000.00	-
012400000000	Ministry of Home Affairs and Internal Security	330,000,000.00	430,000,000.00	90,000,000.00	375,000,000.00	-
012400100100	Ministry of Home Affairs and Internal Security	330,000,000.00	430,000,000.00	90,000,000.00	375,000,000.00	-
012500000000	Office of the Head of State Civil Service	454,100,000.00	604,100,000.00	415,790,000.00	847,100,000.00	-
012500100100	Office of the Head of Service	454,100,000.00	604,100,000.00	415,790,000.00	847,100,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

014000000000	Office of the State Auditor General	135,212,024.00	135,212,024.00	50,000,000.00	373,162,024.00	-
014000100100	Office of the State Auditor General	68,050,000.00	68,050,000.00	5,000,000.00	305,000,000.00	-
014000200100	Office of the Auditor General for Local Government	67,162,024.00	67,162,024.00	45,000,000.00	68,162,024.00	-
014700000000	Civil Service Commission (CSC)	120,000,000.00	120,000,000.00	17,200,000.00	120,000,000.00	-
014700100100	Civil Service Commission	120,000,000.00	120,000,000.00	17,200,000.00	120,000,000.00	-
014800000000	Kebbi State Independent Electoral Commission	24,000,000.00	24,000,000.00	4,020,000.00	28,578,191.55	-
014800100100	Kebbi State Independent Electoral Commission	24,000,000.00	24,000,000.00	4,020,000.00	28,578,191.55	-
014900000000	Local Government Service Commission	38,108,688.00	56,108,688.00	16,859,680.00	41,050,000.00	-
014900100100	Local Government Service Commission	36,058,688.00	36,058,688.00	9,000,000.00	36,000,000.00	-
014900200100	Local Government Pension Board	2,050,000.00	20,050,000.00	7,859,680.00	5,050,000.00	-
016100000000	Office of the Secretary to the State Government	9,618,350,000.00	9,693,350,000.00	176,721,201.00	23,083,650,000.00	-
016100100100	Office of the Secretary to the State Government	9,326,000,000.00	9,326,000,000.00	-	12,466,000,000.00	-
016102100100	Laison Office - Abuja	190,400,000.00	265,400,000.00	129,560,001.00	265,400,000.00	-
016102100200	Laison Office - Kaduna	5,700,000.00	5,700,000.00	2,911,200.00	6,000,000.00	-
016102100300	Laison Office - Sokoto	2,050,000.00	2,050,000.00	1,350,000.00	2,050,000.00	-
016102100400	Laison Office - Lagos	2,200,000.00	2,200,000.00	900,000.00	2,200,000.00	-
016103700100	Pilgrims Welfare Agency (PWA)	92,000,000.00	92,000,000.00	42,000,000.00	10,342,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

016400000000	Ministry of Special Duties	484,300,000.00	484,300,000.00	138,399,210.00	2,446,300,000.00	-
016400100100	Ministry for Special Duties	460,300,000.00	460,300,000.00	134,999,210.00	2,422,300,000.00	-
016400200100	Persons With Disability Commission	24,000,000.00	24,000,000.00	3,400,000.00	24,000,000.00	-
016500000000	Ministry of Religious Affairs	689,850,000.00	689,850,000.00	476,325,000.00	1,966,550,000.00	-
016500100100	Ministry of Religious Affairs	688,500,000.00	688,500,000.00	475,405,000.00	1,965,200,000.00	-
016502200100	Preaching Board	1,350,000.00	1,350,000.00	920,000.00	1,350,000.00	-
016600000000	Ministry of Establishment, Training and Pension	167,360,000.00	167,360,000.00	50,510,000.00	1,689,663,175.00	-
016600100100	Ministry of Establishment, Training and Pension	167,000,000.00	167,000,000.00	50,240,000.00	1,689,303,175.00	-
016600700100	State Manpower Committee	360,000.00	360,000.00	270,000.00	360,000.00	-
020000000000	Economic Sector	11,765,576,147.00	12,428,576,147.00	2,223,378,548.00	20,636,438,984.65	-
021500000000	Ministry of Agriculture and Food Security	154,670,000.00	154,670,000.00	94,801,550.00	1,253,530,000.00	-
021500100100	Ministry of Agriculture and Food Security	130,750,000.00	130,750,000.00	87,956,550.00	1,230,750,000.00	-
021510200100	Kebbi Agricultural and Rural Development Agency (KARDA)	8,400,000.00	8,400,000.00	3,595,000.00	8,400,000.00	-
021510300100	Rural Access Mobility Project (RAMP)	3,280,000.00	3,280,000.00	-	3,280,000.00	-
021510900100	Forestry II Project	2,640,000.00	2,640,000.00	1,500,000.00	1,500,000.00	-
021511000100	Kebbi Agricultural Supply Company (KASCOM)	9,600,000.00	9,600,000.00	1,750,000.00	9,600,000.00	-
022000000000	Ministry of Finance	6,860,747,404.00	6,860,747,404.00	467,535,233.00	5,124,660,376.50	-



KEBBI STATE 2026 APPROVED BUDGET

022000100100	Ministry of Finance (Hqt)	2,090,500,000.00	2,090,500,000.00	460,161,283.00	1,303,486,611.00	-
022000200100	Debt Management Office	41,220,000.00	41,220,000.00	-	41,220,000.00	-
022000700100	Accountant General's Office	4,417,000,000.00	4,417,000,000.00	-	3,119,926,361.50	-
022000700200	Kebbi State Project Financial Management Unit (PFMU)	4,700,000.00	4,700,000.00	2,100,000.00	4,700,000.00	-
022000800100	Board of Internal Revenue	238,800,000.00	238,800,000.00	5,273,950.00	586,800,000.00	-
022005700100	Micro Finance Banks Operations	68,527,404.00	68,527,404.00	-	68,527,404.00	-
022200000000	Ministry of Commerce and Industry	380,857,000.00	380,857,000.00	77,200,000.00	817,034,016.00	-
022200100100	Ministry of Commerce and Industry (Hqt)	313,357,000.00	313,357,000.00	69,020,000.00	747,000,000.00	-
022205200100	Tourisms Board	52,850,000.00	52,850,000.00	4,280,000.00	52,850,000.00	-
022205300100	Birnin Kebbi Central Market	14,650,000.00	14,650,000.00	3,900,000.00	17,184,016.00	-
022800000000	Ministry of Innovation and Digital Economy	60,000,000.00	60,000,000.00	43,180,000.00	1,080,000,000.00	-
022800100100	Ministry of Innovation and Digital Economy	60,000,000.00	60,000,000.00	43,180,000.00	1,080,000,000.00	-
023300000000	Ministry of Solid Minerals Development and Mining	60,000,000.00	60,000,000.00	45,000,000.00	958,000,000.00	-
023300100100	Ministry of Solid Minerals Development and Mining	60,000,000.00	60,000,000.00	45,000,000.00	958,000,000.00	-
023400000000	Ministry of Works and Transport	64,000,000.00	64,000,000.00	34,100,000.00	570,000,000.00	-
023400100100	Ministry of Works and Transport	64,000,000.00	64,000,000.00	34,100,000.00	64,000,000.00	-
023400400100	Kebbi State Public Works Agency (KEPWA)	-	-	-	6,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

023410500100	Sir Ahmadu Bello Airport	-	-	-	500,000,000.00	-
022900000000	Ministry of Transport and Renewable Energy	432,000,000.00	1,212,000,000.00	145,400,000.00	1,212,000,000.00	-
022900100100	Ministry of Transport and Renewable Energy (Hqt)	30,000,000.00	810,000,000.00	43,200,000.00	810,000,000.00	-
022910500100	Sir Ahmadu Bello International Airport	402,000,000.00	402,000,000.00	102,200,000.00	402,000,000.00	-
023800000000	Ministry of Budget & Economic Planning	1,025,888,000.00	1,028,888,000.00	146,254,000.00	5,101,878,849.15	-
023800100100	Ministry of Budget & Economic Planning (Hqt)	515,888,000.00	518,888,000.00	134,254,000.00	5,033,378,849.15	-
023800400100	KBS Bureau of Statistics	24,000,000.00	24,000,000.00	-	24,000,000.00	-
023800500100	Kebbi State Community and Social Development Agency (CSDA)	12,000,000.00	12,000,000.00	-	20,500,000.00	-
023800600100	Kebbi Investment Promotion Agency (KIPA)	24,000,000.00	24,000,000.00	12,000,000.00	24,000,000.00	-
023800700100	COVID-19 Action Recovery and Economic Stimulus (CARES) Coordinating Office	450,000,000.00	450,000,000.00	-	-	-
025000000000	Fiscal Responsibility Commission	11,640,000.00	11,640,000.00	2,700,000.00	11,640,000.00	-
025000100100	Fiscal Responsibility Commission	11,640,000.00	11,640,000.00	2,700,000.00	11,640,000.00	-
025200000000	Ministry of Water Resources	1,295,165,823.00	1,295,165,823.00	446,419,345.00	2,280,095,823.00	-
025200100100	Ministry of Water Resources	929,000,000.00	929,000,000.00	445,339,345.00	2,087,900,000.00	-
025210200100	Water Board	359,841,787.00	359,841,787.00	-	185,871,787.00	-
025210300100	State Rural Water Supply & Sanitation Agency (RUWATSAN)	6,324,036.00	6,324,036.00	1,080,000.00	6,324,036.00	-



KEBBI STATE 2026 APPROVED BUDGET

025300000000	Ministry of Lands and Housing	87,450,000.00	87,450,000.00	57,305,000.00	172,450,000.00	-
025300100100	Ministry of Lands & Housing	60,000,000.00	60,000,000.00	48,305,000.00	145,000,000.00	-
025300300100	State Housing Corporation	3,450,000.00	3,450,000.00	900,000.00	3,450,000.00	-
025300200100	Office of the Surveyor General	24,000,000.00	24,000,000.00	8,100,000.00	24,000,000.00	-
026200000000	Ministry of Livestock Development and Fisheries	275,539,920.00	275,539,920.00	30,934,000.00	824,339,920.00	-
026200100100	Ministry of Livestock Development and Fisheries	275,539,920.00	275,539,920.00	30,934,000.00	824,339,920.00	-
026900000000	Ministry of Physical Planning and Urban Development	992,500,000.00	872,500,000.00	583,994,420.00	1,110,800,000.00	-
026900100100	Ministry of Physical Planning and Urban Development	685,000,000.00	685,000,000.00	487,050,000.00	835,000,000.00	-
026900200100	Kebbi Urban Development Authority (KUDA)	273,500,000.00	153,500,000.00	78,944,420.00	241,800,000.00	-
026900300100	Kebbi Geographic Information System Agency (KEBGIS)	34,000,000.00	34,000,000.00	18,000,000.00	34,000,000.00	-
027000000000	Ministry of Rural and Community Development	65,118,000.00	65,118,000.00	48,555,000.00	120,010,000.00	-
027000100100	Ministry of Rural and Community Development	60,000,000.00	60,000,000.00	44,990,000.00	60,000,000.00	-
027010300100	Rural Electrification Board (REB)	5,118,000.00	5,118,000.00	3,565,000.00	60,010,000.00	-
030000000000	Law and Justice Sector	7,510,852,000.00	7,990,852,000.00	3,001,783,875.00	11,498,752,000.00	-
031800000000	Judiciary	1,304,032,000.00	1,784,032,000.00	1,438,850,875.00	2,408,832,000.00	-
031801100100	Judicial Service Commission	57,000,000.00	57,000,000.00	34,250,000.00	57,000,000.00	-
031805100100	High Court	747,000,000.00	1,227,000,000.00	1,077,061,575.00	1,754,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

031805300100	Sharia Court	500,032,000.00	500,032,000.00	327,539,300.00	597,832,000.00	-
032600000000	Ministry of Justice	6,206,820,000.00	6,206,820,000.00	1,562,933,000.00	9,089,920,000.00	-
032600100100	Ministry of Justice	6,159,820,000.00	6,159,820,000.00	1,562,933,000.00	9,050,920,000.00	-
032600200100	Law Reform Commission	47,000,000.00	47,000,000.00	-	39,000,000.00	-
050000000000	Social Sector	5,786,902,296.10	5,793,246,921.25	2,241,624,830.42	32,145,323,511.67	-
051300000000	Ministry of Youths & Sports	458,900,000.00	328,900,000.00	269,490,000.00	765,700,000.00	-
051300100100	Ministry of Youths & Sports	458,900,000.00	328,900,000.00	269,490,000.00	765,700,000.00	-
051400000000	Ministry of Women Affairs	125,785,000.00	145,785,000.00	103,901,791.00	4,515,625,000.00	-
051400100100	Ministry of Women Affairs	125,785,000.00	145,785,000.00	103,901,791.00	4,515,625,000.00	-
051700000000	Ministry for Basic and Secondary Education	1,328,425,000.00	1,328,425,000.00	513,466,000.00	9,789,220,838.29	-
051700100100	Ministry for Basic and Secondary Education	417,120,000.00	417,120,000.00	94,430,000.00	7,743,680,665.00	-
051700300100	Kebbi State Universal Basic Education Board (KEB-SUBEB)	313,800,000.00	313,800,000.00	133,760,000.00	1,490,140,173.29	-
051700300200	Primary School Staff Pension Board	3,500,000.00	3,500,000.00	1,800,000.00	3,500,000.00	-
051700800100	Library Board	57,700,000.00	57,700,000.00	4,300,000.00	7,750,000.00	-
051702600100	Arabic & Islamic Education Board	42,450,000.00	42,450,000.00	10,550,000.00	42,450,000.00	-
051702700100	Abdullahi Fodio Islamic Centre	63,000,000.00	63,000,000.00	39,500,000.00	63,000,000.00	-
051702800100	Agency for Adult Education	1,955,000.00	1,955,000.00	-	6,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

051705700100	Secondary School Management Board	428,900,000.00	428,900,000.00	229,126,000.00	432,700,000.00	-
056300000000	Ministry for Higher Education	751,200,000.00	878,200,000.00	466,793,738.76	4,855,693,400.80	-
056300100100	Ministry for Higher Education	80,500,000.00	80,500,000.00	20,861,000.00	3,591,500,000.00	-
056301800100	State Polytechnic, Dakin Gari	64,200,000.00	101,200,000.00	27,863,762.00	120,000,000.00	-
056301900100	Adamu Augie College of Education, Argungu	96,500,000.00	126,500,000.00	49,206,071.36	120,500,000.00	-
056302100100	Abdullahi Fodio University of Science & Technology Aliero (AFUSTA)	443,500,000.00	443,500,000.00	285,984,246.40	880,693,400.80	-
056302800100	College of Preliminary Studies, Yauri	41,000,000.00	101,000,000.00	64,878,659.00	119,000,000.00	-
056305600100	State Scholarship Board	25,500,000.00	25,500,000.00	18,000,000.00	24,000,000.00	-
052100000000	Ministry of Health	2,333,542,296.10	2,353,542,296.10	660,581,630.66	4,645,634,272.58	-
052100100100	Ministry of Health	1,260,637,786.00	1,260,637,786.00	396,406,183.00	997,446,826.00	-
052100300100	Primary Health Care Development Agency	114,340,000.00	114,340,000.00	13,871,500.00	1,184,342,500.00	-
052102600100	Sir-Yahaya Memorial Hospital	71,500,000.00	71,500,000.00	28,600,000.00	99,184,888.17	-
052102700100	Kebbi State Teaching Hospital Birnin Kebbi	281,500,000.00	281,500,000.00	23,990,000.00	281,500,000.00	-
052110200100	General Hospitals	220,054,751.00	220,054,751.00	43,740,000.00	220,054,751.00	-
052110400100	College of Nursing Sciences	165,972,159.10	165,972,159.10	101,093,047.66	120,000,000.00	-
052110600100	College of Health Sciences Technology, Jega	96,687,600.00	116,687,600.00	48,910,900.00	116,687,600.00	-



KEBBI STATE 2026 APPROVED BUDGET

052110800100	Kebbi State Contributory Healthcare Management Agency (KECHEMA)	83,000,000.00	83,000,000.00	3,970,000.00	1,586,567,707.41	-
052110900100	Drugs and Medical Consumables Management Agency (DMCMA)	39,850,000.00	39,850,000.00	-	39,850,000.00	-
053500000000	Ministry of Environment	187,450,000.00	156,794,625.15	91,640,000.00	321,850,000.00	-
053500100100	Ministry of Environment	181,600,000.00	150,944,625.15	89,870,000.00	316,000,000.00	-
053501600100	Kebbi Environmental Protection Agency (KESEPA)	5,850,000.00	5,850,000.00	1,770,000.00	5,850,000.00	-
055400000000	Minsitry of Humanitarian and Empowerment	481,600,000.00	481,600,000.00	49,252,170.00	7,131,600,000.00	-
055400100100	Minsitry of Humanitarian and Empowerment	273,000,000.00	273,000,000.00	45,000,000.00	6,473,000,000.00	-
055400200100	Social Security Welfare Fund	206,200,000.00	206,200,000.00	2,700,000.00	656,200,000.00	-
055405500100	School of Handicap	2,400,000.00	2,400,000.00	1,552,170.00	2,400,000.00	-
055100000000	Ministry of Local Government and Chieftaincy Affairs	120,000,000.00	120,000,000.00	86,499,500.00	120,000,000.00	-
055100100100	Ministry for Local Government & Chieftaincy Affairs	120,000,000.00	120,000,000.00	86,499,500.00	120,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

Kebbi State Government 2026 Approved Budget - Debt Service Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
-	Total Debt Service Expenditure	11,347,627,859.55	11,347,627,859.55	2,208,877,333.30	13,066,311,734.04	-
020000000000	Economic Sector	11,347,627,859.55	11,347,627,859.55	2,208,877,333.30	13,066,311,734.04	-
022000000000	Ministry of Finance	11,347,627,859.55	11,347,627,859.55	2,208,877,333.30	13,066,311,734.04	-
022000200100	Debt Management Office	11,347,627,859.55	11,347,627,859.55	2,208,877,333.30	13,066,311,734.04	-

Kebbi State Government 2026 Approved Budget - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
-	Total Capital Expenditure	451,008,169,286.74	445,957,677,318.84	96,977,230,678.31	441,775,706,542.93	9,820,000,000.00
010000000000	Administration Sector	57,683,998,923.63	58,954,724,948.63	11,885,015,665.13	69,510,940,721.55	40,000,000.00
011100000000	Governor's Office	250,000,000.00	250,000,000.00	-	7,580,000,000.00	-
011101800100	Special Services	-	-	-	7,080,000,000.00	-
011103300100	State Agency for Control of AIDS/HIV	250,000,000.00	250,000,000.00	-	500,000,000.00	-
011200000000	State Assembly	1,820,523,975.00	603,650,000.00	-	1,811,624,076.00	-
011200300100	State Assembly	1,630,123,975.00	413,250,000.00	-	1,615,123,975.00	-
011200400100	House of Assembly Commission	190,400,000.00	190,400,000.00	-	196,500,101.00	-
012300000000	Ministry of Information and Culture	1,492,000,000.00	1,132,000,000.00	282,362,110.55	1,840,583,848.72	40,000,000.00
012300100100	Ministry of Information and Culture	1,492,000,000.00	1,132,000,000.00	282,362,110.55	1,840,583,848.72	40,000,000.00
012400000000	Ministry of Home Affairs and Internal Security	861,000,000.00	861,000,000.00	-	19,982,319,623.11	-



KEBBI STATE 2026 APPROVED BUDGET

012400100100	Ministry of Home Affairs and Internal Security	861,000,000.00	861,000,000.00	-	19,982,319,623.11	-
012500000000	Office of the Head of State Civil Service	3,600,000,000.00	3,600,000,000.00	108,832,755.00	942,364,443.01	-
012500100100	Office of the Head of Service	3,600,000,000.00	3,600,000,000.00	108,832,755.00	942,364,443.01	-
014000000000	Office of the State Auditor General	129,075,405.13	129,075,405.13	15,000,000.00	160,948,730.71	-
014000100100	Office of the State Auditor General	109,146,405.13	109,146,405.13	15,000,000.00	136,019,730.71	-
014000200100	Office of the Auditor General for Local Government	19,929,000.00	19,929,000.00	-	24,929,000.00	-
014700000000	Civil Service Commission (CSC)	115,000,000.00	115,000,000.00	-	115,000,000.00	-
014700100100	Civil Service Commission	115,000,000.00	115,000,000.00	-	115,000,000.00	-
016100000000	Office of the Secretary to the State Government	37,268,599,543.50	40,268,599,543.50	9,088,484,801.83	24,800,000,000.00	-
016100100100	Office of the Secretary to the State Government	37,268,599,543.50	40,268,599,543.50	9,088,484,801.83	24,800,000,000.00	-
016400000000	Ministry of Special Duties	7,216,800,000.00	7,064,400,000.00	831,464,000.00	5,698,100,000.00	-
016400100100	Ministry for Special Duties	7,216,800,000.00	7,064,400,000.00	831,464,000.00	5,698,100,000.00	-
016500000000	Ministry of Religious Affairs	2,904,000,000.00	2,904,000,000.00	1,514,581,997.75	4,230,000,000.00	-
016500100100	Ministry of Religious Affairs	2,904,000,000.00	2,904,000,000.00	1,514,581,997.75	4,230,000,000.00	-
016600000000	Ministry of Establishment, Training and Pension	2,027,000,000.00	2,027,000,000.00	44,290,000.00	2,350,000,000.00	-
016600100100	Ministry of Establishment, Training and Pension	2,027,000,000.00	2,027,000,000.00	44,290,000.00	2,350,000,000.00	-
020000000000	Economic Sector	260,317,177,183.79	254,385,959,190.89	58,797,117,634.34	271,760,637,706.00	9,280,000,000.00
021500000000	Ministry of Agriculture and Food Security	101,923,790,321.20	101,923,790,321.20	12,158,800,000.00	94,757,063,038.92	9,230,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

021500100100	Ministry of Agriculture and Food Security	101,923,790,321.20	101,923,790,321.20	12,158,800,000.00	94,757,063,038.92	9,230,000,000.00
022000000000	Ministry of Finance	4,233,000,000.00	4,233,000,000.00	700,412,559.29	4,012,221,137.00	-
022000100100	Ministry of Finance (Hqt)	4,233,000,000.00	4,233,000,000.00	700,412,559.29	1,593,469,500.00	-
022000700100	Accountant General's Office	-	-	-	2,418,751,637.00	-
022200000000	Ministry of Commerce and Industry	2,695,013,715.00	2,665,013,715.00	-	2,865,000,000.00	-
022200100100	Ministry of Commerce and Industry (Hqt)	2,695,013,715.00	2,665,013,715.00	-	2,865,000,000.00	-
022800000000	Ministry of Innovation and Digital Economy	6,840,000,000.00	6,840,000,000.00	1,530,000,000.00	2,180,000,000.00	-
022800100100	Ministry of Innovation and Digital Economy	6,840,000,000.00	6,840,000,000.00	1,530,000,000.00	2,180,000,000.00	-
023300000000	Ministry of Solid Minerals Development and Mining	2,353,000,000.00	2,353,000,000.00	546,678,000.00	2,450,000,000.00	-
023300100100	Ministry of Solid Minerals Development and Mining	2,353,000,000.00	2,353,000,000.00	546,678,000.00	2,450,000,000.00	-
023400000000	Ministry of Works and Transport	61,330,000,000.00	61,330,000,000.00	30,306,189,307.79	39,715,000,000.00	-
023400100100	Ministry of Works and Transport	59,130,000,000.00	59,130,000,000.00	30,306,189,307.79	39,200,000,000.00	-
023410500100	Sir Ahmadu Bello Airport	2,200,000,000.00	2,200,000,000.00	-	515,000,000.00	-
022900000000	Ministry of Transport and Renewable Energy	2,778,582,532.00	1,998,582,532.00	-	9,960,808,468.75	-
022900100100	Ministry of Transport and Renewable Energy (Hqt)	2,778,582,532.00	1,998,582,532.00	-	9,960,808,468.75	-
023800000000	Ministry of Budget & Economic Planning	22,557,347,197.07	17,554,347,197.07	2,890,780,000.00	31,491,491,634.91	50,000,000.00
023800100100	Ministry of Budget & Economic Planning (Hqt)	22,557,347,197.07	17,554,347,197.07	2,890,780,000.00	31,491,491,634.91	50,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

025200000000	Ministry of Water Resources	8,135,583,624.00	8,135,583,624.00	86,391,235.02	29,137,384,309.31	-
025200100100	Ministry of Water Resources	8,135,583,624.00	8,135,583,624.00	86,391,235.02	29,137,384,309.31	-
025300000000	Ministry of Lands and Housing	22,906,974,234.52	22,788,756,241.62	4,418,605,000.00	11,593,543,365.03	-
025300100100	Ministry of Lands & Housing	22,906,974,234.52	22,788,756,241.62	4,418,605,000.00	11,593,543,365.03	-
026200000000	Ministry of Livestock Development and Fisheries	11,725,000,000.00	11,725,000,000.00	5,272,543,017.49	18,420,000,000.00	-
026200100100	Ministry of Livestock Development and Fisheries	11,725,000,000.00	11,725,000,000.00	5,272,543,017.49	18,420,000,000.00	-
026900000000	Ministry of Physical Planning and Urban Development	10,074,185,560.00	10,074,185,560.00	638,339,526.50	10,098,000,000.00	-
026900100100	Ministry of Physical Planning and Urban Development	10,074,185,560.00	10,074,185,560.00	638,339,526.50	10,098,000,000.00	-
027000000000	Ministry of Rural and Community Development	2,764,700,000.00	2,764,700,000.00	248,378,988.25	15,080,125,752.08	-
027000100100	Ministry of Rural and Community Development	23,500,000.00	23,500,000.00	-	11,650,125,752.08	-
027010300100	Rural Electrification Board (REB)	2,741,200,000.00	2,741,200,000.00	248,378,988.25	3,430,000,000.00	-
030000000000	Law and Justice Sector	15,032,086,666.40	14,552,086,666.40	2,532,687,420.22	9,281,797,093.05	-
031800000000	Judiciary	3,280,086,666.40	2,800,086,666.40	668,687,420.22	5,531,797,093.05	-
031801100100	Judicial Service Commission	400,000,000.00	400,000,000.00	180,023,623.97	700,000,000.00	-
031805100100	High Court	1,234,861,160.00	854,861,160.00	488,663,796.25	2,156,941,105.00	-
031805300100	Sharia Court	1,645,225,506.40	1,545,225,506.40	-	2,674,855,988.05	-
032600000000	Ministry of Justice	11,752,000,000.00	11,752,000,000.00	1,864,000,000.00	3,750,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

032600100100	Ministry of Justice	11,752,000,000.00	11,752,000,000.00	1,864,000,000.00	3,750,000,000.00	-
050000000000	Social Sector	117,974,906,512.92	118,064,906,512.92	23,762,409,958.62	91,222,331,022.33	500,000,000.00
051300000000	Ministry of Youths & Sports	2,440,000,000.00	2,570,000,000.00	1,491,554,726.00	7,350,000,000.00	-
051300100100	Ministry of Youths & Sports	2,440,000,000.00	2,570,000,000.00	1,491,554,726.00	7,350,000,000.00	-
051400000000	Ministry of Women Affairs	5,450,000,000.00	5,410,000,000.00	657,769,000.00	5,812,919,200.00	-
051400100100	Ministry of Women Affairs	5,450,000,000.00	5,410,000,000.00	657,769,000.00	5,812,919,200.00	-
051700000000	Ministry for Basic and Secondary Education	27,995,445,960.30	27,995,445,960.30	13,773,650,933.94	28,974,541,816.43	-
051700100100	Ministry for Basic and Secondary Education	20,429,435,627.20	20,429,435,627.20	12,616,115,168.91	19,821,420,620.20	-
051700300100	Kebbi State Universal Basic Education Board (KEB-SUBEB)	7,566,010,333.10	7,566,010,333.10	1,157,535,765.03	9,153,121,196.23	-
056300000000	Ministry for Higher Education	9,098,722,318.17	9,098,722,318.17	969,266,515.30	8,332,458,267.08	-
056300100100	Ministry for Higher Education	4,932,948,085.17	4,932,948,085.17	969,266,515.30	2,678,518,376.08	-
056301800100	State Polytechnic, Dakin Gari	1,837,966,701.00	1,837,966,701.00	-	2,018,566,701.00	-
056301900100	Adamu Augie College of Education, Argungu	670,862,602.00	670,862,602.00	-	1,978,428,260.00	-
056302100100	Abdullahi Fodio University of Science & Technology Aliero (AFUSTA)	1,656,944,930.00	1,656,944,930.00	-	1,656,944,930.00	-
052100000000	Ministry of Health	38,788,138,690.95	38,788,138,690.95	2,726,223,064.18	27,754,709,768.20	500,000,000.00
052100100100	Ministry of Health	29,094,537,646.33	29,094,537,646.33	584,226,212.00	19,945,207,964.21	500,000,000.00
052100300100	Primary Health Care Development Agency	4,777,085,012.00	4,777,085,012.00	734,650,280.18	6,378,948,562.00	-
052110800100	Kebbi State Contributory Healthcare Management Agency (KECHEMA)	3,787,222,640.63	3,787,222,640.63	1,407,346,572.00	478,859,850.00	-



KEBBI STATE 2026 APPROVED BUDGET

052110900100	Drugs and Medical Consumables Management Agency (DMCMA)	1,129,293,391.99	1,129,293,391.99	-	951,693,391.99	-
053500000000	Ministry of Environment	28,965,000,000.00	28,965,000,000.00	1,523,775,000.00	9,641,373,900.00	-
053500100100	Ministry of Environment	28,965,000,000.00	28,965,000,000.00	1,523,775,000.00	9,641,373,900.00	-
055400000000	Minsitry of Humanitarian and Empowerment	4,850,000,000.00	4,850,000,000.00	2,620,170,719.20	3,005,500,000.00	-
055400100100	Minsitry of Humanitarian and Empowerment	4,400,000,000.00	4,400,000,000.00	2,620,170,719.20	3,005,500,000.00	-
055400200100	Social Security Welfare Fund	450,000,000.00	450,000,000.00	-	-	-
055100000000	Ministry of Local Government and Chieftaincy Affairs	387,599,543.50	387,599,543.50	-	350,828,070.62	-
055100100100	Ministry for Local Government & Chieftaincy Affairs	387,599,543.50	387,599,543.50	-	350,828,070.62	-



KEBBI STATE 2026 APPROVED BUDGET

Kebbi State Government 2026 Approved Budget - Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	580,327,469,023.80	580,327,469,023.80	148,263,154,179.35	642,930,818,157.99	9,820,000,000.00
2	EXPENDITURES	580,327,469,023.80	580,327,469,023.80	148,263,154,179.35	642,930,818,157.99	9,820,000,000.00
21	PERSONNEL COST	58,619,561,792.41	58,598,435,160.16	31,213,174,124.32	65,352,716,938.42	-
2101	SALARY	42,756,936,920.53	42,735,810,288.28	25,215,251,497.00	45,290,011,558.46	-
210101	SALARIES AND WAGES	42,756,936,920.53	42,735,810,288.28	25,215,251,497.00	45,290,011,558.46	-
21010101	SALARY	42,011,877,845.40	41,990,751,213.15	24,915,981,545.47	44,627,894,325.92	-
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	745,059,075.13	745,059,075.13	299,269,951.53	662,117,232.54	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	233,135,000.00	233,135,000.00	66,750,960.00	3,733,215,508.08	-
210201	ALLOWANCES	233,135,000.00	233,135,000.00	66,750,960.00	1,012,500,000.08	-
21020109	Furniture Allowance	-	-	-	300,000,000.00	-
21020114	Administrative Allowance	12,500,000.00	12,500,000.00	-	12,500,000.00	-
21020130	Medical Allowance	24,255,000.00	24,255,000.00	-	-	-
21020143	N.Y.S.C Allowances	196,380,000.00	196,380,000.00	66,750,960.00	500,000,000.00	-
21020144	Security Allowance	-	-	-	200,000,000.08	-
210202	SOCIAL CONTRIBUTIONS	-	-	-	2,720,715,508.00	-
21020201	NHIS CONTRIBUTION	-	-	-	2,720,715,508.00	-
2103	SOCIAL BENEFITS	15,629,489,871.88	15,629,489,871.88	5,931,171,667.32	16,329,489,871.88	-
210301	SOCIAL BENEFITS	15,629,489,871.88	15,629,489,871.88	5,931,171,667.32	16,329,489,871.88	-
21030101	GRATUITY	5,500,000,000.00	5,500,000,000.00	1,533,212,448.63	5,500,000,000.00	-
21030102	PENSION	6,500,000,000.00	6,500,000,000.00	4,397,959,218.69	7,200,000,000.00	-
21030104	CLEARANCE OF GRATUITY ARREARS	3,629,489,871.88	3,629,489,871.88	-	3,629,489,871.88	-
22	OTHER RECURRENT COSTS	70,699,737,944.65	75,771,356,544.80	20,072,749,376.72	135,802,394,676.64	-



KEBBI STATE 2026 APPROVED BUDGET

2202	OVERHEAD COST	45,194,491,307.10	47,956,765,282.10	15,064,699,437.42	88,598,707,803.10	-
220201	TRAVEL & TRANSPORT - GENERAL	11,428,615,097.05	11,816,615,097.05	2,835,749,743.92	17,257,867,621.05	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	386,259,803.05	671,259,803.05	457,982,825.22	878,759,803.05	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	11,042,355,294.00	11,145,355,294.00	2,377,766,918.70	11,219,107,818.00	-
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	-	-	5,160,000,000.00	-
220202	UTILITIES - GENERAL	1,860,703,204.00	1,865,753,204.00	483,783,590.52	655,000,411.55	-
22020201	ELECTRICITY CHARGES	1,821,483,204.00	1,826,533,204.00	469,579,300.52	470,280,411.55	-
22020202	TELEPHONE CHARGES	5,700,000.00	5,700,000.00	690,290.00	51,200,000.00	-
22020203	INTERNET ACCESS CHARGES	16,000,000.00	16,000,000.00	180,000.00	16,000,000.00	-
22020205	WATER RATES	2,520,000.00	2,520,000.00	1,294,000.00	2,520,000.00	-
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	15,000,000.00	15,000,000.00	12,040,000.00	115,000,000.00	-
220203	MATERIALS & SUPPLIES - GENERAL	4,506,724,441.00	4,566,424,441.00	2,158,414,976.32	12,638,272,971.90	-
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	639,481,603.00	665,681,603.00	321,923,298.00	722,505,133.90	-
22020302	BOOKS	12,395,000.00	13,395,000.00	2,707,600.00	15,000,000.00	-
22020303	NEWSPAPERS	2,200,000.00	2,200,000.00	781,000.00	2,200,000.00	-
22020304	MAGAZINES & PERIODICALS	37,550,000.00	37,550,000.00	18,074,700.00	37,050,000.00	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	290,740,000.00	293,240,000.00	19,606,800.00	706,240,000.00	-
22020306	PRINTING OF SECURITY DOCUMENTS	260,000,000.00	253,000,000.00	79,136,500.00	308,000,000.00	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	404,172,338.00	404,172,338.00	109,781,700.00	251,672,338.00	-
22020309	UNIFORMS & OTHER CLOTHING	430,185,500.00	456,185,500.00	239,966,000.00	615,185,500.00	-
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	3,000,000.00	3,000,000.00	-	3,000,000.00	-
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,557,000,000.00	1,568,000,000.00	954,618,033.32	8,140,420,000.00	-
22020312	CHEMICALS FOR WATER TREATMENT	870,000,000.00	870,000,000.00	411,819,345.00	1,837,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

220204	MAINTENANCE SERVICES - GENERAL	4,532,335,906.03	4,712,335,906.03	1,522,892,143.71	5,193,465,406.03	-
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,082,059,800.95	2,168,559,800.95	1,026,840,892.83	2,303,869,800.95	-
22020402	MAINTENANCE OF OFFICE FURNITURE	474,639,762.00	480,939,762.00	180,627,863.69	548,673,262.00	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	813,611,353.08	846,811,353.08	115,405,683.82	847,901,353.08	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	28,708,000.00	35,708,000.00	13,906,470.00	39,424,000.00	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	163,116,990.00	168,616,990.00	51,618,983.00	212,616,990.00	-
22020406	OTHER MAINTENANCE SERVICES	910,650,000.00	952,150,000.00	106,142,950.37	1,136,430,000.00	-
22020410	MAINTENANCE OF STREET LIGHTINGS	10,000,000.00	10,000,000.00	700,000.00	6,000,000.00	-
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	36,550,000.00	36,550,000.00	15,739,300.00	86,550,000.00	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	2,500,000.00	2,500,000.00	2,100,000.00	2,500,000.00	-
22020413	MINOR ROAD MAINTENANCE	10,500,000.00	10,500,000.00	9,810,000.00	9,500,000.00	-
220205	TRAINING - GENERAL	2,138,485,000.00	3,178,885,000.00	1,480,068,509.00	8,014,942,002.00	-
22020501	LOCAL TRAINING	1,218,485,000.00	1,413,885,000.00	517,208,509.00	5,364,942,002.00	-
22020502	INTERNATIONAL TRAINING	920,000,000.00	1,765,000,000.00	962,860,000.00	2,650,000,000.00	-
220206	OTHER SERVICES - GENERAL	3,992,723,060.80	3,822,723,060.80	2,804,772,330.30	6,182,973,060.80	-
22020601	SECURITY SERVICES	3,082,081,000.00	3,032,081,000.00	2,251,918,000.00	3,031,981,000.00	-
22020602	OFFICE RENT	6,580,000.00	6,580,000.00	1,150,000.00	6,580,000.00	-
22020603	RESIDENTIAL RENT	79,132,060.80	79,132,060.80	40,369,660.30	2,318,632,060.80	-
22020605	CLEANING & FUMIGATION SERVICES	824,930,000.00	704,930,000.00	511,334,670.00	825,780,000.00	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,971,721,072.00	3,974,721,072.00	144,500,429.51	6,190,671,072.00	-
22020701	FINANCIAL CONSULTING	464,180,000.00	465,180,000.00	27,668,048.00	2,204,980,000.00	-
22020702	INFORMATION TECHNOLOGY CONSULTING	68,000,000.00	70,000,000.00	20,732,700.00	67,000,000.00	-
22020703	LEGAL SERVICES	3,261,300,000.00	3,261,300,000.00	73,138,000.00	3,248,300,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

22020704	ENGINEERING SERVICES	10,300,000.00	10,300,000.00	160,000.00	49,300,000.00	-
22020706	SURVEYING SERVICES	5,700,000.00	5,700,000.00	3,440,000.00	291,600,000.00	-
22020707	AGRICULTURAL CONSULTING	2,100,000.00	2,100,000.00	1,400,000.00	253,100,000.00	-
22020708	MEDICAL CONSULTING	160,141,072.00	160,141,072.00	17,961,681.51	76,391,072.00	-
220208	FUEL & LUBRICANTS - GENERAL	99,060,000.00	100,560,000.00	6,857,981.00	55,244,888.17	-
22020801	MOTOR VEHICLE FUEL COST	75,800,000.00	75,800,000.00	-	10,800,000.00	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	-	-	18,500,000.00	-
22020803	PLANT / GENERATOR FUEL COST	23,260,000.00	24,760,000.00	6,857,981.00	25,944,888.17	-
220209	FINANCIAL CHARGES - GENERAL	52,040,000.00	52,040,000.00	235,338.36	2,533,285,344.09	-
22020901	BANK CHARGES (OTHER THAN INTEREST)	51,040,000.00	51,040,000.00	-	51,040,000.00	-
22020902	INSURANCE PREMIUM	1,000,000.00	1,000,000.00	235,338.36	2,482,245,344.09	-
220210	MISCELLANEOUS EXPENSES GENERAL	12,612,083,526.22	13,866,707,501.22	3,627,424,394.78	29,876,985,025.51	-
22021001	REFRESHMENT & MEALS	366,088,533.00	623,088,533.00	156,650,600.69	3,659,502,144.00	-
22021002	HONORARIUM & SITTING ALLOWANCE	2,052,814,831.00	2,276,014,831.00	850,959,166.99	2,210,006,143.00	-
22021003	PUBLICITY & ADVERTISEMENTS	192,538,000.00	443,238,000.00	211,523,500.00	809,738,000.00	-
22021004	MEDICAL EXPENSES-LOCAL	380,519,160.00	380,519,160.00	65,161,971.00	328,719,160.00	-
22021006	POSTAGES & COURIER SERVICES	187,100,000.00	187,100,000.00	122,183,100.00	187,200,000.00	-
22021007	WELFARE PACKAGES	4,314,821,039.02	4,898,345,014.02	867,032,125.10	6,077,921,039.02	-
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	245,300,000.00	255,300,000.00	40,692,659.00	1,306,202,803.05	-
22021009	SPORTING ACTIVITIES	417,350,000.00	318,350,000.00	231,890,000.00	558,430,000.00	-
22021010	DIRECT TEACHING & LABORATORY COST	5,000,000.00	7,000,000.00	5,100,000.00	14,000,000.00	-
22021019	MEDICAL EXPENSES-INTERNATIONAL	277,496,000.00	293,496,000.00	132,533,250.00	402,496,000.00	-
22021020	FOREIGN SCHOLARSHIP SCHEME	3,000,000.00	3,000,000.00	2,014,000.00	2,000,000.00	-
22021021	SPECIAL DAYS/CELEBRATIONS	123,000,000.00	128,000,000.00	2,475,460.00	527,000,000.00	-
22021022	SCHOOL EXPENSES	38,999,939.20	45,999,939.20	24,244,192.00	1,746,499,939.20	-
22021023	FINAL ACCOUNTS & BUDGET PREPARATION EXPENSES	60,000,000.00	60,000,000.00	-	1,600,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

22021024	COMMITTEE & COMMISSION EXPENSES	2,533,584,000.00	2,528,584,000.00	781,034,700.00	5,962,830,849.15	-
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN	285,500,000.00	286,500,000.00	28,280,670.00	136,500,000.00	-
22021026	EXCO & TENDER EXPENSES	67,700,000.00	67,700,000.00	4,570,000.00	205,700,000.00	-
22021027	PROJECT MONITORING EXPENSES	41,850,000.00	41,850,000.00	1,800,000.00	639,500,030.43	-
22021028	NATIONAL COUNCIL AND DEV PLANNING COSTS	25,000,000.00	25,000,000.00	-	140,000,000.00	-
22021030	TRADE FAIR EXPENSES	20,000,000.00	20,000,000.00	-	50,000,000.00	-
22021031	CARNIVAL AND FESTIVAL EXPENSES	258,060,000.00	258,260,000.00	36,080,000.00	652,460,000.00	-
22021032	ACCREDITATION EXPENSES	29,000,000.00	29,000,000.00	12,748,000.00	478,193,400.80	-
22021033	OTHER MISC EXPENDITURE	205,362,024.00	205,362,024.00	15,451,000.00	2,087,085,516.86	-
22021034	CARES Operations Costs	450,000,000.00	450,000,000.00	-	-	-
22021035	ANNUAL BUDGET PREPARATION BONUS	32,000,000.00	35,000,000.00	35,000,000.00	95,000,000.00	-
2203	LOANS AND ADVANCES	2,665,000,000.00	2,665,000,000.00	1,395,000,000.00	2,660,000,000.00	-
220301	STAFF LOANS & ADVANCES	2,665,000,000.00	2,665,000,000.00	1,395,000,000.00	2,660,000,000.00	-
22030103	REFURBISHING ADVANCES	2,650,000,000.00	2,650,000,000.00	1,395,000,000.00	2,650,000,000.00	-
22030105	SPETACLE ADVANCES	15,000,000.00	15,000,000.00	-	10,000,000.00	-
2204	GRANTS AND CONTRIBUTIONS GENERAL	8,632,618,778.00	10,941,963,403.15	1,404,172,606.00	29,989,448,778.00	-
220401	LOCAL GRANTS AND CONTRIBUTIONS	8,632,618,778.00	10,941,963,403.15	1,404,172,606.00	29,989,448,778.00	-
22040103	GRANT TO LOCAL GOVERNMENTS - CURRENT	9,000,000.00	9,000,000.00	1,290,000.00	9,000,000.00	-
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	2,053,000,000.00	2,053,000,000.00	-	3,503,050,000.00	-
22040107	GRANT TO PRIVATE COMPANIES - CURRENT	700,000.00	700,000.00	-	800,000.00	-
22040109	GRANTS TO COMMUNITIES/NGOs	6,569,918,778.00	8,879,263,403.15	1,402,882,606.00	26,476,598,778.00	-
2206	PUBLIC DEBT CHARGES	11,347,627,859.55	11,347,627,859.55	2,208,877,333.30	13,066,311,734.04	-
220601	FOREIGN INTEREST / DISCOUNT	89,526,994.18	89,526,994.18	-	89,526,994.18	-



KEBBI STATE 2026 APPROVED BUDGET

22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	89,526,994.18	89,526,994.18	-	89,526,994.18	-
220602	DOMESTIC INTEREST / DISCOUNT	2,530,604,824.71	2,530,604,824.71	348,778,406.46	2,530,604,824.71	-
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	2,530,604,824.71	2,530,604,824.71	348,778,406.46	2,530,604,824.71	-
220603	FOREIGN PRINCIPAL	4,552,018,507.76	4,552,018,507.76	1,608,480,921.24	4,552,018,507.76	-
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	4,552,018,507.76	4,552,018,507.76	1,608,480,921.24	4,552,018,507.76	-
220604	DOMESTIC PRINCIPAL	4,175,477,532.90	4,175,477,532.90	251,618,005.60	5,894,161,407.39	-
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	3,000,000,000.00	3,000,000,000.00	-	5,000,000,000.00	-
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	1,175,477,532.90	1,175,477,532.90	251,618,005.60	894,161,407.39	-
2207	TRANSFERS-PAYMENT	2,860,000,000.00	2,860,000,000.00	-	1,487,926,361.50	-
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	2,860,000,000.00	2,860,000,000.00	-	1,487,926,361.50	-
22070103	PAYMENT OF SHARE OF STATE IGR To LOCAL GOVERNMENTS	2,700,000,000.00	2,700,000,000.00	-	1,487,926,361.50	-
22070105	PAYMENT OF 2% COST OF IGR COLLECTION	160,000,000.00	160,000,000.00	-	-	-
23	CAPITAL EXPENDITURE	451,008,169,286.74	445,957,677,318.84	96,977,230,678.31	441,775,706,542.93	9,820,000,000.00
2301	FIXED ASSETS PURCHASED	88,018,230,367.76	93,097,623,059.43	16,471,084,084.78	116,073,728,960.14	9,120,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	88,018,230,367.76	93,097,623,059.43	16,471,084,084.78	116,073,728,960.14	9,120,000,000.00
23010101	PURCHASE / ACQUISITION OF LAND	1,500,000,000.00	3,000,000,000.00	1,879,381,000.00	3,000,000,000.00	-
23010104	PURCHASE MOTOR CYCLES	2,252,500,000.00	2,252,500,000.00	96,635,000.00	1,248,000,000.00	-
23010105	PURCHASE OF MOTOR VEHICLES	3,462,918,975.00	3,418,545,000.00	589,000,880.00	17,029,573,745.00	86,000,000.00
23010106	PURCHASE OF VANS	464,000,000.00	464,000,000.00	-	506,400,000.00	-
23010107	PURCHASE OF TRUCKS	2,070,500,000.00	2,070,500,000.00	-	2,331,502,500.00	-
23010108	PURCHASE OF BUSES	-	-	-	5,250,000,000.00	-
23010109	PURCHASE OF SEA BOATS	155,000,000.00	155,000,000.00	-	36,652,125.00	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,524,966,000.00	1,694,466,000.00	173,333,415.00	6,933,100,103.74	34,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

23010113	PURCHASE OF COMPUTERS	2,426,750,000.00	2,426,750,000.00	990,000,000.00	4,641,136,821.00	-
23010114	PURCHASE OF COMPUTER PRINTERS	540,000,000.00	540,000,000.00	-	704,939,000.00	-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	-	-	-	72,040,000.00	-
23010119	PURCHASE OF POWER GENERATING SET	2,182,954,265.25	2,182,954,265.25	-	8,595,133,306.00	-
23010121	PURCHASE OF RESIDENTIAL FURNITURE	500,000,000.00	500,000,000.00	500,000,000.00	500,000,000.00	-
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	19,532,318,900.87	19,532,318,900.87	372,571,778.12	8,395,887,370.75	-
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	525,000,000.00	525,000,000.00	-	626,500,000.00	-
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	1,017,000,000.00	1,017,000,000.00	60,000,000.00	3,454,996,450.00	-
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	315,000,000.00	235,000,000.00	-	315,340,645.53	-
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	1,226,769,110.00	1,226,769,110.00	-	822,185,722.98	-
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	18,395,000,000.00	22,111,666,666.67	10,378,162,011.66	28,069,999,999.92	9,000,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	20,618,599,543.50	20,618,599,543.50	-	7,640,356,275.00	-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	7,173,753,573.14	7,021,353,573.14	770,000,000.00	10,442,372,683.14	-
23010130	PURCHASE OF RECREATIONAL FACILITIES	200,000,000.00	100,000,000.00	-	50,000,000.00	-
23010131	PURCHASE OF AIR NAVIGATIONAL EQUIPMENT	160,000,000.00	160,000,000.00	-	100,000,000.00	-
23010133	PURCHASE OF SURVEYING EQUIPMENT	-	-	-	70,910,000.00	-
23010139	PURCHASE OF TRANSFORMERS AND SPARE PARTS	1,200,000.00	1,200,000.00	-	2,505,125,752.08	-
23010141	INSURANCE OF PUBLIC PROPERTY	515,000,000.00	515,000,000.00	-	-	-
23010142	PURCHASE OF INFORMATION EQUIPMENTS	192,000,000.00	262,000,000.00	162,000,000.00	183,876,460.00	-
23010144	PURCHASE OF REFUSE COLLECTION EQUIPMENT	-	-	-	50,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

23010145	PURCHASE OF ICT EQUIPMENTS	1,067,000,000.00	1,067,000,000.00	500,000,000.00	2,497,700,000.00	-
2302	CONSTRUCTION / PROVISION	177,942,886,864.00	171,356,220,197.33	11,068,669,471.99	183,904,695,020.91	30,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	177,942,886,864.00	171,356,220,197.33	11,068,669,471.99	183,904,695,020.91	30,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	12,338,867,593.73	11,408,867,593.73	831,064,654.30	12,812,531,915.18	-
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	2,085,000,000.00	1,550,000,000.00	869,826,720.00	6,085,000,000.00	-
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	540,000,000.00	540,000,000.00	92,978,988.25	500,000,000.00	-
23020104	CONSTRUCTION / PROVISION OF HOUSING	6,151,470,740.00	6,151,470,740.00	223,770,000.00	1,581,785,370.51	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	8,437,862,000.00	8,368,862,000.00	250,000,000.00	21,402,321,198.60	-
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	1,081,000,000.00	1,046,000,000.00	127,000,000.00	7,490,170,787.09	-
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	7,352,199,712.21	7,352,199,712.21	1,230,096,991.53	7,680,018,515.05	-
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	281,000,000.00	281,000,000.00	-	622,913,279.03	-
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	185,000,000.00	125,000,000.00	-	305,000,000.00	-
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	53,735,000,000.00	48,885,000,000.00	1,045,000,000.00	54,940,000,000.00	-
23020114	CONSTRUCTION / PROVISION OF ROADS	35,421,201,040.00	35,421,201,040.00	2,243,252,500.18	21,221,201,040.00	-
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	29,629,750,000.00	29,629,750,000.00	1,523,775,000.00	8,251,164,671.64	-
23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES	200,000,000.00	200,000,000.00	-	200,000,000.00	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	15,258,664,673.13	15,043,998,006.46	970,520,532.33	26,373,394,375.13	-
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	200,000,000.00	50,000,000.00	-	850,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

23020120	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	80,000,000.00	80,000,000.00	-	80,000,000.00	-
23020122	CONSTRUCTION OF SEA BOATS	460,000,000.00	80,000,000.00	-	857,122,763.75	-
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	380,000,000.00	380,000,000.00	-	286,200,000.00	-
23020124	CONSTRUCTION OF MARKETS/PARKS	305,000,000.00	305,000,000.00	-	595,000,000.00	30,000,000.00
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	-	-	-	750,000,000.00	-
23020126	CONSTRUCTION/ PROVISION OF CEMETERIES	150,000,000.00	150,000,000.00	138,232,177.75	200,000,000.00	-
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	2,020,871,104.93	2,657,871,104.93	1,441,554,726.00	6,520,871,104.93	-
23020128	CONSTRUCTION OF PILGRIMS CAMP	100,000,000.00	100,000,000.00	-	300,000,000.00	-
23020129	CONSTRUCTION OF MOSQUES	1,550,000,000.00	1,550,000,000.00	81,597,181.65	4,000,000,000.00	-
2303	REHABILITATION / REPAIRS	95,405,694,146.33	94,595,476,153.43	44,515,029,135.57	96,709,529,508.77	80,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	95,405,694,146.33	94,595,476,153.43	44,515,029,135.57	96,709,529,508.77	80,000,000.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	365,000,000.00	365,000,000.00	52,860,000.00	1,065,000,000.00	-
23030102	REHABILITATION / REPAIRS - ELECTRICITY	1,990,000,000.00	1,990,000,000.00	155,400,000.00	6,495,000,000.00	-
23030103	REHABILITATION / REPAIRS - HOUSING	210,000,000.00	210,000,000.00	-	2,710,000,000.00	-
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	2,446,000,000.00	2,446,000,000.00	86,391,235.02	11,731,134,339.08	-
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	9,066,237,827.20	9,066,237,827.20	946,304,714.06	15,531,044,332.20	-
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	11,478,456,319.13	11,478,456,319.13	9,838,116,081.41	12,936,510,528.40	-
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	50,000,000.00	50,000,000.00	-	50,000,000.00	-
23030110	REHABILITATION / REPAIRS - LIBRARIES	-	-	-	200,000,000.00	-
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	170,000,000.00	20,000,000.00	-	240,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	50,000,000.00	50,000,000.00	-	119,999,999.00	-
23030113	REHABILITATION / REPAIRS - ROADS	49,400,000,000.00	49,400,000,000.00	28,062,936,807.61	34,300,000,000.00	-
23030115	REHABILITATION / REPAIRS - WATER-WAY	50,000,000.00	50,000,000.00	-	-	-
23030116	REHABILITATION / REPAIRS - AIR-PORT / AERODROMES	1,120,000,000.00	1,120,000,000.00	-	115,000,000.00	-
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	410,000,000.00	110,000,000.00	-	614,209,757.55	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	15,050,000,000.00	14,808,000,000.00	4,511,670,477.47	6,856,630,552.55	80,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	1,500,000,000.00	1,381,782,007.10	-	1,350,000,000.00	-
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	850,000,000.00	850,000,000.00	-	210,000,000.00	-
23030128	REHABILITATION/REPAIRS- OFFICE EQUIPMENT	-	-	-	185,000,000.00	-
23030129	REHABILITATION/REPAIRS- MOSQUES	1,200,000,000.00	1,200,000,000.00	861,349,820.00	2,000,000,000.00	-
2304	PRESERVATION OF THE ENVIRONMENT	540,000,000.00	540,000,000.00	-	2,199,000,000.00	-
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	540,000,000.00	540,000,000.00	-	2,199,000,000.00	-
23040101	TREE PLANTING	540,000,000.00	540,000,000.00	-	1,649,000,000.00	-
23040102	EROSION & FLOOD CONTROL	-	-	-	50,000,000.00	-
23040103	WILDLIFE CONSERVATION	-	-	-	250,000,000.00	-
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	-	-	-	250,000,000.00	-
2305	OTHER CAPITAL PROJECTS	89,101,357,908.65	86,368,357,908.65	24,922,447,985.97	42,888,753,053.11	590,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	89,101,357,908.65	86,368,357,908.65	24,922,447,985.97	42,888,753,053.11	590,000,000.00
23050101	RESEARCH AND DEVELOPMENT	25,541,241,973.75	25,791,241,973.75	5,071,588,515.30	22,948,473,328.62	40,000,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	9,790,460,455.00	8,190,460,455.00	1,556,454,000.00	4,449,883,806.25	-
23050103	MONITORING AND EVALUATION	15,013,093,102.00	14,760,093,102.00	2,564,922,559.29	9,063,871,383.81	550,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

23050104	ANNIVERSARIES/CELEBRATIONS	3,172,177,759.00	3,042,177,759.00	644,409,000.00	2,050,500,000.00	-
23050108	SPECIAL GRANTS AND INTERVENTION	21,717,375,989.78	24,717,375,989.78	11,274,073,911.38	-	-
23050109	PROVISION OF AGRICULTURAL INPUTS	8,788,727,281.20	9,788,727,281.20	3,811,000,000.00	-	-
23050199	CONTINGENCY FUND	5,078,281,347.92	78,281,347.92	-	4,376,024,534.43	-



KEBBI STATE 2026 APPROVED BUDGET

Kebbi State Government 2026 Approved Budget - Total Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
-	Total Expenditure	580,327,469,023.80	580,327,469,023.80	148,263,154,179.35	642,930,818,157.99	9,820,000,000.00
701	GENERAL PUBLIC SERVICES	89,174,238,192.75	94,042,238,192.75	24,377,330,921.24	106,004,476,565.96	40,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	40,913,387,895.33	42,553,387,895.33	11,599,482,351.52	51,660,670,822.92	40,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	27,796,511,836.80	29,436,511,836.80	9,645,498,767.90	39,911,076,496.40	40,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	13,116,876,058.53	13,116,876,058.53	1,953,983,583.62	11,749,594,326.52	-
7013	GENERAL SERVICES	33,153,094,472.67	36,381,094,472.67	10,543,572,322.38	40,577,825,591.35	-
70131	GENERAL PERSONNEL SERVICES	7,485,108,732.24	7,635,108,732.24	1,318,500,654.53	7,942,607,797.99	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	648,090,903.28	651,090,903.28	194,982,272.60	2,586,090,903.28	-
70133	OTHER GENERAL SERVICES	25,019,894,837.15	28,094,894,837.15	9,030,089,395.25	30,049,126,890.08	-
7015	R&D GENERAL PUBLIC SERVICES	65,000,000.00	65,000,000.00	-	-	-
70151	R&D GENERAL PUBLIC SERVICES	65,000,000.00	65,000,000.00	-	-	-
7016	GENERAL PUBLIC SERVICES N.E.C.	3,686,127,965.20	3,686,127,965.20	24,108,914.04	690,668,417.65	-
70161	GENERAL PUBLIC SERVICES N.E.C.	3,686,127,965.20	3,686,127,965.20	24,108,914.04	690,668,417.65	-
7017	PUBLIC DEBT TRANSACTIONS	11,347,627,859.55	11,347,627,859.55	2,208,877,333.30	13,066,311,734.04	-
70171	PUBLIC DEBT TRANSACTIONS	11,347,627,859.55	11,347,627,859.55	2,208,877,333.30	13,066,311,734.04	-



KEBBI STATE 2026 APPROVED BUDGET

7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	9,000,000.00	9,000,000.00	1,290,000.00	9,000,000.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	9,000,000.00	9,000,000.00	1,290,000.00	9,000,000.00	-
703	PUBLIC ORDER AND SAFETY	46,631,994,744.72	46,731,994,744.72	6,940,986,577.58	49,867,207,858.36	-
7032	FIRE PROTECTION SERVICES	1,096,000,000.00	1,096,000,000.00	-	1,242,719,623.11	-
70321	FIRE PROTECTION SERVICES	1,096,000,000.00	1,096,000,000.00	-	1,242,719,623.11	-
7033	LAW COURTS	24,587,395,201.22	24,587,395,201.22	6,850,986,577.58	22,229,888,235.17	-
70331	LAW COURTS	24,587,395,201.22	24,587,395,201.22	6,850,986,577.58	22,229,888,235.17	-
7035	R & D PUBLIC ORDER AND SAFETY	20,618,599,543.50	20,618,599,543.50	-	-	-
70351	R&D PUBLIC ORDER AND SAFETY	20,618,599,543.50	20,618,599,543.50	-	-	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	330,000,000.00	430,000,000.00	90,000,000.00	26,394,600,000.08	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	330,000,000.00	430,000,000.00	90,000,000.00	26,394,600,000.08	-
704	ECONOMIC AFFAIRS	212,699,065,298.11	207,696,065,298.11	55,315,888,565.68	213,123,056,568.95	9,280,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	3,531,377,206.21	3,531,377,206.21	174,942,480.82	4,121,828,070.62	-
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	3,531,377,206.21	3,531,377,206.21	174,942,480.82	4,121,828,070.62	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	116,194,218,158.63	116,194,218,158.63	18,966,761,961.56	117,385,427,327.89	9,230,000,000.00
70421	AGRICULTURE	116,161,978,203.18	116,161,978,203.18	18,943,061,995.61	117,354,327,372.44	9,230,000,000.00
70422	FORESTRY	32,239,955.45	32,239,955.45	23,699,965.95	31,099,955.45	-



KEBBI STATE 2026 APPROVED BUDGET

7043	FUEL AND ENERGY	77,597,415.64	77,597,415.64	27,861,373.83	3,184,356,443.06	-
70435	ELECTRICITY	37,597,415.64	37,597,415.64	27,861,373.83	3,184,356,443.06	-
70436	NON ELECTRIC ENERGY	40,000,000.00	40,000,000.00	-	-	-
7044	MINING, MANUFACTURING, AND CONSTRUCTION	2,413,000,000.00	2,413,000,000.00	591,678,000.00	3,408,000,000.00	-
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	2,413,000,000.00	2,413,000,000.00	591,678,000.00	3,408,000,000.00	-
7045	TRANSPORT	61,235,441,424.44	61,235,441,424.44	30,975,026,120.46	47,579,165,625.04	-
70451	ROAD TRANSPORT	60,091,665,965.24	60,471,665,965.24	30,774,777,196.81	46,485,333,433.24	-
70452	WATER TRANSPORT	624,750,000.00	244,750,000.00	-	550,205,968.75	-
70454	AIR TRANSPORT	519,025,459.20	519,025,459.20	200,248,923.65	543,626,223.05	-
7046	COMMUNICATION	6,900,000,000.00	6,900,000,000.00	1,573,180,000.00	3,260,000,000.00	-
70461	COMMUNICATION	6,900,000,000.00	6,900,000,000.00	1,573,180,000.00	3,260,000,000.00	-
7047	OTHER INDUSTRIES	199,574,745.27	199,574,745.27	115,658,629.01	218,296,618.28	-
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	95,937,793.60	95,937,793.60	75,702,842.76	114,659,666.61	-
70473	TOURISM	103,636,951.67	103,636,951.67	39,955,786.25	103,636,951.67	-
7048	R & D ECONOMIC AFFAIRS	8,039,575,000.00	8,289,575,000.00	2,890,780,000.00	16,755,000,000.00	-
70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	7,664,575,000.00	7,914,575,000.00	2,890,780,000.00	16,630,000,000.00	-
70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING	375,000,000.00	375,000,000.00	-	125,000,000.00	-
7049	ECONOMIC AFFAIRS N.E.C	14,108,281,347.92	8,855,281,347.92	-	17,210,982,484.06	50,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

70491	ECONOMIC AFFAIRS N.E.C.	14,108,281,347.92	8,855,281,347.92	-	17,210,982,484.06	50,000,000.00
705	ENVIRONMENTAL PROTECTION	29,464,882,710.07	29,464,882,710.07	1,832,804,929.58	10,418,388,960.63	-
7051	WASTE MANAGEMENT	5,850,000.00	5,850,000.00	1,770,000.00	5,850,000.00	-
70511	WASTE MANAGEMENT	5,850,000.00	5,850,000.00	1,770,000.00	5,850,000.00	-
7053	POLLUTION ABATEMENT	50,000,000.00	50,000,000.00	-	100,000,000.00	-
70531	POLLUTION ABATEMENT	50,000,000.00	50,000,000.00	-	100,000,000.00	-
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	155,000,000.00	155,000,000.00	-	870,000,000.00	-
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	155,000,000.00	155,000,000.00	-	870,000,000.00	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	29,254,032,710.07	29,254,032,710.07	1,831,034,929.58	9,442,538,960.63	-
70561	ENVIRONMENTAL PROTECTION N.E.C.	29,254,032,710.07	29,254,032,710.07	1,831,034,929.58	9,442,538,960.63	-
706	HOUSING AND COMMUNITY AMMENITIES	47,350,220,115.07	47,155,220,115.07	7,322,759,081.02	70,727,951,960.38	-
7061	HOUSING DEVELOPMENT	23,215,812,614.30	23,140,812,614.30	4,644,774,694.70	12,021,500,673.51	-
70611	HOUSING DEVELOPMENT	23,215,812,614.30	23,140,812,614.30	4,644,774,694.70	12,021,500,673.51	-
7062	COMMUNITY DEVELOPMENT	11,545,109,839.36	11,425,109,839.36	1,585,698,819.67	11,717,529,550.80	-
70621	COMMUNITY DEVELOPMENT	11,545,109,839.36	11,425,109,839.36	1,585,698,819.67	11,717,529,550.80	-
7063	WATER SUPPLY	9,828,097,661.41	9,828,097,661.41	843,906,578.40	31,908,795,983.99	-
70631	WATER SUPPLY	9,828,097,661.41	9,828,097,661.41	843,906,578.40	31,908,795,983.99	-
7065	R & D HOUSING AND COMMUNITY AMMENITIES	2,761,200,000.00	2,761,200,000.00	248,378,988.25	3,430,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

70651	R & D HOUSING AND COMMUNITY AMENITIES	2,761,200,000.00	2,761,200,000.00	248,378,988.25	3,430,000,000.00	-
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	-	-	-	11,650,125,752.08	-
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	-	-	-	11,650,125,752.08	-
707	HEALTH	48,908,260,364.21	48,908,260,364.21	9,699,070,883.85	45,132,647,602.35	500,000,000.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	1,139,143,391.99	1,139,143,391.99	-	991,543,391.99	-
70711	PHARMACEUTICAL PRODUCTS	1,139,143,391.99	1,139,143,391.99	-	991,543,391.99	-
7072	OUTPATIENT SERVICES	19,332,257,044.33	19,332,257,044.33	302,571,778.12	8,364,968,301.30	-
70721	GENERAL MEDICAL SERVICES	19,332,257,044.33	19,332,257,044.33	302,571,778.12	8,364,968,301.30	-
7073	HOSPITAL SERVICES	5,347,511,581.89	5,347,511,581.89	983,416,404.08	8,688,532,513.65	-
70731	GENERAL HOSPITAL SERVICES	5,147,511,581.89	5,147,511,581.89	983,416,404.08	8,277,979,513.65	-
70732	SPECIALIZED HOSPITAL SERVICES	-	-	-	210,553,000.00	-
70733	MEDICAL AND MATERNITY CENTRE SERVICES	200,000,000.00	200,000,000.00	-	200,000,000.00	-
7074	PUBLIC HEALTH SERVICES	7,890,783,214.00	7,890,783,214.00	752,401,780.18	14,128,228,744.41	500,000,000.00
70741	PUBLIC HEALTH SERVICES	7,890,783,214.00	7,890,783,214.00	752,401,780.18	14,128,228,744.41	500,000,000.00
7076	HEALTH N.E.C.	15,198,565,132.00	15,198,565,132.00	7,660,680,921.47	12,959,374,651.00	-
70761	HEALTH N.E.C.	15,198,565,132.00	15,198,565,132.00	7,660,680,921.47	12,959,374,651.00	-
708	RECREATION, CULTURE AND RELIGION	8,168,695,885.52	8,658,095,885.52	4,208,416,331.05	28,693,443,308.22	-
7081	RECREATIONAL AND SPORTING SERVICES	2,410,000,000.00	2,562,000,000.00	1,441,554,726.00	7,632,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

70811	RECREATIONAL AND SPORTING SERVICES	2,410,000,000.00	2,562,000,000.00	1,441,554,726.00	7,632,000,000.00	-
7082	CULTURAL SERVICES	3,600,000.00	6,000,000.00	4,410,000.00	30,000,000.00	-
70821	CULTURAL SERVICES	3,600,000.00	6,000,000.00	4,410,000.00	30,000,000.00	-
7083	BROADCASTING AND PUBLISHING SERVICES	685,048,040.92	1,045,048,040.92	642,564,214.46	1,136,696,476.57	-
70831	BROADCASTING AND PUBLISHING SERVICES	685,048,040.92	1,045,048,040.92	642,564,214.46	1,136,696,476.57	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	5,040,047,844.60	5,040,047,844.60	2,119,887,390.59	19,894,746,831.65	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	5,040,047,844.60	5,040,047,844.60	2,119,887,390.59	19,894,746,831.65	-
7086	RECREATION, CULTURE AND RELIGION N.E.C.	30,000,000.00	5,000,000.00	-	-	-
70861	RECREATION, CULTURE AND RELIGION N.E.C.	30,000,000.00	5,000,000.00	-	-	-
709	EDUCATION	58,109,498,642.42	58,109,498,642.42	26,404,719,853.98	71,019,715,587.34	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	11,364,914,581.22	11,364,914,581.22	2,764,612,132.03	13,959,954,698.10	-
70911	PRE-PRIMARY EDUCATION	-	-	-	288,013,000.01	-
70912	PRIMARY EDUCATION	11,364,914,581.22	11,364,914,581.22	2,764,612,132.03	13,671,941,698.09	-
7092	SECONDARY EDUCATION	4,844,693,845.57	4,844,693,845.57	3,411,905,627.99	4,644,693,845.57	-
70922	UPPER-SECONDARY EDUCATION	4,844,693,845.57	4,844,693,845.57	3,411,905,627.99	4,644,693,845.57	-
7094	TERTIARY EDUCATION	17,460,266,575.93	17,460,266,575.93	5,564,516,040.31	20,121,716,121.26	-
70941	FIRST STAGE OF TERTIARY EDUCATION	5,924,069,053.18	5,924,069,053.18	1,940,133,402.89	6,970,481,666.87	-



KEBBI STATE 2026 APPROVED BUDGET

70942	SECOND STAGE OF TERTIARY EDUCATION	11,536,197,522.75	11,536,197,522.75	3,624,382,637.42	13,151,234,454.39	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	21,911,336,796.48	21,911,336,796.48	13,174,901,105.39	21,304,641,529.26	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	21,911,336,796.48	21,911,336,796.48	13,174,901,105.39	21,304,641,529.26	-
7097	R & D EDUCATION	111,120,763.07	111,120,763.07	55,925,465.80	75,154,168.00	-
70971	R & D EDUCATION	111,120,763.07	111,120,763.07	55,925,465.80	75,154,168.00	-
7098	EDUCATION N.E.C.	2,417,166,080.15	2,417,166,080.15	1,432,859,482.46	10,913,555,225.15	-
70981	EDUCATION N.E.C	2,417,166,080.15	2,417,166,080.15	1,432,859,482.46	10,913,555,225.15	-
710	SOCIAL PROTECTION	39,820,613,070.93	39,561,213,070.93	12,161,177,035.37	47,943,929,745.80	-
7101	SICKNESS AND DISABILITY	49,600,000.00	49,600,000.00	20,800,000.00	2,784,315,508.00	-
71011	SICKNESS	-	-	-	2,720,715,508.00	-
71012	DISABILITY	49,600,000.00	49,600,000.00	20,800,000.00	63,600,000.00	-
7102	OLD AGE	15,674,485,062.40	15,694,485,062.40	5,951,913,482.23	16,379,618,322.39	-
71021	OLD AGE	15,674,485,062.40	15,694,485,062.40	5,951,913,482.23	16,379,618,322.39	-
7104	FAMILY AND CHILDREN	5,585,077,254.40	5,585,077,254.40	826,327,443.21	9,268,103,651.06	-
71041	FAMILY AND CHILDREN	5,585,077,254.40	5,585,077,254.40	826,327,443.21	9,268,103,651.06	-
7105	UNEMPLOYMENT	628,542,264.35	501,542,264.35	398,434,818.73	991,342,264.35	-
71051	UNEMPLOYMENT	628,542,264.35	501,542,264.35	398,434,818.73	991,342,264.35	-



KEBBI STATE 2026 APPROVED BUDGET

7108	R & D SOCIAL PROTECTION	-	-	-	200,000,000.00	-
71081	R & D SOCIAL PROTECTION	-	-	-	200,000,000.00	-
7109	SOCIAL PROTECTION N.E.C.	17,882,908,489.78	17,730,508,489.78	4,963,701,291.20	18,320,550,000.00	-
71091	SOCIAL PROTECTION N.E.C.	17,882,908,489.78	17,730,508,489.78	4,963,701,291.20	18,320,550,000.00	-

Kebbi State Government 2026 Approved Budget - Personnel Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
-	Total Personnel Expenditure	58,619,561,792.41	58,598,435,160.16	31,213,174,124.32	65,352,716,938.42	-
701	GENERAL PUBLIC SERVICES	5,294,665,907.07	5,294,665,907.07	1,909,767,199.92	6,697,294,060.79	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	3,040,433,157.20	3,040,433,157.20	1,148,797,049.68	3,858,708,574.26	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,278,591,931.80	1,278,591,931.80	426,561,258.35	1,777,106,515.95	-
70112	FINANCIAL AND FISCAL AFFAIRS	1,761,841,225.40	1,761,841,225.40	722,235,791.33	2,081,602,058.31	-
7013	GENERAL SERVICES	2,192,104,784.67	2,192,104,784.67	740,881,236.20	2,764,597,760.43	-
70131	GENERAL PERSONNEL SERVICES	1,033,190,044.24	1,033,190,044.24	672,877,899.53	1,476,750,967.07	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	66,450,903.28	66,450,903.28	35,447,272.60	86,450,903.28	-
70133	OTHER GENERAL SERVICES	1,092,463,837.15	1,092,463,837.15	32,556,064.07	1,201,395,890.08	-
7016	GENERAL PUBLIC SERVICES N.E.C.	62,127,965.20	62,127,965.20	20,088,914.04	73,987,726.10	-
70161	GENERAL PUBLIC SERVICES N.E.C.	62,127,965.20	62,127,965.20	20,088,914.04	73,987,726.10	-



KEBBI STATE 2026 APPROVED BUDGET

703	PUBLIC ORDER AND SAFETY	2,044,456,534.82	2,044,456,534.82	1,316,515,282.36	2,249,339,142.20	-
7033	LAW COURTS	2,044,456,534.82	2,044,456,534.82	1,316,515,282.36	2,049,339,142.12	-
70331	LAW COURTS	2,044,456,534.82	2,044,456,534.82	1,316,515,282.36	2,049,339,142.12	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	-	-	-	200,000,000.08	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	-	-	-	200,000,000.08	-
704	ECONOMIC AFFAIRS	3,667,037,918.49	3,697,037,918.49	2,124,717,690.40	3,658,563,070.60	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	111,406,947.71	141,406,947.71	93,922,480.82	135,000,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	111,406,947.71	141,406,947.71	93,922,480.82	135,000,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	2,760,217,917.43	2,760,217,917.43	1,409,683,394.07	2,685,494,368.97	-
70421	AGRICULTURE	2,730,617,961.98	2,730,617,961.98	1,387,483,428.12	2,655,894,413.52	-
70422	FORESTRY	29,599,955.45	29,599,955.45	22,199,965.95	29,599,955.45	-
7043	FUEL AND ENERGY	32,479,415.64	32,479,415.64	24,296,373.83	34,346,443.06	-
70435	ELECTRICITY	32,479,415.64	32,479,415.64	24,296,373.83	34,346,443.06	-
7045	TRANSPORT	630,858,892.44	630,858,892.44	489,336,812.67	655,459,656.29	-
70451	ROAD TRANSPORT	513,833,433.24	513,833,433.24	391,287,889.02	513,833,433.24	-
70454	AIR TRANSPORT	117,025,459.20	117,025,459.20	98,048,923.65	141,626,223.05	-
7047	OTHER INDUSTRIES	132,074,745.27	132,074,745.27	107,478,629.01	148,262,602.28	-



KEBBI STATE 2026 APPROVED BUDGET

70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	81,287,793.60	81,287,793.60	71,802,842.76	97,475,650.61	-
70473	TOURISM	50,786,951.67	50,786,951.67	35,675,786.25	50,786,951.67	-
705	ENVIRONMENTAL PROTECTION	282,432,710.07	313,088,084.92	217,389,929.58	325,165,060.63	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	282,432,710.07	313,088,084.92	217,389,929.58	325,165,060.63	-
70561	ENVIRONMENTAL PROTECTION N.E.C.	282,432,710.07	313,088,084.92	217,389,929.58	325,165,060.63	-
706	HOUSING AND COMMUNITY AMMENITIES	916,260,873.55	959,478,866.45	710,283,896.25	1,078,152,710.96	-
7061	HOUSING DEVELOPMENT	187,388,379.78	230,606,372.68	150,864,694.70	221,507,308.48	-
70611	HOUSING DEVELOPMENT	187,388,379.78	230,606,372.68	150,864,694.70	221,507,308.48	-
7062	COMMUNITY DEVELOPMENT	331,524,279.36	331,524,279.36	248,323,203.17	365,329,550.80	-
70621	COMMUNITY DEVELOPMENT	331,524,279.36	331,524,279.36	248,323,203.17	365,329,550.80	-
7063	WATER SUPPLY	397,348,214.41	397,348,214.41	311,095,998.38	491,315,851.68	-
70631	WATER SUPPLY	397,348,214.41	397,348,214.41	311,095,998.38	491,315,851.68	-
707	HEALTH	11,182,416,776.89	11,182,416,776.89	7,869,706,708.67	12,499,570,374.48	-
7073	HOSPITAL SERVICES	994,456,830.89	994,456,830.89	605,431,970.20	872,901,874.48	-
70731	GENERAL HOSPITAL SERVICES	994,456,830.89	994,456,830.89	605,431,970.20	872,901,874.48	-
7074	PUBLIC HEALTH SERVICES	-	-	-	2,906,667,125.00	-
70741	PUBLIC HEALTH SERVICES	-	-	-	2,906,667,125.00	-



KEBBI STATE 2026 APPROVED BUDGET

7076	HEALTH N.E.C.	10,187,959,946.00	10,187,959,946.00	7,264,274,738.47	8,720,001,375.00	-
70761	HEALTH N.E.C.	10,187,959,946.00	10,187,959,946.00	7,264,274,738.47	8,720,001,375.00	-
708	RECREATION, CULTURE AND RELIGION	627,735,885.52	627,735,885.52	392,199,425.65	609,633,308.22	-
7083	BROADCASTING AND PUBLISHING SERVICES	573,538,040.92	573,538,040.92	371,816,214.46	553,436,476.57	-
70831	BROADCASTING AND PUBLISHING SERVICES	573,538,040.92	573,538,040.92	371,816,214.46	553,436,476.57	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	54,197,844.60	54,197,844.60	20,383,211.19	56,196,831.65	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	54,197,844.60	54,197,844.60	20,383,211.19	56,196,831.65	-
709	EDUCATION	18,676,545,604.85	18,529,545,604.85	10,533,338,718.32	18,834,613,664.74	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	3,485,104,248.12	3,485,104,248.12	1,473,316,367.00	3,316,693,328.58	-
70912	PRIMARY EDUCATION	3,485,104,248.12	3,485,104,248.12	1,473,316,367.00	3,316,693,328.58	-
7092	SECONDARY EDUCATION	4,215,793,845.57	4,215,793,845.57	3,182,779,627.99	4,215,793,845.57	-
70922	UPPER-SECONDARY EDUCATION	4,215,793,845.57	4,215,793,845.57	3,182,779,627.99	4,215,793,845.57	-
7094	TERTIARY EDUCATION	7,628,184,498.66	7,481,184,498.66	3,999,312,838.59	6,784,576,853.38	-
70941	FIRST STAGE OF TERTIARY EDUCATION	3,322,098,606.91	3,212,098,606.91	1,676,044,724.87	2,383,724,038.29	-
70942	SECOND STAGE OF TERTIARY EDUCATION	4,306,085,891.75	4,269,085,891.75	2,323,268,113.72	4,400,852,815.09	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	1,374,496,169.28	1,374,496,169.28	508,735,936.48	1,371,770,909.06	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,374,496,169.28	1,374,496,169.28	508,735,936.48	1,371,770,909.06	-



KEBBI STATE 2026 APPROVED BUDGET

7097	R & D EDUCATION	53,420,763.07	53,420,763.07	51,625,465.80	67,404,168.00	-
70971	R & D EDUCATION	53,420,763.07	53,420,763.07	51,625,465.80	67,404,168.00	-
7098	EDUCATION N.E.C.	1,919,546,080.15	1,919,546,080.15	1,317,568,482.46	3,078,374,560.15	-
70981	EDUCATION N.E.C	1,919,546,080.15	1,919,546,080.15	1,317,568,482.46	3,078,374,560.15	-
710	SOCIAL PROTECTION	15,928,009,581.15	15,950,009,581.15	6,139,255,273.17	19,400,385,545.80	-
7101	SICKNESS AND DISABILITY	23,000,000.00	23,000,000.00	17,400,000.00	2,757,715,508.00	-
71011	SICKNESS	-	-	-	2,720,715,508.00	-
71012	DISABILITY	23,000,000.00	23,000,000.00	17,400,000.00	37,000,000.00	-
7102	OLD AGE	15,639,435,062.40	15,641,435,062.40	5,939,253,802.23	16,341,568,322.39	-
71021	OLD AGE	15,639,435,062.40	15,641,435,062.40	5,939,253,802.23	16,341,568,322.39	-
7104	FAMILY AND CHILDREN	123,692,254.40	143,692,254.40	103,656,652.21	150,959,451.06	-
71041	FAMILY AND CHILDREN	123,692,254.40	143,692,254.40	103,656,652.21	150,959,451.06	-
7105	UNEMPLOYMENT	119,642,264.35	119,642,264.35	78,944,818.73	115,642,264.35	-
71051	UNEMPLOYMENT	119,642,264.35	119,642,264.35	78,944,818.73	115,642,264.35	-
7109	SOCIAL PROTECTION N.E.C.	22,240,000.00	22,240,000.00	-	34,500,000.00	-
71091	SOCIAL PROTECTION N.E.C.	22,240,000.00	22,240,000.00	-	34,500,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

Kebbi State Government 2026 Approved Budget - Other Non-Debt Recurrent Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
-	Total Other Non-Debt Recurrent Expenditure	59,352,110,085.10	64,423,728,685.25	17,863,872,043.42	122,736,082,942.60	-
701	GENERAL PUBLIC SERVICES	40,210,345,046.00	43,655,219,021.00	10,085,901,343.00	52,030,196,822.78	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	27,998,355,358.00	31,215,229,333.00	8,880,910,632.00	31,676,584,456.23	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	21,005,395,930.00	24,222,269,905.00	8,364,575,399.00	26,181,762,055.73	-
70112	FINANCIAL AND FISCAL AFFAIRS	6,992,959,428.00	6,992,959,428.00	516,335,233.00	5,494,822,400.50	-
7013	GENERAL SERVICES	12,178,989,688.00	12,406,989,688.00	1,199,680,711.00	20,306,034,175.00	-
70131	GENERAL PERSONNEL SERVICES	849,918,688.00	999,918,688.00	492,500,000.00	2,758,663,175.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	581,640,000.00	584,640,000.00	159,535,000.00	2,499,640,000.00	-
70133	OTHER GENERAL SERVICES	10,747,431,000.00	10,822,431,000.00	547,645,711.00	15,047,731,000.00	-
7016	GENERAL PUBLIC SERVICES N.E.C.	24,000,000.00	24,000,000.00	4,020,000.00	38,578,191.55	-
70161	GENERAL PUBLIC SERVICES N.E.C.	24,000,000.00	24,000,000.00	4,020,000.00	38,578,191.55	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	9,000,000.00	9,000,000.00	1,290,000.00	9,000,000.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	9,000,000.00	9,000,000.00	1,290,000.00	9,000,000.00	-
703	PUBLIC ORDER AND SAFETY	7,840,852,000.00	8,420,852,000.00	3,091,783,875.00	11,873,752,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

7033	LAW COURTS	7,510,852,000.00	7,990,852,000.00	3,001,783,875.00	11,498,752,000.00	-
70331	LAW COURTS	7,510,852,000.00	7,990,852,000.00	3,001,783,875.00	11,498,752,000.00	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	330,000,000.00	430,000,000.00	90,000,000.00	375,000,000.00	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	330,000,000.00	430,000,000.00	90,000,000.00	375,000,000.00	-
704	ECONOMIC AFFAIRS	1,456,184,920.00	2,236,184,920.00	486,180,550.00	8,892,404,785.15	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	337,357,000.00	337,357,000.00	81,020,000.00	771,000,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	337,357,000.00	337,357,000.00	81,020,000.00	771,000,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	430,209,920.00	430,209,920.00	125,735,550.00	2,077,869,920.00	-
70421	AGRICULTURE	427,569,920.00	427,569,920.00	124,235,550.00	2,076,369,920.00	-
70422	FORESTRY	2,640,000.00	2,640,000.00	1,500,000.00	1,500,000.00	-
7043	FUEL AND ENERGY	5,118,000.00	5,118,000.00	3,565,000.00	60,010,000.00	-
70435	ELECTRICITY	5,118,000.00	5,118,000.00	3,565,000.00	60,010,000.00	-
7044	MINING, MANUFACTURING, AND CONSTRUCTION	60,000,000.00	60,000,000.00	45,000,000.00	958,000,000.00	-
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	60,000,000.00	60,000,000.00	45,000,000.00	958,000,000.00	-
7045	TRANSPORT	496,000,000.00	1,276,000,000.00	179,500,000.00	1,276,000,000.00	-
70451	ROAD TRANSPORT	94,000,000.00	874,000,000.00	77,300,000.00	874,000,000.00	-
70454	AIR TRANSPORT	402,000,000.00	402,000,000.00	102,200,000.00	402,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

7046	COMMUNICATION	60,000,000.00	60,000,000.00	43,180,000.00	1,080,000,000.00	-
70461	COMMUNICATION	60,000,000.00	60,000,000.00	43,180,000.00	1,080,000,000.00	-
7047	OTHER INDUSTRIES	67,500,000.00	67,500,000.00	8,180,000.00	70,034,016.00	-
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	14,650,000.00	14,650,000.00	3,900,000.00	17,184,016.00	-
70473	TOURISM	52,850,000.00	52,850,000.00	4,280,000.00	52,850,000.00	-
7049	ECONOMIC AFFAIRS N.E.C	-	-	-	2,599,490,849.15	-
70491	ECONOMIC AFFAIRS N.E.C.	-	-	-	2,599,490,849.15	-
705	ENVIRONMENTAL PROTECTION	187,450,000.00	156,794,625.15	91,640,000.00	321,850,000.00	-
7051	WASTE MANAGEMENT	5,850,000.00	5,850,000.00	1,770,000.00	5,850,000.00	-
70511	WASTE MANAGEMENT	5,850,000.00	5,850,000.00	1,770,000.00	5,850,000.00	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	181,600,000.00	150,944,625.15	89,870,000.00	316,000,000.00	-
70561	ENVIRONMENTAL PROTECTION N.E.C.	181,600,000.00	150,944,625.15	89,870,000.00	316,000,000.00	-
706	HOUSING AND COMMUNITY AMMENITIES	2,552,515,823.00	2,432,515,823.00	1,220,760,435.00	3,740,745,823.00	-
7061	HOUSING DEVELOPMENT	121,450,000.00	121,450,000.00	75,305,000.00	206,450,000.00	-
70611	HOUSING DEVELOPMENT	121,450,000.00	121,450,000.00	75,305,000.00	206,450,000.00	-
7062	COMMUNITY DEVELOPMENT	1,135,900,000.00	1,015,900,000.00	699,036,090.00	1,254,200,000.00	-
70621	COMMUNITY DEVELOPMENT	1,135,900,000.00	1,015,900,000.00	699,036,090.00	1,254,200,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

7063	WATER SUPPLY	1,295,165,823.00	1,295,165,823.00	446,419,345.00	2,280,095,823.00	-
70631	WATER SUPPLY	1,295,165,823.00	1,295,165,823.00	446,419,345.00	2,280,095,823.00	-
707	HEALTH	2,079,882,537.00	2,079,882,537.00	510,487,683.00	4,417,946,672.58	-
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	39,850,000.00	39,850,000.00	-	39,850,000.00	-
70711	PHARMACEUTICAL PRODUCTS	39,850,000.00	39,850,000.00	-	39,850,000.00	-
7073	HOSPITAL SERVICES	573,054,751.00	573,054,751.00	96,330,000.00	600,739,639.17	-
70731	GENERAL HOSPITAL SERVICES	573,054,751.00	573,054,751.00	96,330,000.00	600,739,639.17	-
7074	PUBLIC HEALTH SERVICES	206,340,000.00	206,340,000.00	17,751,500.00	2,634,940,207.41	-
70741	PUBLIC HEALTH SERVICES	206,340,000.00	206,340,000.00	17,751,500.00	2,634,940,207.41	-
7076	HEALTH N.E.C.	1,260,637,786.00	1,260,637,786.00	396,406,183.00	1,142,416,826.00	-
70761	HEALTH N.E.C.	1,260,637,786.00	1,260,637,786.00	396,406,183.00	1,142,416,826.00	-
708	RECREATION, CULTURE AND RELIGION	896,960,000.00	1,259,360,000.00	793,483,000.00	12,921,810,000.00	-
7082	CULTURAL SERVICES	3,600,000.00	6,000,000.00	4,410,000.00	30,000,000.00	-
70821	CULTURAL SERVICES	3,600,000.00	6,000,000.00	4,410,000.00	30,000,000.00	-
7083	BROADCASTING AND PUBLISHING SERVICES	111,510,000.00	471,510,000.00	270,748,000.00	583,260,000.00	-
70831	BROADCASTING AND PUBLISHING SERVICES	111,510,000.00	471,510,000.00	270,748,000.00	583,260,000.00	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	781,850,000.00	781,850,000.00	518,325,000.00	12,308,550,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	781,850,000.00	781,850,000.00	518,325,000.00	12,308,550,000.00	-
709	EDUCATION	2,338,784,759.10	2,485,784,759.10	1,128,463,686.42	14,878,101,839.09	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	313,800,000.00	313,800,000.00	133,760,000.00	1,490,140,173.29	-
70911	PRE-PRIMARY EDUCATION	-	-	-	123,434,142.86	-
70912	PRIMARY EDUCATION	313,800,000.00	313,800,000.00	133,760,000.00	1,366,706,030.43	-
7092	SECONDARY EDUCATION	428,900,000.00	428,900,000.00	229,126,000.00	428,900,000.00	-
70922	UPPER-SECONDARY EDUCATION	428,900,000.00	428,900,000.00	229,126,000.00	428,900,000.00	-
7094	TERTIARY EDUCATION	933,359,759.10	1,080,359,759.10	595,936,686.42	5,004,681,000.80	-
70941	FIRST STAGE OF TERTIARY EDUCATION	400,159,759.10	510,159,759.10	264,088,678.02	488,987,600.00	-
70942	SECOND STAGE OF TERTIARY EDUCATION	533,200,000.00	570,200,000.00	331,848,008.40	4,515,693,400.80	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	107,405,000.00	107,405,000.00	50,050,000.00	111,450,000.00	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	107,405,000.00	107,405,000.00	50,050,000.00	111,450,000.00	-
7097	R & D EDUCATION	57,700,000.00	57,700,000.00	4,300,000.00	7,750,000.00	-
70971	R & D EDUCATION	57,700,000.00	57,700,000.00	4,300,000.00	7,750,000.00	-
7098	EDUCATION N.E.C.	497,620,000.00	497,620,000.00	115,291,000.00	7,835,180,665.00	-
70981	EDUCATION N.E.C	497,620,000.00	497,620,000.00	115,291,000.00	7,835,180,665.00	-
710	SOCIAL PROTECTION	1,789,135,000.00	1,697,135,000.00	455,171,471.00	13,659,275,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

7101	SICKNESS AND DISABILITY	26,600,000.00	26,600,000.00	3,400,000.00	26,600,000.00	-
71012	DISABILITY	26,600,000.00	26,600,000.00	3,400,000.00	26,600,000.00	-
7102	OLD AGE	35,050,000.00	53,050,000.00	12,659,680.00	38,050,000.00	-
71021	OLD AGE	35,050,000.00	53,050,000.00	12,659,680.00	38,050,000.00	-
7104	FAMILY AND CHILDREN	126,385,000.00	146,385,000.00	103,901,791.00	4,516,225,000.00	-
71041	FAMILY AND CHILDREN	126,385,000.00	146,385,000.00	103,901,791.00	4,516,225,000.00	-
7105	UNEMPLOYMENT	458,900,000.00	328,900,000.00	269,490,000.00	765,700,000.00	-
71051	UNEMPLOYMENT	458,900,000.00	328,900,000.00	269,490,000.00	765,700,000.00	-
7109	SOCIAL PROTECTION N.E.C.	1,142,200,000.00	1,142,200,000.00	65,720,000.00	8,312,700,000.00	-
71091	SOCIAL PROTECTION N.E.C.	1,142,200,000.00	1,142,200,000.00	65,720,000.00	8,312,700,000.00	-

Kebbi State Government 2026 Approved Budget - Debt Service Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
-	Total Debt Service Expenditure	11,347,627,859.55	11,347,627,859.55	2,208,877,333.30	13,066,311,734.04	-
701	GENERAL PUBLIC SERVICES	11,347,627,859.55	11,347,627,859.55	2,208,877,333.30	13,066,311,734.04	-
7017	PUBLIC DEBT TRANSACTIONS	11,347,627,859.55	11,347,627,859.55	2,208,877,333.30	13,066,311,734.04	-
70171	PUBLIC DEBT TRANSACTIONS	11,347,627,859.55	11,347,627,859.55	2,208,877,333.30	13,066,311,734.04	-



KEBBI STATE 2026 APPROVED BUDGET

Kebbi State Government 2026 Approved Budget - Capital Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
-	Total Capital Expenditure	451,008,169,286.74	445,957,677,318.84	96,977,230,678.31	441,775,706,542.93	9,820,000,000.00
701	GENERAL PUBLIC SERVICES	32,321,599,380.13	33,744,725,405.13	10,172,785,045.02	34,210,673,948.35	40,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	9,874,599,380.13	8,297,725,405.13	1,569,774,669.84	16,125,377,792.43	40,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	5,512,523,975.00	3,935,650,000.00	854,362,110.55	11,952,207,924.72	40,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	4,362,075,405.13	4,362,075,405.13	715,412,559.29	4,173,169,867.71	-
7013	GENERAL SERVICES	18,782,000,000.00	21,782,000,000.00	8,603,010,375.18	17,507,193,655.92	-
70131	GENERAL PERSONNEL SERVICES	5,602,000,000.00	5,602,000,000.00	153,122,755.00	3,707,193,655.92	-
70133	OTHER GENERAL SERVICES	13,180,000,000.00	16,180,000,000.00	8,449,887,620.18	13,800,000,000.00	-
7015	R&D GENERAL PUBLIC SERVICES	65,000,000.00	65,000,000.00	-	-	-
70151	R&D GENERAL PUBLIC SERVICES	65,000,000.00	65,000,000.00	-	-	-
7016	GENERAL PUBLIC SERVICES N.E.C.	3,600,000,000.00	3,600,000,000.00	-	578,102,500.00	-
70161	GENERAL PUBLIC SERVICES N.E.C.	3,600,000,000.00	3,600,000,000.00	-	578,102,500.00	-
703	PUBLIC ORDER AND SAFETY	36,746,686,209.90	36,266,686,209.90	2,532,687,420.22	35,744,116,716.16	-
7032	FIRE PROTECTION SERVICES	1,096,000,000.00	1,096,000,000.00	-	1,242,719,623.11	-
70321	FIRE PROTECTION SERVICES	1,096,000,000.00	1,096,000,000.00	-	1,242,719,623.11	-
7033	LAW COURTS	15,032,086,666.40	14,552,086,666.40	2,532,687,420.22	8,681,797,093.05	-



KEBBI STATE 2026 APPROVED BUDGET

70331	LAW COURTS	15,032,086,666.40	14,552,086,666.40	2,532,687,420.22	8,681,797,093.05	-
7035	R & D PUBLIC ORDER AND SAFETY	20,618,599,543.50	20,618,599,543.50	-	-	-
70351	R&D PUBLIC ORDER AND SAFETY	20,618,599,543.50	20,618,599,543.50	-	-	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	-	-	-	25,819,600,000.00	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	-	-	-	25,819,600,000.00	-
704	ECONOMIC AFFAIRS	207,575,842,459.62	201,762,842,459.62	52,704,990,325.28	200,572,088,713.20	9,280,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	3,082,613,258.50	3,052,613,258.50	-	3,215,828,070.62	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	3,082,613,258.50	3,052,613,258.50	-	3,215,828,070.62	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	113,003,790,321.20	113,003,790,321.20	17,431,343,017.49	112,622,063,038.92	9,230,000,000.00
70421	AGRICULTURE	113,003,790,321.20	113,003,790,321.20	17,431,343,017.49	112,622,063,038.92	9,230,000,000.00
7043	FUEL AND ENERGY	40,000,000.00	40,000,000.00	-	3,090,000,000.00	-
70435	ELECTRICITY	-	-	-	3,090,000,000.00	-
70436	NON ELECTRIC ENERGY	40,000,000.00	40,000,000.00	-	-	-
7044	MINING, MANUFACTURING, AND CONSTRUCTION	2,353,000,000.00	2,353,000,000.00	546,678,000.00	2,450,000,000.00	-
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	2,353,000,000.00	2,353,000,000.00	546,678,000.00	2,450,000,000.00	-
7045	TRANSPORT	60,108,582,532.00	59,328,582,532.00	30,306,189,307.79	45,647,705,968.75	-
70451	ROAD TRANSPORT	59,483,832,532.00	59,083,832,532.00	30,306,189,307.79	45,097,500,000.00	-
70452	WATER TRANSPORT	624,750,000.00	244,750,000.00	-	550,205,968.75	-



KEBBI STATE 2026 APPROVED BUDGET

7046	COMMUNICATION	6,840,000,000.00	6,840,000,000.00	1,530,000,000.00	2,180,000,000.00	-
70461	COMMUNICATION	6,840,000,000.00	6,840,000,000.00	1,530,000,000.00	2,180,000,000.00	-
7048	R & D ECONOMIC AFFAIRS	8,039,575,000.00	8,289,575,000.00	2,890,780,000.00	16,755,000,000.00	-
70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	7,664,575,000.00	7,914,575,000.00	2,890,780,000.00	16,630,000,000.00	-
70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING	375,000,000.00	375,000,000.00	-	125,000,000.00	-
7049	ECONOMIC AFFAIRS N.E.C	14,108,281,347.92	8,855,281,347.92	-	14,611,491,634.91	50,000,000.00
70491	ECONOMIC AFFAIRS N.E.C.	14,108,281,347.92	8,855,281,347.92	-	14,611,491,634.91	50,000,000.00
705	ENVIRONMENTAL PROTECTION	28,995,000,000.00	28,995,000,000.00	1,523,775,000.00	9,771,373,900.00	-
7053	POLLUTION ABATEMENT	50,000,000.00	50,000,000.00	-	100,000,000.00	-
70531	POLLUTION ABATEMENT	50,000,000.00	50,000,000.00	-	100,000,000.00	-
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	155,000,000.00	155,000,000.00	-	870,000,000.00	-
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	155,000,000.00	155,000,000.00	-	870,000,000.00	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	28,790,000,000.00	28,790,000,000.00	1,523,775,000.00	8,801,373,900.00	-
70561	ENVIRONMENTAL PROTECTION N.E.C.	28,790,000,000.00	28,790,000,000.00	1,523,775,000.00	8,801,373,900.00	-
706	HOUSING AND COMMUNITY AMMENITIES	43,881,443,418.52	43,763,225,425.62	5,391,714,749.77	65,909,053,426.42	-
7061	HOUSING DEVELOPMENT	22,906,974,234.52	22,788,756,241.62	4,418,605,000.00	11,593,543,365.03	-
70611	HOUSING DEVELOPMENT	22,906,974,234.52	22,788,756,241.62	4,418,605,000.00	11,593,543,365.03	-
7062	COMMUNITY DEVELOPMENT	10,077,685,560.00	10,077,685,560.00	638,339,526.50	10,098,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

70621	COMMUNITY DEVELOPMENT	10,077,685,560.00	10,077,685,560.00	638,339,526.50	10,098,000,000.00	-
7063	WATER SUPPLY	8,135,583,624.00	8,135,583,624.00	86,391,235.02	29,137,384,309.31	-
70631	WATER SUPPLY	8,135,583,624.00	8,135,583,624.00	86,391,235.02	29,137,384,309.31	-
7065	R & D HOUSING AND COMMUNITY AMMENITIES	2,761,200,000.00	2,761,200,000.00	248,378,988.25	3,430,000,000.00	-
70651	R & D HOUSING AND COMMUNITY AMENITIES	2,761,200,000.00	2,761,200,000.00	248,378,988.25	3,430,000,000.00	-
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	-	-	-	11,650,125,752.08	-
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	-	-	-	11,650,125,752.08	-
707	HEALTH	35,645,961,050.32	35,645,961,050.32	1,318,876,492.18	28,215,130,555.29	500,000,000.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	1,099,293,391.99	1,099,293,391.99	-	951,693,391.99	-
70711	PHARMACEUTICAL PRODUCTS	1,099,293,391.99	1,099,293,391.99	-	951,693,391.99	-
7072	OUTPATIENT SERVICES	19,332,257,044.33	19,332,257,044.33	302,571,778.12	8,364,968,301.30	-
70721	GENERAL MEDICAL SERVICES	19,332,257,044.33	19,332,257,044.33	302,571,778.12	8,364,968,301.30	-
7073	HOSPITAL SERVICES	3,780,000,000.00	3,780,000,000.00	281,654,433.88	7,214,891,000.00	-
70731	GENERAL HOSPITAL SERVICES	3,580,000,000.00	3,580,000,000.00	281,654,433.88	6,804,338,000.00	-
70732	SPECIALIZED HOSPITAL SERVICES	-	-	-	210,553,000.00	-
70733	MEDICAL AND MATERNITY CENTRE SERVICES	200,000,000.00	200,000,000.00	-	200,000,000.00	-
7074	PUBLIC HEALTH SERVICES	7,684,443,214.00	7,684,443,214.00	734,650,280.18	8,586,621,412.00	500,000,000.00
70741	PUBLIC HEALTH SERVICES	7,684,443,214.00	7,684,443,214.00	734,650,280.18	8,586,621,412.00	500,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

7076	HEALTH N.E.C.	3,749,967,400.00	3,749,967,400.00	-	3,096,956,450.00	-
70761	HEALTH N.E.C.	3,749,967,400.00	3,749,967,400.00	-	3,096,956,450.00	-
708	RECREATION, CULTURE AND RELIGION	6,644,000,000.00	6,771,000,000.00	3,022,733,905.40	15,162,000,000.00	-
7081	RECREATIONAL AND SPORTING SERVICES	2,410,000,000.00	2,562,000,000.00	1,441,554,726.00	7,632,000,000.00	-
70811	RECREATIONAL AND SPORTING SERVICES	2,410,000,000.00	2,562,000,000.00	1,441,554,726.00	7,632,000,000.00	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	4,204,000,000.00	4,204,000,000.00	1,581,179,179.40	7,530,000,000.00	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	4,204,000,000.00	4,204,000,000.00	1,581,179,179.40	7,530,000,000.00	-
7086	RECREATION, CULTURE AND RELIGION N.E.C.	30,000,000.00	5,000,000.00	-	-	-
70861	RECREATION, CULTURE AND RELIGION N.E.C.	30,000,000.00	5,000,000.00	-	-	-
709	EDUCATION	37,094,168,278.47	37,094,168,278.47	14,742,917,449.24	37,307,000,083.51	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	7,566,010,333.10	7,566,010,333.10	1,157,535,765.03	9,153,121,196.23	-
70911	PRE-PRIMARY EDUCATION	-	-	-	164,578,857.15	-
70912	PRIMARY EDUCATION	7,566,010,333.10	7,566,010,333.10	1,157,535,765.03	8,988,542,339.08	-
7092	SECONDARY EDUCATION	200,000,000.00	200,000,000.00	-	-	-
70922	UPPER-SECONDARY EDUCATION	200,000,000.00	200,000,000.00	-	-	-
7094	TERTIARY EDUCATION	8,898,722,318.17	8,898,722,318.17	969,266,515.30	8,332,458,267.08	-
70941	FIRST STAGE OF TERTIARY EDUCATION	2,201,810,687.17	2,201,810,687.17	-	4,097,770,028.58	-



KEBBI STATE 2026 APPROVED BUDGET

70942	SECOND STAGE OF TERTIARY EDUCATION	6,696,911,631.00	6,696,911,631.00	969,266,515.30	4,234,688,238.50	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	20,429,435,627.20	20,429,435,627.20	12,616,115,168.91	19,821,420,620.20	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	20,429,435,627.20	20,429,435,627.20	12,616,115,168.91	19,821,420,620.20	-
710	SOCIAL PROTECTION	22,103,468,489.78	21,914,068,489.78	5,566,750,291.20	14,884,269,200.00	-
7104	FAMILY AND CHILDREN	5,335,000,000.00	5,295,000,000.00	618,769,000.00	4,600,919,200.00	-
71041	FAMILY AND CHILDREN	5,335,000,000.00	5,295,000,000.00	618,769,000.00	4,600,919,200.00	-
7105	UNEMPLOYMENT	50,000,000.00	53,000,000.00	50,000,000.00	110,000,000.00	-
71051	UNEMPLOYMENT	50,000,000.00	53,000,000.00	50,000,000.00	110,000,000.00	-
7108	R & D SOCIAL PROTECTION	-	-	-	200,000,000.00	-
71081	R & D SOCIAL PROTECTION	-	-	-	200,000,000.00	-
7109	SOCIAL PROTECTION N.E.C.	16,718,468,489.78	16,566,068,489.78	4,897,981,291.20	9,973,350,000.00	-
71091	SOCIAL PROTECTION N.E.C.	16,718,468,489.78	16,566,068,489.78	4,897,981,291.20	9,973,350,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

Kebbi State Government 2026 Approved Budget - Total Expenditure by Location

Code	Location	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
321	Kebbi State	580,327,469,023.80	580,327,469,023.80	148,263,154,179.35	642,930,818,157.99	9,820,000,000.00
3211	Zone 1 - Kebbi North	32,676,807,537.97	30,808,712,299.87	832,490,289.90	41,195,369,194.33	1,428,571,428.57
32110200	Arewa Local Government	4,434,028,091.83	4,155,456,663.26	72,560,714.29	8,816,429,307.28	238,095,238.10
32110300	Argungu Local Government	8,904,685,721.33	8,456,947,626.09	376,947,791.48	12,528,524,622.94	238,095,238.10
32110400	Augie Local Government	4,390,952,380.95	4,112,380,952.38	72,560,714.29	3,793,310,393.90	238,095,238.10
32110500	Bagudo Local Government	4,145,952,380.95	3,867,380,952.38	72,560,714.29	4,318,353,596.41	238,095,238.10
32110800	Dandi Local Government	4,541,069,880.95	4,232,498,452.38	87,435,879.29	4,725,197,571.41	238,095,238.10
32111900	Suru Local Government	6,260,119,081.95	5,984,047,653.38	150,424,476.29	7,013,553,702.40	238,095,238.10
3212	Zone 2 - Kebbi Central	96,764,378,877.98	93,143,048,814.84	28,424,610,123.59	96,978,911,919.58	1,904,761,904.76
32120100	Aliero Local Government	6,246,397,310.95	5,967,825,882.38	358,544,960.69	6,665,948,724.70	238,095,238.10
32120600	Birnin Kebbi Local Government	23,697,212,759.56	22,050,882,696.42	1,823,596,100.50	30,295,054,479.67	238,095,238.10
32120700	Bunza Local Government	4,260,952,380.95	3,982,380,952.38	72,560,714.29	4,828,353,596.41	238,095,238.10
32121100	Gwandu Local Government	44,791,528,091.83	44,512,956,663.26	25,796,464,878.48	36,920,314,676.25	238,095,238.10
32121200	Jega Local Government	4,945,715,691.83	4,642,144,263.26	131,771,326.79	5,836,641,636.69	238,095,238.10
32121300	Kalgo Local Government	4,480,452,380.95	4,201,880,952.38	96,550,714.29	4,025,676,113.05	238,095,238.10
32121400	Koko/Besse Local Government	4,196,167,880.95	3,917,596,452.38	72,560,714.29	4,678,569,096.41	238,095,238.10
32121500	Maiyama Local Government	4,145,952,380.95	3,867,380,952.38	72,560,714.29	3,728,353,596.41	238,095,238.10
3213	Zone 3 - Kebbi South	37,249,439,142.05	34,962,772,475.38	2,428,422,135.83	41,543,002,602.45	1,666,666,666.67
32130900	Wasagu/Danko Local Government	4,434,028,091.83	4,155,456,663.26	72,560,714.29	4,701,429,307.28	238,095,238.10
32131000	Fakai Local Government	4,145,952,380.95	3,867,380,952.38	72,560,714.29	3,828,310,393.90	238,095,238.10
32131600	Ngaski Local Government	8,045,952,380.95	7,767,380,952.38	1,847,247,855.29	9,408,952,026.41	238,095,238.10
32131700	Sakaba Local Government	4,434,028,091.83	4,155,456,663.26	72,560,714.29	4,216,386,104.77	238,095,238.10
32131800	Shanga Local Government	4,484,243,591.83	4,205,672,163.26	72,560,714.29	4,656,644,807.28	238,095,238.10
32132000	Yauri Local Government	5,804,842,685.33	5,318,771,256.76	152,314,538.29	7,016,672,926.93	238,095,238.10
32132100	Zuru Local Government	5,900,391,919.33	5,492,653,824.09	138,616,885.12	7,714,607,035.88	238,095,238.10



KEBBI STATE 2026 APPROVED BUDGET

3214	Others	413,636,843,465.81	421,412,935,433.71	116,577,631,630.03	463,213,534,441.64	4,820,000,000.00
32142200	STATE WIDE	412,636,843,465.81	420,412,935,433.71	115,948,931,630.03	462,213,534,441.64	4,820,000,000.00
32142300	OUTSIDE STATE	1,000,000,000.00	1,000,000,000.00	628,700,000.00	1,000,000,000.00	-

Kebbi State Government 2026 Approved Budget - Personnel Expenditure by Location

Code	Location	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
321	Kebbi State	58,619,561,792.41	58,598,435,160.16	31,213,174,124.32	65,352,716,938.42	-
3214	Others	58,619,561,792.41	58,598,435,160.16	31,213,174,124.32	65,352,716,938.42	-
32142200	STATE WIDE	58,619,561,792.41	58,598,435,160.16	31,213,174,124.32	65,352,716,938.42	-

Kebbi State Government 2026 Approved Budget - Other Non-Debt Recurrent Expenditure by Location

Code	Location	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
321	Kebbi State	59,352,110,085.10	64,423,728,685.25	17,863,872,043.42	122,736,082,942.60	-
3211	Zone 1 - Kebbi North	160,700,000.00	227,700,000.00	77,069,833.36	244,300,000.00	-
32110300	Argungu Local Government	96,500,000.00	126,500,000.00	49,206,071.36	124,300,000.00	-
32111900	Suru Local Government	64,200,000.00	101,200,000.00	27,863,762.00	120,000,000.00	-
3212	Zone 2 - Kebbi Central	987,659,759.10	1,007,659,759.10	459,978,194.06	1,973,881,000.80	-
32120100	Aliero Local Government	443,500,000.00	443,500,000.00	285,984,246.40	880,693,400.80	-
32120600	Birnin Kebbi Local Government	165,972,159.10	165,972,159.10	101,093,047.66	675,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

32121100	Gwandu Local Government	-	-	-	20,000,000.00	-
32121200	Jega Local Government	96,687,600.00	116,687,600.00	48,910,900.00	116,687,600.00	-
32121300	Kalgo Local Government	281,500,000.00	281,500,000.00	23,990,000.00	281,500,000.00	-
3213	Zone 3 - Kebbi South	41,000,000.00	101,000,000.00	64,878,659.00	119,000,000.00	-
32132000	Yauri Local Government	41,000,000.00	101,000,000.00	64,878,659.00	119,000,000.00	-
3214	Others	58,162,750,326.00	63,087,368,926.15	17,261,945,357.00	120,398,901,941.80	-
32142200	STATE WIDE	57,162,750,326.00	62,087,368,926.15	16,633,245,357.00	119,398,901,941.80	-
32142300	OUTSIDE STATE	1,000,000,000.00	1,000,000,000.00	628,700,000.00	1,000,000,000.00	-

Kebbi State Government 2026 Approved Budget - Debt Service Expenditure by Location

Code	Location	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
321	Kebbi State	11,347,627,859.55	11,347,627,859.55	2,208,877,333.30	13,066,311,734.04	-
3214	Others	11,347,627,859.55	11,347,627,859.55	2,208,877,333.30	13,066,311,734.04	-
32142200	STATE WIDE	11,347,627,859.55	11,347,627,859.55	2,208,877,333.30	13,066,311,734.04	-



KEBBI STATE 2026 APPROVED BUDGET

Kebbi State Government 2026 Approved Budget - Capital Expenditure by Location

Code	Location	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
321	Kebbi State	451,008,169,286.74	445,957,677,318.84	96,977,230,678.31	441,775,706,542.93	9,820,000,000.00
3211	Zone 1 - Kebbi North	32,516,107,537.97	30,581,012,299.87	755,420,456.54	40,951,069,194.33	1,428,571,428.57
32110200	Arewa Local Government	4,434,028,091.83	4,155,456,663.26	72,560,714.29	8,816,429,307.28	238,095,238.10
32110300	Argungu Local Government	8,808,185,721.33	8,330,447,626.09	327,741,720.12	12,404,224,622.94	238,095,238.10
32110400	Augie Local Government	4,390,952,380.95	4,112,380,952.38	72,560,714.29	3,793,310,393.90	238,095,238.10
32110500	Bagudo Local Government	4,145,952,380.95	3,867,380,952.38	72,560,714.29	4,318,353,596.41	238,095,238.10
32110800	Dandi Local Government	4,541,069,880.95	4,232,498,452.38	87,435,879.29	4,725,197,571.41	238,095,238.10
32111900	Suru Local Government	6,195,919,081.95	5,882,847,653.38	122,560,714.29	6,893,553,702.40	238,095,238.10
3212	Zone 2 - Kebbi Central	95,776,719,118.88	92,135,389,055.74	27,964,631,929.53	95,005,030,918.78	1,904,761,904.76
32120100	Aliero Local Government	5,802,897,310.95	5,524,325,882.38	72,560,714.29	5,785,255,323.90	238,095,238.10
32120600	Birnin Kebbi Local Government	23,531,240,600.46	21,884,910,537.32	1,722,503,052.84	29,620,054,479.67	238,095,238.10
32120700	Bunza Local Government	4,260,952,380.95	3,982,380,952.38	72,560,714.29	4,828,353,596.41	238,095,238.10
32121100	Gwandu Local Government	44,791,528,091.83	44,512,956,663.26	25,796,464,878.48	36,900,314,676.25	238,095,238.10
32121200	Jega Local Government	4,849,028,091.83	4,525,456,663.26	82,860,426.79	5,719,954,036.69	238,095,238.10
32121300	Kalgo Local Government	4,198,952,380.95	3,920,380,952.38	72,560,714.29	3,744,176,113.05	238,095,238.10
32121400	Koko/Besse Local Government	4,196,167,880.95	3,917,596,452.38	72,560,714.29	4,678,569,096.41	238,095,238.10
32121500	Maiyama Local Government	4,145,952,380.95	3,867,380,952.38	72,560,714.29	3,728,353,596.41	238,095,238.10
3213	Zone 3 - Kebbi South	37,208,439,142.05	34,861,772,475.38	2,363,543,476.83	41,424,002,602.45	1,666,666,666.67
32130900	Wasagu/Danko Local Government	4,434,028,091.83	4,155,456,663.26	72,560,714.29	4,701,429,307.28	238,095,238.10
32131000	Fakai Local Government	4,145,952,380.95	3,867,380,952.38	72,560,714.29	3,828,310,393.90	238,095,238.10
32131600	Ngaski Local Government	8,045,952,380.95	7,767,380,952.38	1,847,247,855.29	9,408,952,026.41	238,095,238.10
32131700	Sakaba Local Government	4,434,028,091.83	4,155,456,663.26	72,560,714.29	4,216,386,104.77	238,095,238.10
32131800	Shanga Local Government	4,484,243,591.83	4,205,672,163.26	72,560,714.29	4,656,644,807.28	238,095,238.10
32132000	Yauri Local Government	5,763,842,685.33	5,217,771,256.76	87,435,879.29	6,897,672,926.93	238,095,238.10
32132100	Zuru Local Government	5,900,391,919.33	5,492,653,824.09	138,616,885.12	7,714,607,035.88	238,095,238.10



KEBBI STATE 2026 APPROVED BUDGET

3214	Others	285,506,903,487.85	288,379,503,487.85	65,893,634,815.41	264,395,603,827.38	4,820,000,000.00
32142200	STATE WIDE	285,506,903,487.85	288,379,503,487.85	65,893,634,815.41	264,395,603,827.38	4,820,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

Kebbi State Government 2026 Approved Budget - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	580,327,469,023.80	580,327,469,023.80	148,263,154,179.35	642,930,818,157.99	9,820,000,000.00
01	Agriculture	116,835,938,158.63	116,835,938,158.63	18,966,761,961.56	117,737,147,327.89	9,230,000,000.00
0101	Effective governance of the Agriculture Sector	64,584,113,217.44	58,734,113,217.44	681,438,354.59	53,183,748,510.36	200,000,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	63,762,062,500.00	57,912,062,500.00	335,777,987.33	52,461,697,792.92	200,000,000.00
010102	Agriculture sector coordination mechanisms	822,050,717.44	822,050,717.44	345,660,367.26	722,050,717.44	-
0102	Development of the livestock value chain	9,237,794,664.54	11,237,794,664.54	4,567,478,641.02	16,617,235,823.16	-
010201	Ruminant (cattle, sheep & goats) production and marketing	6,690,000,000.00	8,190,000,000.00	3,646,000,000.00	10,930,000,000.00	-
010202	Meat processing and marketing	-	100,000,000.00	96,543,017.49	270,000,000.00	-
010204	Dairy development	10,000,000.00	10,000,000.00	-	-	-
010205	Animal health and livestock diseases management	2,537,794,664.54	2,937,794,664.54	824,935,623.53	5,417,235,823.16	-
0103	Enhancement of food production and productivity	16,710,462,000.00	21,360,462,000.00	10,473,550,000.00	19,235,461,999.92	5,030,000,000.00
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	14,370,000,000.00	19,020,000,000.00	9,721,000,000.00	16,654,999,999.92	5,030,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	380,862,000.00	380,862,000.00	-	470,862,000.00	-
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	1,959,600,000.00	1,959,600,000.00	752,550,000.00	2,109,600,000.00	-
0104	Reduction of post-harvest losses	18,434,201,040.00	19,634,201,040.00	1,687,000,000.00	21,996,201,040.00	4,000,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

010401	Modern technology for post-harvest storage and value addition	60,000,000.00	60,000,000.00	-	475,000,000.00	-
010403	Market linkage	16,421,201,040.00	16,421,201,040.00	-	16,421,201,040.00	-
010404	Agricultural produce and quality control	1,953,000,000.00	3,153,000,000.00	1,687,000,000.00	5,100,000,000.00	4,000,000,000.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	50,000,000.00	50,000,000.00	-	1,100,000,000.00	-
010501	Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)	50,000,000.00	50,000,000.00	-	1,100,000,000.00	-
0106	Promotion of forest resource conservation and preservation of biodiversity	4,532,239,955.45	2,532,239,955.45	1,553,699,965.95	2,531,099,955.45	-
010601	Forest regeneration and conservation	32,239,955.45	32,239,955.45	23,699,965.95	31,099,955.45	-
010603	Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture etc.) programme	4,500,000,000.00	2,500,000,000.00	1,530,000,000.00	2,500,000,000.00	-
0107	Promotion of enabling environment for increased agricultural development	358,400,000.00	358,400,000.00	3,595,000.00	1,108,400,000.00	-
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	8,400,000.00	8,400,000.00	3,595,000.00	8,400,000.00	-
010702	Youth and women In agriculture empowerment & smallholder agricultural credit strengthening	-	-	-	1,100,000,000.00	-
010706	Capacity building for stakeholders and professional human resources development	350,000,000.00	350,000,000.00	-	-	-
0110	Agriculture Sector Expenditures Not Elsewhere Classified	2,928,727,281.20	2,928,727,281.20	-	1,964,999,999.00	-
011001	Agriculture Programme Not Elsewhere Classified	2,928,727,281.20	2,928,727,281.20	-	1,964,999,999.00	-
02	Societal Re-orientation	2,695,013,715.00	2,665,013,715.00	-	3,235,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

0210	Societal Re-orientation - General	2,695,013,715.00	2,665,013,715.00	-	3,235,000,000.00	-
021001	Societal Re-orientation - General	2,695,013,715.00	2,665,013,715.00	-	3,235,000,000.00	-
03	Poverty Alleviation	5,818,712,000.00	5,818,712,000.00	2,690,451,719.20	10,182,712,000.00	-
0310	Poverty Alleviation - General	5,818,712,000.00	5,818,712,000.00	2,690,451,719.20	10,182,712,000.00	-
031001	Poverty Alleviation - General	5,818,712,000.00	5,818,712,000.00	2,690,451,719.20	10,182,712,000.00	-
04	Health	53,964,687,449.94	53,964,687,449.94	11,770,374,591.01	48,945,370,596.35	500,000,000.00
0401	Effective governance of the health system	16,163,661,962.89	16,163,661,962.89	8,279,984,391.67	15,640,157,200.48	-
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	14,862,937,732.00	14,862,937,732.00	7,674,552,421.47	14,738,455,326.00	-
040102	Human and institutional capacity performance management	1,300,724,230.89	1,300,724,230.89	605,431,970.20	901,701,874.48	-
0402	Community engagement and participation in health	212,500,000.00	212,500,000.00	-	167,282,700.00	-
040201	Community interventions	212,500,000.00	212,500,000.00	-	167,282,700.00	-
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	13,693,975,102.00	13,693,975,102.00	70,000,000.00	3,405,599,602.00	500,000,000.00
040301	Reproductive, maternal and neonatal health	1,600,906,602.00	1,600,906,602.00	70,000,000.00	1,400,231,602.00	-
040302	Child health	10,720,425,000.00	10,720,425,000.00	-	-	-
040304	Communicable diseases	440,243,500.00	440,243,500.00	-	605,368,000.00	-
040305	Non-communicable diseases	282,400,000.00	282,400,000.00	-	100,000,000.00	-
040306	Nutrition	650,000,000.00	650,000,000.00	-	1,300,000,000.00	500,000,000.00



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0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)	2,013,249,445.10	2,013,249,445.10	663,867,135.16	1,598,652,486.00	-
040401	Pre-service training	1,523,249,445.10	1,523,249,445.10	663,867,135.16	1,498,652,486.00	-
040402	HRH Performance management	300,000,000.00	300,000,000.00	-	100,000,000.00	-
040403	In service training (continuing education)	190,000,000.00	190,000,000.00	-	-	-
0405	Provision of adequate and modern health infrastructure for health services delivery	12,711,432,044.33	12,711,432,044.33	584,226,212.00	18,365,058,261.30	-
040501	Functional health facilities	12,711,432,044.33	12,711,432,044.33	584,226,212.00	18,365,058,261.30	-
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	1,530,828,846.99	1,530,828,846.99	-	1,141,543,391.99	-
040601	Sustainable drug supply	1,380,143,391.99	1,380,143,391.99	-	1,041,543,391.99	-
040602	Vaccines supply chain	150,685,455.00	150,685,455.00	-	100,000,000.00	-
0407	Evidence generation and utilisation	739,530,157.00	739,530,157.00	-	519,235,250.00	-
040701	Routine information system	100,460,455.00	100,460,455.00	-	50,800,000.00	-
040703	Research and development (Institutional Review Board, Clinical Trials)	639,069,702.00	639,069,702.00	-	415,360,000.00	-
040704	Monitoring and Evaluation (M&E)	-	-	-	53,075,250.00	-
0408	Institution and maintenance of a responsive public health emergency preparedness system	506,200,000.00	506,200,000.00	-	910,373,500.00	-
040801	Integrated national disease surveillance	256,200,000.00	256,200,000.00	-	410,373,500.00	-
040802	Public health laboratories	250,000,000.00	250,000,000.00	-	500,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

0409	Provision of universal health coverage and financial risk protection for citizens	3,870,222,640.63	3,870,222,640.63	1,411,316,572.00	4,786,143,065.41	-
040901	Mobilising equity contributions and vulnerable group funds	3,419,022,640.63	3,419,022,640.63	1,407,346,572.00	3,199,575,358.00	-
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme	451,200,000.00	451,200,000.00	3,970,000.00	1,586,567,707.41	-
0410	Health Sector Expenditures Not Elsewhere Classified	2,523,087,251.00	2,523,087,251.00	760,980,280.18	2,411,325,139.17	-
041001	Health Not Elsewhere Classified	2,523,087,251.00	2,523,087,251.00	760,980,280.18	2,411,325,139.17	-
05	Education	56,588,849,197.32	56,588,849,197.32	25,740,852,718.82	70,031,058,101.34	-
0501	Effective governance of the education system	38,740,520,087.14	38,740,520,087.14	20,139,177,908.40	48,935,921,342.01	-
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	18,311,084,459.94	18,311,084,459.94	7,523,062,739.49	29,114,500,721.81	-
050103	Education sector coordination mechanisms	20,429,435,627.20	20,429,435,627.20	12,616,115,168.91	19,821,420,620.20	-
0502	Increase in access, retention, and completion rate at all levels	-	-	-	640,000,000.00	-
050206	Tertiary institutions' new courses accreditation	-	-	-	640,000,000.00	-
0503	Equity and inclusiveness in the provision of educational services	1,600,191,216.28	1,600,191,216.28	645,100,439.47	1,601,510,956.06	-
050302	Special education	1,562,809,956.06	1,562,809,956.06	645,100,439.47	1,562,809,956.06	-
050304	Second chance education	37,381,260.22	37,381,260.22	-	38,701,000.00	-
0504	Improved quality of teaching and learning outcomes	112,000,000.00	112,000,000.00	-	311,472,759.41	-
050402	Instructional and learning materials	112,000,000.00	112,000,000.00	-	23,459,759.40	-
050405	Teachers' recruitment and deployment	-	-	-	288,013,000.01	-



KEBBI STATE 2026 APPROVED BUDGET

0505	Adequate infrastructure at all levels	5,181,642,269.48	5,181,642,269.48	55,925,465.80	6,476,970,639.17	-
050501	Schools' infrastructure construction and rehabilitation	4,442,521,506.41	4,442,521,506.41	-	6,010,443,581.17	-
050502	Furnishing	50,000,000.00	50,000,000.00	-	237,624,450.00	-
050503	Libraries and laboratories	581,120,763.07	581,120,763.07	55,925,465.80	130,902,608.00	-
050504	Water, sanitation and hygiene	108,000,000.00	108,000,000.00	-	98,000,000.00	-
0506	Improved education information management system (EIMS)	205,000,000.00	205,000,000.00	-	445,162,321.00	-
050601	ICT equipment, software and expertise	205,000,000.00	205,000,000.00	-	445,162,321.00	-
0510	Education Sector Expenditures Not Elsewhere Classified	10,749,495,624.42	10,749,495,624.42	4,900,648,905.15	11,620,020,083.69	-
051001	Education Not Elsewhere Classified	10,749,495,624.42	10,749,495,624.42	4,900,648,905.15	11,620,020,083.69	-
06	Housing and Urban Development	34,295,397,601.64	34,100,397,601.64	6,032,274,648.75	23,264,200,100.85	-
0610	Housing and Urban Development - General	34,295,397,601.64	34,100,397,601.64	6,032,274,648.75	23,264,200,100.85	-
061001	Housing and Urban Development - General	34,295,397,601.64	34,100,397,601.64	6,032,274,648.75	23,264,200,100.85	-
07	Gender	5,700,077,254.40	5,700,077,254.40	865,327,443.21	10,480,103,651.06	-
0710	Gender - General	5,700,077,254.40	5,700,077,254.40	865,327,443.21	10,480,103,651.06	-
071001	Gender - General	5,700,077,254.40	5,700,077,254.40	865,327,443.21	10,480,103,651.06	-
08	Youth	3,018,542,264.35	3,018,542,264.35	1,839,989,544.73	8,231,342,264.35	-
0810	Youth - General	3,018,542,264.35	3,018,542,264.35	1,839,989,544.73	8,231,342,264.35	-



KEBBI STATE 2026 APPROVED BUDGET

081001	Youth - General	3,018,542,264.35	3,018,542,264.35	1,839,989,544.73	8,231,342,264.35	-
09	Environmental Improvement	277,450,000.00	246,794,625.15	91,640,000.00	1,051,850,000.00	-
0910	Environmental Improvement - General	277,450,000.00	246,794,625.15	91,640,000.00	1,051,850,000.00	-
091001	Environmental Improvement - General	277,450,000.00	246,794,625.15	91,640,000.00	1,051,850,000.00	-
10	Water Resources and Rural Development	9,939,517,661.41	9,939,517,661.41	890,448,748.40	32,661,298,841.03	-
1010	Water Resources and Rural Deve - General	9,939,517,661.41	9,939,517,661.41	890,448,748.40	32,661,298,841.03	-
101001	Water Resources and Rural Deve - General	9,939,517,661.41	9,939,517,661.41	890,448,748.40	32,661,298,841.03	-
11	Information Communication and Technology	9,078,048,040.92	9,078,048,040.92	2,498,106,325.01	6,870,057,590.02	40,000,000.00
1110	Information Communication and Technology - General	9,078,048,040.92	9,078,048,040.92	2,498,106,325.01	6,870,057,590.02	40,000,000.00
111001	Information Communication and Technology - General	9,078,048,040.92	9,078,048,040.92	2,498,106,325.01	6,870,057,590.02	40,000,000.00
12	Growing the Private Sector	613,229,145.31	643,229,145.31	250,645,323.58	739,187,070.61	-
1210	Growing the Private Sector - General	613,229,145.31	643,229,145.31	250,645,323.58	739,187,070.61	-
121001	Growing the Private Sector - General	613,229,145.31	643,229,145.31	250,645,323.58	739,187,070.61	-
13	Reform of Government and Governance	184,230,334,984.73	184,425,334,984.73	43,633,849,742.96	233,229,524,190.72	50,000,000.00
1310	Reform of Government and Governance - General	184,230,334,984.73	184,425,334,984.73	43,633,849,742.96	233,229,524,190.72	50,000,000.00
131001	Reform of Government and Governance - General	184,230,334,984.73	184,425,334,984.73	43,633,849,742.96	233,229,524,190.72	50,000,000.00
14	Power	5,757,379,947.64	4,977,379,947.64	276,240,362.08	24,882,967,806.85	-
1410	Power - General	5,757,379,947.64	4,977,379,947.64	276,240,362.08	24,882,967,806.85	-



KEBBI STATE 2026 APPROVED BUDGET

141001	Power - General	5,757,379,947.64	4,977,379,947.64	276,240,362.08	24,882,967,806.85	-
17	Road	59,737,833,433.24	60,517,833,433.24	30,774,777,196.81	40,593,833,433.24	-
1710	Road - General	59,737,833,433.24	60,517,833,433.24	30,774,777,196.81	40,593,833,433.24	-
171001	Road - General	59,737,833,433.24	60,517,833,433.24	30,774,777,196.81	40,593,833,433.24	-
18	Airways	2,619,025,459.20	2,619,025,459.20	200,248,923.65	1,558,626,223.05	-
1810	Airways - General	2,619,025,459.20	2,619,025,459.20	200,248,923.65	1,558,626,223.05	-
181001	Airways - General	2,619,025,459.20	2,619,025,459.20	200,248,923.65	1,558,626,223.05	-
20	CLIMATE CHANGE	29,157,432,710.07	29,188,088,084.92	1,741,164,929.58	9,236,538,960.63	-
2010	CLIMATE CHANGE - General	29,157,432,710.07	29,188,088,084.92	1,741,164,929.58	9,236,538,960.63	-
201001	CLIMATE CHANGE - General	29,157,432,710.07	29,188,088,084.92	1,741,164,929.58	9,236,538,960.63	-

Kebbi State Government 2026 Approved Budget - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Personnel Expenditure	58,619,561,792.41	58,598,435,160.16	31,213,174,124.32	65,352,716,938.42	-
01	Agriculture	2,760,217,917.43	2,760,217,917.43	1,409,683,394.07	2,685,494,368.97	-
0101	Effective governance of the Agriculture Sector	963,363,217.44	963,363,217.44	593,481,804.59	1,062,998,510.36	-
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	281,312,500.00	281,312,500.00	247,821,437.33	380,947,792.92	-
010102	Agriculture sector coordination mechanisms	682,050,717.44	682,050,717.44	345,660,367.26	682,050,717.44	-



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0102	Development of the livestock value chain	1,767,254,744.54	1,767,254,744.54	794,001,623.53	1,592,895,903.16	-
010205	Animal health and livestock diseases management	1,767,254,744.54	1,767,254,744.54	794,001,623.53	1,592,895,903.16	-
0106	Promotion of forest resource conservation and preservation of biodiversity	29,599,955.45	29,599,955.45	22,199,965.95	29,599,955.45	-
010601	Forest regeneration and conservation	29,599,955.45	29,599,955.45	22,199,965.95	29,599,955.45	-
04	Health	12,443,006,462.89	12,423,006,462.89	8,383,569,896.17	15,974,855,768.48	-
0401	Effective governance of the health system	11,182,416,776.89	11,182,416,776.89	7,869,706,708.67	12,499,570,374.48	-
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	10,187,959,946.00	10,187,959,946.00	7,264,274,738.47	11,626,668,500.00	-
040102	Human and institutional capacity performance management	994,456,830.89	994,456,830.89	605,431,970.20	872,901,874.48	-
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)	1,260,589,686.00	1,240,589,686.00	513,863,187.50	754,569,886.00	-
040401	Pre-service training	1,260,589,686.00	1,240,589,686.00	513,863,187.50	754,569,886.00	-
0409	Provision of universal health coverage and financial risk protection for citizens	-	-	-	2,720,715,508.00	-
040901	Mobilising equity contributions and vulnerable group funds	-	-	-	2,720,715,508.00	-
05	Education	17,415,955,918.85	17,288,955,918.85	10,019,475,530.82	18,080,043,778.74	-
0501	Effective governance of the education system	9,504,754,126.84	9,504,754,126.84	5,887,349,974.46	10,495,171,687.30	-
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	9,504,754,126.84	9,504,754,126.84	5,887,349,974.46	10,495,171,687.30	-
0503	Equity and inclusiveness in the provision of educational services	1,490,186,216.28	1,490,186,216.28	595,050,439.47	1,487,460,956.06	-



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050302	Special education	1,454,759,956.06	1,454,759,956.06	595,050,439.47	1,454,759,956.06	-
050304	Second chance education	35,426,260.22	35,426,260.22	-	32,701,000.00	-
0505	Adequate infrastructure at all levels	53,420,763.07	53,420,763.07	51,625,465.80	67,404,168.00	-
050503	Libraries and laboratories	53,420,763.07	53,420,763.07	51,625,465.80	67,404,168.00	-
0510	Education Sector Expenditures Not Elsewhere Classified	6,367,594,812.66	6,240,594,812.66	3,485,449,651.09	6,030,006,967.38	-
051001	Education Not Elsewhere Classified	6,367,594,812.66	6,240,594,812.66	3,485,449,651.09	6,030,006,967.38	-
06	Housing and Urban Development	435,287,807.12	478,505,800.02	334,030,702.25	489,406,735.82	-
0610	Housing and Urban Development - General	435,287,807.12	478,505,800.02	334,030,702.25	489,406,735.82	-
061001	Housing and Urban Development - General	435,287,807.12	478,505,800.02	334,030,702.25	489,406,735.82	-
07	Gender	123,692,254.40	143,692,254.40	103,656,652.21	150,959,451.06	-
0710	Gender - General	123,692,254.40	143,692,254.40	103,656,652.21	150,959,451.06	-
071001	Gender - General	123,692,254.40	143,692,254.40	103,656,652.21	150,959,451.06	-
08	Youth	119,642,264.35	119,642,264.35	78,944,818.73	115,642,264.35	-
0810	Youth - General	119,642,264.35	119,642,264.35	78,944,818.73	115,642,264.35	-
081001	Youth - General	119,642,264.35	119,642,264.35	78,944,818.73	115,642,264.35	-
10	Water Resources and Rural Development	419,588,214.41	419,588,214.41	311,095,998.38	525,815,851.68	-
1010	Water Resources and Rural Deve - General	419,588,214.41	419,588,214.41	311,095,998.38	525,815,851.68	-



KEBBI STATE 2026 APPROVED BUDGET

101001	Water Resources and Rural Deve - General	419,588,214.41	419,588,214.41	311,095,998.38	525,815,851.68	-
11	Information Communication and Technology	573,538,040.92	573,538,040.92	371,816,214.46	553,436,476.57	-
1110	Information Communication and Technology - General	573,538,040.92	573,538,040.92	371,816,214.46	553,436,476.57	-
111001	Information Communication and Technology - General	573,538,040.92	573,538,040.92	371,816,214.46	553,436,476.57	-
12	Growing the Private Sector	192,694,741.31	222,694,741.31	165,725,323.58	252,475,650.61	-
1210	Growing the Private Sector - General	192,694,741.31	222,694,741.31	165,725,323.58	252,475,650.61	-
121001	Growing the Private Sector - General	192,694,741.31	222,694,741.31	165,725,323.58	252,475,650.61	-
13	Reform of Government and Governance	23,190,167,152.58	23,192,167,152.58	9,304,152,477.57	25,509,615,432.16	-
1310	Reform of Government and Governance - General	23,190,167,152.58	23,192,167,152.58	9,304,152,477.57	25,509,615,432.16	-
131001	Reform of Government and Governance - General	23,190,167,152.58	23,192,167,152.58	9,304,152,477.57	25,509,615,432.16	-
14	Power	32,479,415.64	32,479,415.64	24,296,373.83	34,346,443.06	-
1410	Power - General	32,479,415.64	32,479,415.64	24,296,373.83	34,346,443.06	-
141001	Power - General	32,479,415.64	32,479,415.64	24,296,373.83	34,346,443.06	-
17	Road	513,833,433.24	513,833,433.24	391,287,889.02	513,833,433.24	-
1710	Road - General	513,833,433.24	513,833,433.24	391,287,889.02	513,833,433.24	-
171001	Road - General	513,833,433.24	513,833,433.24	391,287,889.02	513,833,433.24	-
18	Airways	117,025,459.20	117,025,459.20	98,048,923.65	141,626,223.05	-



KEBBI STATE 2026 APPROVED BUDGET

1810	Airways - General	117,025,459.20	117,025,459.20	98,048,923.65	141,626,223.05	-
181001	Airways - General	117,025,459.20	117,025,459.20	98,048,923.65	141,626,223.05	-
20	CLIMATE CHANGE	282,432,710.07	313,088,084.92	217,389,929.58	325,165,060.63	-
2010	CLIMATE CHANGE - General	282,432,710.07	313,088,084.92	217,389,929.58	325,165,060.63	-
201001	CLIMATE CHANGE - General	282,432,710.07	313,088,084.92	217,389,929.58	325,165,060.63	-

Kebbi State Government 2026 Approved Budget -Other Non-Debt Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Non-Debt Recurrent Expenditure	59,352,110,085.10	64,423,728,685.25	17,863,872,043.42	122,736,082,942.60	-
01	Agriculture	426,929,920.00	426,929,920.00	125,735,550.00	1,874,589,920.00	-
0101	Effective governance of the Agriculture Sector	130,750,000.00	130,750,000.00	87,956,550.00	230,750,000.00	-
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	130,750,000.00	130,750,000.00	87,956,550.00	230,750,000.00	-
0102	Development of the livestock value chain	275,539,920.00	275,539,920.00	30,934,000.00	624,339,920.00	-
010201	Ruminant (cattle, sheep & goats) production and marketing	-	-	-	380,000,000.00	-
010205	Animal health and livestock diseases management	275,539,920.00	275,539,920.00	30,934,000.00	244,339,920.00	-
0103	Enhancement of food production and productivity	9,600,000.00	9,600,000.00	1,750,000.00	9,600,000.00	-
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	9,600,000.00	9,600,000.00	1,750,000.00	9,600,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

0106	Promotion of forest resource conservation and preservation of biodiversity	2,640,000.00	2,640,000.00	1,500,000.00	1,500,000.00	-
010601	Forest regeneration and conservation	2,640,000.00	2,640,000.00	1,500,000.00	1,500,000.00	-
0107	Promotion of enabling environment for increased agricultural development	8,400,000.00	8,400,000.00	3,595,000.00	1,008,400,000.00	-
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	8,400,000.00	8,400,000.00	3,595,000.00	8,400,000.00	-
010702	Youth and women In agriculture empowerment & smallholder agricultural credit strengthening	-	-	-	1,000,000,000.00	-
02	Societal Re-orientation	-	-	-	370,000,000.00	-
0210	Societal Re-orientation - General	-	-	-	370,000,000.00	-
021001	Societal Re-orientation - General	-	-	-	370,000,000.00	-
03	Poverty Alleviation	968,712,000.00	968,712,000.00	70,281,000.00	7,177,212,000.00	-
0310	Poverty Alleviation - General	968,712,000.00	968,712,000.00	70,281,000.00	7,177,212,000.00	-
031001	Poverty Alleviation - General	968,712,000.00	968,712,000.00	70,281,000.00	7,177,212,000.00	-
04	Health	2,343,542,296.10	2,363,542,296.10	660,581,630.66	4,655,634,272.58	-
0401	Effective governance of the health system	1,374,977,786.00	1,374,977,786.00	410,277,683.00	1,111,786,826.00	-
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	1,374,977,786.00	1,374,977,786.00	410,277,683.00	1,111,786,826.00	-
0402	Community engagement and participation in health	-	-	-	25,000,000.00	-
040201	Community interventions	-	-	-	25,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	10,000,000.00	10,000,000.00	-	510,000,000.00	-
040301	Reproductive, maternal and neonatal health	-	-	-	200,000,000.00	-
040304	Communicable diseases	10,000,000.00	10,000,000.00	-	10,000,000.00	-
040306	Nutrition	-	-	-	300,000,000.00	-
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)	262,659,759.10	282,659,759.10	150,003,947.66	381,657,600.00	-
040401	Pre-service training	262,659,759.10	282,659,759.10	150,003,947.66	381,657,600.00	-
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	39,850,000.00	39,850,000.00	-	39,850,000.00	-
040601	Sustainable drug supply	39,850,000.00	39,850,000.00	-	39,850,000.00	-
0409	Provision of universal health coverage and financial risk protection for citizens	83,000,000.00	83,000,000.00	3,970,000.00	1,586,567,707.41	-
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme	83,000,000.00	83,000,000.00	3,970,000.00	1,586,567,707.41	-
0410	Health Sector Expenditures Not Elsewhere Classified	573,054,751.00	573,054,751.00	96,330,000.00	1,000,772,139.17	-
041001	Health Not Elsewhere Classified	573,054,751.00	573,054,751.00	96,330,000.00	1,000,772,139.17	-
05	Education	2,078,725,000.00	2,205,725,000.00	978,459,738.76	14,644,014,239.09	-
0501	Effective governance of the education system	1,240,320,000.00	1,240,320,000.00	478,177,000.00	9,630,786,695.43	-
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	1,240,320,000.00	1,240,320,000.00	478,177,000.00	9,630,786,695.43	-



KEBBI STATE 2026 APPROVED BUDGET

0503	Equity and inclusiveness in the provision of educational services	110,005,000.00	110,005,000.00	50,050,000.00	114,050,000.00	-
050302	Special education	108,050,000.00	108,050,000.00	50,050,000.00	108,050,000.00	-
050304	Second chance education	1,955,000.00	1,955,000.00	-	6,000,000.00	-
0504	Improved quality of teaching and learning outcomes	-	-	-	123,434,142.86	-
050405	Teachers' recruitment and deployment	-	-	-	123,434,142.86	-
0505	Adequate infrastructure at all levels	57,700,000.00	57,700,000.00	4,300,000.00	7,750,000.00	-
050503	Libraries and laboratories	57,700,000.00	57,700,000.00	4,300,000.00	7,750,000.00	-
0510	Education Sector Expenditures Not Elsewhere Classified	670,700,000.00	797,700,000.00	445,932,738.76	4,767,993,400.80	-
051001	Education Not Elsewhere Classified	670,700,000.00	797,700,000.00	445,932,738.76	4,767,993,400.80	-
06	Housing and Urban Development	1,079,950,000.00	959,950,000.00	641,299,420.00	1,283,250,000.00	-
0610	Housing and Urban Development - General	1,079,950,000.00	959,950,000.00	641,299,420.00	1,283,250,000.00	-
061001	Housing and Urban Development - General	1,079,950,000.00	959,950,000.00	641,299,420.00	1,283,250,000.00	-
07	Gender	126,385,000.00	146,385,000.00	103,901,791.00	4,516,225,000.00	-
0710	Gender - General	126,385,000.00	146,385,000.00	103,901,791.00	4,516,225,000.00	-
071001	Gender - General	126,385,000.00	146,385,000.00	103,901,791.00	4,516,225,000.00	-
08	Youth	458,900,000.00	328,900,000.00	269,490,000.00	765,700,000.00	-
0810	Youth - General	458,900,000.00	328,900,000.00	269,490,000.00	765,700,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

081001	Youth - General	458,900,000.00	328,900,000.00	269,490,000.00	765,700,000.00	-
09	Environmental Improvement	187,450,000.00	156,794,625.15	91,640,000.00	321,850,000.00	-
0910	Environmental Improvement - General	187,450,000.00	156,794,625.15	91,640,000.00	321,850,000.00	-
091001	Environmental Improvement - General	187,450,000.00	156,794,625.15	91,640,000.00	321,850,000.00	-
10	Water Resources and Rural Development	1,360,845,823.00	1,360,845,823.00	492,961,515.00	2,545,775,823.00	-
1010	Water Resources and Rural Deve - General	1,360,845,823.00	1,360,845,823.00	492,961,515.00	2,545,775,823.00	-
101001	Water Resources and Rural Deve - General	1,360,845,823.00	1,360,845,823.00	492,961,515.00	2,545,775,823.00	-
11	Information Communication and Technology	171,510,000.00	531,510,000.00	313,928,000.00	2,296,037,264.73	-
1110	Information Communication and Technology - General	171,510,000.00	531,510,000.00	313,928,000.00	2,296,037,264.73	-
111001	Information Communication and Technology - General	171,510,000.00	531,510,000.00	313,928,000.00	2,296,037,264.73	-
12	Growing the Private Sector	420,534,404.00	420,534,404.00	84,920,000.00	486,711,420.00	-
1210	Growing the Private Sector - General	420,534,404.00	420,534,404.00	84,920,000.00	486,711,420.00	-
121001	Growing the Private Sector - General	420,534,404.00	420,534,404.00	84,920,000.00	486,711,420.00	-
13	Reform of Government and Governance	49,227,507,642.00	53,272,781,617.00	13,847,608,398.00	79,957,073,003.20	-
1310	Reform of Government and Governance - General	49,227,507,642.00	53,272,781,617.00	13,847,608,398.00	79,957,073,003.20	-
131001	Reform of Government and Governance - General	49,227,507,642.00	53,272,781,617.00	13,847,608,398.00	79,957,073,003.20	-
14	Power	5,118,000.00	5,118,000.00	3,565,000.00	60,010,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

1410	Power - General	5,118,000.00	5,118,000.00	3,565,000.00	60,010,000.00	-
141001	Power - General	5,118,000.00	5,118,000.00	3,565,000.00	60,010,000.00	-
17	Road	94,000,000.00	874,000,000.00	77,300,000.00	880,000,000.00	-
1710	Road - General	94,000,000.00	874,000,000.00	77,300,000.00	880,000,000.00	-
171001	Road - General	94,000,000.00	874,000,000.00	77,300,000.00	880,000,000.00	-
18	Airways	402,000,000.00	402,000,000.00	102,200,000.00	902,000,000.00	-
1810	Airways - General	402,000,000.00	402,000,000.00	102,200,000.00	902,000,000.00	-
181001	Airways – General	402,000,000.00	402,000,000.00	102,200,000.00	902,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

Kebbi State Government 2026 Approved Budget - Debt Service Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Debt Service Expenditure	11,347,627,859.55	11,347,627,859.55	2,208,877,333.30	13,066,311,734.04	-
13	Reform of Government and Governance	11,347,627,859.55	11,347,627,859.55	2,208,877,333.30	13,066,311,734.04	-
1310	Reform of Government and Governance - General	11,347,627,859.55	11,347,627,859.55	2,208,877,333.30	13,066,311,734.04	-
131001	Reform of Government and Governance - General	11,347,627,859.55	11,347,627,859.55	2,208,877,333.30	13,066,311,734.04	-

Kebbi State Government 2026 Approved Budget - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Capital Expenditure	451,008,169,286.74	445,957,677,318.84	96,977,230,678.31	441,775,706,542.93	9,820,000,000.00
01	Agriculture	113,648,790,321.20	113,648,790,321.20	17,431,343,017.49	113,177,063,038.92	9,230,000,000.00
0101	Effective governance of the Agriculture Sector	63,490,000,000.00	57,640,000,000.00	-	51,890,000,000.00	200,000,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	63,350,000,000.00	57,500,000,000.00	-	51,850,000,000.00	200,000,000.00
010102	Agriculture sector coordination mechanisms	140,000,000.00	140,000,000.00	-	40,000,000.00	-
0102	Development of the livestock value chain	7,195,000,000.00	9,195,000,000.00	3,742,543,017.49	14,400,000,000.00	-
010201	Ruminant (cattle, sheep & goats) production and marketing	6,690,000,000.00	8,190,000,000.00	3,646,000,000.00	10,550,000,000.00	-
010202	Meat processing and marketing	-	100,000,000.00	96,543,017.49	270,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

010204	Dairy development	10,000,000.00	10,000,000.00	-	-	-
010205	Animal health and livestock diseases management	495,000,000.00	895,000,000.00	-	3,580,000,000.00	-
0103	Enhancement of food production and productivity	16,700,862,000.00	21,350,862,000.00	10,471,800,000.00	19,225,861,999.92	5,030,000,000.00
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	14,370,000,000.00	19,020,000,000.00	9,721,000,000.00	16,654,999,999.92	5,030,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	380,862,000.00	380,862,000.00	-	470,862,000.00	-
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	1,950,000,000.00	1,950,000,000.00	750,800,000.00	2,100,000,000.00	-
0104	Reduction of post-harvest losses	18,434,201,040.00	19,634,201,040.00	1,687,000,000.00	21,996,201,040.00	4,000,000,000.00
010401	Modern technology for post-harvest storage and value addition	60,000,000.00	60,000,000.00	-	475,000,000.00	-
010403	Market linkage	16,421,201,040.00	16,421,201,040.00	-	16,421,201,040.00	-
010404	Agricultural produce and quality control	1,953,000,000.00	3,153,000,000.00	1,687,000,000.00	5,100,000,000.00	4,000,000,000.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	50,000,000.00	50,000,000.00	-	1,100,000,000.00	-
010501	Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)	50,000,000.00	50,000,000.00	-	1,100,000,000.00	-
0106	Promotion of forest resource conservation and preservation of biodiversity	4,500,000,000.00	2,500,000,000.00	1,530,000,000.00	2,500,000,000.00	-
010603	Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture etc.) programme	4,500,000,000.00	2,500,000,000.00	1,530,000,000.00	2,500,000,000.00	-
0107	Promotion of enabling environment for increased agricultural development	350,000,000.00	350,000,000.00	-	100,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

010702	Youth and women In agriculture empowerment & smallholder agricultural credit strengthening	-	-	-	100,000,000.00	-
010706	Capacity building for stakeholders and professional human resources development	350,000,000.00	350,000,000.00	-	-	-
0110	Agriculture Sector Expenditures Not Elsewhere Classified	2,928,727,281.20	2,928,727,281.20	-	1,964,999,999.00	-
011001	Agriculture Programme Not Elsewhere Classified	2,928,727,281.20	2,928,727,281.20	-	1,964,999,999.00	-
02	Societal Re-orientation	2,695,013,715.00	2,665,013,715.00	-	2,865,000,000.00	-
0210	Societal Re-orientation - General	2,695,013,715.00	2,665,013,715.00	-	2,865,000,000.00	-
021001	Societal Re-orientation - General	2,695,013,715.00	2,665,013,715.00	-	2,865,000,000.00	-
03	Poverty Alleviation	4,850,000,000.00	4,850,000,000.00	2,620,170,719.20	3,005,500,000.00	-
0310	Poverty Alleviation - General	4,850,000,000.00	4,850,000,000.00	2,620,170,719.20	3,005,500,000.00	-
031001	Poverty Alleviation - General	4,850,000,000.00	4,850,000,000.00	2,620,170,719.20	3,005,500,000.00	-
04	Health	39,178,138,690.95	39,178,138,690.95	2,726,223,064.18	28,314,880,555.29	500,000,000.00
0401	Effective governance of the health system	3,606,267,400.00	3,606,267,400.00	-	2,028,800,000.00	-
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	3,300,000,000.00	3,300,000,000.00	-	2,000,000,000.00	-
040102	Human and institutional capacity performance management	306,267,400.00	306,267,400.00	-	28,800,000.00	-
0402	Community engagement and participation in health	212,500,000.00	212,500,000.00	-	142,282,700.00	-
040201	Community interventions	212,500,000.00	212,500,000.00	-	142,282,700.00	-



KEBBI STATE 2026 APPROVED BUDGET

0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	13,683,975,102.00	13,683,975,102.00	70,000,000.00	2,895,599,602.00	500,000,000.00
040301	Reproductive, maternal and neonatal health	1,600,906,602.00	1,600,906,602.00	70,000,000.00	1,200,231,602.00	-
040302	Child health	10,720,425,000.00	10,720,425,000.00	-	-	-
040304	Communicable diseases	430,243,500.00	430,243,500.00	-	595,368,000.00	-
040305	Non-communicable diseases	282,400,000.00	282,400,000.00	-	100,000,000.00	-
040306	Nutrition	650,000,000.00	650,000,000.00	-	1,000,000,000.00	500,000,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)	490,000,000.00	490,000,000.00	-	462,425,000.00	-
040401	Pre-service training	-	-	-	362,425,000.00	-
040402	HRH Performance management	300,000,000.00	300,000,000.00	-	100,000,000.00	-
040403	In service training (continuing education)	190,000,000.00	190,000,000.00	-	-	-
0405	Provision of adequate and modern health infrastructure for health services delivery	12,711,432,044.33	12,711,432,044.33	584,226,212.00	18,365,058,261.30	-
040501	Functional health facilities	12,711,432,044.33	12,711,432,044.33	584,226,212.00	18,365,058,261.30	-
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	1,490,978,846.99	1,490,978,846.99	-	1,101,693,391.99	-
040601	Sustainable drug supply	1,340,293,391.99	1,340,293,391.99	-	1,001,693,391.99	-
040602	Vaccines supply chain	150,685,455.00	150,685,455.00	-	100,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

0407	Evidence generation and utilisation	739,530,157.00	739,530,157.00	-	519,235,250.00	-
040701	Routine information system	100,460,455.00	100,460,455.00	-	50,800,000.00	-
040703	Research and development (Institutional Review Board, Clinical Trials)	639,069,702.00	639,069,702.00	-	415,360,000.00	-
040704	Monitoring and Evaluation (M&E)	-	-	-	53,075,250.00	-
0408	Institution and maintenance of a responsive public health emergency preparedness system	506,200,000.00	506,200,000.00	-	910,373,500.00	-
040801	Integrated national disease surveillance	256,200,000.00	256,200,000.00	-	410,373,500.00	-
040802	Public health laboratories	250,000,000.00	250,000,000.00	-	500,000,000.00	-
0409	Provision of universal health coverage and financial risk protection for citizens	3,787,222,640.63	3,787,222,640.63	1,407,346,572.00	478,859,850.00	-
040901	Mobilising equity contributions and vulnerable group funds	3,419,022,640.63	3,419,022,640.63	1,407,346,572.00	478,859,850.00	-
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme	368,200,000.00	368,200,000.00	-	-	-
0410	Health Sector Expenditures Not Elsewhere Classified	1,950,032,500.00	1,950,032,500.00	664,650,280.18	1,410,553,000.00	-
041001	Health Not Elsewhere Classified	1,950,032,500.00	1,950,032,500.00	664,650,280.18	1,410,553,000.00	-
05	Education	37,094,168,278.47	37,094,168,278.47	14,742,917,449.24	37,307,000,083.51	-
0501	Effective governance of the education system	27,995,445,960.30	27,995,445,960.30	13,773,650,933.94	28,809,962,959.28	-
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	7,566,010,333.10	7,566,010,333.10	1,157,535,765.03	8,988,542,339.08	-
050103	Education sector coordination mechanisms	20,429,435,627.20	20,429,435,627.20	12,616,115,168.91	19,821,420,620.20	-



KEBBI STATE 2026 APPROVED BUDGET

0502	Increase in access, retention, and completion rate at all levels	-	-	-	640,000,000.00	-
050206	Tertiary institutions' new courses accreditation	-	-	-	640,000,000.00	-
0504	Improved quality of teaching and learning outcomes	112,000,000.00	112,000,000.00	-	188,038,616.55	-
050402	Instructional and learning materials	112,000,000.00	112,000,000.00	-	23,459,759.40	-
050405	Teachers' recruitment and deployment	-	-	-	164,578,857.15	-
0505	Adequate infrastructure at all levels	5,070,521,506.41	5,070,521,506.41	-	6,401,816,471.17	-
050501	Schools' infrastructure construction and rehabilitation	4,442,521,506.41	4,442,521,506.41	-	6,010,443,581.17	-
050502	Furnishing	50,000,000.00	50,000,000.00	-	237,624,450.00	-
050503	Libraries and laboratories	470,000,000.00	470,000,000.00	-	55,748,440.00	-
050504	Water, sanitation and hygiene	108,000,000.00	108,000,000.00	-	98,000,000.00	-
0506	Improved education information management system (EIMS)	205,000,000.00	205,000,000.00	-	445,162,321.00	-
050601	ICT equipment, software and expertise	205,000,000.00	205,000,000.00	-	445,162,321.00	-
0510	Education Sector Expenditures Not Elsewhere Classified	3,711,200,811.76	3,711,200,811.76	969,266,515.30	822,019,715.51	-
051001	Education Not Elsewhere Classified	3,711,200,811.76	3,711,200,811.76	969,266,515.30	822,019,715.51	-
06	Housing and Urban Development	32,780,159,794.52	32,661,941,801.62	5,056,944,526.50	21,491,543,365.03	-
0610	Housing and Urban Development - General	32,780,159,794.52	32,661,941,801.62	5,056,944,526.50	21,491,543,365.03	-
061001	Housing and Urban Development - General	32,780,159,794.52	32,661,941,801.62	5,056,944,526.50	21,491,543,365.03	-



KEBBI STATE 2026 APPROVED BUDGET

07	Gender	5,450,000,000.00	5,410,000,000.00	657,769,000.00	5,812,919,200.00	-
0710	Gender - General	5,450,000,000.00	5,410,000,000.00	657,769,000.00	5,812,919,200.00	-
071001	Gender - General	5,450,000,000.00	5,410,000,000.00	657,769,000.00	5,812,919,200.00	-
08	Youth	2,440,000,000.00	2,570,000,000.00	1,491,554,726.00	7,350,000,000.00	-
0810	Youth - General	2,440,000,000.00	2,570,000,000.00	1,491,554,726.00	7,350,000,000.00	-
081001	Youth - General	2,440,000,000.00	2,570,000,000.00	1,491,554,726.00	7,350,000,000.00	-
09	Environmental Improvement	90,000,000.00	90,000,000.00	-	730,000,000.00	-
0910	Environmental Improvement - General	90,000,000.00	90,000,000.00	-	730,000,000.00	-
091001	Environmental Improvement - General	90,000,000.00	90,000,000.00	-	730,000,000.00	-
10	Water Resources and Rural Development	8,159,083,624.00	8,159,083,624.00	86,391,235.02	29,589,707,166.35	-
1010	Water Resources and Rural Deve - General	8,159,083,624.00	8,159,083,624.00	86,391,235.02	29,589,707,166.35	-
101001	Water Resources and Rural Deve - General	8,159,083,624.00	8,159,083,624.00	86,391,235.02	29,589,707,166.35	-
11	Information Communication and Technology	8,333,000,000.00	7,973,000,000.00	1,812,362,110.55	4,020,583,848.72	40,000,000.00
1110	Information Communication and Technology - General	8,333,000,000.00	7,973,000,000.00	1,812,362,110.55	4,020,583,848.72	40,000,000.00
111001	Information Communication and Technology - General	8,333,000,000.00	7,973,000,000.00	1,812,362,110.55	4,020,583,848.72	40,000,000.00
13	Reform of Government and Governance	100,465,032,330.60	96,612,758,355.60	18,273,211,534.09	114,696,524,021.32	50,000,000.00
1310	Reform of Government and Governance - General	100,465,032,330.60	96,612,758,355.60	18,273,211,534.09	114,696,524,021.32	50,000,000.00
131001	Reform of Government and Governance - General	100,465,032,330.60	96,612,758,355.60	18,273,211,534.09	114,696,524,021.32	50,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

14	Power	5,719,782,532.00	4,939,782,532.00	248,378,988.25	24,788,611,363.79	-
1410	Power - General	5,719,782,532.00	4,939,782,532.00	248,378,988.25	24,788,611,363.79	-
141001	Power - General	5,719,782,532.00	4,939,782,532.00	248,378,988.25	24,788,611,363.79	-
17	Road	59,130,000,000.00	59,130,000,000.00	30,306,189,307.79	39,200,000,000.00	-
1710	Road - General	59,130,000,000.00	59,130,000,000.00	30,306,189,307.79	39,200,000,000.00	-
171001	Road - General	59,130,000,000.00	59,130,000,000.00	30,306,189,307.79	39,200,000,000.00	-
18	Airways	2,100,000,000.00	2,100,000,000.00	-	515,000,000.00	-
1810	Airways - General	2,100,000,000.00	2,100,000,000.00	-	515,000,000.00	-
181001	Airways - General	2,100,000,000.00	2,100,000,000.00	-	515,000,000.00	-
20	CLIMATE CHANGE	28,875,000,000.00	28,875,000,000.00	1,523,775,000.00	8,911,373,900.00	-
2010	CLIMATE CHANGE - General	28,875,000,000.00	28,875,000,000.00	1,523,775,000.00	8,911,373,900.00	-
201001	CLIMATE CHANGE - General	28,875,000,000.00	28,875,000,000.00	1,523,775,000.00	8,911,373,900.00	-



KEBBI STATE 2026 APPROVED BUDGET

Kebbi State Government 2026 Approved Budget - Health Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Capital Health Sector Expenditure	39,178,138,690.95	39,178,138,690.95	2,726,223,064.18	28,314,880,555.29	500,000,000.00
04	Health	39,178,138,690.95	39,178,138,690.95	2,726,223,064.18	28,314,880,555.29	500,000,000.00
0401	Effective governance of the health system	3,606,267,400.00	3,606,267,400.00	-	2,028,800,000.00	-
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	3,300,000,000.00	3,300,000,000.00	-	2,000,000,000.00	-
04010100000001	Primary Health Care	300,000,000.00	300,000,000.00	-	-	-
04010100000004	Other/Multiple Level of Health Care	3,000,000,000.00	3,000,000,000.00	-	2,000,000,000.00	-
040102	Human and institutional capacity performance management	306,267,400.00	306,267,400.00	-	28,800,000.00	-
04010200000004	Other/Multiple Level of Health Care	306,267,400.00	306,267,400.00	-	28,800,000.00	-
0402	Community engagement and participation in health	212,500,000.00	212,500,000.00	-	142,282,700.00	-
040201	Community interventions	212,500,000.00	212,500,000.00	-	142,282,700.00	-
04020100000001	Primary Health Care	25,000,000.00	25,000,000.00	-	-	-
04020100000004	Other/Multiple Level of Health Care	187,500,000.00	187,500,000.00	-	142,282,700.00	-
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	13,683,975,102.00	13,683,975,102.00	70,000,000.00	2,895,599,602.00	500,000,000.00
040301	Reproductive, maternal and neonatal health	1,600,906,602.00	1,600,906,602.00	70,000,000.00	1,200,231,602.00	-
04030100000001	Primary Health Care	1,400,906,602.00	1,400,906,602.00	70,000,000.00	1,000,231,602.00	-



KEBBI STATE 2026 APPROVED BUDGET

04030100000004	Other/Multiple Level of Health Care	200,000,000.00	200,000,000.00	-	200,000,000.00	-
040302	Child health	10,720,425,000.00	10,720,425,000.00	-	-	-
04030200000004	Other/Multiple Level of Health Care	10,720,425,000.00	10,720,425,000.00	-	-	-
040304	Communicable diseases	430,243,500.00	430,243,500.00	-	595,368,000.00	-
04030400000004	Other/Multiple Level of Health Care	430,243,500.00	430,243,500.00	-	595,368,000.00	-
040305	Non-communicable diseases	282,400,000.00	282,400,000.00	-	100,000,000.00	-
04030500000004	Other/Multiple Level of Health Care	282,400,000.00	282,400,000.00	-	100,000,000.00	-
040306	Nutrition	650,000,000.00	650,000,000.00	-	1,000,000,000.00	500,000,000.00
04030600000001	Primary Health Care	250,000,000.00	250,000,000.00	-	500,000,000.00	-
04030600000004	Other/Multiple Level of Health Care	400,000,000.00	400,000,000.00	-	500,000,000.00	500,000,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)	490,000,000.00	490,000,000.00	-	462,425,000.00	-
040401	Pre-service training	-	-	-	362,425,000.00	-
04040100000001	Primary Health Care	-	-	-	362,425,000.00	-
040402	HRH Performance management	300,000,000.00	300,000,000.00	-	100,000,000.00	-
04040200000004	Other/Multiple Level of Health Care	300,000,000.00	300,000,000.00	-	100,000,000.00	-
040403	In service training (continuing education)	190,000,000.00	190,000,000.00	-	-	-



KEBBI STATE 2026 APPROVED BUDGET

04040300000004	Other/Multiple Level of Health Care	190,000,000.00	190,000,000.00	-	-	-
0405	Provision of adequate and modern health infrastructure for health services delivery	12,711,432,044.33	12,711,432,044.33	584,226,212.00	18,365,058,261.30	-
040501	Functional health facilities	12,711,432,044.33	12,711,432,044.33	584,226,212.00	18,365,058,261.30	-
04050100000001	Primary Health Care	600,000,000.00	600,000,000.00	-	3,165,491,960.00	-
04050100000004	Other/Multiple Level of Health Care	12,111,432,044.33	12,111,432,044.33	584,226,212.00	15,199,566,301.30	-
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	1,490,978,846.99	1,490,978,846.99	-	1,101,693,391.99	-
040601	Sustainable drug supply	1,340,293,391.99	1,340,293,391.99	-	1,001,693,391.99	-
04060100000001	Primary Health Care	30,000,000.00	30,000,000.00	-	-	-
04060100000004	Other/Multiple Level of Health Care	1,310,293,391.99	1,310,293,391.99	-	1,001,693,391.99	-
040602	Vaccines supply chain	150,685,455.00	150,685,455.00	-	100,000,000.00	-
04060200000001	Primary Health Care	150,685,455.00	150,685,455.00	-	100,000,000.00	-
0407	Evidence generation and utilisation	739,530,157.00	739,530,157.00	-	519,235,250.00	-
040701	Routine information system	100,460,455.00	100,460,455.00	-	50,800,000.00	-
04070100000001	Primary Health Care	100,460,455.00	100,460,455.00	-	50,800,000.00	-
040703	Research and development (Institutional Review Board, Clinical Trials)	639,069,702.00	639,069,702.00	-	415,360,000.00	-
04070300000004	Other/Multiple Level of Health Care	639,069,702.00	639,069,702.00	-	415,360,000.00	-
040704	Monitoring and Evaluation (M&E)	-	-	-	53,075,250.00	-



KEBBI STATE 2026 APPROVED BUDGET

04070400000004	Other/Multiple Level of Health Care	-	-	-	53,075,250.00	-
0408	Institution and maintenance of a responsive public health emergency preparedness system	506,200,000.00	506,200,000.00	-	910,373,500.00	-
040801	Integrated national disease surveillance	256,200,000.00	256,200,000.00	-	410,373,500.00	-
04080100000004	Other/Multiple Level of Health Care	256,200,000.00	256,200,000.00	-	410,373,500.00	-
040802	Public health laboratories	250,000,000.00	250,000,000.00	-	500,000,000.00	-
04080200000004	Other/Multiple Level of Health Care	250,000,000.00	250,000,000.00	-	500,000,000.00	-
0409	Provision of universal health coverage and financial risk protection for citizens	3,787,222,640.63	3,787,222,640.63	1,407,346,572.00	478,859,850.00	-
040901	Mobilising equity contributions and vulnerable group funds	3,419,022,640.63	3,419,022,640.63	1,407,346,572.00	478,859,850.00	-
04090100000004	Other/Multiple Level of Health Care	3,419,022,640.63	3,419,022,640.63	1,407,346,572.00	478,859,850.00	-
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme	368,200,000.00	368,200,000.00	-	-	-
04090200000004	Other/Multiple Level of Health Care	368,200,000.00	368,200,000.00	-	-	-
0410	Health Sector Expenditures Not Elsewhere Classified	1,950,032,500.00	1,950,032,500.00	664,650,280.18	1,410,553,000.00	-
041001	Health Not Elsewhere Classified	1,950,032,500.00	1,950,032,500.00	664,650,280.18	1,410,553,000.00	-
04100100000001	Primary Health Care	1,950,032,500.00	1,950,032,500.00	664,650,280.18	1,200,000,000.00	-
04100100000004	Other/Multiple Level of Health Care	-	-	-	210,553,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

Kebbi State Government 2026 Approved Budget - Basic Education Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
-	Total Expenditure	11,364,914,581.22	11,364,914,581.22	2,764,612,132.03	13,959,954,698.10	-
050000000000	Social Sector	11,364,914,581.22	11,364,914,581.22	2,764,612,132.03	13,959,954,698.10	-
051700000000	Ministry for Basic and Secondary Education	11,364,914,581.22	11,364,914,581.22	2,764,612,132.03	13,959,954,698.10	-
051700300100	Kebbi State Universal Basic Education Board (KEB-SUBEB)	11,364,914,581.22	11,364,914,581.22	2,764,612,132.03	13,959,954,698.10	-

Kebbi State Government 2026 Approved Budget - Basic Education Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	11,364,914,581.22	11,364,914,581.22	2,764,612,132.03	13,959,954,698.10	-
2	EXPENDITURES	11,364,914,581.22	11,364,914,581.22	2,764,612,132.03	13,959,954,698.10	-
21	PERSONNEL COST	3,485,104,248.12	3,485,104,248.12	1,473,316,367.00	3,316,693,328.58	-
2101	SALARY	3,485,104,248.12	3,485,104,248.12	1,473,316,367.00	3,316,693,328.58	-
210101	SALARIES AND WAGES	3,485,104,248.12	3,485,104,248.12	1,473,316,367.00	3,316,693,328.58	-
21010101	SALARY	3,485,104,248.12	3,485,104,248.12	1,473,316,367.00	3,316,693,328.58	-
22	OTHER RECURRENT COSTS	313,800,000.00	313,800,000.00	133,760,000.00	1,490,140,173.29	-
2202	OVERHEAD COST	310,800,000.00	310,800,000.00	133,760,000.00	1,487,140,173.29	-
220201	TRAVEL & TRANSPORT - GENERAL	60,000,000.00	60,000,000.00	26,000,000.00	60,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	60,000,000.00	60,000,000.00	26,000,000.00	60,000,000.00	-
220202	UTILITIES - GENERAL	30,000,000.00	30,000,000.00	13,000,000.00	30,000,000.00	-
22020201	ELECTRICITY CHARGES	30,000,000.00	30,000,000.00	13,000,000.00	30,000,000.00	-
220203	MATERIALS & SUPPLIES - GENERAL	33,000,000.00	33,000,000.00	18,500,000.00	33,000,000.00	-
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	30,000,000.00	30,000,000.00	18,500,000.00	30,000,000.00	-
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	3,000,000.00	3,000,000.00	-	3,000,000.00	-
220204	MAINTENANCE SERVICES - GENERAL	49,000,000.00	49,000,000.00	22,500,000.00	49,000,000.00	-
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	24,000,000.00	24,000,000.00	12,000,000.00	24,000,000.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	25,000,000.00	25,000,000.00	10,500,000.00	25,000,000.00	-
220205	TRAINING - GENERAL	25,000,000.00	25,000,000.00	12,000,000.00	525,000,000.00	-
22020501	LOCAL TRAINING	25,000,000.00	25,000,000.00	12,000,000.00	525,000,000.00	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	30,000,000.00	30,000,000.00	9,500,000.00	30,000,000.00	-
22020701	FINANCIAL CONSULTING	30,000,000.00	30,000,000.00	9,500,000.00	30,000,000.00	-
220210	MISCELLANEOUS EXPENSES GENERAL	83,800,000.00	83,800,000.00	32,260,000.00	760,140,173.29	-
22021001	REFRESHMENT & MEALS	25,000,000.00	25,000,000.00	11,500,000.00	25,000,000.00	-
22021002	HONORARIUM & SITTING ALLOWANCE	15,000,000.00	15,000,000.00	4,500,000.00	15,000,000.00	-
22021024	COMMITTEE & COMMISSION EXPENSES	43,800,000.00	43,800,000.00	16,260,000.00	99,056,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

22021027	PROJECT MONITORING EXPENSES	-	-	-	497,650,030.43	-
22021033	OTHER MISC EXPENDITURE	-	-	-	123,434,142.86	-
2204	GRANTS AND CONTRIBUTIONS GENERAL	3,000,000.00	3,000,000.00	-	3,000,000.00	-
220401	LOCAL GRANTS AND CONTRIBUTIONS	3,000,000.00	3,000,000.00	-	3,000,000.00	-
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	3,000,000.00	3,000,000.00	-	3,000,000.00	-
23	CAPITAL EXPENDITURE	7,566,010,333.10	7,566,010,333.10	1,157,535,765.03	9,153,121,196.23	-
2301	FIXED ASSETS PURCHASED	1,273,769,110.00	1,273,769,110.00	-	3,348,697,936.72	-
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,273,769,110.00	1,273,769,110.00	-	3,348,697,936.72	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	237,000,000.00	237,000,000.00	-	2,169,743,103.74	-
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	1,036,769,110.00	1,036,769,110.00	-	142,185,722.98	-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	-	-	-	1,036,769,110.00	-
2302	CONSTRUCTION / PROVISION	5,096,985,223.10	5,096,985,223.10	1,136,181,614.53	4,065,623,259.61	-
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	5,096,985,223.10	5,096,985,223.10	1,136,181,614.53	4,065,623,259.61	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	473,000,000.00	473,000,000.00	-	145,000,000.00	-
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	4,623,985,223.10	4,623,985,223.10	1,136,181,614.53	3,920,623,259.61	-
2303	REHABILITATION / REPAIRS	855,000,000.00	855,000,000.00	20,430,150.50	1,738,799,999.90	-
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	855,000,000.00	855,000,000.00	20,430,150.50	1,738,799,999.90	-



KEBBI STATE 2026 APPROVED BUDGET

23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	855,000,000.00	855,000,000.00	20,430,150.50	1,738,799,999.90	-
2305	OTHER CAPITAL PROJECTS	340,256,000.00	340,256,000.00	924,000.00	-	-
230501	ACQUISITION OF NON TANGIBLE ASSETS	340,256,000.00	340,256,000.00	924,000.00	-	-
23050101	RESEARCH AND DEVELOPMENT	145,000,000.00	145,000,000.00	414,000.00	-	-
23050103	MONITORING AND EVALUATION	195,256,000.00	195,256,000.00	510,000.00	-	-

Kebbi State Government 2026 Approved Budget - Basic Education Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
-	Total Expenditure	11,364,914,581.22	11,364,914,581.22	2,764,612,132.03	13,959,954,698.10	-
709	EDUCATION	11,364,914,581.22	11,364,914,581.22	2,764,612,132.03	13,959,954,698.10	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	11,364,914,581.22	11,364,914,581.22	2,764,612,132.03	13,959,954,698.10	-
70911	PRE-PRIMARY EDUCATION	-	-	-	288,013,000.01	-
70912	PRIMARY EDUCATION	11,364,914,581.22	11,364,914,581.22	2,764,612,132.03	13,671,941,698.09	-

Kebbi State Government 2026 Approved Budget - Basic Education Expenditure by Programme Classification

Code	Sector, Objective and Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	11,364,914,581.22	11,364,914,581.22	2,764,612,132.03	13,959,954,698.10	-
05	Education	11,364,914,581.22	11,364,914,581.22	2,764,612,132.03	13,959,954,698.10	-
0501	Effective governance of the education system	11,364,914,581.22	11,364,914,581.22	2,764,612,132.03	13,671,941,698.09	-



KEBBI STATE 2026 APPROVED BUDGET

050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	11,364,914,581.22	11,364,914,581.22	2,764,612,132.03	13,671,941,698.09	-
0504	Improved quality of teaching and learning outcomes	-	-	-	288,013,000.01	-
050405	Teachers' recruitment and deployment	-	-	-	288,013,000.01	-



KEBBI STATE 2026 APPROVED BUDGET

Kebbi State Government 2026 Approved Budget - Primary Health Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
-	Total Expenditure	5,305,979,763.00	5,305,979,763.00	824,831,780.18	12,385,765,533.58	-
10000000000	Administration Sector	10,000,000.00	10,000,000.00	-	10,000,000.00	-
11100000000	Governor's Office	10,000,000.00	10,000,000.00	-	10,000,000.00	-
11103300100	State Agency for Control of AIDS/HIV	10,000,000.00	10,000,000.00	-	10,000,000.00	-
50000000000	Social Sector	5,295,979,763.00	5,295,979,763.00	824,831,780.18	12,375,765,533.58	-
52100000000	Ministry of Health	5,295,979,763.00	5,295,979,763.00	824,831,780.18	12,375,765,533.58	-
52100300100	Primary Health Care Development Agency	4,891,425,012.00	4,891,425,012.00	748,521,780.18	10,469,958,187.00	-
52102600100	Sir-Yahaya Memorial Hospital	71,500,000.00	71,500,000.00	28,600,000.00	99,184,888.17	-
52110200100	General Hospitals	220,054,751.00	220,054,751.00	43,740,000.00	220,054,751.00	-
52110800100	Kebbi State Contributory Healthcare Management Agency (KECHEMA)	83,000,000.00	83,000,000.00	3,970,000.00	1,586,567,707.41	-
52110900100	Drugs and Medical Consumables Management Agency (DMCMA)	30,000,000.00	30,000,000.00	-	-	-



KEBBI STATE 2026 APPROVED BUDGET

Kebbi State Government 2026 Approved Budget - Primary Health Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	5,305,979,763.00	5,305,979,763.00	824,831,780.18	12,385,765,533.58	-
2	EXPENDITURES	<u>5,305,979,763.00</u>	<u>5,305,979,763.00</u>	<u>824,831,780.18</u>	<u>12,385,765,533.58</u>	=
21	PERSONNEL COST	-	-	-	<u>2,906,667,125.00</u>	-
2101	SALARY	-	-	-	2,906,667,125.00	-
210101	SALARIES AND WAGES	-	-	-	2,906,667,125.00	-
21010101	SALARY	-	-	-	2,906,667,125.00	-
22	OTHER RECURRENT COSTS	<u>498,894,751.00</u>	<u>498,894,751.00</u>	<u>90,181,500.00</u>	<u>3,100,149,846.58</u>	-
2202	OVERHEAD COST	<u>495,894,751.00</u>	<u>495,894,751.00</u>	<u>89,191,500.00</u>	<u>3,098,149,846.58</u>	-
220201	TRAVEL & TRANSPORT - GENERAL	<u>39,716,937.00</u>	<u>39,716,937.00</u>	<u>8,368,300.00</u>	<u>184,686,937.00</u>	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	14,000,000.00	14,000,000.00	900,000.00	14,000,000.00	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	25,716,937.00	25,716,937.00	7,468,300.00	170,686,937.00	-
220202	UTILITIES - GENERAL	<u>41,275,800.00</u>	<u>41,275,800.00</u>	<u>15,002,000.00</u>	<u>45,775,800.00</u>	-
22020201	ELECTRICITY CHARGES	41,275,800.00	41,275,800.00	15,002,000.00	45,775,800.00	-
220203	MATERIALS & SUPPLIES - GENERAL	<u>100,336,795.00</u>	<u>100,336,795.00</u>	<u>21,178,500.00</u>	<u>119,836,795.00</u>	-
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	24,964,457.00	24,964,457.00	6,870,000.00	24,964,457.00	-



KEBBI STATE 2026 APPROVED BUDGET

22020305	PRINTING OF NON SECURITY DOCUMENTS	3,500,000.00	3,500,000.00	941,800.00	3,500,000.00	-
22020306	PRINTING OF SECURITY DOCUMENTS	4,000,000.00	4,000,000.00	1,450,000.00	4,000,000.00	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	64,372,338.00	64,372,338.00	9,916,700.00	83,872,338.00	-
22020309	UNIFORMS & OTHER CLOTHING	3,500,000.00	3,500,000.00	2,000,000.00	3,500,000.00	-
220204	MAINTENANCE SERVICES - GENERAL	96,142,553.00	96,142,553.00	23,916,000.00	97,642,553.00	-
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	36,226,960.00	36,226,960.00	5,505,000.00	36,226,960.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	7,440,000.00	7,440,000.00	1,922,000.00	7,440,000.00	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	19,401,203.00	19,401,203.00	9,250,000.00	19,401,203.00	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000.00	3,000,000.00	30,000.00	4,500,000.00	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	30,074,390.00	30,074,390.00	7,209,000.00	30,074,390.00	-
220205	TRAINING - GENERAL	43,500,000.00	43,500,000.00	2,609,000.00	43,500,000.00	-
22020501	LOCAL TRAINING	43,500,000.00	43,500,000.00	2,609,000.00	43,500,000.00	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	26,900,000.00	26,900,000.00	680,000.00	26,900,000.00	-
22020701	FINANCIAL CONSULTING	16,400,000.00	16,400,000.00	360,000.00	16,400,000.00	-
22020702	INFORMATION TECHNOLOGY CONSULTING	8,000,000.00	8,000,000.00	-	8,000,000.00	-
22020708	MEDICAL CONSULTING	2,500,000.00	2,500,000.00	320,000.00	2,500,000.00	-
220208	FUEL & LUBRICANTS - GENERAL	14,840,000.00	14,840,000.00	1,800,000.00	21,024,888.17	-



KEBBI STATE 2026 APPROVED BUDGET

22020803	PLANT / GENERATOR FUEL COST	14,840,000.00	14,840,000.00	1,800,000.00	21,024,888.17	-
220209	FINANCIAL CHARGES - GENERAL	-	-	-	1,502,067,707.41	-
22020902	INSURANCE PREMIUM	-	-	-	1,502,067,707.41	-
220210	MISCELLANEOUS EXPENSES GENERAL	133,182,666.00	133,182,666.00	15,637,700.00	1,056,715,166.00	-
22021001	REFRESHMENT & MEALS	30,471,333.00	30,471,333.00	5,525,000.00	30,471,333.00	-
22021002	HONORARIUM & SITTING ALLOWANCE	7,600,000.00	7,600,000.00	1,440,000.00	7,600,000.00	-
22021003	PUBLICITY & ADVERTISEMENTS	3,000,000.00	3,000,000.00	20,000.00	3,000,000.00	-
22021004	MEDICAL EXPENSES-LOCAL	5,000,000.00	5,000,000.00	1,600,000.00	3,500,000.00	-
22021006	POSTAGES & COURIER SERVICES	2,000,000.00	2,000,000.00	20,000.00	2,000,000.00	-
22021007	WELFARE PACKAGES	73,111,333.00	73,111,333.00	4,592,700.00	73,111,333.00	-
22021024	COMMITTEE & COMMISSION EXPENSES	9,500,000.00	9,500,000.00	2,020,000.00	209,500,000.00	-
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN	2,500,000.00	2,500,000.00	420,000.00	2,500,000.00	-
22021033	OTHER MISC EXPENDITURE	-	-	-	725,032,500.00	-
2204	GRANTS AND CONTRIBUTIONS GENERAL	3,000,000.00	3,000,000.00	990,000.00	2,000,000.00	-
220401	LOCAL GRANTS AND CONTRIBUTIONS	3,000,000.00	3,000,000.00	990,000.00	2,000,000.00	-
22040103	GRANT TO LOCAL GOVERNMENTS - CURRENT	1,000,000.00	1,000,000.00	90,000.00	1,000,000.00	-
22040109	GRANTS TO COMMUNITIES/NGOs	2,000,000.00	2,000,000.00	900,000.00	1,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

23	CAPITAL EXPENDITURE	4,807,085,012.00	4,807,085,012.00	734,650,280.18	6,378,948,562.00	-
2301	FIXED ASSETS PURCHASED	1,200,231,602.00	1,200,231,602.00	70,000,000.00	1,500,231,602.00	-
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,200,231,602.00	1,200,231,602.00	70,000,000.00	1,500,231,602.00	-
23010106	PURCHASE OF VANS	300,000,000.00	300,000,000.00	-	-	-
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	900,231,602.00	900,231,602.00	70,000,000.00	1,500,231,602.00	-
2302	CONSTRUCTION / PROVISION	30,000,000.00	30,000,000.00	-	362,425,000.00	-
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	30,000,000.00	30,000,000.00	-	362,425,000.00	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	30,000,000.00	30,000,000.00	-	362,425,000.00	-
2303	REHABILITATION / REPAIRS	2,325,685,455.00	2,325,685,455.00	664,650,280.18	4,465,491,960.00	-
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	2,325,685,455.00	2,325,685,455.00	664,650,280.18	4,465,491,960.00	-
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	2,325,685,455.00	2,325,685,455.00	664,650,280.18	4,465,491,960.00	-
2305	OTHER CAPITAL PROJECTS	1,251,167,955.00	1,251,167,955.00	-	50,800,000.00	-
230501	ACQUISITION OF NON TANGIBLE ASSETS	1,251,167,955.00	1,251,167,955.00	-	50,800,000.00	-
23050102	COMPUTER SOFTWARE ACQUISITION	100,460,455.00	100,460,455.00	-	50,800,000.00	-
23050108	SPECIAL GRANTS AND INTERVENTION	1,150,707,500.00	1,150,707,500.00	-	-	-



KEBBI STATE 2026 APPROVED BUDGET

Kebbi State Government 2026 Approved Budget - Primary Health Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
-	Total Expenditure	5,305,979,763.00	5,305,979,763.00	824,831,780.18	12,385,765,533.58	-
701	GENERAL PUBLIC SERVICES	31,000,000.00	31,000,000.00	90,000.00	1,000,000.00	-
7013	GENERAL SERVICES	30,000,000.00	30,000,000.00	-	-	-
70133	OTHER GENERAL SERVICES	30,000,000.00	30,000,000.00	-	-	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	1,000,000.00	1,000,000.00	90,000.00	1,000,000.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	1,000,000.00	1,000,000.00	90,000.00	1,000,000.00	-
707	HEALTH	5,274,979,763.00	5,274,979,763.00	824,741,780.18	12,384,765,533.58	-
7073	HOSPITAL SERVICES	291,554,751.00	291,554,751.00	72,340,000.00	319,239,639.17	-
70731	GENERAL HOSPITAL SERVICES	291,554,751.00	291,554,751.00	72,340,000.00	319,239,639.17	-
7074	PUBLIC HEALTH SERVICES	4,983,425,012.00	4,983,425,012.00	752,401,780.18	11,558,130,894.41	-
70741	PUBLIC HEALTH SERVICES	4,983,425,012.00	4,983,425,012.00	752,401,780.18	11,558,130,894.41	-
7076	HEALTH N.E.C.	-	-	-	507,395,000.00	-
70761	HEALTH N.E.C.	-	-	-	507,395,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

Kebbi State Government 2026 Approved Budget - Primary Health Expenditure by Programme Classification

Code	Sector, Objective and Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
	Total Expenditure	5,305,979,763.00	5,305,979,763.00	824,831,780.18	12,385,765,533.58	-
04	Health	5,305,979,763.00	5,305,979,763.00	824,831,780.18	12,385,765,533.58	-
0401	Effective governance of the health system	414,340,000.00	414,340,000.00	13,871,500.00	3,021,007,125.00	-
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	414,340,000.00	414,340,000.00	13,871,500.00	3,021,007,125.00	-
0402	Community engagement and participation in health	25,000,000.00	25,000,000.00	-	25,000,000.00	-
040201	Community interventions	25,000,000.00	25,000,000.00	-	25,000,000.00	-
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	1,660,906,602.00	1,660,906,602.00	70,000,000.00	2,010,231,602.00	-
040301	Reproductive, maternal and neonatal health	1,400,906,602.00	1,400,906,602.00	70,000,000.00	1,200,231,602.00	-
040304	Communicable diseases	10,000,000.00	10,000,000.00	-	10,000,000.00	-
040306	Nutrition	250,000,000.00	250,000,000.00	-	800,000,000.00	-
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)	-	-	-	507,395,000.00	-
040401	Pre-service training	-	-	-	507,395,000.00	-
0405	Provision of adequate and modern health infrastructure for health services delivery	600,000,000.00	600,000,000.00	-	3,165,491,960.00	-



KEBBI STATE 2026 APPROVED BUDGET

040501	Functional health facilities	600,000,000.00	600,000,000.00	-	3,165,491,960.00	-
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	180,685,455.00	180,685,455.00	-	100,000,000.00	-
040601	Sustainable drug supply	30,000,000.00	30,000,000.00	-	-	-
040602	Vaccines supply chain	150,685,455.00	150,685,455.00	-	100,000,000.00	-
0407	Evidence generation and utilisation	100,460,455.00	100,460,455.00	-	50,800,000.00	-
040701	Routine information system	100,460,455.00	100,460,455.00	-	50,800,000.00	-
0409	Provision of universal health coverage and financial risk protection for citizens	83,000,000.00	83,000,000.00	3,970,000.00	1,586,567,707.41	-
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme	83,000,000.00	83,000,000.00	3,970,000.00	1,586,567,707.41	-
0410	Health Sector Expenditures Not Elsewhere Classified	2,241,587,251.00	2,241,587,251.00	736,990,280.18	1,919,272,139.17	-
041001	Health Not Elsewhere Classified	2,241,587,251.00	2,241,587,251.00	736,990,280.18	1,919,272,139.17	-



KEBBI STATE 2026 APPROVED BUDGET

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total Capital Expenditure					4,807,085,012.00	4,807,085,012.00	734,650,280.18	6,378,948,562.00	-
Purchase of 3 No. of Toyota Public address Van	04010123000101 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	052100300100 - Primary Health Care Development Agency	23010106 - PURCHASE OF VANS	32142200 - STATE WIDE	300,000,000.00	300,000,000.00	-	-	-
Purchase 208 Cartons of Drugs for Bi-Annual maternal, Neonatal and Child Health Week (MNCH)	04030123000201 - Reproductive, maternal and neonatal health	052100300100 - Primary Health Care Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	32142200 - STATE WIDE	100,000,000.00	100,000,000.00	70,000,000.00	100,000,000.00	-
Purchase of 450No. Delivery Bed, 675No. Single Crank Hospital Bed, 1,500No.	04030123000301 - Reproductive, maternal and	052100300100 - Primary Health Care Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	32142200 - STATE WIDE	500,231,602.00	500,231,602.00	-	550,231,602.00	-



KEBBI STATE 2026 APPROVED BUDGET

Respiratory Timer, 1,500No. Weighing Scale and 2,000No. Height Scale for Effective Maternal and Child Health Services	neonatal health								
Procurement of 208 cartons of commodities under the Kebbi State Family Planning	0403012300 0401 - Reproductive, maternal and neonatal health	0521003001 00 - Primary Health Care Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	32142200 - STATE WIDE	300,000,000.00	300,000,000.00	-	350,000,000.00	-
Provision for nutrition intervention project to address malnutrition in the state	0403062500 0101 - Nutrition	0521003001 00 - Primary Health Care Development Agency	23050108 - SPECIAL GRANTS AND INTERVENTION	32142200 - STATE WIDE	250,000,000.00	250,000,000.00	-	-	-
Purchase of 12,000No. Delivery Kits for Maternal and Neo-Natal Mortality Innovation and Initiative (MAMII)	0403062500 0101 - Nutrition	0521003001 00 - Primary Health Care Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	32142200 - STATE WIDE	-	-	-	500,000,000.00	-
Upgrade/Renovation of Ward Health	0405012300 1401 - Functional	0521003001 00 - Primary Health Care	23030105 - REHABILITATION /	32110200 - Arewa Local	20,000,000.00	20,000,000.00	-	105,516,398.67	-



KEBBI STATE 2026 APPROVED BUDGET

Facilities Arewa Local Government	health facilities	Developmen t Agency	REPAIRS - HOSPITAL / HEALTH CENTRES	Governme nt					
Upgrade/Reno vation of Ward Health Facilities Argungu Local Government	0405012300 1401 - Functional health facilities	0521003001 00 - Primary Health Care Developmen t Agency	23030105 - REHABILITA TION / REPAIRS - HOSPITAL / HEALTH CENTRES	32110300 - Argungu Local Governme nt	20,000,000.00	20,000,000.00	-	105,516,398.6 7	-
Upgrade/Reno vation of Ward Health Facilities Augie Local Government	0405012300 1401 - Functional health facilities	0521003001 00 - Primary Health Care Developmen t Agency	23030105 - REHABILITA TION / REPAIRS - HOSPITAL / HEALTH CENTRES	32110400 - Augie Local Governme nt	20,000,000.00	20,000,000.00	-	105,516,398.6 7	-
Upgrade/Reno vation of Ward Health Facilities Bagudo Local Government	0405012300 1401 - Functional health facilities	0521003001 00 - Primary Health Care Developmen t Agency	23030105 - REHABILITA TION / REPAIRS - HOSPITAL / HEALTH CENTRES	32110500 - Bagudo Local Governme nt	20,000,000.00	20,000,000.00	-	105,516,398.6 7	-
Upgrade/Reno vation of Ward Health Facilities Dandi Local Government	0405012300 1401 - Functional health facilities	0521003001 00 - Primary Health Care Developmen t Agency	23030105 - REHABILITA TION / REPAIRS - HOSPITAL / HEALTH CENTRES	32110800 - Dandi Local Governme nt	20,000,000.00	20,000,000.00	-	105,516,398.6 7	-
Upgrade/Reno vation of Ward Health Facilities Suru	0405012300 1401 - Functional	0521003001 00 - Primary Health Care	23030105 - REHABILITA TION / REPAIRS -	32111900 - Suru Local	20,000,000.00	20,000,000.00	-	105,516,398.6 7	-



KEBBI STATE 2026 APPROVED BUDGET

Local Government	health facilities	Development Agency	HOSPITAL / HEALTH CENTRES	Government					
Upgrade/Renovation of Ward Health Facilities Aliero Local Government	0405012300 1401 - Functional health facilities	0521003001 00 - Primary Health Care Development Agency	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	32120100 - Aliero Local Government	20,000,000.00	20,000,000.00	-	105,516,398.67	-
Upgrade/Renovation of Ward Health Facilities Birnin Kebbi Local Government	0405012300 1401 - Functional health facilities	0521003001 00 - Primary Health Care Development Agency	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	32120600 - Birnin Kebbi Local Government	200,000,000.00	200,000,000.00	-	1,055,163,986.67	-
Upgrade/Renovation of Ward Health Facilities Bunza Local Government	0405012300 1401 - Functional health facilities	0521003001 00 - Primary Health Care Development Agency	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	32120700 - Bunza Local Government	20,000,000.00	20,000,000.00	-	105,516,398.67	-
Upgrade/Renovation of Ward Health Facilities Gwandu Local Government	0405012300 1401 - Functional health facilities	0521003001 00 - Primary Health Care Development Agency	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	32121100 - Gwandu Local Government	20,000,000.00	20,000,000.00	-	105,516,398.67	-
Upgrade/Renovation of Ward Health Facilities Jega	0405012300 1401 - Functional health facilities	0521003001 00 - Primary Health Care Development Agency	23030105 - REHABILITATION / REPAIRS - HOSPITAL /	32121200 - Jega Local Government	20,000,000.00	20,000,000.00	-	105,516,398.67	-



KEBBI STATE 2026 APPROVED BUDGET

Local Government			HEALTH CENTRES						
Upgrade/Renovation of Ward Health Facilities Kalgo Local Government	04050123001401 - Functional health facilities	052100300100 - Primary Health Care Development Agency	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	32121300 - Kalgo Local Government	20,000,000.00	20,000,000.00	-	105,516,398.67	-
Upgrade/Renovation of Ward Health Facilities Koko/Besse Local Government	04050123001401 - Functional health facilities	052100300100 - Primary Health Care Development Agency	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	32121400 - Koko/Besse Local Government	20,000,000.00	20,000,000.00	-	105,516,398.67	-
Upgrade/Renovation of Ward Health Facilities Maiyama Local Government	04050123001401 - Functional health facilities	052100300100 - Primary Health Care Development Agency	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	32121500 - Maiyama Local Government	20,000,000.00	20,000,000.00	-	105,516,398.67	-
Upgrade/Renovation of Ward Health Facilities Wasagu/Danko Local Government	04050123001401 - Functional health facilities	052100300100 - Primary Health Care Development Agency	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	32130900 - Wasagu/Danko Local Government	20,000,000.00	20,000,000.00	-	105,516,398.67	-
Upgrade/Renovation of Ward Health Facilities Fakai Local Government	04050123001401 - Functional health facilities	052100300100 - Primary Health Care Development Agency	23030105 - REHABILITATION / REPAIRS - HOSPITAL /	32131000 - Fakai Local Government	20,000,000.00	20,000,000.00	-	105,516,398.67	-



KEBBI STATE 2026 APPROVED BUDGET

			HEALTH CENTRES						
Upgrade/Renovation of Ward Health Facilities Ngaski Local Government	04050123001401 - Functional health facilities	052100300100 - Primary Health Care Development Agency	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	32131600 - Ngaski Local Government	20,000,000.00	20,000,000.00	-	105,516,398.67	-
Upgrade/Renovation of Ward Health Facilities Sakaba Local Government	04050123001401 - Functional health facilities	052100300100 - Primary Health Care Development Agency	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	32131700 - Sakaba Local Government	20,000,000.00	20,000,000.00	-	105,516,398.67	-
Upgrade/Renovation of Ward Health Facilities Shanga Local Government	04050123001401 - Functional health facilities	052100300100 - Primary Health Care Development Agency	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	32131800 - Shanga Local Government	20,000,000.00	20,000,000.00	-	105,516,398.67	-
Upgrade/Renovation of Ward Health Facilities Yauri Local Government	04050123001401 - Functional health facilities	052100300100 - Primary Health Care Development Agency	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	32132000 - Yauri Local Government	20,000,000.00	20,000,000.00	-	105,516,398.67	-
Upgrade/Renovation of Ward Health Facilities Zuru Local Government	04050123001401 - Functional health facilities	052100300100 - Primary Health Care Development Agency	23030105 - REHABILITATION / REPAIRS - HOSPITAL /	32132100 - Zuru Local Government	20,000,000.00	20,000,000.00	-	105,516,398.67	-



KEBBI STATE 2026 APPROVED BUDGET

			HEALTH CENTRES						
Rehabilitation and Repairs of 40 Cold Chain Equipment (CCE)	04060223001301 - Vaccines supply chain	052100300100 - Primary Health Care Development Agency	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	32142200 - STATE WIDE	150,685,455.00	150,685,455.00	-	100,000,000.00	-
Upgrade/Renovation Of 30 Ward Health Facilities across the 21 LGAs.	04020123001201 - Community interventions	052100300100 - Primary Health Care Development Agency	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	32142200 - STATE WIDE	25,000,000.00	25,000,000.00	-	-	-
Computerization of Health Management Information System	04070123000401 - Routine information system	052100300100 - Primary Health Care Development Agency	23050102 - COMPUTER SOFTWARE ACQUISITION	32142200 - STATE WIDE	100,460,455.00	100,460,455.00	-	50,800,000.00	-
Purchase of vaccines, drugs and medical equipment for Pre-Maternal and Child health Care (IMOP) Project.	04030123000201 - Reproductive, maternal and neonatal health	052100300100 - Primary Health Care Development Agency	23050108 - SPECIAL GRANTS AND INTERVENTION	32142200 - STATE WIDE	500,675,000.00	500,675,000.00	-	-	-
Special Medical Programme & Campaign	04100123000101 - Health Not Elsewhere Classified	052100300100 - Primary Health Care Development Agency	23050108 - SPECIAL GRANTS AND	32142200 - STATE WIDE	400,032,500.00	400,032,500.00	-	-	-



KEBBI STATE 2026 APPROVED BUDGET

			INTERVENTI ON						
Rehabilitation of Primary Health Centres in the State, Under One Roof	0410012300 0301 - Health Not Elsewhere Classified	0521003001 00 - Primary Health Care Development Agency	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	32142200 - STATE WIDE	850,000,000.0 0	850,000,000.0 0	564,650,280.1 8	850,000,000.0 0	-
Rehabilitation of Primary Health Centres with Partners (UNICEF, WHO Etc.)	0410012300 0501 - Health Not Elsewhere Classified	0521003001 00 - Primary Health Care Development Agency	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	32142200 - STATE WIDE	700,000,000.0 0	700,000,000.0 0	100,000,000.0 0	350,000,000.0 0	-
Procurement of On-boarding Kits and Setting up of Office Stations for 3,624 Newly Recruited Health Workers	0404012300 0501 - Pre-service training	0521003001 00 - Primary Health Care Development Agency	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	32142200 - STATE WIDE	-	-	-	362,425,000.0 0	-
Landscaping for Drugs and Medical Consumable Management Agency (DMCMA)	0406012500 0101 - Sustainable drug supply	0521109001 00 - Drugs and Medical Consumables Management Agency (DMCMA)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	32142200 - STATE WIDE	30,000,000.00	30,000,000.00	-	-	-



Kebbi State Government 2026 Approved Budget - Basic Education Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
Total Capital Expenditure					7,566,010,333.10	7,566,010,333.10	1,157,535,765.03	9,153,121,196.23	-
Purchase of 60,000 Unit of 2 Seater Furniture Primary School and ECCDE State-wide	05010123002600 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	051700300100 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	32142200 - STATE WIDE	92,000,000.00	92,000,000.00	-	1,232,164,246.59	-
Purchase of 20,000 Unit of 3 Seater Furniture for JSS Schools State-wide	05010123002700 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	051700300100 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	32142200 - STATE WIDE	145,000,000.00	145,000,000.00	-	773,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

Purchase of 70,000 Set of Instructional Materials	0501012600 0100 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	32142200 - STATE WIDE	-	-	-	1,036,769,110.00	-
Purchase of 388 Set of Badminton, 256 Set of Football and 40 Set of Volleyball for primary Schools State-wide	0501012300 1000 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	32142200 - STATE WIDE	1,036,769,110.00	1,036,769,110.00	-	142,185,722.98	-
Povision of Gardens Across Primary Schools In The State	0501012300 0800 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23020107 - CONSTRUCT ION / PROVISION OF PUBLIC SCHOOLS	32142200 - STATE WIDE	500,000,000.00	500,000,000.00	-	160,000,000.00	-



KEBBI STATE 2026 APPROVED BUDGET

Provision of Water To 10 No. Primary Schools Across The State	0501012300 0900 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	32142200 - STATE WIDE	473,000,000.00	473,000,000.00	-	145,000,000.00	-
Construction of 21 No. Primary School	0501012300 2000 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	32142200 - STATE WIDE	1,384,753,198.00	1,384,753,198.00	601,419,327.83	-	-
Construction of 8 No Of ECCDE Schools across the State	0501012300 2100 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	32142200 - STATE WIDE	1,000,432,025.10	1,000,432,025.10	81,662,487.86	275,438,036.49	-



KEBBI STATE 2026 APPROVED BUDGET

Consruction of 10 No. Primary School Wall Fence	0501012300 2200 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23020107 - CONSTRUCT ION / PROVISION OF PUBLIC SCHOOLS	32142200 - STATE WIDE	1,075,300,000.00	1,075,300,000.00	349,635,265.37	728,753,198.00	-
Construction of 10 No. Of JSS with their equipment across the State	0501012300 2300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23020107 - CONSTRUCT ION / PROVISION OF PUBLIC SCHOOLS	32142200 - STATE WIDE	663,500,000.00	663,500,000.00	103,464,533.47	-	-
Renovation of 134 Primary Schools across the State	0501012300 0800 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23030106 - REHABILITA TION / REPAIRS - PUBLIC SCHOOLS	32142200 - STATE WIDE	800,000,000.00	800,000,000.00	16,530,150.50	-	-



KEBBI STATE 2026 APPROVED BUDGET

Renovation of 16 No of JSS Schools Across The State	0501012300 2500 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	32142200 - STATE WIDE	55,000,000.00	55,000,000.00	3,900,000.00	663,500,000.00	-
Feasibility study for Water and Sanitation system	0501012300 2400 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23050101 - RESEARCH AND DEVELOPMENT	32142200 - STATE WIDE	145,000,000.00	145,000,000.00	414,000.00	-	-
Monitoring and Quality Assurance of School Activities Across The State	0501012300 0200 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23050103 - MONITORING AND EVALUATION	32142200 - STATE WIDE	140,000,000.00	140,000,000.00	510,000.00	-	-



KEBBI STATE 2026 APPROVED BUDGET

Monitoring of Project Executiion Across The State	0501012300 0900 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23050103 - MONITORIN G AND EVALUATION	32142200 - STATE WIDE	55,256,000.00	55,256,000.00	-	-	-
Construction of 1 No. Primary School In Arewa LGA	0501012300 2000 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23020107 - CONSTRUCT ION / PROVISION OF PUBLIC SCHOOLS	32110200 - Arewa Local Governme nt	-	-	-	83,619,047.62	-
Construction of 1 No. Primary School In Argungu LGA	0501012300 2000 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23020107 - CONSTRUCT ION / PROVISION OF PUBLIC SCHOOLS	32110300 - Argungu Local Governme nt	-	-	-	83,619,047.62	-



KEBBI STATE 2026 APPROVED BUDGET

Construction of 1 No. Primary School In Aleiro LGA	0501012300 2000 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	32110400 - Augie Local Government	-	-	-	83,619,047.62	-
Construction of 1 No. Primary School In Augie LGA	0501012300 2000 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	32110500 - Bagudo Local Government	-	-	-	83,619,047.62	-
Construction of 1 No. Primary School In Bunza LGA	0501012300 2000 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	32110800 - Dandi Local Government	-	-	-	83,619,047.62	-



KEBBI STATE 2026 APPROVED BUDGET

Construction of 1 No. Primary School In Birnin Kebbi LGA	0501012300 2000 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	32111900 - Suru Local Government	-	-	-	83,619,047.62	-
Construction of 1 No. Primary School In Bagudo LGA	0501012300 2000 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	32120100 - Aliero Local Government	-	-	-	83,619,047.62	-
Construction of 1 No. Primary School In Dandi LGA	0501012300 2000 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	32120600 - Birnin Kebbi Local Government	-	-	-	83,619,047.62	-



KEBBI STATE 2026 APPROVED BUDGET

Construction of 1 No. Primary School In Danko Wasagu LGA	0501012300 2000 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	32120700 - Bunza Local Government	-	-	-	83,619,047.62	-
Construction of 1 No. Primary School In Fakai LGA	0501012300 2000 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	32121100 - Gwandu Local Government	-	-	-	83,619,047.62	-
Construction of 1 No. Primary School In Gwandu LGA	0501012300 2000 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	32121200 - Jega Local Government	-	-	-	83,619,047.62	-



KEBBI STATE 2026 APPROVED BUDGET

Construction of 1 No. Primary School In Jega LGA	0501012300 2000 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	32121300 - Kalgo Local Government	-	-	-	83,619,047.62	-
Construction of 1 No. Primary School In Kalgo LGA	0501012300 2000 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	32121400 - Koko/Besse Local Government	-	-	-	83,619,047.62	-
Construction of 1 No. Primary School In Koko-Besse LGA	0501012300 2000 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	32121500 - Maiyama Local Government	-	-	-	83,619,047.62	-



KEBBI STATE 2026 APPROVED BUDGET

Construction of 1 No. Primary School In Maiyama LGA	0501012300 2000 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	32130900 - Wasagu/Danko Local Government	-	-	-	83,619,047.62	-
Construction of 1 No. Primary School In Ngaski LGA	0501012300 2000 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	32131000 - Fakai Local Government	-	-	-	83,619,047.62	-
Construction of 1 No. Primary School In Sakaba LGA	0501012300 2000 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	32131600 - Ngaski Local Government	-	-	-	83,619,047.62	-



KEBBI STATE 2026 APPROVED BUDGET

Construction of 1 No. Primary School In Shanga LGA	0501012300 2000 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	32131700 - Sakaba Local Government	-	-	-	83,619,047.62	-
Construction of 1 No. Primary School In Suru LGA	0501012300 2000 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	32131800 - Shanga Local Government	-	-	-	83,619,047.62	-
Construction of 1 No. Primary School In Yauri LGA	0501012300 2000 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	32132000 - Yauri Local Government	-	-	-	83,619,047.62	-



KEBBI STATE 2026 APPROVED BUDGET

Construction of 1 No. Primary School In Zuru LGA	0501012300 2000 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	32132100 - Zuru Local Government	-	-	-	83,619,047.62	-
Construction of 1No. JSS with the equipment in Arewa LGA	0501012300 2300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	32110200 - Arewa Local Government	-	-	-	100,043,202.51	-
Construction of 1No. JSS with the equipment in Argungu LGA	0501012300 2300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	32110300 - Argungu Local Government	-	-	-	100,043,202.51	-



KEBBI STATE 2026 APPROVED BUDGET

Construction of 1No. JSS with the equipment in Bagudo LGA	0501012300 2300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	32110500 - Bagudo Local Government	-	-	-	100,043,202.51	-
Construction of 1No. JSS with the equipment in Dandi LGA	0501012300 2300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	32110800 - Dandi Local Government	-	-	-	100,043,202.51	-
Construction of 1No. JSS with the equipment in Bunza LGA	0501012300 2300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	32120700 - Bunza Local Government	-	-	-	100,043,202.51	-



KEBBI STATE 2026 APPROVED BUDGET

Construction of 1No. JSS with the equipment in Koko-Besse LGA	0501012300 2300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	32121400 - Koko/Besse Local Government	-	-	-	100,043,202.51	-
Construction of 1No. JSS with the equipment in Maiyama LGA	0501012300 2300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	32121500 - Maiyama Local Government	-	-	-	100,043,202.51	-
Construction of 1No. JSS with the equipment in Danko Wasagu LGA	0501012300 2300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	32130900 - Wasagu/Danko Local Government	-	-	-	100,043,202.51	-



KEBBI STATE 2026 APPROVED BUDGET

Construction of 1No. JSS with the equipment in Shanga LGA	0501012300 2300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	32131800 - Shanga Local Government	-	-	-	100,043,202.51	-
Construction of 1No. JSS with the equipment in Ngaski LGA	0501012300 2300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	32131600 - Ngaski Local Government	-	-	-	100,043,202.51	-
Renovation of 1No. Primary Schools in Arewa	0501012300 0800 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	32110200 - Arewa Local Government	-	-	-	51,204,761.90	-



KEBBI STATE 2026 APPROVED BUDGET

Renovation of 1No. Primary Schools in Argungu	0501012300 0800 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	32110300 - Argungu Local Government	-	-	-	51,204,761.90	-
Renovation of 1No. Primary Schools in Aleiro	0501012300 0800 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	32120100 - Aliero Local Government	-	-	-	51,204,761.90	-
Renovation of 1No. Primary Schools in Augie	0501012300 0800 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	32110400 - Augie Local Government	-	-	-	51,204,761.90	-



KEBBI STATE 2026 APPROVED BUDGET

Renovation of 1No. Primary Schools in Bunza	0501012300 0800 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	32120700 - Bunza Local Government	-	-	-	51,204,761.90	-
Renovation of 1No. Primary Schools in Birnin Kebbi	0501012300 0800 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	32120600 - Birnin Kebbi Local Government	-	-	-	51,204,761.90	-
Renovation of 1No. Primary Schools in Bagudo	0501012300 0800 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	32110500 - Bagudo Local Government	-	-	-	51,204,761.90	-



KEBBI STATE 2026 APPROVED BUDGET

Renovation of 1No. Primary Schools in Dandi	0501012300 0800 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	32110800 - Dandi Local Government	-	-	-	51,204,761.90	-
Renovation of 1No. Primary Schools in Danko Wasagu	0501012300 0800 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	32130900 - Wasagu/Danko Local Government	-	-	-	51,204,761.90	-
Renovation of 1No. Primary Schools in Fakai	0501012300 0800 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	32131000 - Fakai Local Government	-	-	-	51,204,761.90	-



KEBBI STATE 2026 APPROVED BUDGET

Renovation of 1No. Primary Schools in Gwandu	0501012300 0800 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	32121100 - Gwandu Local Government	-	-	-	51,204,761.90	-
Renovation of 1No. Primary Schools in Jega	0501012300 0800 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	32121200 - Jega Local Government	-	-	-	51,204,761.90	-
Renovation of 1No. Primary Schools in Kalgo	0501012300 0800 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	32121300 - Kalgo Local Government	-	-	-	51,204,761.90	-



KEBBI STATE 2026 APPROVED BUDGET

Renovation of 1No. Primary Schools in Koko-Besse	0501012300 0800 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	32121400 - Koko/Besse Local Government	-	-	-	51,204,761.90	-
Renovation of 1No. Primary Schools in Maiyama	0501012300 0800 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	32121500 - Maiyama Local Government	-	-	-	51,204,761.90	-
Renovation of 1No. Primary Schools in Ngaski	0501012300 0800 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	32131600 - Ngaski Local Government	-	-	-	51,204,761.90	-



KEBBI STATE 2026 APPROVED BUDGET

Renovation of 1No. Primary Schools in Sakaba	0501012300 0800 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	32131700 - Sakaba Local Government	-	-	-	51,204,761.90	-
Renovation of 1No. Primary Schools in Shanga	0501012300 0800 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	32131800 - Shanga Local Gfovernment	-	-	-	51,204,761.90	-
Renovation of 1No. Primary Schools in Suru	0501012300 0800 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	32111900 - Suru Local Government	-	-	-	51,204,761.90	-



KEBBI STATE 2026 APPROVED BUDGET

Renovation of 1No. Primary Schools in Yauri	0501012300 0800 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	32132000 - Yauri Local Government	-	-	-	51,204,761.90	-
Renovation of 1No. Primary Schools in Zuru	0501012300 0800 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	32132100 - Zuru Local Government	-	-	-	51,204,761.90	-
Purchase of additional office furniture for 823 Newly recruited HopeEdu Teachers	0504052300 0900 - Teachers' recruitment and deployment	0517003001 00 - Kebbi State Universal Basic Education Board (KEB-SUBEB)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	32142200 - STATE WIDE	-	-	-	164,578,857.15	-



KEBBI STATE 2026 APPROVED BUDGET

011100100100	Office of the Executive Governor					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	13,394,521,845.13	15,394,521,845.13	5,317,135,260.00	15,412,625,290.28	0.00
21	PERSONNEL COST	365,163,391.13	365,163,391.13	71,447,460.00	383,266,836.28	0.00
2101	SALARY	365,163,391.13	365,163,391.13	71,447,460.00	383,266,836.28	0.00
210101	SALARIES AND WAGES	365,163,391.13	365,163,391.13	71,447,460.00	383,266,836.28	0.00
21010101	SALARY	365,163,391.13	365,163,391.13	71,447,460.00	383,266,836.28	0.00
22	OTHER RECURRENT COSTS	13,029,358,454.00	15,029,358,454.00	5,245,687,800.00	15,029,358,454.00	0.00
2202	OVERHEAD COST	11,529,358,454.00	11,529,358,454.00	4,406,987,800.00	11,529,358,454.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	4,611,358,454.00	4,611,358,454.00	961,255,000.00	4,611,358,454.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,611,358,454.00	4,611,358,454.00	961,255,000.00	4,611,358,454.00	0.00
220202	UTILITIES - GENERAL	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
22020201	ELECTRICITY CHARGES	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	753,000,000.00	753,000,000.00	479,160,200.00	753,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	6,000,000.00	6,000,000.00	3,500,000.00	6,000,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	732,000,000.00	732,000,000.00	475,660,200.00	732,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,270,000,000.00	2,270,000,000.00	526,696,000.00	2,270,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000,000.00	1,000,000,000.00	495,604,500.00	1,000,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	70,000,000.00	70,000,000.00	0.00	70,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	600,000,000.00	600,000,000.00	31,091,500.00	600,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	600,000,000.00	600,000,000.00	0.00	600,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	2,880,000,000.00	2,880,000,000.00	2,237,219,000.00	2,880,000,000.00	0.00
22020601	SECURITY SERVICES	2,880,000,000.00	2,880,000,000.00	2,237,219,000.00	2,880,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,005,000,000.00	1,005,000,000.00	202,657,600.00	1,005,000,000.00	0.00
22021001	REFRESHMENT & MEALS	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	900,000,000.00	900,000,000.00	139,057,600.00	900,000,000.00	0.00
22021007	WELFARE PACKAGES	100,000,000.00	100,000,000.00	63,600,000.00	100,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,500,000,000.00	3,500,000,000.00	838,700,000.00	3,500,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,500,000,000.00	3,500,000,000.00	838,700,000.00	3,500,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	1,500,000,000.00	3,500,000,000.00	838,700,000.00	3,500,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

011100100200 Office of the Deputy Governor						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	666,200,000.00	666,200,000.00	491,400,000.00	675,200,000.00	0.00
21	PERSONNEL COST	1,000,000.00	1,000,000.00	500,000.00	10,000,000.00	0.00
2101	SALARY	1,000,000.00	1,000,000.00	500,000.00	10,000,000.00	0.00
210101	SALARIES AND WAGES	1,000,000.00	1,000,000.00	500,000.00	10,000,000.00	0.00
21010101	SALARY	1,000,000.00	1,000,000.00	500,000.00	10,000,000.00	0.00
22	OTHER RECURRENT COSTS	665,200,000.00	665,200,000.00	490,900,000.00	665,200,000.00	0.00
2202	OVERHEAD COST	568,700,000.00	568,700,000.00	418,340,000.00	568,700,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	175,000,000.00	175,000,000.00	133,200,000.00	175,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	175,000,000.00	175,000,000.00	133,200,000.00	175,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,150,000.00	3,150,000.00	1,750,000.00	3,150,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,150,000.00	3,150,000.00	1,750,000.00	3,150,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	161,200,000.00	161,200,000.00	120,750,000.00	161,200,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	157,000,000.00	157,000,000.00	119,250,000.00	157,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,200,000.00	4,200,000.00	1,500,000.00	4,200,000.00	0.00
220205	TRAINING - GENERAL	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020501	LOCAL TRAINING	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	227,350,000.00	227,350,000.00	162,640,000.00	227,350,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	89,350,000.00	89,350,000.00	68,490,000.00	89,350,000.00	0.00
22021007	WELFARE PACKAGES	138,000,000.00	138,000,000.00	94,150,000.00	138,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

2204	GRANTS AND CONTRIBUTIONS GENERAL	96,500,000.00	96,500,000.00	72,560,000.00	96,500,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	96,500,000.00	96,500,000.00	72,560,000.00	96,500,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	96,500,000.00	96,500,000.00	72,560,000.00	96,500,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

011100500100	Sustainable Development Goals (SDGs)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	30,112,000.00	30,112,000.00	22,581,000.00	30,112,000.00	0.00
22	OTHER RECURRENT COSTS	30,112,000.00	30,112,000.00	22,581,000.00	30,112,000.00	0.00
2202	OVERHEAD COST	30,016,000.00	30,016,000.00	22,509,000.00	30,016,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	10,596,000.00	10,596,000.00	7,947,000.00	10,596,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,596,000.00	10,596,000.00	7,947,000.00	10,596,000.00	0.00
220202	UTILITIES - GENERAL	340,000.00	340,000.00	252,000.00	340,000.00	0.00
22020201	ELECTRICITY CHARGES	340,000.00	340,000.00	252,000.00	340,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,580,000.00	2,580,000.00	1,935,000.00	2,580,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,580,000.00	2,580,000.00	1,935,000.00	2,580,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	9,600,000.00	9,600,000.00	7,200,000.00	9,600,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,400,000.00	5,400,000.00	4,050,000.00	5,400,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,220,000.00	2,220,000.00	1,665,000.00	2,220,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	720,000.00	720,000.00	540,000.00	720,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,260,000.00	1,260,000.00	945,000.00	1,260,000.00	0.00
220205	TRAINING - GENERAL	720,000.00	720,000.00	540,000.00	720,000.00	0.00
22020501	LOCAL TRAINING	720,000.00	720,000.00	540,000.00	720,000.00	0.00
220206	OTHER SERVICES - GENERAL	600,000.00	600,000.00	450,000.00	600,000.00	0.00
22020601	SECURITY SERVICES	600,000.00	600,000.00	450,000.00	600,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	840,000.00	840,000.00	630,000.00	840,000.00	0.00
22020701	FINANCIAL CONSULTING	840,000.00	840,000.00	630,000.00	840,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,740,000.00	4,740,000.00	3,555,000.00	4,740,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,460,000.00	2,460,000.00	1,845,000.00	2,460,000.00	0.00
22021007	WELFARE PACKAGES	2,280,000.00	2,280,000.00	1,710,000.00	2,280,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	96,000.00	96,000.00	72,000.00	96,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	96,000.00	96,000.00	72,000.00	96,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	96,000.00	96,000.00	72,000.00	96,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

011100800100	Kebbi State Emmergency Relief Agency (SEMA)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	203,600,000.00	203,600,000.00	18,020,000.00	203,600,000.00	0.00
22	OTHER RECURRENT COSTS	203,600,000.00	203,600,000.00	18,020,000.00	203,600,000.00	0.00
2202	OVERHEAD COST	203,600,000.00	203,600,000.00	18,020,000.00	203,600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	19,200,000.00	19,200,000.00	3,300,000.00	19,200,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	19,200,000.00	19,200,000.00	3,300,000.00	19,200,000.00	0.00
220202	UTILITIES - GENERAL	5,800,000.00	5,800,000.00	90,000.00	5,800,000.00	0.00
22020201	ELECTRICITY CHARGES	5,800,000.00	5,800,000.00	90,000.00	5,800,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	158,700,000.00	158,700,000.00	10,990,000.00	158,700,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,700,000.00	6,700,000.00	4,000,000.00	6,700,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	152,000,000.00	152,000,000.00	6,990,000.00	152,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	5,850,000.00	5,850,000.00	1,190,000.00	5,850,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,700,000.00	4,700,000.00	990,000.00	4,700,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,150,000.00	1,150,000.00	200,000.00	1,150,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	14,050,000.00	14,050,000.00	2,450,000.00	14,050,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	5,400,000.00	5,400,000.00	2,000,000.00	5,400,000.00	0.00
22021007	WELFARE PACKAGES	8,650,000.00	8,650,000.00	450,000.00	8,650,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

011100900100 Due Process						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	88,000,000.00	88,000,000.00	15,000,000.00	88,000,000.00	0.00
22	OTHER RECURRENT COSTS	88,000,000.00	88,000,000.00	15,000,000.00	88,000,000.00	0.00
2202	OVERHEAD COST	88,000,000.00	88,000,000.00	15,000,000.00	88,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	16,000,000.00	16,000,000.00	3,000,000.00	16,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	16,000,000.00	16,000,000.00	3,000,000.00	16,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	8,000,000.00	8,000,000.00	1,650,000.00	8,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	900,000.00	5,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,000,000.00	3,000,000.00	750,000.00	3,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	21,000,000.00	21,000,000.00	5,250,000.00	21,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	16,000,000.00	16,000,000.00	3,750,000.00	16,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	5,000,000.00	1,500,000.00	5,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	17,000,000.00	17,000,000.00	1,500,000.00	17,000,000.00	0.00
22020701	FINANCIAL CONSULTING	17,000,000.00	17,000,000.00	1,500,000.00	17,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	26,000,000.00	26,000,000.00	3,600,000.00	26,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	7,000,000.00	7,000,000.00	600,000.00	7,000,000.00	0.00
22021007	WELFARE PACKAGES	19,000,000.00	19,000,000.00	3,000,000.00	19,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

011101800100 Special Services						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	108,454,509.90	108,454,509.90	0.00	7,195,328,823.78	0.00
21	PERSONNEL COST	5,173,509.90	5,173,509.90	0.00	12,047,823.78	0.00
2101	SALARY	5,173,509.90	5,173,509.90	0.00	12,047,823.78	0.00
210101	SALARIES AND WAGES	5,173,509.90	5,173,509.90	0.00	12,047,823.78	0.00
21010101	SALARY	5,173,509.90	5,173,509.90	0.00	12,047,823.78	0.00
22	OTHER RECURRENT COSTS	103,281,000.00	103,281,000.00	0.00	103,281,000.00	0.00
2202	OVERHEAD COST	103,281,000.00	103,281,000.00	0.00	103,281,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	400,000.00	400,000.00	0.00	400,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	400,000.00	400,000.00	0.00	400,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
220206	OTHER SERVICES - GENERAL	70,381,000.00	70,381,000.00	0.00	70,381,000.00	0.00
22020601	SECURITY SERVICES	70,381,000.00	70,381,000.00	0.00	70,381,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

011102800100	National Council for Women Society (NCWS)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	600,000.00	600,000.00	0.00	600,000.00	0.00
22	OTHER RECURRENT COSTS	600,000.00	600,000.00	0.00	600,000.00	0.00
2202	OVERHEAD COST	600,000.00	600,000.00	0.00	600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	100,000.00	100,000.00	0.00	100,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000.00	100,000.00	0.00	100,000.00	0.00
220202	UTILITIES - GENERAL	100,000.00	100,000.00	0.00	100,000.00	0.00
22020205	WATER RATES	100,000.00	100,000.00	0.00	100,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	150,000.00	150,000.00	0.00	150,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	150,000.00	150,000.00	0.00	150,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	150,000.00	150,000.00	0.00	150,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000.00	100,000.00	0.00	100,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	50,000.00	0.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	100,000.00	100,000.00	0.00	100,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	50,000.00	50,000.00	0.00	50,000.00	0.00
22021007	WELFARE PACKAGES	50,000.00	50,000.00	0.00	50,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

011103300100	State Agency for Control of AIDS/HIV					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	260,000,000.00	260,000,000.00	0.00	510,000,000.00	0.00
22	OTHER RECURRENT COSTS	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
2202	OVERHEAD COST	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	360,000.00	360,000.00	0.00	360,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	360,000.00	360,000.00	0.00	360,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,440,000.00	2,440,000.00	0.00	2,440,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	440,000.00	440,000.00	0.00	440,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,700,000.00	5,700,000.00	0.00	5,700,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	500,000.00	500,000.00	0.00	500,000.00	0.00
22021007	WELFARE PACKAGES	5,200,000.00	5,200,000.00	0.00	5,200,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

011103500100	Kebbi State Contributory Pension Board					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	29,500,000.00	29,500,000.00	3,000,000.00	29,500,000.00	0.00
22	OTHER RECURRENT COSTS	29,500,000.00	29,500,000.00	3,000,000.00	29,500,000.00	0.00
2202	OVERHEAD COST	29,000,000.00	29,000,000.00	3,000,000.00	29,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00
220202	UTILITIES - GENERAL	2,500,000.00	2,500,000.00	680,000.00	2,500,000.00	0.00
22020201	ELECTRICITY CHARGES	1,500,000.00	1,500,000.00	500,000.00	1,500,000.00	0.00
22020203	INTERNET ACCESS CHARGES	1,000,000.00	1,000,000.00	180,000.00	1,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,000,000.00	3,000,000.00	1,055,000.00	3,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	1,055,000.00	3,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	3,000,000.00	3,000,000.00	615,000.00	3,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	565,000.00	2,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	50,000.00	500,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000.00	500,000.00	0.00	500,000.00	0.00
220206	OTHER SERVICES - GENERAL	4,500,000.00	4,500,000.00	650,000.00	4,500,000.00	0.00
22020601	SECURITY SERVICES	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020602	OFFICE RENT	3,500,000.00	3,500,000.00	650,000.00	3,500,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22020701	FINANCIAL CONSULTING	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22021007	WELFARE PACKAGES	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	500,000.00	500,000.00	0.00	500,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	500,000.00	500,000.00	0.00	500,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	500,000.00	500,000.00	0.00	500,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

011111300100 Directorate of Protocol						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	601,062,588.20	601,062,588.20	287,481,535.11	700,062,588.20	0.00
21	PERSONNEL COST	31,562,588.20	31,562,588.20	24,556,235.11	51,562,588.20	0.00
2101	SALARY	31,562,588.20	31,562,588.20	24,556,235.11	51,562,588.20	0.00
210101	SALARIES AND WAGES	31,562,588.20	31,562,588.20	24,556,235.11	51,562,588.20	0.00
21010101	SALARY	31,562,588.20	31,562,588.20	24,556,235.11	51,562,588.20	0.00
22	OTHER RECURRENT COSTS	569,500,000.00	569,500,000.00	262,925,300.00	648,500,000.00	0.00
2202	OVERHEAD COST	569,500,000.00	569,500,000.00	262,925,300.00	648,500,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	15,000,000.00	15,000,000.00	7,245,000.00	25,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,000,000.00	15,000,000.00	7,245,000.00	25,000,000.00	0.00
220202	UTILITIES - GENERAL	1,000,000.00	1,000,000.00	90,000.00	1,000,000.00	0.00
22020201	ELECTRICITY CHARGES	1,000,000.00	1,000,000.00	90,000.00	1,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	53,000,000.00	53,000,000.00	3,044,500.00	52,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	755,000.00	2,000,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	51,000,000.00	51,000,000.00	2,289,500.00	50,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	50,000,000.00	50,000,000.00	23,172,000.00	70,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	10,000,000.00	1,250,000.00	15,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	20,000,000.00	20,000,000.00	18,000,000.00	30,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	20,000,000.00	20,000,000.00	3,922,000.00	25,000,000.00	0.00
220205	TRAINING - GENERAL	500,000.00	500,000.00	0.00	500,000.00	0.00
22020501	LOCAL TRAINING	500,000.00	500,000.00	0.00	500,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

220210	MISCELLANEOUS EXPENSES GENERAL	450,000,000.00	450,000,000.00	229,373,800.00	500,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	250,000,000.00	250,000,000.00	165,738,800.00	200,000,000.00	0.00
22021007	WELFARE PACKAGES	200,000,000.00	200,000,000.00	63,635,000.00	300,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

011200300100 State Assembly						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	9,811,362,861.89	9,811,362,861.89	2,982,601,397.35	12,311,362,861.89	0.00
21	PERSONNEL COST	870,401,410.89	870,401,410.89	354,613,798.35	1,331,812,549.89	0.00
2101	SALARY	870,401,410.89	870,401,410.89	354,613,798.35	1,331,812,549.89	0.00
210101	SALARIES AND WAGES	870,401,410.89	870,401,410.89	354,613,798.35	1,331,812,549.89	0.00
21010101	SALARY	551,819,142.15	551,819,142.15	163,841,164.63	1,013,230,281.15	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	318,582,268.74	318,582,268.74	190,772,633.72	318,582,268.74	0.00
22	OTHER RECURRENT COSTS	7,310,837,476.00	8,527,711,451.00	2,627,987,599.00	9,364,426,337.00	0.00
2202	OVERHEAD COST	7,095,837,476.00	8,312,711,451.00	2,552,655,599.00	9,149,426,337.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	3,611,837,476.00	3,611,837,476.00	875,277,757.00	3,000,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,611,837,476.00	3,611,837,476.00	875,277,757.00	3,000,000,000.00	0.00
220202	UTILITIES - GENERAL	15,000,000.00	20,000,000.00	4,300,000.00	20,000,000.00	0.00
22020201	ELECTRICITY CHARGES	5,000,000.00	10,000,000.00	4,300,000.00	10,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	72,000,000.00	72,000,000.00	3,679,200.00	162,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	2,988,200.00	10,000,000.00	0.00
22020303	NEWSPAPERS	2,000,000.00	2,000,000.00	691,000.00	2,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	15,000,000.00	15,000,000.00	0.00	50,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	50,000,000.00	50,000,000.00	0.00	100,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	125,000,000.00	125,000,000.00	28,638,642.00	125,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000,000.00	100,000,000.00	28,638,642.00	100,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22020402	MAINTENANCE OF OFFICE FURNITURE	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
220205	TRAINING - GENERAL	750,000,000.00	1,550,000,000.00	700,000,000.00	2,165,426,337.00	0.00
22020501	LOCAL TRAINING	50,000,000.00	50,000,000.00	0.00	165,426,337.00	0.00
22020502	INTERNATIONAL TRAINING	700,000,000.00	1,500,000,000.00	700,000,000.00	2,000,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	15,000,000.00	15,000,000.00	2,240,000.00	15,000,000.00	0.00
22020601	SECURITY SERVICES	10,000,000.00	10,000,000.00	1,000,000.00	10,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	5,000,000.00	5,000,000.00	1,240,000.00	5,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
22020703	LEGAL SERVICES	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	0.00	0.00	5,000,000.00	0.00
22020902	INSURANCE PREMIUM	0.00	0.00	0.00	5,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,487,000,000.00	2,898,873,975.00	938,520,000.00	3,637,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	62,000,000.00	62,000,000.00	0.00	62,000,000.00	0.00
22021007	WELFARE PACKAGES	350,000,000.00	761,873,975.00	350,000,000.00	1,500,000,000.00	0.00
22021024	COMMITTEE & COMMISSION EXPENSES	2,050,000,000.00	2,050,000,000.00	588,520,000.00	2,050,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	215,000,000.00	215,000,000.00	75,332,000.00	215,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	215,000,000.00	215,000,000.00	75,332,000.00	215,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	215,000,000.00	215,000,000.00	75,332,000.00	215,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

011200400100 House of Assembly Commission						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	304,827,129.78	304,827,129.78	0.00	314,427,230.78	0.00
21	PERSONNEL COST	42,027,129.78	42,027,129.78	0.00	52,027,129.78	0.00
2101	SALARY	42,027,129.78	42,027,129.78	0.00	52,027,129.78	0.00
210101	SALARIES AND WAGES	42,027,129.78	42,027,129.78	0.00	52,027,129.78	0.00
21010101	SALARY	2,877,129.78	2,877,129.78	0.00	2,877,129.78	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	39,150,000.00	39,150,000.00	0.00	49,150,000.00	0.00
22	OTHER RECURRENT COSTS	72,400,000.00	72,400,000.00	0.00	65,900,000.00	0.00
2202	OVERHEAD COST	56,900,000.00	56,900,000.00	0.00	53,900,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	30,000,000.00	30,000,000.00	0.00	25,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	30,000,000.00	30,000,000.00	0.00	25,000,000.00	0.00
220202	UTILITIES - GENERAL	100,000.00	100,000.00	0.00	100,000.00	0.00
22020201	ELECTRICITY CHARGES	100,000.00	100,000.00	0.00	100,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,800,000.00	3,800,000.00	0.00	3,800,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22020302	BOOKS	500,000.00	500,000.00	0.00	500,000.00	0.00
22020303	NEWSPAPERS	100,000.00	100,000.00	0.00	100,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	200,000.00	200,000.00	0.00	200,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220205	TRAINING - GENERAL	8,000,000.00	8,000,000.00	0.00	8,000,000.00	0.00
22020501	LOCAL TRAINING	8,000,000.00	8,000,000.00	0.00	8,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020703	LEGAL SERVICES	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,000,000.00	4,000,000.00	0.00	6,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22021007	WELFARE PACKAGES	2,000,000.00	2,000,000.00	0.00	4,000,000.00	0.00
2203	LOANS AND ADVANCES	15,000,000.00	15,000,000.00	0.00	10,000,000.00	0.00
220301	STAFF LOANS & ADVANCES	15,000,000.00	15,000,000.00	0.00	10,000,000.00	0.00
22030105	SPETACLE ADVANCES	15,000,000.00	15,000,000.00	0.00	10,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	500,000.00	500,000.00	0.00	2,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	500,000.00	500,000.00	0.00	2,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	500,000.00	500,000.00	0.00	2,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

012300100100 Ministry of Information and Culture						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,747,213,657.05	1,747,213,657.05	657,384,827.31	3,227,452,042.25	40,000,000.00
21	PERSONNEL COST	174,213,657.05	174,213,657.05	119,788,716.76	195,590,928.80	0.00
2101	SALARY	174,213,657.05	174,213,657.05	119,788,716.76	195,590,928.80	0.00
210101	SALARIES AND WAGES	174,213,657.05	174,213,657.05	119,788,716.76	195,590,928.80	0.00
21010101	SALARY	174,213,657.05	174,213,657.05	119,788,716.76	195,590,928.80	0.00
22	OTHER RECURRENT COSTS	81,000,000.00	441,000,000.00	255,234,000.00	1,191,277,264.73	0.00
2202	OVERHEAD COST	81,000,000.00	441,000,000.00	255,234,000.00	1,191,277,264.73	0.00
220201	TRAVEL & TRANSPORT - GENERAL	15,000,000.00	15,000,000.00	13,630,000.00	30,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,000,000.00	15,000,000.00	13,630,000.00	30,000,000.00	0.00
220202	UTILITIES - GENERAL	1,000,000.00	1,000,000.00	160,000.00	400,000.00	0.00
22020201	ELECTRICITY CHARGES	1,000,000.00	1,000,000.00	160,000.00	400,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	7,000,000.00	7,000,000.00	3,790,000.00	7,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,000,000.00	7,000,000.00	3,790,000.00	7,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	8,000,000.00	8,000,000.00	7,874,000.00	32,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,000,000.00	7,000,000.00	6,882,000.00	20,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	992,000.00	2,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	0.00	10,000,000.00	0.00
220205	TRAINING - GENERAL	5,000,000.00	115,000,000.00	30,000,000.00	115,000,000.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	115,000,000.00	30,000,000.00	115,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	0.00	0.00	39,874,461.68	0.00
22020902	INSURANCE PREMIUM	0.00	0.00	0.00	39,874,461.68	0.00



KEBBI STATE 2026 APPROVED BUDGET

220210	MISCELLANEOUS EXPENSES GENERAL	45,000,000.00	295,000,000.00	199,780,000.00	967,002,803.05	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,000,000.00	3,000,000.00	964,500.00	1,500,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	20,000,000.00	270,000,000.00	191,001,500.00	420,600,000.00	0.00
22021007	WELFARE PACKAGES	10,000,000.00	10,000,000.00	7,814,000.00	12,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	0.00	0.00	297,902,803.05	0.00
22021031	CARNIVAL AND FESTIVAL EXPENSES	12,000,000.00	12,000,000.00	0.00	235,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

012300200100 History Bureau						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	<i>EXPENDITURES</i>	<i>3,600,000.00</i>	<i>6,000,000.00</i>	<i>4,410,000.00</i>	<i>30,000,000.00</i>	<i>0.00</i>
22	<i>OTHER RECURRENT COSTS</i>	<i>3,600,000.00</i>	<i>6,000,000.00</i>	<i>4,410,000.00</i>	<i>30,000,000.00</i>	<i>0.00</i>
2202	OVERHEAD COST	3,600,000.00	6,000,000.00	4,410,000.00	30,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	300,000.00	500,000.00	300,000.00	2,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000.00	500,000.00	300,000.00	2,000,000.00	0.00
220202	UTILITIES - GENERAL	350,000.00	400,000.00	340,000.00	1,000,000.00	0.00
22020201	ELECTRICITY CHARGES	350,000.00	400,000.00	340,000.00	1,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,300,000.00	2,500,000.00	1,790,000.00	5,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000.00	500,000.00	300,000.00	1,500,000.00	0.00
22020302	BOOKS	1,000,000.00	2,000,000.00	1,490,000.00	3,500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	600,000.00	900,000.00	580,000.00	3,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	300,000.00	300,000.00	300,000.00	1,500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	600,000.00	280,000.00	2,000,000.00	0.00
220205	TRAINING - GENERAL	100,000.00	200,000.00	100,000.00	2,500,000.00	0.00
22020501	LOCAL TRAINING	100,000.00	200,000.00	100,000.00	2,500,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	100,000.00	100,000.00	100,000.00	1,000,000.00	0.00
22020706	SURVEYING SERVICES	100,000.00	100,000.00	100,000.00	1,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	850,000.00	1,400,000.00	1,200,000.00	15,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22021002	HONORARIUM & SITTING ALLOWANCE	100,000.00	300,000.00	300,000.00	2,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	300,000.00	300,000.00	250,000.00	2,500,000.00	0.00
22021007	WELFARE PACKAGES	350,000.00	500,000.00	350,000.00	4,000,000.00	0.00
22021031	CARNIVAL AND FESTIVAL EXPENSES	100,000.00	300,000.00	300,000.00	6,500,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

012300300100	Kebbi State Television (KBTv)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	251,551,511.36	251,551,511.36	132,286,478.40	204,038,602.31	0.00
21	PERSONNEL COST	229,341,511.36	229,341,511.36	121,426,478.40	187,578,602.31	0.00
2101	SALARY	229,341,511.36	229,341,511.36	121,426,478.40	187,578,602.31	0.00
210101	SALARIES AND WAGES	229,341,511.36	229,341,511.36	121,426,478.40	187,578,602.31	0.00
21010101	SALARY	229,341,511.36	229,341,511.36	121,426,478.40	187,578,602.31	0.00
22	OTHER RECURRENT COSTS	22,210,000.00	22,210,000.00	10,860,000.00	16,460,000.00	0.00
2202	OVERHEAD COST	22,110,000.00	22,110,000.00	10,860,000.00	16,360,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,500,000.00	1,500,000.00	300,000.00	1,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000.00	1,500,000.00	300,000.00	1,000,000.00	0.00
220202	UTILITIES - GENERAL	1,000,000.00	1,000,000.00	250,000.00	500,000.00	0.00
22020202	TELEPHONE CHARGES	1,000,000.00	1,000,000.00	250,000.00	500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,900,000.00	3,900,000.00	1,500,000.00	1,900,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,500,000.00	3,500,000.00	1,300,000.00	1,500,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	200,000.00	200,000.00	0.00	200,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	200,000.00	200,000.00	200,000.00	200,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	12,150,000.00	12,150,000.00	7,300,000.00	9,650,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,600,000.00	10,600,000.00	6,250,000.00	8,500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,400,000.00	1,400,000.00	900,000.00	1,000,000.00	0.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	150,000.00	150,000.00	150,000.00	150,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

220205	TRAINING - GENERAL	500,000.00	500,000.00	200,000.00	500,000.00	0.00
22020501	LOCAL TRAINING	500,000.00	500,000.00	200,000.00	500,000.00	0.00
220206	OTHER SERVICES - GENERAL	300,000.00	300,000.00	300,000.00	300,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	300,000.00	300,000.00	300,000.00	300,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000.00	500,000.00	250,000.00	250,000.00	0.00
22020708	MEDICAL CONSULTING	500,000.00	500,000.00	250,000.00	250,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,260,000.00	2,260,000.00	760,000.00	2,260,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,800,000.00	1,800,000.00	560,000.00	1,800,000.00	0.00
22021007	WELFARE PACKAGES	200,000.00	200,000.00	200,000.00	200,000.00	0.00
22021031	CARNIVAL AND FESTIVAL EXPENSES	260,000.00	260,000.00	0.00	260,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	100,000.00	100,000.00	0.00	100,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	100,000.00	100,000.00	0.00	100,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	100,000.00	100,000.00	0.00	100,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

012300400100	Kebbi Broadcasting Corporation (KBC)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	178,282,872.51	178,282,872.51	135,255,019.30	178,566,945.46	0.00
21	PERSONNEL COST	169,982,872.51	169,982,872.51	130,601,019.30	170,266,945.46	0.00
2101	SALARY	169,982,872.51	169,982,872.51	130,601,019.30	170,266,945.46	0.00
210101	SALARIES AND WAGES	169,982,872.51	169,982,872.51	130,601,019.30	170,266,945.46	0.00
21010101	SALARY	169,982,872.51	169,982,872.51	130,601,019.30	170,266,945.46	0.00
22	OTHER RECURRENT COSTS	8,300,000.00	8,300,000.00	4,654,000.00	8,300,000.00	0.00
2202	OVERHEAD COST	8,250,000.00	8,250,000.00	4,629,000.00	8,250,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	500,000.00	500,000.00	397,000.00	500,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	500,000.00	397,000.00	500,000.00	0.00
220202	UTILITIES - GENERAL	600,000.00	600,000.00	450,000.00	600,000.00	0.00
22020201	ELECTRICITY CHARGES	600,000.00	600,000.00	450,000.00	600,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	700,000.00	700,000.00	596,000.00	700,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	700,000.00	700,000.00	596,000.00	700,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	4,450,000.00	4,450,000.00	2,073,000.00	4,450,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000.00	4,000,000.00	1,777,000.00	4,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	450,000.00	450,000.00	296,000.00	450,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,000,000.00	2,000,000.00	1,113,000.00	2,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	200,000.00	200,000.00	150,000.00	200,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22021007	WELFARE PACKAGES	1,800,000.00	1,800,000.00	963,000.00	1,800,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	50,000.00	50,000.00	25,000.00	50,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	50,000.00	50,000.00	25,000.00	50,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	50,000.00	50,000.00	25,000.00	50,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

012400100100	Ministry of Home Affairs and Internal Security					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,191,000,000.00	1,291,000,000.00	90,000,000.00	20,557,319,623.19	0.00
21	PERSONNEL COST	0.00	0.00	0.00	200,000,000.08	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	200,000,000.08	0.00
210201	ALLOWANCES	0.00	0.00	0.00	200,000,000.08	0.00
21020144	Security Allowance	0.00	0.00	0.00	200,000,000.08	0.00
22	OTHER RECURRENT COSTS	330,000,000.00	430,000,000.00	90,000,000.00	375,000,000.00	0.00
2202	OVERHEAD COST	300,000,000.00	400,000,000.00	82,530,000.00	347,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	10,000,000.00	10,000,000.00	7,520,000.00	10,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	10,000,000.00	7,520,000.00	10,000,000.00	0.00
220202	UTILITIES - GENERAL	2,000,000.00	2,000,000.00	320,000.00	2,000,000.00	0.00
22020201	ELECTRICITY CHARGES	2,000,000.00	2,000,000.00	320,000.00	2,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,000,000.00	43,000,000.00	9,950,000.00	27,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	0.00	2,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	40,000,000.00	9,950,000.00	0.00	0.00
22020312	CHEMICALS FOR WATER TREATMENT	0.00	0.00	0.00	25,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	15,000,000.00	125,000,000.00	29,170,000.00	123,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	60,000,000.00	23,590,000.00	70,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	5,000,000.00	1,800,000.00	3,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	60,000,000.00	3,780,000.00	50,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

220206	OTHER SERVICES - GENERAL	100,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
22020601	SECURITY SERVICES	100,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	170,000,000.00	170,000,000.00	35,570,000.00	135,000,000.00	0.00
22021001	REFRESHMENT & MEALS	25,000,000.00	25,000,000.00	12,860,000.00	30,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	20,000,000.00	20,000,000.00	5,970,000.00	25,000,000.00	0.00
22021007	WELFARE PACKAGES	25,000,000.00	25,000,000.00	16,740,000.00	30,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	100,000,000.00	100,000,000.00	0.00	50,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	30,000,000.00	30,000,000.00	7,470,000.00	28,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	30,000,000.00	30,000,000.00	7,470,000.00	28,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	30,000,000.00	30,000,000.00	7,470,000.00	28,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

012500100100 Office of the Head of Service						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	4,609,339,992.74	4,759,339,992.74	824,382,783.40	2,679,734,114.79	0.00
21	PERSONNEL COST	555,239,992.74	555,239,992.74	299,760,028.40	890,269,671.78	0.00
2101	SALARY	555,239,992.74	555,239,992.74	299,760,028.40	590,269,671.78	0.00
210101	SALARIES AND WAGES	555,239,992.74	555,239,992.74	299,760,028.40	590,269,671.78	0.00
21010101	SALARY	555,239,992.74	555,239,992.74	299,760,028.40	590,269,671.78	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	300,000,000.00	0.00
210201	ALLOWANCES	0.00	0.00	0.00	300,000,000.00	0.00
21020109	Furniture Allowance	0.00	0.00	0.00	300,000,000.00	0.00
22	OTHER RECURRENT COSTS	454,100,000.00	604,100,000.00	415,790,000.00	847,100,000.00	0.00
2202	OVERHEAD COST	453,700,000.00	603,700,000.00	415,790,000.00	846,900,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	23,000,000.00	73,000,000.00	28,240,000.00	30,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	23,000,000.00	73,000,000.00	28,240,000.00	30,000,000.00	0.00
220202	UTILITIES - GENERAL	10,000,000.00	10,000,000.00	80,000.00	200,000.00	0.00
22020201	ELECTRICITY CHARGES	10,000,000.00	10,000,000.00	80,000.00	200,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	13,000,000.00	13,000,000.00	3,700,000.00	13,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	13,000,000.00	13,000,000.00	3,700,000.00	13,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	73,500,000.00	73,500,000.00	22,410,000.00	60,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	30,000,000.00	30,000,000.00	16,430,000.00	25,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	10,000,000.00	5,980,000.00	12,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	23,500,000.00	23,500,000.00	0.00	23,500,000.00	0.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	10,000,000.00	10,000,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	258,200,000.00	358,200,000.00	305,860,000.00	358,200,000.00	0.00
22020501	LOCAL TRAINING	258,200,000.00	358,200,000.00	305,860,000.00	358,200,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	76,000,000.00	76,000,000.00	55,500,000.00	385,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	65,000,000.00	65,000,000.00	45,000,000.00	65,000,000.00	0.00
22021007	WELFARE PACKAGES	11,000,000.00	11,000,000.00	10,500,000.00	20,000,000.00	0.00
22021033	OTHER MISC EXPENDITURE	0.00	0.00	0.00	300,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

014000100100 Office of the State Auditor General						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	276,866,659.77	276,866,659.77	33,575,035.58	591,359,481.37	0.00
21	PERSONNEL COST	99,670,254.64	99,670,254.64	13,575,035.58	150,339,750.66	0.00
2101	SALARY	99,670,254.64	99,670,254.64	13,575,035.58	150,339,750.66	0.00
210101	SALARIES AND WAGES	99,670,254.64	99,670,254.64	13,575,035.58	150,339,750.66	0.00
21010101	SALARY	89,292,893.19	89,292,893.19	12,834,337.42	137,623,783.02	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	10,377,361.45	10,377,361.45	740,698.16	12,715,967.64	0.00
22	OTHER RECURRENT COSTS	68,050,000.00	68,050,000.00	5,000,000.00	305,000,000.00	0.00
2202	OVERHEAD COST	67,950,000.00	67,950,000.00	5,000,000.00	304,500,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	3,500,000.00	3,500,000.00	0.00	23,500,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,500,000.00	3,500,000.00	0.00	23,500,000.00	0.00
220202	UTILITIES - GENERAL	3,000,000.00	3,000,000.00	2,000,000.00	8,000,000.00	0.00
22020201	ELECTRICITY CHARGES	3,000,000.00	3,000,000.00	2,000,000.00	8,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	22,000,000.00	22,000,000.00	0.00	37,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	0.00	12,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	15,000,000.00	15,000,000.00	0.00	20,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	15,000,000.00	15,000,000.00	3,000,000.00	55,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,000,000.00	7,000,000.00	0.00	35,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	8,000,000.00	8,000,000.00	3,000,000.00	20,000,000.00	0.00
220205	TRAINING - GENERAL	10,500,000.00	10,500,000.00	0.00	100,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22020501	LOCAL TRAINING	10,500,000.00	10,500,000.00	0.00	100,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	200,000.00	200,000.00	0.00	200,000.00	0.00
22020703	LEGAL SERVICES	200,000.00	200,000.00	0.00	200,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	13,750,000.00	13,750,000.00	0.00	80,800,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,100,000.00	3,100,000.00	0.00	20,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	400,000.00	400,000.00	0.00	500,000.00	0.00
22021007	WELFARE PACKAGES	250,000.00	250,000.00	0.00	300,000.00	0.00
22021027	PROJECT MONITORING EXPENSES	0.00	0.00	0.00	50,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	100,000.00	100,000.00	0.00	500,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	100,000.00	100,000.00	0.00	500,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	100,000.00	100,000.00	0.00	500,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

014000200100 Office of the Auditor General for Local Government						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	182,959,476.22	182,959,476.22	98,014,820.85	188,542,346.57	0.00
21	PERSONNEL COST	95,868,452.22	95,868,452.22	53,014,820.85	95,451,322.57	0.00
2101	SALARY	95,868,452.22	95,868,452.22	53,014,820.85	95,451,322.57	0.00
210101	SALARIES AND WAGES	95,868,452.22	95,868,452.22	53,014,820.85	95,451,322.57	0.00
21010101	SALARY	80,008,387.02	80,008,387.02	48,728,882.43	79,591,257.37	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	15,860,065.20	15,860,065.20	4,285,938.42	15,860,065.20	0.00
22	OTHER RECURRENT COSTS	67,162,024.00	67,162,024.00	45,000,000.00	68,162,024.00	0.00
2202	OVERHEAD COST	64,162,024.00	64,162,024.00	43,800,000.00	65,162,024.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	7,000,000.00	7,000,000.00	4,902,000.00	7,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,000,000.00	7,000,000.00	4,902,000.00	7,000,000.00	0.00
220202	UTILITIES - GENERAL	1,000,000.00	1,000,000.00	80,000.00	1,000,000.00	0.00
22020201	ELECTRICITY CHARGES	1,000,000.00	1,000,000.00	80,000.00	1,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	9,000,000.00	9,000,000.00	4,950,000.00	9,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	1,725,000.00	3,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	6,000,000.00	6,000,000.00	3,225,000.00	6,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	10,500,000.00	10,500,000.00	9,101,500.00	10,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,000,000.00	6,000,000.00	5,423,500.00	6,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	1,268,000.00	2,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,500,000.00	2,500,000.00	2,410,000.00	2,500,000.00	0.00
220205	TRAINING - GENERAL	20,300,000.00	20,300,000.00	14,936,500.00	20,300,000.00	0.00
22020501	LOCAL TRAINING	20,300,000.00	20,300,000.00	14,936,500.00	20,300,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	7,000,000.00	7,000,000.00	3,000,000.00	7,000,000.00	0.00
22020701	FINANCIAL CONSULTING	7,000,000.00	7,000,000.00	3,000,000.00	7,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	9,362,024.00	9,362,024.00	6,830,000.00	10,362,024.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,000,000.00	3,000,000.00	1,099,000.00	3,000,000.00	0.00
22021033	OTHER MISC EXPENDITURE	6,362,024.00	6,362,024.00	5,731,000.00	7,362,024.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	3,000,000.00	3,000,000.00	1,200,000.00	3,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	3,000,000.00	3,000,000.00	1,200,000.00	3,000,000.00	0.00
22040103	GRANT TO LOCAL GOVERNMENTS - CURRENT	3,000,000.00	3,000,000.00	1,200,000.00	3,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

014700100100 Civil Service Commission						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	295,080,006.88	295,080,006.88	47,716,935.79	277,376,956.45	0.00
21	PERSONNEL COST	60,080,006.88	60,080,006.88	30,516,935.79	42,376,956.45	0.00
2101	SALARY	60,080,006.88	60,080,006.88	30,516,935.79	42,376,956.45	0.00
210101	SALARIES AND WAGES	60,080,006.88	60,080,006.88	30,516,935.79	42,376,956.45	0.00
21010101	SALARY	13,410,901.88	13,410,901.88	10,315,629.75	14,441,881.73	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	46,669,105.00	46,669,105.00	20,201,306.04	27,935,074.72	0.00
22	OTHER RECURRENT COSTS	120,000,000.00	120,000,000.00	17,200,000.00	120,000,000.00	0.00
2202	OVERHEAD COST	120,000,000.00	120,000,000.00	17,200,000.00	120,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	13,000,000.00	13,000,000.00	0.00	13,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	13,000,000.00	13,000,000.00	0.00	13,000,000.00	0.00
220202	UTILITIES - GENERAL	2,000,000.00	2,000,000.00	300,000.00	2,000,000.00	0.00
22020201	ELECTRICITY CHARGES	2,000,000.00	2,000,000.00	300,000.00	2,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	13,000,000.00	13,000,000.00	9,070,000.00	13,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,000,000.00	8,000,000.00	4,900,000.00	8,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,000,000.00	5,000,000.00	4,170,000.00	5,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	25,000,000.00	25,000,000.00	1,360,250.70	25,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	5,000,000.00	1,360,250.70	5,000,000.00	0.00
220205	TRAINING - GENERAL	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22020501	LOCAL TRAINING	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	60,000,000.00	60,000,000.00	6,469,749.30	60,000,000.00	0.00
22021001	REFRESHMENT & MEALS	20,000,000.00	20,000,000.00	1,459,749.30	20,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	20,000,000.00	20,000,000.00	1,030,000.00	20,000,000.00	0.00
22021007	WELFARE PACKAGES	20,000,000.00	20,000,000.00	3,980,000.00	20,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

014800100100	Kebbi State Independent Electoral Commission					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	86,127,965.20	86,127,965.20	24,108,914.04	102,565,917.65	0.00
21	PERSONNEL COST	62,127,965.20	62,127,965.20	20,088,914.04	73,987,726.10	0.00
2101	SALARY	62,127,965.20	62,127,965.20	20,088,914.04	73,987,726.10	0.00
210101	SALARIES AND WAGES	62,127,965.20	62,127,965.20	20,088,914.04	73,987,726.10	0.00
21010101	SALARY	21,622,106.45	21,622,106.45	5,674,175.68	26,635,522.16	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	40,505,858.75	40,505,858.75	14,414,738.36	47,352,203.94	0.00
22	OTHER RECURRENT COSTS	24,000,000.00	24,000,000.00	4,020,000.00	28,578,191.55	0.00
2202	OVERHEAD COST	22,000,000.00	22,000,000.00	3,950,000.00	26,238,191.55	0.00
220201	TRAVEL & TRANSPORT - GENERAL	6,000,000.00	6,000,000.00	773,000.00	7,020,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,000,000.00	6,000,000.00	773,000.00	7,020,000.00	0.00
220202	UTILITIES - GENERAL	500,000.00	500,000.00	120,000.00	1,083,191.55	0.00
22020201	ELECTRICITY CHARGES	500,000.00	500,000.00	120,000.00	1,083,191.55	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,500,000.00	2,500,000.00	193,000.00	2,925,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,500,000.00	2,500,000.00	193,000.00	2,925,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	6,000,000.00	6,000,000.00	1,064,000.00	7,020,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000.00	4,000,000.00	711,000.00	4,680,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	353,000.00	2,340,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,000,000.00	7,000,000.00	1,800,000.00	8,190,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	228,000.00	2,340,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	5,000,000.00	5,000,000.00	1,572,000.00	5,850,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,000,000.00	2,000,000.00	70,000.00	2,340,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,000,000.00	2,000,000.00	70,000.00	2,340,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	2,000,000.00	2,000,000.00	70,000.00	2,340,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

014900100100	Local Government Service Commission					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	92,157,546.36	92,157,546.36	40,245,656.85	79,545,007.28	0.00
21	PERSONNEL COST	56,098,858.36	56,098,858.36	31,245,656.85	43,545,007.28	0.00
2101	SALARY	56,098,858.36	56,098,858.36	31,245,656.85	43,545,007.28	0.00
210101	SALARIES AND WAGES	56,098,858.36	56,098,858.36	31,245,656.85	43,545,007.28	0.00
21010101	SALARY	11,108,643.00	11,108,643.00	7,723,746.72	10,813,245.41	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	44,990,215.36	44,990,215.36	23,521,910.13	32,731,761.87	0.00
22	OTHER RECURRENT COSTS	36,058,688.00	36,058,688.00	9,000,000.00	36,000,000.00	0.00
2202	OVERHEAD COST	36,058,688.00	36,058,688.00	9,000,000.00	36,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	6,000,000.00	6,000,000.00	990,000.00	6,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,000,000.00	6,000,000.00	990,000.00	6,000,000.00	0.00
220202	UTILITIES - GENERAL	3,000,000.00	3,000,000.00	1,010,000.00	3,000,000.00	0.00
22020201	ELECTRICITY CHARGES	3,000,000.00	3,000,000.00	1,010,000.00	3,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	6,500,000.00	6,500,000.00	1,930,000.00	6,500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	1,200,000.00	3,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,500,000.00	3,500,000.00	730,000.00	3,500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	12,000,000.00	12,000,000.00	3,070,000.00	12,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	990,000.00	2,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	5,000,000.00	1,690,000.00	5,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000.00	5,000,000.00	390,000.00	5,000,000.00	0.00
220205	TRAINING - GENERAL	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22020501	LOCAL TRAINING	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,558,688.00	5,558,688.00	2,000,000.00	5,500,000.00	0.00
22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	1,480,000.00	2,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,558,688.00	3,558,688.00	520,000.00	3,500,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

014900200100 Local Government Pension Board						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	6,491,999.50	24,491,999.50	11,120,383.78	9,625,259.49	0.00
21	PERSONNEL COST	4,441,999.50	4,441,999.50	3,260,703.78	4,575,259.49	0.00
2101	SALARY	4,441,999.50	4,441,999.50	3,260,703.78	4,575,259.49	0.00
210101	SALARIES AND WAGES	4,441,999.50	4,441,999.50	3,260,703.78	4,575,259.49	0.00
21010101	SALARY	4,441,999.50	4,441,999.50	3,260,703.78	4,575,259.49	0.00
22	OTHER RECURRENT COSTS	2,050,000.00	20,050,000.00	7,859,680.00	5,050,000.00	0.00
2202	OVERHEAD COST	2,000,000.00	19,000,000.00	7,349,680.00	5,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	500,000.00	2,500,000.00	1,870,000.00	500,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	2,500,000.00	1,870,000.00	500,000.00	0.00
220202	UTILITIES - GENERAL	200,000.00	3,200,000.00	210,000.00	200,000.00	0.00
22020201	ELECTRICITY CHARGES	200,000.00	3,200,000.00	210,000.00	200,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	500,000.00	3,000,000.00	1,340,000.00	500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000.00	1,800,000.00	515,000.00	300,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000.00	1,200,000.00	825,000.00	200,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	300,000.00	1,800,000.00	1,430,000.00	300,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	150,000.00	650,000.00	635,000.00	150,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	150,000.00	1,150,000.00	795,000.00	150,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	100,000.00	1,100,000.00	765,000.00	100,000.00	0.00
22020701	FINANCIAL CONSULTING	100,000.00	1,100,000.00	765,000.00	100,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

220210	MISCELLANEOUS EXPENSES GENERAL	400,000.00	7,400,000.00	1,734,680.00	3,400,000.00	0.00
22021001	REFRESHMENT & MEALS	50,000.00	3,050,000.00	734,680.00	50,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	350,000.00	1,350,000.00	1,000,000.00	350,000.00	0.00
22021007	WELFARE PACKAGES	0.00	3,000,000.00	0.00	3,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	50,000.00	1,050,000.00	510,000.00	50,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	50,000.00	1,050,000.00	510,000.00	50,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	50,000.00	1,050,000.00	510,000.00	50,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

016100100100	Office of the Secretary to the State Government					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	47,624,827,282.55	50,624,827,282.55	9,088,484,801.83	38,376,455,478.10	0.00
21	PERSONNEL COST	1,030,227,739.05	1,030,227,739.05	0.00	1,110,455,478.10	0.00
2101	SALARY	1,030,227,739.05	1,030,227,739.05	0.00	1,110,455,478.10	0.00
210101	SALARIES AND WAGES	1,030,227,739.05	1,030,227,739.05	0.00	1,110,455,478.10	0.00
21010101	SALARY	1,030,227,739.05	1,030,227,739.05	0.00	1,110,455,478.10	0.00
22	OTHER RECURRENT COSTS	9,326,000,000.00	9,326,000,000.00	0.00	12,466,000,000.00	0.00
2202	OVERHEAD COST	4,326,000,000.00	4,326,000,000.00	0.00	5,466,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,500,000,000.00	1,500,000,000.00	0.00	2,000,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000,000.00	1,500,000,000.00	0.00	2,000,000,000.00	0.00
220202	UTILITIES - GENERAL	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
22020201	ELECTRICITY CHARGES	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	160,000,000.00	160,000,000.00	0.00	160,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
220205	TRAINING - GENERAL	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
22020501	LOCAL TRAINING	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
22020701	FINANCIAL CONSULTING	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,575,000,000.00	2,575,000,000.00	0.00	3,215,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
22021007	WELFARE PACKAGES	2,500,000,000.00	2,500,000,000.00	0.00	3,000,000,000.00	0.00
22021026	EXCO & TENDER EXPENSES	60,000,000.00	60,000,000.00	0.00	200,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	5,000,000,000.00	5,000,000,000.00	0.00	7,000,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	5,000,000,000.00	5,000,000,000.00	0.00	7,000,000,000.00	0.00
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	2,000,000,000.00	2,000,000,000.00	0.00	3,000,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	3,000,000,000.00	3,000,000,000.00	0.00	4,000,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

016102100100	Liaison Office - Abuja					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	206,000,000.00	281,000,000.00	134,760,000.96	281,780,000.00	0.00
21	PERSONNEL COST	15,600,000.00	15,600,000.00	5,199,999.96	16,380,000.00	0.00
2101	SALARY	15,600,000.00	15,600,000.00	5,199,999.96	16,380,000.00	0.00
210101	SALARIES AND WAGES	15,600,000.00	15,600,000.00	5,199,999.96	16,380,000.00	0.00
21010101	SALARY	15,600,000.00	15,600,000.00	5,199,999.96	16,380,000.00	0.00
22	OTHER RECURRENT COSTS	190,400,000.00	265,400,000.00	129,560,001.00	265,400,000.00	0.00
2202	OVERHEAD COST	188,900,000.00	263,900,000.00	129,560,001.00	263,900,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	32,000,000.00	62,000,000.00	27,146,666.70	62,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	32,000,000.00	62,000,000.00	27,146,666.70	62,000,000.00	0.00
220202	UTILITIES - GENERAL	18,000,000.00	20,500,000.00	9,760,000.00	20,500,000.00	0.00
22020201	ELECTRICITY CHARGES	18,000,000.00	20,500,000.00	9,760,000.00	20,500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	50,000,000.00	61,000,000.00	36,243,333.32	61,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	10,000,000.00	9,600,000.00	10,000,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	40,000,000.00	51,000,000.00	26,643,333.32	51,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	55,000,000.00	75,000,000.00	37,600,000.99	75,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	30,000,000.00	50,000,000.00	20,000,000.00	50,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	10,000,000.00	5,400,000.99	10,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	15,000,000.00	15,000,000.00	12,200,000.00	15,000,000.00	0.00
220205	TRAINING - GENERAL	6,400,000.00	6,400,000.00	0.00	6,400,000.00	0.00
22020501	LOCAL TRAINING	6,400,000.00	6,400,000.00	0.00	6,400,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	27,500,000.00	39,000,000.00	18,809,999.99	39,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22021002	HONORARIUM & SITTING ALLOWANCE	10,000,000.00	10,000,000.00	5,009,999.99	10,000,000.00	0.00
22021007	WELFARE PACKAGES	17,500,000.00	29,000,000.00	13,800,000.00	29,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

016102100200	Liaison Office - Kaduna					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	13,650,000.00	13,650,000.00	5,109,990.00	14,850,000.00	0.00
21	PERSONNEL COST	7,950,000.00	7,950,000.00	2,198,790.00	8,850,000.00	0.00
2101	SALARY	7,950,000.00	7,950,000.00	2,198,790.00	8,850,000.00	0.00
210101	SALARIES AND WAGES	7,950,000.00	7,950,000.00	2,198,790.00	8,850,000.00	0.00
21010101	SALARY	7,950,000.00	7,950,000.00	2,198,790.00	8,850,000.00	0.00
22	OTHER RECURRENT COSTS	5,700,000.00	5,700,000.00	2,911,200.00	6,000,000.00	0.00
2202	OVERHEAD COST	5,700,000.00	5,700,000.00	2,911,200.00	6,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	700,000.00	700,000.00	348,000.00	700,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	700,000.00	700,000.00	348,000.00	700,000.00	0.00
220202	UTILITIES - GENERAL	500,000.00	500,000.00	240,000.00	500,000.00	0.00
22020201	ELECTRICITY CHARGES	500,000.00	500,000.00	240,000.00	500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,100,000.00	2,100,000.00	1,008,000.00	2,100,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000.00	100,000.00	48,000.00	100,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	2,000,000.00	2,000,000.00	960,000.00	2,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	600,000.00	600,000.00	295,200.00	900,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	300,000.00	300,000.00	141,000.00	300,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	200,000.00	102,000.00	200,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	100,000.00	100,000.00	52,200.00	400,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,800,000.00	1,800,000.00	1,020,000.00	1,800,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,700,000.00	1,700,000.00	972,000.00	1,700,000.00	0.00
22021007	WELFARE PACKAGES	100,000.00	100,000.00	48,000.00	100,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

016102100300	Liaison Office - Sokoto					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	<i>EXPENDITURES</i>	<i>4,000,000.00</i>	<i>4,000,000.00</i>	<i>1,951,039.00</i>	<i>4,150,000.00</i>	<i>0.00</i>
21	<i>PERSONNEL COST</i>	<i>1,950,000.00</i>	<i>1,950,000.00</i>	<i>601,039.00</i>	<i>2,100,000.00</i>	<i>0.00</i>
2101	<i>SALARY</i>	<i>1,950,000.00</i>	<i>1,950,000.00</i>	<i>601,039.00</i>	<i>2,100,000.00</i>	<i>0.00</i>
210101	<i>SALARIES AND WAGES</i>	<i>1,950,000.00</i>	<i>1,950,000.00</i>	<i>601,039.00</i>	<i>2,100,000.00</i>	<i>0.00</i>
21010101	SALARY	1,950,000.00	1,950,000.00	601,039.00	2,100,000.00	0.00
22	<i>OTHER RECURRENT COSTS</i>	<i>2,050,000.00</i>	<i>2,050,000.00</i>	<i>1,350,000.00</i>	<i>2,050,000.00</i>	<i>0.00</i>
2202	<i>OVERHEAD COST</i>	<i>1,950,000.00</i>	<i>1,950,000.00</i>	<i>1,305,000.00</i>	<i>1,950,000.00</i>	<i>0.00</i>
220201	<i>TRAVEL & TRANSPORT - GENERAL</i>	<i>300,000.00</i>	<i>300,000.00</i>	<i>180,000.00</i>	<i>300,000.00</i>	<i>0.00</i>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000.00	300,000.00	180,000.00	300,000.00	0.00
220202	<i>UTILITIES - GENERAL</i>	<i>300,000.00</i>	<i>300,000.00</i>	<i>180,000.00</i>	<i>300,000.00</i>	<i>0.00</i>
22020201	ELECTRICITY CHARGES	300,000.00	300,000.00	180,000.00	300,000.00	0.00
220203	<i>MATERIALS & SUPPLIES - GENERAL</i>	<i>300,000.00</i>	<i>300,000.00</i>	<i>180,000.00</i>	<i>300,000.00</i>	<i>0.00</i>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000.00	300,000.00	180,000.00	300,000.00	0.00
220204	<i>MAINTENANCE SERVICES - GENERAL</i>	<i>650,000.00</i>	<i>650,000.00</i>	<i>531,000.00</i>	<i>650,000.00</i>	<i>0.00</i>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	250,000.00	250,000.00	171,000.00	250,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	200,000.00	180,000.00	200,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	200,000.00	200,000.00	180,000.00	200,000.00	0.00
220210	<i>MISCELLANEOUS EXPENSES GENERAL</i>	<i>400,000.00</i>	<i>400,000.00</i>	<i>234,000.00</i>	<i>400,000.00</i>	<i>0.00</i>
22021002	HONORARIUM & SITTING ALLOWANCE	200,000.00	200,000.00	117,000.00	200,000.00	0.00
22021007	WELFARE PACKAGES	200,000.00	200,000.00	117,000.00	200,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

2204	GRANTS AND CONTRIBUTIONS GENERAL	100,000.00	100,000.00	45,000.00	100,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	100,000.00	100,000.00	45,000.00	100,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	100,000.00	100,000.00	45,000.00	100,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

016102100400	Liaison Office - Lagos					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	2,200,000.00	2,200,000.00	900,000.00	2,200,000.00	0.00
22	OTHER RECURRENT COSTS	2,200,000.00	2,200,000.00	900,000.00	2,200,000.00	0.00
2202	OVERHEAD COST	2,150,000.00	2,150,000.00	900,000.00	2,150,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	450,000.00	450,000.00	300,000.00	450,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	450,000.00	450,000.00	300,000.00	450,000.00	0.00
220202	UTILITIES - GENERAL	450,000.00	450,000.00	300,000.00	450,000.00	0.00
22020201	ELECTRICITY CHARGES	450,000.00	450,000.00	300,000.00	450,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	200,000.00	200,000.00	100,000.00	200,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	200,000.00	200,000.00	100,000.00	200,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	550,000.00	550,000.00	150,000.00	550,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	325,000.00	325,000.00	0.00	325,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	125,000.00	125,000.00	50,000.00	125,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	100,000.00	100,000.00	100,000.00	100,000.00	0.00
220205	TRAINING - GENERAL	200,000.00	200,000.00	0.00	200,000.00	0.00
22020501	LOCAL TRAINING	200,000.00	200,000.00	0.00	200,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	300,000.00	50,000.00	300,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	100,000.00	100,000.00	0.00	100,000.00	0.00
22021007	WELFARE PACKAGES	200,000.00	200,000.00	50,000.00	200,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	50,000.00	50,000.00	0.00	50,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	50,000.00	50,000.00	0.00	50,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	50,000.00	50,000.00	0.00	50,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

016103700100	Pilgrims Welfare Agency (PWA)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	138,787,844.60	138,787,844.60	59,582,907.54	10,392,686,831.65	0.00
21	PERSONNEL COST	46,787,844.60	46,787,844.60	17,582,907.54	50,686,831.65	0.00
2101	SALARY	46,787,844.60	46,787,844.60	17,582,907.54	50,686,831.65	0.00
210101	SALARIES AND WAGES	46,787,844.60	46,787,844.60	17,582,907.54	50,686,831.65	0.00
21010101	SALARY	46,787,844.60	46,787,844.60	17,582,907.54	50,686,831.65	0.00
22	OTHER RECURRENT COSTS	92,000,000.00	92,000,000.00	42,000,000.00	10,342,000,000.00	0.00
2202	OVERHEAD COST	90,000,000.00	90,000,000.00	42,000,000.00	10,340,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	25,000,000.00	25,000,000.00	16,800,000.00	5,025,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	25,000,000.00	25,000,000.00	16,800,000.00	25,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	5,000,000,000.00	0.00
220202	UTILITIES - GENERAL	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020201	ELECTRICITY CHARGES	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	9,000,000.00	9,000,000.00	0.00	9,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	2,250,000,000.00	0.00
22020603	RESIDENTIAL RENT	0.00	0.00	0.00	2,250,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	49,000,000.00	49,000,000.00	25,200,000.00	3,049,000,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	3,000,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22021002	HONORARIUM & SITTING ALLOWANCE	28,000,000.00	28,000,000.00	13,200,000.00	28,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22021007	WELFARE PACKAGES	20,000,000.00	20,000,000.00	12,000,000.00	20,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

016400100100	Ministry for Special Duties					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	7,677,100,000.00	7,524,700,000.00	966,463,210.00	8,120,400,000.00	0.00
22	OTHER RECURRENT COSTS	460,300,000.00	460,300,000.00	134,999,210.00	2,422,300,000.00	0.00
2202	OVERHEAD COST	360,300,000.00	360,300,000.00	121,507,210.00	592,300,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	15,000,000.00	15,000,000.00	7,435,000.00	15,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,000,000.00	15,000,000.00	7,435,000.00	15,000,000.00	0.00
220202	UTILITIES - GENERAL	1,000,000.00	1,000,000.00	90,000.00	1,000,000.00	0.00
22020201	ELECTRICITY CHARGES	1,000,000.00	1,000,000.00	90,000.00	1,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	308,000,000.00	308,000,000.00	94,307,000.00	128,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	3,857,000.00	5,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,000,000.00	3,000,000.00	450,000.00	3,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	300,000,000.00	300,000,000.00	90,000,000.00	120,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	9,300,000.00	9,300,000.00	4,047,000.00	9,300,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	3,000,000.00	1,950,000.00	3,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,300,000.00	1,300,000.00	0.00	1,300,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	3,000,000.00	3,000,000.00	2,097,000.00	3,000,000.00	0.00
220205	TRAINING - GENERAL	5,000,000.00	5,000,000.00	1,941,000.00	417,000,000.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00	1,941,000.00	417,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	22,000,000.00	22,000,000.00	13,687,210.00	22,000,000.00	0.00
22021001	REFRESHMENT & MEALS	7,000,000.00	7,000,000.00	2,388,000.00	7,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22021002	HONORARIUM & SITTING ALLOWANCE	10,000,000.00	10,000,000.00	7,949,210.00	10,000,000.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	3,350,000.00	5,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	100,000,000.00	100,000,000.00	13,492,000.00	1,830,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	100,000,000.00	100,000,000.00	13,492,000.00	1,830,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	100,000,000.00	100,000,000.00	13,492,000.00	1,830,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

016400200100	Persons With Disability Commission					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	<i>EXPENDITURES</i>	<i>47,000,000.00</i>	<i>47,000,000.00</i>	<i>20,800,000.00</i>	<i>61,000,000.00</i>	<i>0.00</i>
21	<i>PERSONNEL COST</i>	<i>23,000,000.00</i>	<i>23,000,000.00</i>	<i>17,400,000.00</i>	<i>37,000,000.00</i>	<i>0.00</i>
2101	<i>SALARY</i>	<i>23,000,000.00</i>	<i>23,000,000.00</i>	<i>17,400,000.00</i>	<i>37,000,000.00</i>	<i>0.00</i>
210101	<i>SALARIES AND WAGES</i>	<i>23,000,000.00</i>	<i>23,000,000.00</i>	<i>17,400,000.00</i>	<i>37,000,000.00</i>	<i>0.00</i>
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	23,000,000.00	23,000,000.00	17,400,000.00	37,000,000.00	0.00
22	<i>OTHER RECURRENT COSTS</i>	<i>24,000,000.00</i>	<i>24,000,000.00</i>	<i>3,400,000.00</i>	<i>24,000,000.00</i>	<i>0.00</i>
2202	<i>OVERHEAD COST</i>	<i>21,000,000.00</i>	<i>21,000,000.00</i>	<i>3,100,000.00</i>	<i>21,000,000.00</i>	<i>0.00</i>
220201	<i>TRAVEL & TRANSPORT - GENERAL</i>	<i>3,000,000.00</i>	<i>3,000,000.00</i>	<i>530,000.00</i>	<i>3,000,000.00</i>	<i>0.00</i>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	3,000,000.00	530,000.00	3,000,000.00	0.00
220202	<i>UTILITIES - GENERAL</i>	<i>300,000.00</i>	<i>300,000.00</i>	<i>20,000.00</i>	<i>300,000.00</i>	<i>0.00</i>
22020201	ELECTRICITY CHARGES	300,000.00	300,000.00	20,000.00	300,000.00	0.00
220203	<i>MATERIALS & SUPPLIES - GENERAL</i>	<i>5,000,000.00</i>	<i>5,000,000.00</i>	<i>550,000.00</i>	<i>5,000,000.00</i>	<i>0.00</i>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	550,000.00	5,000,000.00	0.00
220204	<i>MAINTENANCE SERVICES - GENERAL</i>	<i>4,500,000.00</i>	<i>4,500,000.00</i>	<i>400,000.00</i>	<i>4,500,000.00</i>	<i>0.00</i>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	400,000.00	2,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00
220210	<i>MISCELLANEOUS EXPENSES GENERAL</i>	<i>8,200,000.00</i>	<i>8,200,000.00</i>	<i>1,600,000.00</i>	<i>8,200,000.00</i>	<i>0.00</i>
22021002	HONORARIUM & SITTING ALLOWANCE	1,200,000.00	1,200,000.00	490,000.00	1,200,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,000,000.00	180,000.00	2,000,000.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	930,000.00	5,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

2204	GRANTS AND CONTRIBUTIONS GENERAL	3,000,000.00	3,000,000.00	300,000.00	3,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	3,000,000.00	3,000,000.00	300,000.00	3,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	3,000,000.00	3,000,000.00	300,000.00	3,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

016500100100	Ministry of Religious Affairs					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	3,592,500,000.00	3,592,500,000.00	1,989,986,997.75	6,195,200,000.00	0.00
22	OTHER RECURRENT COSTS	688,500,000.00	688,500,000.00	475,405,000.00	1,965,200,000.00	0.00
2202	OVERHEAD COST	638,500,000.00	638,500,000.00	425,405,000.00	1,895,200,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	50,000,000.00	50,000,000.00	7,880,000.00	60,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	50,000,000.00	50,000,000.00	7,880,000.00	60,000,000.00	0.00
220202	UTILITIES - GENERAL	2,000,000.00	2,000,000.00	90,000.00	200,000.00	0.00
22020201	ELECTRICITY CHARGES	2,000,000.00	2,000,000.00	90,000.00	200,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	407,500,000.00	407,500,000.00	348,425,000.00	1,509,500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,000,000.00	6,000,000.00	350,000.00	8,000,000.00	0.00
22020302	BOOKS	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	400,000,000.00	400,000,000.00	348,075,000.00	1,500,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,000,000.00	1,000,000.00	0.00	2,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	0.00	2,000,000.00	0.00
220205	TRAINING - GENERAL	3,500,000.00	3,500,000.00	0.00	3,500,000.00	0.00
22020501	LOCAL TRAINING	3,500,000.00	3,500,000.00	0.00	3,500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	174,500,000.00	174,500,000.00	69,010,000.00	320,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	94,500,000.00	94,500,000.00	32,370,000.00	100,000,000.00	0.00
22021007	WELFARE PACKAGES	60,000,000.00	60,000,000.00	22,600,000.00	100,000,000.00	0.00
22021024	COMMITTEE & COMMISSION EXPENSES	20,000,000.00	20,000,000.00	14,040,000.00	120,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	50,000,000.00	50,000,000.00	50,000,000.00	70,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	50,000,000.00	50,000,000.00	50,000,000.00	70,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22040109	GRANTS TO COMMUNITIES/NGOs	50,000,000.00	50,000,000.00	50,000,000.00	70,000,000.00	0.00
23050108	SPECIAL GRANTS AND INTERVENTION	100,000,000.00	100,000,000.00	0.00	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

016502200100	Preaching Board					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	8,760,000.00	8,760,000.00	3,720,303.65	6,860,000.00	0.00
21	PERSONNEL COST	7,410,000.00	7,410,000.00	2,800,303.65	5,510,000.00	0.00
2101	SALARY	7,410,000.00	7,410,000.00	2,800,303.65	5,510,000.00	0.00
210101	SALARIES AND WAGES	7,410,000.00	7,410,000.00	2,800,303.65	5,510,000.00	0.00
21010101	SALARY	7,410,000.00	7,410,000.00	2,800,303.65	5,510,000.00	0.00
22	OTHER RECURRENT COSTS	1,350,000.00	1,350,000.00	920,000.00	1,350,000.00	0.00
2202	OVERHEAD COST	1,250,000.00	1,250,000.00	900,000.00	1,250,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	300,000.00	300,000.00	230,000.00	300,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000.00	300,000.00	230,000.00	300,000.00	0.00
220202	UTILITIES - GENERAL	150,000.00	150,000.00	120,000.00	150,000.00	0.00
22020201	ELECTRICITY CHARGES	150,000.00	150,000.00	120,000.00	150,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	200,000.00	200,000.00	180,000.00	200,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	200,000.00	200,000.00	180,000.00	200,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	300,000.00	300,000.00	190,000.00	300,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	150,000.00	150,000.00	100,000.00	150,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	150,000.00	150,000.00	90,000.00	150,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	300,000.00	180,000.00	300,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	100,000.00	100,000.00	50,000.00	100,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	50,000.00	50,000.00	30,000.00	50,000.00	0.00
22021007	WELFARE PACKAGES	150,000.00	150,000.00	100,000.00	150,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	100,000.00	100,000.00	20,000.00	100,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

220401	LOCAL GRANTS AND CONTRIBUTIONS	100,000.00	100,000.00	20,000.00	100,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	100,000.00	100,000.00	20,000.00	100,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

016600100100	Ministry of Establishment, Training and Pension					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	2,516,239,446.21	2,516,239,446.21	386,001,493.71	4,500,330,766.51	0.00
21	PERSONNEL COST	322,239,446.21	322,239,446.21	291,471,493.71	461,027,591.51	0.00
2101	SALARY	322,239,446.21	322,239,446.21	291,471,493.71	461,027,591.51	0.00
210101	SALARIES AND WAGES	322,239,446.21	322,239,446.21	291,471,493.71	461,027,591.51	0.00
21010101	SALARY	322,239,446.21	322,239,446.21	291,471,493.71	461,027,591.51	0.00
22	OTHER RECURRENT COSTS	167,000,000.00	167,000,000.00	50,240,000.00	1,689,303,175.00	0.00
2202	OVERHEAD COST	117,000,000.00	117,000,000.00	50,240,000.00	1,639,303,175.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	10,000,000.00	10,000,000.00	0.00	20,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	10,000,000.00	0.00	20,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	10,000,000.00	10,000,000.00	7,130,000.00	20,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	10,000,000.00	7,130,000.00	20,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	36,000,000.00	36,000,000.00	32,640,000.00	70,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00	1,720,000.00	5,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	1,000,000.00	5,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	30,000,000.00	30,000,000.00	29,920,000.00	60,000,000.00	0.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	450,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	150,000,000.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	0.00	0.00	300,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	0.00	0.00	909,303,175.00	0.00
22020902	INSURANCE PREMIUM	0.00	0.00	0.00	909,303,175.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	61,000,000.00	61,000,000.00	10,470,000.00	170,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22021002	HONORARIUM & SITTING ALLOWANCE	50,000,000.00	50,000,000.00	9,470,000.00	50,000,000.00	0.00
22021007	WELFARE PACKAGES	1,000,000.00	1,000,000.00	1,000,000.00	10,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
22021028	NATIONAL COUNCIL AND DEV PLANNING COSTS	0.00	0.00	0.00	100,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

016600700100	State Manpower Committee					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	<i>EXPENDITURES</i>	<i>360,000.00</i>	<i>360,000.00</i>	<i>270,000.00</i>	<i>360,000.00</i>	<i>0.00</i>
22	<i>OTHER RECURRENT COSTS</i>	<i>360,000.00</i>	<i>360,000.00</i>	<i>270,000.00</i>	<i>360,000.00</i>	<i>0.00</i>
2202	OVERHEAD COST	360,000.00	360,000.00	270,000.00	360,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	100,000.00	100,000.00	80,000.00	100,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000.00	100,000.00	80,000.00	100,000.00	0.00
220202	UTILITIES - GENERAL	30,000.00	30,000.00	10,000.00	30,000.00	0.00
22020201	ELECTRICITY CHARGES	30,000.00	30,000.00	10,000.00	30,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	70,000.00	70,000.00	50,000.00	70,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	70,000.00	70,000.00	50,000.00	70,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	40,000.00	40,000.00	20,000.00	40,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	30,000.00	30,000.00	15,000.00	30,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000.00	10,000.00	5,000.00	10,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	120,000.00	120,000.00	110,000.00	120,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	50,000.00	50,000.00	45,000.00	50,000.00	0.00
22021007	WELFARE PACKAGES	70,000.00	70,000.00	65,000.00	70,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

021500100100	Ministry of Agriculture and Food Security					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	102,335,852,821.20	102,335,852,821.20	12,494,577,987.33	96,368,760,831.84	9,230,000,000.00
21	PERSONNEL COST	281,312,500.00	281,312,500.00	247,821,437.33	380,947,792.92	0.00
2101	SALARY	281,312,500.00	281,312,500.00	247,821,437.33	380,947,792.92	0.00
210101	SALARIES AND WAGES	281,312,500.00	281,312,500.00	247,821,437.33	380,947,792.92	0.00
21010101	SALARY	281,312,500.00	281,312,500.00	247,821,437.33	380,947,792.92	0.00
22	OTHER RECURRENT COSTS	130,750,000.00	130,750,000.00	87,956,550.00	1,230,750,000.00	0.00
2202	OVERHEAD COST	120,750,000.00	120,750,000.00	82,406,550.00	820,750,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	14,500,000.00	14,500,000.00	11,647,000.00	14,500,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	14,500,000.00	14,500,000.00	11,647,000.00	14,500,000.00	0.00
220202	UTILITIES - GENERAL	250,000.00	250,000.00	90,000.00	250,000.00	0.00
22020201	ELECTRICITY CHARGES	250,000.00	250,000.00	90,000.00	250,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	12,000,000.00	12,000,000.00	10,370,000.00	512,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	12,000,000.00	12,000,000.00	10,370,000.00	12,000,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0.00	0.00	0.00	500,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	41,000,000.00	41,000,000.00	28,137,400.00	41,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	10,000,000.00	8,779,000.00	10,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	6,000,000.00	6,000,000.00	5,332,500.00	6,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	15,000,000.00	15,000,000.00	11,195,500.00	15,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	10,000,000.00	10,000,000.00	2,830,400.00	10,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

220205	TRAINING - GENERAL	25,000,000.00	25,000,000.00	18,898,000.00	75,000,000.00	0.00
22020501	LOCAL TRAINING	25,000,000.00	25,000,000.00	18,898,000.00	75,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	0.00	50,000,000.00	0.00
22020707	AGRICULTURAL CONSULTING	0.00	0.00	0.00	50,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	28,000,000.00	28,000,000.00	13,264,150.00	128,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	4,000,000.00	4,000,000.00	2,164,000.00	4,000,000.00	0.00
22021007	WELFARE PACKAGES	9,000,000.00	9,000,000.00	5,550,150.00	9,000,000.00	0.00
22021031	CARNIVAL AND FESTIVAL EXPENSES	15,000,000.00	15,000,000.00	5,550,000.00	15,000,000.00	0.00
22021033	OTHER MISC EXPENDITURE	0.00	0.00	0.00	100,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	10,000,000.00	10,000,000.00	5,550,000.00	410,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	10,000,000.00	10,000,000.00	5,550,000.00	410,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	10,000,000.00	10,000,000.00	5,550,000.00	410,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

021510200100	Kebbi Agricultural and Rural Development Agency (KARDA)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	<i>EXPENDITURES</i>	<i>690,450,717.44</i>	<i>690,450,717.44</i>	<i>349,255,367.26</i>	<i>690,450,717.44</i>	<i>0.00</i>
21	<i>PERSONNEL COST</i>	<i>682,050,717.44</i>	<i>682,050,717.44</i>	<i>345,660,367.26</i>	<i>682,050,717.44</i>	<i>0.00</i>
2101	<i>SALARY</i>	<i>682,050,717.44</i>	<i>682,050,717.44</i>	<i>345,660,367.26</i>	<i>682,050,717.44</i>	<i>0.00</i>
210101	<i>SALARIES AND WAGES</i>	<i>682,050,717.44</i>	<i>682,050,717.44</i>	<i>345,660,367.26</i>	<i>682,050,717.44</i>	<i>0.00</i>
21010101	SALARY	682,050,717.44	682,050,717.44	345,660,367.26	682,050,717.44	0.00
22	<i>OTHER RECURRENT COSTS</i>	<i>8,400,000.00</i>	<i>8,400,000.00</i>	<i>3,595,000.00</i>	<i>8,400,000.00</i>	<i>0.00</i>
2202	<i>OVERHEAD COST</i>	<i>8,400,000.00</i>	<i>8,400,000.00</i>	<i>3,595,000.00</i>	<i>8,400,000.00</i>	<i>0.00</i>
220201	<i>TRAVEL & TRANSPORT - GENERAL</i>	<i>2,000,000.00</i>	<i>2,000,000.00</i>	<i>760,000.00</i>	<i>2,000,000.00</i>	<i>0.00</i>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	2,000,000.00	760,000.00	2,000,000.00	0.00
220202	<i>UTILITIES - GENERAL</i>	<i>1,000,000.00</i>	<i>1,000,000.00</i>	<i>450,000.00</i>	<i>1,000,000.00</i>	<i>0.00</i>
22020201	ELECTRICITY CHARGES	1,000,000.00	1,000,000.00	450,000.00	1,000,000.00	0.00
220203	<i>MATERIALS & SUPPLIES - GENERAL</i>	<i>1,000,000.00</i>	<i>1,000,000.00</i>	<i>360,000.00</i>	<i>1,000,000.00</i>	<i>0.00</i>
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,000,000.00	1,000,000.00	360,000.00	1,000,000.00	0.00
220204	<i>MAINTENANCE SERVICES - GENERAL</i>	<i>2,000,000.00</i>	<i>2,000,000.00</i>	<i>1,080,000.00</i>	<i>2,000,000.00</i>	<i>0.00</i>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	495,000.00	1,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000.00	1,000,000.00	585,000.00	1,000,000.00	0.00
220205	<i>TRAINING - GENERAL</i>	<i>1,200,000.00</i>	<i>1,200,000.00</i>	<i>495,000.00</i>	<i>1,200,000.00</i>	<i>0.00</i>
22020501	LOCAL TRAINING	1,200,000.00	1,200,000.00	495,000.00	1,200,000.00	0.00
220210	<i>MISCELLANEOUS EXPENSES GENERAL</i>	<i>1,200,000.00</i>	<i>1,200,000.00</i>	<i>450,000.00</i>	<i>1,200,000.00</i>	<i>0.00</i>
22021001	REFRESHMENT & MEALS	1,200,000.00	1,200,000.00	450,000.00	1,200,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

021510300100	Rural Access Mobility Project (RAMP)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	3,280,000.00	3,280,000.00	0.00	3,280,000.00	0.00
22	OTHER RECURRENT COSTS	3,280,000.00	3,280,000.00	0.00	3,280,000.00	0.00
2202	OVERHEAD COST	3,180,000.00	3,180,000.00	0.00	3,180,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	500,000.00	500,000.00	0.00	500,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	500,000.00	0.00	500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	400,000.00	400,000.00	0.00	400,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	400,000.00	400,000.00	0.00	400,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,800,000.00	1,800,000.00	0.00	1,800,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,300,000.00	1,300,000.00	0.00	1,300,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	0.00	500,000.00	0.00
220205	TRAINING - GENERAL	55,000.00	55,000.00	0.00	55,000.00	0.00
22020501	LOCAL TRAINING	55,000.00	55,000.00	0.00	55,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	425,000.00	425,000.00	0.00	425,000.00	0.00
22021001	REFRESHMENT & MEALS	370,000.00	370,000.00	0.00	370,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	55,000.00	55,000.00	0.00	55,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	100,000.00	100,000.00	0.00	100,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	100,000.00	100,000.00	0.00	100,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	100,000.00	100,000.00	0.00	100,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

021510900100	Forestry II Project					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	<i>EXPENDITURES</i>	<i>32,239,955.45</i>	<i>32,239,955.45</i>	<i>23,699,965.95</i>	<i>31,099,955.45</i>	<i>0.00</i>
21	<i>PERSONNEL COST</i>	<i>29,599,955.45</i>	<i>29,599,955.45</i>	<i>22,199,965.95</i>	<i>29,599,955.45</i>	<i>0.00</i>
2101	<i>SALARY</i>	<i>29,599,955.45</i>	<i>29,599,955.45</i>	<i>22,199,965.95</i>	<i>29,599,955.45</i>	<i>0.00</i>
210101	<i>SALARIES AND WAGES</i>	<i>29,599,955.45</i>	<i>29,599,955.45</i>	<i>22,199,965.95</i>	<i>29,599,955.45</i>	<i>0.00</i>
21010101	SALARY	29,599,955.45	29,599,955.45	22,199,965.95	29,599,955.45	0.00
22	<i>OTHER RECURRENT COSTS</i>	<i>2,640,000.00</i>	<i>2,640,000.00</i>	<i>1,500,000.00</i>	<i>1,500,000.00</i>	<i>0.00</i>
2202	<i>OVERHEAD COST</i>	<i>2,540,000.00</i>	<i>2,540,000.00</i>	<i>1,400,000.00</i>	<i>1,400,000.00</i>	<i>0.00</i>
220201	<i>TRAVEL & TRANSPORT - GENERAL</i>	<i>500,000.00</i>	<i>500,000.00</i>	<i>400,000.00</i>	<i>400,000.00</i>	<i>0.00</i>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	500,000.00	400,000.00	400,000.00	0.00
220202	<i>UTILITIES - GENERAL</i>	<i>200,000.00</i>	<i>200,000.00</i>	<i>200,000.00</i>	<i>200,000.00</i>	<i>0.00</i>
22020201	ELECTRICITY CHARGES	200,000.00	200,000.00	200,000.00	200,000.00	0.00
220203	<i>MATERIALS & SUPPLIES - GENERAL</i>	<i>200,000.00</i>	<i>200,000.00</i>	<i>100,000.00</i>	<i>100,000.00</i>	<i>0.00</i>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	200,000.00	200,000.00	100,000.00	100,000.00	0.00
220204	<i>MAINTENANCE SERVICES - GENERAL</i>	<i>640,000.00</i>	<i>640,000.00</i>	<i>100,000.00</i>	<i>100,000.00</i>	<i>0.00</i>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	150,000.00	150,000.00	100,000.00	100,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	180,000.00	180,000.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	160,000.00	160,000.00	0.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	150,000.00	150,000.00	0.00	0.00	0.00
220205	<i>TRAINING - GENERAL</i>	<i>150,000.00</i>	<i>150,000.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
22020501	LOCAL TRAINING	150,000.00	150,000.00	0.00	0.00	0.00
220206	<i>OTHER SERVICES - GENERAL</i>	<i>250,000.00</i>	<i>250,000.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
22020601	SECURITY SERVICES	100,000.00	100,000.00	0.00	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22020605	CLEANING & FUMIGATION SERVICES	150,000.00	150,000.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	100,000.00	100,000.00	100,000.00	100,000.00	0.00
22020707	AGRICULTURAL CONSULTING	100,000.00	100,000.00	100,000.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	500,000.00	500,000.00	500,000.00	500,000.00	0.00
22021001	REFRESHMENT & MEALS	200,000.00	200,000.00	200,000.00	200,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	300,000.00	300,000.00	300,000.00	300,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	100,000.00	100,000.00	100,000.00	100,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	100,000.00	100,000.00	100,000.00	100,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	100,000.00	100,000.00	100,000.00	100,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

021511000100	Kebbi Agricultural Supply Company (KASCOM)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	9,600,000.00	9,600,000.00	1,750,000.00	9,600,000.00	0.00
22	OTHER RECURRENT COSTS	9,600,000.00	9,600,000.00	1,750,000.00	9,600,000.00	0.00
2202	OVERHEAD COST	9,400,000.00	9,400,000.00	1,750,000.00	9,400,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,500,000.00	1,500,000.00	400,000.00	1,500,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000.00	1,500,000.00	400,000.00	1,500,000.00	0.00
220202	UTILITIES - GENERAL	500,000.00	500,000.00	200,000.00	500,000.00	0.00
22020201	ELECTRICITY CHARGES	500,000.00	500,000.00	200,000.00	500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,750,000.00	1,750,000.00	750,000.00	1,750,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,750,000.00	1,750,000.00	750,000.00	1,750,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,400,000.00	2,400,000.00	400,000.00	2,400,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,400,000.00	1,400,000.00	250,000.00	1,400,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	150,000.00	1,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	750,000.00	750,000.00	0.00	750,000.00	0.00
22020603	RESIDENTIAL RENT	750,000.00	750,000.00	0.00	750,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00
22021001	REFRESHMENT & MEALS	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	300,000.00	300,000.00	0.00	300,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	200,000.00	200,000.00	0.00	200,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	200,000.00	200,000.00	0.00	200,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	200,000.00	200,000.00	0.00	200,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

022000100100	Ministry of Finance (Hqt)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	19,693,279,172.23	19,693,279,172.23	7,638,489,373.61	15,672,234,913.10	0.00
21	PERSONNEL COST	13,369,779,172.23	13,369,779,172.23	6,477,915,531.32	12,775,278,802.10	0.00
2101	SALARY	1,369,779,172.23	1,369,779,172.23	546,743,864.00	75,278,802.10	0.00
210101	SALARIES AND WAGES	1,369,779,172.23	1,369,779,172.23	546,743,864.00	75,278,802.10	0.00
21010101	SALARY	1,285,363,107.03	1,285,363,107.03	546,743,864.00	75,278,802.10	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	84,416,065.20	84,416,065.20	0.00	0.00	0.00
2103	SOCIAL BENEFITS	12,000,000,000.00	12,000,000,000.00	5,931,171,667.32	12,700,000,000.00	0.00
210301	SOCIAL BENEFITS	12,000,000,000.00	12,000,000,000.00	5,931,171,667.32	12,700,000,000.00	0.00
21030101	GRATUITY	5,500,000,000.00	5,500,000,000.00	1,533,212,448.63	5,500,000,000.00	0.00
21030102	PENSION	6,500,000,000.00	6,500,000,000.00	4,397,959,218.69	7,200,000,000.00	0.00
22	OTHER RECURRENT COSTS	2,090,500,000.00	2,090,500,000.00	460,161,283.00	1,303,486,611.00	0.00
2202	OVERHEAD COST	1,910,500,000.00	1,910,500,000.00	420,161,283.00	1,123,486,611.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	36,000,000.00	36,000,000.00	0.00	36,100,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	10,000,000.00	0.00	10,100,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	26,000,000.00	26,000,000.00	0.00	26,000,000.00	0.00
220202	UTILITIES - GENERAL	1,304,000,000.00	1,304,000,000.00	296,335,283.00	50,000,000.00	0.00
22020201	ELECTRICITY CHARGES	1,300,000,000.00	1,300,000,000.00	296,335,283.00	0.00	0.00
22020202	TELEPHONE CHARGES	4,000,000.00	4,000,000.00	0.00	50,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	204,000,000.00	204,000,000.00	86,000,000.00	352,100,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	50,000,000.00	50,000,000.00	28,500,000.00	10,100,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,000,000.00	4,000,000.00	0.00	327,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	150,000,000.00	150,000,000.00	57,500,000.00	15,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

220204	MAINTENANCE SERVICES - GENERAL	110,000,000.00	110,000,000.00	6,000,000.00	110,200,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	10,000,000.00	6,000,000.00	10,100,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	10,000,000.00	0.00	10,100,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	90,000,000.00	90,000,000.00	0.00	90,000,000.00	0.00
220205	TRAINING - GENERAL	40,000,000.00	40,000,000.00	0.00	300,000,000.00	0.00
22020501	LOCAL TRAINING	40,000,000.00	40,000,000.00	0.00	300,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	6,500,000.00	6,500,000.00	0.00	2,000,000.00	0.00
22020603	RESIDENTIAL RENT	6,500,000.00	6,500,000.00	0.00	2,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	60,000,000.00	60,000,000.00	0.00	20,000,000.00	0.00
22020701	FINANCIAL CONSULTING	60,000,000.00	60,000,000.00	0.00	20,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	0.00	0.00	25,000,000.00	0.00
22020902	INSURANCE PREMIUM	0.00	0.00	0.00	25,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	150,000,000.00	150,000,000.00	31,826,000.00	228,086,611.00	0.00
22021001	REFRESHMENT & MEALS	100,000,000.00	100,000,000.00	31,826,000.00	120,086,611.00	0.00
22021007	WELFARE PACKAGES	50,000,000.00	50,000,000.00	0.00	108,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	180,000,000.00	180,000,000.00	40,000,000.00	180,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	180,000,000.00	180,000,000.00	40,000,000.00	180,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	180,000,000.00	180,000,000.00	40,000,000.00	180,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

022000200100	Debt Management Office					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	15,018,337,731.43	15,018,337,731.43	2,208,877,333.30	16,737,021,605.92	0.00
21	PERSONNEL COST	3,629,489,871.88	3,629,489,871.88	0.00	3,629,489,871.88	0.00
2103	SOCIAL BENEFITS	3,629,489,871.88	3,629,489,871.88	0.00	3,629,489,871.88	0.00
210301	SOCIAL BENEFITS	3,629,489,871.88	3,629,489,871.88	0.00	3,629,489,871.88	0.00
21030104	CLEARANCE OF GRATUITY ARREARS	3,629,489,871.88	3,629,489,871.88	0.00	3,629,489,871.88	0.00
22	OTHER RECURRENT COSTS	11,388,847,859.55	11,388,847,859.55	2,208,877,333.30	13,107,531,734.04	0.00
2202	OVERHEAD COST	41,220,000.00	41,220,000.00	0.00	41,220,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	9,700,000.00	9,700,000.00	0.00	9,700,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	9,700,000.00	9,700,000.00	0.00	9,700,000.00	0.00
220202	UTILITIES - GENERAL	120,000.00	120,000.00	0.00	120,000.00	0.00
22020201	ELECTRICITY CHARGES	120,000.00	120,000.00	0.00	120,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,800,000.00	1,800,000.00	0.00	1,800,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	600,000.00	600,000.00	0.00	600,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	700,000.00	700,000.00	0.00	700,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	500,000.00	500,000.00	0.00	500,000.00	0.00
220205	TRAINING - GENERAL	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22020701	FINANCIAL CONSULTING	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,600,000.00	3,600,000.00	0.00	3,600,000.00	0.00
22021001	REFRESHMENT & MEALS	500,000.00	500,000.00	0.00	500,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	100,000.00	100,000.00	0.00	100,000.00	0.00
22021033	OTHER MISC EXPENDITURE	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
2206	PUBLIC DEBT CHARGES	11,347,627,859.55	11,347,627,859.55	2,208,877,333.30	13,066,311,734.04	0.00
220601	FOREIGN INTEREST / DISCOUNT	89,526,994.18	89,526,994.18	0.00	89,526,994.18	0.00
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	89,526,994.18	89,526,994.18	0.00	89,526,994.18	0.00
220602	DOMESTIC INTEREST / DISCOUNT	2,530,604,824.71	2,530,604,824.71	348,778,406.46	2,530,604,824.71	0.00
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	2,530,604,824.71	2,530,604,824.71	348,778,406.46	2,530,604,824.71	0.00
220603	FOREIGN PRINCIPAL	4,552,018,507.76	4,552,018,507.76	1,608,480,921.24	4,552,018,507.76	0.00
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	4,552,018,507.76	4,552,018,507.76	1,608,480,921.24	4,552,018,507.76	0.00
220604	DOMESTIC PRINCIPAL	4,175,477,532.90	4,175,477,532.90	251,618,005.60	5,894,161,407.39	0.00
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	3,000,000,000.00	3,000,000,000.00	0.00	5,000,000,000.00	0.00
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	1,175,477,532.90	1,175,477,532.90	251,618,005.60	894,161,407.39	0.00



KEBBI STATE 2026 APPROVED BUDGET

022000700100 Accountant General's Office						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	<i>EXPENDITURES</i>	<i>4,417,000,000.00</i>	<i>4,417,000,000.00</i>	<i>0.00</i>	<i>7,101,221,461.70</i>	<i>0.00</i>
21	<i>PERSONNEL COST</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>1,562,543,463.20</i>	<i>0.00</i>
2101	<i>SALARY</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>1,062,543,463.20</i>	<i>0.00</i>
210101	<i>SALARIES AND WAGES</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>1,062,543,463.20</i>	<i>0.00</i>
21010101	SALARY	0.00	0.00	0.00	1,062,543,463.20	0.00
2102	<i>ALLOWANCES AND SOCIAL CONTRIBUTION</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>500,000,000.00</i>	<i>0.00</i>
210201	<i>ALLOWANCES</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>500,000,000.00</i>	<i>0.00</i>
21020143	N.Y.S.C Allowances	0.00	0.00	0.00	500,000,000.00	0.00
22	<i>OTHER RECURRENT COSTS</i>	<i>4,417,000,000.00</i>	<i>4,417,000,000.00</i>	<i>0.00</i>	<i>3,119,926,361.50</i>	<i>0.00</i>
2202	<i>OVERHEAD COST</i>	<i>1,297,000,000.00</i>	<i>1,297,000,000.00</i>	<i>0.00</i>	<i>1,532,000,000.00</i>	<i>0.00</i>
220201	<i>TRAVEL & TRANSPORT - GENERAL</i>	<i>150,000,000.00</i>	<i>150,000,000.00</i>	<i>0.00</i>	<i>100,000,000.00</i>	<i>0.00</i>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	150,000,000.00	150,000,000.00	0.00	100,000,000.00	0.00
220203	<i>MATERIALS & SUPPLIES - GENERAL</i>	<i>195,000,000.00</i>	<i>195,000,000.00</i>	<i>0.00</i>	<i>275,000,000.00</i>	<i>0.00</i>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	170,000,000.00	170,000,000.00	0.00	150,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	0.00	0.00	100,000,000.00	0.00
220204	<i>MAINTENANCE SERVICES - GENERAL</i>	<i>25,000,000.00</i>	<i>25,000,000.00</i>	<i>0.00</i>	<i>60,000,000.00</i>	<i>0.00</i>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	10,000,000.00	0.00	20,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	15,000,000.00	15,000,000.00	0.00	20,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	0.00	0.00	20,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

220205	TRAINING - GENERAL	100,000,000.00	100,000,000.00	0.00	420,000,000.00	0.00
22020501	LOCAL TRAINING	100,000,000.00	100,000,000.00	0.00	420,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	250,000,000.00	250,000,000.00	0.00	350,000,000.00	0.00
22020701	FINANCIAL CONSULTING	250,000,000.00	250,000,000.00	0.00	350,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	527,000,000.00	527,000,000.00	0.00	277,000,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	10,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00
22021007	WELFARE PACKAGES	350,000,000.00	350,000,000.00	0.00	100,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	150,000,000.00	150,000,000.00	0.00	100,000,000.00	0.00
22021024	COMMITTEE & COMMISSION EXPENSES	10,000,000.00	10,000,000.00	0.00	50,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	420,000,000.00	420,000,000.00	0.00	100,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	420,000,000.00	420,000,000.00	0.00	100,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	420,000,000.00	420,000,000.00	0.00	100,000,000.00	0.00
2207	TRANSFERS-PAYMENT	2,700,000,000.00	2,700,000,000.00	0.00	1,487,926,361.50	0.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	2,700,000,000.00	2,700,000,000.00	0.00	1,487,926,361.50	0.00
22070103	PAYMENT OF SHARE OF STATE IGR To LOCAL GOVERNMENTS	2,700,000,000.00	2,700,000,000.00	0.00	1,487,926,361.50	0.00



KEBBI STATE 2026 APPROVED BUDGET

022000700200	Kebbi State Project Financial Management Unit (PFMU)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	<i>EXPENDITURES</i>	<i>13,920,290.56</i>	<i>13,920,290.56</i>	<i>6,710,145.30</i>	<i>13,920,290.56</i>	<i>0.00</i>
21	<i>PERSONNEL COST</i>	<i>9,220,290.56</i>	<i>9,220,290.56</i>	<i>4,610,145.30</i>	<i>9,220,290.56</i>	<i>0.00</i>
2101	<i>SALARY</i>	<i>9,220,290.56</i>	<i>9,220,290.56</i>	<i>4,610,145.30</i>	<i>9,220,290.56</i>	<i>0.00</i>
210101	<i>SALARIES AND WAGES</i>	<i>9,220,290.56</i>	<i>9,220,290.56</i>	<i>4,610,145.30</i>	<i>9,220,290.56</i>	<i>0.00</i>
21010101	SALARY	9,220,290.56	9,220,290.56	4,610,145.30	9,220,290.56	0.00
22	<i>OTHER RECURRENT COSTS</i>	<i>4,700,000.00</i>	<i>4,700,000.00</i>	<i>2,100,000.00</i>	<i>4,700,000.00</i>	<i>0.00</i>
2202	<i>OVERHEAD COST</i>	<i>4,550,000.00</i>	<i>4,550,000.00</i>	<i>2,050,350.00</i>	<i>4,550,000.00</i>	<i>0.00</i>
220201	<i>TRAVEL & TRANSPORT - GENERAL</i>	<i>1,000,000.00</i>	<i>1,000,000.00</i>	<i>632,195.00</i>	<i>1,000,000.00</i>	<i>0.00</i>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	1,000,000.00	632,195.00	1,000,000.00	0.00
220202	<i>UTILITIES - GENERAL</i>	<i>700,000.00</i>	<i>700,000.00</i>	<i>356,095.00</i>	<i>700,000.00</i>	<i>0.00</i>
22020201	ELECTRICITY CHARGES	400,000.00	400,000.00	215,805.00	400,000.00	0.00
22020202	TELEPHONE CHARGES	300,000.00	300,000.00	140,290.00	300,000.00	0.00
220203	<i>MATERIALS & SUPPLIES - GENERAL</i>	<i>1,000,000.00</i>	<i>1,000,000.00</i>	<i>432,345.00</i>	<i>1,000,000.00</i>	<i>0.00</i>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	432,345.00	1,000,000.00	0.00
220204	<i>MAINTENANCE SERVICES - GENERAL</i>	<i>860,000.00</i>	<i>860,000.00</i>	<i>321,362.00</i>	<i>860,000.00</i>	<i>0.00</i>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	500,000.00	212,250.00	500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	360,000.00	360,000.00	109,112.00	360,000.00	0.00
220207	<i>CONSULTING & PROFESSIONAL SERVICES - GENERAL</i>	<i>440,000.00</i>	<i>440,000.00</i>	<i>137,048.00</i>	<i>440,000.00</i>	<i>0.00</i>
22020701	FINANCIAL CONSULTING	440,000.00	440,000.00	137,048.00	440,000.00	0.00
220210	<i>MISCELLANEOUS EXPENSES GENERAL</i>	<i>550,000.00</i>	<i>550,000.00</i>	<i>171,305.00</i>	<i>550,000.00</i>	<i>0.00</i>
22021001	REFRESHMENT & MEALS	450,000.00	450,000.00	124,400.00	450,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22021007	WELFARE PACKAGES	100,000.00	100,000.00	46,905.00	100,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	150,000.00	150,000.00	49,650.00	150,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	150,000.00	150,000.00	49,650.00	150,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	150,000.00	150,000.00	49,650.00	150,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

022000800100	Board of Internal Revenue					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	<i>EXPENDITURES</i>	<i>386,953,055.75</i>	<i>386,953,055.75</i>	<i>109,565,875.60</i>	<i>736,418,429.22</i>	<i>0.00</i>
21	<i>PERSONNEL COST</i>	<i>148,153,055.75</i>	<i>148,153,055.75</i>	<i>104,291,925.60</i>	<i>149,618,429.22</i>	<i>0.00</i>
2101	<i>SALARY</i>	<i>148,153,055.75</i>	<i>148,153,055.75</i>	<i>104,291,925.60</i>	<i>149,618,429.22</i>	<i>0.00</i>
210101	<i>SALARIES AND WAGES</i>	<i>148,153,055.75</i>	<i>148,153,055.75</i>	<i>104,291,925.60</i>	<i>149,618,429.22</i>	<i>0.00</i>
21010101	SALARY	148,153,055.75	148,153,055.75	104,291,925.60	149,618,429.22	0.00
22	<i>OTHER RECURRENT COSTS</i>	<i>238,800,000.00</i>	<i>238,800,000.00</i>	<i>5,273,950.00</i>	<i>586,800,000.00</i>	<i>0.00</i>
2202	<i>OVERHEAD COST</i>	<i>76,800,000.00</i>	<i>76,800,000.00</i>	<i>5,273,950.00</i>	<i>584,800,000.00</i>	<i>0.00</i>
220201	<i>TRAVEL & TRANSPORT - GENERAL</i>	<i>4,000,000.00</i>	<i>4,000,000.00</i>	<i>1,230,000.00</i>	<i>234,000,000.00</i>	<i>0.00</i>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000.00	4,000,000.00	1,230,000.00	74,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	160,000,000.00	0.00
220202	<i>UTILITIES - GENERAL</i>	<i>1,500,000.00</i>	<i>1,500,000.00</i>	<i>655,000.00</i>	<i>1,500,000.00</i>	<i>0.00</i>
22020201	ELECTRICITY CHARGES	1,500,000.00	1,500,000.00	655,000.00	1,500,000.00	0.00
220203	<i>MATERIALS & SUPPLIES - GENERAL</i>	<i>47,000,000.00</i>	<i>47,000,000.00</i>	<i>55,000.00</i>	<i>167,000,000.00</i>	<i>0.00</i>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	55,000.00	22,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	45,000,000.00	45,000,000.00	0.00	145,000,000.00	0.00
220204	<i>MAINTENANCE SERVICES - GENERAL</i>	<i>11,500,000.00</i>	<i>11,500,000.00</i>	<i>1,878,611.64</i>	<i>61,500,000.00</i>	<i>0.00</i>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,500,000.00	10,500,000.00	1,667,611.64	60,500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	211,000.00	1,000,000.00	0.00
220205	<i>TRAINING - GENERAL</i>	<i>5,000,000.00</i>	<i>5,000,000.00</i>	<i>210,000.00</i>	<i>5,000,000.00</i>	<i>0.00</i>
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00	210,000.00	5,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000.00	2,000,000.00	0.00	82,000,000.00	0.00
22020701	FINANCIAL CONSULTING	2,000,000.00	2,000,000.00	0.00	82,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	1,000,000.00	1,000,000.00	235,338.36	1,000,000.00	0.00
22020902	INSURANCE PREMIUM	1,000,000.00	1,000,000.00	235,338.36	1,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,800,000.00	4,800,000.00	1,010,000.00	32,800,000.00	0.00
22021001	REFRESHMENT & MEALS	1,500,000.00	1,500,000.00	1,010,000.00	1,500,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,000,000.00	0.00	30,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	1,300,000.00	1,300,000.00	0.00	1,300,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
2207	TRANSFERS-PAYMENT	160,000,000.00	160,000,000.00	0.00	0.00	0.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	160,000,000.00	160,000,000.00	0.00	0.00	0.00
22070105	PAYMENT OF 2% COST OF IGR COLLECTION	160,000,000.00	160,000,000.00	0.00	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

022005700100	Micro Finance Banks Operations					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	68,527,404.00	68,527,404.00	0.00	68,527,404.00	0.00
22	OTHER RECURRENT COSTS	68,527,404.00	68,527,404.00	0.00	68,527,404.00	0.00
2202	OVERHEAD COST	68,527,404.00	68,527,404.00	0.00	68,527,404.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	8,000,000.00	8,000,000.00	0.00	8,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	8,000,000.00	8,000,000.00	0.00	8,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	527,404.00	527,404.00	0.00	527,404.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	527,404.00	527,404.00	0.00	527,404.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
22020701	FINANCIAL CONSULTING	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	38,000,000.00	38,000,000.00	0.00	38,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	18,000,000.00	18,000,000.00	0.00	18,000,000.00	0.00
22021007	WELFARE PACKAGES	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

022200100100	Ministry of Commerce and Industry (Hqt)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	3,114,777,662.71	3,114,777,662.71	162,942,480.82	3,742,000,000.00	0.00
21	PERSONNEL COST	106,406,947.71	136,406,947.71	93,922,480.82	130,000,000.00	0.00
2101	SALARY	106,406,947.71	136,406,947.71	93,922,480.82	130,000,000.00	0.00
210101	SALARIES AND WAGES	106,406,947.71	136,406,947.71	93,922,480.82	130,000,000.00	0.00
21010101	SALARY	106,406,947.71	136,406,947.71	93,922,480.82	130,000,000.00	0.00
22	OTHER RECURRENT COSTS	313,357,000.00	313,357,000.00	69,020,000.00	747,000,000.00	0.00
2202	OVERHEAD COST	310,357,000.00	310,357,000.00	69,020,000.00	447,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	8,000,000.00	8,000,000.00	2,990,000.00	10,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	8,000,000.00	8,000,000.00	2,990,000.00	10,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	16,000,000.00	16,000,000.00	10,990,000.00	27,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	11,000,000.00	11,000,000.00	7,990,000.00	16,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,000,000.00	5,000,000.00	3,000,000.00	11,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	22,000,000.00	22,000,000.00	20,820,000.00	38,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	11,000,000.00	11,000,000.00	9,990,000.00	20,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	5,000,000.00	4,990,000.00	8,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	6,000,000.00	6,000,000.00	5,840,000.00	10,000,000.00	0.00
220205	TRAINING - GENERAL	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00
22020501	LOCAL TRAINING	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	257,357,000.00	257,357,000.00	34,220,000.00	365,000,000.00	0.00
22021001	REFRESHMENT & MEALS	5,357,000.00	5,357,000.00	1,240,000.00	10,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22021002	HONORARIUM & SITTING ALLOWANCE	7,000,000.00	7,000,000.00	6,980,000.00	15,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	0.00	0.00	10,000,000.00	0.00
22021030	TRADE FAIR EXPENSES	20,000,000.00	20,000,000.00	0.00	50,000,000.00	0.00
22021031	CARNIVAL AND FESTIVAL EXPENSES	225,000,000.00	225,000,000.00	26,000,000.00	270,000,000.00	0.00
22021033	OTHER MISC EXPENDITURE	0.00	0.00	0.00	10,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	3,000,000.00	3,000,000.00	0.00	300,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	3,000,000.00	3,000,000.00	0.00	300,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	3,000,000.00	3,000,000.00	0.00	300,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

022205200100	Tourisms Board					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	103,636,951.67	103,636,951.67	39,955,786.25	103,636,951.67	0.00
21	PERSONNEL COST	50,786,951.67	50,786,951.67	35,675,786.25	50,786,951.67	0.00
2101	SALARY	50,786,951.67	50,786,951.67	35,675,786.25	50,786,951.67	0.00
210101	SALARIES AND WAGES	50,786,951.67	50,786,951.67	35,675,786.25	50,786,951.67	0.00
21010101	SALARY	50,786,951.67	50,786,951.67	35,675,786.25	50,786,951.67	0.00
22	OTHER RECURRENT COSTS	52,850,000.00	52,850,000.00	4,280,000.00	52,850,000.00	0.00
2202	OVERHEAD COST	52,800,000.00	52,800,000.00	4,280,000.00	52,800,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	2,300,000.00	2,300,000.00	750,000.00	2,300,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,300,000.00	2,300,000.00	750,000.00	2,300,000.00	0.00
220202	UTILITIES - GENERAL	2,900,000.00	2,900,000.00	1,350,000.00	2,900,000.00	0.00
22020201	ELECTRICITY CHARGES	2,900,000.00	2,900,000.00	1,350,000.00	2,900,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,300,000.00	2,300,000.00	270,000.00	2,300,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,300,000.00	2,300,000.00	270,000.00	2,300,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	5,600,000.00	5,600,000.00	220,000.00	5,600,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	950,000.00	950,000.00	140,000.00	950,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	650,000.00	650,000.00	80,000.00	650,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	39,700,000.00	39,700,000.00	1,690,000.00	39,700,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	3,800,000.00	3,800,000.00	1,290,000.00	3,800,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22021024	COMMITTEE & COMMISSION EXPENSES	900,000.00	900,000.00	0.00	900,000.00	0.00
22021033	OTHER MISC EXPENDITURE	35,000,000.00	35,000,000.00	400,000.00	35,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	50,000.00	50,000.00	0.00	50,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	50,000.00	50,000.00	0.00	50,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	50,000.00	50,000.00	0.00	50,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

022205300100	Birnin Kebbi Central Market					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	<i>EXPENDITURES</i>	<i>95,937,793.60</i>	<i>95,937,793.60</i>	<i>75,702,842.76</i>	<i>114,659,666.61</i>	<i>0.00</i>
21	<i>PERSONNEL COST</i>	<i>81,287,793.60</i>	<i>81,287,793.60</i>	<i>71,802,842.76</i>	<i>97,475,650.61</i>	<i>0.00</i>
2101	<i>SALARY</i>	<i>81,287,793.60</i>	<i>81,287,793.60</i>	<i>71,802,842.76</i>	<i>97,475,650.61</i>	<i>0.00</i>
210101	<i>SALARIES AND WAGES</i>	<i>81,287,793.60</i>	<i>81,287,793.60</i>	<i>71,802,842.76</i>	<i>97,475,650.61</i>	<i>0.00</i>
21010101	SALARY	81,287,793.60	81,287,793.60	71,802,842.76	97,475,650.61	0.00
22	<i>OTHER RECURRENT COSTS</i>	<i>14,650,000.00</i>	<i>14,650,000.00</i>	<i>3,900,000.00</i>	<i>17,184,016.00</i>	<i>0.00</i>
2202	<i>OVERHEAD COST</i>	<i>14,600,000.00</i>	<i>14,600,000.00</i>	<i>3,900,000.00</i>	<i>17,134,016.00</i>	<i>0.00</i>
220201	<i>TRAVEL & TRANSPORT - GENERAL</i>	<i>1,000,000.00</i>	<i>1,000,000.00</i>	<i>0.00</i>	<i>1,000,000.00</i>	<i>0.00</i>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
220202	<i>UTILITIES - GENERAL</i>	<i>600,000.00</i>	<i>600,000.00</i>	<i>600,000.00</i>	<i>834,016.00</i>	<i>0.00</i>
22020201	ELECTRICITY CHARGES	600,000.00	600,000.00	600,000.00	834,016.00	0.00
220203	<i>MATERIALS & SUPPLIES - GENERAL</i>	<i>1,200,000.00</i>	<i>1,200,000.00</i>	<i>900,000.00</i>	<i>2,500,000.00</i>	<i>0.00</i>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,200,000.00	1,200,000.00	900,000.00	2,500,000.00	0.00
220204	<i>MAINTENANCE SERVICES - GENERAL</i>	<i>7,600,000.00</i>	<i>7,600,000.00</i>	<i>2,400,000.00</i>	<i>11,600,000.00</i>	<i>0.00</i>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,200,000.00	1,200,000.00	0.00	2,500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	600,000.00	600,000.00	300,000.00	2,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,500,000.00	1,500,000.00	0.00	2,500,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	900,000.00	900,000.00	0.00	1,200,000.00	0.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	400,000.00	400,000.00	0.00	400,000.00	0.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	2,500,000.00	2,500,000.00	2,100,000.00	2,500,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22020413	MINOR ROAD MAINTENANCE	500,000.00	500,000.00	0.00	500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,200,000.00	4,200,000.00	0.00	1,200,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	500,000.00	500,000.00	0.00	500,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	3,500,000.00	3,500,000.00	0.00	500,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	200,000.00	200,000.00	0.00	200,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	50,000.00	50,000.00	0.00	50,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	50,000.00	50,000.00	0.00	50,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	50,000.00	50,000.00	0.00	50,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

022800100100	Ministry of Innovation and Digital Economy					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	<i>EXPENDITURES</i>	<i>6,900,000,000.00</i>	<i>6,900,000,000.00</i>	<i>1,573,180,000.00</i>	<i>3,260,000,000.00</i>	<i>0.00</i>
22	<i>OTHER RECURRENT COSTS</i>	<i>60,000,000.00</i>	<i>60,000,000.00</i>	<i>43,180,000.00</i>	<i>1,080,000,000.00</i>	<i>0.00</i>
2202	OVERHEAD COST	59,900,000.00	59,900,000.00	43,180,000.00	1,079,900,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	8,500,000.00	8,500,000.00	8,370,000.00	8,500,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	8,500,000.00	8,500,000.00	8,370,000.00	8,500,000.00	0.00
220202	UTILITIES - GENERAL	3,500,000.00	3,500,000.00	90,000.00	103,500,000.00	0.00
22020201	ELECTRICITY CHARGES	3,500,000.00	3,500,000.00	90,000.00	3,500,000.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	0.00	0.00	100,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	4,300,000.00	4,300,000.00	4,190,000.00	4,300,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,300,000.00	4,300,000.00	4,190,000.00	4,300,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	10,400,000.00	10,400,000.00	10,170,000.00	10,400,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	700,000.00	700,000.00	490,000.00	700,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,700,000.00	4,700,000.00	4,680,000.00	4,700,000.00	0.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	820,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	820,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	20,000,000.00	20,000,000.00	11,000,000.00	20,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	20,000,000.00	20,000,000.00	11,000,000.00	20,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

220210	MISCELLANEOUS EXPENSES GENERAL	13,200,000.00	13,200,000.00	9,360,000.00	113,200,000.00	0.00
22021001	REFRESHMENT & MEALS	3,700,000.00	3,700,000.00	3,390,000.00	3,700,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,700,000.00	3,700,000.00	1,500,000.00	3,700,000.00	0.00
22021007	WELFARE PACKAGES	5,800,000.00	5,800,000.00	4,470,000.00	5,800,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	0.00	0.00	100,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	100,000.00	100,000.00	0.00	100,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	100,000.00	100,000.00	0.00	100,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	100,000.00	100,000.00	0.00	100,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

023300100100	Ministry of Solid Minerals Development and Mining					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	<i>EXPENDITURES</i>	<i>2,413,000,000.00</i>	<i>2,413,000,000.00</i>	<i>591,678,000.00</i>	<i>3,408,000,000.00</i>	<i>0.00</i>
22	<i>OTHER RECURRENT COSTS</i>	<i>60,000,000.00</i>	<i>60,000,000.00</i>	<i>45,000,000.00</i>	<i>958,000,000.00</i>	<i>0.00</i>
2202	OVERHEAD COST	50,500,000.00	50,500,000.00	40,000,000.00	948,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	7,500,000.00	7,500,000.00	6,000,000.00	7,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,500,000.00	7,500,000.00	6,000,000.00	7,000,000.00	0.00
220202	UTILITIES - GENERAL	1,500,000.00	1,500,000.00	1,500,000.00	7,000,000.00	0.00
22020201	ELECTRICITY CHARGES	1,500,000.00	1,500,000.00	1,500,000.00	7,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,000,000.00	3,000,000.00	0.00	7,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	0.00	7,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	10,000,000.00	10,000,000.00	5,000,000.00	12,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,500,000.00	7,500,000.00	5,000,000.00	7,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,500,000.00	2,500,000.00	0.00	5,000,000.00	0.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	100,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	100,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	0.00	100,000,000.00	0.00
22020706	SURVEYING SERVICES	0.00	0.00	0.00	100,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	28,500,000.00	28,500,000.00	27,500,000.00	715,000,000.00	0.00
22021001	REFRESHMENT & MEALS	8,500,000.00	8,500,000.00	8,500,000.00	5,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	10,000,000.00	10,000,000.00	9,000,000.00	5,000,000.00	0.00
22021007	WELFARE PACKAGES	10,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	0.00	0.00	700,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	9,500,000.00	9,500,000.00	5,000,000.00	10,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	9,500,000.00	9,500,000.00	5,000,000.00	10,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	9,500,000.00	9,500,000.00	5,000,000.00	10,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

023400100100	Ministry of Works					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	59,707,833,433.24	59,707,833,433.24	30,731,577,196.81	39,777,833,433.24	0.00
21	PERSONNEL COST	513,833,433.24	513,833,433.24	391,287,889.02	513,833,433.24	0.00
2101	SALARY	513,833,433.24	513,833,433.24	391,287,889.02	513,833,433.24	0.00
210101	SALARIES AND WAGES	513,833,433.24	513,833,433.24	391,287,889.02	513,833,433.24	0.00
21010101	SALARY	513,833,433.24	513,833,433.24	391,287,889.02	513,833,433.24	0.00
22	OTHER RECURRENT COSTS	64,000,000.00	64,000,000.00	34,100,000.00	64,000,000.00	0.00
2202	OVERHEAD COST	64,000,000.00	64,000,000.00	34,100,000.00	64,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	7,000,000.00	7,000,000.00	4,600,000.00	7,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	7,000,000.00	7,000,000.00	4,600,000.00	7,000,000.00	0.00
220202	UTILITIES - GENERAL	4,500,000.00	4,500,000.00	1,910,000.00	4,500,000.00	0.00
22020201	ELECTRICITY CHARGES	4,500,000.00	4,500,000.00	1,910,000.00	4,500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	8,000,000.00	8,000,000.00	6,900,000.00	8,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,000,000.00	8,000,000.00	6,900,000.00	8,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	29,800,000.00	29,800,000.00	13,490,000.00	29,800,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	13,000,000.00	13,000,000.00	10,100,000.00	13,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	6,000,000.00	6,000,000.00	3,390,000.00	6,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,800,000.00	10,800,000.00	0.00	10,800,000.00	0.00
220205	TRAINING - GENERAL	5,000,000.00	5,000,000.00	2,300,000.00	5,000,000.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00	2,300,000.00	5,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	9,700,000.00	9,700,000.00	4,900,000.00	9,700,000.00	0.00
22021001	REFRESHMENT & MEALS	4,000,000.00	4,000,000.00	2,200,000.00	4,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	5,700,000.00	5,700,000.00	2,700,000.00	5,700,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

023400400100	Kebbi State Public Works Agency (KEPWA)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	<i>EXPENDITURES</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>6,000,000.00</i>	<i>0.00</i>
22	<i>OTHER RECURRENT COSTS</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>6,000,000.00</i>	<i>0.00</i>
2202	OVERHEAD COST	0.00	0.00	0.00	6,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	0.00	1,500,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	1,500,000.00	0.00
220202	UTILITIES - GENERAL	0.00	0.00	0.00	400,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	0.00	0.00	400,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	200,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	0.00	0.00	200,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	3,100,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	0.00	0.00	2,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	1,100,000.00	0.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	200,000.00	0.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	200,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	600,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00	0.00	200,000.00	0.00
22021007	WELFARE PACKAGES	0.00	0.00	0.00	400,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

022900100100	Ministry of Transport and Renewable Energy (Hqt)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	<u>EXPENDITURES</u>	<u>2,808,582,532.00</u>	<u>2,808,582,532.00</u>	<u>43,200,000.00</u>	<u>10,770,808,468.75</u>	<u>0.00</u>
22	<i>OTHER RECURRENT COSTS</i>	<i>30,000,000.00</i>	<i>810,000,000.00</i>	<i>43,200,000.00</i>	<i>810,000,000.00</i>	<i>0.00</i>
2202	OVERHEAD COST	25,000,000.00	500,000,000.00	38,200,000.00	500,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	7,500,000.00	15,000,000.00	7,500,000.00	15,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,500,000.00	15,000,000.00	7,500,000.00	15,000,000.00	0.00
220202	UTILITIES - GENERAL	500,000.00	1,000,000.00	500,000.00	1,000,000.00	0.00
22020201	ELECTRICITY CHARGES	500,000.00	1,000,000.00	500,000.00	1,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,000,000.00	6,000,000.00	3,690,000.00	6,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,500,000.00	3,000,000.00	2,190,000.00	3,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,500,000.00	3,000,000.00	1,500,000.00	3,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	4,500,000.00	9,000,000.00	5,550,000.00	9,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,500,000.00	3,000,000.00	1,760,000.00	3,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	2,000,000.00	1,000,000.00	2,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	1,000,000.00	500,000.00	1,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	1,500,000.00	3,000,000.00	2,290,000.00	3,000,000.00	0.00
220205	TRAINING - GENERAL	2,500,000.00	5,000,000.00	2,500,000.00	5,000,000.00	0.00
22020501	LOCAL TRAINING	2,500,000.00	5,000,000.00	2,500,000.00	5,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,000,000.00	464,000,000.00	18,460,000.00	464,000,000.00	0.00
22021001	REFRESHMENT & MEALS	2,500,000.00	255,000,000.00	6,250,000.00	255,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000.00	54,000,000.00	2,750,000.00	54,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22021007	WELFARE PACKAGES	2,500,000.00	155,000,000.00	9,460,000.00	155,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	5,000,000.00	310,000,000.00	5,000,000.00	310,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	5,000,000.00	310,000,000.00	5,000,000.00	310,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	5,000,000.00	310,000,000.00	5,000,000.00	310,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

022910500100	Sir Ahmadu Bello International Airport					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	<i>EXPENDITURES</i>	<i>519,025,459.20</i>	<i>519,025,459.20</i>	<i>200,248,923.65</i>	<i>543,626,223.05</i>	<i>0.00</i>
21	<i>PERSONNEL COST</i>	<i>117,025,459.20</i>	<i>117,025,459.20</i>	<i>98,048,923.65</i>	<i>141,626,223.05</i>	<i>0.00</i>
2101	<i>SALARY</i>	<i>117,025,459.20</i>	<i>117,025,459.20</i>	<i>98,048,923.65</i>	<i>141,626,223.05</i>	<i>0.00</i>
210101	<i>SALARIES AND WAGES</i>	<i>117,025,459.20</i>	<i>117,025,459.20</i>	<i>98,048,923.65</i>	<i>141,626,223.05</i>	<i>0.00</i>
21010101	SALARY	117,025,459.20	117,025,459.20	98,048,923.65	141,626,223.05	0.00
22	<i>OTHER RECURRENT COSTS</i>	<i>402,000,000.00</i>	<i>402,000,000.00</i>	<i>102,200,000.00</i>	<i>402,000,000.00</i>	<i>0.00</i>
2202	<i>OVERHEAD COST</i>	<i>400,000,000.00</i>	<i>400,000,000.00</i>	<i>100,850,000.00</i>	<i>400,000,000.00</i>	<i>0.00</i>
220201	<i>TRAVEL & TRANSPORT - GENERAL</i>	<i>5,000,000.00</i>	<i>5,000,000.00</i>	<i>3,600,000.00</i>	<i>5,000,000.00</i>	<i>0.00</i>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	5,000,000.00	3,600,000.00	5,000,000.00	0.00
220202	<i>UTILITIES - GENERAL</i>	<i>25,000,000.00</i>	<i>25,000,000.00</i>	<i>7,200,000.00</i>	<i>25,000,000.00</i>	<i>0.00</i>
22020201	ELECTRICITY CHARGES	25,000,000.00	25,000,000.00	7,200,000.00	25,000,000.00	0.00
220203	<i>MATERIALS & SUPPLIES - GENERAL</i>	<i>2,000,000.00</i>	<i>2,000,000.00</i>	<i>1,350,000.00</i>	<i>2,000,000.00</i>	<i>0.00</i>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	1,350,000.00	2,000,000.00	0.00
220204	<i>MAINTENANCE SERVICES - GENERAL</i>	<i>85,000,000.00</i>	<i>85,000,000.00</i>	<i>51,300,000.00</i>	<i>85,000,000.00</i>	<i>0.00</i>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	25,000,000.00	25,000,000.00	19,800,000.00	25,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	10,000,000.00	5,400,000.00	10,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	40,000,000.00	40,000,000.00	21,600,000.00	40,000,000.00	0.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	10,000,000.00	10,000,000.00	4,500,000.00	10,000,000.00	0.00
220205	<i>TRAINING - GENERAL</i>	<i>70,000,000.00</i>	<i>70,000,000.00</i>	<i>25,200,000.00</i>	<i>70,000,000.00</i>	<i>0.00</i>
22020501	LOCAL TRAINING	70,000,000.00	70,000,000.00	25,200,000.00	70,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	160,000,000.00	160,000,000.00	9,000,000.00	160,000,000.00	0.00
22020701	FINANCIAL CONSULTING	5,000,000.00	5,000,000.00	3,600,000.00	5,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	5,000,000.00	5,000,000.00	3,600,000.00	5,000,000.00	0.00
22020703	LEGAL SERVICES	150,000,000.00	150,000,000.00	1,800,000.00	150,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	53,000,000.00	53,000,000.00	3,200,000.00	53,000,000.00	0.00
22021007	WELFARE PACKAGES	3,000,000.00	3,000,000.00	1,800,000.00	3,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	50,000,000.00	50,000,000.00	1,400,000.00	50,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,000,000.00	2,000,000.00	1,350,000.00	2,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,000,000.00	2,000,000.00	1,350,000.00	2,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	2,000,000.00	2,000,000.00	1,350,000.00	2,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

023800100100	Ministry of Budget & Economic Planning (Hqt)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	23,139,686,100.35	18,139,686,100.35	3,060,481,272.60	36,591,321,387.34	50,000,000.00
21	PERSONNEL COST	66,450,903.28	66,450,903.28	35,447,272.60	66,450,903.28	0.00
2101	SALARY	66,450,903.28	66,450,903.28	35,447,272.60	66,450,903.28	0.00
210101	SALARIES AND WAGES	66,450,903.28	66,450,903.28	35,447,272.60	66,450,903.28	0.00
21010101	SALARY	66,450,903.28	66,450,903.28	35,447,272.60	66,450,903.28	0.00
22	OTHER RECURRENT COSTS	515,888,000.00	518,888,000.00	134,254,000.00	5,033,378,849.15	0.00
2202	OVERHEAD COST	474,888,000.00	477,888,000.00	104,734,000.00	4,927,378,849.15	0.00
220201	TRAVEL & TRANSPORT - GENERAL	40,000,000.00	40,000,000.00	10,739,000.00	40,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	20,000,000.00	2,325,000.00	20,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,000,000.00	20,000,000.00	8,414,000.00	20,000,000.00	0.00
220202	UTILITIES - GENERAL	1,000,000.00	1,000,000.00	80,000.00	1,000,000.00	0.00
22020201	ELECTRICITY CHARGES	1,000,000.00	1,000,000.00	80,000.00	1,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	55,000,000.00	55,000,000.00	7,925,000.00	55,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,000,000.00	15,000,000.00	7,925,000.00	15,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	33,000,000.00	33,000,000.00	21,757,000.00	93,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000,000.00	20,000,000.00	16,500,000.00	20,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	8,000,000.00	8,000,000.00	1,325,000.00	8,000,000.00	0.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	5,000,000.00	5,000,000.00	3,932,000.00	65,000,000.00	0.00
220205	TRAINING - GENERAL	20,000,000.00	20,000,000.00	0.00	225,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22020501	LOCAL TRAINING	20,000,000.00	20,000,000.00	0.00	225,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	0.00	1,100,000,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	0.00	0.00	1,100,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	325,888,000.00	328,888,000.00	64,233,000.00	3,413,378,849.15	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	20,000,000.00	20,000,000.00	8,230,000.00	20,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	75,888,000.00	75,888,000.00	3,023,000.00	75,888,000.00	0.00
22021007	WELFARE PACKAGES	10,000,000.00	10,000,000.00	7,190,000.00	10,000,000.00	0.00
22021023	FINAL ACCOUNTS & BUDGET PREPARATION EXPENSES	60,000,000.00	60,000,000.00	0.00	1,600,000,000.00	0.00
22021024	COMMITTEE & COMMISSION EXPENSES	12,000,000.00	12,000,000.00	8,000,000.00	996,490,849.15	0.00
22021027	PROJECT MONITORING EXPENSES	36,000,000.00	36,000,000.00	1,800,000.00	86,000,000.00	0.00
22021028	NATIONAL COUNCIL AND DEV PLANNING COSTS	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
22021033	OTHER MISC EXPENDITURE	60,000,000.00	60,000,000.00	990,000.00	510,000,000.00	0.00
22021035	ANNUAL BUDGET PREPARATION BONUS	32,000,000.00	35,000,000.00	35,000,000.00	95,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	41,000,000.00	41,000,000.00	29,520,000.00	106,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	41,000,000.00	41,000,000.00	29,520,000.00	106,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	41,000,000.00	41,000,000.00	29,520,000.00	106,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

023800400100	KBS Bureau of Statistics					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	24,000,000.00	24,000,000.00	0.00	44,000,000.00	0.00
21	PERSONNEL COST	0.00	0.00	0.00	20,000,000.00	0.00
2101	SALARY	0.00	0.00	0.00	20,000,000.00	0.00
210101	SALARIES AND WAGES	0.00	0.00	0.00	20,000,000.00	0.00
21010101	SALARY	0.00	0.00	0.00	20,000,000.00	0.00
22	OTHER RECURRENT COSTS	24,000,000.00	24,000,000.00	0.00	24,000,000.00	0.00
2202	OVERHEAD COST	21,000,000.00	21,000,000.00	0.00	21,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
220202	UTILITIES - GENERAL	300,000.00	300,000.00	0.00	300,000.00	0.00
22020201	ELECTRICITY CHARGES	300,000.00	300,000.00	0.00	300,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	4,500,000.00	4,500,000.00	0.00	4,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	8,200,000.00	8,200,000.00	0.00	8,200,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

220401	LOCAL GRANTS AND CONTRIBUTIONS	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

023800500100	Kebbi State Community and Social Development Agency (CSDA)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	<i>EXPENDITURES</i>	<i>34,240,000.00</i>	<i>34,240,000.00</i>	<i>0.00</i>	<i>55,000,000.00</i>	<i>0.00</i>
21	<i>PERSONNEL COST</i>	<i>22,240,000.00</i>	<i>22,240,000.00</i>	<i>0.00</i>	<i>34,500,000.00</i>	<i>0.00</i>
2101	<i>SALARY</i>	<i>22,240,000.00</i>	<i>22,240,000.00</i>	<i>0.00</i>	<i>34,500,000.00</i>	<i>0.00</i>
210101	<i>SALARIES AND WAGES</i>	<i>22,240,000.00</i>	<i>22,240,000.00</i>	<i>0.00</i>	<i>34,500,000.00</i>	<i>0.00</i>
21010101	SALARY	22,240,000.00	22,240,000.00	0.00	34,500,000.00	0.00
22	<i>OTHER RECURRENT COSTS</i>	<i>12,000,000.00</i>	<i>12,000,000.00</i>	<i>0.00</i>	<i>20,500,000.00</i>	<i>0.00</i>
2202	<i>OVERHEAD COST</i>	<i>11,850,000.00</i>	<i>11,850,000.00</i>	<i>0.00</i>	<i>20,500,000.00</i>	<i>0.00</i>
220201	<i>TRAVEL & TRANSPORT - GENERAL</i>	<i>3,000,000.00</i>	<i>3,000,000.00</i>	<i>0.00</i>	<i>4,000,000.00</i>	<i>0.00</i>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000.00	3,000,000.00	0.00	4,000,000.00	0.00
220202	<i>UTILITIES - GENERAL</i>	<i>800,000.00</i>	<i>800,000.00</i>	<i>0.00</i>	<i>1,000,000.00</i>	<i>0.00</i>
22020201	ELECTRICITY CHARGES	800,000.00	800,000.00	0.00	1,000,000.00	0.00
220203	<i>MATERIALS & SUPPLIES - GENERAL</i>	<i>400,000.00</i>	<i>400,000.00</i>	<i>0.00</i>	<i>1,500,000.00</i>	<i>0.00</i>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	400,000.00	400,000.00	0.00	1,500,000.00	0.00
220204	<i>MAINTENANCE SERVICES - GENERAL</i>	<i>6,600,000.00</i>	<i>6,600,000.00</i>	<i>0.00</i>	<i>8,000,000.00</i>	<i>0.00</i>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000.00	4,000,000.00	0.00	5,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,200,000.00	2,200,000.00	0.00	2,500,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	400,000.00	400,000.00	0.00	500,000.00	0.00
220205	<i>TRAINING - GENERAL</i>	<i>500,000.00</i>	<i>500,000.00</i>	<i>0.00</i>	<i>5,000,000.00</i>	<i>0.00</i>
22020501	LOCAL TRAINING	500,000.00	500,000.00	0.00	5,000,000.00	0.00
220210	<i>MISCELLANEOUS EXPENSES GENERAL</i>	<i>550,000.00</i>	<i>550,000.00</i>	<i>0.00</i>	<i>1,000,000.00</i>	<i>0.00</i>
22021001	REFRESHMENT & MEALS	400,000.00	400,000.00	0.00	500,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22021002	HONORARIUM & SITTING ALLOWANCE	150,000.00	150,000.00	0.00	500,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	150,000.00	150,000.00	0.00	0.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	150,000.00	150,000.00	0.00	0.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	150,000.00	150,000.00	0.00	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

023800600100	Kebbi Investment Promotion Agency (KIPA)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	<i>EXPENDITURES</i>	<i>29,000,000.00</i>	<i>29,000,000.00</i>	<i>12,000,000.00</i>	<i>29,000,000.00</i>	<i>0.00</i>
21	<i>PERSONNEL COST</i>	<i>5,000,000.00</i>	<i>5,000,000.00</i>	<i>0.00</i>	<i>5,000,000.00</i>	<i>0.00</i>
2101	<i>SALARY</i>	<i>5,000,000.00</i>	<i>5,000,000.00</i>	<i>0.00</i>	<i>5,000,000.00</i>	<i>0.00</i>
210101	<i>SALARIES AND WAGES</i>	<i>5,000,000.00</i>	<i>5,000,000.00</i>	<i>0.00</i>	<i>5,000,000.00</i>	<i>0.00</i>
21010101	SALARY	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22	<i>OTHER RECURRENT COSTS</i>	<i>24,000,000.00</i>	<i>24,000,000.00</i>	<i>12,000,000.00</i>	<i>24,000,000.00</i>	<i>0.00</i>
2202	<i>OVERHEAD COST</i>	<i>22,000,000.00</i>	<i>22,000,000.00</i>	<i>11,100,000.00</i>	<i>22,000,000.00</i>	<i>0.00</i>
220201	<i>TRAVEL & TRANSPORT - GENERAL</i>	<i>5,000,000.00</i>	<i>5,000,000.00</i>	<i>2,000,000.00</i>	<i>5,000,000.00</i>	<i>0.00</i>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	5,000,000.00	2,000,000.00	5,000,000.00	0.00
220202	<i>UTILITIES - GENERAL</i>	<i>2,000,000.00</i>	<i>2,000,000.00</i>	<i>600,000.00</i>	<i>2,000,000.00</i>	<i>0.00</i>
22020201	ELECTRICITY CHARGES	2,000,000.00	2,000,000.00	600,000.00	2,000,000.00	0.00
220203	<i>MATERIALS & SUPPLIES - GENERAL</i>	<i>1,000,000.00</i>	<i>1,000,000.00</i>	<i>750,000.00</i>	<i>1,000,000.00</i>	<i>0.00</i>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	750,000.00	1,000,000.00	0.00
220204	<i>MAINTENANCE SERVICES - GENERAL</i>	<i>4,800,000.00</i>	<i>4,800,000.00</i>	<i>3,350,000.00</i>	<i>4,800,000.00</i>	<i>0.00</i>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	1,350,000.00	2,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	800,000.00	800,000.00	500,000.00	800,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	2,000,000.00	2,000,000.00	1,500,000.00	2,000,000.00	0.00
220205	<i>TRAINING - GENERAL</i>	<i>2,000,000.00</i>	<i>2,000,000.00</i>	<i>1,050,000.00</i>	<i>2,000,000.00</i>	<i>0.00</i>
22020501	LOCAL TRAINING	2,000,000.00	2,000,000.00	1,050,000.00	2,000,000.00	0.00
220210	<i>MISCELLANEOUS EXPENSES GENERAL</i>	<i>7,200,000.00</i>	<i>7,200,000.00</i>	<i>3,350,000.00</i>	<i>7,200,000.00</i>	<i>0.00</i>
22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00	700,000.00	1,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000.00	2,000,000.00	1,000,000.00	2,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	4,200,000.00	4,200,000.00	1,650,000.00	4,200,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,000,000.00	2,000,000.00	900,000.00	2,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,000,000.00	2,000,000.00	900,000.00	2,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	2,000,000.00	2,000,000.00	900,000.00	2,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

023800700100	COVID-19 Action Recovery and Economic Stimulus (CARES) Coordinating Office					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>450,000,000.00</u>	<u>450,000,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
22	OTHER RECURRENT COSTS	450,000,000.00	450,000,000.00	0.00	0.00	0.00
2202	OVERHEAD COST	450,000,000.00	450,000,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	450,000,000.00	450,000,000.00	0.00	0.00	0.00
22021034	CARES Operations Costs	450,000,000.00	450,000,000.00	0.00	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

025000100100	Fiscal Responsibility Commission					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	50,790,000.00	50,790,000.00	2,700,000.00	50,790,000.00	0.00
21	PERSONNEL COST	39,150,000.00	39,150,000.00	0.00	39,150,000.00	0.00
2101	SALARY	39,150,000.00	39,150,000.00	0.00	39,150,000.00	0.00
210101	SALARIES AND WAGES	39,150,000.00	39,150,000.00	0.00	39,150,000.00	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	39,150,000.00	39,150,000.00	0.00	39,150,000.00	0.00
22	OTHER RECURRENT COSTS	11,640,000.00	11,640,000.00	2,700,000.00	11,640,000.00	0.00
2202	OVERHEAD COST	11,640,000.00	11,640,000.00	2,700,000.00	11,640,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000.00	2,000,000.00	360,000.00	2,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	2,000,000.00	360,000.00	2,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,100,000.00	1,100,000.00	990,000.00	1,100,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	900,000.00	1,000,000.00	0.00
22020303	NEWSPAPERS	100,000.00	100,000.00	90,000.00	100,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,240,000.00	2,240,000.00	360,000.00	2,240,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	240,000.00	240,000.00	0.00	240,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	360,000.00	2,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,300,000.00	2,300,000.00	540,000.00	2,300,000.00	0.00
22020701	FINANCIAL CONSULTING	1,300,000.00	1,300,000.00	180,000.00	1,300,000.00	0.00
22020706	SURVEYING SERVICES	1,000,000.00	1,000,000.00	360,000.00	1,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,000,000.00	4,000,000.00	450,000.00	4,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22021007	WELFARE PACKAGES	2,000,000.00	2,000,000.00	450,000.00	2,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

025200100100	Ministry of Water Resources					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	9,227,446,792.86	9,227,446,792.86	629,084,541.06	31,404,433,795.06	0.00
21	PERSONNEL COST	162,863,168.86	162,863,168.86	97,353,961.04	179,149,485.75	0.00
2101	SALARY	162,863,168.86	162,863,168.86	97,353,961.04	179,149,485.75	0.00
210101	SALARIES AND WAGES	162,863,168.86	162,863,168.86	97,353,961.04	179,149,485.75	0.00
21010101	SALARY	162,863,168.86	162,863,168.86	97,353,961.04	179,149,485.75	0.00
22	OTHER RECURRENT COSTS	929,000,000.00	929,000,000.00	445,339,345.00	2,087,900,000.00	0.00
2202	OVERHEAD COST	929,000,000.00	929,000,000.00	445,339,345.00	1,887,900,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	20,000,000.00	20,000,000.00	8,980,000.00	20,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	20,000,000.00	8,980,000.00	20,000,000.00	0.00
220202	UTILITIES - GENERAL	120,000.00	120,000.00	80,000.00	120,000.00	0.00
22020201	ELECTRICITY CHARGES	120,000.00	120,000.00	80,000.00	120,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	871,000,000.00	871,000,000.00	412,319,345.00	1,814,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	500,000.00	2,000,000.00	0.00
22020312	CHEMICALS FOR WATER TREATMENT	870,000,000.00	870,000,000.00	411,819,345.00	1,812,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	25,100,000.00	25,100,000.00	19,175,000.00	41,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	10,000,000.00	8,195,000.00	20,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	100,000.00	0.00	1,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000.00	5,000,000.00	4,990,000.00	5,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	10,000,000.00	10,000,000.00	5,990,000.00	15,000,000.00	0.00
220205	TRAINING - GENERAL	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22020501	LOCAL TRAINING	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	9,780,000.00	9,780,000.00	4,785,000.00	9,780,000.00	0.00
22021001	REFRESHMENT & MEALS	5,000,000.00	5,000,000.00	2,785,000.00	5,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22021006	POSTAGES & COURIER SERVICES	500,000.00	500,000.00	0.00	500,000.00	0.00
22021007	WELFARE PACKAGES	4,280,000.00	4,280,000.00	2,000,000.00	4,280,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	0.00	0.00	200,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	0.00	0.00	200,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	0.00	0.00	0.00	200,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

025210200100	Water Board					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	<i>EXPENDITURES</i>	<i>589,161,787.00</i>	<i>589,161,787.00</i>	<i>208,912,704.75</i>	<i>491,277,087.30</i>	<i>0.00</i>
21	<i>PERSONNEL COST</i>	<i>229,320,000.00</i>	<i>229,320,000.00</i>	<i>208,912,704.75</i>	<i>305,405,300.30</i>	<i>0.00</i>
2101	<i>SALARY</i>	<i>229,320,000.00</i>	<i>229,320,000.00</i>	<i>208,912,704.75</i>	<i>305,405,300.30</i>	<i>0.00</i>
210101	<i>SALARIES AND WAGES</i>	<i>229,320,000.00</i>	<i>229,320,000.00</i>	<i>208,912,704.75</i>	<i>305,405,300.30</i>	<i>0.00</i>
21010101	SALARY	229,320,000.00	229,320,000.00	208,912,704.75	305,405,300.30	0.00
22	<i>OTHER RECURRENT COSTS</i>	<i>359,841,787.00</i>	<i>359,841,787.00</i>	<i>0.00</i>	<i>185,871,787.00</i>	<i>0.00</i>
2202	<i>OVERHEAD COST</i>	<i>357,761,787.00</i>	<i>357,761,787.00</i>	<i>0.00</i>	<i>183,791,787.00</i>	<i>0.00</i>
220201	<i>TRAVEL & TRANSPORT - GENERAL</i>	<i>17,809,787.00</i>	<i>17,809,787.00</i>	<i>0.00</i>	<i>10,809,787.00</i>	<i>0.00</i>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	14,684,787.00	14,684,787.00	0.00	7,684,787.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,125,000.00	3,125,000.00	0.00	3,125,000.00	0.00
220202	<i>UTILITIES - GENERAL</i>	<i>78,280,000.00</i>	<i>78,280,000.00</i>	<i>0.00</i>	<i>10,280,000.00</i>	<i>0.00</i>
22020201	ELECTRICITY CHARGES	78,280,000.00	78,280,000.00	0.00	10,280,000.00	0.00
220203	<i>MATERIALS & SUPPLIES - GENERAL</i>	<i>7,248,000.00</i>	<i>7,248,000.00</i>	<i>0.00</i>	<i>12,248,000.00</i>	<i>0.00</i>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,040,000.00	1,040,000.00	0.00	1,040,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	208,000.00	208,000.00	0.00	5,208,000.00	0.00
220204	<i>MAINTENANCE SERVICES - GENERAL</i>	<i>76,088,000.00</i>	<i>76,088,000.00</i>	<i>0.00</i>	<i>31,118,000.00</i>	<i>0.00</i>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,640,000.00	5,640,000.00	0.00	5,640,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,288,000.00	2,288,000.00	0.00	7,288,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,080,000.00	2,080,000.00	0.00	2,080,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,640,000.00	5,640,000.00	0.00	5,640,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	20,440,000.00	20,440,000.00	0.00	10,440,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	40,000,000.00	40,000,000.00	0.00	30,000.00	0.00
220206	OTHER SERVICES - GENERAL	6,760,000.00	6,760,000.00	0.00	6,760,000.00	0.00
22020602	OFFICE RENT	2,080,000.00	2,080,000.00	0.00	2,080,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	4,680,000.00	4,680,000.00	0.00	4,680,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	85,800,000.00	85,800,000.00	0.00	73,300,000.00	0.00
22020704	ENGINEERING SERVICES	10,000,000.00	10,000,000.00	0.00	46,000,000.00	0.00
22020708	MEDICAL CONSULTING	75,800,000.00	75,800,000.00	0.00	27,300,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	75,800,000.00	75,800,000.00	0.00	29,300,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	75,800,000.00	75,800,000.00	0.00	10,800,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	18,500,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	1,040,000.00	1,040,000.00	0.00	1,040,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,040,000.00	1,040,000.00	0.00	1,040,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	8,936,000.00	8,936,000.00	0.00	8,936,000.00	0.00
22021001	REFRESHMENT & MEALS	3,380,000.00	3,380,000.00	0.00	3,380,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	3,060,000.00	3,060,000.00	0.00	3,060,000.00	0.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	2,496,000.00	2,496,000.00	0.00	2,496,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,080,000.00	2,080,000.00	0.00	2,080,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,080,000.00	2,080,000.00	0.00	2,080,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	2,080,000.00	2,080,000.00	0.00	2,080,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

025210300100	State Rural Water Supply & Sanitation Agency (RUWATSAN)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	<i>EXPENDITURES</i>	<i>11,489,081.55</i>	<i>11,489,081.55</i>	<i>5,909,332.59</i>	<i>13,085,101.63</i>	<i>0.00</i>
21	<i>PERSONNEL COST</i>	<i>5,165,045.55</i>	<i>5,165,045.55</i>	<i>4,829,332.59</i>	<i>6,761,065.63</i>	<i>0.00</i>
2101	<i>SALARY</i>	<i>5,165,045.55</i>	<i>5,165,045.55</i>	<i>4,829,332.59</i>	<i>6,761,065.63</i>	<i>0.00</i>
210101	<i>SALARIES AND WAGES</i>	<i>5,165,045.55</i>	<i>5,165,045.55</i>	<i>4,829,332.59</i>	<i>6,761,065.63</i>	<i>0.00</i>
21010101	SALARY	5,165,045.55	5,165,045.55	4,829,332.59	6,761,065.63	0.00
22	<i>OTHER RECURRENT COSTS</i>	<i>6,324,036.00</i>	<i>6,324,036.00</i>	<i>1,080,000.00</i>	<i>6,324,036.00</i>	<i>0.00</i>
2202	<i>OVERHEAD COST</i>	<i>6,324,036.00</i>	<i>6,324,036.00</i>	<i>1,080,000.00</i>	<i>6,324,036.00</i>	<i>0.00</i>
220201	<i>TRAVEL & TRANSPORT - GENERAL</i>	<i>1,500,000.00</i>	<i>1,500,000.00</i>	<i>180,000.00</i>	<i>1,500,000.00</i>	<i>0.00</i>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000.00	1,500,000.00	180,000.00	1,500,000.00	0.00
220202	<i>UTILITIES - GENERAL</i>	<i>400,000.00</i>	<i>400,000.00</i>	<i>180,000.00</i>	<i>400,000.00</i>	<i>0.00</i>
22020201	ELECTRICITY CHARGES	400,000.00	400,000.00	180,000.00	400,000.00	0.00
220203	<i>MATERIALS & SUPPLIES - GENERAL</i>	<i>524,036.00</i>	<i>524,036.00</i>	<i>90,000.00</i>	<i>524,036.00</i>	<i>0.00</i>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	524,036.00	524,036.00	90,000.00	524,036.00	0.00
220204	<i>MAINTENANCE SERVICES - GENERAL</i>	<i>3,100,000.00</i>	<i>3,100,000.00</i>	<i>360,000.00</i>	<i>3,100,000.00</i>	<i>0.00</i>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	180,000.00	2,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,100,000.00	1,100,000.00	180,000.00	1,100,000.00	0.00
220205	<i>TRAINING - GENERAL</i>	<i>200,000.00</i>	<i>200,000.00</i>	<i>90,000.00</i>	<i>200,000.00</i>	<i>0.00</i>
22020501	LOCAL TRAINING	200,000.00	200,000.00	90,000.00	200,000.00	0.00
220210	<i>MISCELLANEOUS EXPENSES GENERAL</i>	<i>600,000.00</i>	<i>600,000.00</i>	<i>180,000.00</i>	<i>600,000.00</i>	<i>0.00</i>
22021002	HONORARIUM & SITTING ALLOWANCE	200,000.00	200,000.00	90,000.00	200,000.00	0.00
22021007	WELFARE PACKAGES	400,000.00	400,000.00	90,000.00	400,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

025300100100	Ministry of Lands & Housing					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	23,132,855,305.82	23,057,855,305.82	4,609,690,415.65	11,938,543,365.03	0.00
21	PERSONNEL COST	165,881,071.30	209,099,064.20	142,780,415.65	200,000,000.00	0.00
2101	SALARY	165,881,071.30	209,099,064.20	142,780,415.65	200,000,000.00	0.00
210101	SALARIES AND WAGES	165,881,071.30	209,099,064.20	142,780,415.65	200,000,000.00	0.00
21010101	SALARY	165,881,071.30	209,099,064.20	142,780,415.65	200,000,000.00	0.00
22	OTHER RECURRENT COSTS	60,000,000.00	60,000,000.00	48,305,000.00	145,000,000.00	0.00
2202	OVERHEAD COST	59,500,000.00	59,500,000.00	47,840,000.00	144,500,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	14,500,000.00	14,500,000.00	12,255,000.00	14,500,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	14,500,000.00	14,500,000.00	12,255,000.00	14,500,000.00	0.00
220202	UTILITIES - GENERAL	6,600,000.00	6,600,000.00	3,750,000.00	6,600,000.00	0.00
22020201	ELECTRICITY CHARGES	6,600,000.00	6,600,000.00	3,750,000.00	6,600,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	50,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	0.00	0.00	50,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	21,600,000.00	21,600,000.00	16,425,000.00	21,600,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	11,600,000.00	11,600,000.00	7,910,000.00	2,500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,500,000.00	2,500,000.00	1,890,000.00	3,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000.00	3,000,000.00	2,125,000.00	4,500,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	4,500,000.00	4,500,000.00	4,500,000.00	11,600,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,500,000.00	2,500,000.00	2,380,000.00	37,500,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22020706	SURVEYING SERVICES	2,500,000.00	2,500,000.00	2,380,000.00	37,500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	14,300,000.00	14,300,000.00	13,030,000.00	14,300,000.00	0.00
22021001	REFRESHMENT & MEALS	6,300,000.00	6,300,000.00	6,030,000.00	6,300,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	5,000,000.00	5,000,000.00	4,000,000.00	5,000,000.00	0.00
22021007	WELFARE PACKAGES	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	500,000.00	500,000.00	465,000.00	500,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	500,000.00	500,000.00	465,000.00	500,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	500,000.00	500,000.00	465,000.00	500,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

025300300100	State Housing Corporation					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	19,957,308.48	19,957,308.48	8,984,279.05	19,957,308.48	0.00
21	PERSONNEL COST	16,507,308.48	16,507,308.48	8,084,279.05	16,507,308.48	0.00
2101	SALARY	16,507,308.48	16,507,308.48	8,084,279.05	16,507,308.48	0.00
210101	SALARIES AND WAGES	16,507,308.48	16,507,308.48	8,084,279.05	16,507,308.48	0.00
21010101	SALARY	16,507,308.48	16,507,308.48	8,084,279.05	16,507,308.48	0.00
22	OTHER RECURRENT COSTS	3,450,000.00	3,450,000.00	900,000.00	3,450,000.00	0.00
2202	OVERHEAD COST	3,350,000.00	3,350,000.00	900,000.00	3,350,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	500,000.00	500,000.00	180,000.00	500,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	500,000.00	180,000.00	500,000.00	0.00
220202	UTILITIES - GENERAL	400,000.00	400,000.00	120,000.00	400,000.00	0.00
22020201	ELECTRICITY CHARGES	400,000.00	400,000.00	120,000.00	400,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,300,000.00	1,300,000.00	330,000.00	1,300,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,300,000.00	1,300,000.00	330,000.00	1,300,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	650,000.00	650,000.00	270,000.00	650,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	300,000.00	300,000.00	0.00	300,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	350,000.00	350,000.00	270,000.00	350,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	100,000.00	100,000.00	0.00	100,000.00	0.00
22020706	SURVEYING SERVICES	100,000.00	100,000.00	0.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	400,000.00	400,000.00	0.00	400,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22021003	PUBLICITY & ADVERTISEMENTS	300,000.00	300,000.00	0.00	300,000.00	0.00
22021024	COMMITTEE & COMMISSION EXPENSES	100,000.00	100,000.00	0.00	100,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	100,000.00	100,000.00	0.00	100,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	100,000.00	100,000.00	0.00	100,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	100,000.00	100,000.00	0.00	100,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

025300200100	Office of the Surveyor General					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	<u>EXPENDITURES</u>	<u>24,000,000.00</u>	<u>24,000,000.00</u>	<u>8,100,000.00</u>	<u>24,000,000.00</u>	<u>0.00</u>
22	<u>OTHER RECURRENT COSTS</u>	<u>24,000,000.00</u>	<u>24,000,000.00</u>	<u>8,100,000.00</u>	<u>24,000,000.00</u>	<u>0.00</u>
2202	<u>OVERHEAD COST</u>	<u>23,500,000.00</u>	<u>23,500,000.00</u>	<u>8,000,000.00</u>	<u>23,500,000.00</u>	<u>0.00</u>
220201	<u>TRAVEL & TRANSPORT - GENERAL</u>	<u>4,500,000.00</u>	<u>4,500,000.00</u>	<u>1,700,000.00</u>	<u>4,500,000.00</u>	<u>0.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,500,000.00	4,500,000.00	1,700,000.00	4,500,000.00	0.00
220202	<u>UTILITIES - GENERAL</u>	<u>500,000.00</u>	<u>500,000.00</u>	<u>200,000.00</u>	<u>500,000.00</u>	<u>0.00</u>
22020201	ELECTRICITY CHARGES	500,000.00	500,000.00	200,000.00	500,000.00	0.00
220203	<u>MATERIALS & SUPPLIES - GENERAL</u>	<u>5,000,000.00</u>	<u>5,000,000.00</u>	<u>3,100,000.00</u>	<u>5,000,000.00</u>	<u>0.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	1,750,000.00	2,000,000.00	0.00
22020302	BOOKS	1,000,000.00	1,000,000.00	100,000.00	1,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000.00	2,000,000.00	1,250,000.00	2,000,000.00	0.00
220204	<u>MAINTENANCE SERVICES - GENERAL</u>	<u>2,000,000.00</u>	<u>2,000,000.00</u>	<u>750,000.00</u>	<u>2,000,000.00</u>	<u>0.00</u>
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	2,000,000.00	750,000.00	2,000,000.00	0.00
220205	<u>TRAINING - GENERAL</u>	<u>4,000,000.00</u>	<u>4,000,000.00</u>	<u>600,000.00</u>	<u>4,000,000.00</u>	<u>0.00</u>
22020501	LOCAL TRAINING	4,000,000.00	4,000,000.00	600,000.00	4,000,000.00	0.00
220206	<u>OTHER SERVICES - GENERAL</u>	<u>3,000,000.00</u>	<u>3,000,000.00</u>	<u>200,000.00</u>	<u>3,000,000.00</u>	<u>0.00</u>
22020605	CLEANING & FUMIGATION SERVICES	3,000,000.00	3,000,000.00	200,000.00	3,000,000.00	0.00
220207	<u>CONSULTING & PROFESSIONAL SERVICES - GENERAL</u>	<u>1,000,000.00</u>	<u>1,000,000.00</u>	<u>400,000.00</u>	<u>1,000,000.00</u>	<u>0.00</u>
22020706	SURVEYING SERVICES	1,000,000.00	1,000,000.00	400,000.00	1,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

220210	MISCELLANEOUS EXPENSES GENERAL	3,500,000.00	3,500,000.00	1,050,000.00	3,500,000.00	0.00
22021001	REFRESHMENT & MEALS	3,500,000.00	3,500,000.00	1,050,000.00	3,500,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	500,000.00	500,000.00	100,000.00	500,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	500,000.00	500,000.00	100,000.00	500,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	500,000.00	500,000.00	100,000.00	500,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

026200100100	Ministry of Livestock Development and Fisheries					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	13,767,794,664.54	13,767,794,664.54	6,097,478,641.02	20,837,235,823.16	0.00
21	PERSONNEL COST	1,767,254,744.54	1,767,254,744.54	794,001,623.53	1,592,895,903.16	0.00
2101	SALARY	1,555,799,744.54	1,555,799,744.54	731,810,663.53	1,592,895,903.16	0.00
210101	SALARIES AND WAGES	1,555,799,744.54	1,555,799,744.54	731,810,663.53	1,592,895,903.16	0.00
21010101	SALARY	1,555,799,744.54	1,555,799,744.54	731,810,663.53	1,592,895,903.16	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	211,455,000.00	211,455,000.00	62,190,960.00	0.00	0.00
210201	ALLOWANCES	211,455,000.00	211,455,000.00	62,190,960.00	0.00	0.00
21020130	Medical Allowance	24,255,000.00	24,255,000.00	0.00	0.00	0.00
21020143	N.Y.S.C Allowances	187,200,000.00	187,200,000.00	62,190,960.00	0.00	0.00
22	OTHER RECURRENT COSTS	275,539,920.00	275,539,920.00	30,934,000.00	824,339,920.00	0.00
2202	OVERHEAD COST	117,800,000.00	117,800,000.00	30,934,000.00	466,600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	15,500,000.00	15,500,000.00	6,999,000.00	12,500,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	15,500,000.00	15,500,000.00	6,999,000.00	12,500,000.00	0.00
220202	UTILITIES - GENERAL	2,000,000.00	2,000,000.00	789,500.00	2,500,000.00	0.00
22020201	ELECTRICITY CHARGES	2,000,000.00	2,000,000.00	789,500.00	2,500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	5,100,000.00	5,100,000.00	2,600,000.00	5,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,100,000.00	5,100,000.00	2,600,000.00	5,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	16,000,000.00	16,000,000.00	6,110,000.00	20,400,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,500,000.00	5,500,000.00	2,047,000.00	5,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	863,000.00	4,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	8,500,000.00	8,500,000.00	3,200,000.00	11,400,000.00	0.00
220205	TRAINING - GENERAL	9,500,000.00	9,500,000.00	4,750,000.00	10,000,000.00	0.00
22020501	LOCAL TRAINING	9,500,000.00	9,500,000.00	4,750,000.00	10,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000.00	2,000,000.00	1,300,000.00	203,000,000.00	0.00
22020707	AGRICULTURAL CONSULTING	2,000,000.00	2,000,000.00	1,300,000.00	203,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	67,700,000.00	67,700,000.00	8,385,500.00	213,200,000.00	0.00
22021001	REFRESHMENT & MEALS	7,200,000.00	7,200,000.00	1,255,500.00	7,200,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,500,000.00	2,500,000.00	2,200,000.00	3,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	0.00	0.00	180,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	2,000,000.00	2,000,000.00	0.00	3,000,000.00	0.00
22021033	OTHER MISC EXPENDITURE	56,000,000.00	56,000,000.00	4,930,000.00	20,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	157,739,920.00	157,739,920.00	0.00	357,739,920.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	157,739,920.00	157,739,920.00	0.00	357,739,920.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	157,739,920.00	157,739,920.00	0.00	357,739,920.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

026900100100	Ministry of Physical Planning and Urban Development					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	10,759,185,560.00	10,759,185,560.00	1,125,389,526.50	10,933,000,000.00	0.00
22	OTHER RECURRENT COSTS	685,000,000.00	685,000,000.00	487,050,000.00	835,000,000.00	0.00
2202	OVERHEAD COST	675,000,000.00	675,000,000.00	483,050,000.00	825,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	15,000,000.00	15,000,000.00	4,000,000.00	15,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,000,000.00	15,000,000.00	4,000,000.00	15,000,000.00	0.00
220202	UTILITIES - GENERAL	2,000,000.00	2,000,000.00	80,000.00	2,000,000.00	0.00
22020201	ELECTRICITY CHARGES	2,000,000.00	2,000,000.00	80,000.00	2,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	5,000,000.00	5,000,000.00	50,000.00	5,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	50,000.00	5,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	20,000,000.00	20,000,000.00	19,370,000.00	20,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	14,000,000.00	14,000,000.00	13,380,000.00	14,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	6,000,000.00	6,000,000.00	5,990,000.00	6,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	600,000,000.00	600,000,000.00	450,000,000.00	600,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	600,000,000.00	600,000,000.00	450,000,000.00	600,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	0.00	150,000,000.00	0.00
22020706	SURVEYING SERVICES	0.00	0.00	0.00	150,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	33,000,000.00	33,000,000.00	9,550,000.00	33,000,000.00	0.00
22021001	REFRESHMENT & MEALS	10,000,000.00	10,000,000.00	2,560,000.00	10,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22021002	HONORARIUM & SITTING ALLOWANCE	8,000,000.00	8,000,000.00	0.00	8,000,000.00	0.00
22021007	WELFARE PACKAGES	15,000,000.00	15,000,000.00	6,990,000.00	15,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	10,000,000.00	10,000,000.00	4,000,000.00	10,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	10,000,000.00	10,000,000.00	4,000,000.00	10,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	10,000,000.00	10,000,000.00	4,000,000.00	10,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

026900200100	Kebbi Urban Development Authority (KUDA)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	521,399,427.34	401,399,427.34	262,110,427.55	509,699,427.34	0.00
21	PERSONNEL COST	247,899,427.34	247,899,427.34	183,166,007.55	267,899,427.34	0.00
2101	SALARY	247,899,427.34	247,899,427.34	183,166,007.55	267,899,427.34	0.00
210101	SALARIES AND WAGES	247,899,427.34	247,899,427.34	183,166,007.55	267,899,427.34	0.00
21010101	SALARY	247,899,427.34	247,899,427.34	183,166,007.55	267,899,427.34	0.00
22	OTHER RECURRENT COSTS	273,500,000.00	153,500,000.00	78,944,420.00	241,800,000.00	0.00
2202	OVERHEAD COST	272,500,000.00	152,500,000.00	78,754,420.00	240,800,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	5,000,000.00	5,000,000.00	4,730,000.00	4,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	5,000,000.00	4,730,000.00	4,000,000.00	0.00
220202	UTILITIES - GENERAL	1,200,000.00	1,200,000.00	280,000.00	1,500,000.00	0.00
22020201	ELECTRICITY CHARGES	1,200,000.00	1,200,000.00	280,000.00	1,500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	8,000,000.00	8,000,000.00	740,000.00	3,500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,000,000.00	8,000,000.00	740,000.00	3,500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	72,500,000.00	72,500,000.00	28,098,080.00	51,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	28,000,000.00	28,000,000.00	10,000,000.00	20,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	10,000,000.00	1,640,000.00	3,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	4,500,000.00	4,500,000.00	4,088,080.00	8,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	10,000,000.00	10,000,000.00	1,860,000.00	5,000,000.00	0.00
22020410	MAINTENANCE OF STREET LIGHTINGS	10,000,000.00	10,000,000.00	700,000.00	6,000,000.00	0.00
22020413	MINOR ROAD MAINTENANCE	10,000,000.00	10,000,000.00	9,810,000.00	9,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

220206	OTHER SERVICES - GENERAL	146,800,000.00	26,800,000.00	15,354,670.00	146,800,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	146,800,000.00	26,800,000.00	15,354,670.00	146,800,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000.00	1,000,000.00	200,000.00	1,000,000.00	0.00
22020706	SURVEYING SERVICES	1,000,000.00	1,000,000.00	200,000.00	1,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	38,000,000.00	38,000,000.00	29,351,670.00	33,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	5,000,000.00	5,000,000.00	0.00	3,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	5,000,000.00	1,580,000.00	2,000,000.00	0.00
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN	28,000,000.00	28,000,000.00	27,771,670.00	28,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,000,000.00	1,000,000.00	190,000.00	1,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,000,000.00	1,000,000.00	190,000.00	1,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	1,000,000.00	1,000,000.00	190,000.00	1,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

026900300100	Kebbi Geographic Information System Agency (KEBGIS)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	39,000,000.00	39,000,000.00	18,000,000.00	39,000,000.00	0.00
21	PERSONNEL COST	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
2101	SALARY	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
210101	SALARIES AND WAGES	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
21010101	SALARY	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22	OTHER RECURRENT COSTS	34,000,000.00	34,000,000.00	18,000,000.00	34,000,000.00	0.00
2202	OVERHEAD COST	33,657,142.00	33,657,142.00	18,000,000.00	33,657,142.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	6,171,427.00	6,171,427.00	4,450,000.00	6,171,427.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,171,427.00	6,171,427.00	4,450,000.00	6,171,427.00	0.00
220202	UTILITIES - GENERAL	3,600,000.00	3,600,000.00	1,530,000.00	3,600,000.00	0.00
22020201	ELECTRICITY CHARGES	3,600,000.00	3,600,000.00	1,530,000.00	3,600,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,428,000.00	3,428,000.00	2,305,000.00	3,428,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,428,000.00	3,428,000.00	2,305,000.00	3,428,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	13,085,715.00	13,085,715.00	9,289,000.00	13,085,715.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,542,857.00	1,542,857.00	1,149,000.00	1,542,857.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,542,858.00	1,542,858.00	1,500,000.00	1,542,858.00	0.00
22020406	OTHER MAINTENANCE SERVICES	10,000,000.00	10,000,000.00	6,640,000.00	10,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,372,000.00	7,372,000.00	426,000.00	7,372,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,657,143.00	2,657,143.00	0.00	2,657,143.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22021007	WELFARE PACKAGES	4,714,857.00	4,714,857.00	426,000.00	4,714,857.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	342,858.00	342,858.00	0.00	342,858.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	342,858.00	342,858.00	0.00	342,858.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	342,858.00	342,858.00	0.00	342,858.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

027000100100	Ministry of Rural and Community Development					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	83,500,000.00	83,500,000.00	44,990,000.00	11,710,125,752.08	0.00
22	OTHER RECURRENT COSTS	60,000,000.00	60,000,000.00	44,990,000.00	60,000,000.00	0.00
2202	OVERHEAD COST	50,000,000.00	50,000,000.00	36,290,000.00	50,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	7,000,000.00	7,000,000.00	5,360,000.00	7,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,000,000.00	7,000,000.00	5,360,000.00	7,000,000.00	0.00
220202	UTILITIES - GENERAL	1,000,000.00	1,000,000.00	90,000.00	1,000,000.00	0.00
22020201	ELECTRICITY CHARGES	1,000,000.00	1,000,000.00	90,000.00	1,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,000,000.00	3,000,000.00	670,000.00	3,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	670,000.00	3,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	9,000,000.00	9,000,000.00	6,380,000.00	9,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,000,000.00	7,000,000.00	5,290,000.00	7,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	1,090,000.00	2,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	30,000,000.00	30,000,000.00	23,790,000.00	30,000,000.00	0.00
22021001	REFRESHMENT & MEALS	10,000,000.00	10,000,000.00	7,600,000.00	10,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	10,000,000.00	10,000,000.00	8,300,000.00	10,000,000.00	0.00
22021007	WELFARE PACKAGES	10,000,000.00	10,000,000.00	7,890,000.00	10,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	10,000,000.00	10,000,000.00	8,700,000.00	10,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	10,000,000.00	10,000,000.00	8,700,000.00	10,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	10,000,000.00	10,000,000.00	8,700,000.00	10,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

027010300100	Rural Electrification Board (REB)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	2,778,797,415.64	2,778,797,415.64	276,240,362.08	3,524,356,443.06	0.00
21	PERSONNEL COST	32,479,415.64	32,479,415.64	24,296,373.83	34,346,443.06	0.00
2101	SALARY	32,479,415.64	32,479,415.64	24,296,373.83	34,346,443.06	0.00
210101	SALARIES AND WAGES	32,479,415.64	32,479,415.64	24,296,373.83	34,346,443.06	0.00
21010101	SALARY	32,479,415.64	32,479,415.64	24,296,373.83	34,346,443.06	0.00
22	OTHER RECURRENT COSTS	5,118,000.00	5,118,000.00	3,565,000.00	60,010,000.00	0.00
2202	OVERHEAD COST	5,118,000.00	5,118,000.00	3,565,000.00	60,010,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000.00	1,000,000.00	520,000.00	11,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	1,000,000.00	520,000.00	11,000,000.00	0.00
220202	UTILITIES - GENERAL	200,000.00	200,000.00	190,000.00	2,200,000.00	0.00
22020201	ELECTRICITY CHARGES	200,000.00	200,000.00	190,000.00	2,200,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	400,000.00	400,000.00	250,000.00	4,400,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	400,000.00	400,000.00	250,000.00	4,400,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,018,000.00	2,018,000.00	1,795,000.00	22,234,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	1,000,000.00	11,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	250,000.00	250,000.00	235,000.00	2,750,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	268,000.00	268,000.00	260,000.00	2,984,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	500,000.00	500,000.00	300,000.00	5,500,000.00	0.00
220205	TRAINING - GENERAL	600,000.00	600,000.00	260,000.00	6,276,000.00	0.00
22020501	LOCAL TRAINING	600,000.00	600,000.00	260,000.00	6,276,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	300,000.00	300,000.00	160,000.00	3,300,000.00	0.00
22020704	ENGINEERING SERVICES	300,000.00	300,000.00	160,000.00	3,300,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	600,000.00	600,000.00	390,000.00	10,600,000.00	0.00
22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	195,000.00	6,600,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	300,000.00	300,000.00	195,000.00	4,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

031801100100	Judicial Service Commission					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	625,277,470.02	625,277,470.02	291,999,502.63	925,277,470.02	0.00
21	PERSONNEL COST	168,277,470.02	168,277,470.02	77,725,878.66	168,277,470.02	0.00
2101	SALARY	168,277,470.02	168,277,470.02	77,725,878.66	168,277,470.02	0.00
210101	SALARIES AND WAGES	168,277,470.02	168,277,470.02	77,725,878.66	168,277,470.02	0.00
21010101	SALARY	128,745,729.97	128,745,729.97	57,842,093.88	128,745,729.97	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	39,531,740.05	39,531,740.05	19,883,784.78	39,531,740.05	0.00
22	OTHER RECURRENT COSTS	57,000,000.00	57,000,000.00	34,250,000.00	57,000,000.00	0.00
2202	OVERHEAD COST	57,000,000.00	57,000,000.00	34,250,000.00	57,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	15,000,000.00	15,000,000.00	12,300,000.00	15,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,000,000.00	15,000,000.00	12,300,000.00	15,000,000.00	0.00
220202	UTILITIES - GENERAL	500,000.00	500,000.00	350,000.00	500,000.00	0.00
22020201	ELECTRICITY CHARGES	500,000.00	500,000.00	350,000.00	500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	500,000.00	2,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	500,000.00	2,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,500,000.00	2,500,000.00	2,100,000.00	2,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	500,000.00	300,000.00	500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	1,800,000.00	2,000,000.00	0.00
220205	TRAINING - GENERAL	15,000,000.00	15,000,000.00	5,000,000.00	15,000,000.00	0.00
22020501	LOCAL TRAINING	15,000,000.00	15,000,000.00	5,000,000.00	15,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000.00	2,000,000.00	1,500,000.00	2,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22020703	LEGAL SERVICES	2,000,000.00	2,000,000.00	1,500,000.00	2,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	20,000,000.00	20,000,000.00	12,500,000.00	20,000,000.00	0.00
22021001	REFRESHMENT & MEALS	3,000,000.00	3,000,000.00	2,000,000.00	3,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	7,000,000.00	7,000,000.00	5,000,000.00	7,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	10,000,000.00	10,000,000.00	5,500,000.00	10,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

031805100100	High Court					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	2,882,850,789.00	2,982,850,789.00	2,206,294,436.38	4,811,930,734.00	0.00
21	PERSONNEL COST	900,989,629.00	900,989,629.00	640,569,065.13	900,989,629.00	0.00
2101	SALARY	900,989,629.00	900,989,629.00	640,569,065.13	900,989,629.00	0.00
210101	SALARIES AND WAGES	900,989,629.00	900,989,629.00	640,569,065.13	900,989,629.00	0.00
21010101	SALARY	893,508,246.62	893,508,246.62	636,624,181.71	893,508,246.62	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	7,481,382.38	7,481,382.38	3,944,883.42	7,481,382.38	0.00
22	OTHER RECURRENT COSTS	747,000,000.00	1,227,000,000.00	1,077,061,575.00	1,754,000,000.00	0.00
2202	OVERHEAD COST	747,000,000.00	1,227,000,000.00	1,077,061,575.00	1,754,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	80,000,000.00	363,000,000.00	326,050,000.00	500,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	80,000,000.00	363,000,000.00	326,050,000.00	500,000,000.00	0.00
220202	UTILITIES - GENERAL	10,000,000.00	10,000,000.00	4,480,000.00	6,000,000.00	0.00
22020201	ELECTRICITY CHARGES	10,000,000.00	10,000,000.00	4,480,000.00	6,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	168,000,000.00	154,000,000.00	126,900,000.00	200,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	48,000,000.00	48,000,000.00	31,300,000.00	60,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	120,000,000.00	106,000,000.00	95,600,000.00	140,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	18,000,000.00	18,000,000.00	12,500,000.00	23,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	15,000,000.00	15,000,000.00	10,400,000.00	20,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	3,000,000.00	2,100,000.00	3,000,000.00	0.00
220205	TRAINING - GENERAL	150,000,000.00	195,000,000.00	190,030,000.00	250,000,000.00	0.00
22020501	LOCAL TRAINING	30,000,000.00	30,000,000.00	27,000,000.00	50,000,000.00	0.00
22020502	INTERNATIONAL TRAINING	120,000,000.00	165,000,000.00	163,030,000.00	200,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

220206	OTHER SERVICES - GENERAL	21,000,000.00	21,000,000.00	13,740,000.00	22,000,000.00	0.00
22020601	SECURITY SERVICES	15,000,000.00	15,000,000.00	9,500,000.00	15,000,000.00	0.00
22020602	OFFICE RENT	1,000,000.00	1,000,000.00	500,000.00	1,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	5,000,000.00	5,000,000.00	3,740,000.00	6,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	50,000,000.00	50,000,000.00	28,550,000.00	40,000,000.00	0.00
22020701	FINANCIAL CONSULTING	10,000,000.00	10,000,000.00	7,050,000.00	10,000,000.00	0.00
22020703	LEGAL SERVICES	40,000,000.00	40,000,000.00	21,500,000.00	30,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	250,000,000.00	416,000,000.00	374,811,575.00	713,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	160,000,000.00	310,000,000.00	275,431,575.00	300,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	10,000,000.00	10,000,000.00	6,800,000.00	10,000,000.00	0.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	75,000,000.00	91,000,000.00	90,000,000.00	200,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	0.00	0.00	200,000,000.00	0.00
22021026	EXCO & TENDER EXPENSES	5,000,000.00	5,000,000.00	2,580,000.00	3,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

031805300100	Sharia Court					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	3,009,857,690.55	2,909,857,690.55	897,341,817.54	4,137,288,172.20	0.00
21	PERSONNEL COST	864,600,184.15	864,600,184.15	569,802,517.54	864,600,184.15	0.00
2101	SALARY	864,600,184.15	864,600,184.15	569,802,517.54	864,600,184.15	0.00
210101	SALARIES AND WAGES	864,600,184.15	864,600,184.15	569,802,517.54	864,600,184.15	0.00
21010101	SALARY	856,973,416.15	856,973,416.15	565,698,459.04	856,973,416.15	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	7,626,768.00	7,626,768.00	4,104,058.50	7,626,768.00	0.00
22	OTHER RECURRENT COSTS	500,032,000.00	500,032,000.00	327,539,300.00	597,832,000.00	0.00
2202	OVERHEAD COST	498,032,000.00	498,032,000.00	325,929,300.00	595,832,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	30,000,000.00	30,000,000.00	21,800,000.00	40,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	30,000,000.00	30,000,000.00	21,800,000.00	40,000,000.00	0.00
220202	UTILITIES - GENERAL	15,000,000.00	15,000,000.00	13,800,000.00	20,000,000.00	0.00
22020201	ELECTRICITY CHARGES	15,000,000.00	15,000,000.00	13,800,000.00	20,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	95,000,000.00	95,000,000.00	74,690,000.00	110,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	25,000,000.00	25,000,000.00	20,974,000.00	30,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	70,000,000.00	70,000,000.00	53,716,000.00	80,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	63,000,000.00	63,000,000.00	46,922,000.00	65,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	15,000,000.00	15,000,000.00	12,900,000.00	17,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	15,000,000.00	15,000,000.00	12,156,000.00	15,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	30,000,000.00	30,000,000.00	19,616,000.00	30,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	3,000,000.00	2,250,000.00	3,500,000.00	0.00
220205	TRAINING - GENERAL	125,000,000.00	125,000,000.00	116,830,000.00	175,000,000.00	0.00
22020501	LOCAL TRAINING	25,000,000.00	25,000,000.00	17,000,000.00	25,000,000.00	0.00
22020502	INTERNATIONAL TRAINING	100,000,000.00	100,000,000.00	99,830,000.00	150,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	55,832,000.00	55,832,000.00	36,623,300.00	55,832,000.00	0.00
22020601	SECURITY SERVICES	5,000,000.00	5,000,000.00	3,749,000.00	5,000,000.00	0.00
22020603	RESIDENTIAL RENT	50,832,000.00	50,832,000.00	32,874,300.00	50,832,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	35,000,000.00	35,000,000.00	0.00	35,000,000.00	0.00
22020703	LEGAL SERVICES	35,000,000.00	35,000,000.00	0.00	35,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	79,200,000.00	79,200,000.00	15,264,000.00	94,500,000.00	0.00
22021001	REFRESHMENT & MEALS	15,000,000.00	15,000,000.00	12,000,000.00	15,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,700,000.00	1,700,000.00	1,274,000.00	17,000,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	60,000,000.00	60,000,000.00	0.00	60,000,000.00	0.00
22021026	EXCO & TENDER EXPENSES	2,500,000.00	2,500,000.00	1,990,000.00	2,500,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,000,000.00	2,000,000.00	1,610,000.00	2,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,000,000.00	2,000,000.00	1,610,000.00	2,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	2,000,000.00	2,000,000.00	1,610,000.00	2,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

032600100100	Ministry of Justice					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	18,017,128,006.70	18,017,128,006.70	3,475,234,605.81	12,911,828,859.00	0.00
21	PERSONNEL COST	105,308,006.70	105,308,006.70	48,301,605.81	110,908,859.00	0.00
2101	SALARY	105,308,006.70	105,308,006.70	48,301,605.81	110,908,859.00	0.00
210101	SALARIES AND WAGES	105,308,006.70	105,308,006.70	48,301,605.81	110,908,859.00	0.00
21010101	SALARY	105,308,006.70	105,308,006.70	48,301,605.81	110,908,859.00	0.00
22	OTHER RECURRENT COSTS	6,159,820,000.00	6,159,820,000.00	1,562,933,000.00	9,050,920,000.00	0.00
2202	OVERHEAD COST	3,509,120,000.00	3,509,120,000.00	167,933,000.00	6,250,120,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	95,000,000.00	95,000,000.00	13,490,000.00	50,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	45,000,000.00	45,000,000.00	13,490,000.00	50,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	50,000,000.00	50,000,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	120,000.00	120,000.00	50,000.00	120,000.00	0.00
22020201	ELECTRICITY CHARGES	120,000.00	120,000.00	50,000.00	120,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	200,000,000.00	200,000,000.00	89,800,000.00	260,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,000,000.00	20,000,000.00	11,300,000.00	25,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	30,000,000.00	30,000,000.00	0.00	35,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	150,000,000.00	150,000,000.00	78,500,000.00	200,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	28,000,000.00	28,000,000.00	15,300,000.00	55,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	10,000,000.00	7,800,000.00	30,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	8,000,000.00	8,000,000.00	4,000,000.00	15,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	10,000,000.00	10,000,000.00	3,500,000.00	10,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

220205	TRAINING - GENERAL	80,000,000.00	80,000,000.00	295,000.00	180,000,000.00	0.00
22020501	LOCAL TRAINING	80,000,000.00	80,000,000.00	295,000.00	180,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,000,000,000.00	3,000,000,000.00	47,808,000.00	3,500,000,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	0.00	0.00	500,000,000.00	0.00
22020703	LEGAL SERVICES	3,000,000,000.00	3,000,000,000.00	47,808,000.00	3,000,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	106,000,000.00	106,000,000.00	1,190,000.00	2,205,000,000.00	0.00
22021001	REFRESHMENT & MEALS	5,000,000.00	5,000,000.00	1,190,000.00	5,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	101,000,000.00	101,000,000.00	0.00	50,000,000.00	0.00
22021024	COMMITTEE & COMMISSION EXPENSES	0.00	0.00	0.00	2,000,000,000.00	0.00
22021033	OTHER MISC EXPENDITURE	0.00	0.00	0.00	150,000,000.00	0.00
2203	LOANS AND ADVANCES	2,650,000,000.00	2,650,000,000.00	1,395,000,000.00	2,650,000,000.00	0.00
220301	STAFF LOANS & ADVANCES	2,650,000,000.00	2,650,000,000.00	1,395,000,000.00	2,650,000,000.00	0.00
22030103	REFURBISHING ADVANCES	2,650,000,000.00	2,650,000,000.00	1,395,000,000.00	2,650,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	700,000.00	700,000.00	0.00	150,800,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	700,000.00	700,000.00	0.00	150,800,000.00	0.00
22040107	GRANT TO PRIVATE COMPANIES - CURRENT	700,000.00	700,000.00	0.00	800,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	0.00	0.00	0.00	150,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

032600200100	Law Reform Commission					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	91,812,985.00	91,812,985.00	0.00	83,094,740.00	0.00
21	PERSONNEL COST	44,812,985.00	44,812,985.00	0.00	44,094,740.00	0.00
2101	SALARY	44,812,985.00	44,812,985.00	0.00	44,094,740.00	0.00
210101	SALARIES AND WAGES	44,812,985.00	44,812,985.00	0.00	44,094,740.00	0.00
21010101	SALARY	17,094,740.00	17,094,740.00	0.00	17,094,740.00	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	27,718,245.00	27,718,245.00	0.00	27,000,000.00	0.00
22	OTHER RECURRENT COSTS	47,000,000.00	47,000,000.00	0.00	39,000,000.00	0.00
2202	OVERHEAD COST	47,000,000.00	47,000,000.00	0.00	39,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	20,000,000.00	20,000,000.00	0.00	15,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,000,000.00	20,000,000.00	0.00	15,000,000.00	0.00
220202	UTILITIES - GENERAL	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020201	ELECTRICITY CHARGES	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020302	BOOKS	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	10,500,000.00	10,500,000.00	0.00	8,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000.00	5,000,000.00	0.00	3,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00
22020703	LEGAL SERVICES	2,000,000.00	2,000,000.00	0.00	1,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,500,000.00	3,500,000.00	0.00	3,500,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	500,000.00	0.00	500,000.00	0.00
22021024	COMMITTEE & COMMISSION EXPENSES	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

051300100100	Ministry of Youths & Sports					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	3,018,542,264.35	3,018,542,264.35	1,839,989,544.73	8,231,342,264.35	0.00
21	PERSONNEL COST	119,642,264.35	119,642,264.35	78,944,818.73	115,642,264.35	0.00
2101	SALARY	119,642,264.35	119,642,264.35	78,944,818.73	115,642,264.35	0.00
210101	SALARIES AND WAGES	119,642,264.35	119,642,264.35	78,944,818.73	115,642,264.35	0.00
21010101	SALARY	119,642,264.35	119,642,264.35	78,944,818.73	115,642,264.35	0.00
22	OTHER RECURRENT COSTS	458,900,000.00	328,900,000.00	269,490,000.00	765,700,000.00	0.00
2202	OVERHEAD COST	443,200,000.00	313,200,000.00	259,490,000.00	750,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	48,000,000.00	48,000,000.00	22,500,000.00	48,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	48,000,000.00	48,000,000.00	22,500,000.00	48,000,000.00	0.00
220202	UTILITIES - GENERAL	3,000,000.00	3,000,000.00	1,540,000.00	3,000,000.00	0.00
22020201	ELECTRICITY CHARGES	3,000,000.00	3,000,000.00	1,540,000.00	3,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	7,300,000.00	7,300,000.00	3,480,000.00	7,300,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	3,000,000.00	1,990,000.00	3,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	3,000,000.00	1,490,000.00	3,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,300,000.00	1,300,000.00	0.00	1,300,000.00	0.00
220205	TRAINING - GENERAL	30,200,000.00	200,000.00	0.00	17,000,000.00	0.00
22020501	LOCAL TRAINING	30,200,000.00	200,000.00	0.00	17,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	354,700,000.00	254,700,000.00	231,970,000.00	674,700,000.00	0.00
22021007	WELFARE PACKAGES	4,700,000.00	4,700,000.00	2,480,000.00	4,700,000.00	0.00
22021009	SPORTING ACTIVITIES	350,000,000.00	250,000,000.00	229,490,000.00	550,000,000.00	0.00
22021031	CARNIVAL AND FESTIVAL EXPENSES	0.00	0.00	0.00	120,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

2204	GRANTS AND CONTRIBUTIONS GENERAL	15,700,000.00	15,700,000.00	10,000,000.00	15,700,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	15,700,000.00	15,700,000.00	10,000,000.00	15,700,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	15,700,000.00	15,700,000.00	10,000,000.00	15,700,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

051400100100	Ministry of Women Affairs					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	5,699,477,254.40	5,699,477,254.40	865,327,443.21	10,479,503,651.06	0.00
21	PERSONNEL COST	123,692,254.40	143,692,254.40	103,656,652.21	150,959,451.06	0.00
2101	SALARY	123,692,254.40	143,692,254.40	103,656,652.21	150,959,451.06	0.00
210101	SALARIES AND WAGES	123,692,254.40	143,692,254.40	103,656,652.21	150,959,451.06	0.00
21010101	SALARY	123,692,254.40	143,692,254.40	103,656,652.21	150,959,451.06	0.00
22	OTHER RECURRENT COSTS	125,785,000.00	145,785,000.00	103,901,791.00	4,515,625,000.00	0.00
2202	OVERHEAD COST	125,285,000.00	140,285,000.00	101,901,791.00	333,125,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	18,000,000.00	18,000,000.00	16,000,000.00	25,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	18,000,000.00	18,000,000.00	16,000,000.00	25,000,000.00	0.00
220202	UTILITIES - GENERAL	120,000.00	120,000.00	90,000.00	120,000.00	0.00
22020205	WATER RATES	120,000.00	120,000.00	90,000.00	120,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	81,600,000.00	81,600,000.00	60,500,000.00	105,440,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,600,000.00	1,600,000.00	1,500,000.00	2,600,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	80,000,000.00	80,000,000.00	59,000,000.00	102,840,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	14,500,000.00	22,500,000.00	15,081,791.00	22,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,500,000.00	6,500,000.00	2,500,000.00	6,500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	10,000,000.00	9,000,000.00	10,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,500,000.00	4,500,000.00	2,500,000.00	4,500,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	1,500,000.00	1,500,000.00	1,081,791.00	1,500,000.00	0.00
220205	TRAINING - GENERAL	3,000,000.00	8,000,000.00	4,000,000.00	20,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22020501	LOCAL TRAINING	3,000,000.00	8,000,000.00	4,000,000.00	20,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	8,065,000.00	10,065,000.00	6,230,000.00	160,065,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,500,000.00	3,500,000.00	1,500,000.00	3,500,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	300,000.00	300,000.00	0.00	300,000.00	0.00
22021007	WELFARE PACKAGES	565,000.00	565,000.00	500,000.00	565,000.00	0.00
22021024	COMMITTEE & COMMISSION EXPENSES	0.00	0.00	0.00	100,000,000.00	0.00
22021031	CARNIVAL AND FESTIVAL EXPENSES	5,700,000.00	5,700,000.00	4,230,000.00	5,700,000.00	0.00
22021033	OTHER MISC EXPENDITURE	0.00	0.00	0.00	50,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	500,000.00	5,500,000.00	2,000,000.00	4,182,500,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	500,000.00	5,500,000.00	2,000,000.00	4,182,500,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	500,000.00	5,500,000.00	2,000,000.00	4,182,500,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

051700100100	Ministry for Basic and Secondary Education					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	22,680,833,250.26	22,680,833,250.26	13,992,392,221.47	30,557,387,388.26	0.00
21	PERSONNEL COST	1,834,277,623.06	1,834,277,623.06	1,281,847,052.56	2,992,286,103.06	0.00
2101	SALARY	1,834,277,623.06	1,834,277,623.06	1,281,847,052.56	2,992,286,103.06	0.00
210101	SALARIES AND WAGES	1,834,277,623.06	1,834,277,623.06	1,281,847,052.56	2,992,286,103.06	0.00
21010101	SALARY	1,834,277,623.06	1,834,277,623.06	1,281,847,052.56	2,992,286,103.06	0.00
22	OTHER RECURRENT COSTS	417,120,000.00	417,120,000.00	94,430,000.00	7,743,680,665.00	0.00
2202	OVERHEAD COST	397,120,000.00	397,120,000.00	90,930,000.00	7,723,680,665.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	120,000,000.00	120,000,000.00	26,690,000.00	120,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	120,000,000.00	120,000,000.00	26,690,000.00	120,000,000.00	0.00
220202	UTILITIES - GENERAL	120,000.00	120,000.00	90,000.00	120,000.00	0.00
22020201	ELECTRICITY CHARGES	120,000.00	120,000.00	90,000.00	120,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	21,000,000.00	21,000,000.00	14,520,000.00	4,971,580,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,000,000.00	20,000,000.00	14,520,000.00	20,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0.00	0.00	0.00	4,950,580,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	36,000,000.00	36,000,000.00	17,410,000.00	196,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	26,000,000.00	26,000,000.00	9,000,000.00	26,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	10,000,000.00	8,410,000.00	20,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	0.00	150,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

220205	TRAINING - GENERAL	100,000,000.00	100,000,000.00	18,880,000.00	675,900,665.00	0.00
22020501	LOCAL TRAINING	100,000,000.00	100,000,000.00	18,880,000.00	675,900,665.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	120,000,000.00	120,000,000.00	13,340,000.00	1,760,080,000.00	0.00
22021001	REFRESHMENT & MEALS	10,000,000.00	10,000,000.00	6,010,000.00	10,000,000.00	0.00
22021007	WELFARE PACKAGES	20,000,000.00	20,000,000.00	2,000,000.00	20,000,000.00	0.00
22021009	SPORTING ACTIVITIES	60,000,000.00	60,000,000.00	0.00	80,000.00	0.00
22021022	SCHOOL EXPENSES	10,000,000.00	10,000,000.00	3,750,000.00	1,710,000,000.00	0.00
22021033	OTHER MISC EXPENDITURE	20,000,000.00	20,000,000.00	1,580,000.00	20,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	20,000,000.00	20,000,000.00	3,500,000.00	20,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	20,000,000.00	20,000,000.00	3,500,000.00	20,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	20,000,000.00	20,000,000.00	3,500,000.00	20,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

051700300100	Kebbi State Universal Basic Education Board (KEB-SUBEB)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	11,364,914,581.22	11,364,914,581.22	2,764,612,132.03	13,959,954,698.10	0.00
21	PERSONNEL COST	3,485,104,248.12	3,485,104,248.12	1,473,316,367.00	3,316,693,328.58	0.00
2101	SALARY	3,485,104,248.12	3,485,104,248.12	1,473,316,367.00	3,316,693,328.58	0.00
210101	SALARIES AND WAGES	3,485,104,248.12	3,485,104,248.12	1,473,316,367.00	3,316,693,328.58	0.00
21010101	SALARY	3,485,104,248.12	3,485,104,248.12	1,473,316,367.00	3,316,693,328.58	0.00
22	OTHER RECURRENT COSTS	313,800,000.00	313,800,000.00	133,760,000.00	1,490,140,173.29	0.00
2202	OVERHEAD COST	310,800,000.00	310,800,000.00	133,760,000.00	1,487,140,173.29	0.00
220201	TRAVEL & TRANSPORT - GENERAL	60,000,000.00	60,000,000.00	26,000,000.00	60,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	60,000,000.00	60,000,000.00	26,000,000.00	60,000,000.00	0.00
220202	UTILITIES - GENERAL	30,000,000.00	30,000,000.00	13,000,000.00	30,000,000.00	0.00
22020201	ELECTRICITY CHARGES	30,000,000.00	30,000,000.00	13,000,000.00	30,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	33,000,000.00	33,000,000.00	18,500,000.00	33,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	30,000,000.00	30,000,000.00	18,500,000.00	30,000,000.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	49,000,000.00	49,000,000.00	22,500,000.00	49,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	24,000,000.00	24,000,000.00	12,000,000.00	24,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	25,000,000.00	25,000,000.00	10,500,000.00	25,000,000.00	0.00
220205	TRAINING - GENERAL	25,000,000.00	25,000,000.00	12,000,000.00	525,000,000.00	0.00
22020501	LOCAL TRAINING	25,000,000.00	25,000,000.00	12,000,000.00	525,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	30,000,000.00	30,000,000.00	9,500,000.00	30,000,000.00	0.00
22020701	FINANCIAL CONSULTING	30,000,000.00	30,000,000.00	9,500,000.00	30,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	83,800,000.00	83,800,000.00	32,260,000.00	760,140,173.29	0.00
22021001	REFRESHMENT & MEALS	25,000,000.00	25,000,000.00	11,500,000.00	25,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	15,000,000.00	15,000,000.00	4,500,000.00	15,000,000.00	0.00
22021024	COMMITTEE & COMMISSION EXPENSES	43,800,000.00	43,800,000.00	16,260,000.00	99,056,000.00	0.00
22021027	PROJECT MONITORING EXPENSES	0.00	0.00	0.00	497,650,030.43	0.00
22021033	OTHER MISC EXPENDITURE	0.00	0.00	0.00	123,434,142.86	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

051700300200	Primary School Staff Pension Board					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	9,003,191.02	11,003,191.02	6,621,431.13	11,003,191.02	0.00
21	PERSONNEL COST	5,503,191.02	7,503,191.02	4,821,431.13	7,503,191.02	0.00
2101	SALARY	5,503,191.02	7,503,191.02	4,821,431.13	7,503,191.02	0.00
210101	SALARIES AND WAGES	5,503,191.02	7,503,191.02	4,821,431.13	7,503,191.02	0.00
21010101	SALARY	5,503,191.02	7,503,191.02	4,821,431.13	7,503,191.02	0.00
22	OTHER RECURRENT COSTS	3,500,000.00	3,500,000.00	1,800,000.00	3,500,000.00	0.00
2202	OVERHEAD COST	3,500,000.00	3,500,000.00	1,800,000.00	3,500,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	500,000.00	500,000.00	345,000.00	500,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	500,000.00	345,000.00	500,000.00	0.00
220202	UTILITIES - GENERAL	200,000.00	200,000.00	100,000.00	200,000.00	0.00
22020201	ELECTRICITY CHARGES	200,000.00	200,000.00	100,000.00	200,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	900,000.00	900,000.00	630,000.00	900,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	900,000.00	900,000.00	630,000.00	900,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	900,000.00	900,000.00	490,000.00	900,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	400,000.00	400,000.00	140,000.00	400,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	350,000.00	500,000.00	0.00
220205	TRAINING - GENERAL	200,000.00	200,000.00	0.00	200,000.00	0.00
22020501	LOCAL TRAINING	200,000.00	200,000.00	0.00	200,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	800,000.00	800,000.00	235,000.00	800,000.00	0.00
22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	235,000.00	300,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22021024	COMMITTEE & COMMISSION EXPENSES	300,000.00	300,000.00	0.00	300,000.00	0.00
22021026	EXCO & TENDER EXPENSES	200,000.00	200,000.00	0.00	200,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

051700800100	Library Board					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	111,120,763.07	111,120,763.07	55,925,465.80	75,154,168.00	0.00
21	PERSONNEL COST	53,420,763.07	53,420,763.07	51,625,465.80	67,404,168.00	0.00
2101	SALARY	53,420,763.07	53,420,763.07	51,625,465.80	67,404,168.00	0.00
210101	SALARIES AND WAGES	53,420,763.07	53,420,763.07	51,625,465.80	67,404,168.00	0.00
21010101	SALARY	53,420,763.07	53,420,763.07	51,625,465.80	67,404,168.00	0.00
22	OTHER RECURRENT COSTS	57,700,000.00	57,700,000.00	4,300,000.00	7,750,000.00	0.00
2202	OVERHEAD COST	7,700,000.00	7,700,000.00	4,300,000.00	7,700,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	300,000.00	300,000.00	0.00	300,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000.00	300,000.00	0.00	300,000.00	0.00
220202	UTILITIES - GENERAL	200,000.00	200,000.00	0.00	200,000.00	0.00
22020201	ELECTRICITY CHARGES	200,000.00	200,000.00	0.00	200,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,500,000.00	3,500,000.00	2,700,000.00	3,500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,500,000.00	1,500,000.00	1,500,000.00	2,000,000.00	0.00
22020304	MAGAZINES & PERIODICALS	2,000,000.00	2,000,000.00	1,200,000.00	1,500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,450,000.00	2,450,000.00	1,600,000.00	2,200,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	0.00	500,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	950,000.00	950,000.00	600,000.00	700,000.00	0.00
220205	TRAINING - GENERAL	700,000.00	700,000.00	0.00	50,000.00	0.00
22020501	LOCAL TRAINING	700,000.00	700,000.00	0.00	50,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

220210	MISCELLANEOUS EXPENSES GENERAL	550,000.00	550,000.00	0.00	1,450,000.00	0.00
22021001	REFRESHMENT & MEALS	500,000.00	500,000.00	0.00	500,000.00	0.00
22021024	COMMITTEE & COMMISSION EXPENSES	50,000.00	50,000.00	0.00	950,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	50,000,000.00	50,000,000.00	0.00	50,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	50,000,000.00	50,000,000.00	0.00	50,000.00	0.00
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	50,000,000.00	50,000,000.00	0.00	50,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

051702600100	Arabic & Islamic Education Board					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,381,519,909.06	1,381,519,909.06	519,285,936.48	1,381,519,909.06	0.00
21	PERSONNEL COST	1,339,069,909.06	1,339,069,909.06	508,735,936.48	1,339,069,909.06	0.00
2101	SALARY	1,339,069,909.06	1,339,069,909.06	508,735,936.48	1,339,069,909.06	0.00
210101	SALARIES AND WAGES	1,339,069,909.06	1,339,069,909.06	508,735,936.48	1,339,069,909.06	0.00
21010101	SALARY	1,339,069,909.06	1,339,069,909.06	508,735,936.48	1,339,069,909.06	0.00
22	OTHER RECURRENT COSTS	42,450,000.00	42,450,000.00	10,550,000.00	42,450,000.00	0.00
2202	OVERHEAD COST	42,200,000.00	42,200,000.00	10,550,000.00	42,200,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000.00	1,000,000.00	800,000.00	1,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	1,000,000.00	800,000.00	1,000,000.00	0.00
220202	UTILITIES - GENERAL	400,000.00	400,000.00	400,000.00	400,000.00	0.00
22020205	WATER RATES	400,000.00	400,000.00	400,000.00	400,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,800,000.00	1,800,000.00	1,300,000.00	1,800,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,800,000.00	1,800,000.00	1,300,000.00	1,800,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	10,000,000.00	10,000,000.00	7,450,000.00	10,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	800,000.00	800,000.00	500,000.00	800,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	200,000.00	200,000.00	200,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	9,000,000.00	9,000,000.00	6,750,000.00	9,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	29,000,000.00	29,000,000.00	600,000.00	29,000,000.00	0.00
22021007	WELFARE PACKAGES	8,000,000.00	8,000,000.00	0.00	8,000,000.00	0.00
22021022	SCHOOL EXPENSES	1,000,000.00	1,000,000.00	600,000.00	1,000,000.00	0.00
22021033	OTHER MISC EXPENDITURE	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

2204	GRANTS AND CONTRIBUTIONS GENERAL	250,000.00	250,000.00	0.00	250,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	250,000.00	250,000.00	0.00	250,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	250,000.00	250,000.00	0.00	250,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

051702700100	Abdullahi Fodio Islamic Centre					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	178,690,047.00	178,690,047.00	125,814,502.99	178,690,047.00	0.00
21	PERSONNEL COST	115,690,047.00	115,690,047.00	86,314,502.99	115,690,047.00	0.00
2101	SALARY	115,690,047.00	115,690,047.00	86,314,502.99	115,690,047.00	0.00
210101	SALARIES AND WAGES	115,690,047.00	115,690,047.00	86,314,502.99	115,690,047.00	0.00
21010101	SALARY	115,690,047.00	115,690,047.00	86,314,502.99	115,690,047.00	0.00
22	OTHER RECURRENT COSTS	63,000,000.00	63,000,000.00	39,500,000.00	63,000,000.00	0.00
2202	OVERHEAD COST	63,000,000.00	63,000,000.00	39,500,000.00	63,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,500,000.00	1,500,000.00	439,000.00	1,500,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000.00	1,500,000.00	439,000.00	1,500,000.00	0.00
220202	UTILITIES - GENERAL	1,000,000.00	1,000,000.00	400,000.00	1,000,000.00	0.00
22020201	ELECTRICITY CHARGES	1,000,000.00	1,000,000.00	400,000.00	1,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	52,500,000.00	52,500,000.00	35,822,000.00	52,500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	747,000.00	2,000,000.00	0.00
22020304	MAGAZINES & PERIODICALS	500,000.00	500,000.00	75,000.00	500,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	50,000,000.00	50,000,000.00	35,000,000.00	50,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	4,000,000.00	4,000,000.00	875,000.00	4,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	217,000.00	1,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	200,000.00	1,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,000,000.00	1,000,000.00	245,000.00	1,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	1,000,000.00	213,000.00	1,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,000,000.00	4,000,000.00	1,964,000.00	4,000,000.00	0.00
22021001	REFRESHMENT & MEALS	1,500,000.00	1,500,000.00	1,404,000.00	1,500,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	500,000.00	500,000.00	263,000.00	500,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	500,000.00	157,000.00	500,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	1,500,000.00	1,500,000.00	140,000.00	1,500,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

051702800100	Agency for Adult Education					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	37,381,260.22	37,381,260.22	0.00	38,701,000.00	0.00
21	PERSONNEL COST	35,426,260.22	35,426,260.22	0.00	32,701,000.00	0.00
2101	SALARY	35,426,260.22	35,426,260.22	0.00	32,701,000.00	0.00
210101	SALARIES AND WAGES	35,426,260.22	35,426,260.22	0.00	32,701,000.00	0.00
21010101	SALARY	35,426,260.22	35,426,260.22	0.00	32,701,000.00	0.00
22	OTHER RECURRENT COSTS	1,955,000.00	1,955,000.00	0.00	6,000,000.00	0.00
2202	OVERHEAD COST	1,955,000.00	1,955,000.00	0.00	6,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	200,000.00	200,000.00	0.00	800,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	200,000.00	0.00	800,000.00	0.00
220202	UTILITIES - GENERAL	120,000.00	120,000.00	0.00	300,000.00	0.00
22020201	ELECTRICITY CHARGES	120,000.00	120,000.00	0.00	300,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	645,000.00	645,000.00	0.00	1,350,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	250,000.00	250,000.00	0.00	850,000.00	0.00
22020302	BOOKS	395,000.00	395,000.00	0.00	500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	370,000.00	370,000.00	0.00	970,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	120,000.00	120,000.00	0.00	720,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	250,000.00	250,000.00	0.00	250,000.00	0.00
220205	TRAINING - GENERAL	100,000.00	100,000.00	0.00	610,000.00	0.00
22020501	LOCAL TRAINING	100,000.00	100,000.00	0.00	610,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	520,000.00	520,000.00	0.00	1,970,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22021002	HONORARIUM & SITTING ALLOWANCE	250,000.00	250,000.00	0.00	500,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	140,000.00	140,000.00	0.00	740,000.00	0.00
22021024	COMMITTEE & COMMISION EXPENSES	130,000.00	130,000.00	0.00	730,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

051705700100	Secondary School Management Board					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	4,529,003,798.57	4,529,003,798.57	3,325,591,125.00	4,532,803,798.57	0.00
21	PERSONNEL COST	4,100,103,798.57	4,100,103,798.57	3,096,465,125.00	4,100,103,798.57	0.00
2101	SALARY	4,100,103,798.57	4,100,103,798.57	3,096,465,125.00	4,100,103,798.57	0.00
210101	SALARIES AND WAGES	4,100,103,798.57	4,100,103,798.57	3,096,465,125.00	4,100,103,798.57	0.00
21010101	SALARY	4,100,103,798.57	4,100,103,798.57	3,096,465,125.00	4,100,103,798.57	0.00
22	OTHER RECURRENT COSTS	428,900,000.00	428,900,000.00	229,126,000.00	432,700,000.00	0.00
2202	OVERHEAD COST	428,300,000.00	428,300,000.00	229,126,000.00	432,100,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	20,000,000.00	20,000,000.00	1,778,000.00	20,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,000,000.00	20,000,000.00	1,778,000.00	20,000,000.00	0.00
220202	UTILITIES - GENERAL	1,300,000.00	1,300,000.00	804,000.00	1,300,000.00	0.00
22020205	WATER RATES	1,300,000.00	1,300,000.00	804,000.00	1,300,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	4,000,000.00	4,000,000.00	2,403,000.00	7,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,000,000.00	4,000,000.00	2,403,000.00	4,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	0.00	0.00	3,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	6,000,000.00	6,000,000.00	517,000.00	6,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	88,000.00	2,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,000,000.00	4,000,000.00	429,000.00	4,000,000.00	0.00
220205	TRAINING - GENERAL	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020501	LOCAL TRAINING	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	0.00	800,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	0.00	0.00	800,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	395,000,000.00	395,000,000.00	223,624,000.00	395,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	165,000,000.00	165,000,000.00	118,566,000.00	165,000,000.00	0.00
22021007	WELFARE PACKAGES	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
22021009	SPORTING ACTIVITIES	3,000,000.00	3,000,000.00	1,006,000.00	3,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,000,000.00	1,000,000.00	552,000.00	1,000,000.00	0.00
22021024	COMMITTEE & COMMISSION EXPENSES	222,000,000.00	222,000,000.00	103,500,000.00	222,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	600,000.00	600,000.00	0.00	600,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	600,000.00	600,000.00	0.00	600,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	600,000.00	600,000.00	0.00	600,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

056300100100	Ministry for Higher Education					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	5,098,716,542.26	5,098,716,542.26	1,025,848,945.20	6,356,106,833.17	0.00
21	PERSONNEL COST	85,268,457.09	85,268,457.09	35,721,429.90	86,088,457.09	0.00
2101	SALARY	76,088,457.09	76,088,457.09	31,161,429.90	86,088,457.09	0.00
210101	SALARIES AND WAGES	76,088,457.09	76,088,457.09	31,161,429.90	86,088,457.09	0.00
21010101	SALARY	76,088,457.09	76,088,457.09	31,161,429.90	86,088,457.09	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	9,180,000.00	9,180,000.00	4,560,000.00	0.00	0.00
210201	ALLOWANCES	9,180,000.00	9,180,000.00	4,560,000.00	0.00	0.00
21020143	N.Y.S.C Allowances	9,180,000.00	9,180,000.00	4,560,000.00	0.00	0.00
22	OTHER RECURRENT COSTS	80,500,000.00	80,500,000.00	20,861,000.00	3,591,500,000.00	0.00
2202	OVERHEAD COST	77,500,000.00	77,500,000.00	20,861,000.00	88,500,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	15,000,000.00	15,000,000.00	4,321,000.00	18,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,000,000.00	15,000,000.00	4,321,000.00	18,000,000.00	0.00
220202	UTILITIES - GENERAL	11,000,000.00	11,000,000.00	5,120,000.00	10,000,000.00	0.00
22020201	ELECTRICITY CHARGES	11,000,000.00	11,000,000.00	5,120,000.00	10,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	7,500,000.00	7,500,000.00	4,685,000.00	10,500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,500,000.00	7,500,000.00	4,685,000.00	10,500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	12,500,000.00	12,500,000.00	6,735,000.00	12,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,000,000.00	7,000,000.00	2,000,000.00	7,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,500,000.00	5,500,000.00	4,735,000.00	5,500,000.00	0.00
220205	TRAINING - GENERAL	20,000,000.00	20,000,000.00	0.00	10,000,000.00	0.00
22020501	LOCAL TRAINING	20,000,000.00	20,000,000.00	0.00	10,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22020701	FINANCIAL CONSULTING	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	8,500,000.00	8,500,000.00	0.00	24,500,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	3,500,000.00	3,500,000.00	0.00	4,500,000.00	0.00
22021028	NATIONAL COUNCIL AND DEV PLANNING COSTS	5,000,000.00	5,000,000.00	0.00	20,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	3,000,000.00	3,000,000.00	0.00	3,503,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	3,000,000.00	3,000,000.00	0.00	3,503,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	3,000,000.00	3,000,000.00	0.00	3,503,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

056301800100	State Polytechnic, Dakin Gari					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	2,744,182,398.25	2,744,182,398.25	521,742,605.00	2,829,997,081.20	0.00
21	PERSONNEL COST	842,015,697.25	805,015,697.25	493,878,843.00	691,430,380.20	0.00
2101	SALARY	842,015,697.25	805,015,697.25	493,878,843.00	691,430,380.20	0.00
210101	SALARIES AND WAGES	842,015,697.25	805,015,697.25	493,878,843.00	691,430,380.20	0.00
21010101	SALARY	842,015,697.25	805,015,697.25	493,878,843.00	691,430,380.20	0.00
22	OTHER RECURRENT COSTS	64,200,000.00	101,200,000.00	27,863,762.00	120,000,000.00	0.00
2202	OVERHEAD COST	64,200,000.00	101,200,000.00	27,863,762.00	120,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	8,000,000.00	13,000,000.00	5,276,000.00	15,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	8,000,000.00	13,000,000.00	5,276,000.00	15,000,000.00	0.00
220202	UTILITIES - GENERAL	7,200,000.00	7,200,000.00	3,974,000.00	12,000,000.00	0.00
22020201	ELECTRICITY CHARGES	7,200,000.00	7,200,000.00	3,974,000.00	12,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	12,000,000.00	17,000,000.00	5,789,000.00	20,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	12,000,000.00	17,000,000.00	5,789,000.00	20,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	21,000,000.00	30,000,000.00	9,789,800.00	39,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	12,000,000.00	18,000,000.00	7,187,500.00	18,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	6,000,000.00	445,000.00	6,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	0.00	0.00	9,000,000.00	0.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	6,000,000.00	6,000,000.00	2,157,300.00	6,000,000.00	0.00
220205	TRAINING - GENERAL	4,000,000.00	9,000,000.00	2,110,480.00	9,000,000.00	0.00
22020501	LOCAL TRAINING	4,000,000.00	9,000,000.00	2,110,480.00	9,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

220210	MISCELLANEOUS EXPENSES GENERAL	12,000,000.00	25,000,000.00	924,482.00	25,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	7,000,000.00	15,000,000.00	924,482.00	15,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	5,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

056301900100	Adamu Augie College of Education, Argungu					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	2,344,011,935.00	2,344,011,935.00	937,895,022.73	3,338,192,791.91	0.00
21	PERSONNEL COST	1,576,649,333.00	1,546,649,333.00	888,688,951.37	1,239,264,531.91	0.00
2101	SALARY	1,576,649,333.00	1,546,649,333.00	888,688,951.37	1,239,264,531.91	0.00
210101	SALARIES AND WAGES	1,576,649,333.00	1,546,649,333.00	888,688,951.37	1,239,264,531.91	0.00
21010101	SALARY	1,576,649,333.00	1,546,649,333.00	888,688,951.37	1,239,264,531.91	0.00
22	OTHER RECURRENT COSTS	96,500,000.00	126,500,000.00	49,206,071.36	120,500,000.00	0.00
2202	OVERHEAD COST	96,500,000.00	126,500,000.00	49,206,071.36	120,500,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	3,700,000.00	11,000,000.00	3,000,000.00	11,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,700,000.00	11,000,000.00	3,000,000.00	11,000,000.00	0.00
220202	UTILITIES - GENERAL	13,000,000.00	15,000,000.00	8,911,500.36	15,000,000.00	0.00
22020201	ELECTRICITY CHARGES	13,000,000.00	15,000,000.00	8,911,500.36	15,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	21,000,000.00	29,000,000.00	9,910,523.00	27,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	20,000,000.00	7,792,923.00	18,000,000.00	0.00
22020302	BOOKS	3,000,000.00	3,000,000.00	1,117,600.00	3,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	10,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	3,000,000.00	3,000,000.00	1,000,000.00	3,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	15,000,000.00	36,200,000.00	13,875,738.00	32,200,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00	1,990,687.00	5,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000.00	19,200,000.00	8,161,501.00	15,200,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000.00	10,000,000.00	3,307,300.00	10,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	2,000,000.00	2,000,000.00	416,250.00	2,000,000.00	0.00
220205	TRAINING - GENERAL	1,000,000.00	3,000,000.00	500,000.00	3,000,000.00	0.00
22020501	LOCAL TRAINING	1,000,000.00	3,000,000.00	500,000.00	3,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	500,000.00	500,000.00	500,000.00	500,000.00	0.00
22020603	RESIDENTIAL RENT	500,000.00	500,000.00	500,000.00	500,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,800,000.00	5,800,000.00	1,970,000.00	5,800,000.00	0.00
22020701	FINANCIAL CONSULTING	800,000.00	800,000.00	800,000.00	800,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,000,000.00	3,000,000.00	770,000.00	3,000,000.00	0.00
22020703	LEGAL SERVICES	2,000,000.00	2,000,000.00	400,000.00	2,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	500,000.00	2,000,000.00	376,450.00	2,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	500,000.00	2,000,000.00	376,450.00	2,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	38,000,000.00	24,000,000.00	10,161,860.00	24,000,000.00	0.00
22021001	REFRESHMENT & MEALS	500,000.00	2,000,000.00	967,500.00	2,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	1,000,000.00	413,000.00	1,000,000.00	0.00
22021007	WELFARE PACKAGES	1,000,000.00	3,000,000.00	1,654,000.00	3,000,000.00	0.00
22021009	SPORTING ACTIVITIES	500,000.00	1,500,000.00	500,000.00	1,500,000.00	0.00
22021022	SCHOOL EXPENSES	5,000,000.00	5,000,000.00	427,360.00	5,000,000.00	0.00
22021024	COMMITTEE & COMMISSION EXPENSES	30,000,000.00	10,000,000.00	6,200,000.00	10,000,000.00	0.00
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN	500,000.00	1,500,000.00	0.00	1,500,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

056302100100 Abdullahi Fodio University of Science & Technology Aliero (AFUSTA)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	5,551,766,468.48	5,551,766,468.48	2,103,781,710.09	6,230,937,628.85	0.00
21	PERSONNEL COST	3,451,321,538.48	3,451,321,538.48	1,817,797,463.69	3,693,299,298.05	0.00
2101	SALARY	3,451,321,538.48	3,451,321,538.48	1,817,797,463.69	3,693,299,298.05	0.00
210101	SALARIES AND WAGES	3,451,321,538.48	3,451,321,538.48	1,817,797,463.69	3,693,299,298.05	0.00
21010101	SALARY	3,451,321,538.48	3,451,321,538.48	1,817,797,463.69	3,693,299,298.05	0.00
22	OTHER RECURRENT COSTS	443,500,000.00	443,500,000.00	285,984,246.40	880,693,400.80	0.00
2202	OVERHEAD COST	437,500,000.00	437,500,000.00	285,384,246.40	876,693,400.80	0.00
220201	TRAVEL & TRANSPORT - GENERAL	30,000,000.00	30,000,000.00	21,721,800.00	30,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	30,000,000.00	30,000,000.00	21,721,800.00	30,000,000.00	0.00
220202	UTILITIES - GENERAL	75,000,000.00	75,000,000.00	58,317,132.05	80,000,000.00	0.00
22020201	ELECTRICITY CHARGES	60,000,000.00	60,000,000.00	46,277,132.05	65,000,000.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	15,000,000.00	15,000,000.00	12,040,000.00	15,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	70,000,000.00	70,000,000.00	37,668,200.00	75,000,000.00	0.00
22020304	MAGAZINES & PERIODICALS	35,000,000.00	35,000,000.00	16,799,700.00	35,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	20,000,000.00	20,000,000.00	16,961,500.00	20,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	15,000,000.00	15,000,000.00	3,907,000.00	20,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	50,000,000.00	50,000,000.00	33,019,264.37	54,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	10,000,000.00	3,516,450.00	10,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	3,000,000.00	695,000.00	5,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000,000.00	10,000,000.00	6,981,905.00	11,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	2,000,000.00	1,825,000.00	3,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	25,000,000.00	25,000,000.00	20,000,909.37	25,000,000.00	0.00
220205	TRAINING - GENERAL	10,000,000.00	10,000,000.00	7,121,160.00	10,000,000.00	0.00
22020501	LOCAL TRAINING	10,000,000.00	10,000,000.00	7,121,160.00	10,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	8,000,000.00	8,000,000.00	500,000.00	8,000,000.00	0.00
22020603	RESIDENTIAL RENT	8,000,000.00	8,000,000.00	500,000.00	8,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,000,000.00	6,000,000.00	917,700.00	4,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,000,000.00	1,000,000.00	887,700.00	1,000,000.00	0.00
22020703	LEGAL SERVICES	5,000,000.00	5,000,000.00	30,000.00	3,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	188,500,000.00	188,500,000.00	126,118,989.98	615,693,400.80	0.00
22021006	POSTAGES & COURIER SERVICES	5,000,000.00	5,000,000.00	897,100.00	5,000,000.00	0.00
22021007	WELFARE PACKAGES	120,000,000.00	120,000,000.00	86,306,729.98	100,000,000.00	0.00
22021009	SPORTING ACTIVITIES	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	5,000,000.00	5,000,000.00	1,923,460.00	3,000,000.00	0.00
22021022	SCHOOL EXPENSES	1,500,000.00	1,500,000.00	1,191,000.00	1,500,000.00	0.00
22021024	COMMITTEE & COMMISSION EXPENSES	30,000,000.00	30,000,000.00	26,856,700.00	30,000,000.00	0.00
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN	1,000,000.00	1,000,000.00	89,000.00	1,000,000.00	0.00
22021032	ACCREDITATION EXPENSES	25,000,000.00	25,000,000.00	8,855,000.00	474,193,400.80	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	6,000,000.00	6,000,000.00	600,000.00	4,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	6,000,000.00	6,000,000.00	600,000.00	4,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	6,000,000.00	6,000,000.00	600,000.00	4,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

056302800100	College of Preliminary Studies, Yauri					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	525,859,587.91	525,859,587.91	338,371,245.00	508,889,620.38	0.00
21	PERSONNEL COST	484,859,587.91	424,859,587.91	273,492,586.00	389,889,620.38	0.00
2101	SALARY	484,859,587.91	424,859,587.91	273,492,586.00	389,889,620.38	0.00
210101	SALARIES AND WAGES	484,859,587.91	424,859,587.91	273,492,586.00	389,889,620.38	0.00
21010101	SALARY	484,859,587.91	424,859,587.91	273,492,586.00	389,889,620.38	0.00
22	OTHER RECURRENT COSTS	41,000,000.00	101,000,000.00	64,878,659.00	119,000,000.00	0.00
2202	OVERHEAD COST	40,800,000.00	99,800,000.00	64,348,659.00	117,150,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,700,000.00	4,700,000.00	2,542,000.00	5,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,700,000.00	4,700,000.00	2,542,000.00	5,000,000.00	0.00
220202	UTILITIES - GENERAL	1,850,000.00	1,850,000.00	787,000.00	2,200,000.00	0.00
22020201	ELECTRICITY CHARGES	1,650,000.00	1,650,000.00	787,000.00	2,000,000.00	0.00
22020205	WATER RATES	200,000.00	200,000.00	0.00	200,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	5,550,000.00	8,550,000.00	6,341,000.00	9,550,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	8,000,000.00	6,333,000.00	9,000,000.00	0.00
22020304	MAGAZINES & PERIODICALS	50,000.00	50,000.00	0.00	50,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	500,000.00	500,000.00	8,000.00	500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	3,900,000.00	24,400,000.00	9,934,000.00	27,800,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,500,000.00	7,000,000.00	4,304,000.00	10,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	400,000.00	1,400,000.00	146,000.00	2,600,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	16,000,000.00	5,484,000.00	15,200,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

220205	TRAINING - GENERAL	1,000,000.00	1,800,000.00	1,600,000.00	2,000,000.00	0.00
22020501	LOCAL TRAINING	1,000,000.00	1,800,000.00	1,600,000.00	2,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	26,800,000.00	58,500,000.00	43,144,659.00	70,600,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	300,000.00	500,000.00	359,000.00	600,000.00	0.00
22021007	WELFARE PACKAGES	2,000,000.00	4,500,000.00	3,578,000.00	6,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	6,000,000.00	16,000,000.00	13,389,659.00	20,000,000.00	0.00
22021010	DIRECT TEACHING & LABORATORY COST	5,000,000.00	7,000,000.00	5,100,000.00	14,000,000.00	0.00
22021022	SCHOOL EXPENSES	4,000,000.00	6,000,000.00	5,380,000.00	9,500,000.00	0.00
22021024	COMMITTEE & COMMISSION EXPENSES	9,000,000.00	24,000,000.00	15,338,000.00	20,000,000.00	0.00
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN	500,000.00	500,000.00	0.00	500,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	200,000.00	1,200,000.00	530,000.00	1,850,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	200,000.00	1,200,000.00	530,000.00	1,850,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	200,000.00	1,200,000.00	530,000.00	1,850,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

056305600100	State Scholarship Board					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	38,248,656.02	38,248,656.02	29,591,807.03	40,123,136.84	0.00
21	PERSONNEL COST	12,748,656.02	12,748,656.02	11,591,807.03	16,123,136.84	0.00
2101	SALARY	12,748,656.02	12,748,656.02	11,591,807.03	16,123,136.84	0.00
210101	SALARIES AND WAGES	12,748,656.02	12,748,656.02	11,591,807.03	16,123,136.84	0.00
21010101	SALARY	12,748,656.02	12,748,656.02	11,591,807.03	16,123,136.84	0.00
22	OTHER RECURRENT COSTS	25,500,000.00	25,500,000.00	18,000,000.00	24,000,000.00	0.00
2202	OVERHEAD COST	23,160,000.00	23,160,000.00	16,750,000.00	22,500,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	4,200,000.00	4,200,000.00	3,600,000.00	5,400,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,200,000.00	4,200,000.00	3,600,000.00	5,400,000.00	0.00
220202	UTILITIES - GENERAL	2,400,000.00	2,400,000.00	740,000.00	1,200,000.00	0.00
22020201	ELECTRICITY CHARGES	2,400,000.00	2,400,000.00	740,000.00	1,200,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,360,000.00	3,360,000.00	2,395,000.00	3,360,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	360,000.00	360,000.00	265,000.00	360,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,000,000.00	3,000,000.00	2,130,000.00	3,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	6,000,000.00	6,000,000.00	4,535,000.00	5,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	3,000,000.00	2,830,000.00	4,180,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	3,000,000.00	1,705,000.00	1,320,000.00	0.00
220205	TRAINING - GENERAL	300,000.00	300,000.00	210,000.00	1,140,000.00	0.00
22020501	LOCAL TRAINING	300,000.00	300,000.00	210,000.00	1,140,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	300,000.00	300,000.00	146,000.00	300,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22020701	FINANCIAL CONSULTING	300,000.00	300,000.00	146,000.00	300,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,600,000.00	6,600,000.00	5,124,000.00	5,600,000.00	0.00
22021007	WELFARE PACKAGES	3,600,000.00	3,600,000.00	3,110,000.00	3,600,000.00	0.00
22021020	FOREIGN SCHOLARSHIP SCHEME	3,000,000.00	3,000,000.00	2,014,000.00	2,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,340,000.00	2,340,000.00	1,250,000.00	1,500,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,340,000.00	2,340,000.00	1,250,000.00	1,500,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	2,340,000.00	2,340,000.00	1,250,000.00	1,500,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

052100100100	Ministry of Health					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	40,543,135,378.33	40,543,135,378.33	8,244,907,133.47	29,662,656,165.21	500,000,000.00
21	PERSONNEL COST	10,187,959,946.00	10,187,959,946.00	7,264,274,738.47	8,720,001,375.00	0.00
2101	SALARY	10,187,959,946.00	10,187,959,946.00	7,264,274,738.47	8,720,001,375.00	0.00
210101	SALARIES AND WAGES	10,187,959,946.00	10,187,959,946.00	7,264,274,738.47	8,720,001,375.00	0.00
21010101	SALARY	10,187,959,946.00	10,187,959,946.00	7,264,274,738.47	8,720,001,375.00	0.00
22	OTHER RECURRENT COSTS	1,260,637,786.00	1,260,637,786.00	396,406,183.00	997,446,826.00	0.00
2202	OVERHEAD COST	964,717,786.00	964,717,786.00	174,214,227.00	969,446,826.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	8,000,000.00	8,000,000.00	5,998,000.00	12,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	8,000,000.00	8,000,000.00	5,998,000.00	12,000,000.00	0.00
220202	UTILITIES - GENERAL	127,404.00	127,404.00	80,000.00	127,404.00	0.00
22020201	ELECTRICITY CHARGES	127,404.00	127,404.00	80,000.00	127,404.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	38,542,810.00	38,542,810.00	7,279,500.00	106,757,500.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,465,310.00	7,465,310.00	7,279,500.00	25,680,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	31,077,500.00	31,077,500.00	0.00	81,077,500.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	49,706,500.00	49,706,500.00	38,344,000.00	61,460,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	30,960,000.00	30,960,000.00	26,521,000.00	10,960,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	8,746,500.00	8,746,500.00	8,068,000.00	12,500,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	10,000,000.00	10,000,000.00	3,755,000.00	38,000,000.00	0.00
220205	TRAINING - GENERAL	21,496,000.00	21,496,000.00	0.00	215,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22020501	LOCAL TRAINING	21,496,000.00	21,496,000.00	0.00	215,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	44,841,072.00	44,841,072.00	0.00	10,841,072.00	0.00
22020708	MEDICAL CONSULTING	44,841,072.00	44,841,072.00	0.00	10,841,072.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	802,004,000.00	802,004,000.00	122,512,727.00	563,260,850.00	0.00
22021001	REFRESHMENT & MEALS	15,000,000.00	15,000,000.00	13,500,500.00	15,000,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	200,000,000.00	200,000,000.00	40,045,977.00	150,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	35,500,000.00	35,500,000.00	24,613,000.00	34,500,000.00	0.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	200,000,000.00	200,000,000.00	42,533,250.00	200,000,000.00	0.00
22021024	COMMITTEE & COMMISSION EXPENSES	93,504,000.00	93,504,000.00	0.00	50,504,000.00	0.00
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN	253,000,000.00	253,000,000.00	0.00	103,000,000.00	0.00
22021033	OTHER MISC EXPENDITURE	5,000,000.00	5,000,000.00	1,820,000.00	10,256,850.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	295,920,000.00	295,920,000.00	222,191,956.00	28,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	295,920,000.00	295,920,000.00	222,191,956.00	28,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	295,920,000.00	295,920,000.00	222,191,956.00	28,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

052100300100	Primary Health Care Development Agency					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	4,891,425,012.00	4,891,425,012.00	748,521,780.18	10,469,958,187.00	0.00
21	PERSONNEL COST	0.00	0.00	0.00	2,906,667,125.00	0.00
2101	SALARY	0.00	0.00	0.00	2,906,667,125.00	0.00
210101	SALARIES AND WAGES	0.00	0.00	0.00	2,906,667,125.00	0.00
21010101	SALARY	0.00	0.00	0.00	2,906,667,125.00	0.00
22	OTHER RECURRENT COSTS	114,340,000.00	114,340,000.00	13,871,500.00	1,184,342,500.00	0.00
2202	OVERHEAD COST	113,340,000.00	113,340,000.00	13,871,500.00	1,183,342,500.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	3,750,000.00	3,750,000.00	1,068,300.00	148,720,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,750,000.00	3,750,000.00	1,068,300.00	148,720,000.00	0.00
220202	UTILITIES - GENERAL	6,250,000.00	6,250,000.00	2,082,000.00	6,250,000.00	0.00
22020201	ELECTRICITY CHARGES	6,250,000.00	6,250,000.00	2,082,000.00	6,250,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	12,000,000.00	12,000,000.00	2,983,500.00	12,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	1,640,000.00	5,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,500,000.00	3,500,000.00	941,800.00	3,500,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	3,500,000.00	3,500,000.00	401,700.00	3,500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	19,000,000.00	19,000,000.00	3,196,000.00	19,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	15,000,000.00	15,000,000.00	1,740,000.00	15,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,500,000.00	1,500,000.00	752,000.00	1,500,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22020405	MAINTENANCE OF PLANTS/GENERATORS	2,500,000.00	2,500,000.00	704,000.00	2,500,000.00	0.00
220205	TRAINING - GENERAL	40,000,000.00	40,000,000.00	1,459,000.00	40,000,000.00	0.00
22020501	LOCAL TRAINING	40,000,000.00	40,000,000.00	1,459,000.00	40,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,500,000.00	2,500,000.00	320,000.00	2,500,000.00	0.00
22020708	MEDICAL CONSULTING	2,500,000.00	2,500,000.00	320,000.00	2,500,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	10,840,000.00	10,840,000.00	0.00	10,840,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	10,840,000.00	10,840,000.00	0.00	10,840,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	19,000,000.00	19,000,000.00	2,762,700.00	944,032,500.00	0.00
22021001	REFRESHMENT & MEALS	3,000,000.00	3,000,000.00	630,000.00	3,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,000,000.00	1,000,000.00	350,000.00	1,000,000.00	0.00
22021007	WELFARE PACKAGES	12,500,000.00	12,500,000.00	1,362,700.00	12,500,000.00	0.00
22021024	COMMITTEE & COMMISSION EXPENSES	0.00	0.00	0.00	200,000,000.00	0.00
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN	2,500,000.00	2,500,000.00	420,000.00	2,500,000.00	0.00
22021033	OTHER MISC EXPENDITURE	0.00	0.00	0.00	725,032,500.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

052102600100 Sir-Yahaya Memorial Hospital						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,053,456,830.89	1,053,456,830.89	634,031,970.20	959,586,762.65	0.00
21	PERSONNEL COST	981,956,830.89	981,956,830.89	605,431,970.20	860,401,874.48	0.00
2101	SALARY	981,956,830.89	981,956,830.89	605,431,970.20	860,401,874.48	0.00
210101	SALARIES AND WAGES	981,956,830.89	981,956,830.89	605,431,970.20	860,401,874.48	0.00
21010101	SALARY	981,956,830.89	981,956,830.89	605,431,970.20	860,401,874.48	0.00
22	OTHER RECURRENT COSTS	71,500,000.00	71,500,000.00	28,600,000.00	99,184,888.17	0.00
2202	OVERHEAD COST	70,500,000.00	70,500,000.00	27,700,000.00	99,184,888.17	0.00
220201	TRAVEL & TRANSPORT - GENERAL	5,000,000.00	5,000,000.00	2,350,000.00	5,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	5,000,000.00	2,350,000.00	5,000,000.00	0.00
220202	UTILITIES - GENERAL	500,000.00	500,000.00	500,000.00	5,000,000.00	0.00
22020201	ELECTRICITY CHARGES	500,000.00	500,000.00	500,000.00	5,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	26,000,000.00	26,000,000.00	9,600,000.00	45,500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,000,000.00	6,000,000.00	1,900,000.00	6,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	4,000,000.00	4,000,000.00	1,450,000.00	4,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	12,500,000.00	12,500,000.00	4,250,000.00	32,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	3,500,000.00	3,500,000.00	2,000,000.00	3,500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	12,500,000.00	12,500,000.00	5,300,000.00	12,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,500,000.00	2,500,000.00	1,200,000.00	2,500,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22020402	MAINTENANCE OF OFFICE FURNITURE	2,500,000.00	2,500,000.00	900,000.00	2,500,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,500,000.00	3,500,000.00	1,150,000.00	3,500,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	4,000,000.00	4,000,000.00	2,050,000.00	4,000,000.00	0.00
220205	TRAINING - GENERAL	3,500,000.00	3,500,000.00	1,150,000.00	3,500,000.00	0.00
22020501	LOCAL TRAINING	3,500,000.00	3,500,000.00	1,150,000.00	3,500,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	4,000,000.00	4,000,000.00	1,800,000.00	10,184,888.17	0.00
22020803	PLANT / GENERATOR FUEL COST	4,000,000.00	4,000,000.00	1,800,000.00	10,184,888.17	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	19,000,000.00	19,000,000.00	7,000,000.00	17,500,000.00	0.00
22021001	REFRESHMENT & MEALS	3,000,000.00	3,000,000.00	1,700,000.00	3,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,500,000.00	3,500,000.00	1,000,000.00	3,500,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	5,000,000.00	5,000,000.00	1,600,000.00	3,500,000.00	0.00
22021007	WELFARE PACKAGES	4,500,000.00	4,500,000.00	800,000.00	4,500,000.00	0.00
22021024	COMMITTEE & COMMISSION EXPENSES	3,000,000.00	3,000,000.00	1,900,000.00	3,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,000,000.00	1,000,000.00	900,000.00	0.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,000,000.00	1,000,000.00	900,000.00	0.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	1,000,000.00	1,000,000.00	900,000.00	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

052102700100	Kebbi State Teaching Hospital Birnin Kebbi					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	294,000,000.00	294,000,000.00	23,990,000.00	294,000,000.00	0.00
21	PERSONNEL COST	12,500,000.00	12,500,000.00	0.00	12,500,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,500,000.00	12,500,000.00	0.00	12,500,000.00	0.00
210201	ALLOWANCES	12,500,000.00	12,500,000.00	0.00	12,500,000.00	0.00
21020114	Administrative Allowance	12,500,000.00	12,500,000.00	0.00	12,500,000.00	0.00
22	OTHER RECURRENT COSTS	281,500,000.00	281,500,000.00	23,990,000.00	281,500,000.00	0.00
2202	OVERHEAD COST	278,500,000.00	278,500,000.00	23,570,000.00	278,500,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	10,000,000.00	10,000,000.00	9,000,000.00	10,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	10,000,000.00	9,000,000.00	10,000,000.00	0.00
220202	UTILITIES - GENERAL	50,000,000.00	50,000,000.00	4,800,000.00	50,000,000.00	0.00
22020201	ELECTRICITY CHARGES	50,000,000.00	50,000,000.00	4,800,000.00	50,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	45,000,000.00	45,000,000.00	5,310,000.00	45,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	25,000,000.00	25,000,000.00	360,000.00	25,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	20,000,000.00	20,000,000.00	4,950,000.00	20,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	71,000,000.00	71,000,000.00	1,800,000.00	71,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	35,000,000.00	35,000,000.00	900,000.00	35,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	16,000,000.00	16,000,000.00	600,000.00	16,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22020405	MAINTENANCE OF PLANTS/GENERATORS	20,000,000.00	20,000,000.00	300,000.00	20,000,000.00	0.00
220205	TRAINING - GENERAL	50,000,000.00	50,000,000.00	480,000.00	50,000,000.00	0.00
22020501	LOCAL TRAINING	50,000,000.00	50,000,000.00	480,000.00	50,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	32,500,000.00	32,500,000.00	960,000.00	32,500,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	25,000,000.00	25,000,000.00	360,000.00	25,000,000.00	0.00
22020708	MEDICAL CONSULTING	7,500,000.00	7,500,000.00	600,000.00	7,500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	20,000,000.00	20,000,000.00	1,220,000.00	20,000,000.00	0.00
22021001	REFRESHMENT & MEALS	5,000,000.00	5,000,000.00	300,000.00	5,000,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	12,000,000.00	12,000,000.00	750,000.00	12,000,000.00	0.00
22021007	WELFARE PACKAGES	3,000,000.00	3,000,000.00	170,000.00	3,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	3,000,000.00	3,000,000.00	420,000.00	3,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	3,000,000.00	3,000,000.00	420,000.00	3,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	3,000,000.00	3,000,000.00	420,000.00	3,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

052110200100	General Hospitals					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	220,054,751.00	220,054,751.00	43,740,000.00	220,054,751.00	0.00
22	OTHER RECURRENT COSTS	220,054,751.00	220,054,751.00	43,740,000.00	220,054,751.00	0.00
2202	OVERHEAD COST	220,054,751.00	220,054,751.00	43,740,000.00	220,054,751.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	15,466,937.00	15,466,937.00	4,050,000.00	15,466,937.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,466,937.00	15,466,937.00	4,050,000.00	15,466,937.00	0.00
220202	UTILITIES - GENERAL	23,525,800.00	23,525,800.00	12,150,000.00	23,525,800.00	0.00
22020201	ELECTRICITY CHARGES	23,525,800.00	23,525,800.00	12,150,000.00	23,525,800.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	55,476,795.00	55,476,795.00	7,695,000.00	55,476,795.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,104,457.00	7,104,457.00	2,430,000.00	7,104,457.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	48,372,338.00	48,372,338.00	5,265,000.00	48,372,338.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	54,202,553.00	54,202,553.00	14,580,000.00	54,202,553.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	14,726,960.00	14,726,960.00	2,025,000.00	14,726,960.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	15,901,203.00	15,901,203.00	8,100,000.00	15,901,203.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	23,574,390.00	23,574,390.00	4,455,000.00	23,574,390.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	71,382,666.00	71,382,666.00	5,265,000.00	71,382,666.00	0.00
22021001	REFRESHMENT & MEALS	20,471,333.00	20,471,333.00	2,835,000.00	20,471,333.00	0.00
22021007	WELFARE PACKAGES	50,911,333.00	50,911,333.00	2,430,000.00	50,911,333.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

052110400100	College of Nursing Sciences					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,052,357,359.10	1,052,357,359.10	359,631,402.16	520,365,400.00	0.00
21	PERSONNEL COST	886,385,200.00	886,385,200.00	258,538,354.50	400,365,400.00	0.00
2101	SALARY	886,385,200.00	886,385,200.00	258,538,354.50	400,365,400.00	0.00
210101	SALARIES AND WAGES	886,385,200.00	886,385,200.00	258,538,354.50	400,365,400.00	0.00
21010101	SALARY	886,385,200.00	886,385,200.00	258,538,354.50	400,365,400.00	0.00
22	OTHER RECURRENT COSTS	165,972,159.10	165,972,159.10	101,093,047.66	120,000,000.00	0.00
2202	OVERHEAD COST	165,972,159.10	165,972,159.10	101,093,047.66	120,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	10,875,016.05	10,875,016.05	4,908,775.22	5,875,016.05	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,875,016.05	10,875,016.05	4,908,775.22	5,875,016.05	0.00
220202	UTILITIES - GENERAL	11,880,000.00	11,880,000.00	5,873,080.11	7,880,000.00	0.00
22020201	ELECTRICITY CHARGES	11,880,000.00	11,880,000.00	5,873,080.11	7,880,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	13,989,800.00	13,989,800.00	8,525,330.00	10,573,640.90	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	13,989,800.00	13,989,800.00	8,525,330.00	10,573,640.90	0.00
220204	MAINTENANCE SERVICES - GENERAL	16,537,134.03	16,537,134.03	9,014,633.01	10,537,134.03	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,124,983.95	6,124,983.95	3,820,252.19	4,124,983.95	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	8,300,150.08	8,300,150.08	3,968,577.82	4,300,150.08	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,112,000.00	2,112,000.00	1,225,803.00	2,112,000.00	0.00
220205	TRAINING - GENERAL	2,464,000.00	2,464,000.00	1,382,369.00	2,464,000.00	0.00
22020501	LOCAL TRAINING	2,464,000.00	2,464,000.00	1,382,369.00	2,464,000.00	0.00
220206	OTHER SERVICES - GENERAL	12,500,060.80	12,500,060.80	6,495,360.30	6,500,060.80	0.00



KEBBI STATE 2026 APPROVED BUDGET

22020603	RESIDENTIAL RENT	12,500,060.80	12,500,060.80	6,495,360.30	6,500,060.80	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	30,000,000.00	30,000,000.00	19,891,681.51	26,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	6,000,000.00	6,000,000.00	3,100,000.00	3,000,000.00	0.00
22020708	MEDICAL CONSULTING	24,000,000.00	24,000,000.00	16,791,681.51	23,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	7,920,000.00	7,920,000.00	4,681,531.00	2,920,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	7,920,000.00	7,920,000.00	4,681,531.00	2,920,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	59,806,148.22	59,806,148.22	40,320,287.51	47,250,148.22	0.00
22021001	REFRESHMENT & MEALS	7,010,200.00	7,010,200.00	3,617,871.39	3,454,200.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	18,596,160.00	18,596,160.00	13,039,444.00	14,596,160.00	0.00
22021007	WELFARE PACKAGES	28,699,849.02	28,699,849.02	21,625,640.12	26,699,849.02	0.00
22021022	SCHOOL EXPENSES	5,499,939.20	5,499,939.20	2,037,332.00	2,499,939.20	0.00



KEBBI STATE 2026 APPROVED BUDGET

052110600100	College of Health Sciences Technology, Jega					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	470,892,086.00	470,892,086.00	304,235,733.00	470,892,086.00	0.00
21	PERSONNEL COST	374,204,486.00	354,204,486.00	255,324,833.00	354,204,486.00	0.00
2101	SALARY	374,204,486.00	354,204,486.00	255,324,833.00	354,204,486.00	0.00
210101	SALARIES AND WAGES	374,204,486.00	354,204,486.00	255,324,833.00	354,204,486.00	0.00
21010101	SALARY	374,204,486.00	354,204,486.00	255,324,833.00	354,204,486.00	0.00
22	OTHER RECURRENT COSTS	96,687,600.00	116,687,600.00	48,910,900.00	116,687,600.00	0.00
2202	OVERHEAD COST	96,687,600.00	116,687,600.00	48,910,900.00	116,687,600.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	4,500,000.00	4,500,000.00	2,820,250.00	4,500,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,500,000.00	4,500,000.00	2,820,250.00	4,500,000.00	0.00
220202	UTILITIES - GENERAL	6,000,000.00	6,000,000.00	377,000.00	6,000,000.00	0.00
22020201	ELECTRICITY CHARGES	6,000,000.00	6,000,000.00	377,000.00	6,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	5,000,000.00	5,000,000.00	2,461,000.00	5,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	2,461,000.00	5,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	23,430,600.00	28,430,600.00	11,999,200.00	28,430,600.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,500,000.00	4,500,000.00	2,700,000.00	4,500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,500,000.00	3,500,000.00	2,322,000.00	3,500,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000.00	3,000,000.00	2,849,500.00	3,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	12,430,600.00	17,430,600.00	4,127,700.00	17,430,600.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,000,000.00	4,000,000.00	1,015,000.00	4,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	2,000,000.00	2,000,000.00	1,015,000.00	2,000,000.00	0.00
22020708	MEDICAL CONSULTING	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	53,757,000.00	68,757,000.00	30,238,450.00	68,757,000.00	0.00
22021001	REFRESHMENT & MEALS	4,000,000.00	4,000,000.00	1,524,400.00	4,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	10,684,000.00	20,684,000.00	3,677,000.00	20,684,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	20,223,000.00	20,223,000.00	9,391,550.00	20,223,000.00	0.00
22021009	SPORTING ACTIVITIES	2,850,000.00	2,850,000.00	894,000.00	2,850,000.00	0.00
22021022	SCHOOL EXPENSES	12,000,000.00	17,000,000.00	10,858,500.00	17,000,000.00	0.00
22021032	ACCREDITATION EXPENCES	4,000,000.00	4,000,000.00	3,893,000.00	4,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

052110800100	Kebbi State Contributory Healthcare Management Agency (KECHEMA)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	3,870,222,640.63	3,870,222,640.63	1,411,316,572.00	4,786,143,065.41	0.00
21	PERSONNEL COST	0.00	0.00	0.00	2,720,715,508.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	2,720,715,508.00	0.00
210202	SOCIAL CONTRIBUTIONS	0.00	0.00	0.00	2,720,715,508.00	0.00
21020201	NHIS CONTRIBUTION	0.00	0.00	0.00	2,720,715,508.00	0.00
22	OTHER RECURRENT COSTS	83,000,000.00	83,000,000.00	3,970,000.00	1,586,567,707.41	0.00
2202	OVERHEAD COST	82,000,000.00	82,000,000.00	3,880,000.00	1,585,567,707.41	0.00
220201	TRAVEL & TRANSPORT - GENERAL	14,000,000.00	14,000,000.00	900,000.00	14,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	14,000,000.00	14,000,000.00	900,000.00	14,000,000.00	0.00
220202	UTILITIES - GENERAL	11,000,000.00	11,000,000.00	270,000.00	11,000,000.00	0.00
22020201	ELECTRICITY CHARGES	11,000,000.00	11,000,000.00	270,000.00	11,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	6,500,000.00	6,500,000.00	900,000.00	6,500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,500,000.00	6,500,000.00	900,000.00	6,500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	8,000,000.00	8,000,000.00	840,000.00	9,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	540,000.00	2,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	3,000,000.00	270,000.00	3,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000.00	3,000,000.00	30,000.00	4,500,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	24,400,000.00	24,400,000.00	360,000.00	24,400,000.00	0.00
22020701	FINANCIAL CONSULTING	16,400,000.00	16,400,000.00	360,000.00	16,400,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	8,000,000.00	8,000,000.00	0.00	8,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	0.00	0.00	1,502,067,707.41	0.00
22020902	INSURANCE PREMIUM	0.00	0.00	0.00	1,502,067,707.41	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	18,100,000.00	18,100,000.00	610,000.00	18,100,000.00	0.00
22021001	REFRESHMENT & MEALS	4,000,000.00	4,000,000.00	360,000.00	4,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,600,000.00	2,600,000.00	90,000.00	2,600,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	3,000,000.00	3,000,000.00	20,000.00	3,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	2,000,000.00	2,000,000.00	20,000.00	2,000,000.00	0.00
22021024	COMMITTEE & COMMISSION EXPENSES	6,500,000.00	6,500,000.00	120,000.00	6,500,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,000,000.00	1,000,000.00	90,000.00	1,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,000,000.00	1,000,000.00	90,000.00	1,000,000.00	0.00
22040103	GRANT TO LOCAL GOVERNMENTS - CURRENT	1,000,000.00	1,000,000.00	90,000.00	1,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

052110900100	Drugs and Medical Consumables Management Agency (DMCMA)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	1,169,143,391.99	1,169,143,391.99	0.00	991,543,391.99	0.00
22	OTHER RECURRENT COSTS	39,850,000.00	39,850,000.00	0.00	39,850,000.00	0.00
2202	OVERHEAD COST	37,850,000.00	37,850,000.00	0.00	37,850,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	7,500,000.00	7,500,000.00	0.00	7,500,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	7,500,000.00	7,500,000.00	0.00	7,500,000.00	0.00
220202	UTILITIES - GENERAL	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020201	ELECTRICITY CHARGES	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	4,500,000.00	4,500,000.00	0.00	4,500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,500,000.00	4,500,000.00	0.00	4,500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	9,000,000.00	9,000,000.00	0.00	9,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
220205	TRAINING - GENERAL	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22020708	MEDICAL CONSULTING	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,850,000.00	7,850,000.00	0.00	7,850,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22021027	PROJECT MONITORING EXPENSES	5,850,000.00	5,850,000.00	0.00	5,850,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

053500100100 Ministry of Environment						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	29,409,100,000.00	29,409,100,000.00	1,816,865,472.49	10,256,399,944.16	0.00
21	PERSONNEL COST	262,500,000.00	293,155,374.85	203,220,472.49	299,026,044.16	0.00
2101	SALARY	262,500,000.00	293,155,374.85	203,220,472.49	299,026,044.16	0.00
210101	SALARIES AND WAGES	262,500,000.00	293,155,374.85	203,220,472.49	299,026,044.16	0.00
21010101	SALARY	262,500,000.00	293,155,374.85	203,220,472.49	299,026,044.16	0.00
22	OTHER RECURRENT COSTS	181,600,000.00	150,944,625.15	89,870,000.00	316,000,000.00	0.00
2202	OVERHEAD COST	178,000,000.00	150,000,000.00	89,510,000.00	315,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	12,000,000.00	12,000,000.00	5,000,000.00	10,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	12,000,000.00	12,000,000.00	5,000,000.00	10,000,000.00	0.00
220202	UTILITIES - GENERAL	12,000,000.00	4,000,000.00	3,070,000.00	6,000,000.00	0.00
22020201	ELECTRICITY CHARGES	12,000,000.00	4,000,000.00	3,070,000.00	6,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	15,000,000.00	15,000,000.00	6,970,000.00	12,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,000,000.00	15,000,000.00	6,970,000.00	12,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	54,000,000.00	34,000,000.00	17,980,000.00	54,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	15,000,000.00	15,000,000.00	8,990,000.00	15,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	15,000,000.00	15,000,000.00	7,000,000.00	15,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	24,000,000.00	4,000,000.00	1,990,000.00	24,000,000.00	0.00
220205	TRAINING - GENERAL	15,000,000.00	15,000,000.00	6,990,000.00	22,000,000.00	0.00
22020501	LOCAL TRAINING	15,000,000.00	15,000,000.00	6,990,000.00	22,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	60,000,000.00	60,000,000.00	40,500,000.00	60,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22020605	CLEANING & FUMIGATION SERVICES	60,000,000.00	60,000,000.00	40,500,000.00	60,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,000,000.00	10,000,000.00	9,000,000.00	151,000,000.00	0.00
22021007	WELFARE PACKAGES	10,000,000.00	10,000,000.00	9,000,000.00	1,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	0.00	0.00	150,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	3,600,000.00	944,625.15	360,000.00	1,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	3,600,000.00	944,625.15	360,000.00	1,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	3,600,000.00	944,625.15	360,000.00	1,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

053501600100	Kebbi Environmental Protection Agency (KESEPA)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	25,782,710.07	25,782,710.07	15,939,457.09	31,989,016.47	0.00
21	PERSONNEL COST	19,932,710.07	19,932,710.07	14,169,457.09	26,139,016.47	0.00
2101	SALARY	19,932,710.07	19,932,710.07	14,169,457.09	26,139,016.47	0.00
210101	SALARIES AND WAGES	19,932,710.07	19,932,710.07	14,169,457.09	26,139,016.47	0.00
21010101	SALARY	19,932,710.07	19,932,710.07	14,169,457.09	26,139,016.47	0.00
22	OTHER RECURRENT COSTS	5,850,000.00	5,850,000.00	1,770,000.00	5,850,000.00	0.00
2202	OVERHEAD COST	5,750,000.00	5,750,000.00	1,770,000.00	5,750,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	600,000.00	600,000.00	360,000.00	600,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	600,000.00	600,000.00	360,000.00	600,000.00	0.00
220202	UTILITIES - GENERAL	700,000.00	700,000.00	260,000.00	700,000.00	0.00
22020201	ELECTRICITY CHARGES	700,000.00	700,000.00	260,000.00	700,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	800,000.00	800,000.00	220,000.00	800,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	800,000.00	800,000.00	220,000.00	800,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,600,000.00	2,600,000.00	930,000.00	2,600,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	900,000.00	900,000.00	270,000.00	900,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	700,000.00	700,000.00	230,000.00	700,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	1,000,000.00	1,000,000.00	430,000.00	1,000,000.00	0.00
220205	TRAINING - GENERAL	800,000.00	800,000.00	0.00	800,000.00	0.00
22020501	LOCAL TRAINING	800,000.00	800,000.00	0.00	800,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

220210	MISCELLANEOUS EXPENSES GENERAL	250,000.00	250,000.00	0.00	250,000.00	0.00
22021001	REFRESHMENT & MEALS	50,000.00	50,000.00	0.00	50,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	200,000.00	200,000.00	0.00	200,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	100,000.00	100,000.00	0.00	100,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	100,000.00	100,000.00	0.00	100,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	100,000.00	100,000.00	0.00	100,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

055400100100	Minsitry of Humanitarian and Empowerment					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	4,673,000,000.00	4,673,000,000.00	2,665,170,719.20	9,478,500,000.00	0.00
22	OTHER RECURRENT COSTS	273,000,000.00	273,000,000.00	45,000,000.00	6,473,000,000.00	0.00
2202	OVERHEAD COST	173,000,000.00	173,000,000.00	45,000,000.00	373,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	75,000,000.00	75,000,000.00	37,530,000.00	175,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	75,000,000.00	75,000,000.00	37,530,000.00	175,000,000.00	0.00
220202	UTILITIES - GENERAL	3,000,000.00	3,000,000.00	30,000.00	3,000,000.00	0.00
22020201	ELECTRICITY CHARGES	3,000,000.00	3,000,000.00	30,000.00	3,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	57,000,000.00	57,000,000.00	4,590,000.00	57,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,000,000.00	7,000,000.00	4,590,000.00	7,000,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	10,000,000.00	10,000,000.00	2,790,000.00	10,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00	300,000.00	5,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	5,000,000.00	2,490,000.00	5,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	28,000,000.00	28,000,000.00	60,000.00	128,000,000.00	0.00
22021001	REFRESHMENT & MEALS	5,000,000.00	5,000,000.00	60,000.00	5,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	8,000,000.00	8,000,000.00	0.00	8,000,000.00	0.00
22021007	WELFARE PACKAGES	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

22021021	SPECIAL DAYS/CELEBRATIONS	0.00	0.00	0.00	100,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	100,000,000.00	100,000,000.00	0.00	6,100,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	100,000,000.00	100,000,000.00	0.00	6,100,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	100,000,000.00	100,000,000.00	0.00	6,100,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

055400200100 Social Security Welfare Fund						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	656,200,000.00	656,200,000.00	2,700,000.00	656,200,000.00	0.00
22	OTHER RECURRENT COSTS	206,200,000.00	206,200,000.00	2,700,000.00	656,200,000.00	0.00
2202	OVERHEAD COST	6,200,000.00	6,200,000.00	2,700,000.00	6,200,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,200,000.00	1,200,000.00	600,000.00	1,200,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,200,000.00	1,200,000.00	600,000.00	1,200,000.00	0.00
220202	UTILITIES - GENERAL	800,000.00	800,000.00	300,000.00	800,000.00	0.00
22020202	TELEPHONE CHARGES	400,000.00	400,000.00	300,000.00	400,000.00	0.00
22020205	WATER RATES	400,000.00	400,000.00	0.00	400,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	800,000.00	800,000.00	300,000.00	800,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	700,000.00	700,000.00	300,000.00	700,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	100,000.00	100,000.00	0.00	100,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,050,000.00	1,050,000.00	700,000.00	1,050,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	600,000.00	600,000.00	400,000.00	600,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	450,000.00	450,000.00	300,000.00	450,000.00	0.00
220205	TRAINING - GENERAL	100,000.00	100,000.00	100,000.00	100,000.00	0.00
22020501	LOCAL TRAINING	100,000.00	100,000.00	100,000.00	100,000.00	0.00
220206	OTHER SERVICES - GENERAL	50,000.00	50,000.00	0.00	50,000.00	0.00
22020603	RESIDENTIAL RENT	50,000.00	50,000.00	0.00	50,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	100,000.00	100,000.00	100,000.00	100,000.00	0.00
22020703	LEGAL SERVICES	100,000.00	100,000.00	100,000.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,100,000.00	2,100,000.00	600,000.00	2,100,000.00	0.00
22021001	REFRESHMENT & MEALS	550,000.00	550,000.00	0.00	550,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	400,000.00	400,000.00	300,000.00	400,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	300,000.00	300,000.00	0.00	300,000.00	0.00
22021007	WELFARE PACKAGES	550,000.00	550,000.00	0.00	550,000.00	0.00
22021024	COMMITTEE & COMMISSION EXPENSES	300,000.00	300,000.00	300,000.00	300,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	200,000,000.00	200,000,000.00	0.00	650,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	200,000,000.00	200,000,000.00	0.00	650,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	200,000,000.00	200,000,000.00	0.00	650,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

055405500100	School of Handicap					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	2,400,000.00	2,400,000.00	1,552,170.00	2,400,000.00	0.00
22	OTHER RECURRENT COSTS	2,400,000.00	2,400,000.00	1,552,170.00	2,400,000.00	0.00
2202	OVERHEAD COST	2,400,000.00	2,400,000.00	1,552,170.00	2,400,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	900,000.00	900,000.00	648,000.00	900,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	900,000.00	900,000.00	648,000.00	900,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	200,000.00	200,000.00	135,000.00	200,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	200,000.00	200,000.00	135,000.00	200,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	500,000.00	500,000.00	334,170.00	500,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	300,000.00	300,000.00	199,170.00	300,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	200,000.00	200,000.00	135,000.00	200,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	800,000.00	800,000.00	435,000.00	800,000.00	0.00
22021001	REFRESHMENT & MEALS	600,000.00	600,000.00	300,000.00	600,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	200,000.00	200,000.00	135,000.00	200,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

055100100100	Ministry for Local Government & Chieftaincy Affairs					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
2	EXPENDITURES	587,602,956.92	587,602,956.92	150,313,834.65	564,636,755.48	0.00
21	PERSONNEL COST	80,003,413.42	80,003,413.42	63,814,334.65	93,808,684.86	0.00
2101	SALARY	80,003,413.42	80,003,413.42	63,814,334.65	93,808,684.86	0.00
210101	SALARIES AND WAGES	80,003,413.42	80,003,413.42	63,814,334.65	93,808,684.86	0.00
21010101	SALARY	80,003,413.42	80,003,413.42	63,814,334.65	93,808,684.86	0.00
22	OTHER RECURRENT COSTS	120,000,000.00	120,000,000.00	86,499,500.00	120,000,000.00	0.00
2202	OVERHEAD COST	115,000,000.00	115,000,000.00	86,499,500.00	115,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	30,000,000.00	30,000,000.00	29,455,000.00	30,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	30,000,000.00	30,000,000.00	29,455,000.00	30,000,000.00	0.00
220202	UTILITIES - GENERAL	5,000,000.00	5,000,000.00	90,000.00	5,000,000.00	0.00
22020201	ELECTRICITY CHARGES	5,000,000.00	5,000,000.00	90,000.00	5,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	20,000,000.00	20,000,000.00	17,669,000.00	20,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,000,000.00	20,000,000.00	17,669,000.00	20,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	40,000,000.00	40,000,000.00	32,795,500.00	40,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	30,000,000.00	30,000,000.00	23,402,500.00	30,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	10,000,000.00	9,393,000.00	10,000,000.00	0.00
220205	TRAINING - GENERAL	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

220210	MISCELLANEOUS EXPENSES GENERAL	15,000,000.00	15,000,000.00	6,490,000.00	15,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	5,000,000.00	5,000,000.00	4,990,000.00	5,000,000.00	0.00
22021007	WELFARE PACKAGES	10,000,000.00	10,000,000.00	1,500,000.00	7,000,000.00	0.00
22021033	OTHER MISC EXPENDITURE	0.00	0.00	0.00	3,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22040103	GRANT TO LOCAL GOVERNMENTS - CURRENT	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

055100200100 Kebbi Council of Chiefs						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>3,621,438.60</u>	<u>3,621,438.60</u>	<u>1,342,860.97</u>	<u>3,621,438.60</u>	<u>0.00</u>
21	PERSONNEL COST	3,621,438.60	3,621,438.60	1,342,860.97	3,621,438.60	0.00
2101	SALARY	3,621,438.60	3,621,438.60	1,342,860.97	3,621,438.60	0.00
210101	SALARIES AND WAGES	3,621,438.60	3,621,438.60	1,342,860.97	3,621,438.60	0.00
21010101	SALARY	3,621,438.60	3,621,438.60	1,342,860.97	3,621,438.60	0.00



KEBBI STATE 2026 APPROVED BUDGET

011100100100	Office of the Executive Governor					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	13,394,521,845.13	15,394,521,845.13	5,317,135,260.00	15,412,625,290.28	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	13,394,521,845.13	15,394,521,845.13	5,317,135,260.00	15,412,625,290.28	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	13,394,521,845.13	15,394,521,845.13	5,317,135,260.00	15,412,625,290.28	0.00

011100100200	Office of the Deputy Governor					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	666,200,000.00	666,200,000.00	491,400,000.00	675,200,000.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	666,200,000.00	666,200,000.00	491,400,000.00	675,200,000.00	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	666,200,000.00	666,200,000.00	491,400,000.00	675,200,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

011100500100	Sustainable Development Goals (SDGs)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	30,112,000.00	30,112,000.00	22,581,000.00	30,112,000.00	0.00
7013	GENERAL SERVICES	30,112,000.00	30,112,000.00	22,581,000.00	30,112,000.00	0.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	30,112,000.00	30,112,000.00	22,581,000.00	30,112,000.00	0.00

011100800100	Kebbi State Emmergency Relief Agency (SEMA)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
710	SOCIAL PROTECTION	203,600,000.00	203,600,000.00	18,020,000.00	203,600,000.00	0.00
7109	SOCIAL PROTECTION N.E.C.	203,600,000.00	203,600,000.00	18,020,000.00	203,600,000.00	0.00
71091	SOCIAL PROTECTION N.E.C.	203,600,000.00	203,600,000.00	18,020,000.00	203,600,000.00	0.00

011100900100	Due Process					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	88,000,000.00	88,000,000.00	15,000,000.00	88,000,000.00	0.00
7013	GENERAL SERVICES	88,000,000.00	88,000,000.00	15,000,000.00	88,000,000.00	0.00
70133	OTHER GENERAL SERVICES	88,000,000.00	88,000,000.00	15,000,000.00	88,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

011101800100	Special Services					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	108,454,509.90	108,454,509.90	0.00	115,328,823.78	0.00
7013	GENERAL SERVICES	108,454,509.90	108,454,509.90	0.00	115,328,823.78	0.00
70133	OTHER GENERAL SERVICES	108,454,509.90	108,454,509.90	0.00	115,328,823.78	0.00
703	PUBLIC ORDER AND SAFETY	0.00	0.00	0.00	7,080,000,000.00	0.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	0.00	0.00	0.00	7,080,000,000.00	0.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	0.00	0.00	0.00	7,080,000,000.00	0.00

011102800100	National Council for Women Society (NCWS)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
710	SOCIAL PROTECTION	600,000.00	600,000.00	0.00	600,000.00	0.00
7104	FAMILY AND CHILDREN	600,000.00	600,000.00	0.00	600,000.00	0.00
71041	FAMILY AND CHILDREN	600,000.00	600,000.00	0.00	600,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

011103300100	State Agency for Control of AIDS/HIV					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	260,000,000.00	260,000,000.00	0.00	510,000,000.00	0.00
7074	PUBLIC HEALTH SERVICES	260,000,000.00	260,000,000.00	0.00	510,000,000.00	0.00
70741	PUBLIC HEALTH SERVICES	260,000,000.00	260,000,000.00	0.00	510,000,000.00	0.00

011103500100	Kebbi State Contributory Pension Board					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
710	SOCIAL PROTECTION	29,500,000.00	29,500,000.00	3,000,000.00	29,500,000.00	0.00
7102	OLD AGE	29,500,000.00	29,500,000.00	3,000,000.00	29,500,000.00	0.00
71021	OLD AGE	29,500,000.00	29,500,000.00	3,000,000.00	29,500,000.00	0.00

011111300100	Directorate of Protocol					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	601,062,588.20	601,062,588.20	287,481,535.11	700,062,588.20	0.00
7013	GENERAL SERVICES	601,062,588.20	601,062,588.20	287,481,535.11	700,062,588.20	0.00
70133	OTHER GENERAL SERVICES	601,062,588.20	601,062,588.20	287,481,535.11	700,062,588.20	0.00



KEBBI STATE 2026 APPROVED BUDGET

011200300100	State Assembly					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	9,811,362,861.89	9,811,362,861.89	2,982,601,397.35	12,311,362,861.89	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	9,811,362,861.89	9,811,362,861.89	2,982,601,397.35	12,311,362,861.89	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	9,811,362,861.89	9,811,362,861.89	2,982,601,397.35	12,311,362,861.89	0.00

011200400100	House of Assembly Commission					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	304,827,129.78	304,827,129.78	0.00	314,427,230.78	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	232,427,129.78	232,427,129.78	0.00	248,527,230.78	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	232,427,129.78	232,427,129.78	0.00	248,527,230.78	0.00
7013	GENERAL SERVICES	72,400,000.00	72,400,000.00	0.00	65,900,000.00	0.00
70131	GENERAL PERSONNEL SERVICES	72,400,000.00	72,400,000.00	0.00	65,900,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

012300100100	Ministry of Information and Culture					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	1,492,000,000.00	1,132,000,000.00	282,362,110.55	2,473,361,113.45	40,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	1,492,000,000.00	1,132,000,000.00	282,362,110.55	2,463,361,113.45	40,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,492,000,000.00	1,132,000,000.00	282,362,110.55	2,463,361,113.45	40,000,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	0.00	0.00	0.00	10,000,000.00	0.00
70161	GENERAL PUBLIC SERVICES N.E.C.	0.00	0.00	0.00	10,000,000.00	0.00
708	RECREATION, CULTURE AND RELIGION	255,213,657.05	615,213,657.05	375,022,716.76	754,090,928.80	0.00
7083	BROADCASTING AND PUBLISHING SERVICES	255,213,657.05	615,213,657.05	375,022,716.76	754,090,928.80	0.00
70831	BROADCASTING AND PUBLISHING SERVICES	255,213,657.05	615,213,657.05	375,022,716.76	754,090,928.80	0.00



KEBBI STATE 2026 APPROVED BUDGET

012300200100	History Bureau					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	3,600,000.00	6,000,000.00	4,410,000.00	30,000,000.00	0.00
7082	CULTURAL SERVICES	3,600,000.00	6,000,000.00	4,410,000.00	30,000,000.00	0.00
70821	CULTURAL SERVICES	3,600,000.00	6,000,000.00	4,410,000.00	30,000,000.00	0.00

012300300100	Kebbi State Television (KBTv)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	251,551,511.36	251,551,511.36	132,286,478.40	204,038,602.31	0.00
7083	BROADCASTING AND PUBLISHING SERVICES	251,551,511.36	251,551,511.36	132,286,478.40	204,038,602.31	0.00
70831	BROADCASTING AND PUBLISHING SERVICES	251,551,511.36	251,551,511.36	132,286,478.40	204,038,602.31	0.00



KEBBI STATE 2026 APPROVED BUDGET

012300400100	Kebbi Broadcasting Corporation (KBC)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	178,282,872.51	178,282,872.51	135,255,019.30	178,566,945.46	0.00
7083	BROADCASTING AND PUBLISHING SERVICES	178,282,872.51	178,282,872.51	135,255,019.30	178,566,945.46	0.00
70831	BROADCASTING AND PUBLISHING SERVICES	178,282,872.51	178,282,872.51	135,255,019.30	178,566,945.46	0.00

012400100100	Ministry of Home Affairs and Internal Security					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	65,000,000.00	65,000,000.00	0.00	0.00	0.00
7015	R&D GENERAL PUBLIC SERVICES	65,000,000.00	65,000,000.00	0.00	0.00	0.00
70151	R&D GENERAL PUBLIC SERVICES	65,000,000.00	65,000,000.00	0.00	0.00	0.00
703	PUBLIC ORDER AND SAFETY	1,126,000,000.00	1,226,000,000.00	90,000,000.00	20,557,319,623.19	0.00
7032	FIRE PROTECTION SERVICES	796,000,000.00	796,000,000.00	0.00	1,242,719,623.11	0.00
70321	FIRE PROTECTION SERVICES	796,000,000.00	796,000,000.00	0.00	1,242,719,623.11	0.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	330,000,000.00	430,000,000.00	90,000,000.00	19,314,600,000.08	0.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	330,000,000.00	430,000,000.00	90,000,000.00	19,314,600,000.08	0.00



KEBBI STATE 2026 APPROVED BUDGET

012500100100	Office of the Head of Service					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	4,469,339,992.74	4,619,339,992.74	824,382,783.40	2,619,563,327.70	0.00
7013	GENERAL SERVICES	4,469,339,992.74	4,619,339,992.74	824,382,783.40	2,619,563,327.70	0.00
70131	GENERAL PERSONNEL SERVICES	4,469,339,992.74	4,619,339,992.74	824,382,783.40	2,619,563,327.70	0.00
707	HEALTH	140,000,000.00	140,000,000.00	0.00	60,170,787.09	0.00
7072	OUTPATIENT SERVICES	140,000,000.00	140,000,000.00	0.00	60,170,787.09	0.00
70721	GENERAL MEDICAL SERVICES	140,000,000.00	140,000,000.00	0.00	60,170,787.09	0.00

014000100100	Office of the State Auditor General					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	276,866,659.77	276,866,659.77	33,575,035.58	591,359,481.37	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	276,866,659.77	276,866,659.77	33,575,035.58	591,359,481.37	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	276,866,659.77	276,866,659.77	33,575,035.58	591,359,481.37	0.00



KEBBI STATE 2026 APPROVED BUDGET

014000200100	Office of the Auditor General for Local Government					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	182,959,476.22	182,959,476.22	98,014,820.85	188,542,346.57	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	179,959,476.22	179,959,476.22	96,814,820.85	185,542,346.57	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	179,959,476.22	179,959,476.22	96,814,820.85	185,542,346.57	0.00
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	3,000,000.00	3,000,000.00	1,200,000.00	3,000,000.00	0.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	3,000,000.00	3,000,000.00	1,200,000.00	3,000,000.00	0.00

014700100100	Civil Service Commission					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	295,080,006.88	295,080,006.88	47,716,935.79	277,376,956.45	0.00
7013	GENERAL SERVICES	295,080,006.88	295,080,006.88	47,716,935.79	277,376,956.45	0.00
70131	GENERAL PERSONNEL SERVICES	295,080,006.88	295,080,006.88	47,716,935.79	277,376,956.45	0.00



KEBBI STATE 2026 APPROVED BUDGET

014800100100	Kebbi State Independent Electoral Commission					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	86,127,965.20	86,127,965.20	24,108,914.04	102,565,917.65	0.00
7016	GENERAL PUBLIC SERVICES N.E.C.	86,127,965.20	86,127,965.20	24,108,914.04	102,565,917.65	0.00
70161	GENERAL PUBLIC SERVICES N.E.C.	86,127,965.20	86,127,965.20	24,108,914.04	102,565,917.65	0.00

014900100100	Local Government Service Commission					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	92,157,546.36	92,157,546.36	40,245,656.85	79,545,007.28	0.00
7013	GENERAL SERVICES	92,157,546.36	92,157,546.36	40,245,656.85	79,545,007.28	0.00
70131	GENERAL PERSONNEL SERVICES	92,157,546.36	92,157,546.36	40,245,656.85	79,545,007.28	0.00

014900200100	Local Government Pension Board					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
710	SOCIAL PROTECTION	6,491,999.50	24,491,999.50	11,120,383.78	9,625,259.49	0.00
7102	OLD AGE	6,491,999.50	24,491,999.50	11,120,383.78	9,625,259.49	0.00
71021	OLD AGE	6,491,999.50	24,491,999.50	11,120,383.78	9,625,259.49	0.00



KEBBI STATE 2026 APPROVED BUDGET

016100100100	Office of the Secretary to the State Government					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	25,706,227,739.05	28,706,227,739.05	9,021,887,620.18	35,076,455,478.10	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	2,200,000,000.00	2,200,000,000.00	572,000,000.00	8,300,000,000.00	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,200,000,000.00	2,200,000,000.00	572,000,000.00	8,300,000,000.00	0.00
7013	GENERAL SERVICES	23,506,227,739.05	26,506,227,739.05	8,449,887,620.18	26,776,455,478.10	0.00
70133	OTHER GENERAL SERVICES	23,506,227,739.05	26,506,227,739.05	8,449,887,620.18	26,776,455,478.10	0.00
703	PUBLIC ORDER AND SAFETY	20,618,599,543.50	20,618,599,543.50	0.00	0.00	0.00
7035	R & D PUBLIC ORDER AND SAFETY	20,618,599,543.50	20,618,599,543.50	0.00	0.00	0.00
70351	R&D PUBLIC ORDER AND SAFETY	20,618,599,543.50	20,618,599,543.50	0.00	0.00	0.00
708	RECREATION, CULTURE AND RELIGION	1,300,000,000.00	1,300,000,000.00	66,597,181.65	3,300,000,000.00	0.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	1,300,000,000.00	1,300,000,000.00	66,597,181.65	3,300,000,000.00	0.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	1,300,000,000.00	1,300,000,000.00	66,597,181.65	3,300,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

016102100100	Liaison Office - Abuja					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	206,000,000.00	281,000,000.00	134,760,000.96	281,780,000.00	0.00
7013	GENERAL SERVICES	206,000,000.00	281,000,000.00	134,760,000.96	281,780,000.00	0.00
70133	OTHER GENERAL SERVICES	206,000,000.00	281,000,000.00	134,760,000.96	281,780,000.00	0.00

016102100200	Liaison Office - Kaduna					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	13,650,000.00	13,650,000.00	5,109,990.00	14,850,000.00	0.00
7013	GENERAL SERVICES	13,650,000.00	13,650,000.00	5,109,990.00	14,850,000.00	0.00
70133	OTHER GENERAL SERVICES	13,650,000.00	13,650,000.00	5,109,990.00	14,850,000.00	0.00

016102100300	Liaison Office - Sokoto					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	4,000,000.00	4,000,000.00	1,951,039.00	4,150,000.00	0.00
7013	GENERAL SERVICES	4,000,000.00	4,000,000.00	1,951,039.00	4,150,000.00	0.00
70133	OTHER GENERAL SERVICES	4,000,000.00	4,000,000.00	1,951,039.00	4,150,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

016102100400	Liaison Office - Lagos					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	2,200,000.00	2,200,000.00	900,000.00	2,200,000.00	0.00
7013	GENERAL SERVICES	2,200,000.00	2,200,000.00	900,000.00	2,200,000.00	0.00
70133	OTHER GENERAL SERVICES	2,200,000.00	2,200,000.00	900,000.00	2,200,000.00	0.00

016103700100	Pilgrims Welfare Agency (PWA)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	138,787,844.60	138,787,844.60	59,582,907.54	10,392,686,831.65	0.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	138,787,844.60	138,787,844.60	59,582,907.54	10,392,686,831.65	0.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	138,787,844.60	138,787,844.60	59,582,907.54	10,392,686,831.65	0.00



KEBBI STATE 2026 APPROVED BUDGET

016400100100	Ministry for Special Duties					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	460,300,000.00	460,300,000.00	134,999,210.00	1,460,300,000.00	0.00
7013	GENERAL SERVICES	460,300,000.00	460,300,000.00	134,999,210.00	1,460,300,000.00	0.00
70133	OTHER GENERAL SERVICES	460,300,000.00	460,300,000.00	134,999,210.00	1,460,300,000.00	0.00
710	SOCIAL PROTECTION	7,216,800,000.00	7,064,400,000.00	831,464,000.00	6,660,100,000.00	0.00
7109	SOCIAL PROTECTION N.E.C.	7,216,800,000.00	7,064,400,000.00	831,464,000.00	6,660,100,000.00	0.00
71091	SOCIAL PROTECTION N.E.C.	7,216,800,000.00	7,064,400,000.00	831,464,000.00	6,660,100,000.00	0.00

016400200100	Persons With Disability Commission					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
710	SOCIAL PROTECTION	47,000,000.00	47,000,000.00	20,800,000.00	61,000,000.00	0.00
7101	SICKNESS AND DISABILITY	47,000,000.00	47,000,000.00	20,800,000.00	61,000,000.00	0.00
71012	DISABILITY	47,000,000.00	47,000,000.00	20,800,000.00	61,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

016500100100	Ministry of Religious Affairs					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	3,592,500,000.00	3,592,500,000.00	1,989,986,997.75	6,195,200,000.00	0.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	3,592,500,000.00	3,592,500,000.00	1,989,986,997.75	6,195,200,000.00	0.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	3,592,500,000.00	3,592,500,000.00	1,989,986,997.75	6,195,200,000.00	0.00

016502200100	Preaching Board					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	8,760,000.00	8,760,000.00	3,720,303.65	6,860,000.00	0.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	8,760,000.00	8,760,000.00	3,720,303.65	6,860,000.00	0.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	8,760,000.00	8,760,000.00	3,720,303.65	6,860,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

016600100100	Ministry of Establishment, Training and Pension					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	2,516,239,446.21	2,516,239,446.21	386,001,493.71	4,500,330,766.51	0.00
7013	GENERAL SERVICES	2,516,239,446.21	2,516,239,446.21	386,001,493.71	4,500,330,766.51	0.00
70131	GENERAL PERSONNEL SERVICES	2,516,239,446.21	2,516,239,446.21	386,001,493.71	4,500,330,766.51	0.00

016600700100	State Manpower Committee					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	360,000.00	360,000.00	270,000.00	360,000.00	0.00
7013	GENERAL SERVICES	360,000.00	360,000.00	270,000.00	360,000.00	0.00
70131	GENERAL PERSONNEL SERVICES	360,000.00	360,000.00	270,000.00	360,000.00	0.00

021500100100	Ministry of Agriculture and Food Security					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	102,065,852,821.20	102,065,852,821.20	12,494,577,987.33	96,038,760,831.84	9,230,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	101,690,852,821.20	101,690,852,821.20	12,494,577,987.33	95,913,760,831.84	9,230,000,000.00
70421	AGRICULTURE	101,690,852,821.20	101,690,852,821.20	12,494,577,987.33	95,913,760,831.84	9,230,000,000.00
7048	R & D ECONOMIC AFFAIRS	375,000,000.00	375,000,000.00	0.00	125,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING	375,000,000.00	375,000,000.00	0.00	125,000,000.00	0.00
705	ENVIRONMENTAL PROTECTION	70,000,000.00	70,000,000.00	0.00	130,000,000.00	0.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	70,000,000.00	70,000,000.00	0.00	130,000,000.00	0.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	70,000,000.00	70,000,000.00	0.00	130,000,000.00	0.00
710	SOCIAL PROTECTION	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00
7109	SOCIAL PROTECTION N.E.C.	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00
71091	SOCIAL PROTECTION N.E.C.	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00

021510200100	Kebbi Agricultural and Rural Development Agency (KARDA)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	690,450,717.44	690,450,717.44	349,255,367.26	690,450,717.44	0.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	690,450,717.44	690,450,717.44	349,255,367.26	690,450,717.44	0.00
70421	AGRICULTURE	690,450,717.44	690,450,717.44	349,255,367.26	690,450,717.44	0.00

021510300100	Rural Access Mobility Project (RAMP)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	3,280,000.00	3,280,000.00	0.00	3,280,000.00	0.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	3,280,000.00	3,280,000.00	0.00	3,280,000.00	0.00
70421	AGRICULTURE	3,280,000.00	3,280,000.00	0.00	3,280,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

021510900100	Forestry II Project					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	32,239,955.45	32,239,955.45	23,699,965.95	31,099,955.45	0.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	32,239,955.45	32,239,955.45	23,699,965.95	31,099,955.45	0.00
70422	FORESTRY	32,239,955.45	32,239,955.45	23,699,965.95	31,099,955.45	0.00

021511000100	Kebbi Agricultural Supply Company (KASCOM)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	9,600,000.00	9,600,000.00	1,750,000.00	9,600,000.00	0.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	9,600,000.00	9,600,000.00	1,750,000.00	9,600,000.00	0.00
70421	AGRICULTURE	9,600,000.00	9,600,000.00	1,750,000.00	9,600,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

022000100100	Ministry of Finance (Hqt)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	7,693,279,172.23	7,693,279,172.23	1,707,317,706.29	2,972,234,913.10	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	7,693,279,172.23	7,693,279,172.23	1,707,317,706.29	2,972,234,913.10	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	7,693,279,172.23	7,693,279,172.23	1,707,317,706.29	2,972,234,913.10	0.00
710	SOCIAL PROTECTION	12,000,000,000.00	12,000,000,000.00	5,931,171,667.32	12,700,000,000.00	0.00
7102	OLD AGE	12,000,000,000.00	12,000,000,000.00	5,931,171,667.32	12,700,000,000.00	0.00
71021	OLD AGE	12,000,000,000.00	12,000,000,000.00	5,931,171,667.32	12,700,000,000.00	0.00

022000200100	Debt Management Office					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	11,388,847,859.55	11,388,847,859.55	2,208,877,333.30	13,107,531,734.04	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	41,220,000.00	41,220,000.00	0.00	41,220,000.00	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	41,220,000.00	41,220,000.00	0.00	41,220,000.00	0.00
7017	PUBLIC DEBT TRANSACTIONS	11,347,627,859.55	11,347,627,859.55	2,208,877,333.30	13,066,311,734.04	0.00
70171	PUBLIC DEBT TRANSACTIONS	11,347,627,859.55	11,347,627,859.55	2,208,877,333.30	13,066,311,734.04	0.00
710	SOCIAL PROTECTION	3,629,489,871.88	3,629,489,871.88	0.00	3,629,489,871.88	0.00
7102	OLD AGE	3,629,489,871.88	3,629,489,871.88	0.00	3,629,489,871.88	0.00
71021	OLD AGE	3,629,489,871.88	3,629,489,871.88	0.00	3,629,489,871.88	0.00



KEBBI STATE 2026 APPROVED BUDGET

022000700100 Accountant General's Office						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	4,417,000,000.00	4,417,000,000.00	0.00	7,101,221,461.70	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	4,417,000,000.00	4,417,000,000.00	0.00	7,101,221,461.70	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	4,417,000,000.00	4,417,000,000.00	0.00	7,101,221,461.70	0.00

022000700200 Kebbi State Project Financial Management Unit (PFMU)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	13,920,290.56	13,920,290.56	6,710,145.30	13,920,290.56	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	13,920,290.56	13,920,290.56	6,710,145.30	13,920,290.56	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	13,920,290.56	13,920,290.56	6,710,145.30	13,920,290.56	0.00



022000800100 Board of Internal Revenue						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	386,953,055.75	386,953,055.75	109,565,875.60	736,418,429.22	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	386,953,055.75	386,953,055.75	109,565,875.60	736,418,429.22	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	386,953,055.75	386,953,055.75	109,565,875.60	736,418,429.22	0.00

022005700100 Micro Finance Banks Operations						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	68,527,404.00	68,527,404.00	0.00	68,527,404.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	68,527,404.00	68,527,404.00	0.00	68,527,404.00	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	68,527,404.00	68,527,404.00	0.00	68,527,404.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

022200100100	Ministry of Commerce and Industry (Hqt)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	3,114,777,662.71	3,114,777,662.71	162,942,480.82	3,742,000,000.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	3,114,777,662.71	3,114,777,662.71	162,942,480.82	3,742,000,000.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	3,114,777,662.71	3,114,777,662.71	162,942,480.82	3,742,000,000.00	0.00

022205200100	Tourisms Board					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	103,636,951.67	103,636,951.67	39,955,786.25	103,636,951.67	0.00
7047	OTHER INDUSTRIES	103,636,951.67	103,636,951.67	39,955,786.25	103,636,951.67	0.00
70473	TOURISM	103,636,951.67	103,636,951.67	39,955,786.25	103,636,951.67	0.00

022205300100	Birnin Kebbi Central Market					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	95,937,793.60	95,937,793.60	75,702,842.76	114,659,666.61	0.00
7047	OTHER INDUSTRIES	95,937,793.60	95,937,793.60	75,702,842.76	114,659,666.61	0.00
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	95,937,793.60	95,937,793.60	75,702,842.76	114,659,666.61	0.00



KEBBI STATE 2026 APPROVED BUDGET

022800100100	Ministry of Innovation and Digital Economy					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	6,900,000,000.00	6,900,000,000.00	1,573,180,000.00	3,260,000,000.00	0.00
7046	COMMUNICATION	6,900,000,000.00	6,900,000,000.00	1,573,180,000.00	3,260,000,000.00	0.00
70461	COMMUNICATION	6,900,000,000.00	6,900,000,000.00	1,573,180,000.00	3,260,000,000.00	0.00

023300100100	Ministry of Solid Minerals Development and Mining					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	2,413,000,000.00	2,413,000,000.00	591,678,000.00	3,408,000,000.00	0.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	2,413,000,000.00	2,413,000,000.00	591,678,000.00	3,408,000,000.00	0.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	2,413,000,000.00	2,413,000,000.00	591,678,000.00	3,408,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

023400100100 Ministry of Works and Transport						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	300,000,000.00	300,000,000.00	0.00	0.00	0.00
7032	FIRE PROTECTION SERVICES	300,000,000.00	300,000,000.00	0.00	0.00	0.00
70321	FIRE PROTECTION SERVICES	300,000,000.00	300,000,000.00	0.00	0.00	0.00
704	ECONOMIC AFFAIRS	59,407,833,433.24	59,407,833,433.24	30,731,577,196.81	39,777,833,433.24	0.00
7045	TRANSPORT	59,407,833,433.24	59,407,833,433.24	30,731,577,196.81	39,777,833,433.24	0.00
70451	ROAD TRANSPORT	59,397,833,433.24	59,397,833,433.24	30,731,577,196.81	39,777,833,433.24	0.00
70452	WATER TRANSPORT	10,000,000.00	10,000,000.00	0.00	0.00	0.00

023400400100 Kebbi State Public Works Agency (KEPWA)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	0.00	0.00	0.00	6,000,000.00	0.00
7013	GENERAL SERVICES	0.00	0.00	0.00	6,000,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	0.00	0.00	6,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

023410500100	Sir Ahmadu Bello Airport					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	2,100,000,000.00	2,100,000,000.00	0.00	1,015,000,000.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	0.00	0.00	0.00	500,000,000.00	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	0.00	500,000,000.00	0.00
7016	GENERAL PUBLIC SERVICES N.E.C.	2,100,000,000.00	2,100,000,000.00	0.00	515,000,000.00	0.00
70161	GENERAL PUBLIC SERVICES N.E.C.	2,100,000,000.00	2,100,000,000.00	0.00	515,000,000.00	0.00
704	ECONOMIC AFFAIRS	100,000,000.00	100,000,000.00	0.00	0.00	0.00
7049	ECONOMIC AFFAIRS N.E.C	100,000,000.00	100,000,000.00	0.00	0.00	0.00
70491	ECONOMIC AFFAIRS N.E.C.	100,000,000.00	100,000,000.00	0.00	0.00	0.00

022900100100	Ministry of Transport and Renewable Energy (Hqt)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	1,500,000,000.00	1,500,000,000.00	0.00	423,102,500.00	0.00
7013	GENERAL SERVICES	0.00	0.00	0.00	360,000,000.00	0.00
70131	GENERAL PERSONNEL SERVICES	0.00	0.00	0.00	360,000,000.00	0.00
7016	GENERAL PUBLIC SERVICES N.E.C.	1,500,000,000.00	1,500,000,000.00	0.00	63,102,500.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

70161	GENERAL PUBLIC SERVICES N.E.C.	1,500,000,000.00	1,500,000,000.00	0.00	63,102,500.00	0.00
704	ECONOMIC AFFAIRS	1,308,582,532.00	1,308,582,532.00	43,200,000.00	10,347,705,968.75	0.00
7043	FUEL AND ENERGY	0.00	0.00	0.00	3,090,000,000.00	0.00
70435	ELECTRICITY	0.00	0.00	0.00	3,090,000,000.00	0.00
7045	TRANSPORT	1,308,582,532.00	1,308,582,532.00	43,200,000.00	7,257,705,968.75	0.00
70451	ROAD TRANSPORT	693,832,532.00	1,073,832,532.00	43,200,000.00	6,707,500,000.00	0.00
70452	WATER TRANSPORT	614,750,000.00	234,750,000.00	0.00	550,205,968.75	0.00

022910500100	Sir Ahmadu Bello International Airport					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	519,025,459.20	519,025,459.20	200,248,923.65	543,626,223.05	0.00
7045	TRANSPORT	519,025,459.20	519,025,459.20	200,248,923.65	543,626,223.05	0.00
70454	AIR TRANSPORT	519,025,459.20	519,025,459.20	200,248,923.65	543,626,223.05	0.00

023800100100	Ministry of Budget & Economic Planning (Hqt)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	582,338,903.28	585,338,903.28	169,701,272.60	2,500,338,903.28	0.00
7013	GENERAL SERVICES	582,338,903.28	585,338,903.28	169,701,272.60	2,500,338,903.28	0.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	582,338,903.28	585,338,903.28	169,701,272.60	2,500,338,903.28	0.00
704	ECONOMIC AFFAIRS	21,672,856,347.92	16,669,856,347.92	2,890,780,000.00	33,840,982,484.06	50,000,000.00
7048	R & D ECONOMIC AFFAIRS	7,664,575,000.00	7,914,575,000.00	2,890,780,000.00	16,630,000,000.00	0.00



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70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	7,664,575,000.00	7,914,575,000.00	2,890,780,000.00	16,630,000,000.00	0.00
7049	ECONOMIC AFFAIRS N.E.C	14,008,281,347.92	8,755,281,347.92	0.00	17,210,982,484.06	50,000,000.00
70491	ECONOMIC AFFAIRS N.E.C.	14,008,281,347.92	8,755,281,347.92	0.00	17,210,982,484.06	50,000,000.00
710	SOCIAL PROTECTION	884,490,849.15	884,490,849.15	0.00	250,000,000.00	0.00
7108	R & D SOCIAL PROTECTION	0.00	0.00	0.00	200,000,000.00	0.00
71081	R & D SOCIAL PROTECTION	0.00	0.00	0.00	200,000,000.00	0.00
7109	SOCIAL PROTECTION N.E.C.	884,490,849.15	884,490,849.15	0.00	50,000,000.00	0.00
71091	SOCIAL PROTECTION N.E.C.	884,490,849.15	884,490,849.15	0.00	50,000,000.00	0.00

023800400100	KBS Bureau of Statistics					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	24,000,000.00	24,000,000.00	0.00	44,000,000.00	0.00
7013	GENERAL SERVICES	24,000,000.00	24,000,000.00	0.00	44,000,000.00	0.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	24,000,000.00	24,000,000.00	0.00	44,000,000.00	0.00

023800500100	Kebbi State Community and Social Development Agency (CSDA)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
710	SOCIAL PROTECTION	34,240,000.00	34,240,000.00	0.00	55,000,000.00	0.00
7109	SOCIAL PROTECTION N.E.C.	34,240,000.00	34,240,000.00	0.00	55,000,000.00	0.00
71091	SOCIAL PROTECTION N.E.C.	34,240,000.00	34,240,000.00	0.00	55,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

023800600100	Kebbi Investment Promotion Agency (KIPA)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	29,000,000.00	29,000,000.00	12,000,000.00	29,000,000.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	29,000,000.00	29,000,000.00	12,000,000.00	29,000,000.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	29,000,000.00	29,000,000.00	12,000,000.00	29,000,000.00	0.00

023800700100	COVID-19 Action Recovery and Economic Stimulus (CARES) Coordinating Office					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
710	SOCIAL PROTECTION	450,000,000.00	450,000,000.00	0.00	0.00	0.00
7109	SOCIAL PROTECTION N.E.C.	450,000,000.00	450,000,000.00	0.00	0.00	0.00
71091	SOCIAL PROTECTION N.E.C.	450,000,000.00	450,000,000.00	0.00	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

025000100100	Fiscal Responsibility Commission					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	50,790,000.00	50,790,000.00	2,700,000.00	50,790,000.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	39,150,000.00	39,150,000.00	0.00	39,150,000.00	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	39,150,000.00	39,150,000.00	0.00	39,150,000.00	0.00
7013	GENERAL SERVICES	11,640,000.00	11,640,000.00	2,700,000.00	11,640,000.00	0.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	11,640,000.00	11,640,000.00	2,700,000.00	11,640,000.00	0.00

025200100100	Ministry of Water Resources					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	9,227,446,792.86	9,227,446,792.86	629,084,541.06	31,404,433,795.06	0.00
7063	WATER SUPPLY	9,227,446,792.86	9,227,446,792.86	629,084,541.06	31,404,433,795.06	0.00
70631	WATER SUPPLY	9,227,446,792.86	9,227,446,792.86	629,084,541.06	31,404,433,795.06	0.00



KEBBI STATE 2026 APPROVED BUDGET

025210200100	Water Board					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	589,161,787.00	589,161,787.00	208,912,704.75	491,277,087.30	0.00
7063	WATER SUPPLY	589,161,787.00	589,161,787.00	208,912,704.75	491,277,087.30	0.00
70631	WATER SUPPLY	589,161,787.00	589,161,787.00	208,912,704.75	491,277,087.30	0.00

025210300100	State Rural Water Supply & Sanitation Agency (RUWATSAN)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	11,489,081.55	11,489,081.55	5,909,332.59	13,085,101.63	0.00
7063	WATER SUPPLY	11,489,081.55	11,489,081.55	5,909,332.59	13,085,101.63	0.00
70631	WATER SUPPLY	11,489,081.55	11,489,081.55	5,909,332.59	13,085,101.63	0.00

025300100100	Ministry of Lands & Housing					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	23,132,855,305.82	23,057,855,305.82	4,609,690,415.65	11,938,543,365.03	0.00
7061	HOUSING DEVELOPMENT	23,132,855,305.82	23,057,855,305.82	4,609,690,415.65	11,938,543,365.03	0.00
70611	HOUSING DEVELOPMENT	23,132,855,305.82	23,057,855,305.82	4,609,690,415.65	11,938,543,365.03	0.00



KEBBI STATE 2026 APPROVED BUDGET

025300300100 State Housing Corporation						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	19,957,308.48	19,957,308.48	8,984,279.05	19,957,308.48	0.00
7061	HOUSING DEVELOPMENT	19,957,308.48	19,957,308.48	8,984,279.05	19,957,308.48	0.00
70611	HOUSING DEVELOPMENT	19,957,308.48	19,957,308.48	8,984,279.05	19,957,308.48	0.00

025300200100 Office of the Surveyor General						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	24,000,000.00	24,000,000.00	8,100,000.00	24,000,000.00	0.00
7061	HOUSING DEVELOPMENT	24,000,000.00	24,000,000.00	8,100,000.00	24,000,000.00	0.00
70611	HOUSING DEVELOPMENT	24,000,000.00	24,000,000.00	8,100,000.00	24,000,000.00	0.00
026200100100 Ministry of Livestock Development and Fisheries						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	13,767,794,664.54	13,767,794,664.54	6,097,478,641.02	20,737,235,823.16	0.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	13,767,794,664.54	13,767,794,664.54	6,097,478,641.02	20,737,235,823.16	0.00
70421	AGRICULTURE	13,767,794,664.54	13,767,794,664.54	6,097,478,641.02	20,737,235,823.16	0.00
710	SOCIAL PROTECTION	0.00	0.00	0.00	100,000,000.00	0.00
7109	SOCIAL PROTECTION N.E.C.	0.00	0.00	0.00	100,000,000.00	0.00
71091	SOCIAL PROTECTION N.E.C.	0.00	0.00	0.00	100,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

026900100100	Ministry of Physical Planning and Urban Development					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	10,759,185,560.00	10,759,185,560.00	1,125,389,526.50	10,933,000,000.00	0.00
7062	COMMUNITY DEVELOPMENT	10,759,185,560.00	10,759,185,560.00	1,125,389,526.50	10,933,000,000.00	0.00
70621	COMMUNITY DEVELOPMENT	10,759,185,560.00	10,759,185,560.00	1,125,389,526.50	10,933,000,000.00	0.00

026900200100	Kebbi Urban Development Authority (KUDA)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	521,399,427.34	401,399,427.34	262,110,427.55	509,699,427.34	0.00
7062	COMMUNITY DEVELOPMENT	521,399,427.34	401,399,427.34	262,110,427.55	509,699,427.34	0.00
70621	COMMUNITY DEVELOPMENT	521,399,427.34	401,399,427.34	262,110,427.55	509,699,427.34	0.00

026900300100	Kebbi Geographic Information System Agency (KEBGIS)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	39,000,000.00	39,000,000.00	18,000,000.00	39,000,000.00	0.00
7061	HOUSING DEVELOPMENT	39,000,000.00	39,000,000.00	18,000,000.00	39,000,000.00	0.00
70611	HOUSING DEVELOPMENT	39,000,000.00	39,000,000.00	18,000,000.00	39,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

027000100100	Ministry of Rural and Community Development					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	83,500,000.00	83,500,000.00	44,990,000.00	11,710,125,752.08	0.00
7062	COMMUNITY DEVELOPMENT	63,500,000.00	63,500,000.00	44,990,000.00	60,000,000.00	0.00
70621	COMMUNITY DEVELOPMENT	63,500,000.00	63,500,000.00	44,990,000.00	60,000,000.00	0.00
7065	R & D HOUSING AND COMMUNITY AMMENITIES	20,000,000.00	20,000,000.00	0.00	0.00	0.00
70651	R & D HOUSING AND COMMUNITY AMENITIES	20,000,000.00	20,000,000.00	0.00	0.00	0.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	0.00	0.00	0.00	11,650,125,752.08	0.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	0.00	0.00	0.00	11,650,125,752.08	0.00
027010300100	Rural Electrification Board (REB)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	37,597,415.64	37,597,415.64	27,861,373.83	94,356,443.06	0.00
7043	FUEL AND ENERGY	37,597,415.64	37,597,415.64	27,861,373.83	94,356,443.06	0.00
70435	ELECTRICITY	37,597,415.64	37,597,415.64	27,861,373.83	94,356,443.06	0.00
706	HOUSING AND COMMUNITY AMMENITIES	2,741,200,000.00	2,741,200,000.00	248,378,988.25	3,430,000,000.00	0.00
7065	R & D HOUSING AND COMMUNITY AMMENITIES	2,741,200,000.00	2,741,200,000.00	248,378,988.25	3,430,000,000.00	0.00
70651	R & D HOUSING AND COMMUNITY AMENITIES	2,741,200,000.00	2,741,200,000.00	248,378,988.25	3,430,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

031801100100	Judicial Service Commission					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	39,531,740.05	39,531,740.05	19,883,784.78	639,531,740.05	0.00
7013	GENERAL SERVICES	39,531,740.05	39,531,740.05	19,883,784.78	639,531,740.05	0.00
70131	GENERAL PERSONNEL SERVICES	39,531,740.05	39,531,740.05	19,883,784.78	39,531,740.05	0.00
70133	OTHER GENERAL SERVICES	0.00	0.00	0.00	600,000,000.00	0.00
703	PUBLIC ORDER AND SAFETY	585,745,729.97	585,745,729.97	272,115,717.85	285,745,729.97	0.00
7033	LAW COURTS	585,745,729.97	585,745,729.97	272,115,717.85	285,745,729.97	0.00
70331	LAW COURTS	585,745,729.97	585,745,729.97	272,115,717.85	285,745,729.97	0.00

031805100100	High Court					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	2,882,850,789.00	2,982,850,789.00	2,206,294,436.38	4,811,930,734.00	0.00
7033	LAW COURTS	2,882,850,789.00	2,982,850,789.00	2,206,294,436.38	4,811,930,734.00	0.00
70331	LAW COURTS	2,882,850,789.00	2,982,850,789.00	2,206,294,436.38	4,811,930,734.00	0.00

031805300100	Sharia Court					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	3,009,857,690.55	2,909,857,690.55	897,341,817.54	4,137,288,172.20	0.00
7033	LAW COURTS	3,009,857,690.55	2,909,857,690.55	897,341,817.54	4,137,288,172.20	0.00
70331	LAW COURTS	3,009,857,690.55	2,909,857,690.55	897,341,817.54	4,137,288,172.20	0.00



KEBBI STATE 2026 APPROVED BUDGET

032600100100	Ministry of Justice					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	18,017,128,006.70	18,017,128,006.70	3,475,234,605.81	12,911,828,859.00	0.00
7033	LAW COURTS	18,017,128,006.70	18,017,128,006.70	3,475,234,605.81	12,911,828,859.00	0.00
70331	LAW COURTS	18,017,128,006.70	18,017,128,006.70	3,475,234,605.81	12,911,828,859.00	0.00

032600200100	Law Reform Commission					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
703	PUBLIC ORDER AND SAFETY	91,812,985.00	91,812,985.00	0.00	83,094,740.00	0.00
7033	LAW COURTS	91,812,985.00	91,812,985.00	0.00	83,094,740.00	0.00
70331	LAW COURTS	91,812,985.00	91,812,985.00	0.00	83,094,740.00	0.00

051300100100	Ministry of Youths & Sports					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	2,390,000,000.00	2,517,000,000.00	1,441,554,726.00	7,240,000,000.00	0.00
7081	RECREATIONAL AND SPORTING SERVICES	2,360,000,000.00	2,512,000,000.00	1,441,554,726.00	7,240,000,000.00	0.00
70811	RECREATIONAL AND SPORTING SERVICES	2,360,000,000.00	2,512,000,000.00	1,441,554,726.00	7,240,000,000.00	0.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	30,000,000.00	5,000,000.00	0.00	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

70861	RECREATION, CULTURE AND RELIGION N.E.C.	30,000,000.00	5,000,000.00	0.00	0.00	0.00
710	SOCIAL PROTECTION	628,542,264.35	501,542,264.35	398,434,818.73	991,342,264.35	0.00
7105	UNEMPLOYMENT	628,542,264.35	501,542,264.35	398,434,818.73	991,342,264.35	0.00
71051	UNEMPLOYMENT	628,542,264.35	501,542,264.35	398,434,818.73	991,342,264.35	0.00

051400100100 Ministry of Women Affairs						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
708	RECREATION, CULTURE AND RELIGION	50,000,000.00	50,000,000.00	0.00	392,000,000.00	0.00
7081	RECREATIONAL AND SPORTING SERVICES	50,000,000.00	50,000,000.00	0.00	392,000,000.00	0.00
70811	RECREATIONAL AND SPORTING SERVICES	50,000,000.00	50,000,000.00	0.00	392,000,000.00	0.00
710	SOCIAL PROTECTION	5,649,477,254.40	5,649,477,254.40	865,327,443.21	10,087,503,651.06	0.00
7104	FAMILY AND CHILDREN	5,584,477,254.40	5,584,477,254.40	826,327,443.21	9,267,503,651.06	0.00
71041	FAMILY AND CHILDREN	5,584,477,254.40	5,584,477,254.40	826,327,443.21	9,267,503,651.06	0.00
7109	SOCIAL PROTECTION N.E.C.	65,000,000.00	65,000,000.00	39,000,000.00	820,000,000.00	0.00
71091	SOCIAL PROTECTION N.E.C.	65,000,000.00	65,000,000.00	39,000,000.00	820,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

051700100100	Ministry for Basic and Secondary Education					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	22,680,833,250.26	22,680,833,250.26	13,992,392,221.47	30,557,387,388.26	0.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	20,429,435,627.20	20,429,435,627.20	12,616,115,168.91	19,821,420,620.20	0.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	20,429,435,627.20	20,429,435,627.20	12,616,115,168.91	19,821,420,620.20	0.00
7098	EDUCATION N.E.C.	2,251,397,623.06	2,251,397,623.06	1,376,277,052.56	10,735,966,768.06	0.00
70981	EDUCATION N.E.C	2,251,397,623.06	2,251,397,623.06	1,376,277,052.56	10,735,966,768.06	0.00

051700300100	Kebbi State Universal Basic Education Board (KEB-SUBEB)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	11,364,914,581.22	11,364,914,581.22	2,764,612,132.03	13,959,954,698.10	0.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	11,364,914,581.22	11,364,914,581.22	2,764,612,132.03	13,959,954,698.10	0.00
70911	PRE-PRIMARY EDUCATION	0.00	0.00	0.00	288,013,000.01	0.00
70912	PRIMARY EDUCATION	11,364,914,581.22	11,364,914,581.22	2,764,612,132.03	13,671,941,698.09	0.00



KEBBI STATE 2026 APPROVED BUDGET

051700300200	Primary School Staff Pension Board					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
710	SOCIAL PROTECTION	9,003,191.02	11,003,191.02	6,621,431.13	11,003,191.02	0.00
7102	OLD AGE	9,003,191.02	11,003,191.02	6,621,431.13	11,003,191.02	0.00
71021	OLD AGE	9,003,191.02	11,003,191.02	6,621,431.13	11,003,191.02	0.00

051700800100	Library Board					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	111,120,763.07	111,120,763.07	55,925,465.80	75,154,168.00	0.00
7097	R & D EDUCATION	111,120,763.07	111,120,763.07	55,925,465.80	75,154,168.00	0.00
70971	R & D EDUCATION	111,120,763.07	111,120,763.07	55,925,465.80	75,154,168.00	0.00

051702600100	Arabic & Islamic Education Board					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	1,381,519,909.06	1,381,519,909.06	519,285,936.48	1,381,519,909.06	0.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	1,381,519,909.06	1,381,519,909.06	519,285,936.48	1,381,519,909.06	0.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,381,519,909.06	1,381,519,909.06	519,285,936.48	1,381,519,909.06	0.00



KEBBI STATE 2026 APPROVED BUDGET

051702700100	Abdullahi Fodio Islamic Centre					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	178,690,047.00	178,690,047.00	125,814,502.99	178,690,047.00	0.00
7092	SECONDARY EDUCATION	115,690,047.00	115,690,047.00	86,314,502.99	115,690,047.00	0.00
70922	UPPER-SECONDARY EDUCATION	115,690,047.00	115,690,047.00	86,314,502.99	115,690,047.00	0.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	63,000,000.00	63,000,000.00	39,500,000.00	63,000,000.00	0.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	63,000,000.00	63,000,000.00	39,500,000.00	63,000,000.00	0.00

051702800100	Agency for Adult Education					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	37,381,260.22	37,381,260.22	0.00	38,701,000.00	0.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	37,381,260.22	37,381,260.22	0.00	38,701,000.00	0.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	37,381,260.22	37,381,260.22	0.00	38,701,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

051705700100	Secondary School Management Board					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	4,529,003,798.57	4,529,003,798.57	3,325,591,125.00	4,532,803,798.57	0.00
7092	SECONDARY EDUCATION	4,529,003,798.57	4,529,003,798.57	3,325,591,125.00	4,529,003,798.57	0.00
70922	UPPER-SECONDARY EDUCATION	4,529,003,798.57	4,529,003,798.57	3,325,591,125.00	4,529,003,798.57	0.00
7094	TERTIARY EDUCATION	0.00	0.00	0.00	3,800,000.00	0.00
70941	FIRST STAGE OF TERTIARY EDUCATION	0.00	0.00	0.00	3,800,000.00	0.00

056300100100	Ministry for Higher Education					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	5,098,716,542.26	5,098,716,542.26	1,025,848,945.20	6,356,106,833.17	0.00
7092	SECONDARY EDUCATION	200,000,000.00	200,000,000.00	0.00	0.00	0.00
70922	UPPER-SECONDARY EDUCATION	200,000,000.00	200,000,000.00	0.00	0.00	0.00
7094	TERTIARY EDUCATION	4,732,948,085.17	4,732,948,085.17	969,266,515.30	6,178,518,376.08	0.00
70941	FIRST STAGE OF TERTIARY EDUCATION	1,530,948,085.17	1,530,948,085.17	0.00	2,119,341,768.58	0.00
70942	SECOND STAGE OF TERTIARY EDUCATION	3,202,000,000.00	3,202,000,000.00	969,266,515.30	4,059,176,607.50	0.00
7098	EDUCATION N.E.C.	165,768,457.09	165,768,457.09	56,582,429.90	177,588,457.09	0.00
70981	EDUCATION N.E.C	165,768,457.09	165,768,457.09	56,582,429.90	177,588,457.09	0.00



KEBBI STATE 2026 APPROVED BUDGET

056301800100	State Polytechnic, Dakin Gari					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	2,744,182,398.25	2,744,182,398.25	521,742,605.00	2,829,997,081.20	0.00
7094	TERTIARY EDUCATION	2,744,182,398.25	2,744,182,398.25	521,742,605.00	2,829,997,081.20	0.00
70941	FIRST STAGE OF TERTIARY EDUCATION	0.00	0.00	0.00	9,000,000.00	0.00
70942	SECOND STAGE OF TERTIARY EDUCATION	2,744,182,398.25	2,744,182,398.25	521,742,605.00	2,820,997,081.20	0.00

056301900100	Adamu Augie College of Education, Argungu					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	2,344,011,935.00	2,344,011,935.00	937,895,022.73	3,338,192,791.91	0.00
7094	TERTIARY EDUCATION	2,344,011,935.00	2,344,011,935.00	937,895,022.73	3,338,192,791.91	0.00
70941	FIRST STAGE OF TERTIARY EDUCATION	2,344,011,935.00	2,344,011,935.00	937,895,022.73	3,338,192,791.91	0.00



KEBBI STATE 2026 APPROVED BUDGET

056302100100	Abdullahi Fodio University of Science & Technology Aliero (AFUSTA)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	5,551,766,468.48	5,551,766,468.48	2,103,781,710.09	6,230,937,628.85	0.00
7094	TERTIARY EDUCATION	5,551,766,468.48	5,551,766,468.48	2,103,781,710.09	6,230,937,628.85	0.00
70942	SECOND STAGE OF TERTIARY EDUCATION	5,551,766,468.48	5,551,766,468.48	2,103,781,710.09	6,230,937,628.85	0.00

056302800100	College of Preliminary Studies, Yauri					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	525,859,587.91	525,859,587.91	338,371,245.00	508,889,620.38	0.00
7094	TERTIARY EDUCATION	525,859,587.91	525,859,587.91	338,371,245.00	508,889,620.38	0.00
70941	FIRST STAGE OF TERTIARY EDUCATION	525,859,587.91	525,859,587.91	338,371,245.00	508,889,620.38	0.00



KEBBI STATE 2026 APPROVED BUDGET

056305600100	State Scholarship Board					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	38,248,656.02	38,248,656.02	29,591,807.03	40,123,136.84	0.00
7094	TERTIARY EDUCATION	38,248,656.02	38,248,656.02	29,591,807.03	40,123,136.84	0.00
70942	SECOND STAGE OF TERTIARY EDUCATION	38,248,656.02	38,248,656.02	29,591,807.03	40,123,136.84	0.00

052100100100	Ministry of Health					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	40,543,135,378.33	40,543,135,378.33	8,244,907,133.47	29,662,656,165.21	500,000,000.00
7072	OUTPATIENT SERVICES	19,192,257,044.33	19,192,257,044.33	302,571,778.12	8,304,797,514.21	0.00
70721	GENERAL MEDICAL SERVICES	19,192,257,044.33	19,192,257,044.33	302,571,778.12	8,304,797,514.21	0.00
7073	HOSPITAL SERVICES	3,780,000,000.00	3,780,000,000.00	281,654,433.88	7,214,891,000.00	0.00
70731	GENERAL HOSPITAL SERVICES	3,580,000,000.00	3,580,000,000.00	281,654,433.88	6,804,338,000.00	0.00
70732	SPECIALIZED HOSPITAL SERVICES	0.00	0.00	0.00	210,553,000.00	0.00
70733	MEDICAL AND MATERNITY CENTRE SERVICES	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00
7074	PUBLIC HEALTH SERVICES	2,372,313,202.00	2,372,313,202.00	0.00	1,690,988,000.00	500,000,000.00
70741	PUBLIC HEALTH SERVICES	2,372,313,202.00	2,372,313,202.00	0.00	1,690,988,000.00	500,000,000.00
7076	HEALTH N.E.C.	15,198,565,132.00	15,198,565,132.00	7,660,680,921.47	12,451,979,651.00	0.00
70761	HEALTH N.E.C.	15,198,565,132.00	15,198,565,132.00	7,660,680,921.47	12,451,979,651.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

052100300100	Primary Health Care Development Agency					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	4,891,425,012.00	4,891,425,012.00	748,521,780.18	10,469,958,187.00	0.00
7074	PUBLIC HEALTH SERVICES	4,891,425,012.00	4,891,425,012.00	748,521,780.18	9,962,563,187.00	0.00
70741	PUBLIC HEALTH SERVICES	4,891,425,012.00	4,891,425,012.00	748,521,780.18	9,962,563,187.00	0.00
7076	HEALTH N.E.C.	0.00	0.00	0.00	507,395,000.00	0.00
70761	HEALTH N.E.C.	0.00	0.00	0.00	507,395,000.00	0.00

052102600100	Sir-Yahaya Memorial Hospital					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	1,053,456,830.89	1,053,456,830.89	634,031,970.20	959,586,762.65	0.00
7073	HOSPITAL SERVICES	1,053,456,830.89	1,053,456,830.89	634,031,970.20	959,586,762.65	0.00
70731	GENERAL HOSPITAL SERVICES	1,053,456,830.89	1,053,456,830.89	634,031,970.20	959,586,762.65	0.00

052102700100	Kebbi State Teaching Hospital Birnin Kebbi					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	294,000,000.00	294,000,000.00	23,990,000.00	294,000,000.00	0.00
7073	HOSPITAL SERVICES	294,000,000.00	294,000,000.00	23,990,000.00	294,000,000.00	0.00
70731	GENERAL HOSPITAL SERVICES	294,000,000.00	294,000,000.00	23,990,000.00	294,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

052110200100 General Hospitals						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
707	HEALTH	220,054,751.00	220,054,751.00	43,740,000.00	220,054,751.00	0.00
7073	HOSPITAL SERVICES	220,054,751.00	220,054,751.00	43,740,000.00	220,054,751.00	0.00
70731	GENERAL HOSPITAL SERVICES	220,054,751.00	220,054,751.00	43,740,000.00	220,054,751.00	0.00

052110400100 College of Nursing Sciences						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	1,052,357,359.10	1,052,357,359.10	359,631,402.16	520,365,400.00	0.00
7094	TERTIARY EDUCATION	1,052,357,359.10	1,052,357,359.10	359,631,402.16	520,365,400.00	0.00
70941	FIRST STAGE OF TERTIARY EDUCATION	1,052,357,359.10	1,052,357,359.10	359,631,402.16	520,365,400.00	0.00

052110600100 College of Health Sciences Technology, Jega						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
709	EDUCATION	470,892,086.00	470,892,086.00	304,235,733.00	470,892,086.00	0.00
7094	TERTIARY EDUCATION	470,892,086.00	470,892,086.00	304,235,733.00	470,892,086.00	0.00
70941	FIRST STAGE OF TERTIARY EDUCATION	470,892,086.00	470,892,086.00	304,235,733.00	470,892,086.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

052110800100	Kebbi State Contributory Healthcare Management Agency (KECHEMA)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	1,000,000.00	1,000,000.00	90,000.00	1,000,000.00	0.00
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	1,000,000.00	1,000,000.00	90,000.00	1,000,000.00	0.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	1,000,000.00	1,000,000.00	90,000.00	1,000,000.00	0.00
707	HEALTH	367,045,000.00	367,045,000.00	3,880,000.00	1,964,677,557.41	0.00
7074	PUBLIC HEALTH SERVICES	367,045,000.00	367,045,000.00	3,880,000.00	1,964,677,557.41	0.00
70741	PUBLIC HEALTH SERVICES	367,045,000.00	367,045,000.00	3,880,000.00	1,964,677,557.41	0.00
710	SOCIAL PROTECTION	3,502,177,640.63	3,502,177,640.63	1,407,346,572.00	2,820,465,508.00	0.00
7101	SICKNESS AND DISABILITY	0.00	0.00	0.00	2,720,715,508.00	0.00
71011	SICKNESS	0.00	0.00	0.00	2,720,715,508.00	0.00
7109	SOCIAL PROTECTION N.E.C.	3,502,177,640.63	3,502,177,640.63	1,407,346,572.00	99,750,000.00	0.00
71091	SOCIAL PROTECTION N.E.C.	3,502,177,640.63	3,502,177,640.63	1,407,346,572.00	99,750,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

052110900100	Drugs and Medical Consumables Management Agency (DMCMA)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	30,000,000.00	30,000,000.00	0.00	0.00	0.00
7013	GENERAL SERVICES	30,000,000.00	30,000,000.00	0.00	0.00	0.00
70133	OTHER GENERAL SERVICES	30,000,000.00	30,000,000.00	0.00	0.00	0.00
707	HEALTH	1,139,143,391.99	1,139,143,391.99	0.00	991,543,391.99	0.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	1,139,143,391.99	1,139,143,391.99	0.00	991,543,391.99	0.00
70711	PHARMACEUTICAL PRODUCTS	1,139,143,391.99	1,139,143,391.99	0.00	991,543,391.99	0.00

053500100100	Ministry of Environment					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
704	ECONOMIC AFFAIRS	40,000,000.00	40,000,000.00	0.00	0.00	0.00
7043	FUEL AND ENERGY	40,000,000.00	40,000,000.00	0.00	0.00	0.00
70436	NON ELECTRIC ENERGY	40,000,000.00	40,000,000.00	0.00	0.00	0.00
705	ENVIRONMENTAL PROTECTION	29,369,100,000.00	29,369,100,000.00	1,816,865,472.49	10,256,399,944.16	0.00
7053	POLLUTION ABATEMENT	50,000,000.00	50,000,000.00	0.00	100,000,000.00	0.00
70531	POLLUTION ABATEMENT	50,000,000.00	50,000,000.00	0.00	100,000,000.00	0.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	155,000,000.00	155,000,000.00	0.00	870,000,000.00	0.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	155,000,000.00	155,000,000.00	0.00	870,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

7056	ENVIRONMENTAL PROTECTION N.E.C.	29,164,100,000.00	29,164,100,000.00	1,816,865,472.49	9,286,399,944.16	0.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	29,164,100,000.00	29,164,100,000.00	1,816,865,472.49	9,286,399,944.16	0.00

053501600100	Kebbi Environmental Protection Agency (KESEPA)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
705	ENVIRONMENTAL PROTECTION	25,782,710.07	25,782,710.07	15,939,457.09	31,989,016.47	0.00
7051	WASTE MANAGEMENT	5,850,000.00	5,850,000.00	1,770,000.00	5,850,000.00	0.00
70511	WASTE MANAGEMENT	5,850,000.00	5,850,000.00	1,770,000.00	5,850,000.00	0.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	19,932,710.07	19,932,710.07	14,169,457.09	26,139,016.47	0.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	19,932,710.07	19,932,710.07	14,169,457.09	26,139,016.47	0.00

055400100100	Minsitry of Humanitarian and Empowerment					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
710	SOCIAL PROTECTION	4,673,000,000.00	4,673,000,000.00	2,665,170,719.20	9,478,500,000.00	0.00
7109	SOCIAL PROTECTION N.E.C.	4,673,000,000.00	4,673,000,000.00	2,665,170,719.20	9,478,500,000.00	0.00
71091	SOCIAL PROTECTION N.E.C.	4,673,000,000.00	4,673,000,000.00	2,665,170,719.20	9,478,500,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

055400200100	Social Security Welfare Fund					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
710	SOCIAL PROTECTION	656,200,000.00	656,200,000.00	2,700,000.00	656,200,000.00	0.00
7101	SICKNESS AND DISABILITY	2,600,000.00	2,600,000.00	0.00	2,600,000.00	0.00
71012	DISABILITY	2,600,000.00	2,600,000.00	0.00	2,600,000.00	0.00
7109	SOCIAL PROTECTION N.E.C.	653,600,000.00	653,600,000.00	2,700,000.00	653,600,000.00	0.00
71091	SOCIAL PROTECTION N.E.C.	653,600,000.00	653,600,000.00	2,700,000.00	653,600,000.00	0.00

055405500100	School of Handicap					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	2,400,000.00	2,400,000.00	1,552,170.00	2,400,000.00	0.00
7062	COMMUNITY DEVELOPMENT	2,400,000.00	2,400,000.00	1,552,170.00	2,400,000.00	0.00
70621	COMMUNITY DEVELOPMENT	2,400,000.00	2,400,000.00	1,552,170.00	2,400,000.00	0.00

055100100100	Ministry for Local Government & Chieftaincy Affairs					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
701	GENERAL PUBLIC SERVICES	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
7018	TRANSFERS OFA GENERAL CHARACTER BETWEEN	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

	DIFFERENT LEVELS OF GOVERNMENT					
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
704	ECONOMIC AFFAIRS	387,599,543.50	387,599,543.50	0.00	350,828,070.62	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	387,599,543.50	387,599,543.50	0.00	350,828,070.62	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	387,599,543.50	387,599,543.50	0.00	350,828,070.62	0.00
706	HOUSING AND COMMUNITY AMMENITIES	195,003,413.42	195,003,413.42	150,313,834.65	208,808,684.86	0.00
7062	COMMUNITY DEVELOPMENT	195,003,413.42	195,003,413.42	150,313,834.65	208,808,684.86	0.00
70621	COMMUNITY DEVELOPMENT	195,003,413.42	195,003,413.42	150,313,834.65	208,808,684.86	0.00



KEBBI STATE 2026 APPROVED BUDGET

055100200100	Kebbi Council of Chiefs					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2026 Nutrition Tagging
706	HOUSING AND COMMUNITY AMMENITIES	3,621,438.60	3,621,438.60	1,342,860.97	3,621,438.60	0.00
7062	COMMUNITY DEVELOPMENT	3,621,438.60	3,621,438.60	1,342,860.97	3,621,438.60	0.00
70621	COMMUNITY DEVELOPMENT	3,621,438.60	3,621,438.60	1,342,860.97	3,621,438.60	0.00



KEBBI STATE 2026 APPROVED BUDGET

011100500100	Sustainable Development Goals (SDGs)				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	15,700,000.00	15,700,000.00	0.00	15,700,000.00
12	INDEPENDENT REVENUE	15,700,000.00	15,700,000.00	0.00	15,700,000.00
1202	NON-TAX REVENUE	15,700,000.00	15,700,000.00	0.00	15,700,000.00
120204	FEES - GENERAL	15,700,000.00	15,700,000.00	0.00	15,700,000.00
12020408	CONTRACT REGISTRATION FEES	400,000.00	400,000.00	0.00	400,000.00
12020438	CONTRACT AGREEMENT PROCESSING FEES (MOJ)	10,000,000.00	10,000,000.00	0.00	10,000,000.00
12020456	SERVICE CHARGE FEES	5,000,000.00	5,000,000.00	0.00	5,000,000.00
12020461	CONTRACT PROCESSING FEE	300,000.00	300,000.00	0.00	300,000.00



KEBBI STATE 2026 APPROVED BUDGET

012300300100	Kebbi State Television (KBTv)				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	3,500,000.00	3,500,000.00	1,312,000.00	3,500,000.00
12	INDEPENDENT REVENUE	3,500,000.00	3,500,000.00	1,312,000.00	3,500,000.00
1202	NON-TAX REVENUE	3,500,000.00	3,500,000.00	1,312,000.00	3,500,000.00
120206	SALES - GENERAL	3,000,000.00	3,000,000.00	1,252,000.00	3,000,000.00
12020617	Commercial Advertisement/TV	3,000,000.00	3,000,000.00	1,252,000.00	3,000,000.00
120207	EARNINGS -GENERAL	500,000.00	500,000.00	60,000.00	500,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	500,000.00	500,000.00	60,000.00	500,000.00



KEBBI STATE 2026 APPROVED BUDGET

012300400100	Kebbi Broadcasting Corporation (KBC)				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	7,000,000.00	7,000,000.00	995,000.00	5,000,000.00
12	INDEPENDENT REVENUE	7,000,000.00	7,000,000.00	995,000.00	5,000,000.00
1202	NON-TAX REVENUE	7,000,000.00	7,000,000.00	995,000.00	5,000,000.00
120206	SALES - GENERAL	7,000,000.00	7,000,000.00	995,000.00	5,000,000.00
12020616	Radio Advertisement	7,000,000.00	7,000,000.00	995,000.00	5,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

021500100100	Ministry of Agriculture and Food Security				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	81,284,793,381.20	81,284,793,381.20	3,506,500.00	72,826,586,099.71
12	INDEPENDENT REVENUE	59,865,060.00	59,865,060.00	3,506,500.00	44,865,060.00
1202	NON-TAX REVENUE	59,865,060.00	59,865,060.00	3,506,500.00	44,865,060.00
120201	LICENCES - GENERAL	500,000.00	500,000.00	0.00	500,000.00
12020115	PRODUCE BUYING LICENSES	500,000.00	500,000.00	0.00	500,000.00
120204	FEES - GENERAL	33,365,060.00	33,365,060.00	600,000.00	33,365,060.00
12020408	CONTRACT REGISTRATION FEES	5,675,030.00	5,675,030.00	100,000.00	5,675,030.00
12020441	Inspection and Degradation	1,000,000.00	1,000,000.00	0.00	1,000,000.00
12020461	CONTRACT PROCESSING FEE	5,690,030.00	5,690,030.00	500,000.00	5,690,030.00
12020491	Irrigation Fee	20,000,000.00	20,000,000.00	0.00	20,000,000.00
12020498	Contract Agreement Fee (General)	1,000,000.00	1,000,000.00	0.00	1,000,000.00
120206	SALES - GENERAL	6,000,000.00	6,000,000.00	0.00	6,000,000.00
12020627	Sales of Fruit and Vegetables	1,000,000.00	1,000,000.00	0.00	1,000,000.00
12020647	Sales of Other Forest Products	5,000,000.00	5,000,000.00	0.00	5,000,000.00
120207	EARNINGS -GENERAL	20,000,000.00	20,000,000.00	2,906,500.00	5,000,000.00
12020718	Earnings from Mechanical Cultivation fees Tractor Hiring Services	20,000,000.00	20,000,000.00	2,906,500.00	5,000,000.00
13	AID AND GRANTS	3,428,727,281.20	3,428,727,281.20	0.00	0.00
1302	GRANTS	3,428,727,281.20	3,428,727,281.20	0.00	0.00
130202	FOREIGN GRANTS	3,428,727,281.20	3,428,727,281.20	0.00	0.00
13020202	CAPITAL FOREIGN GRANTS	3,428,727,281.20	3,428,727,281.20	0.00	0.00
14	CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	77,796,201,040.00	77,796,201,040.00	0.00	72,781,721,039.71
1403	LOANS/ BORROWINGS RECEIPT	77,796,201,040.00	77,796,201,040.00	0.00	72,781,721,039.71
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	77,796,201,040.00	77,796,201,040.00	0.00	72,781,721,039.71



KEBBI STATE 2026 APPROVED BUDGET

14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	77,796,201,040.00	77,796,201,040.00	0.00	72,781,721,039.71



KEBBI STATE 2026 APPROVED BUDGET

021510900100	Forestry II Project				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	1,000,000.00	1,000,000.00	0.00	500,000.00
12	INDEPENDENT REVENUE	1,000,000.00	1,000,000.00	0.00	500,000.00
1202	NON-TAX REVENUE	1,000,000.00	1,000,000.00	0.00	500,000.00
120206	SALES - GENERAL	1,000,000.00	1,000,000.00	0.00	500,000.00
12020647	Sales of Other Forest Products	1,000,000.00	1,000,000.00	0.00	500,000.00



KEBBI STATE 2026 APPROVED BUDGET

022000100100	Ministry of Finance (Hqt)				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	209,706,515,226.66	209,706,515,226.66	123,044,767,946.52	306,661,612,507.46
11	GOVERNMENT SHARE OF FAAC	209,248,415,226.66	209,248,415,226.66	123,021,968,861.54	306,203,512,507.46
1101	GOVERNMENT SHARE OF FAAC	209,248,415,226.66	209,248,415,226.66	123,021,968,861.54	306,203,512,507.46
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	58,335,302,824.20	58,335,302,824.20	53,113,350,377.97	138,670,605,648.40
11010101	STATUTORY ALLOCATION	58,335,302,824.20	58,335,302,824.20	53,113,350,377.97	138,670,605,648.40
110102	STATE GOVERNMENT SHARE OF VAT	87,390,242,393.91	87,390,242,393.91	61,958,524,685.91	149,409,172,425.42
11010201	SHARE OF VAT	87,390,242,393.91	87,390,242,393.91	61,958,524,685.91	149,409,172,425.42
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	63,522,870,008.55	63,522,870,008.55	7,950,093,797.66	18,123,734,433.64
11010302	Excess Non-Oil	0.00	0.00	0.00	1,718,265,176.88
11010303	Exchange Gain	0.00	0.00	4,626,497,743.86	7,208,274,990.73
11010304	Ecological Fund	2,535,255,936.14	2,535,255,936.14	0.00	0.00
11010305	Electronic Money Transfer Levy (EMTL)	52,601,062,582.41	52,601,062,582.41	3,323,596,053.80	7,009,349,346.85
11010307	FOREX Equalisation Non-Mineral	2,806,555,540.00	2,806,555,540.00	0.00	90,597,888.21
11010308	Solid Mineral	5,579,995,950.00	5,579,995,950.00	0.00	276,227,517.73
11010399	Other FAAC Distribution	0.00	0.00	0.00	1,821,019,513.24
12	INDEPENDENT REVENUE	458,100,000.00	458,100,000.00	22,799,084.98	458,100,000.00
1202	NON-TAX REVENUE	458,100,000.00	458,100,000.00	22,799,084.98	458,100,000.00
120206	SALES - GENERAL	15,000,000.00	15,000,000.00	2,845,000.00	15,000,000.00
12020610	PROCEEDS FROM SALES OF GOVT. VEHICLES	15,000,000.00	15,000,000.00	2,845,000.00	15,000,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	5,000,000.00	5,000,000.00	0.00	5,000,000.00
12020806	Recovery of Housing Rent for Public Office Holders	5,000,000.00	5,000,000.00	0.00	5,000,000.00
120210	REPAYMENTS - GENERAL	334,100,000.00	334,100,000.00	19,954,084.98	334,100,000.00
12021001	Interest/Repayment of Car Loan	40,000,000.00	40,000,000.00	19,883,065.98	40,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

12021004	MOTOR VEHICLE REFURBISHING LOAN	20,000,000.00	20,000,000.00	66,672.00	20,000,000.00
12021005	HOUSE REFURBISHING LOAN	4,000,000.00	4,000,000.00	0.00	4,000,000.00
12021009	Repayment of Furniture Loans	10,000,000.00	10,000,000.00	0.00	10,000,000.00
12021010	Repayment of Loan and Advances to Parastatals	100,000.00	100,000.00	0.00	100,000.00
12021012	Repayment of Housing Loan	200,000,000.00	200,000,000.00	4,347.00	200,000,000.00
12021013	Repayment of Car Loan Political Office Holder	50,000,000.00	50,000,000.00	0.00	50,000,000.00
12021014	Re-Imbursement in Respect of Pension	10,000,000.00	10,000,000.00	0.00	10,000,000.00
120212	INTEREST EARNED	104,000,000.00	104,000,000.00	0.00	104,000,000.00
12021206	INTEREST ON LOANS TO STATES	4,000,000.00	4,000,000.00	0.00	4,000,000.00
12021210	BANK INTEREST	100,000,000.00	100,000,000.00	0.00	100,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

022000700100 Accountant General's Office					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	28,924,717,055.06	28,924,717,055.06	0.00	31,674,728,875.00
13	AID AND GRANTS	12,320,464,407.68	12,320,464,407.68	0.00	15,854,621,273.00
1302	GRANTS	12,320,464,407.68	12,320,464,407.68	0.00	15,854,621,273.00
130201	DOMESTIC GRANTS	12,320,464,407.68	12,320,464,407.68	0.00	15,854,621,273.00
13020104	CAPITAL GRANTS FROM LGAS	12,320,464,407.68	12,320,464,407.68	0.00	15,854,621,273.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	16,604,252,647.38	16,604,252,647.38	0.00	15,820,107,602.00
1402	OTHER CAPITAL RECEIPTS	16,604,252,647.38	16,604,252,647.38	0.00	15,820,107,602.00
140201	OTHER CAPITAL RECEIPTS	16,604,252,647.38	16,604,252,647.38	0.00	15,820,107,602.00
14020102	SALE OF FIXED ASSETS	15,820,107,602.00	15,820,107,602.00	0.00	15,820,107,602.00
14020104	SALE OF HOUSES STATEWIDE	784,145,045.38	784,145,045.38	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

022000800100	Board of Internal Revenue				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	15,482,150,000.00	15,482,150,000.00	10,981,504,571.10	23,618,050,000.00
12	INDEPENDENT REVENUE	15,482,150,000.00	15,482,150,000.00	10,981,504,571.10	23,618,050,000.00
1201	TAX REVENUE	14,452,000,000.00	14,452,000,000.00	7,155,879,069.74	16,951,000,000.00
120101	PERSONAL TAXES	14,401,000,000.00	14,401,000,000.00	7,139,562,069.74	15,401,000,000.00
12010101	PERSONAL TAXES	1,000,000.00	1,000,000.00	0.00	1,000,000.00
12010112	PAY-AS-YOU-EARN (STATE)	3,560,000,000.00	3,560,000,000.00	1,413,349,490.28	3,560,000,000.00
12010113	PAY-AS-YOU-EARN (LGA)	2,812,000,000.00	2,812,000,000.00	2,099,072,268.92	3,812,000,000.00
12010114	PAY-AS-YOU-EARN (LGEA)	837,997,754.32	837,997,754.32	777,287,303.31	1,837,997,754.32
12010115	PAY-AS-YOU-EARN (FEDERAL)	2,490,002,245.68	2,490,002,245.68	112,243,656.00	1,490,002,245.68
12010116	PAY-AS-YOU-EARN (NON-PUBLIC SECTOR)	1,700,000,000.00	1,700,000,000.00	813,278,202.67	1,700,000,000.00
12010117	TAX AUDIT RECOVERIES	1,500,000,000.00	1,500,000,000.00	238,551,004.67	1,500,000,000.00
12010118	DIRECT ASSESSMENT	1,500,000,000.00	1,500,000,000.00	1,685,780,143.89	1,500,000,000.00
120103	OTHER TAXES	51,000,000.00	51,000,000.00	16,317,000.00	1,550,000,000.00
12010304	STAMP DUTY	50,000,000.00	50,000,000.00	15,790,000.00	50,000,000.00
12010312	Tax On Dividends	1,000,000.00	1,000,000.00	527,000.00	1,500,000,000.00
1202	NON-TAX REVENUE	1,030,150,000.00	1,030,150,000.00	3,825,625,501.36	6,667,050,000.00
120201	LICENCES - GENERAL	43,700,000.00	43,700,000.00	22,321,385.50	44,700,000.00
12020120	MOTOR VEHICLE LICENSES	29,000,000.00	29,000,000.00	16,858,585.50	29,000,000.00
12020121	DRIVERS' LICENSES/LERNERS PERMIT	8,000,000.00	8,000,000.00	252,300.00	8,000,000.00
12020134	Hackney Carriage Permit	4,200,000.00	4,200,000.00	3,697,500.00	4,200,000.00
12020135	National Driving Licence	1,000,000.00	1,000,000.00	0.00	1,000,000.00
12020140	Roof Rack Permit	1,500,000.00	1,500,000.00	1,513,000.00	2,500,000.00
120204	FEES - GENERAL	766,000,000.00	766,000,000.00	1,081,941,869.19	1,598,000,000.00
12020456	SERVICE CHARGE FEES	60,000,000.00	60,000,000.00	0.00	62,000,000.00
12020467	Economic Development Charges	200,000,000.00	200,000,000.00	231,673,311.73	330,000,000.00
12020488	Certificate of Road Worthiness Fee	6,000,000.00	6,000,000.00	5,644,750.00	6,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

12020498	Contract Agreement Fee (General)	500,000,000.00	500,000,000.00	844,623,807.46	1,200,000,000.00
120205	FINES - GENERAL	500,000.00	500,000.00	1,092,500.00	500,000.00
12020509	Miscellaneous Traffic Violation	500,000.00	500,000.00	1,092,500.00	500,000.00
120206	SALES - GENERAL	215,050,000.00	215,050,000.00	2,716,257,146.67	4,517,550,000.00
12020615	Sales of Application Forms	10,000,000.00	10,000,000.00	0.00	10,000,000.00
12020645	Sale of Vehicle Registration Book	2,500,000.00	2,500,000.00	1,881,000.00	2,500,000.00
12020654	Sales of NDL Forms	50,000.00	50,000.00	38,800.00	50,000.00
12020659	Sales of Side Sticker	2,500,000.00	2,500,000.00	4,713,000.00	5,000,000.00
12020660	Other Sales	200,000,000.00	200,000,000.00	2,709,624,346.67	4,500,000,000.00
120207	EARNINGS -GENERAL	4,500,000.00	4,500,000.00	3,686,600.00	6,000,000.00
12020721	Earnings from Heavy Duty	2,000,000.00	2,000,000.00	1,330,600.00	2,500,000.00
12020722	Earnings from Conductor Badge	2,500,000.00	2,500,000.00	2,356,000.00	3,500,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	100,000.00	100,000.00	281,000.00	500,000,000.00
12020811	Transfer of Ownership	100,000.00	100,000.00	281,000.00	500,000,000.00
120210	REPAYMENTS - GENERAL	300,000.00	300,000.00	45,000.00	300,000.00
12021007	Refund of Compensation	300,000.00	300,000.00	45,000.00	300,000.00



KEBBI STATE 2026 APPROVED BUDGET

022200100100	Ministry of Commerce and Industry (Hqt)				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	8,000,000.00	8,000,000.00	5,726,000.00	8,000,000.00
12	INDEPENDENT REVENUE	8,000,000.00	8,000,000.00	5,726,000.00	8,000,000.00
1202	NON-TAX REVENUE	8,000,000.00	8,000,000.00	5,726,000.00	8,000,000.00
120201	LICENCES - GENERAL	6,000,000.00	6,000,000.00	4,009,500.00	6,000,000.00
12020130	REGISTRATION OF BUSINESS PREMISES LICENSE	6,000,000.00	6,000,000.00	4,009,500.00	6,000,000.00
120204	FEES - GENERAL	2,000,000.00	2,000,000.00	1,716,500.00	2,000,000.00
12020474	Registration Fee	2,000,000.00	2,000,000.00	1,716,500.00	2,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

022205200100 Tourisms Board					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	38,000,000.00	38,000,000.00	25,065,000.00	38,000,000.00
12	INDEPENDENT REVENUE	38,000,000.00	38,000,000.00	25,065,000.00	38,000,000.00
1202	NON-TAX REVENUE	38,000,000.00	38,000,000.00	25,065,000.00	38,000,000.00
120207	EARNINGS -GENERAL	38,000,000.00	38,000,000.00	25,065,000.00	38,000,000.00
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	38,000,000.00	38,000,000.00	25,065,000.00	38,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

022205300100	Birnin Kebbi Central Market				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	18,024,000.00	18,024,000.00	8,091,302.00	18,024,000.00
12	INDEPENDENT REVENUE	18,024,000.00	18,024,000.00	8,091,302.00	18,024,000.00
1201	TAX REVENUE	2,000,000.00	2,000,000.00	270,000.00	2,000,000.00
120103	OTHER TAXES	2,000,000.00	2,000,000.00	270,000.00	2,000,000.00
12010309	Development Charge	2,000,000.00	2,000,000.00	270,000.00	2,000,000.00
1202	NON-TAX REVENUE	16,024,000.00	16,024,000.00	7,821,302.00	16,024,000.00
120204	FEES - GENERAL	4,000,000.00	4,000,000.00	1,883,902.00	4,000,000.00
12020436	APPLICATIONS FEES	500,000.00	500,000.00	0.00	500,000.00
12020494	Central Market (Gate Fees)	3,500,000.00	3,500,000.00	1,883,902.00	3,500,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	12,024,000.00	12,024,000.00	5,937,400.00	12,024,000.00
12020807	Rent on Market Lets & Shops	12,024,000.00	12,024,000.00	5,937,400.00	12,024,000.00



KEBBI STATE 2026 APPROVED BUDGET

023300100100	Ministry of Solid Minerals Development and Mining				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	5,010,700,000.00	5,010,700,000.00	1,152,972,634.00	3,010,700,000.00
12	INDEPENDENT REVENUE	5,010,700,000.00	5,010,700,000.00	1,152,972,634.00	3,010,700,000.00
1201	TAX REVENUE	5,007,000,000.00	5,007,000,000.00	1,152,972,634.00	3,007,000,000.00
120103	OTHER TAXES	5,007,000,000.00	5,007,000,000.00	1,152,972,634.00	3,007,000,000.00
12010310	Solid Mineral Exploration Tax	5,000,000,000.00	5,000,000,000.00	427,333,690.00	3,000,000,000.00
12010311	Haulage Tax	7,000,000.00	7,000,000.00	725,638,944.00	7,000,000.00
1202	NON-TAX REVENUE	3,700,000.00	3,700,000.00	0.00	3,700,000.00
120204	FEES - GENERAL	200,000.00	200,000.00	0.00	200,000.00
12020456	SERVICE CHARGE FEES	200,000.00	200,000.00	0.00	200,000.00
120205	FINES - GENERAL	3,500,000.00	3,500,000.00	0.00	3,500,000.00
12020506	PENALTIES CHARGES	500,000.00	500,000.00	0.00	500,000.00
12020508	Compensation on environmental degradation	3,000,000.00	3,000,000.00	0.00	3,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

023400100100	Ministry of Works				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	45,364,700,000.00	45,364,700,000.00	43,921,254.19	15,364,700,000.00
12	INDEPENDENT REVENUE	364,700,000.00	364,700,000.00	43,921,254.19	364,700,000.00
1202	NON-TAX REVENUE	364,700,000.00	364,700,000.00	43,921,254.19	364,700,000.00
120204	FEES - GENERAL	314,700,000.00	314,700,000.00	43,383,754.19	314,700,000.00
12020407	TRADE TESTING FEES	200,000.00	200,000.00	0.00	200,000.00
12020408	CONTRACT REGISTRATION FEES	5,000,000.00	5,000,000.00	500,000.00	5,000,000.00
12020416	FIRE SAFETY CERTIFICATE FEES	0.00	0.00	400,000.00	0.00
12020438	CONTRACT AGREEMENT PROCESSING FEES (MOJ)	300,000,000.00	300,000,000.00	40,473,531.77	300,000,000.00
12020460	SPEED BOAT TRANSPORT FEES	5,000,000.00	5,000,000.00	200,000.00	5,000,000.00
12020461	CONTRACT PROCESSING FEE	4,500,000.00	4,500,000.00	100,000.00	4,500,000.00
12020467	Economic Development Charges	0.00	0.00	1,710,222.42	0.00
120207	EARNINGS -GENERAL	50,000,000.00	50,000,000.00	537,500.00	50,000,000.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	50,000,000.00	50,000,000.00	500,000.00	50,000,000.00
12020714	Earning from Workshops/Training Services (Works School)	0.00	0.00	37,500.00	0.00
14	CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	45,000,000,000.00	45,000,000,000.00	0.00	15,000,000,000.00
1403	LOANS/ BORROWINGS RECEIPT	45,000,000,000.00	45,000,000,000.00	0.00	15,000,000,000.00
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	45,000,000,000.00	45,000,000,000.00	0.00	15,000,000,000.00
14030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET	45,000,000,000.00	45,000,000,000.00	0.00	15,000,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

022910500100	Sir Ahmadu Bello International Airport				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	14,360,000.00	14,360,000.00	6,761,600.00	14,360,000.00
12	INDEPENDENT REVENUE	14,360,000.00	14,360,000.00	6,761,600.00	14,360,000.00
1202	NON-TAX REVENUE	14,360,000.00	14,360,000.00	6,761,600.00	14,360,000.00
120204	FEES - GENERAL	14,360,000.00	14,360,000.00	6,761,600.00	14,360,000.00
12020446	Passenger Service Charge	2,500,000.00	2,500,000.00	2,680,000.00	2,500,000.00
12020447	Gate Fee (Airport)	1,740,000.00	1,740,000.00	1,011,600.00	1,740,000.00
12020450	Airport Landing Charges	3,000,000.00	3,000,000.00	1,970,000.00	3,000,000.00
12020459	Extention of Time Fee	7,120,000.00	7,120,000.00	1,100,000.00	7,120,000.00



KEBBI STATE 2026 APPROVED BUDGET

023800100100	Ministry of Budget & Economic Planning (Hqt)				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	70,056,579,183.00	70,056,579,183.00	0.00	84,756,579,183.00
13	AID AND GRANTS	6,006,579,183.00	6,006,579,183.00	0.00	6,806,579,183.00
1301	AID	5,806,579,183.00	5,806,579,183.00	0.00	5,806,579,183.00
130102	FOREIGN AID	5,806,579,183.00	5,806,579,183.00	0.00	5,806,579,183.00
13010202	CAPITAL FOREIGN AID	5,806,579,183.00	5,806,579,183.00	0.00	5,806,579,183.00
1302	GRANTS	200,000,000.00	200,000,000.00	0.00	1,000,000,000.00
130201	DOMESTIC GRANTS	200,000,000.00	200,000,000.00	0.00	1,000,000,000.00
13020102	CAPITAL GRANTS FROM FGN	200,000,000.00	200,000,000.00	0.00	1,000,000,000.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	64,050,000,000.00	64,050,000,000.00	0.00	77,950,000,000.00
1403	LOANS/ BORROWINGS RECEIPT	64,050,000,000.00	64,050,000,000.00	0.00	77,950,000,000.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	64,050,000,000.00	64,050,000,000.00	0.00	77,950,000,000.00
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	64,050,000,000.00	64,050,000,000.00	0.00	77,950,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

025200100100	Ministry of Water Resources				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	14,360,000.00	14,360,000.00	4,621,400.00	14,548,137,836.25
12	INDEPENDENT REVENUE	14,360,000.00	14,360,000.00	4,621,400.00	14,360,000.00
1202	NON-TAX REVENUE	14,360,000.00	14,360,000.00	4,621,400.00	14,360,000.00
120204	FEES - GENERAL	14,360,000.00	14,360,000.00	4,621,400.00	14,360,000.00
12020434	TIMBER & FOREST FEES	2,500,000.00	2,500,000.00	0.00	2,500,000.00
12020438	CONTRACT AGREEMENT PROCESSING FEES (MOJ)	3,000,000.00	3,000,000.00	140,000.00	3,000,000.00
12020456	SERVICE CHARGE FEES	1,740,000.00	1,740,000.00	0.00	1,740,000.00
12020498	Contract Agreement Fee (General)	7,120,000.00	7,120,000.00	4,481,400.00	7,120,000.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	0.00	0.00	0.00	14,533,777,836.25
1403	LOANS/ BORROWINGS RECEIPT	0.00	0.00	0.00	14,533,777,836.25
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	0.00	0.00	0.00	14,533,777,836.25
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	0.00	0.00	0.00	14,533,777,836.25



KEBBI STATE 2026 APPROVED BUDGET

025210200100	Water Board				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	339,236,787.00	339,236,787.00	96,078,766.36	339,236,787.00
12	INDEPENDENT REVENUE	339,236,787.00	339,236,787.00	96,078,766.36	339,236,787.00
1202	NON-TAX REVENUE	339,236,787.00	339,236,787.00	96,078,766.36	339,236,787.00
120204	FEES - GENERAL	339,236,787.00	339,236,787.00	96,078,766.36	339,236,787.00
12020456	SERVICE CHARGE FEES	339,236,787.00	339,236,787.00	96,078,766.36	339,236,787.00



KEBBI STATE 2026 APPROVED BUDGET

025300100100	Ministry of Lands & Housing				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	16,610,360,650.17	16,610,360,650.17	920,299,330.00	81,118,337.00
12	INDEPENDENT REVENUE	82,118,337.00	82,118,337.00	920,299,330.00	81,118,337.00
1201	TAX REVENUE	17,400,000.00	17,400,000.00	38,396,600.00	17,400,000.00
120103	OTHER TAXES	17,400,000.00	17,400,000.00	38,396,600.00	17,400,000.00
12010309	Development Charge	17,400,000.00	17,400,000.00	38,396,600.00	17,400,000.00
1202	NON-TAX REVENUE	64,718,337.00	64,718,337.00	881,902,730.00	63,718,337.00
120204	FEES - GENERAL	64,718,337.00	64,718,337.00	19,109,450.00	63,718,337.00
12020408	CONTRACT REGISTRATION FEES	1,000,000.00	1,000,000.00	0.00	1,000,000.00
12020421	SURVEY/ PLANNING/ BUILDING FEES	1,280,000.00	1,280,000.00	0.00	1,280,000.00
12020424	Planning Permission Fees	2,500,000.00	2,500,000.00	980,000.00	2,500,000.00
12020430	LAND USE FEES	1,500,000.00	1,500,000.00	0.00	1,500,000.00
12020436	APPLICATIONS FEES	5,000,000.00	5,000,000.00	1,834,000.00	5,000,000.00
12020452	DOCUMENT REGISTRATION AND RESEARCH FEE	48,738,337.00	48,738,337.00	16,295,450.00	47,738,337.00
12020461	CONTRACT PROCESSING FEE	700,000.00	700,000.00	0.00	700,000.00
12020498	Contract Agreement Fee (General)	4,000,000.00	4,000,000.00	0.00	4,000,000.00
120206	SALES - GENERAL	0.00	0.00	849,962,908.00	0.00
12020613	SALES OF GOVT. BUILDINGS	0.00	0.00	849,962,908.00	0.00
120209	RENT ON LAND & OTHERS - GENERAL	0.00	0.00	12,830,372.00	0.00
12020901	RENT ON GOVT. LAND	0.00	0.00	12,830,372.00	0.00
14	CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	16,528,242,313.17	16,528,242,313.17	0.00	0.00
1402	OTHER CAPITAL RECEIPTS	9,000,000,000.00	9,000,000,000.00	0.00	0.00
140201	OTHER CAPITAL RECEIPTS	9,000,000,000.00	9,000,000,000.00	0.00	0.00
14020104	SALE OF HOUSES STATEWIDE	9,000,000,000.00	9,000,000,000.00	0.00	0.00
1403	LOANS/ BORROWINGS RECEIPT	7,528,242,313.17	7,528,242,313.17	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	7,528,242,313.17	7,528,242,313.17	0.00	0.00
14030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET	7,528,242,313.17	7,528,242,313.17	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

025300200100	Office of the Surveyor General				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	0.00	0.00	0.00	1,000,000.00
12	INDEPENDENT REVENUE	0.00	0.00	0.00	1,000,000.00
1202	NON-TAX REVENUE	0.00	0.00	0.00	1,000,000.00
120204	FEES - GENERAL	0.00	0.00	0.00	1,000,000.00
12020456	SERVICE CHARGE FEES	0.00	0.00	0.00	1,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

026200100100	Ministry of Livestock Development and Fisheries				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	9,548,790,000.00	9,548,790,000.00	4,169,900.00	13,248,790,000.00
12	INDEPENDENT REVENUE	48,790,000.00	48,790,000.00	4,169,900.00	48,790,000.00
1202	NON-TAX REVENUE	48,790,000.00	48,790,000.00	4,169,900.00	48,790,000.00
120201	LICENCES - GENERAL	15,100,000.00	15,100,000.00	321,000.00	15,100,000.00
12020112	FISHING PERMITS	100,000.00	100,000.00	321,000.00	100,000.00
12020127	HIDE AND SKIN BUYERS/PRIMISES LICENSES	1,000,000.00	1,000,000.00	0.00	1,000,000.00
12020132	Registration of Fish Farmers Licenses	10,000,000.00	10,000,000.00	0.00	10,000,000.00
12020133	Registration of Fish Mongers Licenses	4,000,000.00	4,000,000.00	0.00	4,000,000.00
120204	FEES - GENERAL	33,000,000.00	33,000,000.00	3,848,900.00	33,000,000.00
12020408	CONTRACT REGISTRATION FEES	1,000,000.00	1,000,000.00	0.00	1,000,000.00
12020429	AGRICULTURAL/VETINARY SERVICES FEES	25,000,000.00	25,000,000.00	2,783,900.00	25,000,000.00
12020461	CONTRACT PROCESSING FEE	1,000,000.00	1,000,000.00	100,000.00	1,000,000.00
12020462	TRADE CATTLE FEES	5,000,000.00	5,000,000.00	0.00	5,000,000.00
12020498	Contract Agreement Fee (General)	1,000,000.00	1,000,000.00	965,000.00	1,000,000.00
120206	SALES - GENERAL	690,000.00	690,000.00	0.00	690,000.00
12020634	Sales of Poultry Products	100,000.00	100,000.00	0.00	100,000.00
12020635	Sales of Milking Cows	90,000.00	90,000.00	0.00	90,000.00
12020649	Sales of Livestock from Ranchers	500,000.00	500,000.00	0.00	500,000.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	9,500,000,000.00	9,500,000,000.00	0.00	13,200,000,000.00
1403	LOANS/ BORROWINGS RECEIPT	9,500,000,000.00	9,500,000,000.00	0.00	13,200,000,000.00
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	4,500,000,000.00	4,500,000,000.00	0.00	4,500,000,000.00
14030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET	4,500,000,000.00	4,500,000,000.00	0.00	4,500,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	5,000,000,000.00	5,000,000,000.00	0.00	8,700,000,000.00
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	5,000,000,000.00	5,000,000,000.00	0.00	8,700,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

026900200100	Kebbi Urban Development Authority (KUDA)				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	30,000,000.00	30,000,000.00	21,249,000.00	39,000,000.00
12	INDEPENDENT REVENUE	30,000,000.00	30,000,000.00	21,249,000.00	39,000,000.00
1202	NON-TAX REVENUE	30,000,000.00	30,000,000.00	21,249,000.00	39,000,000.00
120204	FEES - GENERAL	27,500,000.00	27,500,000.00	19,869,000.00	36,500,000.00
12020419	BILL BOARD ADVERTISEMENT FEES	7,000,000.00	7,000,000.00	10,500,000.00	15,000,000.00
12020440	SANITATION FEES	3,000,000.00	3,000,000.00	816,000.00	3,000,000.00
12020448	BUILDING PERMIT (LAND) PLANNING	15,000,000.00	15,000,000.00	5,510,000.00	15,000,000.00
12020456	SERVICE CHARGE FEES	2,500,000.00	2,500,000.00	3,043,000.00	3,500,000.00
120205	FINES - GENERAL	500,000.00	500,000.00	0.00	500,000.00
12020506	PENALTIES CHARGES	500,000.00	500,000.00	0.00	500,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	2,000,000.00	2,000,000.00	1,380,000.00	2,000,000.00
12020808	Rent on KUDA Shops	2,000,000.00	2,000,000.00	1,380,000.00	2,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

026900300100	Kebbi Geographic Information System Agency (KEBGIS)				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	1,350,000,000.00	1,350,000,000.00	600,904,782.75	1,640,000,000.00
12	INDEPENDENT REVENUE	1,350,000,000.00	1,350,000,000.00	600,904,782.75	1,640,000,000.00
1201	TAX REVENUE	520,000,000.00	520,000,000.00	3,210,000.00	320,000,000.00
120103	OTHER TAXES	520,000,000.00	520,000,000.00	3,210,000.00	320,000,000.00
12010302	PROPERTY TAX	170,000,000.00	170,000,000.00	0.00	170,000,000.00
12010306	DEVELOPMENT TAX/LEVY	350,000,000.00	350,000,000.00	3,210,000.00	150,000,000.00
1202	NON-TAX REVENUE	830,000,000.00	830,000,000.00	597,694,782.75	1,320,000,000.00
120204	FEES - GENERAL	490,000,000.00	490,000,000.00	575,007,394.75	980,000,000.00
12020420	DEEDS REGISTRATION FEES	160,000,000.00	160,000,000.00	31,091,052.00	110,000,000.00
12020465	Land Transactions Fees	160,000,000.00	160,000,000.00	535,597,823.75	700,000,000.00
12020466	Search Fees	160,000,000.00	160,000,000.00	0.00	160,000,000.00
12020468	Re-Grant Charges Fee	10,000,000.00	10,000,000.00	8,318,519.00	10,000,000.00
120205	FINES - GENERAL	170,000,000.00	170,000,000.00	22,352,388.00	170,000,000.00
12020542	Late Registration Charges	20,000,000.00	20,000,000.00	0.00	20,000,000.00
12020543	Other Penal Charges	150,000,000.00	150,000,000.00	22,352,388.00	150,000,000.00
120206	SALES - GENERAL	150,000,000.00	150,000,000.00	0.00	150,000,000.00
12020658	Sales of Bills of Enteries/Application Forms	150,000,000.00	150,000,000.00	0.00	150,000,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	20,000,000.00	20,000,000.00	335,000.00	20,000,000.00
12020810	Rents and Premium on Allocation of Land	20,000,000.00	20,000,000.00	335,000.00	20,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

027000100100	Ministry of Rural and Community Development				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	0.00	0.00	0.00	10,500,000,000.00
13	AID AND GRANTS	0.00	0.00	0.00	10,500,000,000.00
1302	GRANTS	0.00	0.00	0.00	10,500,000,000.00
130201	DOMESTIC GRANTS	0.00	0.00	0.00	10,500,000,000.00
13020102	CAPITAL GRANTS FROM FGN	0.00	0.00	0.00	10,500,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

031801100100	Judicial Service Commission				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	2,615,500.00	2,615,500.00	0.00	2,615,500.00
12	INDEPENDENT REVENUE	2,615,500.00	2,615,500.00	0.00	2,615,500.00
1202	NON-TAX REVENUE	2,615,500.00	2,615,500.00	0.00	2,615,500.00
120204	FEES - GENERAL	1,762,500.00	1,762,500.00	0.00	1,762,500.00
12020444	COURT FEE AREA COURT	1,762,500.00	1,762,500.00	0.00	1,762,500.00
120205	FINES - GENERAL	853,000.00	853,000.00	0.00	853,000.00
12020503	COURT FINE AREA COURT	853,000.00	853,000.00	0.00	853,000.00



KEBBI STATE 2026 APPROVED BUDGET

031805100100	High Court				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	48,350,000.00	48,350,000.00	15,508,000.00	44,150,000.00
12	INDEPENDENT REVENUE	48,350,000.00	48,350,000.00	15,508,000.00	44,150,000.00
1202	NON-TAX REVENUE	48,350,000.00	48,350,000.00	15,508,000.00	44,150,000.00
120204	FEES - GENERAL	41,350,000.00	41,350,000.00	15,485,000.00	37,150,000.00
12020456	SERVICE CHARGE FEES	17,500,000.00	17,500,000.00	15,485,000.00	17,500,000.00
12020457	Certification of Document Fees	2,600,000.00	2,600,000.00	0.00	2,600,000.00
12020472	Notice of Appeal Fee	1,650,000.00	1,650,000.00	0.00	1,650,000.00
12020473	Filling of Statement of Claim	3,400,000.00	3,400,000.00	0.00	3,400,000.00
12020475	Filling fee of Statement of Defence	5,200,000.00	5,200,000.00	0.00	1,000,000.00
12020482	Official Seal Fees	11,000,000.00	11,000,000.00	0.00	11,000,000.00
120205	FINES - GENERAL	7,000,000.00	7,000,000.00	23,000.00	7,000,000.00
12020504	COURT FINE MOBILE COURT	7,000,000.00	7,000,000.00	23,000.00	7,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

031805300100	Sharia Court				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	16,000,000.00	16,000,000.00	18,753,076.24	28,150,000.00
12	INDEPENDENT REVENUE	16,000,000.00	16,000,000.00	18,753,076.24	28,150,000.00
1202	NON-TAX REVENUE	16,000,000.00	16,000,000.00	18,753,076.24	28,150,000.00
120204	FEES - GENERAL	8,600,000.00	8,600,000.00	13,631,076.24	20,750,000.00
12020401	COURT FEES	5,800,000.00	5,800,000.00	13,008,576.24	18,000,000.00
12020409	MARRIAGE/ DIVORCE FEES	600,000.00	600,000.00	491,000.00	600,000.00
12020422	Court Fees Declaration/Affidavit	600,000.00	600,000.00	131,500.00	600,000.00
12020455	Right of Possesion Fees	300,000.00	300,000.00	0.00	300,000.00
12020456	SERVICE CHARGE FEES	550,000.00	550,000.00	0.00	500,000.00
12020477	Filing of an Appeal Fee	200,000.00	200,000.00	0.00	200,000.00
12020478	Appeal Out of Time Fees	150,000.00	150,000.00	0.00	150,000.00
12020480	Stay of Execution Fees	150,000.00	150,000.00	0.00	150,000.00
12020481	Copy of Record of Proceeding Fees	250,000.00	250,000.00	0.00	250,000.00
120205	FINES - GENERAL	7,000,000.00	7,000,000.00	5,122,000.00	7,000,000.00
12020501	FINES/PENALTIES	7,000,000.00	7,000,000.00	5,122,000.00	7,000,000.00
120212	INTEREST EARNED	400,000.00	400,000.00	0.00	400,000.00
12021212	RECOVERY OF DEBT	250,000.00	250,000.00	0.00	250,000.00
12021213	SUMMONS TO A DEBTOR	150,000.00	150,000.00	0.00	150,000.00



KEBBI STATE 2026 APPROVED BUDGET

051300100100	Ministry of Youths & Sports				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	32,500,000.00	32,500,000.00	0.00	32,500,000.00
12	INDEPENDENT REVENUE	32,500,000.00	32,500,000.00	0.00	32,500,000.00
1202	NON-TAX REVENUE	32,500,000.00	32,500,000.00	0.00	32,500,000.00
120204	FEES - GENERAL	9,500,000.00	9,500,000.00	0.00	9,500,000.00
12020408	CONTRACT REGISTRATION FEES	1,000,000.00	1,000,000.00	0.00	1,000,000.00
12020425	ASSOCIATION FEES	500,000.00	500,000.00	0.00	500,000.00
12020461	CONTRACT PROCESSING FEE	1,000,000.00	1,000,000.00	0.00	1,000,000.00
12020498	Contract Agreement Fee (General)	7,000,000.00	7,000,000.00	0.00	7,000,000.00
120207	EARNINGS -GENERAL	23,000,000.00	23,000,000.00	0.00	23,000,000.00
12020724	Earnings from Football Academy	23,000,000.00	23,000,000.00	0.00	23,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

051400100100	Ministry of Women Affairs				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	4,905,250,000.00	4,905,250,000.00	4,502,810,000.00	455,950,000.00
12	INDEPENDENT REVENUE	5,250,000.00	5,250,000.00	2,810,000.00	5,950,000.00
1202	NON-TAX REVENUE	5,250,000.00	5,250,000.00	2,810,000.00	5,950,000.00
120204	FEES - GENERAL	4,800,000.00	4,800,000.00	2,410,000.00	4,800,000.00
12020408	CONTRACT REGISTRATION FEES	500,000.00	500,000.00	25,000.00	500,000.00
12020461	CONTRACT PROCESSING FEE	300,000.00	300,000.00	25,000.00	300,000.00
12020498	Contract Agreement Fee (General)	4,000,000.00	4,000,000.00	2,360,000.00	4,000,000.00
120207	EARNINGS -GENERAL	300,000.00	300,000.00	400,000.00	1,000,000.00
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	300,000.00	300,000.00	400,000.00	1,000,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	150,000.00	150,000.00	0.00	150,000.00
12020804	RENT ON CONFERENCE CENTRES	150,000.00	150,000.00	0.00	150,000.00
13	AID AND GRANTS	4,900,000,000.00	4,900,000,000.00	4,500,000,000.00	450,000,000.00
1302	GRANTS	4,900,000,000.00	4,900,000,000.00	4,500,000,000.00	450,000,000.00
130202	FOREIGN GRANTS	4,900,000,000.00	4,900,000,000.00	4,500,000,000.00	450,000,000.00
13020202	CAPITAL FOREIGN GRANTS	4,900,000,000.00	4,900,000,000.00	4,500,000,000.00	450,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

051700100100	Ministry for Basic and Secondary Education				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	7,484,320,000.00	7,484,320,000.00	7,452,755,321.00	7,466,320,000.00
12	INDEPENDENT REVENUE	34,320,000.00	34,320,000.00	2,755,321.00	16,320,000.00
1202	NON-TAX REVENUE	34,320,000.00	34,320,000.00	2,755,321.00	16,320,000.00
120201	LICENCES - GENERAL	6,820,000.00	6,820,000.00	0.00	6,820,000.00
12020123	REGISTRATION OF PRIVATE SCHOOLS NEW/RENEWAL LICENSES	6,820,000.00	6,820,000.00	0.00	6,820,000.00
120204	FEES - GENERAL	27,500,000.00	27,500,000.00	2,755,321.00	9,500,000.00
12020408	CONTRACT REGISTRATION FEES	5,000,000.00	5,000,000.00	1,585,000.00	5,000,000.00
12020461	CONTRACT PROCESSING FEE	2,500,000.00	2,500,000.00	0.00	2,500,000.00
12020498	Contract Agreement Fee (General)	20,000,000.00	20,000,000.00	1,170,321.00	2,000,000.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	7,450,000,000.00	7,450,000,000.00	7,450,000,000.00	7,450,000,000.00
1403	LOANS/ BORROWINGS RECEIPT	7,450,000,000.00	7,450,000,000.00	7,450,000,000.00	7,450,000,000.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	7,450,000,000.00	7,450,000,000.00	7,450,000,000.00	7,450,000,000.00
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	7,450,000,000.00	7,450,000,000.00	7,450,000,000.00	7,450,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

051700300100	Kebbi State Universal Basic Education Board (KEB-SUBEB)				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	3,554,642,584.46	3,554,642,584.46	3,559,796,515.04	3,554,642,584.46
13	AID AND GRANTS	3,554,642,584.46	3,554,642,584.46	3,559,796,515.04	3,554,642,584.46
1302	GRANTS	3,554,642,584.46	3,554,642,584.46	3,559,796,515.04	3,554,642,584.46
130201	DOMESTIC GRANTS	3,554,642,584.46	3,554,642,584.46	3,559,796,515.04	3,554,642,584.46
13020102	CAPITAL GRANTS FROM FGN	3,554,642,584.46	3,554,642,584.46	3,559,796,515.04	3,554,642,584.46



KEBBI STATE 2026 APPROVED BUDGET

051702700100	Abdullahi Fodio Islamic Centre				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	50,000,000.00	50,000,000.00	64,050,000.00	70,000,000.00
12	INDEPENDENT REVENUE	50,000,000.00	50,000,000.00	64,050,000.00	70,000,000.00
1202	NON-TAX REVENUE	50,000,000.00	50,000,000.00	64,050,000.00	70,000,000.00
120204	FEES - GENERAL	50,000,000.00	50,000,000.00	64,050,000.00	70,000,000.00
12020436	APPLICATIONS FEES	50,000,000.00	50,000,000.00	64,050,000.00	70,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

056300100100	Ministry for Higher Education				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	1,850,000.00	1,850,000.00	1,200,000.00	1,850,000.00
12	INDEPENDENT REVENUE	1,850,000.00	1,850,000.00	1,200,000.00	1,850,000.00
1202	NON-TAX REVENUE	1,850,000.00	1,850,000.00	1,200,000.00	1,850,000.00
120201	LICENCES - GENERAL	1,850,000.00	1,850,000.00	1,200,000.00	1,850,000.00
12020123	REGISTRATION OF PRIVATE SCHOOLS NEW/RENEWAL LICENSES	1,850,000.00	1,850,000.00	1,200,000.00	1,850,000.00



KEBBI STATE 2026 APPROVED BUDGET

056301800100	State Polytechnic, Dakin Gari				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	1,165,966,701.00	1,165,966,701.00	3,000,000.00	2,025,066,701.00
12	INDEPENDENT REVENUE	6,500,000.00	6,500,000.00	3,000,000.00	6,500,000.00
1202	NON-TAX REVENUE	6,500,000.00	6,500,000.00	3,000,000.00	6,500,000.00
120204	FEES - GENERAL	6,500,000.00	6,500,000.00	3,000,000.00	6,500,000.00
12020452	DOCUMENT REGISTRATION AND RESEARCH FEE	6,500,000.00	6,500,000.00	3,000,000.00	6,500,000.00
13	AID AND GRANTS	1,159,466,701.00	1,159,466,701.00	0.00	2,018,566,701.00
1302	GRANTS	1,159,466,701.00	1,159,466,701.00	0.00	2,018,566,701.00
130201	DOMESTIC GRANTS	1,159,466,701.00	1,159,466,701.00	0.00	2,018,566,701.00
13020102	CAPITAL GRANTS FROM FGN	1,159,466,701.00	1,159,466,701.00	0.00	2,018,566,701.00



KEBBI STATE 2026 APPROVED BUDGET

056301900100	Adamu Augie College of Education, Argungu				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	740,962,602.00	740,962,602.00	26,039,000.00	2,068,928,260.00
12	INDEPENDENT REVENUE	70,100,000.00	70,100,000.00	26,039,000.00	90,500,000.00
1202	NON-TAX REVENUE	70,100,000.00	70,100,000.00	26,039,000.00	90,500,000.00
120204	FEES - GENERAL	70,100,000.00	70,100,000.00	26,039,000.00	90,500,000.00
12020435	SCHOOL/ TUITION/ EXAMINATION FEES	100,000.00	100,000.00	25,489,000.00	30,000,000.00
12020436	APPLICATIONS FEES	10,000,000.00	10,000,000.00	0.00	10,000,000.00
12020459	Extention of Time Fee	5,000,000.00	5,000,000.00	0.00	0.00
12020463	HOSTEL FEE	5,000,000.00	5,000,000.00	550,000.00	500,000.00
12020474	Registration Fee	50,000,000.00	50,000,000.00	0.00	50,000,000.00
13	AID AND GRANTS	670,862,602.00	670,862,602.00	0.00	1,978,428,260.00
1302	GRANTS	670,862,602.00	670,862,602.00	0.00	1,978,428,260.00
130201	DOMESTIC GRANTS	670,862,602.00	670,862,602.00	0.00	1,978,428,260.00
13020102	CAPITAL GRANTS FROM FGN	670,862,602.00	670,862,602.00	0.00	1,978,428,260.00



KEBBI STATE 2026 APPROVED BUDGET

056302100100	Abdullahi Fodio University of Science & Technology Aliero (AFUSTA)				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	1,943,274,930.00	1,943,274,930.00	0.00	1,943,274,930.00
12	INDEPENDENT REVENUE	286,330,000.00	286,330,000.00	0.00	286,330,000.00
1202	NON-TAX REVENUE	286,330,000.00	286,330,000.00	0.00	286,330,000.00
120204	FEES - GENERAL	286,330,000.00	286,330,000.00	0.00	286,330,000.00
12020435	SCHOOL/ TUITION/ EXAMINATION FEES	2,000,000.00	2,000,000.00	0.00	2,000,000.00
12020436	APPLICATIONS FEES	19,830,000.00	19,830,000.00	0.00	19,830,000.00
12020456	SERVICE CHARGE FEES	252,500,000.00	252,500,000.00	0.00	252,500,000.00
12020463	HOSTEL FEE	12,000,000.00	12,000,000.00	0.00	12,000,000.00
13	AID AND GRANTS	1,656,944,930.00	1,656,944,930.00	0.00	1,656,944,930.00
1302	GRANTS	1,656,944,930.00	1,656,944,930.00	0.00	1,656,944,930.00
130201	DOMESTIC GRANTS	1,656,944,930.00	1,656,944,930.00	0.00	1,656,944,930.00
13020102	CAPITAL GRANTS FROM FGN	1,656,944,930.00	1,656,944,930.00	0.00	1,656,944,930.00



KEBBI STATE 2026 APPROVED BUDGET

056302800100	College of Preliminary Studies, Yauri				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	21,664,000.00	21,664,000.00	2,648,000.00	21,664,000.00
12	INDEPENDENT REVENUE	21,664,000.00	21,664,000.00	2,648,000.00	21,664,000.00
1202	NON-TAX REVENUE	21,664,000.00	21,664,000.00	2,648,000.00	21,664,000.00
120204	FEES - GENERAL	21,664,000.00	21,664,000.00	2,648,000.00	21,664,000.00
12020436	APPLICATIONS FEES	1,084,000.00	1,084,000.00	2,648,000.00	1,084,000.00
12020474	Registration Fee	20,580,000.00	20,580,000.00	0.00	20,580,000.00



KEBBI STATE 2026 APPROVED BUDGET

056305600100	State Scholarship Board				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	5,000,000.00	5,000,000.00	0.00	5,000,000.00
12	INDEPENDENT REVENUE	5,000,000.00	5,000,000.00	0.00	5,000,000.00
1202	NON-TAX REVENUE	5,000,000.00	5,000,000.00	0.00	5,000,000.00
120204	FEES - GENERAL	5,000,000.00	5,000,000.00	0.00	5,000,000.00
12020436	APPLICATIONS FEES	5,000,000.00	5,000,000.00	0.00	5,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

052100100100	Ministry of Health				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	12,377,240,951.25	12,377,240,951.25	2,055,000.00	40,000,000.00
12	INDEPENDENT REVENUE	40,000,000.00	40,000,000.00	2,055,000.00	40,000,000.00
1202	NON-TAX REVENUE	40,000,000.00	40,000,000.00	2,055,000.00	40,000,000.00
120201	LICENCES - GENERAL	10,000,000.00	10,000,000.00	1,555,000.00	10,000,000.00
12020122	PATENT MEDICINE & DRUG STORES LICENSES	10,000,000.00	10,000,000.00	1,555,000.00	10,000,000.00
120204	FEES - GENERAL	5,000,000.00	5,000,000.00	500,000.00	5,000,000.00
12020461	CONTRACT PROCESSING FEE	5,000,000.00	5,000,000.00	500,000.00	5,000,000.00
120207	EARNINGS -GENERAL	25,000,000.00	25,000,000.00	0.00	25,000,000.00
12020726	Earnings from Hospitals	25,000,000.00	25,000,000.00	0.00	25,000,000.00
13	AID AND GRANTS	1,616,815,951.25	1,616,815,951.25	0.00	0.00
1301	AID	1,616,815,951.25	1,616,815,951.25	0.00	0.00
130102	FOREIGN AID	1,616,815,951.25	1,616,815,951.25	0.00	0.00
13010202	CAPITAL FOREIGN AID	1,616,815,951.25	1,616,815,951.25	0.00	0.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	10,720,425,000.00	10,720,425,000.00	0.00	0.00
1403	LOANS/ BORROWINGS RECEIPT	10,720,425,000.00	10,720,425,000.00	0.00	0.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	10,720,425,000.00	10,720,425,000.00	0.00	0.00
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	10,720,425,000.00	10,720,425,000.00	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

052100300100	Primary Health Care Development Agency				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	804,000,000.00	804,000,000.00	0.00	806,400,000.00
13	AID AND GRANTS	804,000,000.00	804,000,000.00	0.00	806,400,000.00
1302	GRANTS	804,000,000.00	804,000,000.00	0.00	806,400,000.00
130201	DOMESTIC GRANTS	804,000,000.00	804,000,000.00	0.00	806,400,000.00
13020104	CAPITAL GRANTS FROM LGAS	804,000,000.00	804,000,000.00	0.00	806,400,000.00



KEBBI STATE 2026 APPROVED BUDGET

052102600100	Sir-Yahaya Memorial Hospital				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	3,000,000.00	3,000,000.00	0.00	3,000,000.00
12	INDEPENDENT REVENUE	3,000,000.00	3,000,000.00	0.00	3,000,000.00
1202	NON-TAX REVENUE	3,000,000.00	3,000,000.00	0.00	3,000,000.00
120207	EARNINGS -GENERAL	3,000,000.00	3,000,000.00	0.00	3,000,000.00
12020726	Earnings from Hospitals	3,000,000.00	3,000,000.00	0.00	3,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

052110200100	General Hospitals				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	70,000,000.00	70,000,000.00	5,991,874.95	10,000,000.00
12	INDEPENDENT REVENUE	70,000,000.00	70,000,000.00	5,991,874.95	10,000,000.00
1202	NON-TAX REVENUE	70,000,000.00	70,000,000.00	5,991,874.95	10,000,000.00
120207	EARNINGS -GENERAL	70,000,000.00	70,000,000.00	5,991,874.95	10,000,000.00
12020726	Earnings from Hospitals	70,000,000.00	70,000,000.00	5,991,874.95	10,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

052110400100	College of Nursing Sciences				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	35,080,000.00	35,080,000.00	4,942,800.00	35,080,000.00
12	INDEPENDENT REVENUE	35,080,000.00	35,080,000.00	4,942,800.00	35,080,000.00
1202	NON-TAX REVENUE	35,080,000.00	35,080,000.00	4,942,800.00	35,080,000.00
120204	FEES - GENERAL	28,080,000.00	28,080,000.00	4,942,800.00	28,080,000.00
12020463	HOSTEL FEE	8,080,000.00	8,080,000.00	4,942,800.00	8,080,000.00
12020474	Registration Fee	20,000,000.00	20,000,000.00	0.00	20,000,000.00
120206	SALES - GENERAL	5,000,000.00	5,000,000.00	0.00	5,000,000.00
12020615	Sales of Application Forms	5,000,000.00	5,000,000.00	0.00	5,000,000.00
120207	EARNINGS -GENERAL	2,000,000.00	2,000,000.00	0.00	2,000,000.00
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	2,000,000.00	2,000,000.00	0.00	2,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

052110600100	College of Health Sciences Technology, Jega				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	87,130,000.00	87,130,000.00	9,984,012.87	23,000,000.00
12	INDEPENDENT REVENUE	87,130,000.00	87,130,000.00	9,984,012.87	23,000,000.00
1202	NON-TAX REVENUE	87,130,000.00	87,130,000.00	9,984,012.87	23,000,000.00
120204	FEES - GENERAL	76,630,000.00	76,630,000.00	0.00	8,000,000.00
12020463	HOSTEL FEE	3,040,000.00	3,040,000.00	0.00	3,000,000.00
12020474	Registration Fee	73,590,000.00	73,590,000.00	0.00	5,000,000.00
120206	SALES - GENERAL	10,500,000.00	10,500,000.00	9,984,012.87	15,000,000.00
12020615	Sales of Application Forms	10,500,000.00	10,500,000.00	9,984,012.87	15,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

052110800100	Kebbi State Contributory Healthcare Management Agency (KECHEMA)				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	1,487,675,472.00	1,487,675,472.00	0.00	1,487,675,472.00
12	INDEPENDENT REVENUE	800,000,000.00	800,000,000.00	0.00	800,000,000.00
1202	NON-TAX REVENUE	800,000,000.00	800,000,000.00	0.00	800,000,000.00
120204	FEES - GENERAL	800,000,000.00	800,000,000.00	0.00	800,000,000.00
12020456	SERVICE CHARGE FEES	800,000,000.00	800,000,000.00	0.00	800,000,000.00
13	AID AND GRANTS	687,675,472.00	687,675,472.00	0.00	687,675,472.00
1302	GRANTS	687,675,472.00	687,675,472.00	0.00	687,675,472.00
130201	DOMESTIC GRANTS	687,675,472.00	687,675,472.00	0.00	687,675,472.00
13020102	CAPITAL GRANTS FROM FGN	687,675,472.00	687,675,472.00	0.00	687,675,472.00



KEBBI STATE 2026 APPROVED BUDGET

053500100100	Ministry of Environment				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	29,635,860,000.00	29,635,860,000.00	102,843,206.80	12,488,233,900.00
12	INDEPENDENT REVENUE	1,015,860,000.00	1,015,860,000.00	102,843,206.80	1,015,860,000.00
1202	NON-TAX REVENUE	1,015,860,000.00	1,015,860,000.00	102,843,206.80	1,015,860,000.00
120204	FEES - GENERAL	5,000,000.00	5,000,000.00	1,550,000.00	5,000,000.00
12020440	SANITATION FEES	5,000,000.00	5,000,000.00	1,550,000.00	5,000,000.00
120205	FINES - GENERAL	360,000.00	360,000.00	0.00	360,000.00
12020506	PENALTIES CHARGES	200,000.00	200,000.00	0.00	200,000.00
12020507	Compensation on trees and eco trees	160,000.00	160,000.00	0.00	160,000.00
120206	SALES - GENERAL	1,005,000,000.00	1,005,000,000.00	101,293,206.80	1,005,000,000.00
12020633	Sales of Tueguya Farming Products	1,000,000,000.00	1,000,000,000.00	97,921,706.80	1,000,000,000.00
12020647	Sales of Other Forest Products	5,000,000.00	5,000,000.00	3,371,500.00	5,000,000.00
120207	EARNINGS -GENERAL	5,500,000.00	5,500,000.00	0.00	5,500,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	2,000,000.00	2,000,000.00	0.00	2,000,000.00
12020713	Earning from Commercial Activities/Printing	2,500,000.00	2,500,000.00	0.00	2,500,000.00
12020720	Earning from Royalties	1,000,000.00	1,000,000.00	0.00	1,000,000.00
14	CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	28,620,000,000.00	28,620,000,000.00	0.00	11,472,373,900.00
1403	LOANS/ BORROWINGS RECEIPT	28,620,000,000.00	28,620,000,000.00	0.00	11,472,373,900.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	28,620,000,000.00	28,620,000,000.00	0.00	11,472,373,900.00
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	28,620,000,000.00	28,620,000,000.00	0.00	11,472,373,900.00



KEBBI STATE 2026 APPROVED BUDGET

053501600100	Kebbi Environmental Protection Agency (KESEPA)				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	2,600,000.00	2,600,000.00	243,000.00	1,600,000.00
12	INDEPENDENT REVENUE	2,600,000.00	2,600,000.00	243,000.00	1,600,000.00
1202	NON-TAX REVENUE	2,600,000.00	2,600,000.00	243,000.00	1,600,000.00
120205	FINES - GENERAL	100,000.00	100,000.00	243,000.00	100,000.00
12020541	Violation Charge	100,000.00	100,000.00	243,000.00	100,000.00
120207	EARNINGS -GENERAL	2,000,000.00	2,000,000.00	0.00	1,000,000.00
12020717	Earning from Bakery Industries	2,000,000.00	2,000,000.00	0.00	1,000,000.00
120213	RE-IMBURSEMENT GENERAL	500,000.00	500,000.00	0.00	500,000.00
12021305	Environmental Audit Report	500,000.00	500,000.00	0.00	500,000.00



KEBBI STATE 2026 APPROVED BUDGET

055400200100	Social Security Welfare Fund				
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	24,000,000.00	24,000,000.00	121,184,825.21	450,000,000.00
13	AID AND GRANTS	24,000,000.00	24,000,000.00	121,184,825.21	450,000,000.00
1302	GRANTS	24,000,000.00	24,000,000.00	121,184,825.21	450,000,000.00
130201	DOMESTIC GRANTS	24,000,000.00	24,000,000.00	121,184,825.21	450,000,000.00
13020103	CURRENT GRANTS FROM LGAS	24,000,000.00	24,000,000.00	121,184,825.21	450,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

011101800100	Special Services								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					0.00	0.00	0.00	7,080,000,000.00	0.00
13100126000100 - Reform of Government and Governance - General	Construction and Installation of 10nos Security Operations Facilities with surveillance and communication systems Across the State	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70361 - PUBLIC ORDER AND SAFETY N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	7,080,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

011103300100	State Agency for Control of AIDS/HIV								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					<u>250,000,000.00</u>	<u>250,000,000.00</u>	<u>0.00</u>	<u>500,000,000.00</u>	<u>0.00</u>
04030423000204 - Communicable diseases	Purchase of 50,000 No ARV and Test kit for HIV/AIDS Control Project	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	32142200 - STATE WIDE	250,000,000.00	250,000,000.00	0.00	500,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

011200300100	State Assembly								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					1,630,123,975.00	413,250,000.00	0.00	1,615,123,975.00	0.00
13100123013900 - Reform of Government and Governance - General	Purchase of 10 No set of office furniture for state House of Assembly complex	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32120600 - Birnin Kebbi Local Government	116,500,000.00	5,000,000.00	0.00	116,500,000.00	0.00
13100123013600 - Reform of Government and Governance - General	Purchase of 3 No Toyota Hilux for House of Assembly (Tokunbo)	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32120600 - Birnin Kebbi Local Government	114,373,975.00	0.00	0.00	114,373,975.00	0.00
13100125000100 - Reform of Government and Governance - General	Comprehensive Motor Insurance for State Assembly Members	23010141 - INSURANCE OF PUBLIC PROPERTY	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32120600 - Birnin Kebbi Local Government	5,000,000.00	5,000,000.00	0.00	0.00	0.00
13100123014800 - Reform of Government and Governance - General	Purchase of 2 nos. HP Laptops with Accessories	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32120600 - Birnin Kebbi Local Government	18,250,000.00	18,250,000.00	0.00	8,250,000.00	0.00
13100125000200 - Reform of Government and Governance - General	Procurement and Installation of 5 No. 60KVA Solar Energy System at the House of Assembly Complex	23010119 - PURCHASE OF POWER GENERATING SET	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32120600 - Birnin Kebbi Local Government	120,000,000.00	120,000,000.00	0.00	120,000,000.00	0.00
13100123014000 - Reform of Government and Governance - General	Construction of Restaurant at House of Assembly Office Complex, Birnin Kebbi	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32120600 - Birnin Kebbi Local Government	36,500,000.00	5,000,000.00	0.00	36,500,000.00	0.00
13100123014100 - Reform of Government and Governance - General	Construction of Wall Fence and Installation of Verve Wire at the Office Complex	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32120600 - Birnin Kebbi Local Government	26,500,000.00	0.00	0.00	26,500,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

13100123014300 - Reform of Government and Governance - General	Construction of Additional Car Park, Landscaping, improvement of the Existing Drainages within the Complex	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32120600 - Birnin Kebbi Local Government	78,000,000.00	8,000,000.00	0.00	78,000,000.00	0.00
13100123014700 - Reform of Government and Governance - General	Construction of New Office for Hon. Speaker, Deputy Speaker and 4 Principal Officers at House of Assembly Complex	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32120600 - Birnin Kebbi Local Government	65,000,000.00	0.00	0.00	65,000,000.00	0.00
13100123014900 - Reform of Government and Governance - General	Construction of 1 Nos Block of Offices with Toilets for General Staff	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32120600 - Birnin Kebbi Local Government	26,000,000.00	5,000,000.00	0.00	26,000,000.00	0.00
13100123013800 - Reform of Government and Governance - General	Construction of 24 Nos Housing units at New Assembly Quarters	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32120600 - Birnin Kebbi Local Government	585,000,000.00	50,000,000.00	0.00	585,000,000.00	0.00
13100123014200 - Reform of Government and Governance - General	Construction and Drilling of a Water Bore-Holes, Overhead Tanks and reticulation at House of Assembly complex	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32120600 - Birnin Kebbi Local Government	45,000,000.00	0.00	0.00	45,000,000.00	0.00
13100123014400 - Reform of Government and Governance - General	Construction and Drilling of New Water Bore-Hole, overhead tank and reticulation at House of Assembly members Quarters	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32120600 - Birnin Kebbi Local Government	26,000,000.00	2,000,000.00	0.00	26,000,000.00	0.00
13100123015000 - Reform of Government and Governance - General	Construction of a Mordern Clinic at House of Assembly Complex	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32120600 - Birnin Kebbi Local Government	55,000,000.00	20,000,000.00	0.00	55,000,000.00	0.00
13100123014600 - Reform of Government and Governance - General	Construction of a sport centre and provision of sporting facilities in the Assembly Complex	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32120600 - Birnin Kebbi Local Government	65,000,000.00	5,000,000.00	0.00	65,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

13100123014500 - Reform of Government and Governance - General	Purchase and Installation of Solar Lightning, Solar Energy System at Chamber and Rehabilitation of Existing Solar Light in House of assembly complex	23010119 - PURCHASE OF POWER GENERATING SET	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32120600 - Birnin Kebbi Local Government	150,000,000.00	150,000,000.00	0.00	150,000,000.00	0.00
13100123015100 - Reform of Government and Governance - General	Installation of security lines at the Assembly Complex	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTUR E	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32120600 - Birnin Kebbi Local Government	98,000,000.00	20,000,000.00	0.00	98,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

011200400100	House of Assembly Commission								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					190,400,000.00	190,400,000.00	0.00	196,500,101.00	0.00
13100126000200 - Reform of Government and Governance - General	Procurement of 2 No 2024 Toyota Hilux Vehicles for the House of Assembly Commission	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	150,000,000.00	0.00
13100124000500 - Reform of Government and Governance - General	Purchase of office furniture for Assembly Service Commission Office	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32120600 - Birnin Kebbi Local Government	40,000,000.00	40,000,000.00	0.00	0.00	0.00
13100126000300 - Reform of Government and Governance - General	Construction of Office for the State Assembly Commission	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32120600 - Birnin Kebbi Local Government	150,400,000.00	150,400,000.00	0.00	0.00	0.00
13100126000400 - Reform of Government and Governance - General	Construction of 1 Blocks of 5 Offices for the House of Assembly Commission	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	46,500,101.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

012300100100	Ministry of Information and Culture								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					1,492,000,000.00	1,132,000,000.00	282,362,110.55	1,840,583,848.72	40,000,000.00
11100123004400 - Information Communication and Technology - General	Procurement of 4 No. Public Announcement vehicles with complete Accessories and equipment	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32142200 - STATE WIDE	20,000,000.00	20,000,000.00	0.00	168,000,000.00	0.00
11100126000100 - Information Communication and Technology - General	Procurement of 4 No. Operational Vehicles 2010 Models (2 Toyota Avensis & 2 Golf Wagon) for Kebbi Television Services and Kebbi Radio Stations Birnin kebbi	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32142200 - STATE WIDE	20,000,000.00	20,000,000.00	0.00	38,000,000.00	0.00
11100123003600 - Information Communication and Technology - General	Purchase of 2 no. vans for live coverage outside Broadcast for Kebbi Radio Station.	23010106 - PURCHASE OF VANS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32142200 - STATE WIDE	10,000,000.00	10,000,000.00	0.00	200,000,000.00	0.00
11100123005100 - Information Communication and Technology - General	Procurement and installation of heavy duty of machine for Government Printing Press	23010114 - PURCHASE OF COMPUTER PRINTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32142200 - STATE WIDE	50,000,000.00	50,000,000.00	0.00	20,000,000.00	0.00
11100123005000 - Information Communication and Technology - General	Purchase and Installation of 4 No. 15 KVA Hybrid inverter, 4 No Batteries and 50 No Pannels for the Ministry of Information	23010119 - PURCHASE OF POWER GENERATING SET	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32142200 - STATE WIDE	10,000,000.00	10,000,000.00	0.00	28,000,000.00	0.00
11100123003700 - Information Communication and Technology - General	Equiping of Research Library in the History Bureau Headquarters such as Historical Books,Journals ,archieves etc	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32142200 - STATE WIDE	150,000,000.00	150,000,000.00	0.00	26,848,627.13	0.00
11100123004300 - Information Communication and Technology - General	Purchase of cultural custumes and acessories for Kebbi Cultural events.	23010130 - PURCHASE OF RECREATIONAL FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32142200 - STATE WIDE	200,000,000.00	100,000,000.00	0.00	50,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

11100123003800 - Information Communication and Technology - General	Comprehensive Insurance of Equipments in Kebbi T.V, Kebbi Radio and their Booster Stations	23010141 - INSURANCE OF PUBLIC PROPERTY	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32142200 - STATE WIDE	10,000,000.00	10,000,000.00	0.00	0.00	0.00
11100123003400 - Information Communication and Technology - General	Purchase of Public Announcement Equipment and Accessories E.G 10 NO. Sound Amplifiers,10 Sound mixers,4 projectors etc	23010142 - PURCHASE OF INFORMATION EQUIPMENTS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32142200 - STATE WIDE	60,000,000.00	60,000,000.00	0.00	75,375,960.00	0.00
11100123003500 - Information Communication and Technology - General	Purchase of Historical archives materials for Kebbi History Bureau	23010142 - PURCHASE OF INFORMATION EQUIPMENTS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32142200 - STATE WIDE	100,000,000.00	170,000,000.00	162,000,000.00	10,000,000.00	0.00
11100123004500 - Information Communication and Technology - General	Purchase of NBC Operational License for Kebbi TV and Kebbi Radio (Software)	23010142 - PURCHASE OF INFORMATION EQUIPMENTS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32142200 - STATE WIDE	17,000,000.00	17,000,000.00	0.00	0.00	0.00
11100123004700 - Information Communication and Technology - General	Establishment of FM Radio Station at Argungu	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32110300 - Argungu Local Government	10,000,000.00	10,000,000.00	0.00	0.00	0.00
11100123004700 - Information Communication and Technology - General	Establishment of FM Radio Station at Yauri	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32132000 - Yauri Local Government	10,000,000.00	10,000,000.00	0.00	0.00	0.00
11100123004800 - Information Communication and Technology - General	Construction of Strategic management Information unit	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32142200 - STATE WIDE	170,000,000.00	90,000,000.00	0.00	20,000,000.00	0.00
11100123005200 - Information Communication and Technology - General	Fencing of and Installation of Security facilities at Kebbi Radio Headquarters	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32142200 - STATE WIDE	250,000,000.00	150,000,000.00	120,362,110.55	83,835,810.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

11100123004200 - Information Communication and Technology - General	Construction of One Stop Shops for the State Cultural Festival - Argungu Fishing)	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32110300 - Argungu Local Government	50,000,000.00	12,500,000.00	0.00	37,500,000.00	0.00
11100123004200 - Information Communication and Technology - General	Construction of One Stop Shops for the State Cultural Festival - Huttungo)	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32111900 - Suru Local Government	50,000,000.00	12,500,000.00	0.00	37,500,000.00	0.00
11100123004200 - Information Communication and Technology - General	Construction of One Stop Shops for the State Cultural Festival - Rigata	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32132000 - Yauri Local Government	50,000,000.00	12,500,000.00	0.00	37,500,000.00	0.00
11100123004200 - Information Communication and Technology - General	Construction of One Stop Shops for the State Cultural Festival - Uhola	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32132100 - Zuru Local Government	50,000,000.00	12,500,000.00	0.00	37,500,000.00	0.00
11100126000200 - Information Communication and Technology - General	Provision and Installation of Solar street Lights withing Kebbi Radio Premises	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32142200 - STATE WIDE	0.00	0.00	0.00	6,200,000.00	0.00
11100123004100 - Information Communication and Technology - General	Rehabilitation and Fencing of Artiste Camp in Argungu	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32110300 - Argungu Local Government	30,000,000.00	30,000,000.00	0.00	184,209,757.55	0.00
11100123004600 - Information Communication and Technology - General	Renovation and Expansion of Office Building: Structural Maintenance of History Bureau	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32120600 - Birnin Kebbi Local Government	20,000,000.00	20,000,000.00	0.00	313,792,353.26	0.00
11100123004000 - Information Communication and Technology - General	Rehabilitation of Block B of Kebbi Radio Station along Kalgo Road	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32121300 - Kalgo Local Government	13,000,000.00	13,000,000.00	0.00	75,865,719.15	0.00
11100123003900 - Information Communication and Technology - General	General Renovation of State Television Services Including Structures and premises in Birnin Kebbi	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32142200 - STATE WIDE	50,000,000.00	50,000,000.00	0.00	319,368,740.63	0.00



KEBBI STATE 2026 APPROVED BUDGET

11100126000300 - Information Communication and Technology - General	Upgrading/Renovation of Kebbi Gallery at Kaduna Arewa House	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32142200 - STATE WIDE	0.00	0.00	0.00	31,086,881.00	0.00
11100125000200 - Information Communication and Technology - General	Establishment of State Nutrition Information and promotion resources centre.	23050101 - RESEARCH AND DEVELOPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32142200 - STATE WIDE	15,000,000.00	15,000,000.00	0.00	40,000,000.00	40,000,000.00
11100123004900 - Information Communication and Technology - General	Provision for 2026 Kebbi Carnival Anniversary	23050104 - ANNIVERSARIES/ CELEBRATIONS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32142200 - STATE WIDE	17,000,000.00	17,000,000.00	0.00	0.00	0.00
11100125000100 - Information Communication and Technology - General	Provision for International Cultural Exchange	23050104 - ANNIVERSARIES/ CELEBRATIONS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32142200 - STATE WIDE	60,000,000.00	60,000,000.00	0.00	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

012400100100	Ministry of Home Affairs and Internal Security								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					861,000,000.00	861,000,000.00	0.00	19,982,319,623.11	0.00
13100126000500 - Reform of Government and Governance - General	Purchase of 5 No motorcycle for fire service station at Argungu	23010104 - PURCHASE MOTOR CYCLES	70321 - FIRE PROTECTION SERVICES	32110300 - Argungu Local Government	0.00	0.00	0.00	8,500,000.00	0.00
13100126000600 - Reform of Government and Governance - General	Purchase of 5 No motorcycle for fire service station at Yauri	23010104 - PURCHASE MOTOR CYCLES	70321 - FIRE PROTECTION SERVICES	32132000 - Yauri Local Government	0.00	0.00	0.00	8,500,000.00	0.00
13100126000700 - Reform of Government and Governance - General	Purchase of 5 No motorcycle for fire service station at Zuru	23010104 - PURCHASE MOTOR CYCLES	70321 - FIRE PROTECTION SERVICES	32132100 - Zuru Local Government	0.00	0.00	0.00	8,500,000.00	0.00
13100126000800 - Reform of Government and Governance - General	Purchase of 85 No motor vehicles (Toyota Hilux 2025 Model Brand New)	23010105 - PURCHASE OF MOTOR VEHICLES	70361 - PUBLIC ORDER AND SAFETY N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	8,400,000,000.00	0.00
13100126000900 - Reform of Government and Governance - General	Furnishing of international fusion center at DSS HQ	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	980,000,000.00	0.00
13100123002200 - Reform of Government and Governance - General	Purchase of Uniform, Boot & Shulder Rank to Fire Service	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70321 - FIRE PROTECTION SERVICES	32142200 - STATE WIDE	20,000,000.00	20,000,000.00	0.00	0.00	0.00
13100123002500 - Reform of Government and Governance - General	Purchase of Pro Active Foam Chemical	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70321 - FIRE PROTECTION SERVICES	32142200 - STATE WIDE	20,000,000.00	20,000,000.00	0.00	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

13100124000100 - Reform of Government and Governance - General	Purchase of 2 No. Fire Fighting trucks (sino trucks) 600ltrs water capacity, 600ltrs foam chemical, automatic gear, automatic centrifugal pump, 4 crew members and rotational monitor model.	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70321 - FIRE PROTECTION SERVICES	32142200 - STATE WIDE	485,000,000.00	485,000,000.00	0.00	626,500,000.00	0.00
13100126001000 - Reform of Government and Governance - General	Procurement of standardized security operational kits (including high-visibility vests with agency insignia, long-range tactical walkie-talkies, and essential field gear)	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	5,200,000,000.00	0.00
13100126001100 - Reform of Government and Governance - General	Purchase of Security Gadgets (metal detector, smart security camera etc)	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	101,300,000.00	0.00
13100126001200 - Reform of Government and Governance - General	Purchase of 50 Units of Ground to Air Radios	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	25,000,000.00	0.00
13100126001300 - Reform of Government and Governance - General	Purchase of 200 Units of walkie talkies	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	600,000,000.00	0.00
13100126001400 - Reform of Government and Governance - General	Purchase of 4 units of explosive trace detectors	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	24,800,000.00	0.00
13100126001500 - Reform of Government and Governance - General	Purchase of 100 units of under vehicle search mirrors	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	6,000,000.00	0.00
13100126001600 - Reform of Government and Governance - General	Purchase of 10 pices of bullet proof jackets	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	4,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

13100126001700 - Reform of Government and Governance - General	Purchase of 20 units of GPS trackers	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	11,500,000.00	0.00
13100126001800 - Reform of Government and Governance - General	Purchase of 600 units of motorcycles for security agencies	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	750,000,000.00	0.00
13100126001900 - Reform of Government and Governance - General	Purchase of security kits for local securities and vigilantes	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	132,750,000.00	0.00
13100126002000 - Reform of Government and Governance - General	Purchase of 1,200 pairs of uniforms for vigilantes, local hunters and "Yan Sakai"	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	45,000,000.00	0.00
13100126002100 - Reform of Government and Governance - General	Provision of 500 No desert boots for vigilantes, local hunders and "Yan sakai"	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	22,500,000.00	0.00
13100126002200 - Reform of Government and Governance - General	Purchase of 500 No safety helmets to vigilantes, local hunders and "Yan Sakai"	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	15,000,000.00	0.00
13100126002300 - Reform of Government and Governance - General	Purchase 500 No of tactical batons for vigilantes, local hunders and "Yan Sakai"	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	12,000,000.00	0.00
13100126002400 - Reform of Government and Governance - General	Purchase of body harness, elbow cups, hand cuffs, protective gears, leg cuffs and knee cuffs for local securities	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	38,250,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

13100126002500 - Reform of Government and Governance - General	Procurement of 24 units of mid-range presumer drones	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	550,000,000.00	0.00
13100126002600 - Reform of Government and Governance - General	Purchase and installation of CCTV and digital cameras to the strategic places in the state	23010145 - PURCHASE OF ICT EQUIPMENTS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	1,150,000,000.00	0.00
13100126002700 - Reform of Government and Governance - General	Purchase & Installation of 300 set of 4, 6 & 8 channel CCTV system at new secretariat Gwadangaji	23010145 - PURCHASE OF ICT EQUIPMENTS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	301,500,000.00	0.00
13100126002800 - Reform of Government and Governance - General	Construction of mini fire service station at Argungu	23020110 - CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	70321 - FIRE PROTECTION SERVICES	32110300 - Argungu Local Government	0.00	0.00	0.00	180,239,874.37	0.00
13100126002900 - Reform of Government and Governance - General	Construction of mini fire service station at Yauri	23020110 - CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	70321 - FIRE PROTECTION SERVICES	32132000 - Yauri Local Government	0.00	0.00	0.00	180,239,874.37	0.00
13100126003000 - Reform of Government and Governance - General	Construction of mini fire service station at Zuru	23020110 - CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	70321 - FIRE PROTECTION SERVICES	32132100 - Zuru Local Government	0.00	0.00	0.00	180,239,874.37	0.00
13100124000200 - Reform of Government and Governance - General	Construction of 4no. Fire Service Station (Argungu, Yauri, Zuru and Birnin Kebbi)	23020110 - CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	70321 - FIRE PROTECTION SERVICES	32142200 - STATE WIDE	221,000,000.00	221,000,000.00	0.00	0.00	0.00
13100126003100 - Reform of Government and Governance - General	Renovation of residence of Heads of Security Agencies of the state	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70361 - PUBLIC ORDER AND SAFETY N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	50,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

13100126003200 - Reform of Government and Governance - General	Rehabilitation of shelters for security agencies across the state	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70361 - PUBLIC ORDER AND SAFETY N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	260,000,000.00	0.00
13100126003300 - Reform of Government and Governance - General	Rehabilitation of Fire Service station at Aliero Qtrs area, Birnin Kebbi	23030109 - REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	70321 - FIRE PROTECTION SERVICES	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	30,000,000.00	0.00
13100126003400 - Reform of Government and Governance - General	Rehabilitation of Fire Service station at New Central Market Birnin Kebbi	23030109 - REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	70321 - FIRE PROTECTION SERVICES	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	20,000,000.00	0.00
13100123002300 - Reform of Government and Governance - General	Rehabilitation of 2 No fire stations	23030109 - REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	70321 - FIRE PROTECTION SERVICES	32142200 - STATE WIDE	50,000,000.00	50,000,000.00	0.00	0.00	0.00
13100126003500 - Reform of Government and Governance - General	Renovation of camera house at Sir Ahmadu Bello International Airport (Old Tower)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	60,000,000.00	0.00
13100124000100 - Reform of Government and Governance - General	Capacity Building on Peace and Conflict Resolution Across the State	23050101 - RESEARCH AND DEVELOPMENT	70151 - R&D GENERAL PUBLIC SERVICES	32142200 - STATE WIDE	65,000,000.00	65,000,000.00	0.00	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

012500100100	Office of the Head of Service								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					3,600,000,000.00	3,600,000,000.00	108,832,755.00	942,364,443.01	0.00
13100123000200 - Reform of Government and Governance - General	Purchase of complete set of office Furniture for the HOS and 20 Perm Secs	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	32142200 - STATE WIDE	0.00	300,000,000.00	108,832,755.00	0.00	0.00
04050125000504 - Functional health facilities	Construction of staff clinic in the new secretariat	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70721 - GENERAL MEDICAL SERVICES	32120600 - Birnin Kebbi Local Government	140,000,000.00	140,000,000.00	0.00	60,170,787.09	0.00
13100125001300 - Reform of Government and Governance - General	Construction of fire service office in the new secretariat	23020110 - CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	70131 - GENERAL PERSONNEL SERVICES	32120600 - Birnin Kebbi Local Government	60,000,000.00	60,000,000.00	0.00	82,193,655.92	0.00
13100123000700 - Reform of Government and Governance - General	Rehabilitation of State Liaison Office at Abuja	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	32142200 - STATE WIDE	2,800,000,000.00	2,600,000,000.00	0.00	0.00	0.00
13100126003600 - Reform of Government and Governance - General	Rehabilitation of State Liaison Office at Lagos	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	32142200 - STATE WIDE	0.00	0.00	0.00	100,000,000.00	0.00
13100126003700 - Reform of Government and Governance - General	Rehabilitation of State Liaison Office at Kaduna	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	32142200 - STATE WIDE	0.00	0.00	0.00	100,000,000.00	0.00
13100126003800 - Reform of Government and Governance - General	Rehabilitation of State Liaison Offices at Sokoto	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	32142200 - STATE WIDE	0.00	0.00	0.00	100,000,000.00	0.00
13100123000800 - Reform of Government and Governance - General	Purchase and Intallation of Monitoring Software in Kebbi State Civil Service	23050102 - COMPUTER SOFTWARE ACQUISITION	70131 - GENERAL PERSONNEL SERVICES	32142200 - STATE WIDE	600,000,000.00	500,000,000.00	0.00	500,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

014000100100	Office of the State Auditor General								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					109,146,405.13	109,146,405.13	15,000,000.00	136,019,730.71	0.00
13100123012400 - Reform of Government and Governance - General	Purchase of additional office Furnitures (8 No. Offices Cabinet Box , 1 No. Fire safety Box, 8 No. Cabinet Drawer and Three Sitter Vistor Chairs)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	32120600 - Birnin Kebbi Local Government	9,929,000.00	9,929,000.00	5,000,000.00	7,500,000.00	0.00
13100123012500 - Reform of Government and Governance - General	Construction of Additional 1No. Block and 1No. Conference Hall at the Auditor General Office at the HQ	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	32120600 - Birnin Kebbi Local Government	89,217,405.13	89,217,405.13	10,000,000.00	59,217,405.13	0.00
13100126003900 - Reform of Government and Governance - General	Renovation of Auditor General Residential Building at Birnin Kebbi	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	32120600 - Birnin Kebbi Local Government	10,000,000.00	10,000,000.00	0.00	9,302,325.58	0.00
13100123012600 - Reform of Government and Governance - General	Renovation of 1 No Zonal Office - Argungu	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	32110300 - Argungu Local Government	0.00	0.00	0.00	10,000,000.00	0.00
13100123012600 - Reform of Government and Governance - General	Renovation of 1No Zonal Office Birnin Kebbi	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	10,000,000.00	0.00
13100123012600 - Reform of Government and Governance - General	Renovation of 1 No Zonal Office, Yauri	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	32132000 - Yauri Local Government	0.00	0.00	0.00	10,000,000.00	0.00
13100123012600 - Reform of Government and Governance - General	Renovation of 1 No Zonal Office, Zuru	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	32132100 - Zuru Local Government	0.00	0.00	0.00	10,000,000.00	0.00
13100123012500 - Reform of Government and Governance - General	Purchase and Installation of 10KVA Solar System at the Auditor General Office at the HQ	23010119 - PURCHASE OF POWER GENERATING SET	70112 - FINANCIAL AND FISCAL AFFAIRS	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	20,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

014000200100	Office of the Auditor General for Local Government								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					19,929,000.00	19,929,000.00	0.00	24,929,000.00	0.00
13100123010100 - Reform of Government and Governance - General	Purchase of 6No. Set of Office Furniture for the Office of the Auditor General for Local Government	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	32120600 - Birnin Kebbi Local Government	9,929,000.00	9,929,000.00	0.00	9,929,000.00	0.00
13100123010000 - Reform of Government and Governance - General	Rehabilitation of Offices Block at H/Q in Birnin Kebbi	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	32120600 - Birnin Kebbi Local Government	10,000,000.00	10,000,000.00	0.00	15,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

014700100100	Civil Service Commission								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					<u>115,000,000.00</u>	<u>115,000,000.00</u>	<u>0.00</u>	<u>115,000,000.00</u>	<u>0.00</u>
13100123015400 - Reform of Government and Governance - General	Purchase of 10 sets of office Funitures for Civil Service Complex	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	32120600 - Birnin Kebbi Local Government	65,000,000.00	65,000,000.00	0.00	65,000,000.00	0.00
13100123015300 - Reform of Government and Governance - General	Renovation of Civil Service Commission Complex	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	32120600 - Birnin Kebbi Local Government	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

016100100100	Office of the Secretary to the State Government								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					37,268,599,543.50	40,268,599,543.50	9,088,484,801.83	24,800,000,000.00	0.00
13100123010600 - Reform of Government and Governance - General	Rehabilitation of Staff Quarters across the state	23030103 - REHABILITATION / REPAIRS - HOUSING	70133 - OTHER GENERAL SERVICES	32142200 - STATE WIDE	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00
13100123010300 - Reform of Government and Governance - General	Purchase of 35 No 2024 Toyota Hilux for Government Vehicles for various MDA CEO	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32142200 - STATE WIDE	2,000,000,000.00	2,000,000,000.00	572,000,000.00	3,000,000,000.00	0.00
13100123010500 - Reform of Government and Governance - General	Purchase of 2 nos of Staff Car and 2 no Convoy Vehicles	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	32142200 - STATE WIDE	250,000,000.00	250,000,000.00	0.00	500,000,000.00	0.00
13100123010400 - Reform of Government and Governance - General	Purchase of 30 sets of office Furnitures	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32142200 - STATE WIDE	200,000,000.00	200,000,000.00	0.00	300,000,000.00	0.00
13100123011200 - Reform of Government and Governance - General	Purchase of Security Equipment and Training Equipments across the state (Motor vehicles, Motorcycles, Tactical gears and and capacity building for local security agencies)	23010128 - PURCHASE OF SECURITY EQUIPMENT	70351 - R&D PUBLIC ORDER AND SAFETY	32142200 - STATE WIDE	20,618,599,543.50	20,618,599,543.50	0.00	0.00	0.00
13100123010200 - Reform of Government and Governance - General	Rehabilitation of State Liasion Office Abuja	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	32142200 - STATE WIDE	500,000,000.00	500,000,000.00	31,660,000.00	1,000,000,000.00	0.00
13100123011500 - Reform of Government and Governance - General	Provision for construction and equipping of new VIP lodge	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	32131600 - Ngaski Local Government	0.00	0.00	0.00	5,000,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

13100123011500 - Reform of Government and Governance - General	Construction of Mosque and Islamiya School	23020129 - CONSTRUCTION OF MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32142200 - STATE WIDE	1,200,000,000.00	1,200,000,000.00	66,597,181.65	3,000,000,000.00	0.00
13100123012200 - Reform of Government and Governance - General	Provision of Capacity Building and Retreat for Executive Council Members	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	32142200 - STATE WIDE	100,000,000.00	100,000,000.00	0.00	0.00	0.00
13100123011400 - Reform of Government and Governance - General	Conduct and Monitoring 21 LGAs election (KESIEC)	23050103 - MONITORING AND EVALUATION	70133 - OTHER GENERAL SERVICES	32142200 - STATE WIDE	100,000,000.00	100,000,000.00	0.00	1,500,000,000.00	0.00
13100123011600 - Reform of Government and Governance - General	Special Intervention Grant for Pilgrims Transit and Resource Center	23050108 - SPECIAL GRANTS AND INTERVENTION	70133 - OTHER GENERAL SERVICES	32142200 - STATE WIDE	9,000,000,000.00	9,000,000,000.00	2,418,227,620.18	0.00	0.00
13100123011700 - Reform of Government and Governance - General	Development of Pilgrims Transit and Resource Center to Christians PWA	23020128 - CONSTRUCTION OF PILGRIMS CAMP	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32142200 - STATE WIDE	100,000,000.00	100,000,000.00	0.00	300,000,000.00	0.00
13100123012000 - Reform of Government and Governance - General	Purchase of Relief Materials and disbursement to victims of disaster	23050108 - SPECIAL GRANTS AND INTERVENTION	70133 - OTHER GENERAL SERVICES	32142200 - STATE WIDE	3,000,000,000.00	6,000,000,000.00	6,000,000,000.00	0.00	0.00
13100123012000 - Reform of Government and Governance - General	Purchase of 4,500 Mattress for Disaster Victims (SEMA)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	32142200 - STATE WIDE	0.00	0.00	0.00	1,500,000,000.00	0.00
13100123012000 - Reform of Government and Governance - General	Purchase of 4,200 Tones of Cement for Disaster Victims (SEMA)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	32142200 - STATE WIDE	0.00	0.00	0.00	2,500,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

13100123012000 - Reform of Government and Governance - General	Purchase of 5,250 Tones of Grains for Disaster Victims (SEMA)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	32142200 - STATE WIDE	0.00	0.00	0.00	1,000,000,000.00	0.00
13100123012000 - Reform of Government and Governance - General	Purchase of 850 Bundles of Roofing Zinc for Disaster Victims (SEMA)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	32142200 - STATE WIDE	0.00	0.00	0.00	2,500,000,000.00	0.00
13100123012000 - Reform of Government and Governance - General	Rehabilitation of Disaster Victims' Shelters in the State (SEMA)	23030103 - REHABILITATION / REPAIRS - HOUSING	70133 - OTHER GENERAL SERVICES	32142200 - STATE WIDE	0.00	0.00	0.00	2,500,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

016400100100	Ministry for Special Duties								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					7,216,800,000.00	7,064,400,000.00	831,464,000.00	5,698,100,000.00	0.00
13100124001000 - Reform of Government and Governance - General	Purchase of 50nos Tricycles, Crouches for People with Disability (Special Intervention)	23010104 - PURCHASE MOTOR CYCLES	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	500,000,000.00	500,000,000.00	0.00	250,000,000.00	0.00
13100124001100 - Reform of Government and Governance - General	Purchase of 100 Units of Tricycles (Special Intervention)	23010104 - PURCHASE MOTOR CYCLES	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	780,000,000.00	780,000,000.00	0.00	400,000,000.00	0.00
13100124001500 - Reform of Government and Governance - General	Purchase of 250 Units of Motorcycles (Special Intervention)	23010104 - PURCHASE MOTOR CYCLES	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	500,000,000.00	500,000,000.00	0.00	250,000,000.00	0.00
13100124001600 - Reform of Government and Governance - General	Purchase of 600 Units of Sewing Machines (Special Intervention)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	506,000,000.00	506,000,000.00	0.00	306,000,000.00	0.00
13100124001700 - Reform of Government and Governance - General	Purchase of 1000 Units of Fridges and and 1000 units of Freezers (Special Intervention)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	1,359,600,000.00	1,207,200,000.00	0.00	0.00	0.00
13100124001800 - Reform of Government and Governance - General	Purchase of 1000 Units of Grinding Machines (Special Intervention)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	384,200,000.00	384,200,000.00	0.00	192,100,000.00	0.00
13100124001100 - Reform of Government and Governance - General	Construction of Rehabilitation Centre Argungu	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	32110300 - Argungu Local Government	125,000,000.00	125,000,000.00	0.00	350,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

13100126004000 - Reform of Government and Governance - General	Construction of 5 solar borehole in 3 rehabilitation centres	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	150,000,000.00	0.00
13100124001400 - Reform of Government and Governance - General	Provision of Capacity Building for 50no. Women & 50no. Youth on Skills Acquisition (Special Program)	23050101 - RESEARCH AND DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	112,000,000.00	112,000,000.00	0.00	0.00	0.00
13100124001900 - Reform of Government and Governance - General	Feasibility Studies for the Development of regional transportation networks (Partnership for Africa's Development (NEPAD)	23050101 - RESEARCH AND DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	350,000,000.00	350,000,000.00	0.00	500,000,000.00	0.00
13100124001200 - Reform of Government and Governance - General	Provision of Special Projects and Programmes to economically active Women and Youth across the State	23050108 - SPECIAL GRANTS AND INTERVENTION	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	600,000,000.00	600,000,000.00	41,464,000.00	0.00	0.00
13100124001300 - Reform of Government and Governance - General	Purchase of 300 No HP Desktop Computers for distribution to economically active youth for business start up	23010113 - PURCHASE OF COMPUTERS	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	1,200,000,000.00	1,200,000,000.00	790,000,000.00	1,700,000,000.00	0.00
13100124002000 - Reform of Government and Governance - General	Procurement of 500No. Mechanical Tool Boxes for youth and women for skill acquisition	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	800,000,000.00	800,000,000.00	0.00	1,600,000,000.00	0.00
13100126004100 - Reform of Government and Governance - General	Provision for Empowerment and Seeds Capital of 1,000 Youth on different trades (Carpentry, Artisans, Vulcanizing, Dyeing and vegetarians) State-wide	23050108 - SPECIAL GRANTS AND INTERVENTION	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

016500100100	Ministry of Religious Affairs								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					2,904,000,000.00	2,904,000,000.00	1,514,581,997.75	4,230,000,000.00	0.00
13100124004300 - Reform of Government and Governance - General	Purchase of 60no. Bajaj Motor Cycle	23010104 - PURCHASE MOTOR CYCLES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32142200 - STATE WIDE	70,000,000.00	70,000,000.00	0.00	150,000,000.00	0.00
13100123008100 - Reform of Government and Governance - General	Purchase of 5No Vostro Laptop 400 Model (C17)	23010113 - PURCHASE OF COMPUTERS	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32142200 - STATE WIDE	17,000,000.00	17,000,000.00	0.00	10,000,000.00	0.00
13100126004200 - Reform of Government and Governance - General	Purchase of 5 No Laserjet Printer MFP M/4/A at the Ministry Headquarters in Birnin Kebbi	23010114 - PURCHASE OF COMPUTER PRINTERS	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	5,000,000.00	0.00
13100126004300 - Reform of Government and Governance - General	Purchase of 2 No Sharp photocopy 702D(A3) at the Ministry Headquarters in Birnin Kebbi	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	8,000,000.00	0.00
13100123008200 - Reform of Government and Governance - General	Purchase of 10KVA Inverter with an Installation of 20 No 600w pannels	23010119 - PURCHASE OF POWER GENERATING SET	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32142200 - STATE WIDE	17,000,000.00	17,000,000.00	0.00	17,000,000.00	0.00
13100124004500 - Reform of Government and Governance - General	Provision for purchase of funitures for Kebbi State Mass Wedding Scheme (1000 Couples)	23010121 - PURCHASE OF RESIDENTIAL FURNITURE	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32142200 - STATE WIDE	500,000,000.00	500,000,000.00	500,000,000.00	500,000,000.00	0.00
13100126004400 - Reform of Government and Governance - General	Purchase of 200 Nos of Religious Books for the Islamic Library	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32142200 - STATE WIDE	0.00	0.00	0.00	50,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

13100124004400 - Reform of Government and Governance - General	Purchase of 2000 nos of Scales and Measurement	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32142200 - STATE WIDE	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
13100124004100 - Reform of Government and Governance - General	Construction of HISBA Offices in Argungu Local Government	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32110300 - Argungu Local Government	225,000,000.00	225,000,000.00	0.00	120,000,000.00	0.00
13100124004100 - Reform of Government and Governance - General	Construction of HISBA Offices in Zuru Local Government	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32132100 - Zuru Local Government	225,000,000.00	225,000,000.00	0.00	120,000,000.00	0.00
13100123010800 - Reform of Government and Governance - General	Construction of 1 No Mosque across at Arewa Local Government	23020129 - CONSTRUCTION OF MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32110200 - Arewa Local Government	0.00	0.00	0.00	47,619,047.62	0.00
13100123010800 - Reform of Government and Governance - General	Construction of 1 No Mosque across at Argungu Local Government	23020129 - CONSTRUCTION OF MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32110300 - Argungu Local Government	0.00	0.00	0.00	47,619,047.62	0.00
13100123010800 - Reform of Government and Governance - General	Construction of 1 No Mosque across at Augie Local Government	23020129 - CONSTRUCTION OF MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32110400 - Augie Local Government	0.00	0.00	0.00	47,619,047.62	0.00
13100123010800 - Reform of Government and Governance - General	Construction of 1 No Mosque across at Bagudo Local Government	23020129 - CONSTRUCTION OF MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32110500 - Bagudo Local Government	0.00	0.00	0.00	47,619,047.62	0.00
13100123010800 - Reform of Government and Governance - General	Construction of 1 No Mosque across at Dandi Local Government	23020129 - CONSTRUCTION OF MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32110800 - Dandi Local Government	0.00	0.00	0.00	47,619,047.62	0.00



KEBBI STATE 2026 APPROVED BUDGET

13100123010800 - Reform of Government and Governance - General	Construction of 1 No Mosque across at Suru Local Government	23020129 - CONSTRUCTION OF MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32111900 - Suru Local Government	0.00	0.00	0.00	47,619,047.62	0.00
13100123010800 - Reform of Government and Governance - General	Construction of 1 No Mosque across at Aliero Local Government	23020129 - CONSTRUCTION OF MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32120100 - Aliero Local Government	0.00	0.00	0.00	47,619,047.62	0.00
13100123010800 - Reform of Government and Governance - General	Construction of 1 No Mosque across at Birnin Kebbi Local Government	23020129 - CONSTRUCTION OF MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	47,619,047.62	0.00
13100123010800 - Reform of Government and Governance - General	Construction of 1 No Mosque across at Bunza Local Government	23020129 - CONSTRUCTION OF MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32120700 - Bunza Local Government	0.00	0.00	0.00	47,619,047.62	0.00
13100123010800 - Reform of Government and Governance - General	Construction of 1 No Mosque across at Gwandu Local Government	23020129 - CONSTRUCTION OF MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32121100 - Gwandu Local Government	0.00	0.00	0.00	47,619,047.62	0.00
13100123010800 - Reform of Government and Governance - General	Construction of 1 No Mosque across at Jega Local Government	23020129 - CONSTRUCTION OF MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32121200 - Jega Local Government	0.00	0.00	0.00	47,619,047.62	0.00
13100123010800 - Reform of Government and Governance - General	Construction of 1 No Mosque across at Kalgo Local Government	23020129 - CONSTRUCTION OF MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32121300 - Kalgo Local Government	0.00	0.00	0.00	47,619,047.62	0.00
13100123010800 - Reform of Government and Governance - General	Construction of 1 No Mosque across at Koko/Besse Local Government	23020129 - CONSTRUCTION OF MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32121400 - Koko/Besse Local Government	0.00	0.00	0.00	47,619,047.62	0.00



KEBBI STATE 2026 APPROVED BUDGET

13100123010800 - Reform of Government and Governance - General	Construction of 1 No Mosque across at Maiyama Local Government	23020129 - CONSTRUCTION OF MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32121500 - Maiyama Local Government	0.00	0.00	0.00	47,619,047.62	0.00
13100123010800 - Reform of Government and Governance - General	Construction of 1 No Mosque across at Wasagu/Danko Local Government	23020129 - CONSTRUCTION OF MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32130900 - Wasagu/Danko Local Government	0.00	0.00	0.00	47,619,047.62	0.00
13100123010800 - Reform of Government and Governance - General	Construction of 1 No Mosque across at Fakai Local Government	23020129 - CONSTRUCTION OF MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32131000 - Fakai Local Government	0.00	0.00	0.00	47,619,047.62	0.00
13100123010800 - Reform of Government and Governance - General	Construction of 1 No Mosque across at Ngaski Local Government	23020129 - CONSTRUCTION OF MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32131600 - Ngaski Local Government	0.00	0.00	0.00	47,619,047.62	0.00
13100123010800 - Reform of Government and Governance - General	Construction of 1 No Mosque across at Sakaba Local Government	23020129 - CONSTRUCTION OF MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32131700 - Sakaba Local Government	0.00	0.00	0.00	47,619,047.62	0.00
13100123010800 - Reform of Government and Governance - General	Construction of 1 No Mosque across at Shanga Local Ggovernment	23020129 - CONSTRUCTION OF MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32131800 - Shanga Local Ggovernment	0.00	0.00	0.00	47,619,047.62	0.00
13100123010800 - Reform of Government and Governance - General	Construction of 1 No Mosque across at Yauri Local Government	23020129 - CONSTRUCTION OF MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32132000 - Yauri Local Government	0.00	0.00	0.00	47,619,047.62	0.00
13100123010800 - Reform of Government and Governance - General	Construction of 1 No Mosque across at Zuru Local Government	23020129 - CONSTRUCTION OF MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32132100 - Zuru Local Government	0.00	0.00	0.00	47,619,047.62	0.00



KEBBI STATE 2026 APPROVED BUDGET

13100123010800 - Reform of Government and Governance - General	Construction of Mosques across the State	23020129 - CONSTRUCTION OF MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32142200 - STATE WIDE	350,000,000.00	350,000,000.00	15,000,000.00	0.00	0.00
13100123010800 - Reform of Government and Governance - General	Construction of Public Facilities (Islamic Schools and cemeteries) at Arewa Local Government	23020126 - CONSTRUCTION/ PROVISION OF CEMETERIES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32110200 - Arewa Local Government	0.00	0.00	0.00	9,523,809.52	0.00
13100123010800 - Reform of Government and Governance - General	Construction of Public Facilities (Islamic Schools and cemeteries) at Argungu Local Government	23020126 - CONSTRUCTION/ PROVISION OF CEMETERIES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32110300 - Argungu Local Government	0.00	0.00	0.00	9,523,809.52	0.00
13100123010800 - Reform of Government and Governance - General	Construction of Public Facilities (Islamic Schools and cemeteries) at Augie Local Government	23020126 - CONSTRUCTION/ PROVISION OF CEMETERIES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32110400 - Augie Local Government	0.00	0.00	0.00	9,523,809.52	0.00
13100123010800 - Reform of Government and Governance - General	Construction of Public Facilities (Islamic Schools and cemeteries) at Bagudo Local Government	23020126 - CONSTRUCTION/ PROVISION OF CEMETERIES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32110500 - Bagudo Local Government	0.00	0.00	0.00	9,523,809.52	0.00
13100123010800 - Reform of Government and Governance - General	Construction of Public Facilities (Islamic Schools and cemeteries) at Dandi Local Government	23020126 - CONSTRUCTION/ PROVISION OF CEMETERIES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32110800 - Dandi Local Government	0.00	0.00	0.00	9,523,809.52	0.00
13100123010800 - Reform of Government and Governance - General	Construction of Public Facilities (Islamic Schools and cemeteries) at Suru Local Government	23020126 - CONSTRUCTION/ PROVISION OF CEMETERIES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32111900 - Suru Local Government	0.00	0.00	0.00	9,523,809.52	0.00
13100123010800 - Reform of Government and Governance - General	Construction of Public Facilities (Islamic Schools and cemeteries) at Aliero Local Government	23020126 - CONSTRUCTION/ PROVISION OF CEMETERIES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32120100 - Aliero Local Government	0.00	0.00	0.00	9,523,809.52	0.00



KEBBI STATE 2026 APPROVED BUDGET

13100123010800 - Reform of Government and Governance - General	Construction of Public Facilities (Islamic Schools and cemeteries) at Birnin Kebbi Local Government	23020126 - CONSTRUCTION/ PROVISION OF CEMETERIES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	9,523,809.52	0.00
13100123010800 - Reform of Government and Governance - General	Construction of Public Facilities (Islamic Schools and cemeteries) at Bunza Local Government	23020126 - CONSTRUCTION/ PROVISION OF CEMETERIES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32120700 - Bunza Local Government	0.00	0.00	0.00	9,523,809.52	0.00
13100123010800 - Reform of Government and Governance - General	Construction of Public Facilities (Islamic Schools and cemeteries) at Gwandu Local Government	23020126 - CONSTRUCTION/ PROVISION OF CEMETERIES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32121100 - Gwandu Local Government	0.00	0.00	0.00	9,523,809.52	0.00
13100123010800 - Reform of Government and Governance - General	Construction of Public Facilities (Islamic Schools and cemeteries) at Jega Local Government	23020126 - CONSTRUCTION/ PROVISION OF CEMETERIES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32121200 - Jega Local Government	0.00	0.00	0.00	9,523,809.52	0.00
13100123010800 - Reform of Government and Governance - General	Construction of Public Facilities (Islamic Schools and cemeteries) at Kalgo Local Government	23020126 - CONSTRUCTION/ PROVISION OF CEMETERIES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32121300 - Kalgo Local Government	0.00	0.00	0.00	9,523,809.52	0.00
13100123010800 - Reform of Government and Governance - General	Construction of Public Facilities (Islamic Schools and cemeteries) at Koko/Besse Local Government	23020126 - CONSTRUCTION/ PROVISION OF CEMETERIES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32121400 - Koko/Besse Local Government	0.00	0.00	0.00	9,523,809.52	0.00
13100123010800 - Reform of Government and Governance - General	Construction of Public Facilities (Islamic Schools and cemeteries) at Maiyama Local Government	23020126 - CONSTRUCTION/ PROVISION OF CEMETERIES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32121500 - Maiyama Local Government	0.00	0.00	0.00	9,523,809.52	0.00
13100123010800 - Reform of Government and Governance - General	Construction of Public Facilities (Islamic Schools and cemeteries) at Wasagu/Danko Local Government	23020126 - CONSTRUCTION/ PROVISION OF CEMETERIES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32130900 - Wasagu/Danko Local Government	0.00	0.00	0.00	9,523,809.52	0.00



KEBBI STATE 2026 APPROVED BUDGET

13100123010800 - Reform of Government and Governance - General	Construction of Public Facilities (Islamic Schools and cemeteries) at Fakai Local Government	23020126 - CONSTRUCTION/ PROVISION OF CEMETERIES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32131000 - Fakai Local Government	0.00	0.00	0.00	9,523,809.52	0.00
13100123010800 - Reform of Government and Governance - General	Construction of Public Facilities (Islamic Schools and cemeteries) at Ngaski Local Government	23020126 - CONSTRUCTION/ PROVISION OF CEMETERIES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32131600 - Ngaski Local Government	0.00	0.00	0.00	9,523,809.52	0.00
13100123010800 - Reform of Government and Governance - General	Construction of Public Facilities (Islamic Schools and cemeteries) at Sakaba Local Government	23020126 - CONSTRUCTION/ PROVISION OF CEMETERIES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32131700 - Sakaba Local Government	0.00	0.00	0.00	9,523,809.52	0.00
13100123010800 - Reform of Government and Governance - General	Construction of Public Facilities (Islamic Schools and cemeteries) at Shanga Local Gfoverment	23020126 - CONSTRUCTION/ PROVISION OF CEMETERIES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32131800 - Shanga Local Gfoverment	0.00	0.00	0.00	9,523,809.52	0.00
13100123010800 - Reform of Government and Governance - General	Construction of Public Facilities (Islamic Schools and cemeteries) at Yauri Local Government	23020126 - CONSTRUCTION/ PROVISION OF CEMETERIES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32132000 - Yauri Local Government	0.00	0.00	0.00	9,523,809.52	0.00
13100123010800 - Reform of Government and Governance - General	Construction of Public Facilities (Islamic Schools and cemeteries) at Zuru Local Government	23020126 - CONSTRUCTION/ PROVISION OF CEMETERIES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32132100 - Zuru Local Government	0.00	0.00	0.00	9,523,809.52	0.00
13100123010800 - Reform of Government and Governance - General	Construction of Public Facilities (Islamic Schools and cemeteries) across the State	23020126 - CONSTRUCTION/ PROVISION OF CEMETERIES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32142200 - STATE WIDE	150,000,000.00	150,000,000.00	138,232,177.75	0.00	0.00
13100123010700 - Reform of Government and Governance - General	Rehabilitation of central Mosques at Arewa Local Government	23030129 - REHABILITATION /REPAIRS- MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32110200 - Arewa Local Government	0.00	0.00	0.00	95,238,095.24	0.00



KEBBI STATE 2026 APPROVED BUDGET

13100123010700 - Reform of Government and Governance - General	Rehabilitation of central Mosques at Argungu Local Government	23030129 - REHABILITATION /REPAIRS-MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32110300 - Argungu Local Government	0.00	0.00	0.00	95,238,095.24	0.00
13100123010700 - Reform of Government and Governance - General	Rehabilitation of central Mosques at Augie Local Government	23030129 - REHABILITATION /REPAIRS-MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32110400 - Augie Local Government	0.00	0.00	0.00	95,238,095.24	0.00
13100123010700 - Reform of Government and Governance - General	Rehabilitation of central Mosques at Bagudo Local Government	23030129 - REHABILITATION /REPAIRS-MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32110500 - Bagudo Local Government	0.00	0.00	0.00	95,238,095.24	0.00
13100123010700 - Reform of Government and Governance - General	Rehabilitation of central Mosques at Dandi Local Government	23030129 - REHABILITATION /REPAIRS-MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32110800 - Dandi Local Government	0.00	0.00	0.00	95,238,095.24	0.00
13100123010700 - Reform of Government and Governance - General	Rehabilitation of central Mosques at Suru Local Government	23030129 - REHABILITATION /REPAIRS-MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32111900 - Suru Local Government	0.00	0.00	0.00	95,238,095.24	0.00
13100123010700 - Reform of Government and Governance - General	Rehabilitation of central Mosques at Aliero Local Government	23030129 - REHABILITATION /REPAIRS-MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32120100 - Aliero Local Government	0.00	0.00	0.00	95,238,095.24	0.00
13100123010700 - Reform of Government and Governance - General	Rehabilitation of central Mosques at Birnin Kebbi Local Government	23030129 - REHABILITATION /REPAIRS-MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	95,238,095.24	0.00
13100123010700 - Reform of Government and Governance - General	Rehabilitation of central Mosques at Bunza Local Government	23030129 - REHABILITATION /REPAIRS-MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32120700 - Bunza Local Government	0.00	0.00	0.00	95,238,095.24	0.00



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13100123010700 - Reform of Government and Governance - General	Rehabilitation of central Mosques at Gwandu Local Government	23030129 - REHABILITATION /REPAIRS-MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32121100 - Gwandu Local Government	0.00	0.00	0.00	95,238,095.24	0.00
13100123010700 - Reform of Government and Governance - General	Rehabilitation of central Mosques at Jega Local Government	23030129 - REHABILITATION /REPAIRS-MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32121200 - Jega Local Government	0.00	0.00	0.00	95,238,095.24	0.00
13100123010700 - Reform of Government and Governance - General	Rehabilitation of central Mosques at Kalgo Local Government	23030129 - REHABILITATION /REPAIRS-MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32121300 - Kalgo Local Government	0.00	0.00	0.00	95,238,095.24	0.00
13100123010700 - Reform of Government and Governance - General	Rehabilitation of central Mosques at Koko/Besse Local Government	23030129 - REHABILITATION /REPAIRS-MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32121400 - Koko/Besse Local Government	0.00	0.00	0.00	95,238,095.24	0.00
13100123010700 - Reform of Government and Governance - General	Rehabilitation of central Mosques at Maiyama Local Government	23030129 - REHABILITATION /REPAIRS-MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32121500 - Maiyama Local Government	0.00	0.00	0.00	95,238,095.24	0.00
13100123010700 - Reform of Government and Governance - General	Rehabilitation of central Mosques at Wasagu/Danko Local Government	23030129 - REHABILITATION /REPAIRS-MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32130900 - Wasagu/Danko Local Government	0.00	0.00	0.00	95,238,095.24	0.00
13100123010700 - Reform of Government and Governance - General	Rehabilitation of central Mosques at Fakai Local Government	23030129 - REHABILITATION /REPAIRS-MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32131000 - Fakai Local Government	0.00	0.00	0.00	95,238,095.24	0.00
13100123010700 - Reform of Government and Governance - General	Rehabilitation of central Mosques at Ngaski Local Government	23030129 - REHABILITATION /REPAIRS-MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32131600 - Ngaski Local Government	0.00	0.00	0.00	95,238,095.24	0.00



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13100123010700 - Reform of Government and Governance - General	Rehabilitation of central Mosques at Sakaba Local Government	23030129 - REHABILITATION /REPAIRS- MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32131700 - Sakaba Local Government	0.00	0.00	0.00	95,238,095.24	0.00
13100123010700 - Reform of Government and Governance - General	Rehabilitation of central Mosques at Shanga Local Gfovernement	23030129 - REHABILITATION /REPAIRS- MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32131800 - Shanga Local Gfovernement	0.00	0.00	0.00	95,238,095.24	0.00
13100123010700 - Reform of Government and Governance - General	Rehabilitation of central Mosques at Yauri Local Government	23030129 - REHABILITATION /REPAIRS- MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32132000 - Yauri Local Government	0.00	0.00	0.00	95,238,095.24	0.00
13100123010700 - Reform of Government and Governance - General	Rehabilitation of central Mosques at Zuru Local Government	23030129 - REHABILITATION /REPAIRS- MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32132100 - Zuru Local Government	0.00	0.00	0.00	95,238,095.24	0.00
13100124004500 - Reform of Government and Governance - General	Rehabilitation of central Mosques across the state	23030129 - REHABILITATION /REPAIRS- MOSQUES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32142200 - STATE WIDE	1,200,000,000.00	1,200,000,000.00	861,349,820.00	0.00	0.00
13100123011300 - Reform of Government and Governance - General	Provision of SWSF Zakat and Sadaqat across the state	23050108 - SPECIAL GRANTS AND INTERVENTION	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	32142200 - STATE WIDE	100,000,000.00	100,000,000.00	0.00	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

016600100100	Ministry of Establishment, Training and Pension								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					2,027,000,000.00	2,027,000,000.00	44,290,000.00	2,350,000,000.00	0.00
13100124003300 - Reform of Government and Governance - General	Purchase of Reference Books & Services Forms General (APPERS) for the Government Library in B/Kebbi	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	32142200 - STATE WIDE	15,000,000.00	15,000,000.00	0.00	50,000,000.00	0.00
13100126004500 - Reform of Government and Governance - General	Insurance policy cover of movable and immovable properties of Kebbi State Government	23010141 - INSURANCE OF PUBLIC PROPERTY	70131 - GENERAL PERSONNEL SERVICES	32142200 - STATE WIDE	0.00	0.00	0.00	0.00	0.00
13100126004600 - Reform of Government and Governance - General	Construction of staff training institute at B/Kebbi	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70131 - GENERAL PERSONNEL SERVICES	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	300,000,000.00	0.00
13100126004700 - Reform of Government and Governance - General	Construction of Civil Service Recreational Center at Old Secretariat at B/kebbi	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70131 - GENERAL PERSONNEL SERVICES	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	200,000,000.00	0.00
13100126004800 - Reform of Government and Governance - General	Construction of Civil Service Recreational Center at New Secretariat at B/Kebbi	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70131 - GENERAL PERSONNEL SERVICES	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	500,000,000.00	0.00
13100125000300 - Reform of Government and Governance - General	Rehabilitation of old secretariat (Phase I)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	32142200 - STATE WIDE	1,000,000,000.00	1,000,000,000.00	0.00	500,000,000.00	0.00
13100124002900 - Reform of Government and Governance - General	Provision for Joint Public Service Negotiation Council	23050101 - RESEARCH AND DEVELOPMENT	70131 - GENERAL PERSONNEL SERVICES	32142200 - STATE WIDE	10,000,000.00	10,000,000.00	0.00	0.00	0.00



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13100124003000 - Reform of Government and Governance - General	Provision for National Council of Establishment	23050101 - RESEARCH AND DEVELOPMENT	70131 - GENERAL PERSONNEL SERVICES	32142200 - STATE WIDE	10,000,000.00	10,000,000.00	0.00	0.00	0.00
13100124003100 - Reform of Government and Governance - General	Provision for Capacity Building Training General (National & International)	23050101 - RESEARCH AND DEVELOPMENT	70131 - GENERAL PERSONNEL SERVICES	32142200 - STATE WIDE	192,000,000.00	192,000,000.00	44,290,000.00	0.00	0.00
13100125000500 - Reform of Government and Governance - General	Rehabilitation of the ultra-modern secretariat at B/Kebbi	23050101 - RESEARCH AND DEVELOPMENT	70131 - GENERAL PERSONNEL SERVICES	32142200 - STATE WIDE	600,000,000.00	600,000,000.00	0.00	600,000,000.00	0.00
13100125000400 - Reform of Government and Governance - General	Digitalization of entry system of the new secretariat	23050102 - COMPUTER SOFTWARE ACQUISITION	70131 - GENERAL PERSONNEL SERVICES	32142200 - STATE WIDE	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

021500100100	Ministry of Agriculture and Food Security								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					101,923,790,321.20	101,923,790,321.20	12,158,800,000.00	94,757,063,038.92	9,230,000,000.00
01030123000700 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Provision of various agricultural equipment (Threshers, power tiller, motorised sprayers, sole water pump) under the CARES project (P for R) (FADAMA) for Arewa Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32110200 - Arewa Local Government	314,285,714.29	314,285,714.29	0.00	0.00	0.00
01030123000700 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Provision of various agricultural equipment (Threshers, power tiller, motorised sprayers, sole water pump) under the CARES project (P for R) (FADAMA) for Argungu Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32110300 - Argungu Local Government	314,285,714.29	314,285,714.29	0.00	0.00	0.00
01030123000700 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Provision of various agricultural equipment (Threshers, power tiller, motorised sprayers, sole water pump) under the CARES project (P for R) (FADAMA) for Augie Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32110400 - Augie Local Government	314,285,714.29	314,285,714.29	0.00	0.00	0.00
01030123000700 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Provision of various agricultural equipment (Threshers, power tiller, motorised sprayers, sole water pump) under the CARES project (P for R) (FADAMA) for Bagudo Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32110500 - Bagudo Local Government	314,285,714.29	314,285,714.29	0.00	0.00	0.00



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01030123000700 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Provision of various agricultural equipment (Threshers, power tiller, motorised sprayers, sole water pump) under the CARES project (P for R) (FADAMA) for Dandi Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32110800 - Dandi Local Government	314,285,714.29	314,285,714.29	0.00	0.00	0.00
01030123000700 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Provision of various agricultural equipment (Threshers, power tiller, motorised sprayers, sole water pump) under the CARES project (P for R) (FADAMA) for Suru Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32111900 - Suru Local Government	314,285,714.29	314,285,714.29	0.00	0.00	0.00
01030123000700 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Provision of various agricultural equipment (Threshers, power tiller, motorised sprayers, sole water pump) under the CARES project (P for R) (FADAMA) for Aliero Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32120100 - Aliero Local Government	314,285,714.29	314,285,714.29	0.00	0.00	0.00
01030123000700 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Provision of various agricultural equipment (Threshers, power tiller, motorised sprayers, sole water pump) under the CARES project (P for R) (FADAMA) for Birnin Kebbi Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32120600 - Birnin Kebbi Local Government	314,285,714.29	314,285,714.29	0.00	0.00	0.00
01030123000700 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Provision of various agricultural equipment (Threshers, power tiller, motorised sprayers, sole water pump) under the CARES project (P for R) (FADAMA) for Bunza Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32120700 - Bunza Local Government	314,285,714.29	314,285,714.29	0.00	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

01030123000700 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Provision of various agricultural equipment (Threshers, power tiller, motorised sprayers, sole water pump) under the CARES project (P for R) (FADAMA) for Gwandu Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32121100 - Gwandu Local Government	314,285,714.29	314,285,714.29	0.00	0.00	0.00
01030123000700 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Provision of various agricultural equipment (Threshers, power tiller, motorised sprayers, sole water pump) under the CARES project (P for R) (FADAMA) for Jega Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32121200 - Jega Local Government	314,285,714.29	314,285,714.29	0.00	0.00	0.00
01030123000700 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Provision of various agricultural equipment (Threshers, power tiller, motorised sprayers, sole water pump) under the CARES project (P for R) (FADAMA) for Kalgo Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32121300 - Kalgo Local Government	314,285,714.29	314,285,714.29	0.00	0.00	0.00
01030123000700 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Provision of various agricultural equipment (Threshers, power tiller, motorised sprayers, sole water pump) under the CARES project (P for R) (FADAMA) for Koko/Besse Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32121400 - Koko/Besse Local Government	314,285,714.29	314,285,714.29	0.00	0.00	0.00
01030123000700 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Provision of various agricultural equipment (Threshers, power tiller, motorised sprayers, sole water pump) under the CARES project (P for R) (FADAMA) for Maiyama Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32121500 - Maiyama Local Government	314,285,714.29	314,285,714.29	0.00	0.00	0.00



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01030123000700 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Provision of various agricultural equipment (Threshers, power tiller, motorised sprayers, sole water pump) under the CARES project (P for R) (FADAMA) for Wasagu/Danko Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32130900 - Wasagu/Danko Local Government	314,285,714.29	314,285,714.29	0.00	0.00	0.00
01030123000700 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Provision of various agricultural equipment (Threshers, power tiller, motorised sprayers, sole water pump) under the CARES project (P for R) (FADAMA) for Fakai Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32131000 - Fakai Local Government	314,285,714.29	314,285,714.29	0.00	0.00	0.00
01030123000700 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Provision of various agricultural equipment (Threshers, power tiller, motorised sprayers, sole water pump) under the CARES project (P for R) (FADAMA) for Ngaski Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32131600 - Ngaski Local Government	314,285,714.29	314,285,714.29	0.00	0.00	0.00
01030123000700 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Provision of various agricultural equipment (Threshers, power tiller, motorised sprayers, sole water pump) under the CARES project (P for R) (FADAMA) for Sakaba Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32131700 - Sakaba Local Government	314,285,714.29	314,285,714.29	0.00	0.00	0.00
01030123000700 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Provision of various agricultural equipment (Threshers, power tiller, motorised sprayers, sole water pump) under the CARES project (P for R) (FADAMA) for Shanga Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32131800 - Shanga Local Government	314,285,714.29	314,285,714.29	0.00	0.00	0.00



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01030123000700 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Provision of various agricultural equipment (Threshers, power tiller, motorised sprayers, sole water pump) under the CARES project (P for R) (FADAMA) for Yauri Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32132000 - Yauri Local Government	314,285,714.29	314,285,714.29	0.00	0.00	0.00
01030123000700 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Provision of various agricultural equipment (Threshers, power tiller, motorised sprayers, sole water pump) under the CARES project (P for R) (FADAMA) for Zuru Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32132100 - Zuru Local Government	314,285,714.29	314,285,714.29	0.00	0.00	0.00
01010125000200 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	National Programme for Food Security Phase II	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32142200 - STATE WIDE	200,000,000.00	200,000,000.00	0.00	0.00	0.00
01020523000400 - Animal health and livestock diseases management	Purchase of 11 No of Aqua-boy (KAM III) for moisture content	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32142200 - STATE WIDE	20,000,000.00	20,000,000.00	0.00	30,000,000.00	0.00
01030123000300 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Purchase of 5,357 tonnes of input for wheat and dry season farming	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32142200 - STATE WIDE	2,555,000,000.00	7,205,000,000.00	6,346,000,000.00	7,500,000,000.00	0.00
01030225000100 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	Purchase of 15no. HP hydro flow Pump in Argungu Irrigation Scheme	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32142200 - STATE WIDE	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00



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01030323000100 - Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	Purchase of 4000 Unit of LPG Powered Water Pumps	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32142200 - STATE WIDE	1,800,000,000.00	1,800,000,000.00	750,800,000.00	1,100,000,000.00	0.00
01030323000100 - Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	Purchase of 18No Dji Agrals Ty 100 drones for pest control	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32142200 - STATE WIDE	150,000,000.00	150,000,000.00	0.00	1,000,000,000.00	0.00
01040423000300 - Agricultural produce and quality control	Purchase of 14 No of Massey Ferguson (MF-375) tractors for the implement	23010105 - PURCHASE OF MOTOR VEHICLES	70421 - AGRICULTURE	32142200 - STATE WIDE	203,000,000.00	403,000,000.00	0.00	1,000,000,000.00	0.00
01100126000100 - Agriculture Programme Not Elsewhere Classified	Purchase of 1,000 units (multipurpose rippers)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32142200 - STATE WIDE	0.00	0.00	0.00	750,000,000.00	0.00
01100126000200 - Agriculture Programme Not Elsewhere Classified	Purchase and Installation of 2 No set of server equipment at MOA/KARDA	23010145 - PURCHASE OF ICT EQUIPMENTS	70421 - AGRICULTURE	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	70,000,000.00	0.00
01010223000200 - Agriculture sector coordination mechanisms	Construction of Modern Mechanical Workshop in KARDA H/Q, Kalgo	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70421 - AGRICULTURE	32121300 - Kalgo Local Government	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00
01030223000800 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	Construction of 1 No. Industrial Borehole in Kangiwa	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	32110800 - Dandi Local Government	50,215,500.00	50,215,500.00	0.00	50,215,500.00	0.00



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01030223000800 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	Construction of 1 No. Industrial Borehole in Koko	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	32121400 - Koko/Besse Local Government	50,215,500.00	50,215,500.00	0.00	50,215,500.00	0.00
01030223000800 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	Construction of 1 No. Industrial Borehole in Shanga	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	32131800 - Shanga Local Gfovernement	50,215,500.00	50,215,500.00	0.00	50,215,500.00	0.00
01030223000800 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	Construction of 1 No. Industrial Borehole in Zuru	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	32132100 - Zuru Local Government	50,215,500.00	50,215,500.00	0.00	50,215,500.00	0.00
01100125000100 - Agriculture Programme Not Elsewhere Classified	Purchase of 10,000 No PMS Powered Water Pump and CNG Conversion Kits	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32142200 - STATE WIDE	500,000,000.00	500,000,000.00	0.00	500,000,000.00	0.00
01010125000300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Creation of Special Agro Processing Zone (SAPZ) for various agricultural activities at Arewa Local Government	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	32110200 - Arewa Local Government	2,446,428,571.43	2,167,857,142.86	0.00	2,380,952,380.95	0.00
01040123000200 - Modern technology for post-harvest storage and value addition	Construction of Meteorological Station at Arewa Local Government	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTUR E	70421 - AGRICULTURE	32110200 - Arewa Local Government	0.00	0.00	0.00	22,619,047.62	0.00



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01010125000300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Creation of Special Agro Processing Zone (SAPZ) for various agricultural activities at Argungu Local Government	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	32110300 - Argungu Local Government	2,446,428,571.43	2,167,857,142.86	0.00	2,380,952,380.95	0.00
01040123000200 - Modern technology for post-harvest storage and value addition	Construction of Meteorological Station at Argungu Local Government	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTUR E	70421 - AGRICULTURE	32110300 - Argungu Local Government	0.00	0.00	0.00	22,619,047.62	0.00
01010125000300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Creation of Special Agro Processing Zone (SAPZ) for various agricultural activities at Augie Local Government	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	32110400 - Augie Local Government	2,446,428,571.43	2,167,857,142.86	0.00	2,380,952,380.95	0.00
01040123000200 - Modern technology for post-harvest storage and value addition	Construction of Meteorological Station at Augie Local Government	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTUR E	70421 - AGRICULTURE	32110400 - Augie Local Government	0.00	0.00	0.00	22,619,047.62	0.00
01010125000300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Creation of Special Agro Processing Zone (SAPZ) for various agricultural activities at Bagudo Local Government	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	32110500 - Bagudo Local Government	2,446,428,571.43	2,167,857,142.86	0.00	2,380,952,380.95	0.00



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01040123000200 - Modern technology for post-harvest storage and value addition	Construction of Meteorological Station at Bagudo Local Government	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE	32110500 - Bagudo Local Government	0.00	0.00	0.00	22,619,047.62	0.00
01010125000300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Creation of Special Agro Processing Zone (SAPZ) for various agricultural activities at Dandi Local Government	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	32110800 - Dandi Local Government	2,446,428,571.43	2,167,857,142.86	0.00	2,380,952,380.95	0.00
01040123000200 - Modern technology for post-harvest storage and value addition	Construction of Meteorological Station at Dandi Local Government	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE	32110800 - Dandi Local Government	0.00	0.00	0.00	22,619,047.62	0.00
01010125000300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Creation of Special Agro Processing Zone (SAPZ) for various agricultural activities at Suru Local Government	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	32111900 - Suru Local Government	2,446,428,571.43	2,167,857,142.86	0.00	2,380,952,380.95	0.00
01040123000200 - Modern technology for post-harvest storage and value addition	Construction of Meteorological Station at Suru Local Government	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE	32111900 - Suru Local Government	0.00	0.00	0.00	22,619,047.62	0.00
01010125000300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Creation of Special Agro Processing Zone (SAPZ) for various agricultural activities at Aliero Local Government	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	32120100 - Aliero Local Government	2,446,428,571.43	2,167,857,142.86	0.00	2,380,952,380.95	0.00



KEBBI STATE 2026 APPROVED BUDGET

01040123000200 - Modern technology for post-harvest storage and value addition	Construction of Meteorological Station at Aliero Local Government	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTUR E	70421 - AGRICULTURE	32120100 - Aliero Local Government	0.00	0.00	0.00	22,619,047.62	0.00
01010125000300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Creation of Special Agro Processing Zone (SAPZ) for various agricultural activities at Birnin Kebbi Local Government	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	32120600 - Birnin Kebbi Local Government	2,446,428,571.43	2,167,857,142.86	0.00	2,380,952,380.95	0.00
01040123000200 - Modern technology for post-harvest storage and value addition	Construction of Meteorological Station at Birnin Kebbi Local Government	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTUR E	70421 - AGRICULTURE	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	22,619,047.62	0.00
01010125000300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Creation of Special Agro Processing Zone (SAPZ) for various agricultural activities at Bunza Local Government	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	32120700 - Bunza Local Government	2,446,428,571.43	2,167,857,142.86	0.00	2,380,952,380.95	0.00
01040123000200 - Modern technology for post-harvest storage and value addition	Construction of Meteorological Station at Bunza Local Government	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTUR E	70421 - AGRICULTURE	32120700 - Bunza Local Government	0.00	0.00	0.00	22,619,047.62	0.00
01010125000300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Creation of Special Agro Processing Zone (SAPZ) for various agricultural activities at Gwandu Local Government	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	32121100 - Gwandu Local Government	2,446,428,571.43	2,167,857,142.86	0.00	2,380,952,380.95	0.00



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01030224000100 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	Construction/Provision of Farm Estate in Gwandu Emirate	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	32121100 - Gwandu Local Government	100,000,000.00	100,000,000.00	0.00	130,000,000.00	0.00
01040123000200 - Modern technology for post-harvest storage and value addition	Construction of Meteorological Station at Gwandu Local Government	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE	32121100 - Gwandu Local Government	0.00	0.00	0.00	22,619,047.62	0.00
01010125000300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Creation of Special Agro Processing Zone (SAPZ) for various agricultural activities at Jega Local Government	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	32121200 - Jega Local Government	2,446,428,571.43	2,167,857,142.86	0.00	2,380,952,380.95	0.00
01040123000200 - Modern technology for post-harvest storage and value addition	Construction of Meteorological Station at Jega Local Government	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE	32121200 - Jega Local Government	0.00	0.00	0.00	22,619,047.62	0.00
01010125000300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Creation of Special Agro Processing Zone (SAPZ) for various agricultural activities at Kalgo Local Government	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	32121300 - Kalgo Local Government	2,446,428,571.43	2,167,857,142.86	0.00	2,380,952,380.95	0.00
01040123000200 - Modern technology for post-harvest storage and value addition	Construction of Meteorological Station at Kalgo Local Government	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE	32121300 - Kalgo Local Government	0.00	0.00	0.00	22,619,047.62	0.00



KEBBI STATE 2026 APPROVED BUDGET

01010125000300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Creation of Special Agro Processing Zone (SAPZ) for various agricultural activities at Koko/Besse Local Government	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	32121400 - Koko/Besse Local Government	2,446,428,571.43	2,167,857,142.86	0.00	2,380,952,380.95	0.00
01040123000200 - Modern technology for post-harvest storage and value addition	Construction of Meteorological Station at Koko/Besse Local Government	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE	32121400 - Koko/Besse Local Government	0.00	0.00	0.00	22,619,047.62	0.00
01010125000300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Creation of Special Agro Processing Zone (SAPZ) for various agricultural activities at Maiyama Local Government	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	32121500 - Maiyama Local Government	2,446,428,571.43	2,167,857,142.86	0.00	2,380,952,380.95	0.00
01040123000200 - Modern technology for post-harvest storage and value addition	Construction of Meteorological Station at Maiyama Local Government	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE	32121500 - Maiyama Local Government	0.00	0.00	0.00	22,619,047.62	0.00
01010125000300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Creation of Special Agro Processing Zone (SAPZ) for various agricultural activities at Wasagu/Danko Local Government	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	32130900 - Wasagu/Danko Local Government	2,446,428,571.43	2,167,857,142.86	0.00	2,380,952,380.95	0.00
01040123000200 - Modern technology for post-harvest storage and value addition	Construction of Meteorological Station at Wasagu/Danko Local Government	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE	32130900 - Wasagu/Danko Local Government	0.00	0.00	0.00	22,619,047.62	0.00



KEBBI STATE 2026 APPROVED BUDGET

01010125000300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Creation of Special Agro Processing Zone (SAPZ) for various agricultural activities at Fakai Local Government	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	32131000 - Fakai Local Government	2,446,428,571.43	2,167,857,142.86	0.00	2,380,952,380.95	0.00
01040123000200 - Modern technology for post-harvest storage and value addition	Construction of Meteorological Station at Fakai Local Government	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE	32131000 - Fakai Local Government	0.00	0.00	0.00	22,619,047.62	0.00
01010125000300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Creation of Special Agro Processing Zone (SAPZ) for various agricultural activities at Ngaski Local Government	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	32131600 - Ngaski Local Government	2,446,428,571.43	2,167,857,142.86	0.00	2,380,952,380.95	0.00
01040123000200 - Modern technology for post-harvest storage and value addition	Construction of Meteorological Station at Ngaski Local Government	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE	32131600 - Ngaski Local Government	0.00	0.00	0.00	22,619,047.62	0.00
01010125000300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Creation of Special Agro Processing Zone (SAPZ) for various agricultural activities at Sakaba Local Government	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	32131700 - Sakaba Local Government	2,446,428,571.43	2,167,857,142.86	0.00	2,380,952,380.95	0.00
01040123000200 - Modern technology for post-harvest storage and value addition	Construction of Meteorological Station at Sakaba Local Government	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE	32131700 - Sakaba Local Government	0.00	0.00	0.00	22,619,047.62	0.00



KEBBI STATE 2026 APPROVED BUDGET

01010125000300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Creation of Special Agro Processing Zone (SAPZ) for various agricultural activities at Shanga Local Gfovernment	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	32131800 - Shanga Local Gfovernment	2,446,428,571.43	2,167,857,142.86	0.00	2,380,952,380.95	0.00
01040123000200 - Modern technology for post-harvest storage and value addition	Construction of Meteorological Station at Shanga Local Gfovernment	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE	32131800 - Shanga Local Gfovernment	0.00	0.00	0.00	22,619,047.62	0.00
01010125000300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Creation of Special Agro Processing Zone (SAPZ) for various agricultural activities at Yauri Local Government	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	32132000 - Yauri Local Government	2,446,428,571.43	2,167,857,142.86	0.00	2,380,952,380.95	0.00
01040123000200 - Modern technology for post-harvest storage and value addition	Construction of Meteorological Station at Yauri Local Government	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE	32132000 - Yauri Local Government	0.00	0.00	0.00	22,619,047.62	0.00
01010125000300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Creation of Special Agro Processing Zone (SAPZ) for various agricultural activities at Zuru Local Government	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	32132100 - Zuru Local Government	2,446,428,571.43	2,167,857,142.86	0.00	2,380,952,380.95	0.00
01040123000200 - Modern technology for post-harvest storage and value addition	Construction of Meteorological Station at Zuru Local Government	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE	32132100 - Zuru Local Government	0.00	0.00	0.00	22,619,047.62	0.00



KEBBI STATE 2026 APPROVED BUDGET

01010125000500 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Development of crop value chain using SMART agricultural practices under the GEP-8 programme	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	32142200 - STATE WIDE	1,225,000,000.00	1,225,000,000.00	0.00	150,000,000.00	0.00
01040123000200 - Modern technology for post-harvest storage and value addition	Construction of Meteorological Stations across the 21 LGAs	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE	32142200 - STATE WIDE	50,000,000.00	50,000,000.00	0.00	0.00	0.00
01010125000400 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Construction of rural roads for access to farms across the state under the Rural Access Road Agency programme (RARA)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70421 - AGRICULTURE	32142200 - STATE WIDE	10,000,000,000.00	10,000,000,000.00	0.00	1,300,000,000.00	0.00
01040323000500 - Market linkage	Construction of rural access roads across the State under RAAMP (Special Intervention Fund)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70421 - AGRICULTURE	32142200 - STATE WIDE	16,421,201,040.00	16,421,201,040.00	0.00	16,421,201,040.00	0.00
01030123000200 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Provision of Food Hygiene Handling Processing stands in markets across the state	23020124 - CONSTRUCTION OF MARKETS/PARKS	70421 - AGRICULTURE	32142200 - STATE WIDE	15,000,000.00	15,000,000.00	0.00	30,000,000.00	30,000,000.00
01100126000300 - Agriculture Programme Not Elsewhere Classified	Rehabilitation of 2 no produce stores at Headquarters	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	34,285,714.00	0.00



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01030124000100 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Purchase and Installation of Modern Rice Milling and Processing equipment at Takalau Rice Mill	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70421 - AGRICULTURE	32142200 - STATE WIDE	100,000,000.00	100,000,000.00	0.00	125,000,000.00	0.00
01100123000100 - Agriculture Programme Not Elsewhere Classified	Provision for the implementation of Agricultural Transformation Agenda Phase I (ATASP) for the rehabilitation of agricultural and ancillary social infrastructure	23050109 - PROVISION OF AGRICULTURAL INPUTS	70421 - AGRICULTURE	32142200 - STATE WIDE	2,303,727,281.20	2,303,727,281.20	0.00	0.00	0.00
01100126000400 - Agriculture Programme Not Elsewhere Classified	Rehabilitation of 5 no KASCOM stores at B/Kebbi	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	32142200 - STATE WIDE	0.00	0.00	0.00	85,714,285.00	0.00
01100123000600 - Agriculture Programme Not Elsewhere Classified	Rehabilitation of KARDA Zonal Office in Bunza	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70421 - AGRICULTURE	32120700 - Bunza Local Government	100,000,000.00	100,000,000.00	0.00	50,000,000.00	0.00
01030224000200 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	Establishment of Backyard Garden (Climate change adaptation, mitigation to crop production)	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C.	32142200 - STATE WIDE	70,000,000.00	70,000,000.00	0.00	130,000,000.00	0.00
01070623000200 - Capacity building for stakeholders and professional human resources development	Capacity building to Women in Agriculture (Support to Women in Agricultural Production)	23050101 - RESEARCH AND DEVELOPMENT	70482 - R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING	32142200 - STATE WIDE	250,000,000.00	250,000,000.00	0.00	0.00	0.00
01070623000300 - Capacity building for stakeholders and professional human resources development	Consultancy of Capacity Building Training of Extension Workers and general farmers profiling data collection	23050101 - RESEARCH AND DEVELOPMENT	70482 - R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING	32142200 - STATE WIDE	100,000,000.00	100,000,000.00	0.00	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

01030123000100 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Purchase of 10 No set of agricultural equipment under the Food Security Programme (Combine harvesters, balers & sprayers) for Bagudo Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32110500 - Bagudo Local Government	0.00	0.00	0.00	238,095,238.10	238,095,238.10
01030123000100 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Purchase of 10 No set of agricultural equipment under the Food Security Programme (Combine harvesters, balers & sprayers) for Dandi Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32110800 - Dandi Local Government	0.00	0.00	0.00	238,095,238.10	238,095,238.10
01030123000100 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Purchase of 10 No set of agricultural equipment under the Food Security Programme (Combine harvesters, balers & sprayers) for Suru Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32111900 - Suru Local Government	0.00	0.00	0.00	238,095,238.10	238,095,238.10
01030123000100 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Purchase of 10 No set of agricultural equipment under the Food Security Programme (Combine harvesters, balers & sprayers) for Aliero Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32120100 - Aliero Local Government	0.00	0.00	0.00	238,095,238.10	238,095,238.10
01030123000100 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Purchase of 10 No set of agricultural equipment under the Food Security Programme (Combine harvesters, balers & sprayers) for Birnin Kebbi Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	238,095,238.10	238,095,238.10



KEBBI STATE 2026 APPROVED BUDGET

01030123000100 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Purchase of 10 No set of agricultural equipment under the Food Security Programme (Combine harvesters, balers & sprayers) for Bunza Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32120700 - Bunza Local Government	0.00	0.00	0.00	238,095,238.10	238,095,238.10
01030123000100 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Purchase of 10 No set of agricultural equipment under the Food Security Programme (Combine harvesters, balers & sprayers) for Gwandu Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32121100 - Gwandu Local Government	0.00	0.00	0.00	238,095,238.10	238,095,238.10
01030123000100 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Purchase of 10 No set of agricultural equipment under the Food Security Programme (Combine harvesters, balers & sprayers) for Jega Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32121200 - Jega Local Government	0.00	0.00	0.00	238,095,238.10	238,095,238.10
01030123000100 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Purchase of 10 No set of agricultural equipment under the Food Security Programme (Combine harvesters, balers & sprayers) for Kalgo Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32121300 - Kalgo Local Government	0.00	0.00	0.00	238,095,238.10	238,095,238.10
01030123000100 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Purchase of 10 No set of agricultural equipment under the Food Security Programme (Combine harvesters, balers & sprayers) for Koko/Besse Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32121400 - Koko/Besse Local Government	0.00	0.00	0.00	238,095,238.10	238,095,238.10



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01030123000100 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Purchase of 10 No set of agricultural equipment under the Food Security Programme (Combine harvesters, balers & sprayers) for Maiyama Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32121500 - Maiyama Local Government	0.00	0.00	0.00	238,095,238.10	238,095,238.10
01030123000100 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Purchase of 10 No set of agricultural equipment under the Food Security Programme (Combine harvesters, balers & sprayers) for Wasagu/Danko Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32130900 - Wasagu/Danko Local Government	0.00	0.00	0.00	238,095,238.10	238,095,238.10
01030123000100 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Purchase of 10 No set of agricultural equipment under the Food Security Programme (Combine harvesters, balers & sprayers) for Fakai Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32131000 - Fakai Local Government	0.00	0.00	0.00	238,095,238.10	238,095,238.10
01030123000100 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Purchase of 10 No set of agricultural equipment under the Food Security Programme (Combine harvesters, balers & sprayers) for Ngaski Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32131600 - Ngaski Local Government	0.00	0.00	0.00	238,095,238.10	238,095,238.10
01030123000100 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Purchase of 10 No set of agricultural equipment under the Food Security Programme (Combine harvesters, balers & sprayers) for Sakaba Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32131700 - Sakaba Local Government	0.00	0.00	0.00	238,095,238.10	238,095,238.10



KEBBI STATE 2026 APPROVED BUDGET

01030123000100 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Purchase of 10 No set of agricultural equipment under the Food Security Programme (Combine harvesters, balers & sprayers) for Shanga Local Gfovernment	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32131800 - Shanga Local Gfovernment	0.00	0.00	0.00	238,095,238.10	238,095,238.10
01030123000100 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Purchase of 10 No set of agricultural equipment under the Food Security Programme (Combine harvesters, balers & sprayers) for Yauri Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32132000 - Yauri Local Government	0.00	0.00	0.00	238,095,238.10	238,095,238.10
01030123000100 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Purchase of 10 No set of agricultural equipment under the Food Security Programme (Combine harvesters, balers & sprayers) for Zuru Local Government	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32132100 - Zuru Local Government	0.00	0.00	0.00	238,095,238.10	238,095,238.10
01010123000300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Provision for State Sustainability Programme on IFAD/KBS Community Based Agricultural and Rural Development Project	23050109 - PROVISION OF AGRICULTURAL INPUTS	70421 - AGRICULTURE	32142200 - STATE WIDE	350,000,000.00	350,000,000.00	0.00	0.00	0.00
01010225000100 - Agriculture sector coordination mechanisms	IFAD (Value Chain in the North (VCN) Programme	23050109 - PROVISION OF AGRICULTURAL INPUTS	70421 - AGRICULTURE	32142200 - STATE WIDE	100,000,000.00	100,000,000.00	0.00	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

01030123000100 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Purchase of agricultural inputs under the Food Security Programme in the State (Hand pump, threshers)	23050109 - PROVISION OF AGRICULTURAL INPUTS	70421 - AGRICULTURE	32142200 - STATE WIDE	5,000,000,000.00	5,000,000,000.00	3,375,000,000.00	0.00	0.00
01030123000500 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Purchase of 2,500 Units of 50kg of certified seeds of Sorghum, Rice, and wheat production for distribution to farmers	23050109 - PROVISION OF AGRICULTURAL INPUTS	70421 - AGRICULTURE	32142200 - STATE WIDE	100,000,000.00	100,000,000.00	0.00	0.00	0.00
01040123000100 - Modern technology for post-harvest storage and value addition	State Government intervention and support for Control of Post Harvest Loses	23050109 - PROVISION OF AGRICULTURAL INPUTS	70421 - AGRICULTURE	32142200 - STATE WIDE	10,000,000.00	10,000,000.00	0.00	0.00	0.00
01040423000400 - Agricultural produce and quality control	Purchase of 12,000 No Post-Harvest Storage Equipments for State-Wide Distribution as Food Security Support	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32142200 - STATE WIDE	1,500,000,000.00	2,500,000,000.00	1,687,000,000.00	4,000,000,000.00	4,000,000,000.00
01040423000600 - Agricultural produce and quality control	Purchase of 1,000 Economic Tree seedlings and Transplanting equipments for production project during dry season	23040101 - TREE PLANTING	70421 - AGRICULTURE	32142200 - STATE WIDE	250,000,000.00	250,000,000.00	0.00	100,000,000.00	0.00
01030123000700 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Purchase of 4,200No. Power Tiller and 7,665No. Motorised Sprayers (CARES Project) at KARDa Headquarters	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32110200 - Arewa Local Government	0.00	0.00	0.00	4,000,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

01010125000200 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Purchase of 1 No 2024 Toyota Hilux National Programme for Food security Phase II	23010105 - PURCHASE OF MOTOR VEHICLES	70421 - AGRICULTURE	32142200 - STATE WIDE	0.00	0.00	0.00	86,000,000.00	86,000,000.00
01010125000200 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Purchase of 7 set of furniture for National Programme for Food security Phase II	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70421 - AGRICULTURE	32142200 - STATE WIDE	0.00	0.00	0.00	34,000,000.00	34,000,000.00
01010125000200 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Renovation of office complex for National Programme for Food Security Phase II	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70421 - AGRICULTURE	32142200 - STATE WIDE	0.00	0.00	0.00	80,000,000.00	80,000,000.00



KEBBI STATE 2026 APPROVED BUDGET

022000100100	Ministry of Finance (Hqt)								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					4,233,000,000.00	4,233,000,000.00	700,412,559.29	1,593,469,500.00	0.00
13100126004900 - Reform of Government and Governance - General	Procurement Of 15no Kasea Motorcycles For Finance H/Q Support Staff	23010104 - PURCHASE MOTOR CYCLES	70112 - FINANCIAL AND FISCAL AFFAIRS	32142200 - STATE WIDE	0.00	0.00	0.00	50,000,000.00	0.00
13100126005000 - Reform of Government and Governance - General	PURCHASE OF 3NOs Toyota (HILUX) 2025 MODEL.	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	32142200 - STATE WIDE	0.00	0.00	0.00	270,000,000.00	0.00
13100126005100 - Reform of Government and Governance - General	Purchase And Installation of 300KVA Solar System H/Q	23010119 - PURCHASE OF POWER GENERATING SET	70112 - FINANCIAL AND FISCAL AFFAIRS	32142200 - STATE WIDE	0.00	0.00	0.00	100,000,000.00	0.00
13100123007300 - Reform of Government and Governance - General	Provision for Insurance of Public Property	23010141 - INSURANCE OF PUBLIC PROPERTY	70112 - FINANCIAL AND FISCAL AFFAIRS	32142200 - STATE WIDE	500,000,000.00	500,000,000.00	0.00	0.00	0.00
13100126005200 - Reform of Government and Governance - General	Provision For Insurance of Public Properties (Mof)	23010141 - INSURANCE OF PUBLIC PROPERTY	70112 - FINANCIAL AND FISCAL AFFAIRS	32142200 - STATE WIDE	0.00	0.00	0.00	0.00	0.00
13100123006700 - Reform of Government and Governance - General	Purchase Of 15no HP Laptop Computers With Accessories 13 Generation Hp Elitebook G10 16gb Ram Coi 7. For H/Qs Directors	23010114 - PURCHASE OF COMPUTER PRINTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	32142200 - STATE WIDE	400,000,000.00	400,000,000.00	0.00	102,899,000.00	0.00
13100126005300 - Reform of Government and Governance - General	Purchase Of 15nos of 3 In 1 Hp Laserjet Printers MFP Mi 83 For H/Qs Directors	23010114 - PURCHASE OF COMPUTER PRINTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	32142200 - STATE WIDE	0.00	0.00	0.00	97,020,000.00	0.00
13100126005400 - Reform of Government and Governance - General	Purchase Of 5 no. Sharp Ar 7024 Digital Multi-Functional System Copier	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70112 - FINANCIAL AND FISCAL AFFAIRS	32142200 - STATE WIDE	0.00	0.00	0.00	45,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

13100126005500 - Reform of Government and Governance - General	Purchase And Installation of Star Link Internet H/Q	23010145 - PURCHASE OF ICT EQUIPMENTS	70112 - FINANCIAL AND FISCAL AFFAIRS	32142200 - STATE WIDE	0.00	0.00	0.00	100,000,000.00	0.00
13100123006800 - Reform of Government and Governance - General	Rehabilitation And Modification Of Zonal Revenue Offices at Argungu	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	32110300 - Argungu Local Government	48,250,000.00	48,250,000.00	0.00	25,000,000.00	0.00
13100123007200 - Reform of Government and Governance - General	Rehabilitation of 4 Zonal Revenue Offices in Argungu	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	32110300 - Argungu Local Government	20,000,000.00	20,000,000.00	0.00	7,137,625.00	0.00
13100123006800 - Reform of Government and Governance - General	Rehabilitation And Modification Of Zonal Revenue Offices at Kamba	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	32110800 - Dandi Local Government	48,250,000.00	48,250,000.00	0.00	25,000,000.00	0.00
13100123007200 - Reform of Government and Governance - General	Rehabilitation of 4 Zonal Revenue Offices in Kamba	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	32110800 - Dandi Local Government	20,000,000.00	20,000,000.00	0.00	7,137,625.00	0.00
13100123006800 - Reform of Government and Governance - General	Rehabilitation And Modification Of Zonal Revenue Offices at Yauri	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	32132000 - Yauri Local Government	48,250,000.00	48,250,000.00	0.00	25,000,000.00	0.00
13100123007200 - Reform of Government and Governance - General	Rehabilitation of 4 Zonal Revenue Office in Yauri	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	32132000 - Yauri Local Government	20,000,000.00	20,000,000.00	0.00	7,137,625.00	0.00
13100123006800 - Reform of Government and Governance - General	Rehabilitation And Modification Of Zonal Revenue Offices at Zuru	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	32132100 - Zuru Local Government	48,250,000.00	48,250,000.00	0.00	25,000,000.00	0.00
13100123007200 - Reform of Government and Governance - General	Rehabilitation of 4 Zonal Revenue Office in Zuru	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	32132100 - Zuru Local Government	20,000,000.00	20,000,000.00	0.00	7,137,625.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

13100123007100 - Reform of Government and Governance - General	Procurement and Inatallation of e-government and e-commerce Softwares for TSA Implementation	23050102 - COMPUTER SOFTWARE ACQUISITION	70112 - FINANCIAL AND FISCAL AFFAIRS	32142200 - STATE WIDE	1,000,000,000.00	1,000,000,000.00	0.00	300,000,000.00	0.00
13100123007600 - Reform of Government and Governance - General	Software acquisition for improvement of TIN Implementation (BIR)	23050102 - COMPUTER SOFTWARE ACQUISITION	70112 - FINANCIAL AND FISCAL AFFAIRS	32142200 - STATE WIDE	60,000,000.00	60,000,000.00	0.00	150,000,000.00	0.00
13100126005600 - Reform of Government and Governance - General	Procurement Of 3 Tin Cards Production Machine and Materials	23010114 - PURCHASE OF COMPUTER PRINTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	32142200 - STATE WIDE	0.00	0.00	0.00	150,000,000.00	0.00
13100123006900 - Reform of Government and Governance - General	Provision of Training/Capacity Building for Staff of Min. of Finance on Global best financial practices	23050103 - MONITORING AND EVALUATION	70112 - FINANCIAL AND FISCAL AFFAIRS	32142200 - STATE WIDE	100,000,000.00	100,000,000.00	87,500,000.00	0.00	0.00
13100123007000 - Reform of Government and Governance - General	Procurement of 33 no. Hybrid HP Core i7 Computers for data centers and cloud computing facilities for IPSAS implementation	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	32142200 - STATE WIDE	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
13100123007400 - Reform of Government and Governance - General	Implementation of PFM Reform Intervention and Capacity Building Programme SIFMIS, GIS and SABER	23050103 - MONITORING AND EVALUATION	70112 - FINANCIAL AND FISCAL AFFAIRS	32142200 - STATE WIDE	800,000,000.00	800,000,000.00	22,000,000.00	0.00	0.00
13100123007500 - Reform of Government and Governance - General	Provision for the production of IGR Revenue Campaign Billboard	23050103 - MONITORING AND EVALUATION	70112 - FINANCIAL AND FISCAL AFFAIRS	32142200 - STATE WIDE	1,000,000,000.00	1,000,000,000.00	590,912,559.29	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

022000700100	Accountant General's Office								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					0.00	0.00	0.00	2,418,751,637.00	0.00
13100100000000 - Reform of Government and Governance - General	PURCHASE, UPGRADE AND INSTALLATION OF PAYROLL SERVER - HP Proliant D1360	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	32142200 - STATE WIDE	0.00	0.00	0.00	133,000,000.00	0.00
13100100000000 - Reform of Government and Governance - General	Purchase of 2 NOs Toyota Hilux (2025 Model)	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	32142200 - STATE WIDE	0.00	0.00	0.00	270,000,000.00	0.00
13100100000000 - Reform of Government and Governance - General	Purchase of 1 NO 18 Seater Bus (2025 Model) for Monitoring	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	32142200 - STATE WIDE	0.00	0.00	0.00	95,000,000.00	0.00
13100100000000 - Reform of Government and Governance - General	Rehabilitation of Sub Treasury Office in Birnin Kebbi	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	170,865,250.00	0.00
13100100000000 - Reform of Government and Governance - General	Rehabilitation of Sub Treasury Office in Argungu	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	32110300 - Argungu Local Government	0.00	0.00	0.00	170,865,250.00	0.00
13100100000000 - Reform of Government and Governance - General	Rehabilitation of Sub Treasury Office in Yauri	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	32132000 - Yauri Local Government	0.00	0.00	0.00	170,865,250.00	0.00
13100100000000 - Reform of Government and Governance - General	Rehabilitation of Sub Treasury Office in Zuru	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	32132100 - Zuru Local Government	0.00	0.00	0.00	170,865,250.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

13100100000000 - Reform of Government and Governance - General	Purchase of 165 NOs 13th Gen HP Elitebook16GB Ci7 Laptops for Treasury Staff	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	32142200 - STATE WIDE	0.00	0.00	0.00	566,494,500.00	0.00
13100100000000 - Reform of Government and Governance - General	Purchase of 1 No 3-in-one HP Printer and Photocopier Madune for DMO	23010114 - PURCHASE OF COMPUTER PRINTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	32142200 - STATE WIDE	0.00	0.00	0.00	3,980,000.00	0.00
13100100000000 - Reform of Government and Governance - General	Purchase of 6 NOs Colored HP laserjet Printers	23010114 - PURCHASE OF COMPUTER PRINTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	32142200 - STATE WIDE	0.00	0.00	0.00	2,940,000.00	0.00
13100100000000 - Reform of Government and Governance - General	Purchase and Installation of Server for Zonal Treasury Offices	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	32142200 - STATE WIDE	0.00	0.00	0.00	2,880,000.00	0.00
13100100000000 - Reform of Government and Governance - General	Procurement and Installation of SIFMIS Software (Pilot Stage)	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	32142200 - STATE WIDE	0.00	0.00	0.00	185,000,000.00	0.00
13100100000000 - Reform of Government and Governance - General	Procurement of 1 No Mikano generator 150 KVA (Sound proof)	23010119 - PURCHASE OF POWER GENERATING SET	70112 - FINANCIAL AND FISCAL AFFAIRS	32142200 - STATE WIDE	0.00	0.00	0.00	21,045,000.00	0.00
13100100000000 - Reform of Government and Governance - General	Procurement and Installation of Solar System in Accountant General's office	23010119 - PURCHASE OF POWER GENERATING SET	70112 - FINANCIAL AND FISCAL AFFAIRS	32142200 - STATE WIDE	0.00	0.00	0.00	100,000,000.00	0.00
13100100000000 - Reform of Government and Governance - General	Procurement of 26 NOs 5000 WATTS QLINK Stabilizers	23010119 - PURCHASE OF POWER GENERATING SET	70112 - FINANCIAL AND FISCAL AFFAIRS	32142200 - STATE WIDE	0.00	0.00	0.00	4,951,137.00	0.00
13100100000000 - Reform of Government and Governance - General	Procurement of power systems and stabilizers for ICT	23010119 - PURCHASE OF POWER GENERATING SET	70112 - FINANCIAL AND FISCAL AFFAIRS	32142200 - STATE WIDE	0.00	0.00	0.00	350,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

022200100100	Ministry of Commerce and Industry (Hqt)								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					2,695,013,715.00	2,665,013,715.00	0.00	2,865,000,000.00	0.00
02100124000100 - Societal Re-orientation - General	Purchase of 10 Motorcycles	23010104 - PURCHASE MOTOR CYCLES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	32142200 - STATE WIDE	0.00	0.00	0.00	15,000,000.00	0.00
02100123000800 - Societal Re-orientation - General	Purchase of 37,500 pieces of Standard Measure (Mudu), 200 Pieces of Weight and Measure (Filling Station) and 200 pieces of Scale Measure for Consumer Protection	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	32142200 - STATE WIDE	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
02100123001300 - Societal Re-orientation - General	Construction of Neems processing factory Birnin Kebbi	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	32120600 - Birnin Kebbi Local Government	35,000,000.00	35,000,000.00	0.00	0.00	0.00
02100123000900 - Societal Re-orientation - General	Provision of Cooperative Consumer Shops	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	32142200 - STATE WIDE	1,000,000.00	1,000,000.00	0.00	0.00	0.00
02100123001000 - Societal Re-orientation - General	Construction and Development of Industrial Layouts at New GRA B/Kebbi	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	32142200 - STATE WIDE	93,835,956.00	93,835,956.00	0.00	150,000,000.00	0.00
02100123002500 - Societal Re-orientation - General	Trade Corridor Development Financing (Zamfara-Sokoto-Kebbi-Dosso) by NNJC	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	32142200 - STATE WIDE	15,000,000.00	15,000,000.00	0.00	0.00	0.00
02100123001200 - Societal Re-orientation - General	Construction of Free Trade Market Zone at Kamba and other Export processing Zones	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	32110800 - Dandi Local Government	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

02100123002600 - Societal Re-orientation - General	Construction of Shops at Annaul Joint Trade Fair	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	32142200 - STATE WIDE	60,000,000.00	60,000,000.00	0.00	0.00	0.00
02100123000400 - Societal Re-orientation - General	Rehabilitation of Catering Rest Houses at Emirate Headquarters of Argungu	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	32110300 - Argungu Local Government	12,500,000.00	12,500,000.00	0.00	12,500,000.00	0.00
02100123000400 - Societal Re-orientation - General	Rehabilitation of Catering Rest Houses at Emirate Headquarters of Gwandu	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	32121100 - Gwandu Local Government	12,500,000.00	12,500,000.00	0.00	12,500,000.00	0.00
02100123000400 - Societal Re-orientation - General	Rehabilitation of Catering Rest Houses at Emirate Headquarters of Yauri	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	32132000 - Yauri Local Government	12,500,000.00	12,500,000.00	0.00	12,500,000.00	0.00
02100123000400 - Societal Re-orientation - General	Rehabilitation of Catering Rest Houses at Emirate Headquarters of Zuru	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	32132100 - Zuru Local Government	12,500,000.00	12,500,000.00	0.00	12,500,000.00	0.00
02100123000500 - Societal Re-orientation - General	Rehabilitation of Tourism Attraction Centre at Argungu	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	32110300 - Argungu Local Government	0.00	0.00	0.00	16,666,666.67	0.00
02100123001700 - Societal Re-orientation - General	Rehabilitation of Grand Fishing Hotel Argungu	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	32110300 - Argungu Local Government	80,000,000.00	80,000,000.00	0.00	300,000,000.00	0.00
02100123000500 - Societal Re-orientation - General	Rehabilitation of Tourism Attraction Centre at Yauri	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	32132000 - Yauri Local Government	0.00	0.00	0.00	16,666,666.67	0.00



KEBBI STATE 2026 APPROVED BUDGET

02100123001800 - Societal Re-orientation - General	Construction of Festival Village of Yauri and Regatta Festival	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	32132000 - Yauri Local Government	100,000,000.00	100,000,000.00	0.00	400,000,000.00	0.00
02100123000500 - Societal Re-orientation - General	Rehabilitation of Tourism Attraction Centre at Zuru	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	32132100 - Zuru Local Government	0.00	0.00	0.00	16,666,666.67	0.00
02100123002700 - Societal Re-orientation - General	Rehabilitation of Zonal Offices Argungu	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	32110300 - Argungu Local Government	70,000,000.00	70,000,000.00	0.00	7,500,000.00	0.00
02100123002300 - Societal Re-orientation - General	Rehabilitation of Technology Business Incubator Centre in Brinin-Kebbi	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	32120600 - Birnin Kebbi Local Government	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
02100123002700 - Societal Re-orientation - General	Rehabilitation of Zonal Offices Birnin Kebbi	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	32120600 - Birnin Kebbi Local Government	70,000,000.00	70,000,000.00	0.00	7,500,000.00	0.00
02100123002700 - Societal Re-orientation - General	Rehabilitation of Zonal Offices Yauri	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	32132000 - Yauri Local Government	70,000,000.00	70,000,000.00	0.00	7,500,000.00	0.00
02100123002700 - Societal Re-orientation - General	Rehabilitation of Zonal Offices Zuru	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	32132100 - Zuru Local Government	70,000,000.00	70,000,000.00	0.00	7,500,000.00	0.00
02100123001600 - Societal Re-orientation - General	Conduct of pre-investment studies, feasibility study, Staging MSME campaign and general market survey to Promote Small Scale Industries	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	32142200 - STATE WIDE	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
02100123004900 - Societal Re-orientation - General	Provision for the conduct of general market survey - Commercial Promotion	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	32142200 - STATE WIDE	10,000,000.00	10,000,000.00	0.00	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

02100123002400 - Societal Re-orientation - General	Argungu Annual International Fishing Festival	23050104 - ANNIVERSARIES/CELEBRATIONS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	32110300 - Argungu Local Government	1,500,000,000.00	1,470,000,000.00	0.00	1,500,000,000.00	0.00
02100123004800 - Societal Re-orientation - General	Annual Gwandu Emirate Horse Racing and Cultural Festival	23050104 - ANNIVERSARIES/CELEBRATIONS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	32121100 - Gwandu Local Government	100,000,000.00	100,000,000.00	0.00	0.00	0.00
02100123002000 - Societal Re-orientation - General	Annual Uhola Zuru Emirate Festival/Anniversary	23050104 - ANNIVERSARIES/CELEBRATIONS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	32132100 - Zuru Local Government	30,000,000.00	30,000,000.00	0.00	200,000,000.00	0.00
02100123000200 - Societal Re-orientation - General	Provision for Annual International Art & Craft Expo/Anniversary	23050104 - ANNIVERSARIES/CELEBRATIONS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	32142200 - STATE WIDE	5,000,000.00	5,000,000.00	0.00	0.00	0.00
02100123000600 - Societal Re-orientation - General	Provision for sensitization programme on Export Development	23050104 - ANNIVERSARIES/CELEBRATIONS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	32142200 - STATE WIDE	10,000,000.00	10,000,000.00	0.00	0.00	0.00
02100123001900 - Societal Re-orientation - General	Annual Hotungo (Fulani) Festival/Anniversary	23050104 - ANNIVERSARIES/CELEBRATIONS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	32142200 - STATE WIDE	50,177,759.00	50,177,759.00	0.00	0.00	0.00
02100123000300 - Societal Re-orientation - General	Provision for Cooperative Promotion	23050108 - SPECIAL GRANTS AND INTERVENTION	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	32142200 - STATE WIDE	5,000,000.00	5,000,000.00	0.00	0.00	0.00
02100123002200 - Societal Re-orientation - General	Provision for Implementation of CARES (P for R) (SMEs Component) Special Intervention Grants	23050108 - SPECIAL GRANTS AND INTERVENTION	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	32142200 - STATE WIDE	100,000,000.00	100,000,000.00	0.00	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

022800100100	Ministry of Innovation and Digital Economy								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					6,840,000,000.00	6,840,000,000.00	1,530,000,000.00	2,180,000,000.00	0.00
11100123000400 - Information Communication and Technology - General	Purchase of Computer Hardware & Accessories	23010113 - PURCHASE OF COMPUTERS	70461 - COMMUNICATION	32142200 - STATE WIDE	150,000,000.00	150,000,000.00	0.00	650,000,000.00	0.00
11100126000400 - Information Communication and Technology - General	Construction of ICT New Central Park in B/Kebbi	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70461 - COMMUNICATION	32142200 - STATE WIDE	200,000,000.00	200,000,000.00	0.00	250,000,000.00	0.00
11100123000200 - Information Communication and Technology - General	Rehabilitation and Upgrade of ICT/Digital and Operational Support Center Birnin Kebbi	23030127 - REHABILITATION /REPAIRS- ICT INFRASTRUCTURES	70461 - COMMUNICATION	32142200 - STATE WIDE	850,000,000.00	850,000,000.00	0.00	210,000,000.00	0.00
11100123000800 - Information Communication and Technology - General	Establishment of ICT-Enabled Learning Center for Girl Child Education in Birnin Kebbi	23010145 - PURCHASE OF ICT EQUIPMENTS	70461 - COMMUNICATION	32142200 - STATE WIDE	30,000,000.00	30,000,000.00	0.00	0.00	0.00
11100123000900 - Information Communication and Technology - General	Provision of Networking Facilities 4 Interconnection of MDAs	23010145 - PURCHASE OF ICT EQUIPMENTS	70461 - COMMUNICATION	32142200 - STATE WIDE	500,000,000.00	500,000,000.00	0.00	100,000,000.00	0.00
11100123001400 - Information Communication and Technology - General	Procurement of 2 units of 10Gbps Core Network Switches, 1No. Uninterruptible power supply (UPS). At Critical ICT Infrastructure for the State Data Centre and Key Ministries	23010145 - PURCHASE OF ICT EQUIPMENTS	70461 - COMMUNICATION	32142200 - STATE WIDE	250,000,000.00	250,000,000.00	250,000,000.00	250,000,000.00	0.00
11100123002000 - Information Communication and Technology - General	Purchase of set of Andriod & equipment to enhance registration (NIN BVN & others)	23010145 - PURCHASE OF ICT EQUIPMENTS	70461 - COMMUNICATION	32142200 - STATE WIDE	130,000,000.00	130,000,000.00	130,000,000.00	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

11100123000600 - Information Communication and Technology - General	Consultancy for Capacity Building of MDE Ststaff in MDAs	23050101 - RESEARCH AND DEVELOPMENT	70461 - COMMUNICATION	32142200 - STATE WIDE	200,000,000.00	200,000,000.00	200,000,000.00	0.00	0.00
11100123000700 - Information Communication and Technology - General	Training on E-learning prog. 4 Prim. & Sec Schools	23050101 - RESEARCH AND DEVELOPMENT	70461 - COMMUNICATION	32142200 - STATE WIDE	500,000,000.00	500,000,000.00	0.00	0.00	0.00
11100123001000 - Information Communication and Technology - General	Capacity Building Training on 20 Officers From Ministries & 30 SMEs	23050101 - RESEARCH AND DEVELOPMENT	70461 - COMMUNICATION	32142200 - STATE WIDE	30,000,000.00	30,000,000.00	0.00	0.00	0.00
11100123001100 - Information Communication and Technology - General	Digital Literacy and Training	23050101 - RESEARCH AND DEVELOPMENT	70461 - COMMUNICATION	32142200 - STATE WIDE	200,000,000.00	200,000,000.00	200,000,000.00	0.00	0.00
11100123001200 - Information Communication and Technology - General	NITDA Capacity Building Training on Data Protection Regulation and Compliance	23050101 - RESEARCH AND DEVELOPMENT	70461 - COMMUNICATION	32142200 - STATE WIDE	150,000,000.00	150,000,000.00	150,000,000.00	0.00	0.00
11100123001300 - Information Communication and Technology - General	Provision for Capacity Building & Conference on Digital Communications	23050101 - RESEARCH AND DEVELOPMENT	70461 - COMMUNICATION	32142200 - STATE WIDE	1,800,000,000.00	1,800,000,000.00	0.00	0.00	0.00
11100123001500 - Information Communication and Technology - General	Intermediary Training for Civil Servants	23050101 - RESEARCH AND DEVELOPMENT	70461 - COMMUNICATION	32142200 - STATE WIDE	200,000,000.00	200,000,000.00	200,000,000.00	0.00	0.00
11100123001700 - Information Communication and Technology - General	Training of Ministry of Digital Economy staff on how to use modern technological gadgets	23050101 - RESEARCH AND DEVELOPMENT	70461 - COMMUNICATION	32142200 - STATE WIDE	900,000,000.00	900,000,000.00	0.00	0.00	0.00
11100123001900 - Information Communication and Technology - General	E-Government Services Enhancement	23050101 - RESEARCH AND DEVELOPMENT	70461 - COMMUNICATION	32142200 - STATE WIDE	120,000,000.00	120,000,000.00	0.00	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

11100123000100 - Information Communication and Technology - General	Provision for the acquisition public sector ID reg. software	23050102 - COMPUTER SOFTWARE ACQUISITION	70461 - COMMUNICATION	32142200 - STATE WIDE	100,000,000.00	100,000,000.00	0.00	160,000,000.00	0.00
11100123000300 - Information Communication and Technology - General	Purchase and Installation of Software Suite for MDE Headquarters. 50 licenses for a Productivity & Collaboration Suite (e.g., Microsoft 365 G5), 1 unit of specialized Innovation Management & Project Portfolio software, 1 unit of Data Analytics and Visualization software, 1 unit of Enterprise Security & Endpoint Protection software	23010145 - PURCHASE OF ICT EQUIPMENTS	70461 - COMMUNICATION	32142200 - STATE WIDE	100,000,000.00	100,000,000.00	100,000,000.00	110,000,000.00	0.00
11100123000500 - Information Communication and Technology - General	Upgrading of Website and Server Host (Backup Services)	23050102 - COMPUTER SOFTWARE ACQUISITION	70461 - COMMUNICATION	32142200 - STATE WIDE	100,000,000.00	100,000,000.00	100,000,000.00	0.00	0.00
11100123001600 - Information Communication and Technology - General	Acquisition of Subdomain software for MDAs	23050102 - COMPUTER SOFTWARE ACQUISITION	70461 - COMMUNICATION	32142200 - STATE WIDE	30,000,000.00	30,000,000.00	0.00	0.00	0.00
11100123001800 - Information Communication and Technology - General	Provision of 100 No Empowerment Start-up Accessories and Computers to early-stage tech startups (Kebbi State Innovation Fund and Startup Incubation Project)	23010113 - PURCHASE OF COMPUTERS	70461 - COMMUNICATION	32142200 - STATE WIDE	200,000,000.00	200,000,000.00	200,000,000.00	250,000,000.00	0.00
11100126000500 - Information Communication and Technology - General	Expansion of Fibre Optics across the State	23050102 - COMPUTER SOFTWARE ACQUISITION	70461 - COMMUNICATION	32142200 - STATE WIDE	0.00	0.00	0.00	200,000,000.00	0.00
11100123002100 - Information Communication and Technology - General	Monitoring and Evaluation of Telecon Mast & Provision for security	23050103 - MONITORING AND EVALUATION	70461 - COMMUNICATION	32142200 - STATE WIDE	100,000,000.00	100,000,000.00	0.00	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

023300100100	Ministry of Solid Minerals Development and Mining								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					2,353,000,000.00	2,353,000,000.00	546,678,000.00	2,450,000,000.00	0.00
13100123009600 - Reform of Government and Governance - General	Purchase Of 5Nos. Mining Equipments: 1. Excavator . 2. Dump Haulage Truck. 3. Jaw Crusher. 4. Ball Mill/ Hammer Mill). 5. Spiral Concentrator/Jig Machine	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	32142200 - STATE WIDE	1,003,000,000.00	1,003,000,000.00	0.00	0.00	0.00
13100123009700 - Reform of Government and Governance - General	Construction and Establishment of Solid Minerals Processing Facility Center in Arewa Local Government	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	32110200 - Arewa Local Government	2,380,952.38	2,380,952.38	0.00	21,428,571.43	0.00
13100123009700 - Reform of Government and Governance - General	Construction and Establishment of Solid Minerals Processing Facility Center in Argungu Local Government	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	32110300 - Argungu Local Government	2,380,952.38	2,380,952.38	0.00	21,428,571.43	0.00
13100123009700 - Reform of Government and Governance - General	Construction and Establishment of Solid Minerals Processing Facility Center in Augie Local Government	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	32110400 - Augie Local Government	2,380,952.38	2,380,952.38	0.00	21,428,571.43	0.00
13100123009700 - Reform of Government and Governance - General	Construction and Establishment of Solid Minerals Processing Facility Center in Bagudo Local Government	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	32110500 - Bagudo Local Government	2,380,952.38	2,380,952.38	0.00	21,428,571.43	0.00
13100123009700 - Reform of Government and Governance - General	Construction and Establishment of Solid Minerals Processing Facility Center in Dandi Local Government	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	32110800 - Dandi Local Government	2,380,952.38	2,380,952.38	0.00	21,428,571.43	0.00



KEBBI STATE 2026 APPROVED BUDGET

13100123009700 - Reform of Government and Governance - General	Construction and Establishment of Solid Minerals Processing Facility Center in Suru Local Government	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	32111900 - Suru Local Government	2,380,952.38	2,380,952.38	0.00	21,428,571.43	0.00
13100123009700 - Reform of Government and Governance - General	Construction and Establishment of Solid Minerals Processing Facility Center in Aliero Local Government	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	32120100 - Aliero Local Government	2,380,952.38	2,380,952.38	0.00	21,428,571.43	0.00
13100123009700 - Reform of Government and Governance - General	Construction and Establishment of Solid Minerals Processing Facility Center in Birnin Kebbi Local Government	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	32120600 - Birnin Kebbi Local Government	2,380,952.38	2,380,952.38	0.00	21,428,571.43	0.00
13100123009700 - Reform of Government and Governance - General	Construction and Establishment of Solid Minerals Processing Facility Center in Bunza Local Government	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	32120700 - Bunza Local Government	2,380,952.38	2,380,952.38	0.00	21,428,571.43	0.00
13100123009700 - Reform of Government and Governance - General	Construction and Establishment of Solid Minerals Processing Facility Center in Gwandu Local Government	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	32121100 - Gwandu Local Government	2,380,952.38	2,380,952.38	0.00	21,428,571.43	0.00
13100123009700 - Reform of Government and Governance - General	Construction and Establishment of Solid Minerals Processing Facility Center in Jega Local Government	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	32121200 - Jega Local Government	2,380,952.38	2,380,952.38	0.00	21,428,571.43	0.00
13100123009700 - Reform of Government and Governance - General	Construction and Establishment of Solid Minerals Processing Facility Center in Kalgo Local Government	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	32121300 - Kalgo Local Government	2,380,952.38	2,380,952.38	0.00	21,428,571.43	0.00
13100123009700 - Reform of Government and Governance - General	Construction and Establishment of Solid Minerals Processing Facility Center in Koko/Besse Local Government	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	32121400 - Koko/Besse Local Government	2,380,952.38	2,380,952.38	0.00	21,428,571.43	0.00
13100123009700 - Reform of Government and Governance - General	Construction and Establishment of Solid Minerals Processing Facility Center in Maiyama Local Government	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	32121500 - Maiyama Local Government	2,380,952.38	2,380,952.38	0.00	21,428,571.43	0.00



KEBBI STATE 2026 APPROVED BUDGET

13100123009700 - Reform of Government and Governance - General	Construction and Establishment of Solid Minerals Processing Facility Center in Wasagu/Danko Local Government	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	32130900 - Wasagu/Danko Local Government	2,380,952.38	2,380,952.38	0.00	21,428,571.43	0.00
13100123009700 - Reform of Government and Governance - General	Construction and Establishment of Solid Minerals Processing Facility Center in Fakai Local Government	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	32131000 - Fakai Local Government	2,380,952.38	2,380,952.38	0.00	21,428,571.43	0.00
13100123009700 - Reform of Government and Governance - General	Construction and Establishment of Solid Minerals Processing Facility Center in Ngaski Local Government	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	32131600 - Ngaski Local Government	2,380,952.38	2,380,952.38	0.00	21,428,571.43	0.00
13100123009700 - Reform of Government and Governance - General	Construction and Establishment of Solid Minerals Processing Facility Center in Sakaba Local Government	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	32131700 - Sakaba Local Government	2,380,952.38	2,380,952.38	0.00	21,428,571.43	0.00
13100123009700 - Reform of Government and Governance - General	Construction and Establishment of Solid Minerals Processing Facility Center in Shanga Local Ggovernment	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	32131800 - Shanga Local Ggovernment	2,380,952.38	2,380,952.38	0.00	21,428,571.43	0.00
13100123009700 - Reform of Government and Governance - General	Construction and Establishment of Solid Minerals Processing Facility Center in Yauri Local Government	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	32132000 - Yauri Local Government	2,380,952.38	2,380,952.38	0.00	21,428,571.43	0.00
13100123009700 - Reform of Government and Governance - General	Construction and Establishment of Solid Minerals Processing Facility Center in Zuru Local Government	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	32132100 - Zuru Local Government	2,380,952.38	2,380,952.38	0.00	21,428,571.43	0.00
13100123009200 - Reform of Government and Governance - General	Construction and Equipping of Geology Laboratory At Birnin Kebbi	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	32142200 - STATE WIDE	100,000,000.00	100,000,000.00	0.00	200,000,000.00	0.00
13100123009300 - Reform of Government and Governance - General	Construction and Equipping of Lapidary At Birnin Kebbi	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	32142200 - STATE WIDE	300,000,000.00	300,000,000.00	283,840,000.00	300,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

13100123009400 - Reform of Government and Governance - General	Conduct of Geophysical Survey of Solid Minerals for the entire State	23050101 - RESEARCH AND DEVELOPMENT	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	32142200 - STATE WIDE	500,000,000.00	500,000,000.00	262,838,000.00	1,500,000,000.00	0.00
13100123009500 - Reform of Government and Governance - General	Acquisition of Mining Licenses for the State	23050101 - RESEARCH AND DEVELOPMENT	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	32142200 - STATE WIDE	400,000,000.00	400,000,000.00	0.00	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

023400100100	Ministry of Works and Transport								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					59,130,000,000.00	59,130,000,000.00	30,306,189,307.79	39,200,000,000.00	0.00
17100123000700 - Road - General	Purchase of 3nos of Fire Trucks in the State	23010107 - PURCHASE OF TRUCKS	70321 - FIRE PROTECTION SERVICES	32142200 - STATE WIDE	300,000,000.00	300,000,000.00	0.00	0.00	0.00
17100123000500 - Road - General	Procurement of 3nos of Ferries	23010109 - PURCHASE OF SEA BOATS	70452 - WATER TRANSPORT	32142200 - STATE WIDE	10,000,000.00	10,000,000.00	0.00	0.00	0.00
17100126000100 - Road - General	Purchase of Generator Spareparts	23010119 - PURCHASE OF POWER GENERATING SET	70451 - ROAD TRANSPORT	32142200 - STATE WIDE	70,000,000.00	70,000,000.00	0.00	100,000,000.00	0.00
17100123000400 - Road - General	Provision for Road Traffic Operation (VIO) Equipments at the Headquarters	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70451 - ROAD TRANSPORT	32142200 - STATE WIDE	50,000,000.00	50,000,000.00	0.00	0.00	0.00
17100123000100 - Road - General	Construction of State Mechanical Workshop	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	32142200 - STATE WIDE	20,000,000.00	20,000,000.00	0.00	100,000,000.00	0.00
17100123000200 - Road - General	Construction of Mrchanic Work School in B/Kebbi	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70451 - ROAD TRANSPORT	32142200 - STATE WIDE	80,000,000.00	80,000,000.00	0.00	100,000,000.00	0.00
17100126000200 - Road - General	Const. & Rehab. of 20km Road Argungu, Augie, Arewa & Dandi	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	32110200 - Arewa Local Government	0.00	0.00	0.00	500,000,000.00	0.00
17100126000300 - Road - General	Const. & Rehab. of 10km Road Suru, Bagudo	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	32111900 - Suru Local Government	0.00	0.00	0.00	500,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

17100126000400 - Road - General	Const. & Rehab. of 15km Road Aliero, Gwandu, Jega	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	32120100 - Aliero Local Government	0.00	0.00	0.00	500,000,000.00	0.00
17100126000500 - Road - General	Const. & Rehab. of 15km Road BK,Kalgo,Bunza	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	32120700 - Bunza Local Government	0.00	0.00	0.00	500,000,000.00	0.00
17100126000600 - Road - General	Const. & Rehab. of 15km Road Maiyama,Koko/Besse	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	32121400 - Koko/Besse Local Government	0.00	0.00	0.00	500,000,000.00	0.00
17100126000700 - Road - General	Const. & Rehab. of 20km Road Zuru, Fakai, Sakaba, D/Wsagu	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	32130900 - Wasagu/Danko Local Government	0.00	0.00	0.00	500,000,000.00	0.00
17100126000800 - Road - General	Const. & Rehab. of 15km Road Shanga, Yauri, Ngaski	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	32131800 - Shanga Local Gfovernment	0.00	0.00	0.00	500,000,000.00	0.00
17100126000900 - Road - General	Construction of State/Rural Roads across the 3 Senatorial Districts	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	32142200 - STATE WIDE	9,000,000,000.00	9,000,000,000.00	2,243,252,500.18	0.00	0.00
17100123000800 - Road - General	Construction of 2 No. pedestrian bridges at Sir Yahaya memorial hospital and Kebbi Medical center Kalgo	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTUR E	70451 - ROAD TRANSPORT	32120600 - Birnin Kebbi Local Government	20,000,000.00	20,000,000.00	0.00	200,000,000.00	0.00
17100123000900 - Road - General	Construction/Provision of trailer park at Kamba	23020124 - CONSTRUCTION OF MARKETS/PARK S	70451 - ROAD TRANSPORT	32110800 - Dandi Local Government	80,000,000.00	80,000,000.00	0.00	100,000,000.00	0.00
17100126001000 - Road - General	Rehabilitation of Roads Argungu, Augie, Arewa & Dandi,BK,Kalgo,Bunza	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	32110200 - Arewa Local Government	0.00	0.00	0.00	300,000,000.00	0.00
17100126001100 - Road - General	Rehab. of 3 Span of Bridges Argungu, Augie, Aewa, Dandi	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	32110400 - Augie Local Government	0.00	0.00	0.00	100,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

17100126001200 - Road - General	Rehab. of 2 Span of Bridges Maiyama, Koko/Besse	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	32110500 - Bagudo Local Government	0.00	0.00	0.00	100,000,000.00	0.00
17100126001300 - Road - General	Expansion & Rehab. of 10km Road Suru, Bagudo	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	32110500 - Bagudo Local Government	0.00	0.00	0.00	300,000,000.00	0.00
17100126001400 - Road - General	Rehabilitation of Roads Suru, Bagudo	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	32110500 - Bagudo Local Government	0.00	0.00	0.00	100,000,000.00	0.00
17100126001500 - Road - General	Rehab. of 2 Span of Bridges Shanga, Yauri, Ngaski	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	32110800 - Dandi Local Government	0.00	0.00	0.00	100,000,000.00	0.00
17100126001600 - Road - General	Expansion & Rehab. of 20km Road Argungu, Augie, Arewa & Dandi	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	32110800 - Dandi Local Government	0.00	0.00	0.00	300,000,000.00	0.00
17100126001700 - Road - General	Rehab. of 2 Span of Bridges Suru, Bagudo	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	32111900 - Suru Local Government	0.00	0.00	0.00	100,000,000.00	0.00
17100126001800 - Road - General	Rehab. of 3 Span of Bridges BK,Kalgo,Bunza	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	100,000,000.00	0.00
17100126001900 - Road - General	Expansion & Rehab. of 15km Road Shanga, Yauri, Ngaski	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	300,000,000.00	0.00
17100123001000 - Road - General	Renovation of Federal Roads Koko-Mahuta-Dabai	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	32121100 - Gwandu Local Government	40,000,000,000.00	40,000,000,000.00	25,723,904,164.19	30,000,000,000.00	0.00
17100126002000 - Road - General	Rehab. of 2 Span of Bridges Aliero, Gwandu, Jega	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	32121100 - Gwandu Local Government	0.00	0.00	0.00	100,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

17100126002100 - Road - General	Rehabilitation of Roads Aliero, Gwandu, Jega	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	32121100 - Gwandu Local Government	0.00	0.00	0.00	100,000,000.00	0.00
17100126002200 - Road - General	Expansion & Rehab. of 15km Road BK,Kalgo,Bunza	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	32121200 - Jega Local Government	0.00	0.00	0.00	300,000,000.00	0.00
17100126002300 - Road - General	Expansion & Rehab. of 15km Road Aliero, Gwandu, Jega	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	32121200 - Jega Local Government	0.00	0.00	0.00	300,000,000.00	0.00
17100126002400 - Road - General	Expansion & Rehab. of 15km Road Maiyama, Koko/Besse	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	32121400 - Koko/Besse Local Government	0.00	0.00	0.00	300,000,000.00	0.00
17100126002500 - Road - General	Rehabilitation of Roads Maiyama, Koko/Besse	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	32121400 - Koko/Besse Local Government	0.00	0.00	0.00	100,000,000.00	0.00
17100126002600 - Road - General	Rehabilitation of Roads Zuru, Fakai, Sakaba & D/Wasagu	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	32131000 - Fakai Local Government	0.00	0.00	0.00	200,000,000.00	0.00
17100123000300 - Road - General	Renovation of Federal Roads in Malando, Ngaski and Warrah	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	32131600 - Ngaski Local Government	400,000,000.00	400,000,000.00	0.00	0.00	0.00
17100126002700 - Road - General	Rehabilitation of Roads Shanga, Yauri & Ngaski	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	32131600 - Ngaski Local Government	0.00	0.00	0.00	200,000,000.00	0.00
17100126002800 - Road - General	Expansion & Rehab. of 20km Road Zuru, Fakai, Sakaba, D/Wsagu	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	32131700 - Sakaba Local Government	0.00	0.00	0.00	300,000,000.00	0.00
17100126002900 - Road - General	Rehab. of 2 Span of Bridges Zuru, Fakai, Sakaba, D/Wasagu	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	32132100 - Zuru Local Government	0.00	0.00	0.00	100,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

17100123000600 - Road - General	Repairs of Zonal Workshops across the State	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	32142200 - STATE WIDE	1,500,000,000.00	1,500,000,000.00	0.00	300,000,000.00	0.00
17100126003000 - Road - General	Rehabilitation of Bridges across the State	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	32142200 - STATE WIDE	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0.00
17100126003100 - Road - General	Rehabilitation of Roads across the State	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	32142200 - STATE WIDE	5,000,000,000.00	5,000,000,000.00	1,524,776,063.48	0.00	0.00
17100126003200 - Road - General	Rehabilitation of Rural Roads (Trunk C) across the State	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	32142200 - STATE WIDE	1,500,000,000.00	1,500,000,000.00	814,256,579.94	0.00	0.00
17100126003300 - Road - General	Take off grants for KEPWA	23050108 - SPECIAL GRANTS AND INTERVENTION	70451 - ROAD TRANSPORT	32142200 - STATE WIDE	100,000,000.00	100,000,000.00	0.00	0.00	0.00
17100126003400 - Road - General	Rehabilitation of Argungu Motor Pack, Argungu	23030124 - REHABILITATION /REPAIRS-MARKETS/PARKS	70451 - ROAD TRANSPORT	32110300 - Argungu Local Government	0.00	0.00	0.00	200,000,000.00	0.00
17100126003500 - Road - General	Rehabilitation of Yauri Motor Pack, Yauri	23030124 - REHABILITATION /REPAIRS-MARKETS/PARKS	70451 - ROAD TRANSPORT	32132000 - Yauri Local Government	0.00	0.00	0.00	200,000,000.00	0.00
17100126003600 - Road - General	Rehabilitation of Zuru Motor Pack, Zuru	23030124 - REHABILITATION /REPAIRS-MARKETS/PARKS	70451 - ROAD TRANSPORT	32132100 - Zuru Local Government	0.00	0.00	0.00	200,000,000.00	0.00
17100126003700 - Road - General	Rehabilitation of Bagudo Motor Pack, Bagudo	23030124 - REHABILITATION /REPAIRS-MARKETS/PARKS	70451 - ROAD TRANSPORT	32110500 - Bagudo Local Government	0.00	0.00	0.00	50,000,000.00	0.00
17100126003800 - Road - General	Rehabilitation of Bunza Motor Pack, Bunza	23030124 - REHABILITATION /REPAIRS-MARKETS/PARKS	70451 - ROAD TRANSPORT	32120700 - Bunza Local Government	0.00	0.00	0.00	50,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

17100126003900 - Road - General	Rehabilitation of Kamba Motor Pack, Dandi	23030124 - REHABILITATION /REPAIRS-MARKETS/PARKS	70451 - ROAD TRANSPORT	32110800 - Dandi Local Government	0.00	0.00	0.00	50,000,000.00	0.00
17100126004000 - Road - General	Rehabilitation of Wara Motor Pack, Ngaski	23030124 - REHABILITATION /REPAIRS-MARKETS/PARKS	70451 - ROAD TRANSPORT	32131600 - Ngaski Local Government	0.00	0.00	0.00	50,000,000.00	0.00
17100126004100 - Road - General	Rehabilitation of Wasagu Motor Pack, Danko Wasagu	23030124 - REHABILITATION /REPAIRS-MARKETS/PARKS	70451 - ROAD TRANSPORT	32130900 - Wasagu/Danko Local Government	0.00	0.00	0.00	50,000,000.00	0.00
17100126004200 - Road - General	Purchase of 2No. Official Vehicle (Toyota HILUX)	23010105 - PURCHASE OF MOTOR VEHICLES	70451 - ROAD TRANSPORT	32142200 - STATE WIDE	0.00	0.00	0.00	150,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

023410500100	Sir Ahmadu Bello Airport								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					2,200,000,000.00	2,200,000,000.00	0.00	515,000,000.00	0.00
18100123000200 - Airways - General	Provision for Screening Machine in the Airport	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70161 - GENERAL PUBLIC SERVICES N.E.C.	32120600 - Birnin Kebbi Local Government	120,000,000.00	120,000,000.00	0.00	100,000,000.00	0.00
18100123000100 - Airways - General	General repairs of all the Navigation, Communication and Meterological Equipment at Airport	23030116 - REHABILITATION / REPAIRS - AIR-PORT / AERODROMES	70161 - GENERAL PUBLIC SERVICES N.E.C.	32120600 - Birnin Kebbi Local Government	500,000,000.00	500,000,000.00	0.00	15,000,000.00	0.00
18100123001600 - Airways - General	Purchase of Calibration Equipment (1No. Set of Doppler Vhf Omnidirectional Range DVOR, Localizer, Distance Measuring Equipment DME, Instrument Landing System ILS and Glideslope for SABIA	23010131 - PURCHASE OF AIR NAVIGATIONAL EQUIPMENT	70161 - GENERAL PUBLIC SERVICES N.E.C.	32120600 - Birnin Kebbi Local Government	160,000,000.00	160,000,000.00	0.00	100,000,000.00	0.00
18100123001800 - Airways - General	Construction of Hajj Terminal Camp at Airport	23020117 - CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES	70161 - GENERAL PUBLIC SERVICES N.E.C.	32120600 - Birnin Kebbi Local Government	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00
18100123001700 - Airways - General	Renovation of Terminal Building at SABIA	23030116 - REHABILITATION / REPAIRS - AIR-PORT / AERODROMES	70161 - GENERAL PUBLIC SERVICES N.E.C.	32120600 - Birnin Kebbi Local Government	620,000,000.00	620,000,000.00	0.00	100,000,000.00	0.00
13100123001400 - Reform of Government and Governance - General	Capacity Building Training for SABIA Staff	23050101 - RESEARCH AND DEVELOPMENT	70491 - ECONOMIC AFFAIRS N.E.C.	32120600 - Birnin Kebbi Local Government	100,000,000.00	100,000,000.00	0.00	0.00	0.00
18100123001400 - Airways - General	Provision for Airline Support Programme for SABIA	23050108 - SPECIAL GRANTS AND INTERVENTION	70161 - GENERAL PUBLIC SERVICES N.E.C.	32120600 - Birnin Kebbi Local Government	500,000,000.00	500,000,000.00	0.00	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

022900100100	Ministry of Transport and Renewable Energy (Hqt)								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					2,778,582,532.00	1,998,582,532.00	0.00	9,960,808,468.75	0.00
14100125000300 - Power - General	Purchase of 30 Nos Trycle (Keke Napep for mass transit programm across the State	23010104 - PURCHASE MOTOR CYCLES	70451 - ROAD TRANSPORT	32142200 - STATE WIDE	262,500,000.00	262,500,000.00	0.00	97,500,000.00	0.00
14100126000100 - Power - General	Purchase of 3No. Official Vehicle 2025 Toyota Hilux (Brand New)	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	32142200 - STATE WIDE	0.00	0.00	0.00	360,000,000.00	0.00
14100126000200 - Power - General	Purchase of 100No. 18 Seater Toyota Hiace Buses for Mass Transit Programm in the State	23010108 - PURCHASE OF BUSES	70451 - ROAD TRANSPORT	32142200 - STATE WIDE	0.00	0.00	0.00	5,250,000,000.00	0.00
14100125000700 - Power - General	Procurement of Mini Hydraulic Arm street Light Truck mounted 3Tons with Basket for street light solar maintenance	23010107 - PURCHASE OF TRUCKS	70161 - GENERAL PUBLIC SERVICES N.E.C.	32142200 - STATE WIDE	1,500,000,000.00	1,500,000,000.00	0.00	63,102,500.00	0.00
14100125000200 - Power - General	Construction of 1 No Large size vehicular ferry boat in Dolekaina	23020122 - CONSTRUCTION OF SEA BOATS	70452 - WATER TRANSPORT	32110800 - Dandi Local Government	67,500,000.00	37,500,000.00	0.00	92,490,850.00	0.00
14100125000200 - Power - General	Construction of 1 No Large size vehicular ferry boat in Zamare	23020122 - CONSTRUCTION OF SEA BOATS	70452 - WATER TRANSPORT	32132000 - Yauri Local Government	67,500,000.00	37,500,000.00	0.00	92,490,850.00	0.00
14100125000100 - Power - General	Consruction of 3 Nos passenger medium ferry boats in (2 nos in Zamare and 1 no in Dolekaina Crossing)	23020122 - CONSTRUCTION OF SEA BOATS	70452 - WATER TRANSPORT	32142200 - STATE WIDE	325,000,000.00	5,000,000.00	0.00	198,203,393.75	0.00
14100125000400 - Power - General	Purchase of 6 Nos Speed boats for passenger crossing in (Dolekaina, Lolo, Zamare, Yauri, Samanaji and Shanga)	23010109 - PURCHASE OF SEA BOATS	70452 - WATER TRANSPORT	32142200 - STATE WIDE	145,000,000.00	145,000,000.00	0.00	36,652,125.00	0.00
14100126000300 - Power - General	Construction of 100 no wooden boats to be distributed across the state	23020122 - CONSTRUCTION OF SEA BOATS	70452 - WATER TRANSPORT	32142200 - STATE WIDE	0.00	0.00	0.00	30,368,750.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

14100126000400 - Power - General	Take up grants for State Electricity Regulatory Commission (Furnishing of office)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70435 - ELECTRICITY	32142200 - STATE WIDE	0.00	0.00	0.00	0.00	0.00
14100125000500 - Power - General	Construction of 1 no Mass transit terminals and office building in Birnin Kebbi	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	32120600 - Birnin Kebbi Local Government	200,666,266.00	666,266.00	0.00	25,000,000.00	0.00
14100125000500 - Power - General	Construction of 1 nos Mass transit terminals and office building in Yauri	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	32132000 - Yauri Local Government	200,666,266.00	666,266.00	0.00	25,000,000.00	0.00
14100125000600 - Power - General	Construction of 4 Nos Landing Jetty dock terminal in (Zamare, Rophia, Dolekaina and Lolo crossing)	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70452 - WATER TRANSPORT	32142200 - STATE WIDE	9,750,000.00	9,750,000.00	0.00	100,000,000.00	0.00
14100126000500 - Power - General	Kebbi State Transport Authority Take up Grants	23050108 - SPECIAL GRANTS AND INTERVENTION	70451 - ROAD TRANSPORT	32142200 - STATE WIDE	0.00	0.00	0.00	0.00	0.00
14100126001300 - Power - General	Construction of Office Complex for Kebbi State Transport Authority (KBTA)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	32142200 - STATE WIDE	0.00	0.00	0.00	200,000,000.00	0.00
14100126001400 - Power - General	Furnishing of 8No. Offices for Kebbi State Transport Authority (KBTA)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70451 - ROAD TRANSPORT	32142200 - STATE WIDE	0.00	0.00	0.00	80,000,000.00	0.00
14100126001500 - Power - General	Purchase of 3No. Toyota Hilux (2023 Model) (KBTA)	23010105 - PURCHASE OF MOTOR VEHICLES	70451 - ROAD TRANSPORT	32142200 - STATE WIDE	0.00	0.00	0.00	220,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

14100126001600 - Power - General	Construction of Office Complex for Electricity Regulatory Commission (ERC)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70435 - ELECTRICITY	32142200 - STATE WIDE	0.00	0.00	0.00	230,000,000.00	0.00
14100126001700 - Power - General	Furnishing of 10No. Offices for Electricity Regulatory Commission (ERC) Office Complex	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70435 - ELECTRICITY	32142200 - STATE WIDE	0.00	0.00	0.00	100,000,000.00	0.00
14100126001800 - Power - General	Purchase of 50KVA Solar Inverter for (ERC) Office Complex	23010119 - PURCHASE OF POWER GENERATING SET	70435 - ELECTRICITY	32142200 - STATE WIDE	0.00	0.00	0.00	60,000,000.00	0.00
14100126001900 - Power - General	Construction of Office complex for (KEROTA)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70435 - ELECTRICITY	32142200 - STATE WIDE	0.00	0.00	0.00	670,289,805.00	0.00
14100126002000 - Power - General	Furnishing of KEROTA Office	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70435 - ELECTRICITY	32142200 - STATE WIDE	0.00	0.00	0.00	94,800,000.00	0.00
14100126002100 - Power - General	Purchase of 15No. Operational and Executive Vehicles 2025 Toyota Hilux (KEROTA)	23010105 - PURCHASE OF MOTOR VEHICLES	70435 - ELECTRICITY	32142200 - STATE WIDE	0.00	0.00	0.00	1,685,289,920.00	0.00
14100126002200 - Power - General	Procurement of 200No. Kits and Gadgets for field operational officers (KEROTA)	23010128 - PURCHASE OF SECURITY EQUIPMENT	70435 - ELECTRICITY	32142200 - STATE WIDE	0.00	0.00	0.00	57,256,275.00	0.00
14100126002300 - Power - General	Purchase of 2No. 50KVA Solar Inverter (KEROTA)	23010119 - PURCHASE OF POWER GENERATING SET	70435 - ELECTRICITY	32142200 - STATE WIDE	0.00	0.00	0.00	192,364,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

023800100100	Ministry of Budget & Economic Planning (Hqt)								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					22,557,347,197.07	17,554,347,197.07	2,890,780,000.00	31,491,491,634.91	50,000,000.00
13100123003600 - Reform of Government and Governance - General	Purchase of 10 nos of Equipment (Computer) for Planning, Budget, Statistics	23010113 - PURCHASE OF COMPUTERS	70491 - ECONOMIC AFFAIRS N.E.C.	32142200 - STATE WIDE	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
13100123004800 - Reform of Government and Governance - General	Purchase of Interactive Screen and Projector (KIPA)	23010113 - PURCHASE OF COMPUTERS	70491 - ECONOMIC AFFAIRS N.E.C.	32142200 - STATE WIDE	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
13100123005200 - Reform of Government and Governance - General	Purchase of 5nos of GPS equipment for CARES Office	23010145 - PURCHASE OF ICT EQUIPMENTS	70491 - ECONOMIC AFFAIRS N.E.C.	32142200 - STATE WIDE	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
13100123005400 - Reform of Government and Governance - General	Purchase of 3nos of equipment (interactive screen, Tab, GPS & Starlink) for Monitoring and Evaluation for the Min. of Budget	23010145 - PURCHASE OF ICT EQUIPMENTS	70491 - ECONOMIC AFFAIRS N.E.C.	32142200 - STATE WIDE	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
13100126005700 - Reform of Government and Governance - General	Procurement of IT Infrastructure and secure servers for e-budgeting	23010145 - PURCHASE OF ICT EQUIPMENTS	70491 - ECONOMIC AFFAIRS N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	180,000,000.00	0.00
13100123005100 - Reform of Government and Governance - General	CARES Project (P for R) (Rehabilitation of Ward Health Facilities	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70491 - ECONOMIC AFFAIRS N.E.C.	32142200 - STATE WIDE	2,875,000,000.00	2,875,000,000.00	0.00	3,000,000,000.00	0.00



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13100123005100 - Reform of Government and Governance - General	CARES Project (P for R) (Construction of Solar Watered borehole	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70491 - ECONOMIC AFFAIRS N.E.C.	32142200 - STATE WIDE	2,875,000,000.00	2,875,000,000.00	0.00	3,000,000,000.00	0.00
13100123003800 - Reform of Government and Governance - General	Capacity Building for the staff of the Ministry and relevant MDAs on budget process	23050101 - RESEARCH AND DEVELOPMENT	70481 - R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	32142200 - STATE WIDE	30,000,000.00	30,000,000.00	0.00	0.00	0.00
13100123004000 - Reform of Government and Governance - General	Provision for Consultancy Services on Budget and Financial Best Practice	23050101 - RESEARCH AND DEVELOPMENT	70481 - R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	32142200 - STATE WIDE	250,000,000.00	500,000,000.00	250,000,000.00	0.00	0.00
13100123004000 - Reform of Government and Governance - General	Provision for General Consultancy services	23050101 - RESEARCH AND DEVELOPMENT	70481 - R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	32142200 - STATE WIDE	100,000,000.00	100,000,000.00	0.00	0.00	0.00
13100123004100 - Reform of Government and Governance - General	Capacity Development of State Planning and Economic Policies (MTEF, MTSS, FSP, OGP, Budget Guideline)	23050101 - RESEARCH AND DEVELOPMENT	70481 - R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	32142200 - STATE WIDE	50,000,000.00	50,000,000.00	0.00	0.00	0.00
13100123004200 - Reform of Government and Governance - General	Policy Research and Development Activities (Manpower survey, house hold survey etc)	23050101 - RESEARCH AND DEVELOPMENT	70481 - R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	32142200 - STATE WIDE	1,000,000,000.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00
13100123004300 - Reform of Government and Governance - General	Provision for the Kebbi Investment Summit to support Kebbi Investment Promotion Agency activities	23050101 - RESEARCH AND DEVELOPMENT	70481 - R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	32142200 - STATE WIDE	60,000,000.00	60,000,000.00	0.00	0.00	0.00



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13100123004400 - Reform of Government and Governance - General	Provision for the Verification/Validation of Social Investment Programmes Register	23050101 - RESEARCH AND DEVELOPMENT	70481 - R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	32142200 - STATE WIDE	20,000,000.00	20,000,000.00	0.00	0.00	0.00
13100123004500 - Reform of Government and Governance - General	Effective Coordination of SOLID project (Solution for the Internally Displaced Communities project - World Bank)	23050101 - RESEARCH AND DEVELOPMENT	70481 - R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	32142200 - STATE WIDE	75,000,000.00	75,000,000.00	0.00	0.00	0.00
13100123004600 - Reform of Government and Governance - General	Strengthen Capacity building training of Kebbi State Bureau of Statistics Staff	23050101 - RESEARCH AND DEVELOPMENT	70481 - R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	32142200 - STATE WIDE	30,000,000.00	30,000,000.00	0.00	0.00	0.00
13100123004900 - Reform of Government and Governance - General	Provision for organising Investment Summit for the State (KIPA)	23050101 - RESEARCH AND DEVELOPMENT	70481 - R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	32142200 - STATE WIDE	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
13100123005500 - Reform of Government and Governance - General	Provision for the Development of Community Development Plan	23050101 - RESEARCH AND DEVELOPMENT	70481 - R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	32142200 - STATE WIDE	50,000,000.00	550,000,000.00	500,000,000.00	550,000,000.00	0.00
13100123005800 - Reform of Government and Governance - General	Provision for the cordination of Social Protection Programme in the State	23050101 - RESEARCH AND DEVELOPMENT	70481 - R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	32142200 - STATE WIDE	1,000,000,000.00	500,000,000.00	0.00	0.00	0.00
13100124002800 - Reform of Government and Governance - General	Conduct of Kebbi State Child Poverty Survey	23050101 - RESEARCH AND DEVELOPMENT	70481 - R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	32142200 - STATE WIDE	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

13100124002800 - Reform of Government and Governance - General	Provision for the cordination and implementation of State Action on Business Enabling Reforms Programmes (SABER) activities in the State	23050101 - RESEARCH AND DEVELOPMENT	70481 - R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	32142200 - STATE WIDE	4,819,575,000.00	4,819,575,000.00	2,140,780,000.00	11,000,000,000.00	0.00
13100124004800 - Reform of Government and Governance - General	Public Private Partnership Project facilitation fund	23050101 - RESEARCH AND DEVELOPMENT	70481 - R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	32142200 - STATE WIDE	50,000,000.00	50,000,000.00	0.00	500,000,000.00	0.00
13100126005800 - Reform of Government and Governance - General	Establishment of State Data Analytics and AI Innovation Hub	23050101 - RESEARCH AND DEVELOPMENT	70481 - R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	32142200 - STATE WIDE	0.00	0.00	0.00	250,000,000.00	0.00
13100126005900 - Reform of Government and Governance - General	Development of Public Investment Management Framework	23050101 - RESEARCH AND DEVELOPMENT	70481 - R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	32142200 - STATE WIDE	0.00	0.00	0.00	90,000,000.00	0.00
13100126006000 - Reform of Government and Governance - General	Annual economic outlook and fiscal report publication	23050101 - RESEARCH AND DEVELOPMENT	70481 - R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	32142200 - STATE WIDE	0.00	0.00	0.00	25,000,000.00	0.00
13100126006100 - Reform of Government and Governance - General	Conduct of baseline study for climate resillient economic planning	23050101 - RESEARCH AND DEVELOPMENT	70481 - R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	32142200 - STATE WIDE	0.00	0.00	0.00	85,000,000.00	0.00
13100126006200 - Reform of Government and Governance - General	Establishment and Infrastructure Development of Kebbi State Security Trust Fund Headquarters	23050101 - RESEARCH AND DEVELOPMENT	70481 - R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	32142200 - STATE WIDE	0.00	0.00	0.00	3,000,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

13100126006300 - Reform of Government and Governance - General	Procurements of Tech innovation equipments and server devices	23010145 - PURCHASE OF ICT EQUIPMENTS	71081 - R & D SOCIAL PROTECTION	32142200 - STATE WIDE	0.00	0.00	0.00	200,000,000.00	0.00
13100123003700 - Reform of Government and Governance - General	Assessment of Completed and Uncompleted State Government Projects (State Wide)	23050103 - MONITORING AND EVALUATION	70491 - ECONOMIC AFFAIRS N.E.C.	32142200 - STATE WIDE	50,000,000.00	50,000,000.00	0.00	0.00	0.00
13100123005300 - Reform of Government and Governance - General	Provision for the implementation of Nutrition Programmes by the State Committee on Foods & Nutrition (IYCF, Gardening and Monitoring & Evaluation)	23050103 - MONITORING AND EVALUATION	70491 - ECONOMIC AFFAIRS N.E.C.	32142200 - STATE WIDE	50,000,000.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00
13100123005600 - Reform of Government and Governance - General	Provision to support the implementation of Open Government Partnership (OGP) to enhance transparency and citizens inclusion on budget process	23050103 - MONITORING AND EVALUATION	70491 - ECONOMIC AFFAIRS N.E.C.	32142200 - STATE WIDE	50,000,000.00	50,000,000.00	0.00	0.00	0.00
13100123005900 - Reform of Government and Governance - General	Review, update and Socio-Marketing of Kebbi State Development Plan (2026-2030), Industrial Policy, Social Protection Policy, SITAN and other relevant Policies	23050103 - MONITORING AND EVALUATION	70491 - ECONOMIC AFFAIRS N.E.C.	32142200 - STATE WIDE	50,000,000.00	50,000,000.00	0.00	150,000,000.00	0.00
13100124002300 - Reform of Government and Governance - General	Provision for cordination and monitoring of Donor and Development Partners Programme Implementation	23050103 - MONITORING AND EVALUATION	70491 - ECONOMIC AFFAIRS N.E.C.	32142200 - STATE WIDE	700,000,000.00	700,000,000.00	0.00	0.00	0.00
13100124002400 - Reform of Government and Governance - General	Capacity Building Training of Finance and Budget Officers of all MDAs on NCoA compliance budget implementation and reporting	23050103 - MONITORING AND EVALUATION	70491 - ECONOMIC AFFAIRS N.E.C.	32142200 - STATE WIDE	50,000,000.00	50,000,000.00	0.00	0.00	0.00
13100124002500 - Reform of Government and Governance - General	Development of roadmap for the succesful take off of the Established Kebbi Bureau of Statistics	23050103 - MONITORING AND EVALUATION	70491 - ECONOMIC AFFAIRS N.E.C.	32142200 - STATE WIDE	70,000,000.00	70,000,000.00	0.00	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

13100125000600 - Reform of Government and Governance - General	Provision for Coordination of all Programs for Result activities in the State	23050103 - MONITORING AND EVALUATION	70491 - ECONOMIC AFFAIRS N.E.C.	32142200 - STATE WIDE	550,000,000.00	550,000,000.00	0.00	550,000,000.00	0.00
13100125000700 - Reform of Government and Governance - General	Coordination of Development Partners Programmes	23050103 - MONITORING AND EVALUATION	70491 - ECONOMIC AFFAIRS N.E.C.	32142200 - STATE WIDE	550,000,000.00	297,000,000.00	0.00	297,000,000.00	0.00
13100125001100 - Reform of Government and Governance - General	Coordination of HOPE project (Governance component)	23050103 - MONITORING AND EVALUATION	70491 - ECONOMIC AFFAIRS N.E.C.	32142200 - STATE WIDE	1,000,000,000.00	1,000,000,000.00	0.00	2,653,467,100.48	0.00
13100126006400 - Reform of Government and Governance - General	Conduct of State House hold socio-Economic survey	23050103 - MONITORING AND EVALUATION	70491 - ECONOMIC AFFAIRS N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	100,000,000.00	0.00
13100126006500 - Reform of Government and Governance - General	Upgrade of GIS and data mapping systems for project tracking	23050103 - MONITORING AND EVALUATION	70491 - ECONOMIC AFFAIRS N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	150,000,000.00	0.00
13100126006600 - Reform of Government and Governance - General	Capacity building on Result-Based Management and M & E Systems	23050103 - MONITORING AND EVALUATION	70491 - ECONOMIC AFFAIRS N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	45,000,000.00	0.00
13100123005000 - Reform of Government and Governance - General	Provision for the implementation of Skill acquisition and empowerment to youth on Sustainable Development Goals (SDGs)	23050108 - SPECIAL GRANTS AND INTERVENTION	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	400,000,000.00	400,000,000.00	0.00	0.00	0.00
13100124002600 - Reform of Government and Governance - General	Provision for Support to Non Governmental Organizations	23050108 - SPECIAL GRANTS AND INTERVENTION	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	234,490,849.15	234,490,849.15	0.00	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

13100124002700 - Reform of Government and Governance - General	Provision for Technical Support for Rice Portification Pilot Programme	23050108 - SPECIAL GRANTS AND INTERVENTION	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	50,000,000.00	50,000,000.00	0.00	0.00	0.00
13100124002800 - Reform of Government and Governance - General	Provision for Export Promotion activities in the States	23050108 - SPECIAL GRANTS AND INTERVENTION	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	100,000,000.00	100,000,000.00	0.00	0.00	0.00
13100124004700 - Reform of Government and Governance - General	Provision for the implementation of Food System Transformation Pathway	23050108 - SPECIAL GRANTS AND INTERVENTION	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	100,000,000.00	100,000,000.00	0.00	0.00	0.00
13100126006700 - Reform of Government and Governance - General	Purchase of laptop computers for youths and women entrepreneurship data registry	23010113 - PURCHASE OF COMPUTERS	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	50,000,000.00	0.00
13100124002200 - Reform of Government and Governance - General	Provision for Contingency Fund	23050199 - CONTINGENCY FUND	70491 - ECONOMIC AFFAIRS N.E.C.	32142200 - STATE WIDE	5,078,281,347.92	78,281,347.92	0.00	4,376,024,534.43	0.00



KEBBI STATE 2026 APPROVED BUDGET

025200100100	Ministry of Water Resources								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					8,135,583,624.00	8,135,583,624.00	86,391,235.02	29,137,384,309.31	0.00
10100125000800 - Water Resources and Rural Deve - General	Purchase and installation of mini solar powered water schemes across 21 L.G.As (RUWASSA)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70631 - WATER SUPPLY	32142200 - STATE WIDE	300,000,000.00	300,000,000.00	0.00	0.00	0.00
10100125000900 - Water Resources and Rural Deve - General	Construction of additional waterway in Birnin Kebbi	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70631 - WATER SUPPLY	32120600 - Birnin Kebbi Local Government	700,000,000.00	700,000,000.00	0.00	390,695,733.64	0.00
10100125001600 - Water Resources and Rural Deve - General	Construction of Gauging Stations in Birnin Kebbi water Systems	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	32120600 - Birnin Kebbi Local Government	60,000,000.00	60,000,000.00	0.00	70,000,000.00	0.00
10100125000400 - Water Resources and Rural Deve - General	Construction of 10no. Impounding Reservoir across 21 L.G.As	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	32142200 - STATE WIDE	650,000,000.00	650,000,000.00	0.00	369,696,092.22	0.00
10100125000500 - Water Resources and Rural Deve - General	Construction of Handpumps Water Supply Scheme in 3 senatorial districts	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	32142200 - STATE WIDE	600,000,000.00	600,000,000.00	0.00	461,904,962.00	0.00
10100125000600 - Water Resources and Rural Deve - General	Construction of 42No Boreholes for Rural Scheme across the 21 LGAs	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	32142200 - STATE WIDE	800,000,000.00	800,000,000.00	0.00	630,831,150.94	0.00
10100125000700 - Water Resources and Rural Deve - General	Construction of boreholes and water facilities across the state under the Urban Water Supply.	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	32142200 - STATE WIDE	80,000,000.00	80,000,000.00	0.00	200,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

10100125001200 - Water Resources and Rural Deve - General	Provision of sparepart for Solar Powered Water Supply Scheme across the state	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	32142200 - STATE WIDE	881,000,000.00	881,000,000.00	0.00	300,000,000.00	0.00
10100125001300 - Water Resources and Rural Deve - General	Construction of boreholes and reticulation of pipes under the United Nation Development Project (UNDP)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	32142200 - STATE WIDE	500,000,000.00	500,000,000.00	0.00	0.00	0.00
10100125001500 - Water Resources and Rural Deve - General	Construction of 5 No. Observation Wells in Yauri, Kamba, Argungu, Koko and Bunza	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	32142200 - STATE WIDE	125,000,000.00	125,000,000.00	0.00	0.00	0.00
10100126000100 - Water Resources and Rural Deve - General	Provision of 42Km 100mm- 300mm Urban Water Distribution Network across the State	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	32142200 - STATE WIDE	700,000,000.00	700,000,000.00	0.00	367,383,496.20	0.00
10100126000200 - Water Resources and Rural Deve - General	Provision of 21kms Rural Water Distribution Network across 21 L.G.As (75mm diameter pipe)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	32142200 - STATE WIDE	0.00	0.00	0.00	250,000,000.00	0.00
10100126000300 - Water Resources and Rural Deve - General	Construction of 5no. Solar Water Schemes per Ward across the State.(19,781,694.07x5x225)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	32142200 - STATE WIDE	0.00	0.00	0.00	13,353,643,497.24	0.00
10100125000100 - Water Resources and Rural Deve - General	Purchase and Installation of 675 KVA Generator at Dukku Water Works in Birnin Kebbi	23010119 - PURCHASE OF POWER GENERATING SET	70631 - WATER SUPPLY	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	100,000,000.00	0.00
10100125000200 - Water Resources and Rural Deve - General	Purchase and installation of Submersible Pumps across 21 L.G.As	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	32142200 - STATE WIDE	450,000,000.00	450,000,000.00	0.00	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

10100125000300 - Water Resources and Rural Deve - General	Provision of Water Distribution Network across the State	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70631 - WATER SUPPLY	32142200 - STATE WIDE	200,000,000.00	200,000,000.00	0.00	238,095,038.00	0.00
10100125001000 - Water Resources and Rural Deve - General	Rehabilitation of Water Works Across the State	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	32142200 - STATE WIDE	1,200,000,000.00	1,200,000,000.00	86,391,235.02	1,831,614,090.74	0.00
10100125001100 - Water Resources and Rural Deve - General	Improvement of Water Supply and Wind Mill Across the State	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	32142200 - STATE WIDE	500,000,000.00	500,000,000.00	0.00	525,000,000.00	0.00
10100125001400 - Water Resources and Rural Deve - General	Rehabilitation of boreholes schemes in 9 urban areas of the state	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	32142200 - STATE WIDE	260,000,000.00	260,000,000.00	0.00	0.00	0.00
10100126000400 - Water Resources and Rural Deve - General	Rehabilitation/Upgrade Conversion of 5no. Motorized Water Schemes to Solar Powered Water Schemes per Ward across the State. (12,811,688.78x5x225)	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	32142200 - STATE WIDE	0.00	0.00	0.00	9,348,520,248.34	0.00
10100125001700 - Water Resources and Rural Deve - General	Geochemical Assessment and Mapping of Surface and Ground Water	23050101 - RESEARCH AND DEVELOPMENT	70631 - WATER SUPPLY	32142200 - STATE WIDE	129,583,624.00	129,583,624.00	0.00	700,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

025300100100	Ministry of Lands & Housing								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					22,906,974,234.52	22,788,756,241.62	4,418,605,000.00	11,593,543,365.03	0.00
06100123000100 - Housing and Urban Development - General	Payment of compensation to the acquired land for public purposes within the State which include constructions of township roads in urban and rural areas.	23010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	32142200 - STATE WIDE	1,500,000,000.00	3,000,000,000.00	1,879,381,000.00	3,000,000,000.00	0.00
06100123000500 - Housing and Urban Development - General	Construction of fence around 3 Boarder Areas (Nigeria-Benin Republic, Nigeria Niger Republic, Kebbi- Sokoto, Kebbi-Zamfara and Kebbi – Niger States as well as inter local government issues.)	23020120 - CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	70611 - HOUSING DEVELOPMENT	32142200 - STATE WIDE	80,000,000.00	80,000,000.00	0.00	80,000,000.00	0.00
06100123001100 - Housing and Urban Development - General	Purchase of 2no. Canter Daina Tipper at 23 million each and 3No of Mazda Canter Tipper 2003 Model at 18 million Each For Refuse Collection Vehicles in B/Kebbi Central Market/Motor park	23010107 - PURCHASE OF TRUCKS	70611 - HOUSING DEVELOPMENT	32142200 - STATE WIDE	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
06100123000100 - Housing and Urban Development - General	Provision of Infrastructural Facilities support toward the Development of Bagudu Housing Estate, Birinin Kebbi.	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70611 - HOUSING DEVELOPMENT	32120600 - Birnin Kebbi Local Government	2,005,953,573.14	2,005,953,573.14	770,000,000.00	1,235,953,573.14	0.00
06100123006300 - Housing and Urban Development - General	Purchase of Equipment for Setting-up of Digital studio-room for Town & Country Planning Dept (3NO. Core i5; 1No core i3 Desktop Computer, 3No. UPS,1No. A3 Coloured Printer, 2No. Digitisers,10No. GPS, Cameras & Routers.	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70611 - HOUSING DEVELOPMENT	32142200 - STATE WIDE	35,000,000.00	35,000,000.00	0.00	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

06100123006200 - Housing and Urban Development - General	Purchase of Hi-Target V-200 complete set and 7No. Walkie Talkie for Surveying and Beaconing.	23010142 - PURCHASE OF INFORMATION EQUIPMENTS	70611 - HOUSING DEVELOPMENT	32142200 - STATE WIDE	15,000,000.00	15,000,000.00	0.00	85,254,500.00	0.00
06100126000100 - Housing and Urban Development - General	Purchase of equipments for street naming and House Numbering in B/Kebbi for KEBGIS	23010142 - PURCHASE OF INFORMATION EQUIPMENTS	70611 - HOUSING DEVELOPMENT	32142200 - STATE WIDE	0.00	0.00	0.00	0.00	0.00
06100123004300 - Housing and Urban Development - General	Construction of Zonal offices at Argungu..	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	32110300 - Argungu Local Government	15,000,000.00	15,000,000.00	0.00	50,000,000.00	0.00
06100123004100 - Housing and Urban Development - General	Construction of Strong Room and Deed Registry	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	32142200 - STATE WIDE	50,000,000.00	50,000,000.00	0.00	0.00	0.00
06100123004200 - Housing and Urban Development - General	Construction and equipping of Control points in B/Kebbi, Yauri and Zuru Metropolis.	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	32142200 - STATE WIDE	50,000,000.00	50,000,000.00	15,000,000.00	15,000,000.00	0.00
06100123000400 - Housing and Urban Development - General	Construction of 400No. 2 & 3 Bedroom Houses in B/Kebbi (Family Homes)	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70611 - HOUSING DEVELOPMENT	32142200 - STATE WIDE	5,522,470,740.00	5,522,470,740.00	770,000.00	0.00	0.00
06100123000600 - Housing and Urban Development - General	Design and Preparation of Site and Services Scheme and provision of public facilities i.e. Road, Water and Electricity in Argungu	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	32110300 - Argungu Local Government	577,322,038.38	577,322,038.38	0.00	577,322,038.38	0.00
06100123000600 - Housing and Urban Development - General	Design and Preparation of Site and Services Scheme and provision of public facilities i.e. Road, Water and Electricity in Yauri	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	32132000 - Yauri Local Government	577,322,038.38	577,322,038.38	0.00	577,322,038.38	0.00
06100123000600 - Housing and Urban Development - General	Design and Preparation of Site and Services Scheme and provision of public facilities i.e. Road, Water and Electricity in Zuru	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	32132100 - Zuru Local Government	577,322,038.38	577,322,038.38	0.00	577,322,038.38	0.00



KEBBI STATE 2026 APPROVED BUDGET

06100123004000 - Housing and Urban Development - General	Completion 74No Houses along Birnin Kebbi – Argungu Road and Provision of Facilities (Housing Cooperation) ANDP	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70611 - HOUSING DEVELOPMENT	32110300 - Argungu Local Government	629,000,000.00	629,000,000.00	223,000,000.00	629,000,000.00	0.00
06100123003700 - Housing and Urban Development - General	Rehabilitation of Office Complex for Housing Cooperation at B/Kebbi	23030103 - REHABILITATION / REPAIRS - HOUSING	70611 - HOUSING DEVELOPMENT	32120600 - Birnin Kebbi Local Government	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
06100126000200 - Housing and Urban Development - General	Completion of 135No Housing Units in Bango Area Birnin Kebbi in 2 phases.	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70611 - HOUSING DEVELOPMENT	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	952,785,370.51	0.00
06100123000100 - Housing and Urban Development - General	Renovation of Kara Market B/Kebbi	23030124 - REHABILITATION /REPAIRS-MARKETS/PARKS	70611 - HOUSING DEVELOPMENT	32120600 - Birnin Kebbi Local Government	1,500,000,000.00	1,381,782,007.10	0.00	500,000,000.00	0.00
06100126000300 - Housing and Urban Development - General	Construction of office blocks and parks at the New Industrial Layout (Site and Services Scheme) New G.R.A Birnin Kebbi	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	32120600 - Birnin Kebbi Local Government	6,000,000,000.00	6,000,000,000.00	0.00	3,000,000,000.00	0.00
06100123002600 - Housing and Urban Development - General	Payment of Consultancy Service for Ariel Mapping in the State for KEBGIS	23050101 - RESEARCH AND DEVELOPMENT	70611 - HOUSING DEVELOPMENT	32142200 - STATE WIDE	500,000,000.00	500,000,000.00	0.00	0.00	0.00
06100123006400 - Housing and Urban Development - General	Preparation of Town Planning Plans for Industrial layout in B/Kebbi, Argungu, Yauri and Zuru.	23050101 - RESEARCH AND DEVELOPMENT	70611 - HOUSING DEVELOPMENT	32142200 - STATE WIDE	162,583,806.25	162,583,806.25	74,000,000.00	0.00	0.00
06100126000400 - Housing and Urban Development - General	Purchase of licence GIS Software (QGIS ARCHGIS) for KEBGIS	23050102 - COMPUTER SOFTWARE ACQUISITION	70611 - HOUSING DEVELOPMENT	32142200 - STATE WIDE	3,000,000,000.00	1,500,000,000.00	1,456,454,000.00	88,583,806.25	0.00
06100123006300 - Housing and Urban Development - General	Purchase of 3No. Corei7 HP Laptop	23010113 - PURCHASE OF COMPUTERS	70611 - HOUSING DEVELOPMENT	32142200 - STATE WIDE	0.00	0.00	0.00	9,600,000.00	0.00
06100123006300 - Housing and Urban Development - General	Purchase of 2No. All in One HP Photocopier	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70611 - HOUSING DEVELOPMENT	32142200 - STATE WIDE	0.00	0.00	0.00	4,200,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

06100123006300 - Housing and Urban Development - General	Purchase and Installation of 1No. Starlink Internet	23010145 - PURCHASE OF ICT EQUIPMENTS	70611 - HOUSING DEVELOPMENT	32142200 - STATE WIDE	0.00	0.00	0.00	1,200,000.00	0.00
06100126000700 - Housing and Urban Development - General	Purchase of 51,000 Units of Metal Plate for Street Naming (KEBGIS)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70611 - HOUSING DEVELOPMENT	32142200 - STATE WIDE	0.00	0.00	0.00	26,300,000.00	0.00
06100126000800 - Housing and Urban Development - General	Purchase of 1No. Peugeot 406 Vehicles (KEBGIS)	23010105 - PURCHASE OF MOTOR VEHICLES	70611 - HOUSING DEVELOPMENT	32142200 - STATE WIDE	0.00	0.00	0.00	25,800,000.00	0.00
06100126000900 - Housing and Urban Development - General	Purchase of 3No. Dell corei7 Laptop and 3No. All-in-one Dell Desktop Computer (KEBGIS)	23010113 - PURCHASE OF COMPUTERS	70611 - HOUSING DEVELOPMENT	32142200 - STATE WIDE	0.00	0.00	0.00	24,000,000.00	0.00
06100126001000 - Housing and Urban Development - General	Purchase of 1No. High-end Sharp color multifunction printers (SHARP BP-61C36) A3 Colour Photocopier and 1No. A4 SHARP MX-2651 A4 Multi Function Printer (KEBGIS)	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70611 - HOUSING DEVELOPMENT	32142200 - STATE WIDE	0.00	0.00	0.00	14,840,000.00	0.00
06100126001100 - Housing and Urban Development - General	Purchase of 1No. DJI MAVIC 3 Pro Drone (KEBGIS)	23010133 - PURCHASE OF SURVEYING EQUIPMENT	70611 - HOUSING DEVELOPMENT	32142200 - STATE WIDE	0.00	0.00	0.00	9,060,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

026200100100	Ministry of Livestock Development and Fisheries								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					11,725,000,000.00	11,725,000,000.00	5,272,543,017.49	18,420,000,000.00	0.00
01020523000400 - Animal health and livestock diseases management	Provision of Livestock Extension Services across the state	23050109 - PROVISION OF AGRICULTURAL INPUTS	70421 - AGRICULTURE	32142200 - STATE WIDE	50,000,000.00	50,000,000.00	0.00	0.00	0.00
01020123000100 - Ruminant (cattle, sheep & goats) production and marketing	Provision for Grazing Reserve Area across the state	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	32142200 - STATE WIDE	0.00	1,000,000,000.00	310,000,000.00	0.00	0.00
01020123000400 - Ruminant (cattle, sheep & goats) production and marketing	Rehabilitation and Demarcation of the Existing Stock Routes across the state	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70421 - AGRICULTURE	32142200 - STATE WIDE	100,000,000.00	100,000,000.00	0.00	50,000,000.00	0.00
01050123000200 - Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)	Rehabilitation of Water Bodies across the 3 senatorial districts	23030115 - REHABILITATION / REPAIRS - WATER-WAY	70421 - AGRICULTURE	32142200 - STATE WIDE	50,000,000.00	50,000,000.00	0.00	0.00	0.00
01020526000100 - Animal health and livestock diseases management	Construction of Veterinary Hospital and Supply of Medical Equipment of Bulasa Birnin Kebbi.	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70421 - AGRICULTURE	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	3,000,000,000.00	0.00
01050126000100 - Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)	Construction of integrated fish centre at Bulasa	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	1,000,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

01100126000500 - Agriculture Programme Not Elsewhere Classified	Fencing of LIBC bulasa	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	100,000,000.00	0.00
01100126000600 - Agriculture Programme Not Elsewhere Classified	Rehabilitation of Feed Mill Processing Unit at Bulasa	23030128 - REHABILITATION /REPAIRS- OFFICE EQUIPMENT	70421 - AGRICULTURE	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	185,000,000.00	0.00
01020523000200 - Animal health and livestock diseases management	Purchase of 1,000 Personal Protective Equipment (PPEs) and 180 by 25 Lt Jar of Chemical Disinfection CID20 for the Control & Eradication of Zoonitic Disease in the State	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70421 - AGRICULTURE	32142200 - STATE WIDE	50,000,000.00	50,000,000.00	0.00	150,000,000.00	0.00
01020223000100 - Meat processing and marketing	Equiping and Upgrading of slaughter houses in Argungu	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE	32110300 - Argungu Local Government	0.00	33,333,333.33	32,181,005.83	90,000,000.00	0.00
01020523000100 - Animal health and livestock diseases management	Construction of 1 No. Zonal Veterinary Clinic in Argungu Phase I	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE	32110300 - Argungu Local Government	100,000,000.00	50,000,000.00	0.00	75,000,000.00	0.00
01020223000100 - Meat processing and marketing	Equiping and Upgrading of Birnin Kebbi Central Abbatoir	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32120600 - Birnin Kebbi Local Government	0.00	33,333,333.33	32,181,005.83	90,000,000.00	0.00
01020223000100 - Meat processing and marketing	Equiping and Upgrading of slaughter house in Zuru	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32132100 - Zuru Local Government	0.00	33,333,333.33	32,181,005.83	90,000,000.00	0.00
01020523000100 - Animal health and livestock diseases management	Construction of 1 No. Zonal Veterinary Clinic in Zuru Phase I	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE	32132100 - Zuru Local Government	100,000,000.00	50,000,000.00	0.00	75,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

01020123000800 - Ruminant (cattle, sheep & goats) production and marketing	Rainfed Pasture Establishment Phase 1	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	32142200 - STATE WIDE	50,000,000.00	50,000,000.00	0.00	0.00	0.00
01020423000200 - Dairy development	Provision of Milk Collection Scheme/Dairy Development (NLTP)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32142200 - STATE WIDE	10,000,000.00	10,000,000.00	0.00	0.00	0.00
01060323000100 - Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture etc.) programme	Provision for the Implementation of Accelerated Agricultural Development Scheme (AADS)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32142200 - STATE WIDE	4,500,000,000.00	2,500,000,000.00	1,530,000,000.00	2,500,000,000.00	0.00
01100126000700 - Agriculture Programme Not Elsewhere Classified	construction of 4 market meat stalls across the 3 senatorial district	23020124 - CONSTRUCTION OF MARKETS/PARKS	70421 - AGRICULTURE	32142200 - STATE WIDE	0.00	0.00	0.00	15,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Provision to support the development of small holders poultry reares under the Live Stock Production and Reisillience Support (L-Press) Implementation	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70421 - AGRICULTURE	32142200 - STATE WIDE	5,000,000,000.00	5,000,000,000.00	2,365,000,000.00	0.00	0.00
01050126000200 - Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)	Procurements of Fish Farming empowerments kits for Fish farmers, fish mongers and fishermen across the state	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	71091 - SOCIAL PROTECTION N.E.C.	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	100,000,000.00	0.00
01020123000700 - Ruminant (cattle, sheep & goats) production and marketing	Provision of 3 Livestock Development Center in the 3 Senatorial District (NLTP)	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	32142200 - STATE WIDE	1,000,000,000.00	1,000,000,000.00	735,000,000.00	1,500,000,000.00	0.00



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01020123000300 - Ruminant (cattle, sheep & goats) production and marketing	Purchase of Livestock Production Inputs at HQ	23050109 - PROVISION OF AGRICULTURAL INPUTS	70421 - AGRICULTURE	32120600 - Birnin Kebbi Local Government	500,000,000.00	1,000,000,000.00	236,000,000.00	0.00	0.00
01020123000900 - Ruminant (cattle, sheep & goats) production and marketing	Provision of Livestock Management and Mobility System (ECOWAS)	23050103 - MONITORING AND EVALUATION	70421 - AGRICULTURE	32142200 - STATE WIDE	40,000,000.00	40,000,000.00	0.00	0.00	0.00
01020523000500 - Animal health and livestock diseases management	Purchase of Animal feeds and livestock production inputs for the control and eradication of animal diseases in the state	23050109 - PROVISION OF AGRICULTURAL INPUTS	70421 - AGRICULTURE	32142200 - STATE WIDE	175,000,000.00	675,000,000.00	0.00	0.00	0.00
01100126000800 - Agriculture Programme Not Elsewhere Classified	Procurements Milk Extracting, Processing Equipments and Restocking of Cattle for LIBC Bulasa	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	150,000,000.00	0.00
01020523000500 - Animal health and livestock diseases management	Purchase 10No. Trucks of Wheat Brand	23040103 - WILDLIFE CONSERVATION	70421 - AGRICULTURE	32142200 - STATE WIDE	0.00	0.00	0.00	123,000,000.00	0.00
01020523000500 - Animal health and livestock diseases management	Purchase of 8No. Trucks of Cotton Seeds Cake	23040103 - WILDLIFE CONSERVATION	70421 - AGRICULTURE	32142200 - STATE WIDE	0.00	0.00	0.00	112,800,000.00	0.00
01020523000500 - Animal health and livestock diseases management	Purchase of 500 Cartons of Salt Link	23040103 - WILDLIFE CONSERVATION	70421 - AGRICULTURE	32142200 - STATE WIDE	0.00	0.00	0.00	14,200,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Veterinary Clinic at Arewa LGA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70421 - AGRICULTURE	32110200 - Arewa Local Government	0.00	0.00	0.00	150,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Veterinary Clinic at Argungu LGA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70421 - AGRICULTURE	32110300 - Argungu Local Government	0.00	0.00	0.00	150,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Veterinary Clinic at Augie LGA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70421 - AGRICULTURE	32110400 - Augie Local Government	0.00	0.00	0.00	150,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Veterinary Clinic at Aleiro LGA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70421 - AGRICULTURE	32110500 - Bagudo Local Government	0.00	0.00	0.00	150,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Veterinary Clinic at Bunza LGA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70421 - AGRICULTURE	32110800 - Dandi Local Government	0.00	0.00	0.00	150,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Veterinary Clinic at Birnin Kebbi LGA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70421 - AGRICULTURE	32111900 - Suru Local Government	0.00	0.00	0.00	150,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Veterinary Clinic at Bagudo LGA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70421 - AGRICULTURE	32120100 - Aliero Local Government	0.00	0.00	0.00	150,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Veterinary Clinic at Dandi LGA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70421 - AGRICULTURE	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	150,000,000.00	0.00



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01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Veterinary Clinic at Danko Wasagu LGA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70421 - AGRICULTURE	32120700 - Bunza Local Government	0.00	0.00	0.00	150,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Veterinary Clinic at Fakai LGA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70421 - AGRICULTURE	32121100 - Gwandu Local Government	0.00	0.00	0.00	150,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Veterinary Clinic at Gwandu LGA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70421 - AGRICULTURE	32121200 - Jega Local Government	0.00	0.00	0.00	150,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Veterinary Clinic at Jega LGA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70421 - AGRICULTURE	32121300 - Kalgo Local Government	0.00	0.00	0.00	150,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Veterinary Clinic at Kalgo LGA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70421 - AGRICULTURE	32121400 - Koko/Besse Local Government	0.00	0.00	0.00	150,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Veterinary Clinic at Koko-Besse LGA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70421 - AGRICULTURE	32121500 - Maiyama Local Government	0.00	0.00	0.00	150,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Veterinary Clinic at Maiyama LGA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70421 - AGRICULTURE	32130900 - Wasagu/Danko Local Government	0.00	0.00	0.00	150,000,000.00	0.00



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01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Veterinary Clinic at Ngaski LGA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70421 - AGRICULTURE	32131000 - Fakai Local Government	0.00	0.00	0.00	150,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Veterinary Clinic at Sakaba LGA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70421 - AGRICULTURE	32131600 - Ngaski Local Government	0.00	0.00	0.00	150,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Veterinary Clinic at Shanga LGA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70421 - AGRICULTURE	32131700 - Sakaba Local Government	0.00	0.00	0.00	150,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Veterinary Clinic at Suru LGA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70421 - AGRICULTURE	32131800 - Shanga Local Government	0.00	0.00	0.00	150,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Veterinary Clinic at Yauri LGA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70421 - AGRICULTURE	32132000 - Yauri Local Government	0.00	0.00	0.00	150,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Veterinary Clinic at Zuru LGA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70421 - AGRICULTURE	32132100 - Zuru Local Government	0.00	0.00	0.00	150,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of 18No. Abattoirs 6 per Senatorial Zone	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	32142200 - STATE WIDE	0.00	0.00	0.00	2,160,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Earth Dam at Arewa LGA	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	32110200 - Arewa Local Government	0.00	0.00	0.00	60,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Earth Dam at Argungu LGA	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	32110300 - Argungu Local Government	0.00	0.00	0.00	60,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Earth Dam at Augie LGA	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	32110400 - Augie Local Government	0.00	0.00	0.00	60,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Earth Dam at Aleiro LGA	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	32110500 - Bagudo Local Government	0.00	0.00	0.00	60,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Earth Dam at Birnin Kebbi LGA	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	32110800 - Dandi Local Government	0.00	0.00	0.00	60,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Earth Dam at Bunza LGA	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	32111900 - Suru Local Government	0.00	0.00	0.00	60,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Earth Dam at Bagudo LGA	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	32120100 - Aliero Local Government	0.00	0.00	0.00	60,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Earth Dam at Dandi LGA	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	60,000,000.00	0.00



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01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Earth Dam at Danko Wasagu LGA	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	32120700 - Bunza Local Government	0.00	0.00	0.00	60,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Earth Dam at Fakai LGA	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	32121100 - Gwandu Local Government	0.00	0.00	0.00	60,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Earth Dam at Gwandu LGA	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	32121200 - Jega Local Government	0.00	0.00	0.00	60,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Earth Dam at Jega LGA	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	32121300 - Kalgo Local Government	0.00	0.00	0.00	60,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Earth Dam at Kalgo LGA	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	32121400 - Koko/Besse Local Government	0.00	0.00	0.00	60,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Earth Dam at Koko-Besse LGA	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	32121500 - Maiyama Local Government	0.00	0.00	0.00	60,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Earth Dam at Maiyama LGA	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	32130900 - Wasagu/Danko Local Government	0.00	0.00	0.00	60,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Earth Dam at Ngaski LGA	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	32131000 - Fakai Local Government	0.00	0.00	0.00	60,000,000.00	0.00



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01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Earth Dam at Sakaba LGA	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	32131600 - Ngaski Local Government	0.00	0.00	0.00	60,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Earth Dam at Shanga LGA	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	32131700 - Sakaba Local Government	0.00	0.00	0.00	60,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Earth Dam at Suru LGA	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	32131800 - Shanga Local Gfoverment	0.00	0.00	0.00	60,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Earth Dam at Yauri LGA	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	32132000 - Yauri Local Government	0.00	0.00	0.00	60,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of Earth Dam at Zuru LGA	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	32132100 - Zuru Local Government	0.00	0.00	0.00	60,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of 100No. Solar Industrial Borehole State-wide	23020125 - CONSTRUCTION OF POWER GENERATING PLANTS	70421 - AGRICULTURE	32142200 - STATE WIDE	0.00	0.00	0.00	750,000,000.00	0.00
01020123000600 - Ruminant (cattle, sheep & goats) production and marketing	Construction of 21No. Nomadic School 6 per Senatorial Zone	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70421 - AGRICULTURE	32142200 - STATE WIDE	0.00	0.00	0.00	1,680,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

026900100100	Ministry of Physical Planning and Urban Development								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					10,074,185,560.00	10,074,185,560.00	638,339,526.50	10,098,000,000.00	0.00
06100123005400 - Housing and Urban Development - General	Purchase of 2nos CAT Evacuation Trucks (KUDA)	23010107 - PURCHASE OF TRUCKS	70621 - COMMUNITY DEVELOPMENT	32120600 - Birnin Kebbi Local Government	48,000,000.00	48,000,000.00	0.00	0.00	0.00
06100123005500 - Housing and Urban Development - General	Purchase of Plants and Equipments (KUDA)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	32120600 - Birnin Kebbi Local Government	250,000,000.00	250,000,000.00	0.00	0.00	0.00
06100126000500 - Housing and Urban Development - General	Purchase of refuse 150 no refuse bins and refuse collection materials at the state capital	23010144 - PURCHASE OF REFUSE COLLECTION EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	50,000,000.00	0.00
11100123005100 - Information Communication and Technology - General	PURCHASE OF 2nos of INTERNET FACILITIES (Starlink)	23010145 - PURCHASE OF ICT EQUIPMENTS	70621 - COMMUNITY DEVELOPMENT	32142200 - STATE WIDE	1,000,000.00	1,000,000.00	0.00	0.00	0.00
06100123007400 - Housing and Urban Development - General	Reconstruction of the Office of the General Manager and Town Planning Department	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	32120600 - Birnin Kebbi Local Government	25,185,560.00	25,185,560.00	0.00	0.00	0.00
06100123006100 - Housing and Urban Development - General	Establishment for the Development of infrastructures for Urban Renewal	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	32142200 - STATE WIDE	9,500,000,000.00	9,500,000,000.00	638,339,526.50	8,000,000,000.00	0.00
14100123000400 - Power - General	Provision of Street Light across the State	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70621 - COMMUNITY DEVELOPMENT	32142200 - STATE WIDE	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

06100126000600 - Housing and Urban Development - General	Rehabilitation of township roads in urban areas	23030113 - REHABILITATION / REPAIRS - ROADS	70621 - COMMUNITY DEVELOPMENT	32142200 - STATE WIDE	0.00	0.00	0.00	200,000,000.00	0.00
06100123005900 - Housing and Urban Development - General	Resuscitation of Dates Palm Trees planted on the roads of the State Capital	23040101 - TREE PLANTING	70621 - COMMUNITY DEVELOPMENT	32120600 - Birnin Kebbi Local Government	50,000,000.00	50,000,000.00	0.00	100,000,000.00	0.00
06100123005500 - Housing and Urban Development - General	Purchase of 2No. DAF Truck for (KUDA)	23010107 - PURCHASE OF TRUCKS	70621 - COMMUNITY DEVELOPMENT	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	48,000,000.00	0.00
06100123005500 - Housing and Urban Development - General	Purchase of 10No. Motor Cycles (Day Long) (KUDA)	23010104 - PURCHASE MOTOR CYCLES	70621 - COMMUNITY DEVELOPMENT	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	10,000,000.00	0.00
06100123005500 - Housing and Urban Development - General	Purchase of 2No. JCB Excavator (KUDA)	23010107 - PURCHASE OF TRUCKS	70621 - COMMUNITY DEVELOPMENT	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	390,000,000.00	0.00
06100123005500 - Housing and Urban Development - General	Purchase of 2No. Payloader CAT 995 2023 Model	23010107 - PURCHASE OF TRUCKS	70621 - COMMUNITY DEVELOPMENT	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	1,100,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

027000100100	Ministry of Rural and Community Development								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					23,500,000.00	23,500,000.00	0.00	11,650,125,752.08	0.00
10100123000200 - Water Resources and Rural Deve - General	PURCHASE OF 3no of Computers and its accessories	23010113 - PURCHASE OF COMPUTERS	70621 - COMMUNITY DEVELOPMENT	32142200 - STATE WIDE	2,500,000.00	2,500,000.00	0.00	0.00	0.00
14100126000600 - Power - General	Purchase and installation of 10kva mini-solar grids for 25 villages (E-HEART Projects)	23010119 - PURCHASE OF POWER GENERATING SET	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	5,250,000,000.00	0.00
10100126000500 - Water Resources and Rural Deve - General	Purchase of 24 No Abb 500/33/11 transformers	23010139 - PURCHASE OF TRANSFORMERS AND SPARE PARTS	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	452,322,857.04	0.00
14100126000700 - Power - General	Purchase of 24 No Abb 500/33/11 transformers electrical cables	23010139 - PURCHASE OF TRANSFORMERS AND SPARE PARTS	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	502,802,895.04	0.00
10100123000400 - Water Resources and Rural Deve - General	PURCHASE OF INTERNET FACILITIES (Starlink)	23010145 - PURCHASE OF ICT EQUIPMENTS	70621 - COMMUNITY DEVELOPMENT	32142200 - STATE WIDE	1,000,000.00	1,000,000.00	0.00	0.00	0.00
14100126000800 - Power - General	Repairs of electric lines across Argungu emirate	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	32110300 - Argungu Local Government	0.00	0.00	0.00	1,028,571,428.57	0.00



KEBBI STATE 2026 APPROVED BUDGET

14100126000900 - Power - General	Repairs of electric lines across gwandu emirate	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	32121100 - Gwandu Local Government	0.00	0.00	0.00	2,571,428,571.48	0.00
14100126001000 - Power - General	Repairs of electric lines across Yauri emirate	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	32132000 - Yauri Local Government	0.00	0.00	0.00	771,428,571.39	0.00
14100126001100 - Power - General	Repairs of electric lines across Zuru emirate	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	32132100 - Zuru Local Government	0.00	0.00	0.00	1,028,571,428.57	0.00
14100126001200 - Power - General	Repairs of 25 no transformers/spare parts	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	45,000,000.00	0.00
10100123000600 - Water Resources and Rural Deve - General	Conducting reaserch for appropriate Investment to be made by Kebbi State on Electricity	23050101 - RESEARCH AND DEVELOPMENT	70651 - R & D HOUSING AND COMMUNITY AMENITIES	32142200 - STATE WIDE	20,000,000.00	20,000,000.00	0.00	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

027010300100	Rural Electrification Board (REB)								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					2,741,200,000.00	2,741,200,000.00	248,378,988.25	3,430,000,000.00	0.00
14100123000300 - Power - General	Purchase of 15 tonnes heavy duty crane and supervision vehicles	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70651 - R & D HOUSING AND COMMUNITY AMENITIES	32142200 - STATE WIDE	170,000,000.00	170,000,000.00	0.00	250,000,000.00	0.00
14100123000200 - Power - General	Purchase of 50 no transformers and electrical materials	23010139 - PURCHASE OF TRANSFORMERS AND SPARE PARTS	70651 - R & D HOUSING AND COMMUNITY AMENITIES	32142200 - STATE WIDE	1,200,000.00	1,200,000.00	0.00	1,550,000,000.00	0.00
14100123000600 - Power - General	Expansion of Rural Electricity Across the State (Constituency Projects)	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70651 - R & D HOUSING AND COMMUNITY AMENITIES	32142200 - STATE WIDE	500,000,000.00	500,000,000.00	92,978,988.25	500,000,000.00	0.00
14100123000400 - Power - General	Provision of Solar Street Light to Rural Areas Across the State	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70651 - R & D HOUSING AND COMMUNITY AMENITIES	32142200 - STATE WIDE	50,000,000.00	50,000,000.00	0.00	60,000,000.00	0.00
14100123000500 - Power - General	Installation of solar street light across the 21 LGAs	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70651 - R & D HOUSING AND COMMUNITY AMENITIES	32142200 - STATE WIDE	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
14100123000700 - Power - General	State Government grant on NASENT Solar System Program Sponsord by APC Governors Forum	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70651 - R & D HOUSING AND COMMUNITY AMENITIES	32142200 - STATE WIDE	10,000,000.00	10,000,000.00	0.00	0.00	0.00
14100123000100 - Power - General	Electrification/Repairs of electricity of Towns and Villages	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70651 - R & D HOUSING AND COMMUNITY AMENITIES	32142200 - STATE WIDE	500,000,000.00	500,000,000.00	0.00	250,000,000.00	0.00
14100125000800 - Power - General	Repairs of Electricity lines across the state	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70651 - R & D HOUSING AND COMMUNITY AMENITIES	32142200 - STATE WIDE	1,000,000,000.00	1,000,000,000.00	0.00	500,000,000.00	0.00
14100125000900 - Power - General	Repairs of Transformers and their Spare Parts across the state	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70651 - R & D HOUSING AND COMMUNITY AMENITIES	32142200 - STATE WIDE	490,000,000.00	490,000,000.00	155,400,000.00	300,000,000.00	0.00



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031801100100	Judicial Service Commission								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					400,000,000.00	400,000,000.00	180,023,623.97	700,000,000.00	0.00
13100126006800 - Reform of Government and Governance - General	Construction of auditorium and seminar rooms at JSC Complex	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	600,000,000.00	0.00
13100123002000 - Reform of Government and Governance - General	Rehabilitaion of JSC Office Complex at Birnin kebbi	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	32120600 - Birnin Kebbi Local Government	400,000,000.00	400,000,000.00	180,023,623.97	100,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

031805100100	High Court								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					1,234,861,160.00	854,861,160.00	488,663,796.25	2,156,941,105.00	0.00
13100123001200 - Reform of Government and Governance - General	Purchase of 1no. Toyota Hilux	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	32142200 - STATE WIDE	70,000,000.00	70,000,000.00	0.00	10,000,000.00	0.00
13100124000400 - Reform of Government and Governance - General	Purchase of 3nos of Vehicles for Chief Judge and High Court Judges	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	32142200 - STATE WIDE	150,000,000.00	20,000,000.00	17,000,880.00	0.00	0.00
13100123000900 - Reform of Government and Governance - General	Purchase of 1 set of Furnitures for 1 major Magistrate Court in Kamba	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70331 - LAW COURTS	32110800 - Dandi Local Government	19,152,000.00	19,152,000.00	14,875,165.00	25,000,000.00	0.00
13100123000900 - Reform of Government and Governance - General	Purchase of 1 set of Furnitures for 1 major Magistrate Court in Birnin Kebbi	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70331 - LAW COURTS	32120600 - Birnin Kebbi Local Government	19,152,000.00	19,152,000.00	14,875,165.00	25,000,000.00	0.00
13100123000900 - Reform of Government and Governance - General	Purchase of 1 set of Furnitures for 1 major Magistrate Courts in Yauri	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70331 - LAW COURTS	32132000 - Yauri Local Government	19,152,000.00	19,152,000.00	14,875,165.00	25,000,000.00	0.00
13100123000900 - Reform of Government and Governance - General	Purchase of 1 set of Furnitures for 1 major Magistrate Court in Zuru	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70331 - LAW COURTS	32132100 - Zuru Local Government	19,152,000.00	19,152,000.00	14,875,165.00	25,000,000.00	0.00
13100123001000 - Reform of Government and Governance - General	Purchase of 1 set of Furnitures for Chief Judge House	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70331 - LAW COURTS	32142200 - STATE WIDE	20,000,000.00	1,000,000.00	0.00	20,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

13100123001600 - Reform of Government and Governance - General	Purchase of Library Equipments for courts across the state	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70331 - LAW COURTS	32142200 - STATE WIDE	40,000,000.00	10,000,000.00	0.00	0.00	0.00
13100123001800 - Reform of Government and Governance - General	Purchase Of Law Books across the state	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70331 - LAW COURTS	32142200 - STATE WIDE	60,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
13100123001100 - Reform of Government and Governance - General	Construction of New Magistrate Court and Quarters at Gulma	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	32110300 - Argungu Local Government	141,509,138.00	101,509,138.00	0.00	110,000,000.00	0.00
13100126006900 - Reform of Government and Governance - General	Construction of New Magistrate Court and Quarters Dakin Gari	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	32111900 - Suru Local Government	0.00	0.00	0.00	100,000,000.00	0.00
13100123001700 - Reform of Government and Governance - General	Construction of ceremonial court, 2 office complex and ICT Centre	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	32120600 - Birnin Kebbi Local Government	506,744,022.00	440,744,022.00	401,862,543.75	670,000,000.00	0.00
13100126007000 - Reform of Government and Governance - General	Construction and Furnishing of Multi-Door Court House in B/Kebbi	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	526,941,105.00	0.00
13100123001300 - Reform of Government and Governance - General	Construction of Block Wall Fencing of High Court at Argungu and Zuru	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	32132100 - Zuru Local Government	20,000,000.00	20,000,000.00	0.00	100,000,000.00	0.00
13100126007100 - Reform of Government and Governance - General	Renovation of Toilets at Rehabilitation Center, Under Criminal Justice (ACJMC) in Arewa Local Government	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	32110200 - Arewa Local Government	0.00	0.00	0.00	6,666,666.67	0.00



KEBBI STATE 2026 APPROVED BUDGET

13100126007200 - Reform of Government and Governance - General	Renovation of Toilets at Rehabilitation Center, Under Criminal Justice (ACJMC) in Argungu Local Government	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	32110300 - Argungu Local Government	0.00	0.00	0.00	6,666,666.67	0.00
13100126007300 - Reform of Government and Governance - General	Renovation of Toilets at Rehabilitation Center, Under Criminal Justice (ACJMC) in Augie Local Government	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	32110400 - Augie Local Government	0.00	0.00	0.00	6,666,666.67	0.00
13100126007400 - Reform of Government and Governance - General	Renovation of Toilets at Rehabilitation Center, Under Criminal Justice (ACJMC) in Bagudo Local Government	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	32110500 - Bagudo Local Government	0.00	0.00	0.00	6,666,666.67	0.00
13100126007500 - Reform of Government and Governance - General	Renovation of Toilets at Rehabilitation Center, Under Criminal Justice (ACJMC) in Dandi Local Government	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	32110800 - Dandi Local Government	0.00	0.00	0.00	6,666,666.67	0.00
13100126007600 - Reform of Government and Governance - General	Renovation of Toilets at Rehabilitation Center, Under Criminal Justice (ACJMC) in Suru Local Government	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	32111900 - Suru Local Government	0.00	0.00	0.00	6,666,666.67	0.00
13100126007700 - Reform of Government and Governance - General	Renovation of Toilets at Rehabilitation Center, Under Criminal Justice (ACJMC) in Aliero Local Government	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	32120100 - Aliero Local Government	0.00	0.00	0.00	6,666,666.67	0.00
13100126007800 - Reform of Government and Governance - General	Renovation of Toilets at Rehabilitation Center, Under Criminal Justice (ACJMC) in Birnin Kebbi Local Government	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	6,666,666.67	0.00
13100126007900 - Reform of Government and Governance - General	Renovation of Toilets at Rehabilitation Center, Under Criminal Justice (ACJMC) in Bunza Local Government	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	32120700 - Bunza Local Government	0.00	0.00	0.00	6,666,666.67	0.00



KEBBI STATE 2026 APPROVED BUDGET

13100126008000 - Reform of Government and Governance - General	Renovation of Toilets at Rehabilitation Center, Under Criminal Justice (ACJMC) in Gwandu Local Government	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	32121100 - Gwandu Local Government	0.00	0.00	0.00	6,666,666.67	0.00
13100123001400 - Reform of Government and Governance - General	Rehabilitation of Magistrate Courts I and II at Jega	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	32121200 - Jega Local Government	150,000,000.00	105,000,000.00	10,299,712.50	64,000,000.00	0.00
13100126008100 - Reform of Government and Governance - General	Rehabilitation of High Court, Jega	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	32121200 - Jega Local Government	0.00	0.00	0.00	30,000,000.00	0.00
13100126008200 - Reform of Government and Governance - General	Monitoring of Administration of Criminal Justice (ACJMC) in Jega Local Government	23050103 - MONITORING AND EVALUATION	70331 - LAW COURTS	32121200 - Jega Local Government	0.00	0.00	0.00	6,666,666.67	0.00
13100126008300 - Reform of Government and Governance - General	Monitoring of Administration of Criminal Justice (ACJMC) in Kalgo Local Government	23050103 - MONITORING AND EVALUATION	70331 - LAW COURTS	32121300 - Kalgo Local Government	0.00	0.00	0.00	6,666,666.67	0.00
13100126008400 - Reform of Government and Governance - General	Monitoring of Administration of Criminal Justice (ACJMC) in Koko/Besse Local Government	23050103 - MONITORING AND EVALUATION	70331 - LAW COURTS	32121400 - Koko/Besse Local Government	0.00	0.00	0.00	6,666,666.67	0.00
13100126008500 - Reform of Government and Governance - General	Monitoring of Administration of Criminal Justice (ACJMC) in Maiyama Local Government	23050103 - MONITORING AND EVALUATION	70331 - LAW COURTS	32121500 - Maiyama Local Government	0.00	0.00	0.00	6,666,666.67	0.00
13100126008600 - Reform of Government and Governance - General	Renovation of Magistrate Court at Danko Wasagu	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	32130900 - Wasagu/Danko Local Government	0.00	0.00	0.00	50,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

13100126008700 - Reform of Government and Governance - General	Monitoring of Administration of Criminal Justice (ACJMC) in Wasagu/Danko Local Government	23050103 - MONITORING AND EVALUATION	70331 - LAW COURTS	32130900 - Wasagu/Danko Local Government	0.00	0.00	0.00	6,666,666.67	0.00
13100126008800 - Reform of Government and Governance - General	Monitoring of Administration of Criminal Justice (ACJMC) in Fakai Local Government	23050103 - MONITORING AND EVALUATION	70331 - LAW COURTS	32131000 - Fakai Local Government	0.00	0.00	0.00	6,666,666.67	0.00
13100126008900 - Reform of Government and Governance - General	Monitoring of Administration of Criminal Justice (ACJMC) in Ngaski Local Government	23050103 - MONITORING AND EVALUATION	70331 - LAW COURTS	32131600 - Ngaski Local Government	0.00	0.00	0.00	6,666,666.67	0.00
13100126009000 - Reform of Government and Governance - General	Monitoring of Administration of Criminal Justice (ACJMC) in Sakaba Local Government	23050103 - MONITORING AND EVALUATION	70331 - LAW COURTS	32131700 - Sakaba Local Government	0.00	0.00	0.00	6,666,666.67	0.00
13100126009100 - Reform of Government and Governance - General	Rehabilitation of Magistrate Court at Shanga	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	32131800 - Shanga Local Gfovernement	0.00	0.00	0.00	90,000,000.00	0.00
13100126009200 - Reform of Government and Governance - General	Monitoring of Administration of Criminal Justice (ACJMC) in Shanga Local Gfovernement	23050103 - MONITORING AND EVALUATION	70331 - LAW COURTS	32131800 - Shanga Local Gfovernement	0.00	0.00	0.00	6,666,666.67	0.00
13100126009300 - Reform of Government and Governance - General	Monitoring of Administration of Criminal Justice (ACJMC) in Yauri Local Government	23050103 - MONITORING AND EVALUATION	70331 - LAW COURTS	32132000 - Yauri Local Government	0.00	0.00	0.00	6,666,666.67	0.00
13100126009400 - Reform of Government and Governance - General	Renovation of High Court I and II Zuru	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	32132100 - Zuru Local Government	0.00	0.00	0.00	96,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

13100126009500 - Reform of Government and Governance - General	Monitoring of Administration of Criminal Justice (ACJMC) in Zuru Local Government	23050103 - MONITORING AND EVALUATION	70331 - LAW COURTS	32132100 - Zuru Local Government	0.00	0.00	0.00	6,666,666.67	0.00
13100123000900 - Reform of Government and Governance - General	Purchase of 2,000 Unit of Judicial Books under ACJMC	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70331 - LAW COURTS	32110800 - Dandi Local Government	0.00	0.00	0.00	26,754,000.00	0.00
13100123000900 - Reform of Government and Governance - General	Purchase of 6No. Set of Audio Visuals Devices for Monitoring at Court 1 and Court 3 activities at the State Under (ACJMC)	23010142 - PURCHASE OF INFORMATION EQUIPMENTS	70331 - LAW COURTS	32110800 - Dandi Local Government	0.00	0.00	0.00	13,246,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

031805300100	Sharia Court								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					1,645,225,506.40	1,545,225,506.40	0.00	2,674,855,988.05	0.00
13100123012700 - Reform of Government and Governance - General	Purchase of 1 No. Motor Vehicle	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	32142200 - STATE WIDE	150,000,000.00	150,000,000.00	0.00	15,000,000.00	0.00
13100126009600 - Reform of Government and Governance - General	Purchase of 18 Seater Bus for Courts Inspection	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	32142200 - STATE WIDE	0.00	0.00	0.00	5,000,000.00	0.00
13100123013400 - Reform of Government and Governance - General	Purchase of 1 set of office Furnitures for Grand Kadi House	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70331 - LAW COURTS	32142200 - STATE WIDE	20,000,000.00	20,000,000.00	0.00	0.00	0.00
13100126009700 - Reform of Government and Governance - General	Purchase of 41No. Set of Furniture, 10No. of Executive Chair and 50No. Visitors' Chair for Sharia Court of Appeal	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70331 - LAW COURTS	32142200 - STATE WIDE	0.00	0.00	0.00	80,000,000.00	0.00
13100123012800 - Reform of Government and Governance - General	Purchase and installation of Solar System	23010119 - PURCHASE OF POWER GENERATING SET	70331 - LAW COURTS	32142200 - STATE WIDE	15,000,000.00	15,000,000.00	0.00	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

13100123012900 - Reform of Government and Governance - General	Purchase of Law Books for Sharia Court of Appeal	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70331 - LAW COURTS	32142200 - STATE WIDE	20,000,000.00	20,000,000.00	0.00	35,000,000.00	0.00
13100123013200 - Reform of Government and Governance - General	Construction of Upper Sharia Courts, SC Augie	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	32110400 - Augie Local Government	245,000,000.00	245,000,000.00	0.00	65,000,000.00	0.00
13100123013100 - Reform of Government and Governance - General	Construction of Upper Sharia Court III at Birnin Kebbi	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	32120600 - Birnin Kebbi Local Government	410,000,000.00	410,000,000.00	0.00	116,000,000.00	0.00
13100126009800 - Reform of Government and Governance - General	Construction of Upper Sharia Court III at Tudun Wada	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	93,000,000.00	0.00
13100126009900 - Reform of Government and Governance - General	Construction of Upper Sharia Court III at Badariya	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	217,000,000.00	0.00
13100126010000 - Reform of Government and Governance - General	Construction of Upper Sharia Courts, SC Ribah	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	32130900 - Wasagu/Danko Local Government	0.00	0.00	0.00	85,000,000.00	0.00
13100123013300 - Reform of Government and Governance - General	Construction of Shari'a Court of Appeal Main Building & Conference Hall	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	32142200 - STATE WIDE	640,225,506.40	540,225,506.40	0.00	1,528,855,988.05	0.00



KEBBI STATE 2026 APPROVED BUDGET

13100126010100 - Reform of Government and Governance - General	Rehabilitation of of Sharia Court of Appeal, Argungu Division	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	32110300 - Argungu Local Government	0.00	0.00	0.00	52,000,000.00	0.00
13100126010200 - Reform of Government and Governance - General	Rehabilitation of existing Sharia Courts, SC Dolekaina	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	32110800 - Dandi Local Government	0.00	0.00	0.00	37,000,000.00	0.00
13100126010300 - Reform of Government and Governance - General	Rehabilitation of existing Sharia Courts, SC Kardi	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	18,000,000.00	0.00
13100126010400 - Reform of Government and Governance - General	Rehabilitation of Existing Upper Sharia Courts Bunza	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	32120700 - Bunza Local Government	0.00	0.00	0.00	50,000,000.00	0.00
13100123013000 - Reform of Government and Governance - General	Rehabilitation of Existing Upper Sharia Courts Gwandu	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	32121100 - Gwandu Local Government	145,000,000.00	145,000,000.00	0.00	70,000,000.00	0.00
13100126010500 - Reform of Government and Governance - General	Rehabilitation of Existing Upper Sharia Courts Jega	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	32121200 - Jega Local Government	0.00	0.00	0.00	130,000,000.00	0.00
13100126010600 - Reform of Government and Governance - General	Rehabilitation of existing Sharia Courts, SC Warra	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	32131600 - Ngaski Local Government	0.00	0.00	0.00	20,000,000.00	0.00
13100126010700 - Reform of Government and Governance - General	Rehabilitation of of Sharia Court of Appeal, Yauri Division	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	32132000 - Yauri Local Government	0.00	0.00	0.00	58,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

032600100100	Ministry of Justice								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					11,752,000,000.00	11,752,000,000.00	1,864,000,000.00	3,750,000,000.00	0.00
13100125000900 - Reform of Government and Governance - General	Provision of office furniture and fittings for anti corruption and whistleblowing Unit	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70331 - LAW COURTS	32142200 - STATE WIDE	500,000,000.00	500,000,000.00	0.00	0.00	0.00
13100123007800 - Reform of Government and Governance - General	Rehabilitation of New Attorney Chamber at Zuru	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	32132100 - Zuru Local Government	62,000,000.00	62,000,000.00	0.00	0.00	0.00
13100125000800 - Reform of Government and Governance - General	Provision of workshop facilities at Correctional Services centres in the State	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70331 - LAW COURTS	32142200 - STATE WIDE	2,000,000,000.00	2,000,000,000.00	0.00	1,000,000,000.00	0.00
13100124004600 - Reform of Government and Governance - General	Renovation of Law Reform Commission Office	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	32142200 - STATE WIDE	90,000,000.00	90,000,000.00	0.00	0.00	0.00
13100123007700 - Reform of Government and Governance - General	Provision for Review and intervention on election petition matters	23050101 - RESEARCH AND DEVELOPMENT	70331 - LAW COURTS	32142200 - STATE WIDE	500,000,000.00	500,000,000.00	0.00	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

13100124003700 - Reform of Government and Governance - General	Kebbi State Law Review & Codification	23050101 - RESEARCH AND DEVELOPMENT	70331 - LAW COURTS	32142200 - STATE WIDE	2,000,000,000.00	2,000,000,000.00	0.00	2,000,000,000.00	0.00
13100124004800 - Reform of Government and Governance - General	Digitalization/Case management of Attorney General Chamber and Law Reform Commission	23050102 - COMPUTER SOFTWARE ACQUISITION	70331 - LAW COURTS	32142200 - STATE WIDE	1,500,000,000.00	1,500,000,000.00	0.00	750,000,000.00	0.00
13100124003800 - Reform of Government and Governance - General	Provision for support on Law School and Vocational & Professional Courses	23050108 - SPECIAL GRANTS AND INTERVENTION	70331 - LAW COURTS	32142200 - STATE WIDE	100,000,000.00	100,000,000.00	0.00	0.00	0.00
13100124003900 - Reform of Government and Governance - General	Provision for Justice Sector Reform Team Intervention to improve justice system in the State	23050103 - MONITORING AND EVALUATION	70331 - LAW COURTS	32142200 - STATE WIDE	5,000,000,000.00	5,000,000,000.00	1,864,000,000.00	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

051300100100	Ministry of Youths & Sports								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					2,440,000,000.00	2,570,000,000.00	1,491,554,726.00	7,350,000,000.00	0.00
08100123000100 - Youth - General	Purchase of Sports Equipment	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	32142200 - STATE WIDE	100,000,000.00	100,000,000.00	0.00	450,000,000.00	0.00
08100124000100 - Youth - General	Training of 500 Youth for Skills Acquisition Programme	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	32142200 - STATE WIDE	80,000,000.00	80,000,000.00	0.00	220,000,000.00	0.00
08100123000300 - Youth - General	Construction of Mini Stadium Complex in Dandi	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	32110800 - Dandi Local Government	60,000,000.00	60,000,000.00	0.00	120,000,000.00	0.00
08100123000300 - Youth - General	Construction of Mini Stadium Complex in Jega	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	32121200 - Jega Local Government	60,000,000.00	60,000,000.00	0.00	120,000,000.00	0.00
08100123000800 - Youth - General	Purchase of Sport Facilities at Government House	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	32142200 - STATE WIDE	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
08100123000200 - Youth - General	Rehabilitation of 1 No. Stadium at Argungu	23030111 - REHABILITATION / REPAIRS - SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	32110300 - Argungu Local Government	85,000,000.00	10,000,000.00	0.00	120,000,000.00	0.00
08100123000200 - Youth - General	Rehabilitation of 1 No. Stadium at Zuru	23030111 - REHABILITATION / REPAIRS - SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	32132100 - Zuru Local Government	85,000,000.00	10,000,000.00	0.00	120,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

08100123000400 - Youth - General	Rehabilitation of Race Course at the State (Phas I)	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	32120600 - Birnin Kebbi Local Government	300,000,000.00	0.00	0.00	80,000,000.00	0.00
08100123000500 - Youth - General	Rehabilitation/Repairs of NYSC Orientation Camp at Dakingari	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71051 - UNEMPLOYMENT	32111900 - Suru Local Government	50,000,000.00	53,000,000.00	50,000,000.00	110,000,000.00	0.00
08100123000700 - Youth - General	Annual State Sport Festival and National Competition	23050104 - ANNIVERSARIES/ CELEBRATIONS	70861 - RECREATION, CULTURE AND RELIGION N.E.C.	32142200 - STATE WIDE	30,000,000.00	5,000,000.00	0.00	0.00	0.00
08100123001000 - Youth - General	Annual Sports Clubs Competition in the State (Football, Handball, Volleyball, and Badminton)	23050104 - ANNIVERSARIES/ CELEBRATIONS	70811 - RECREATIONAL AND SPORTING SERVICES	32142200 - STATE WIDE	80,000,000.00	45,000,000.00	0.00	0.00	0.00
08100123000900 - Youth - General	Establishment of Youth Innovation and Skills Development Hubs (ICT centres) (WeCan Project)	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70811 - RECREATIONAL AND SPORTING SERVICES	32142200 - STATE WIDE	1,500,000,000.00	2,137,000,000.00	1,441,554,726.00	6,000,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

051400100100	Ministry of Women Affairs								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					5,450,000,000.00	5,410,000,000.00	657,769,000.00	5,812,919,200.00	0.00
07100123000400 - Gender - General	Construction of Entrepreneurship Centre for Education and Development across the 21 LGAs	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70811 - RECREATIONAL AND SPORTING SERVICES	32142200 - STATE WIDE	50,000,000.00	50,000,000.00	0.00	392,000,000.00	0.00
07100123001100 - Gender - General	Rehabilitation of Centre for Drug Addict Zuru	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	71091 - SOCIAL PROTECTION N.E.C.	32132100 - Zuru Local Government	35,000,000.00	35,000,000.00	19,000,000.00	35,000,000.00	0.00
07100123000800 - Gender - General	Rehabilitation of Children's Home and Orphanage	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	71041 - FAMILY AND CHILDREN	32142200 - STATE WIDE	250,000,000.00	250,000,000.00	13,860,000.00	70,000,000.00	0.00
07100123000900 - Gender - General	Rehabilitation of Social Welfare Institutions Across the State	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	30,000,000.00	30,000,000.00	20,000,000.00	600,000,000.00	0.00
07100123001200 - Gender - General	Renovation and Equipping of 2 Sexual Assault Response Centre in Argungu	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	32110300 - Argungu Local Government	0.00	0.00	0.00	85,000,000.00	0.00
07100123000200 - Gender - General	Rehabilitation and Equipping of Skills Acquisition Centers and Multi-Purpose Hall at Women Affairs B/K	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	150,919,200.00	0.00
07100126000100 - Gender - General	Renovation of Remand Home Kawara Birnin Kebbi	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	100,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

07100123000300 - Gender - General	Renovation and Equipping of 2 Sexual Assault Response Centre in Zuru	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	32132100 - Zuru Local Government	20,000,000.00	20,000,000.00	0.00	150,000,000.00	0.00
07100123000700 - Gender - General	Construction of Women Economic Empowerment Resource Centers	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71041 - FAMILY AND CHILDREN	32142200 - STATE WIDE	65,000,000.00	65,000,000.00	0.00	3,550,000,000.00	0.00
07100123001100 - Gender - General	Provision for the Implementation of Policies related to women and children(NPA, GENDER, GEWE, SPA)	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	32142200 - STATE WIDE	100,000,000.00	100,000,000.00	0.00	80,000,000.00	0.00
07100123001200 - Gender - General	Support to Orphans and Vulnerable Children (OVC) and their Caregivers by 7,350 beneficiaries Across the State	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	32142200 - STATE WIDE	100,000,000.00	100,000,000.00	80,000,000.00	0.00	0.00
07100123001600 - Gender - General	Empowerment Kits and grant to women's cooperatives Groups	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	32142200 - STATE WIDE	50,000,000.00	50,000,000.00	0.00	0.00	0.00
07100123001700 - Gender - General	Provision for the implementation of Nigerian for Women Programme (NWP) Special Intervention/Economic Empowerment Project	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	32142200 - STATE WIDE	3,500,000,000.00	3,500,000,000.00	0.00	450,000,000.00	0.00
07100125000100 - Gender - General	Foods demonstration and Awareness Creation of Nutritional Food Activities Targeting Women & Children	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	32142200 - STATE WIDE	150,000,000.00	150,000,000.00	0.00	0.00	0.00
07100123001400 - Gender - General	Annual Celebration of International and National Observance Days	23050104 - ANNIVERSARIES/CELEBRATIONS	71041 - FAMILY AND CHILDREN	32142200 - STATE WIDE	100,000,000.00	100,000,000.00	63,035,000.00	150,000,000.00	0.00
07100123001500 - Gender - General	Annual Celebration of International and National Observance Days	23050104 - ANNIVERSARIES/CELEBRATIONS	71041 - FAMILY AND CHILDREN	32142200 - STATE WIDE	1,000,000,000.00	960,000,000.00	461,874,000.00	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

051700100100	Ministry for Basic and Secondary Education								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					20,429,435,627.20	20,429,435,627.20	12,616,115,168.91	19,821,420,620.20	0.00
05010323000100 - Education sector coordination mechanisms	procurement of 5 monitoring vehicles: 3 Toyota Hilux and 2 18seater bus	23010105 - PURCHASE OF MOTOR VEHICLES	70951 - EDUCATION NOT DEFINABLE BY LEVEL	32142200 - STATE WIDE	50,000,000.00	50,000,000.00	0.00	0.00	0.00
05010323000100 - Education sector coordination mechanisms	Purchase of 5000Beds and 10,000 Mattress for secondary schools across the state	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	32142200 - STATE WIDE	100,000,000.00	100,000,000.00	0.00	1,250,000,000.00	0.00
05010323000100 - Education sector coordination mechanisms	Purchase 2,000 Desktop Computers(HP/Dell) for Secondary schools across the state for computer base exams	23010113 - PURCHASE OF COMPUTERS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	32142200 - STATE WIDE	690,000,000.00	690,000,000.00	0.00	637,500,000.00	0.00
05010323000100 - Education sector coordination mechanisms	Purchase of 450 printers (Black and white) for Secondary schools across the state.	23010114 - PURCHASE OF COMPUTER PRINTERS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	32142200 - STATE WIDE	20,000,000.00	20,000,000.00	0.00	229,500,000.00	0.00
05010323000100 - Education sector coordination mechanisms	Purchase of intro-tech Laboratory/workshop equipment for Technical schools	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	32142200 - STATE WIDE	150,000,000.00	150,000,000.00	0.00	0.00	0.00
05010323000100 - Education sector coordination mechanisms	Purchase of Teaching and other learning materials for Secondary Schools across the state	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	32142200 - STATE WIDE	80,000,000.00	80,000,000.00	0.00	0.00	0.00
05010323000200 - Education sector coordination mechanisms	Purchase of Double seater Classroom and offices Furniture for Secondary Schools across the State.	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	32142200 - STATE WIDE	100,000,000.00	100,000,000.00	60,000,000.00	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

05010323000300 - Education sector coordination mechanisms	Purchase of Library Books for Secondary Schools across the state	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	32142200 - STATE WIDE	60,000,000.00	60,000,000.00	0.00	650,000,000.00	0.00
05010323000400 - Education sector coordination mechanisms	Purchase of Laboratory Equipments In 18 Secondary Schools 3 per zone	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	32142200 - STATE WIDE	300,000,000.00	300,000,000.00	0.00	738,000,000.00	0.00
05010326000100 - Education sector coordination mechanisms	Procerument of 9No. Set of Laboratory Equipments for each Department for the Re-accreditation of GSTC Bunza and Zuru	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	32132100 - Zuru Local Government	30,000,000.00	30,000,000.00	0.00	93,278,259.00	0.00
05010326000200 - Education sector coordination mechanisms	Purchase of security equipments and accessories for secondary schools	23010128 - PURCHASE OF SECURITY EQUIPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	32142200 - STATE WIDE	0.00	0.00	0.00	45,000,000.00	0.00
05010326000300 - Education sector coordination mechanisms	Construction of security parameter wall fence for 10no Secondary schools.	23020122 - CONSTRUCTION OF SEA BOATS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	32142200 - STATE WIDE	0.00	0.00	0.00	443,568,920.00	0.00
05010323000200 - Education sector coordination mechanisms	Construction of New School for Physically Challenge in Zuru and Bagudo	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	32142200 - STATE WIDE	280,000,000.00	280,000,000.00	0.00	190,221,011.20	0.00
05010323000500 - Education sector coordination mechanisms	Construction of additional Classrooms towards the upgrading of JSS to SSS 7 Schools	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	32142200 - STATE WIDE	283,192,578.87	283,192,578.87	93,915,377.00	750,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

05010323000100 - Education sector coordination mechanisms	Rehabilitation and equipping of 3 No. Science and Technical College Laboratory/workshops (1st phase)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	32142200 - STATE WIDE	2,382,956,319.13	2,382,956,319.13	2,367,685,930.91	360,000,000.00	0.00
05010323000200 - Education sector coordination mechanisms	Rehabilitation and equipping of Secondary Schools Across the State. (2nd phase)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	32142200 - STATE WIDE	187,500,000.00	187,500,000.00	0.00	1,953,254,000.00	0.00
05010323000300 - Education sector coordination mechanisms	Rehabilitation and equipping of 10 Nomadic Schools	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	32142200 - STATE WIDE	50,000,000.00	50,000,000.00	0.00	220,000,000.00	0.00
05010323000500 - Education sector coordination mechanisms	Renovation of Secondary Schools Across the State(AGILE Special intervention Grants).	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	32142200 - STATE WIDE	7,450,000,000.00	7,450,000,000.00	7,450,000,000.00	7,450,000,000.00	0.00
05010326000400 - Education sector coordination mechanisms	Renovation of state library	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70951 - EDUCATION NOT DEFINABLE BY LEVEL	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	200,000,000.00	0.00
05010323000100 - Education sector coordination mechanisms	Rehabilitation of Education Resource Centre Division at Hiliru Abdu Birnin kebbi	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	32131600 - Ngaski Local Government	3,500,000,000.00	3,500,000,000.00	1,774,687,141.00	410,598,430.00	0.00
05010323000100 - Education sector coordination mechanisms	Construction of 2no.Zonal Education Offices. (1st phase)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	32142200 - STATE WIDE	175,786,729.20	175,786,729.20	0.00	100,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

05010323000400 - Education sector coordination mechanisms	Construction of School Staff Quarters across the state 30no 3Bedroom and 20no 2Bedroom {8 Quarters each Zone}	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	32142200 - STATE WIDE	1,500,000,000.00	1,500,000,000.00	869,826,720.00	500,000,000.00	0.00
05010325000100 - Education sector coordination mechanisms	Provision for School Garden in Secondary Schools across the State	23040101 - TREE PLANTING	70951 - EDUCATION NOT DEFINABLE BY LEVEL	32142200 - STATE WIDE	20,000,000.00	20,000,000.00	0.00	50,000,000.00	0.00
05010323000200 - Education sector coordination mechanisms	Provision for annual Governors Quiz, Debate, Spelling, Essay writing inter schools competition, inter zone competition and inter state competition	23050104 - ANNIVERSARIES/ CELEBRATIONS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	32142200 - STATE WIDE	20,000,000.00	20,000,000.00	0.00	200,500,000.00	0.00
05010325000100 - Education sector coordination mechanisms	Digitilization of primary school employees and M&E (HOPE- Primary Education Component)	23050102 - COMPUTER SOFTWARE ACQUISITION	70951 - EDUCATION NOT DEFINABLE BY LEVEL	32142200 - STATE WIDE	3,000,000,000.00	3,000,000,000.00	0.00	2,000,000,000.00	0.00
05010323000200 - Education sector coordination mechanisms	Purchase of 2,000 No. Double Seater Classroom for Secondary Schools across the Birnin Kebbi Zone	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	200,000,000.00	0.00
05010323000200 - Education sector coordination mechanisms	Purchase of 1,500 No. Double Seater Classroom for Secondary Schools across the Argungu Zone	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	32110300 - Argungu Local Government	0.00	0.00	0.00	150,000,000.00	0.00
05010323000200 - Education sector coordination mechanisms	Purchase of 1,500 No. Double Seater Classroom for Secondary Schools across the Zuru Zone	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	32132100 - Zuru Local Government	0.00	0.00	0.00	150,000,000.00	0.00
05010323000200 - Education sector coordination mechanisms	Purchase of 1,500 No. Double Seater Classroom for Secondary Schools across the Yauri Zone	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	32132000 - Yauri Local Government	0.00	0.00	0.00	150,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

05010323000200 - Education sector coordination mechanisms	Purchase of 1,500 No. Double Seater Classroom for Secondary Schools across the Bunza Zone	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	32120700 - Bunza Local Government	0.00	0.00	0.00	150,000,000.00	0.00
05010323000200 - Education sector coordination mechanisms	Purchase of 1,000 No. Double Seater Classroom for Secondary Schools across the Jega Zone	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	32121200 - Jega Local Government	0.00	0.00	0.00	100,000,000.00	0.00
05010323000200 - Education sector coordination mechanisms	Purchase of 10 Bundle. Teaching and other Learning Materials (White Board, Pencils, Pen, Mathematical Set, Text Books, Exercise Books) for Secondary Schools across the Birnin Kebbi	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	32121200 - Jega Local Government	0.00	0.00	0.00	100,000,000.00	0.00
05010323000200 - Education sector coordination mechanisms	Purchase of 8 Bundle. Teaching and other Learning Materials (White Board, Pencils, Pen, Mathematical Set, Text Books, Exercise Books) for Secondary Schools across the Argungu	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	32121200 - Jega Local Government	0.00	0.00	0.00	80,000,000.00	0.00
05010323000200 - Education sector coordination mechanisms	Purchase of 8 Bundle. Teaching and other Learning Materials (White Board, Pencils, Pen, Mathematical Set, Text Books, Exercise Books) for Secondary Schools across the Zuru	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	32121200 - Jega Local Government	0.00	0.00	0.00	80,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

05010323000200 - Education sector coordination mechanisms	Purchase of 7 Bundle. Teaching and other Learning Materials (White Board, Pencils, Pen, Mathematical Set, Text Books, Exercise Books) for Secondary Schools across the Yauri	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	32121200 - Jega Local Government	0.00	0.00	0.00	70,000,000.00	0.00
05010323000200 - Education sector coordination mechanisms	Purchase of 7 Bundle. Teaching and other Learning Materials (White Board, Pencils, Pen, Mathematical Set, Text Books, Exercise Books) for Secondary Schools across the Bunza	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	32121200 - Jega Local Government	0.00	0.00	0.00	70,000,000.00	0.00
05010323000200 - Education sector coordination mechanisms	Purchase of 5 Bundle. Teaching and other Learning Materials (White Board, Pencils, Pen, Mathematical Set, Text Books, Exercise Books) for Secondary Schools across the Jega	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	32121200 - Jega Local Government	0.00	0.00	0.00	50,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

051700300100	Kebbi State Universal Basic Education Board (KEB-SUBEB)								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					7,566,010,333.10	7,566,010,333.10	1,157,535,765.03	9,153,121,196.23	0.00
05010123002600 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Purchase of 60,000 Unit of 2 Seater Furniture Primary School and ECCDE State-wide	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	32142200 - STATE WIDE	92,000,000.00	92,000,000.00	0.00	1,232,164,246.59	0.00
05010123002700 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Purchase of 20,000 Unit of 3 Seater Furniture for JSS Schools State-wide	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	32142200 - STATE WIDE	145,000,000.00	145,000,000.00	0.00	773,000,000.00	0.00
05010126000100 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Purchase of 70,000 Set of Instructional Materials	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70912 - PRIMARY EDUCATION	32142200 - STATE WIDE	0.00	0.00	0.00	1,036,769,110.00	0.00
05010123001000 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Purchase of 388 Set of Badminton, 256 Set of Football and 40 Set of Volleyball for primary Schools State-wide	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70912 - PRIMARY EDUCATION	32142200 - STATE WIDE	1,036,769,110.00	1,036,769,110.00	0.00	142,185,722.98	0.00



KEBBI STATE 2026 APPROVED BUDGET

056300100100	Ministry for Higher Education								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					4,932,948,085.17	4,932,948,085.17	969,266,515.30	2,678,518,376.08	0.00
05050223000300 - Furnishing	Furnishing of School of Arts and Social Science (COE Argungu)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	32110300 - Argungu Local Government	50,000,000.00	50,000,000.00	0.00	0.00	0.00
05050226000100 - Furnishing	Procurement of 36 Nos. Executive Office Chairs, 4 Nos. Cushion Chairs, 16 Nos. Office Cabinets (1100×650×900mm), and Installation of Office Furniture at Kebbi State Polytechnic, Dakingari	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	32111900 - Suru Local Government	0.00	0.00	0.00	25,628,000.00	0.00
05060126000100 - ICT equipment, software and expertise	Supply of 300 HP 14-CF2033 Intel Pentium Laptops (500GB SSD, 8GB RAM, “14”, Windows 10) with LAN Connection for the College of Nursing Sciences, Birnin Kebbi	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	186,516,058.50	0.00
05060126000200 - ICT equipment, software and expertise	Equipping of ICT Room with 100 Nos. HP EliteBook 840 G5 Laptops (Core i5, 8GB RAM, 500GB HDD, 14”) and 100 Nos. Desktop Computers at the College of Advanced and Legal Studies, Yauri	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	32132000 - Yauri Local Government	0.00	0.00	0.00	53,646,262.50	0.00
05100126000100 - Education Not Elsewhere Classified	Supply and Installation of 25 Units of 4×100W All-in-One LED Solar Street Lights, Driveways and Parking at the Kebbi State Polytechnic, Dakingari	23010119 - PURCHASE OF POWER GENERATING SET	70942 - SECOND STAGE OF TERTIARY EDUCATION	32111900 - Suru Local Government	0.00	0.00	0.00	37,753,425.00	0.00
05100126000200 - Education Not Elsewhere Classified	Purchase and Installation of 6.5KVA SMS Hybrid Solar Inverter for College of Advanced and Legal Studies, Yauri	23010119 - PURCHASE OF POWER GENERATING SET	70941 - FIRST STAGE OF TERTIARY EDUCATION	32132000 - Yauri Local Government	0.00	0.00	0.00	13,065,478.75	0.00



KEBBI STATE 2026 APPROVED BUDGET

05040223000600 - Instructional and learning materials	Procurement Of Electrical Equipt and Machineries for Resource accreditation Poly Dakingari	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	32111900 - Suru Local Government	112,000,000.00	112,000,000.00	0.00	0.00	0.00
05050226000200 - Furnishing	Supply of 246 Nos. Chairs for 6 Blocks of 18 Classrooms, 2 Nos. Lecture Halls and 1 No. Auditorium at the College of Nursing Sciences, Birnin Kebbi	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	211,996,450.00	0.00
05050323000500 - Libraries and laboratories	Supply of Science /Laboratory Equipment (Chemistry, Physics and Biology) in C.H.T.S., Jega, C.N.S. B/K and COBAS Yauri	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70922 - UPPER-SECONDARY EDUCATION	32132000 - Yauri Local Government	200,000,000.00	200,000,000.00	0.00	0.00	0.00
05040226000100 - Instructional and learning materials	Purchase of 280 Medical Textbooks (New Editions) for the College of Health Sciences and Technology, Jega	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	32121200 - Jega Local Government	0.00	0.00	0.00	23,459,759.40	0.00
05050123001000 - Schools' infrastructure construction and rehabilitation	Construction of Female Hostels, College of Nursing Science	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	32120600 - Birnin Kebbi Local Government	314,787,418.24	314,787,418.24	0.00	0.00	0.00
05050123001100 - Schools' infrastructure construction and rehabilitation	Construction of School of Arts and Social Science (COE Argungu)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	32110300 - Argungu Local Government	80,000,000.00	80,000,000.00	0.00	0.00	0.00
05050123001300 - Schools' infrastructure construction and rehabilitation	Construction and Completion of some structure at Adamu Augie College of Education, Argungu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	32110300 - Argungu Local Government	105,289,562.00	105,289,562.00	0.00	202,930,126.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

05050123000200 - Schools' infrastructure construction and rehabilitation	Provision of Infrastructure Facilities to Tertiary Institutions to meet Accreditation standard	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	32142200 - STATE WIDE	150,000,000.00	150,000,000.00	0.00	0.00	0.00
05050323000900 - Libraries and laboratories	Renovation and Expansion of Laboratories for the College of Nursing Birnin Kebbi	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	32120600 - Birnin Kebbi Local Government	50,000,000.00	50,000,000.00	0.00	40,748,440.00	0.00
05060123000700 - ICT equipment, software and expertise	Renovation of ICT Complex and Information Demonstration Room at College of Health Science & Technology, Jega	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	32121200 - Jega Local Government	205,000,000.00	205,000,000.00	0.00	205,000,000.00	0.00
05050126000100 - Schools' infrastructure construction and rehabilitation	Renovation of Provost Resident for College of Health Sciences and Technology, Jega	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	32121200 - Jega Local Government	0.00	0.00	0.00	41,108,172.52	0.00
05050323000400 - Libraries and laboratories	Upgrading of Laboratory Facilities at College of Preliminary Studies, Yelwa-Yauri	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	32132000 - Yauri Local Government	205,000,000.00	205,000,000.00	0.00	0.00	0.00
05050126000200 - Schools' infrastructure construction and rehabilitation	Rehabilitation of a 300-Capacity Lecture Hall at the College of Advanced and Legal Studies, Yauri	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	32132000 - Yauri Local Government	0.00	0.00	0.00	150,000,000.00	0.00
05050126000300 - Schools' infrastructure construction and rehabilitation	Rehabilitation of 13 Nos. of Classrooms at College of Advanced and Legal Studies Yauri	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	32132000 - Yauri Local Government	0.00	0.00	0.00	19,999,915.98	0.00



KEBBI STATE 2026 APPROVED BUDGET

05050123000300 - Schools' infrastructure construction and rehabilitation	Construction of ICT Hall and Computers at College of Nursing	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70941 - FIRST STAGE OF TERTIARY EDUCATION	32142200 - STATE WIDE	520,871,104.93	520,871,104.93	0.00	520,871,104.93	0.00
05050126000400 - Schools' infrastructure construction and rehabilitation	Renovation of the Administrative Block at the Kebbi State Polytechnic, Dakingari	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	32111900 - Suru Local Government	0.00	0.00	0.00	145,795,182.50	0.00
05020626000100 - Tertiary institutions' new courses accreditation	Purchase of Laboratory Equipment for the College Adamu Augie College of Education, Argungu to meet Accreditation standard.	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	32110300 - Argungu Local Government	0.00	0.00	0.00	0.00	0.00
05020626000200 - Tertiary institutions' new courses accreditation	Purchase of Laboratory equipment such as 2 high quality compound microscopes with digital camera ₦6m, incubator bacteria plant ₦4m, 2 Interactive Smart Boards (65–86") ₦9m, Computer Servers (Local / Data Centre) ₦6.0m, 10 Bulk Desktop / All-in-One Computers ₦10m, 3 10KVA+ Solar Inverter System for 3 labs ₦54m, 5KVA Solar Inverter System for 2 labs ₦11m, 4 Battery Banks (Lithium / Tubular) ₦8m, 4 Microscope ₦5,000,000	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	32111900 - Suru Local Government	0.00	0.00	0.00	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

05020626000300 - Tertiary institutions' new courses accreditation	Purchase of 20 No set of Laboratory equipment (Chemistry Analyzer, Microscope, Biosafety Cabinet, Autoclave, Vital Signs Monitor and Ultrasound System for the College of Nursing Sciences, Birnin Kebbi	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	200,000,000.00	0.00
05020626000400 - Tertiary institutions' new courses accreditation	Purchase of Laboratory Equipment for the College Adamu Augie College of Education, Argungu to meet Accreditation standard.	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	32132000 - Yauri Local Government	0.00	0.00	0.00	0.00	0.00
05100123000300 - Education Not Elsewhere Classified	Provision for the Payment of Scholarship Fees to Kebbi State Indegens Nationwide	23050101 - RESEARCH AND DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	32142200 - STATE WIDE	1,500,000,000.00	1,500,000,000.00	422,101,955.30	0.00	0.00
05100123000400 - Education Not Elsewhere Classified	Provision for the Payment of International Scholarship Fees to Kebbi State Indigens studying abroad	23050101 - RESEARCH AND DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	32142200 - STATE WIDE	1,440,000,000.00	1,440,000,000.00	547,164,560.00	0.00	0.00
05050123000200 - Schools' infrastructure construction and rehabilitation	Renovation of 10No. Offices at College of Health Technology, Jega	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	32142200 - STATE WIDE	0.00	0.00	0.00	60,000,000.00	0.00
05050123000200 - Schools' infrastructure construction and rehabilitation	Purchase of 10No. set of laboratory equipment (Clinical Chemistry Analyzer, Biosafety Cabinet, Advanced Clinical Microscope, Automated Microbial ID System, Large Autoclave) at College of Health Technology, Jega	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	32142200 - STATE WIDE	0.00	0.00	0.00	100,000,000.00	0.00



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05020626000300 - Tertiary institutions' new courses accreditation	Purchase of 20 No set of Laboratory equipment (Chemistry Analyzer, Microscope, Biosafety Cabinet, Autoclave, Vital Signs Monitor and Ultrasound System for the College of Nursing Sciences, Birnin Kebbi	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	200,000,000.00	0.00
05020626000400 - Tertiary institutions' new courses accreditation	Purchase of Laboratory Equipment for the College Adamu Augie College of Education, Argungu to meet Accreditation standard.	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	32132000 - Yauri Local Government	0.00	0.00	0.00	0.00	0.00
05100123000300 - Education Not Elsewhere Classified	Provision for the Payment of Scholarship Fees to Kebbi State Indigens Nationwide	23050101 - RESEARCH AND DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	32142200 - STATE WIDE	1,500,000,000.00	1,500,000,000.00	422,101,955.30	0.00	0.00
05100123000400 - Education Not Elsewhere Classified	Provision for the Payment of International Scholarship Fees to Kebbi State Indigens studying abroad	23050101 - RESEARCH AND DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	32142200 - STATE WIDE	1,440,000,000.00	1,440,000,000.00	547,164,560.00	0.00	0.00
05050123000200 - Schools' infrastructure construction and rehabilitation	Renovation of 10No. Offices at College of Health Technology, Jega	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	32142200 - STATE WIDE	0.00	0.00	0.00	60,000,000.00	0.00
05050123000200 - Schools' infrastructure construction and rehabilitation	Purchase of 10No. set of laboratory equipment (Clinical Chemistry Analyzer, Biosafety Cabinet, Advanced Clinical Microscope, Automated Microbial ID System, Large Autoclave) at College of Health Technology, Jega	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	32142200 - STATE WIDE	0.00	0.00	0.00	100,000,000.00	0.00



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05020626001000 - Tertiary institutions' new courses accreditation	Purchase of 10No. Set Laboratory equipment, Clinical Chemistry Analyzer, Biosafety Cabinet, Advanced Clinical Microscope, Automated Microbial ID System, Large Autoclave) for the State Polytechnic, Dakingari to meet Accreditation standard.	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	32111900 - Suru Local Government	0.00	0.00	0.00	100,000,000.00	0.00
05020626001100 - Tertiary institutions' new courses accreditation	Renovation of 15 No offices at State Polytechnic, Dakingari	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	32111900 - Suru Local Government	0.00	0.00	0.00	90,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

056301800100	State Polytechnic, Dakin Gari								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					1,837,966,701.00	1,837,966,701.00	0.00	2,018,566,701.00	0.00
05100125000100 - Education Not Elsewhere Classified	Procurement and Installation of 5no. Inverter at Capacity of 5KVA including Batteries, Panel, Charge Controller and Cables	23010119 - PURCHASE OF POWER GENERATING SET	70942 - SECOND STAGE OF TERTIARY EDUCATION	32111900 - Suru Local Government	22,500,000.00	22,500,000.00	0.00	22,500,000.00	0.00
05050325000100 - Libraries and laboratories	Purchase of Laboratory Consumables and Chemicals	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	32111900 - Suru Local Government	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
05050123001600 - Schools' infrastructure construction and rehabilitation	Construction of State Polytechnic Academic Offices	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	32111900 - Suru Local Government	1,159,466,701.00	1,159,466,701.00	0.00	1,159,466,701.00	0.00
05050125000300 - Schools' infrastructure construction and rehabilitation	Rehanilitation/Renovation of Sarki Kigo Male Hostel	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	32111900 - Suru Local Government	12,500,000.00	12,500,000.00	0.00	32,500,000.00	0.00
05050125000400 - Schools' infrastructure construction and rehabilitation	Rehabilitation/Renovation of Ruwa RK Male Hostel	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	32111900 - Suru Local Government	9,000,000.00	9,000,000.00	0.00	55,000,000.00	0.00
05050125000500 - Schools' infrastructure construction and rehabilitation	Rehabilitation/Renovation of Lamido Female Hostel	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	32111900 - Suru Local Government	8,500,000.00	8,500,000.00	0.00	57,100,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

05050425000100 - Water, sanitation and hygiene	Re-Construction of 40,000 Litres Capacity Collapse Steel Tower tank	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	32111900 - Suru Local Government	36,000,000.00	36,000,000.00	0.00	26,000,000.00	0.00
05050125000200 - Schools' infrastructure construction and rehabilitation	Rehabilitation/Renovation of 3no. Classroom	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	32111900 - Suru Local Government	21,000,000.00	21,000,000.00	0.00	71,000,000.00	0.00
05050125000800 - Schools' infrastructure construction and rehabilitation	Rehabilitation/Renovation of Nasamu Multipurpose Hall	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	32111900 - Suru Local Government	35,000,000.00	35,000,000.00	0.00	35,000,000.00	0.00
05050125000900 - Schools' infrastructure construction and rehabilitation	Rehabilitation/Repairs of Perimeter Fencing	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	32111900 - Suru Local Government	7,000,000.00	7,000,000.00	0.00	33,000,000.00	0.00
05050125000600 - Schools' infrastructure construction and rehabilitation	Rehabilitation/Renovation of 2no. Academic Block	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	32111900 - Suru Local Government	42,000,000.00	42,000,000.00	0.00	42,000,000.00	0.00
05050125000700 - Schools' infrastructure construction and rehabilitation	Completion of 1no. 3 Storey Departmental Building	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	32111900 - Suru Local Government	470,000,000.00	470,000,000.00	0.00	470,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

056301900100	Adamu Augie College of Education, Argungu								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					670,862,602.00	670,862,602.00	0.00	1,978,428,260.00	0.00
05050123000300 - Schools' infrastructure construction and rehabilitation	Implementation of TETFUND projects in the school (Construction of 4 No students hostel with 400 capacity @1,000,000,000) & (500 capacity lecture hall (978,428,260)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70941 - FIRST STAGE OF TERTIARY EDUCATION	32110300 - Argungu Local Government	670,862,602.00	670,862,602.00	0.00	1,978,428,260.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

056302100100	Abdullahi Fodio University of Science & Technology Aliero (AFUSTA)								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					1,656,944,930.00	1,656,944,930.00	0.00	1,656,944,930.00	0.00
05050123001700 - Schools' infrastructure construction and rehabilitation	Construction and Furnishing of 240 Capacity Student Female Hostels	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	32120100 - Aliero Local Government	463,329,225.72	463,329,225.72	0.00	463,329,225.72	0.00
05050423001800 - Water, sanitation and hygiene	Proposed Construction of 1m litres of Water of Storage Tank at University Main Water Works	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	32120100 - Aliero Local Government	72,000,000.00	72,000,000.00	0.00	72,000,000.00	0.00
05050123001900 - Schools' infrastructure construction and rehabilitation	Construction of College of Medicine Lecture Teartre (Newly Captured) TET Fund	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	32120100 - Aliero Local Government	372,914,892.52	372,914,892.52	0.00	372,914,892.52	0.00
05100123002000 - Education Not Elsewhere Classified	Implementation of TET Fund Projects	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	32120100 - Aliero Local Government	748,700,811.76	748,700,811.76	0.00	0.00	0.00
05100123002000 - Education Not Elsewhere Classified	Rehabilitation of Students' Hostel Block A and B	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	32120100 - Aliero Local Government	0.00	0.00	0.00	474,000,000.00	0.00
05100123002000 - Education Not Elsewhere Classified	Rehabilitation of Administrative Block	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	32120100 - Aliero Local Government	0.00	0.00	0.00	274,700,811.76	0.00



KEBBI STATE 2026 APPROVED BUDGET

052100100100	Ministry of Health								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					29,094,537,646.33	29,094,537,646.33	584,226,212.00	19,945,207,964.21	500,000,000.00
04050125000104 - Functional health facilities	Purchase of 3 No. Ambulances for Medical Emergency responses at call control centre, Save One Million Live Office Complex, Birnin Kebbi	23010107 - PURCHASE OF TRUCKS	70721 - GENERAL MEDICAL SERVICES	32120600 - Birnin Kebbi Local Government	122,500,000.00	122,500,000.00	0.00	230,400,000.00	0.00
04050123000804 - Functional health facilities	Purchase and Installation of Solar System for General Hospital in Kangiwa	23010119 - PURCHASE OF POWER GENERATING SET	70721 - GENERAL MEDICAL SERVICES	32110200 - Arewa Local Government	288,075,710.88	288,075,710.88	0.00	288,075,710.88	0.00
04050123000804 - Functional health facilities	Purchase and Installation of Solar System for General Hospital in Gwandu	23010119 - PURCHASE OF POWER GENERATING SET	70721 - GENERAL MEDICAL SERVICES	32121100 - Gwandu Local Government	288,075,710.88	288,075,710.88	0.00	288,075,710.88	0.00
04050123000804 - Functional health facilities	Purchase and Installation of Solar System for General Hospital in Jega	23010119 - PURCHASE OF POWER GENERATING SET	70721 - GENERAL MEDICAL SERVICES	32121200 - Jega Local Government	288,075,710.88	288,075,710.88	0.00	288,075,710.88	0.00
04050123000804 - Functional health facilities	Purchase and Installation of Solar System for General Hospital in Ribah	23010119 - PURCHASE OF POWER GENERATING SET	70721 - GENERAL MEDICAL SERVICES	32130900 - Wasagu/Danko Local Government	288,075,710.88	288,075,710.88	0.00	288,075,710.88	0.00
04050123000804 - Functional health facilities	Purchase and Installation of Solar System for General Hospital in Diri	23010119 - PURCHASE OF POWER GENERATING SET	70721 - GENERAL MEDICAL SERVICES	32131700 - Sakaba Local Government	288,075,710.88	288,075,710.88	0.00	288,075,710.88	0.00



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04050123000804 - Functional health facilities	Purchase and Installation of Solar System for General Hospital in Shanga	23010119 - PURCHASE OF POWER GENERATING SET	70721 - GENERAL MEDICAL SERVICES	32131800 - Shanga Local Gfovernment	288,075,710.88	288,075,710.88	0.00	288,075,710.88	0.00
04050123000604 - Functional health facilities	Installation of CT-Scan machine at Kebbi State Teaching Hospital Birnin Kebbi	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	32120600 - Birnin Kebbi Local Government	51,200,000.00	51,200,000.00	0.00	0.00	0.00
04050123000904 - Functional health facilities	Procurement and Supply of Laboratory Reagents and Essential Medical Consumables for Sir Yahaya Memorial Hospital, Birnin Kebbi	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	30,260,000.00	0.00
04010223000404 - Human and institutional capacity performance management	Purchase/Supply/Replacement of Equipments for General hospitals across the State	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	32142200 - STATE WIDE	300,000,000.00	300,000,000.00	0.00	0.00	0.00
04030123000104 - Reproductive, maternal and neonatal health	Purchase of 100 delivery kits and Commodities for Maternal and Child Health Care Programme in Secondary Health Facilities	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70733 - MEDICAL AND MATERNITY CENTRE SERVICES	32142200 - STATE WIDE	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00
04030225000304 - Child health	Provision for kits and other activities under the Immunization Plus Malaria Progress by Accelerating Coverage and Transforming Services (IMPACT)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70721 - GENERAL MEDICAL SERVICES	32142200 - STATE WIDE	10,720,425,000.00	10,720,425,000.00	0.00	0.00	0.00
04030423000104 - Communicable diseases	Purchase of Epidemic Control kits	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	32142200 - STATE WIDE	80,243,500.00	80,243,500.00	0.00	0.00	0.00



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04040325000104 - In service training (continuing education)	Training/Re training of health personnel across the state	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	32142200 - STATE WIDE	190,000,000.00	190,000,000.00	0.00	0.00	0.00
04050123000104 - Functional health facilities	Purchase of AIDS Control Equipment for General Hospital across the State	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	32142200 - STATE WIDE	99,400,000.00	99,400,000.00	0.00	0.00	0.00
04050123000304 - Functional health facilities	Purchase of Medical Equipment (Digital X-ray, Dental Chair, Ultrasound machine, Surgical Sets, etc.) for G.H. Bena, G.H. Wasagu, G.H Mahuta, G.H. Warrah, G.H. Ribah and G.H. Maiyama and other Secondary Health Facilities	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70721 - GENERAL MEDICAL SERVICES	32142200 - STATE WIDE	4,812,509,455.63	4,812,509,455.63	302,571,778.12	3,568,574,925.51	0.00
04060123000104 - Sustainable drug supply	Purchase and Supply of Stock Management Tools for Logistics Management Coordinating Unit.	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	32142200 - STATE WIDE	0.00	0.00	0.00	50,000,000.00	0.00
04080225000104 - Public health laboratories	Procurement and Strategic Stocking of HIV Test Kits, Essential Medical Consumables, and Pre- and Post-Exposure HIV Prophylaxis Commodities	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	32142200 - STATE WIDE	250,000,000.00	250,000,000.00	0.00	500,000,000.00	0.00
04050126000104 - Functional health facilities	Procurement of 6No. Automated Chemistry analyser, 6No. Automated Electrolyte Analyser, 6No. Automated Haematology Analyser, 12No. Blood Banks, 12No. Haematocrit Centrifuges, 12No. Table Top Centrifuges, 12No. Storage Refrigerators, 6No. Binocular Microscope, in 6No. Secondary Health Facilities Across the State	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	32142200 - STATE WIDE	0.00	0.00	0.00	189,338,000.00	0.00



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04050123000304 - Functional health facilities	Completion of Isolation Centre/Molecular Lab. At Kebbi State Teaching Hospital Birnin Kebbi	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70721 - GENERAL MEDICAL SERVICES	32120600 - Birnin Kebbi Local Government	175,000,000.00	175,000,000.00	0.00	175,000,000.00	0.00
04050125000204 - Functional health facilities	Construction one (1) modern waiting area with a capacity of at least 150 persons and four (4) functional toilet facilities for patient relatives at Kebbi State Teaching Birnin-Kebbi	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70721 - GENERAL MEDICAL SERVICES	32120600 - Birnin Kebbi Local Government	200,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00
04060123000304 - Sustainable drug supply	Expansion of Medical Store Birnin Kebbi	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70721 - GENERAL MEDICAL SERVICES	32120600 - Birnin Kebbi Local Government	211,000,000.00	211,000,000.00	0.00	0.00	0.00
04050124000104 - Functional health facilities	Construction of one Zonal Pharmaceutical Warehouse at Zuru	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70721 - GENERAL MEDICAL SERVICES	32132100 - Zuru Local Government	300,000,000.00	300,000,000.00	0.00	300,000,000.00	0.00
04050125000404 - Functional health facilities	Rehabilitation of General Hospitals in the State (Shanga, Ngaski, Wasagu, Ka'oje, Bagudo and Ribah) etc.	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	32142200 - STATE WIDE	3,580,000,000.00	3,580,000,000.00	281,654,433.88	6,580,000,000.00	0.00
04050123000204 - Functional health facilities	Renovation & Upgrade of Kebbi State Teaching Hospital (Take-up Grants Requirement)	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70721 - GENERAL MEDICAL SERVICES	32142200 - STATE WIDE	0.00	0.00	0.00	1,200,000,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

04050125000104 - Functional health facilities	Upgrading of Perimeter Wall, Gate House, entry culvet and Purchase of CCTV Security Gadget and Security Fence Wiring for the State Medical Store Compound and Renovation of EPID Unit	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70721 - GENERAL MEDICAL SERVICES	32142200 - STATE WIDE	285,552,372.20	285,552,372.20	0.00	285,552,372.20	0.00
04050125000304 - Functional health facilities	Procurement and Installation of Medical Oxygen Eco-System and Equipment Across 2 Secondary Health (General Hospital Koko and Martha Bamaayi General Hospital Zuru) and manifold at Sir Yahaya & G.H. Argungu	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70721 - GENERAL MEDICAL SERVICES	32142200 - STATE WIDE	616,815,951.25	616,815,951.25	0.00	616,815,951.25	0.00
04030525000104 - Non-communicable diseases	Provision for the implementation of Malaria Control Programme (Micro Plan, Distribution of Mosquito net and Last Mile Distribution) etc.	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	32142200 - STATE WIDE	282,400,000.00	282,400,000.00	0.00	100,000,000.00	0.00
04070323000104 - Research and development (Institutional Review Board, Clinical Trials)	Provision for Research and Development of Health related issues	23050101 - RESEARCH AND DEVELOPMENT	70721 - GENERAL MEDICAL SERVICES	32142200 - STATE WIDE	20,000,000.00	20,000,000.00	0.00	0.00	0.00
04080123000404 - Integrated national disease surveillance	Purchase and Deploy disease surveillance tools, equipment, and essential emergency drugs to the Emergency Operation Centre (EOC)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	32142200 - STATE WIDE	256,200,000.00	256,200,000.00	0.00	410,373,500.00	0.00
04010125000104 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Establishment and Operationalization of a Monitoring, Evaluation, and Performance Management Framework for Human Capital Opportunities for Prosperity and Equity–Governance (HOPE-GOV PHC) and the Sector-Wide Approach (SWAp)	23050103 - MONITORING AND EVALUATION	70761 - HEALTH N.E.C.	32142200 - STATE WIDE	3,000,000,000.00	3,000,000,000.00	0.00	2,000,000,000.00	0.00



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04010225000104 - Human and institutional capacity performance management	Monitoring & Evaluation and Expansion of Kebbi State HRH Database	23050103 - MONITORING AND EVALUATION	70761 - HEALTH N.E.C.	32142200 - STATE WIDE	6,267,400.00	6,267,400.00	0.00	28,800,000.00	0.00
04020123001004 - Community interventions	Development and Deployment of a Comprehensive Monitoring, Evaluation, and Surveillance System for Tuberculosis and Leprosy Control Programs	23050103 - MONITORING AND EVALUATION	70761 - HEALTH N.E.C.	32142200 - STATE WIDE	187,500,000.00	187,500,000.00	0.00	142,282,700.00	0.00
04030423000204 - Communicable diseases	Provision for Research and Development for the Monitoring and Tracking of Neglected Tropical Diseases (NTDs)	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	32142200 - STATE WIDE	100,000,000.00	100,000,000.00	0.00	95,368,000.00	0.00
04040223000104 - HRH Performance management	Production and Distribution of Data Capturing Tools (Health Management Information System)	23050103 - MONITORING AND EVALUATION	70761 - HEALTH N.E.C.	32142200 - STATE WIDE	300,000,000.00	300,000,000.00	0.00	100,000,000.00	0.00
04070325000204 - Research and development (Institutional Review Board, Clinical Trials)	Special Intervention Support for Cancer Programme (strengthen cancer prevention, early detection, diagnosis, treatment, and referral services across the health system)	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	32142200 - STATE WIDE	619,069,702.00	619,069,702.00	0.00	415,360,000.00	0.00
04050126000204 - Functional health facilities	Purchase of Control Room Equipmnets set-up for the operationalization of a functional State Medical Emergency Service and Ambulance System.	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	32142200 - STATE WIDE	0.00	0.00	0.00	35,000,000.00	0.00



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04070426000104 - Monitoring and Evaluation (M&E)	Monitoring & Evaluation of Harmonize Health Sector Annual Operational Plan Implementation (supports the systematic monitoring, evaluation, and reporting of the implementation of the harmonized Health Sector Annual Operational Plan across all health MDAs and programmes	23050103 - MONITORING AND EVALUATION	70761 - HEALTH N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	53,075,250.00	0.00
04030623000204 - Nutrition	Provision for the Monitoring and Evaluation of the State Nutrition Intervention Programme across the State.	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	32142200 - STATE WIDE	400,000,000.00	400,000,000.00	0.00	500,000,000.00	500,000,000.00
04100126000104 - Health Not Elsewhere Classified	Monitoring and Evaluation of Non-Communicable Disease, Care for The Elderly, Mental Health, Oral Health & Eye Healthcare Activities in the State - Health Social Protection	23050103 - MONITORING AND EVALUATION	70732 - SPECIALIZED HOSPITAL SERVICES	32142200 - STATE WIDE	0.00	0.00	0.00	210,553,000.00	0.00



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052100300100	Primary Health Care Development Agency								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					4,777,085,012.00	4,777,085,012.00	734,650,280.18	6,378,948,562.00	0.00
04010123000101 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Purchase of 3 No. of Toyota Public address Van	23010106 - PURCHASE OF VANS	70741 - PUBLIC HEALTH SERVICES	32142200 - STATE WIDE	300,000,000.00	300,000,000.00	0.00	0.00	0.00
04030123000201 - Reproductive, maternal and neonatal health	Purchase 208 Cartons of Drugs for Bi-Annual maternal, Neonatal and Child Health Week (MNCH)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	32142200 - STATE WIDE	100,000,000.00	100,000,000.00	70,000,000.00	100,000,000.00	0.00
04030123000301 - Reproductive, maternal and neonatal health	Purchase of 450No. Delivery Bed, 675No. Single Crank Hospital Bed, 1,500No. Respiratory Timer, 1,500No. Weighing Scale and 2,000No. Height Scale for Effective Maternal and Child Health Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	32142200 - STATE WIDE	500,231,602.00	500,231,602.00	0.00	550,231,602.00	0.00
04030123000401 - Reproductive, maternal and neonatal health	Procurement of 208 cartons of commodities under the Kebbi State Family Planning	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	32142200 - STATE WIDE	300,000,000.00	300,000,000.00	0.00	350,000,000.00	0.00
04030625000101 - Nutrition	Provision for nutrition intervention project to address malnutrition in the state	23050108 - SPECIAL GRANTS AND INTERVENTION	70741 - PUBLIC HEALTH SERVICES	32142200 - STATE WIDE	250,000,000.00	250,000,000.00	0.00	0.00	0.00



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04030625000101 - Nutrition	Purchase of 12,000No. Delivery Kits for Maternal and Neo-Natal Mortality Innovation and Initiative (MAMII)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	32142200 - STATE WIDE	0.00	0.00	0.00	500,000,000.00	0.00
04050123001401 - Functional health facilities	Upgrade/Renovation of Ward Health Facilities Arewa Local Government	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	32110200 - Arewa Local Government	20,000,000.00	20,000,000.00	0.00	105,516,398.67	0.00
04050123001401 - Functional health facilities	Upgrade/Renovation of Ward Health Facilities Argungu Local Government	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	32110300 - Argungu Local Government	20,000,000.00	20,000,000.00	0.00	105,516,398.67	0.00
04050123001401 - Functional health facilities	Upgrade/Renovation of Ward Health Facilities Augie Local Government	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	32110400 - Augie Local Government	20,000,000.00	20,000,000.00	0.00	105,516,398.67	0.00
04050123001401 - Functional health facilities	Upgrade/Renovation of Ward Health Facilities Bagudo Local Government	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	32110500 - Bagudo Local Government	20,000,000.00	20,000,000.00	0.00	105,516,398.67	0.00
04050123001401 - Functional health facilities	Upgrade/Renovation of Ward Health Facilities Dandi Local Government	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	32110800 - Dandi Local Government	20,000,000.00	20,000,000.00	0.00	105,516,398.67	0.00



KEBBI STATE 2026 APPROVED BUDGET

04050123001401 - Functional health facilities	Upgrade/Renovation of Ward Health Facilities Suru Local Government	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	32111900 - Suru Local Government	20,000,000.00	20,000,000.00	0.00	105,516,398.67	0.00
04050123001401 - Functional health facilities	Upgrade/Renovation of Ward Health Facilities Aliero Local Government	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	32120100 - Aliero Local Government	20,000,000.00	20,000,000.00	0.00	105,516,398.67	0.00
04050123001401 - Functional health facilities	Upgrade/Renovation of Ward Health Facilities Birnin Kebbi Local Government	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	32120600 - Birnin Kebbi Local Government	200,000,000.00	200,000,000.00	0.00	1,055,163,986.67	0.00
04050123001401 - Functional health facilities	Upgrade/Renovation of Ward Health Facilities Bunza Local Government	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	32120700 - Bunza Local Government	20,000,000.00	20,000,000.00	0.00	105,516,398.67	0.00
04050123001401 - Functional health facilities	Upgrade/Renovation of Ward Health Facilities Gwandu Local Government	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	32121100 - Gwandu Local Government	20,000,000.00	20,000,000.00	0.00	105,516,398.67	0.00
04050123001401 - Functional health facilities	Upgrade/Renovation of Ward Health Facilities Jega Local Government	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	32121200 - Jega Local Government	20,000,000.00	20,000,000.00	0.00	105,516,398.67	0.00



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04050123001401 - Functional health facilities	Upgrade/Renovation of Ward Health Facilities Kalgo Local Government	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	32121300 - Kalgo Local Government	20,000,000.00	20,000,000.00	0.00	105,516,398.67	0.00
04050123001401 - Functional health facilities	Upgrade/Renovation of Ward Health Facilities Koko/Besse Local Government	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	32121400 - Koko/Besse Local Government	20,000,000.00	20,000,000.00	0.00	105,516,398.67	0.00
04050123001401 - Functional health facilities	Upgrade/Renovation of Ward Health Facilities Maiyama Local Government	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	32121500 - Maiyama Local Government	20,000,000.00	20,000,000.00	0.00	105,516,398.67	0.00
04050123001401 - Functional health facilities	Upgrade/Renovation of Ward Health Facilities Wasagu/Danko Local Government	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	32130900 - Wasagu/Danko Local Government	20,000,000.00	20,000,000.00	0.00	105,516,398.67	0.00
04050123001401 - Functional health facilities	Upgrade/Renovation of Ward Health Facilities Fakai Local Government	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	32131000 - Fakai Local Government	20,000,000.00	20,000,000.00	0.00	105,516,398.67	0.00
04050123001401 - Functional health facilities	Upgrade/Renovation of Ward Health Facilities Ngaski Local Government	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	32131600 - Ngaski Local Government	20,000,000.00	20,000,000.00	0.00	105,516,398.67	0.00



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04050123001401 - Functional health facilities	Upgrade/Renovation of Ward Health Facilities Sakaba Local Government	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	32131700 - Sakaba Local Government	20,000,000.00	20,000,000.00	0.00	105,516,398.67	0.00
04050123001401 - Functional health facilities	Upgrade/Renovation of Ward Health Facilities Shanga Local Gfoverment	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	32131800 - Shanga Local Gfoverment	20,000,000.00	20,000,000.00	0.00	105,516,398.67	0.00
04050123001401 - Functional health facilities	Upgrade/Renovation of Ward Health Facilities Yauri Local Government	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	32132000 - Yauri Local Government	20,000,000.00	20,000,000.00	0.00	105,516,398.67	0.00
04050123001401 - Functional health facilities	Upgrade/Renovation of Ward Health Facilities Zuru Local Government	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	32132100 - Zuru Local Government	20,000,000.00	20,000,000.00	0.00	105,516,398.67	0.00
04060223001301 - Vaccines supply chain	Rehabitation and Repairs of 40 Cold Chain Equipment (CCE)	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	32142200 - STATE WIDE	150,685,455.00	150,685,455.00	0.00	100,000,000.00	0.00
04020123001201 - Community interventions	Upgrade/Renovation Of 30 Ward Health Facilities across the 21 LGAs.	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	32142200 - STATE WIDE	25,000,000.00	25,000,000.00	0.00	0.00	0.00



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04070123000401 - Routine information system	Computerization of Health Management Information System	23050102 - COMPUTER SOFTWARE ACQUISITION	70741 - PUBLIC HEALTH SERVICES	32142200 - STATE WIDE	100,460,455.00	100,460,455.00	0.00	50,800,000.00	0.00
04030123000201 - Reproductive, maternal and neonatal health	Purchase of vaccines, drugs and medical equipment for Pre-Maternal and Child health Care (IMOP) Project.	23050108 - SPECIAL GRANTS AND INTERVENTION	70741 - PUBLIC HEALTH SERVICES	32142200 - STATE WIDE	500,675,000.00	500,675,000.00	0.00	0.00	0.00
04100123000101 - Health Not Elsewhere Classified	Special Medical Programme & Campaign	23050108 - SPECIAL GRANTS AND INTERVENTION	70741 - PUBLIC HEALTH SERVICES	32142200 - STATE WIDE	400,032,500.00	400,032,500.00	0.00	0.00	0.00
04100123000301 - Health Not Elsewhere Classified	Rehabilitation of Primary Health Centres in the State, Under One Roof	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	32142200 - STATE WIDE	850,000,000.00	850,000,000.00	564,650,280.18	850,000,000.00	0.00
04100123000501 - Health Not Elsewhere Classified	Rehabilitation of Primary Health Centres with Partners (UNICEF, WHO Etc.)	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	32142200 - STATE WIDE	700,000,000.00	700,000,000.00	100,000,000.00	350,000,000.00	0.00
04040123000501 - Pre-service training	Procurement of On-boarding Kits and Setting up of Office Stations for 3,624 Newly Recruited Health Workers	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70761 - HEALTH N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	362,425,000.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

052110800100	Kebbi State Contributory Healthcare Management Agency (KECHEMA)								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					3,787,222,640.63	3,787,222,640.63	1,407,346,572.00	478,859,850.00	0.00
04090124000104 - Mobilising equity contributions and vulnerable group funds	PURCHASE OF 3 Nos 2024 Toyota HILUX	23010105 - PURCHASE OF MOTOR VEHICLES	70741 - PUBLIC HEALTH SERVICES	32142200 - STATE WIDE	285,045,000.00	285,045,000.00	0.00	379,109,850.00	0.00
04090123000104 - Mobilising equity contributions and vulnerable group funds	Capitation Fee for Service - Provision for health insurance (25% OF BHCPF 687,675,472)	23050108 - SPECIAL GRANTS AND INTERVENTION	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	171,918,868.00	171,918,868.00	0.00	0.00	0.00
04090124000104 - Mobilising equity contributions and vulnerable group funds	CAPITATION/FEE FOR SERVICE - BHCPF FG GRANT FOR ENROLMENT ETC	23050108 - SPECIAL GRANTS AND INTERVENTION	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	687,675,472.00	687,675,472.00	478,126,713.00	0.00	0.00
04090125000204 - Mobilising equity contributions and vulnerable group funds	Capitation Fee for Service - Employee Contributions for enrolment	23050108 - SPECIAL GRANTS AND INTERVENTION	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	1,045,172,800.63	1,045,172,800.63	706,917,730.00	0.00	0.00
04090125000304 - Mobilising equity contributions and vulnerable group funds	Capitation Fee for Service - PARTNERS SUPPORT FOR ENROLMENT ,CAPITATION/FEE FOR SERVICE ETC	23050108 - SPECIAL GRANTS AND INTERVENTION	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	239,255,500.00	239,255,500.00	222,302,129.00	0.00	0.00



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04090225000104 - Mobilising employers' contributions to the State Social Health Insurance Scheme	Capitation Fee for Service - Employer Contributions	23050108 - SPECIAL GRANTS AND INTERVENTION	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	368,200,000.00	368,200,000.00	0.00	0.00	0.00
04090124000204 - Mobilising equity contributions and vulnerable group funds	REHABILITATION OF 5NO. Zonal Office (Argungun, Zuru, Koko Besse, Bagudo, Yauri)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	75,000,000.00	75,000,000.00	0.00	99,750,000.00	0.00
04090125000104 - Mobilising equity contributions and vulnerable group funds	Provision of Basic Minimum Package of Health Care Services to Facilities (Employee Contributions)	23050108 - SPECIAL GRANTS AND INTERVENTION	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	914,955,000.00	914,955,000.00	0.00	0.00	0.00



KEBBI STATE 2026 APPROVED BUDGET

052110900100	Drugs and Medical Consumables Management Agency (DMCMA)								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					<u>1,129,293,391.99</u>	<u>1,129,293,391.99</u>	<u>0.00</u>	<u>951,693,391.99</u>	<u>0.00</u>
04060125000101 - Sustainable drug supply	Landscaping for Drugs and Medical Consumable Management Agency (DMCMA)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	32142200 - STATE WIDE	30,000,000.00	30,000,000.00	0.00	0.00	0.00
04060125000304 - Sustainable drug supply	Purchase of 4 no. Cooling Van for Distribution of Drugs (Toyota Van Dyna Model)	23010106 - PURCHASE OF VANS	70711 - PHARMACEUTICAL PRODUCTS	32142200 - STATE WIDE	154,000,000.00	154,000,000.00	0.00	306,400,000.00	0.00
04060123000204 - Sustainable drug supply	Purchase of Drugs and Medical Equipment for the Revolving Fund Programme (DRF)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70711 - PHARMACEUTICAL PRODUCTS	32142200 - STATE WIDE	945,293,391.99	945,293,391.99	0.00	645,293,391.99	0.00



KEBBI STATE 2026 APPROVED BUDGET

053500100100	Ministry of Environment								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					28,965,000,000.00	28,965,000,000.00	1,523,775,000.00	9,641,373,900.00	0.00
20100126000100 - CLIMATE CHANGE - General	Purchase of environmental health equipment, 200No. recycling machine for sanitation control measures (incinerator) in Birnin Kebbi	23010107 - PURCHASE OF TRUCKS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	200,000,000.00	0.00
20100126000200 - CLIMATE CHANGE - General	Purchase of environmental health equipment, 100No. recycling machine for sanitation control measures (incinerator) in Yauri	23010107 - PURCHASE OF TRUCKS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	32132000 - Yauri Local Government	0.00	0.00	0.00	100,000,000.00	0.00
20100126000300 - CLIMATE CHANGE - General	Purchase of environmental health equipment, 100No. recycling machine for sanitation control measures (incinerator) in Zuru	23010107 - PURCHASE OF TRUCKS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	32132100 - Zuru Local Government	0.00	0.00	0.00	100,000,000.00	0.00
09100123000500 - Environmental Improvement - General	Procurement of Laboratory Equipment (2No. Automated Discret (wet chemical) Analyzer, 2No. Unconfined Compressive Strength Equipment, 2No. Soil Digester, 2No. Hand Held Gas Meter and 2No. Oil and Water Monitor) KESEPA	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70531 - POLLUTION ABATEMENT	32120600 - Birnin Kebbi Local Government	50,000,000.00	50,000,000.00	0.00	100,000,000.00	0.00
20100123000200 - CLIMATE CHANGE - General	Purchase of Forestry Equipment (1No. Feller Bunchers, 1No. Harvesters and 1No. Forwarders)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	32142200 - STATE WIDE	5,000,000.00	5,000,000.00	0.00	50,000,000.00	0.00
09100126000100 - Environmental Improvement - General	Purchase of 32No. Heavy-Duty Drainage Pumps (5–300 HP) Drainage maintenance	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	50,000,000.00	0.00
09100123000400 - Environmental Improvement - General	Provision for Alternative Source of Energy	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70436 - NON ELECTRIC ENERGY	32142200 - STATE WIDE	40,000,000.00	40,000,000.00	0.00	0.00	0.00



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20100123000500 - CLIMATE CHANGE - General	Establishment of Parks & Gardens in B/Kebbi	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	32120600 - Birnin Kebbi Local Government	100,000,000.00	100,000,000.00	0.00	0.00	0.00
09100126000200 - Environmental Improvement - General	Purchase of 30,000 Set of Certified Economic Tree for Forestry II Project in Argungu	23040101 - TREE PLANTING	70561 - ENVIRONMENTA L PROTECTION N.E.C.	32110300 - Argungu Local Government	0.00	0.00	0.00	130,000,000.00	0.00
20100126000400 - CLIMATE CHANGE - General	Construction of shelterbelts and allied planting Bagudo	23040101 - TREE PLANTING	70561 - ENVIRONMENTA L PROTECTION N.E.C.	32110500 - Bagudo Local Government	0.00	0.00	0.00	40,000,000.00	0.00
20100123000100 - CLIMATE CHANGE - General	Construction of Modern Orchard farm in Birnin Kebbi	23040101 - TREE PLANTING	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	32120600 - Birnin Kebbi Local Government	20,000,000.00	20,000,000.00	0.00	750,000,000.00	0.00
20100126000500 - CLIMATE CHANGE - General	Watershed planting	23040101 - TREE PLANTING	70561 - ENVIRONMENTA L PROTECTION N.E.C.	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	9,000,000.00	0.00
09100126000300 - Environmental Improvement - General	Purchase of Economic Tree for Forestry II Project in Bunza	23040101 - TREE PLANTING	70561 - ENVIRONMENTA L PROTECTION N.E.C.	32120700 - Bunza Local Government	0.00	0.00	0.00	200,000,000.00	0.00
20100126000600 - CLIMATE CHANGE - General	Construction of shelterbelts and allied planting Jega	23040101 - TREE PLANTING	70561 - ENVIRONMENTA L PROTECTION N.E.C.	32121200 - Jega Local Government	0.00	0.00	0.00	40,000,000.00	0.00
20100123001000 - CLIMATE CHANGE - General	Purchase of Seeds and Production Planting	23040101 - TREE PLANTING	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	32142200 - STATE WIDE	25,000,000.00	25,000,000.00	0.00	20,000,000.00	0.00
20100123001100 - CLIMATE CHANGE - General	Rehabilitation and Protection of Endangered Tree Species	23040101 - TREE PLANTING	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	32142200 - STATE WIDE	5,000,000.00	5,000,000.00	0.00	50,000,000.00	0.00



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20100126000700 - CLIMATE CHANGE - General	Environmental Enlightenment campaign (Sensitization, workshop, seminars) on flooding open defecation, waste management	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTA L PROTECTION N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	50,000,000.00	0.00
20100123001600 - CLIMATE CHANGE - General	Provision for the Implementation of Agro- Climatic Resilience in Semi-Arid Landscapes (Construction of the culvert and landscaping - ACREASAL) in Arewa Local Government	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70561 - ENVIRONMENTA L PROTECTION N.E.C.	32110200 - Arewa Local Government	1,362,857,142.86	1,362,857,142.86	72,560,714.29	355,827,328.57	0.00
20100123001600 - CLIMATE CHANGE - General	Provision for the Implementation of Agro- Climatic Resilience in Semi-Arid Landscapes (Construction of the culvert and landscaping - ACREASAL) in Argungu Local Government	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70561 - ENVIRONMENTA L PROTECTION N.E.C.	32110300 - Argungu Local Government	1,362,857,142.86	1,362,857,142.86	72,560,714.29	355,827,328.57	0.00
20100123001600 - CLIMATE CHANGE - General	Provision for the Implementation of Agro- Climatic Resilience in Semi-Arid Landscapes (Construction of the culvert and landscaping - ACREASAL) in Aleiro Local Government	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70561 - ENVIRONMENTA L PROTECTION N.E.C.	32110400 - Augie Local Government	1,362,857,142.86	1,362,857,142.86	72,560,714.29	355,827,328.57	0.00
20100123001600 - CLIMATE CHANGE - General	Provision for the Implementation of Agro- Climatic Resilience in Semi-Arid Landscapes (Construction of the culvert and landscaping - ACREASAL) in Augie Local Government	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70561 - ENVIRONMENTA L PROTECTION N.E.C.	32110500 - Bagudo Local Government	1,362,857,142.86	1,362,857,142.86	72,560,714.29	355,827,328.57	0.00
20100123001600 - CLIMATE CHANGE - General	Provision for the Implementation of Agro- Climatic Resilience in Semi-Arid Landscapes (Construction of the culvert and landscaping - ACREASAL) in Birnin Kebbi Local Government	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70561 - ENVIRONMENTA L PROTECTION N.E.C.	32110800 - Dandi Local Government	1,362,857,142.86	1,362,857,142.86	72,560,714.29	355,827,328.57	0.00



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20100123001600 - CLIMATE CHANGE - General	Provision for the Implementation of Agro-Climatic Resilience in Semi-Arid Landscapes (Construction of the culvert and landscaping - ACREASAL) in Bunza Local Government	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	32111900 - Suru Local Government	1,362,857,142.86	1,362,857,142.86	72,560,714.29	355,827,328.57	0.00
20100123001600 - CLIMATE CHANGE - General	Provision for the Implementation of Agro-Climatic Resilience in Semi-Arid Landscapes (Construction of the culvert and landscaping - ACREASAL) in Bagudo Local Government	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	32120100 - Aliero Local Government	1,362,857,142.86	1,362,857,142.86	72,560,714.29	355,827,328.57	0.00
20100123001600 - CLIMATE CHANGE - General	Provision for the Implementation of Agro-Climatic Resilience in Semi-Arid Landscapes (Construction of the culvert and landscaping - ACREASAL) in Dandi Local Government	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	32120600 - Birnin Kebbi Local Government	1,362,857,142.86	1,362,857,142.86	72,560,714.29	355,827,328.57	0.00
20100123001600 - CLIMATE CHANGE - General	Provision for the Implementation of Agro-Climatic Resilience in Semi-Arid Landscapes (Construction of the culvert and landscaping - ACREASAL) in Danko Wasagu Local Government	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	32120700 - Bunza Local Government	1,362,857,142.86	1,362,857,142.86	72,560,714.29	355,827,328.57	0.00
20100123001600 - CLIMATE CHANGE - General	Provision for the Implementation of Agro-Climatic Resilience in Semi-Arid Landscapes (Construction of the culvert and landscaping - ACREASAL) in Fakai Local Government	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	32121100 - Gwandu Local Government	1,362,857,142.86	1,362,857,142.86	72,560,714.29	355,827,328.57	0.00
20100123001600 - CLIMATE CHANGE - General	Provision for the Implementation of Agro-Climatic Resilience in Semi-Arid Landscapes (Construction of the culvert and landscaping - ACREASAL) in Gwandu Local Government	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	32121200 - Jega Local Government	1,362,857,142.86	1,362,857,142.86	72,560,714.29	355,827,328.57	0.00



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20100123001600 - CLIMATE CHANGE - General	Provision for the Implementation of Agro-Climatic Resilience in Semi-Arid Landscapes (Construction of the culvert and landscaping - ACREASAL) in Jega Local Government	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	32121300 - Kalgo Local Government	1,362,857,142.86	1,362,857,142.86	72,560,714.29	355,827,328.57	0.00
20100123001600 - CLIMATE CHANGE - General	Provision for the Implementation of Agro-Climatic Resilience in Semi-Arid Landscapes (Construction of the culvert and landscaping - ACREASAL) in Kalgo Local Government	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	32121400 - Koko/Besse Local Government	1,362,857,142.86	1,362,857,142.86	72,560,714.29	355,827,328.57	0.00
20100123001600 - CLIMATE CHANGE - General	Provision for the Implementation of Agro-Climatic Resilience in Semi-Arid Landscapes (Construction of the culvert and landscaping - ACREASAL) in Koko-Besse Local Government	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	32121500 - Maiyama Local Government	1,362,857,142.86	1,362,857,142.86	72,560,714.29	355,827,328.57	0.00
20100123001600 - CLIMATE CHANGE - General	Provision for the Implementation of Agro-Climatic Resilience in Semi-Arid Landscapes (Construction of the culvert and landscaping - ACREASAL) in Maiyama Local Government	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	32130900 - Wasagu/Danko Local Government	1,362,857,142.86	1,362,857,142.86	72,560,714.29	355,827,328.57	0.00
20100123001600 - CLIMATE CHANGE - General	Provision for the Implementation of Agro-Climatic Resilience in Semi-Arid Landscapes (Construction of the culvert and landscaping - ACREASAL) in Ngaski Local Government	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	32131000 - Fakai Local Government	1,362,857,142.86	1,362,857,142.86	72,560,714.29	355,827,328.57	0.00
20100123001600 - CLIMATE CHANGE - General	Provision for the Implementation of Agro-Climatic Resilience in Semi-Arid Landscapes (Construction of the culvert and landscaping - ACREASAL) in Sakaba Local Government	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	32131600 - Ngaski Local Government	1,362,857,142.86	1,362,857,142.86	72,560,714.29	355,827,328.57	0.00



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20100123001600 - CLIMATE CHANGE - General	Provision for the Implementation of Agro-Climatic Resilience in Semi-Arid Landscapes (Construction of the culvert and landscaping - ACREASAL) in Shanga Local Government	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	32131700 - Sakaba Local Government	1,362,857,142.86	1,362,857,142.86	72,560,714.29	355,827,328.57	0.00
20100123001600 - CLIMATE CHANGE - General	Provision for the Implementation of Agro-Climatic Resilience in Semi-Arid Landscapes (Construction of the culvert and landscaping - ACREASAL) in Suru Local Government	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	32131800 - Shanga Local Gfovernment	1,362,857,142.86	1,362,857,142.86	72,560,714.29	355,827,328.57	0.00
20100123001600 - CLIMATE CHANGE - General	Provision for the Implementation of Agro-Climatic Resilience in Semi-Arid Landscapes (Construction of the culvert and landscaping - ACREASAL) in Yauri Local Government	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	32132000 - Yauri Local Government	1,362,857,142.86	1,362,857,142.86	72,560,714.29	355,827,328.57	0.00
20100123001600 - CLIMATE CHANGE - General	Provision for the Implementation of Agro-Climatic Resilience in Semi-Arid Landscapes (Construction of the culvert and landscaping - ACREASAL) in Zuru Local Government	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	32132100 - Zuru Local Government	1,362,857,142.86	1,362,857,142.86	72,560,714.29	355,827,328.57	0.00
20100123001400 - CLIMATE CHANGE - General	Purchase of Improve Forest Reserves (7,000 Faidherbia Albida, 7,000 Adansonia Digitata and 7,000 Gmelina Arboria) in Birnin Kebbi	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C.	32120600 - Birnin Kebbi Local Government	100,000,000.00	100,000,000.00	0.00	30,000,000.00	0.00
09100126000400 - Environmental Improvement - General	Construction of dump site and recycling village in Birnin Kebbi	23040104 - INDUSTRIAL POLLUTION PREVENTION & CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	32120600 - Birnin Kebbi Local Government	0.00	0.00	0.00	250,000,000.00	0.00



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055400100100	Minsitry of Humanitarian and Empowerment								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					4,400,000,000.00	4,400,000,000.00	2,620,170,719.20	3,005,500,000.00	0.00
03100125000100 - Poverty Alleviation General	SUPPLY OF MOTORCYCLE for 21 LGA Director Social and Zonal officers	23010104 - PURCHASE MOTOR CYCLES	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	140,000,000.00	140,000,000.00	96,635,000.00	0.00	0.00
03100125000500 - Poverty Alleviation General	Purchase of Furniture and Fittings for 5no Zonal Offices (Argungu, B/Kebbi, Jega, Yauri and Zuru)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	80,000,000.00	80,000,000.00	0.00	0.00	0.00
03100125000200 - Poverty Alleviation General	Supply of Office Equipments (Computers, Mobile Tabs, Printers, Scanners)	23010114 - PURCHASE OF COMPUTER PRINTERS	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	70,000,000.00	70,000,000.00	0.00	0.00	0.00
03100125000300 - Poverty Alleviation General	Supply and Installation of 30KVA Inverter, Batteries and Solar Panel	23010119 - PURCHASE OF POWER GENERATING SET	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	50,000,000.00	50,000,000.00	0.00	100,000,000.00	0.00
03100125000400 - Poverty Alleviation General	Supply and Installation of Internet Facilities	23010145 - PURCHASE OF ICT EQUIPMENTS	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	20,000,000.00	20,000,000.00	20,000,000.00	0.00	0.00
03100123004600 - Poverty Alleviation General	Construction of Senior citizens centre	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
03100123003600 - Poverty Alleviation General	Construction and Installation of 5 Solar Boreholes in 3 Rehabilitation Centres (Psytric Rehab Jega, Disable Rehab Argungu and Drug Addict Rehab Zuru)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	250,000,000.00	250,000,000.00	250,000,000.00	0.00	0.00



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03100123003700 - Poverty Alleviation General	Construction and Installation of Solar Borehole at 2 IDPs Camp	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	100,000,000.00	100,000,000.00	0.00	500,000,000.00	0.00
03100124000900 - Poverty Alleviation General	Support to Small Scale Farmers on Wet & Dry season farming in the State	23050108 - SPECIAL GRANTS AND INTERVENTION	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	450,000,000.00	450,000,000.00	0.00	0.00	0.00
03100123004100 - Poverty Alleviation General	Provision for the construction of IDPs Resettlement & Repatriation centres to Various Communities (Kalgo, Zuru, Ambursa and Mahuta)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	335,000,000.00	335,000,000.00	300,000,000.00	800,000,000.00	0.00
03100125000600 - Poverty Alleviation General	Renovation of 2 No. Zonal Humanitarian Offices at Argungu	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	32110300 - Argungu Local Government	37,500,000.00	37,500,000.00	0.00	87,500,000.00	0.00
03100123004400 - Poverty Alleviation General	Construction of training 1No workshop Centers each for PLWDs in Birnin Kebbi	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	32120600 - Birnin Kebbi Local Government	15,000,000.00	15,000,000.00	0.00	100,000,000.00	0.00
03100123004400 - Poverty Alleviation General	Construction of training 1No workshop Centers each for PLWDs in Bunza	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	32120700 - Bunza Local Government	15,000,000.00	15,000,000.00	0.00	100,000,000.00	0.00
03100125000600 - Poverty Alleviation General	Renovation of 2 No. Zonal Humanitarian Offices at Zuru	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	32132000 - Yauri Local Government	37,500,000.00	37,500,000.00	0.00	87,500,000.00	0.00
03100123004200 - Poverty Alleviation General	Renovation of Mentally Disabled Centres in Jega and Zuru	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	80,000,000.00	80,000,000.00	0.00	80,000,000.00	0.00



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03100124000500 - Poverty Alleviation General	Renovation and expansion of Toilets at Disable Centre Andarai, Argungu and Amanawa Leprosy Centre Kalgo	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	150,000,000.00	150,000,000.00	100,000,000.00	150,000,000.00	0.00
03100125000800 - Poverty Alleviation General	Provision for the purchase of Management Information System software for Disaster Management	23050102 - COMPUTER SOFTWARE ACQUISITION	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	100,000,000.00	100,000,000.00	0.00	50,500,000.00	0.00
03100124000400 - Poverty Alleviation General	Provision of National/International Observance Days	23050104 - ANNIVERSARIES/ CELEBRATIONS	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	100,000,000.00	100,000,000.00	69,500,000.00	0.00	0.00
03100124000800 - Poverty Alleviation General	Ramadan and Sallah Support to Vulnerable and less privilege in the State	23050104 - ANNIVERSARIES/ CELEBRATIONS	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	70,000,000.00	70,000,000.00	50,000,000.00	0.00	0.00
03100123003400 - Poverty Alleviation General	Construction of Drugs/Substance Addiction Centre in Gwandu Emirates	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	200,000,000.00	200,000,000.00	127,000,000.00	750,000,000.00	0.00
03100124000200 - Poverty Alleviation General	Humanitarian Assistance to Victims of Kebbi Banditry (food, cash, dignity kids, and psychosocial)	23050108 - SPECIAL GRANTS AND INTERVENTION	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	500,000,000.00	500,000,000.00	362,500,000.00	0.00	0.00
03100124000600 - Poverty Alleviation General	Special intervention for People Empowerment Programme	23050108 - SPECIAL GRANTS AND INTERVENTION	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	450,000,000.00	450,000,000.00	150,000,000.00	0.00	0.00
03100124001000 - Poverty Alleviation General	Provision for seed capital to support Market Women/Petty Traders for economic empowerment	23050108 - SPECIAL GRANTS AND INTERVENTION	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	400,000,000.00	400,000,000.00	394,535,719.20	0.00	0.00
03100125000700 - Poverty Alleviation General	Provision for cash transfer to vulnerable in the State through the Implementation of CARES programme (P for R) (SCTU)	23050108 - SPECIAL GRANTS AND INTERVENTION	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	500,000,000.00	500,000,000.00	500,000,000.00	0.00	0.00



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03100126000100 - Poverty Alleviation General	Empowerment kits support for the Rehabilitation and Reintegration Support to Free 500 Inmates, under the Humanitarian Amnesty Project.	23050101 - RESEARCH AND DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	50,000,000.00	0.00
03100124000700 - Poverty Alleviation General	Implementation of Social Security Welfare Fund Programme in the State	23050109 - PROVISION OF AGRICULTURAL INPUTS	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	200,000,000.00	200,000,000.00	200,000,000.00	0.00	0.00
03100125000200 - Poverty Alleviation General	Purchase of 10No. HP Corei7 Laptop Computer	23010113 - PURCHASE OF COMPUTERS	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	24,550,000.00	0.00
03100125000200 - Poverty Alleviation General	Purchase of 10No. Multifunction Printers	23010114 - PURCHASE OF COMPUTER PRINTERS	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	13,600,000.00	0.00
03100125000200 - Poverty Alleviation General	Purchase of 10No. Drones for Surveillance/Mapping	23010133 - PURCHASE OF SURVEYING EQUIPMENT	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	0.00	0.00	0.00	61,850,000.00	0.00



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055400200100	Social Security Welfare Fund								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					450,000,000.00	450,000,000.00	0.00	0.00	0.00
03100125000900 - Poverty Alleviation General	Provision for the Implementation of Social Security Welfare Fund Programme in the State	23050108 - SPECIAL GRANTS AND INTERVENTION	71091 - SOCIAL PROTECTION N.E.C.	32142200 - STATE WIDE	450,000,000.00	450,000,000.00	0.00	0.00	0.00



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055100100100	Ministry for Local Government & Chieftaincy Affairs								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2026 Nutrition Tagging
Total					387,599,543.50	387,599,543.50	0.00	350,828,070.62	0.00
13100126010800 - Reform of Government and Governance - General	PURCHASE OF 1 TOYOTA HILUX 2024 MODEL FOR MOCLGA HQ MONITORING ACTIVITIES	23010105 - PURCHASE OF MOTOR VEHICLES	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	32120600 - Birnin Kebbi Local Government	150,500,000.00	150,500,000.00	0.00	88,000,000.00	0.00
13100126010900 - Reform of Government and Governance - General	PROCUREMENT OF 21 HP BANG & OLUFSEN ELITE BOOK LAPTOPS AND ACCESSORIES FOR 21 LG BUDGET OFFICERS AND 5 HQ STAFF	23010113 - PURCHASE OF COMPUTERS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	32142200 - STATE WIDE	24,000,000.00	24,000,000.00	0.00	24,700,000.00	0.00
13100123002700 - Reform of Government and Governance - General	PROCUREMENT OF EMBROIDERY MACHINES FOR SKILL ACQUISITION CENTRE (30 BUTTER-FLY SEWING MACHINES, AND 45 EMBROIDERY MACHINES Etc	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	32142200 - STATE WIDE	85,000,000.00	85,000,000.00	0.00	70,250,000.00	0.00
13100123002800 - Reform of Government and Governance - General	REHABILITATION AND RENOVATION OF MOLGCA ZONAL OFFICE AT ARGUNGU AND ZURU	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	32142200 - STATE WIDE	55,000,000.00	55,000,000.00	0.00	64,772,742.00	0.00
13100124000900 - Reform of Government and Governance - General	RESEARCH AND DEVELOPMENT ACTIVITIES FOR THE DEVELOPMENT OF 21 LGA SMART DEVELOPMENT PLAN	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	32142200 - STATE WIDE	28,099,543.50	28,099,543.50	0.00	58,105,328.62	0.00
13100123002900 - Reform of Government and Governance - General	INSPECTION, MONITORING AND EVALUATION OF LOCAL GOVERNMENT PROJECTS AND ACTIVITIES	23050103 - MONITORING AND EVALUATION	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	32142200 - STATE WIDE	45,000,000.00	45,000,000.00	0.00	45,000,000.00	0.00