



KEBBI STATE GOVERNMENT

SAKABA LOCAL GOVERNMENT 2026 BUDGET



2026 BUDGET SUMMARY

321317 - Sakaba Local Government, Kebbi State - 2026 Budget: Summary

Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
Opening Balance	582,000,000.00		734,670,448.00
Recurrent Revenue	5,846,282,516.00	6,000,058,897.00	8,601,219,907.00
11 - GOVERNMENT SHARE OF FAAC	5,638,519,659.00	5,893,266,891.00	8,414,527,050.00
12 - INDEPENDENT REVENUE	207,762,857.00	106,792,006.00	186,692,857.00
Recurrent Expenditure	2,005,407,197.00	1,954,178,797.00	1,999,396,855.00
21 - PERSONNEL COST	563,035,595.00	591,572,706.00	593,035,595.00
22 - OTHER RECURRENT COSTS	1,442,371,602.00	1,362,606,091.00	1,406,361,260.00
Transfer to Capital Account	4,422,875,319.00	4,045,880,100.00	7,336,493,500.00
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURE	4,422,875,319.00	3,311,209,652.00	7,336,493,500.00
Total Revenue (including OB)	6,428,282,516.00	6,000,058,897.00	9,335,890,355.00
Total Expenditure	6,428,282,516.00	5,265,388,449.00	9,335,890,355.00



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TOTAL REVENUE BY ECONOMIC CLASSIFICATION

321317 - Sakaba Local Government, Kebbi State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
1	REVENUE	5,846,282,516.00	6,000,058,897.00	8,601,219,907.00
11	GOVERNMENT SHARE OF FAAC	5,638,519,659.00	5,893,266,891.00	8,414,527,050.00
1101	GOVERNMENT SHARE OF FAAC	5,638,519,659.00	5,893,266,891.00	8,414,527,050.00
110101	LOCAL GOVERNMENT SHARE OF STAT	1,233,571,812.00	2,160,472,984.00	3,429,484,407.00
11010101	STATUTORY ALLOCATION	1,233,571,812.00	2,160,472,984.00	3,429,484,407.00
110102	LOCAL GOVERNMENT SHARE OF VAT	2,811,158,580.00	2,447,004,640.00	4,253,616,403.00
11010201	SHARE OF VAT	2,811,158,580.00	2,447,004,640.00	4,253,616,403.00
110103	LOCAL GOVERNMENT SHARE OF OTHE	1,593,789,267.00	1,285,789,267.00	731,426,240.00
11010302	Excess Non-Oil	109,559,622.00	101,559,622.00	113,027,475.00
11010303	Exchange Gain	1,484,229,645.00	1,184,229,645.00	618,398,765.00
12	INDEPENDENT REVENUE	207,762,857.00	106,792,006.00	186,692,857.00
1201	TAX REVENUE	11,000,000.00	6,000,000.00	9,000,000.00
120101	PERSONAL TAXES	1,000,000.00	1,000,000.00	1,000,000.00
12010102	Community or Poll Taxes	1,000,000.00	1,000,000.00	1,000,000.00
120103	OTHER TAXES	10,000,000.00	5,000,000.00	8,000,000.00
12010301	Cattle Tax (Where Applicable)	5,000,000.00	2,000,000.00	3,000,000.00
12010306	DEVELOPMENT TAX/LEVY	2,000,000.00	1,000,000.00	2,000,000.00
12010314	Other Service Taxes	3,000,000.00	2,000,000.00	3,000,000.00
1202	NON-TAX REVENUE	196,762,857.00	100,792,006.00	177,692,857.00
120201	LICENCES - GENERAL	29,338,000.00	23,360,000.00	29,208,000.00
12020101	Bicycle License	250,000.00	200,000.00	250,000.00
12020102	Canoe License	3,000,000.00	2,000,000.00	3,000,000.00
12020103	Dog/Cat License	300,000.00	2,000,000.00	300,000.00
12020104	Cart/Truck License	5,000,000.00	4,500,000.00	6,000,000.00
12020105	Hawker Permit License	120,000.00	90,000.00	120,000.00
12020106	Liquor License	110,000.00	-	110,000.00
12020107	Palm wine Tappers/Selling License	100,000.00	50,000.00	80,000.00
12020108	Learning Driving License	20,000.00	15,000.00	20,000.00



Code	Economic	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
12020109	Bulk Cigarettes License	257,000.00	-	257,000.00
12020112	Motorcycle License	200,000.00	200,000.00	300,000.00
12020113	Warf Landing License	400,000.00	-	400,000.00
12020114	Eating House License	3,600,000.00	2,550,000.00	3,100,000.00
12020115	Kiosk License	300,000.00	300,000.00	300,000.00
12020116	Bakery House License	400,000.00	3,000,000.00	400,000.00
12020117	Registration of Meat Van license	60,000.00	50,000.00	60,000.00
12020118	Cattle Dealers License	4,000,000.00	3,000,000.00	4,000,000.00
12020120	Cold Room License	2,000,000.00	-	2,000,000.00
12020124	Dane Gun License	500,000.00	150,000.00	300,000.00
12020126	Control of Noise Permit	10,000.00	-	10,000.00
12020128	Tent at Sea Beach Permit	1,000,000.00	-	1,000,000.00
12020129	Cinematography License	10,000.00	10,000.00	10,000.00
12020131	Radio & Television License	20,000.00	-	20,000.00
12020133	Open Air Preaching Permit	1,000.00	5,000.00	6,000.00
12020135	Sand Dredging License	2,000,000.00	1,000,000.00	1,500,000.00
12020136	Trade License	1,000,000.00	1,000,000.00	1,000,000.00
12020137	Petty Trade License	300,000.00	300,000.00	300,000.00
12020138	Sand, Granite, Iron, Sellers License	100,000.00	-	100,000.00
12020139	Sawmill License	1,500,000.00	1,000,000.00	1,500,000.00
12020144	Photo Studio License	20,000.00	10,000.00	15,000.00
12020149	Battery Charges License	50,000.00	30,000.00	40,000.00
12020157	Building Materials Seller License	1,500,000.00	1,300,000.00	1,500,000.00
12020158	Kerosene Seller License	150,000.00	150,000.00	150,000.00
12020160	Hair Dressing/Barbing Salon License	260,000.00	150,000.00	260,000.00
12020162	Poultry Trading	300,000.00	300,000.00	300,000.00
12020163	Pit sheading Licenses	500,000.00	-	500,000.00



Code	Economic	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
120204	FEES- GENERAL	38,892,000.00	19,848,000.00	28,702,000.00
12020401	Survey Fees	100,000.00	100,000.00	100,000.00
12020402	Slaughter/Abattoir Fees	5,600,000.00	3,600,000.00	5,000,000.00
12020403	Marriage Registration Fees	4,494,000.00	4,300,000.00	4,494,000.00
12020404	Naming of Streets Registration Fees	50,000.00	50,000.00	50,000.00
12020410	Maternity & Dispensary Fees	20,000.00	20,000.00	30,000.00
12020413	Birth & Death Registration Fees	50,000.00	50,000.00	50,000.00
12020414	General Contractor Registration Fees	3,138,000.00	1,138,000.00	1,638,000.00
12020415	Tenders Fees	3,500,000.00	3,500,000.00	3,500,000.00
12020416	Forestry & Fuel Exploitation Fees	2,000,000.00	-	2,000,000.00
12020417	Falling of Trees Fees	1,500,000.00	1,500,000.00	1,500,000.00
12020419	Advertisement Fee (Sign Post)	40,000.00	40,000.00	40,000.00
12020425	Customary Right of Occupancy fees	1,200,000.00	1,400,000.00	1,600,000.00
12020434	Entertainment, Drumming & Temporary Boc	200,000.00	150,000.00	200,000.00
12020435	Mobile Sales Promotion Fees	1,500,000.00	1,000,000.00	1,500,000.00
12020436	Commercial Motor Vehicle/Motor Cycle/Tric	5,500,000.00	1,500,000.00	3,500,000.00
12020438	Approval of Building Plan Fees	10,000,000.00	1,500,000.00	3,500,000.00
120206	SALES - GENERAL	13,050,000.00	2,300,000.00	17,050,000.00
12020601	Sales of Stores (As applicable)	10,050,000.00	1,500,000.00	10,050,000.00
12020602	Sales of Unserviceable Stores (Refer to scra	2,000,000.00	300,000.00	6,000,000.00
12020603	Sales of Agricultural Produce(As applicable)	1,000,000.00	500,000.00	1,000,000.00
120207	EARNINGS -GENERAL	17,570,000.00	5,315,000.00	15,520,000.00
12020707	EARNINGS FROM MEDICAL SERVICES	20,000.00	15,000.00	20,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIE	4,000,000.00	1,000,000.00	2,000,000.00
12020714	Earning from Workshops/Training Servises (3,500,000.00	2,300,000.00	3,500,000.00
12020726	Commission on Transfer Plot	50,000.00	-	-
12020727	Earnings from any other services	10,000,000.00	2,000,000.00	10,000,000.00



Code	Economic	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
120204	FEES- GENERAL	38,892,000.00	19,848,000.00	28,702,000.00
12020401	Survey Fees	100,000.00	100,000.00	100,000.00
12020402	Slaughter/Abattoir Fees	5,600,000.00	3,600,000.00	5,000,000.00
120208	RENT ON GOVERNMENT BUILDINGS -	43,000,000.00	11,200,000.00	38,300,000.00
12020801	RENT ON LOCAL GOVERNMENT QUARTERS	5,000,000.00	5,000,000.00	5,000,000.00
12020805	RENT ON LOCAL GOVERNMENT BUILDINGS	15,000,000.00	2,000,000.00	15,000,000.00
12020807	Rent on Market Lets & Government Shops	5,000,000.00	200,000.00	300,000.00
12020812	Tenement Rate (from Telecom Network, Ai	18,000,000.00	4,000,000.00	18,000,000.00
120209	RENT ON LAND & OTHERS - GENERAL	22,000,000.00	6,000,000.00	15,500,000.00
12020901	Rent on Govt. Lands	10,000,000.00	2,000,000.00	5,000,000.00
12020915	Ground Rate	6,000,000.00	2,000,000.00	6,000,000.00
12020917	Federal Govt. Grant in lieu of Tenement Rat	2,000,000.00	1,000,000.00	2,000,000.00
12020918	State Govt. Grant in lieu of Tenement Rates	4,000,000.00	1,000,000.00	2,500,000.00
120211	INVESTMENT INCOME	3,000,000.00	3,000,000.00	3,500,000.00
12021101	Dividends Receivable	3,000,000.00	3,000,000.00	3,500,000.00
120213	RE-IMBURSEMENT GENERAL	29,912,857.00	29,769,006.00	29,912,857.00
12021304	LG Share of State IGR	29,912,857.00	29,769,006.00	29,912,857.00



TOTAL EXPENDITURE BY DEPARTMENTS

321317 - Sakaba Local Government, Kebbi State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
	Total Expenditure	6,428,282,516.00	5,265,388,449.00	9,335,890,355.00
01000000000	ADMINISTRATION SECTOR	1,999,152,185.00	1,420,498,036.00	2,909,448,698.00
01110000000	OFFICE OF THE LG CHAIRMAN	51,427,101.00	47,192,297.00	47,527,101.00
011100100100	OFFICE OF THE CHAIRMAN	50,188,310.00	45,953,506.00	46,288,310.00
011118300100	INTERNAL AUDIT	1,238,791.00	1,238,791.00	1,238,791.00
01120000000	LOCAL GOVERNMENT COUNCIL	130,342,860.00	155,079,971.00	160,342,860.00
011200300100	THE COUNCIL	130,342,860.00	155,079,971.00	160,342,860.00
01610000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	12,368,592.00	11,868,592.00	12,368,592.00
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	12,368,592.00	11,868,592.00	12,368,592.00
01620000000	ADMINISTRATION & GENERAL SERVICES	1,805,013,632.00	1,206,357,176.00	2,689,210,145.00
016200100100	ADMINISTRATION & GENERAL SERVICES	1,805,013,632.00	1,206,357,176.00	2,689,210,145.00
02000000000	ECONOMIC SECTOR	2,826,092,160.00	2,551,529,143.00	4,303,727,946.00
02150000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEV	860,651,655.00	1,106,051,655.00	1,403,350,655.00
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPME	860,651,655.00	1,106,051,655.00	1,403,350,655.00
02200000000	DEPARTMENT FINANCE AND SUPPLIES	960,184,062.00	898,384,062.00	1,125,280,919.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	960,184,062.00	898,384,062.00	1,125,280,919.00
02340000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	974,519,586.00	519,856,569.00	1,746,859,515.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	974,519,586.00	519,856,569.00	1,746,859,515.00
02380000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPR	30,736,857.00	27,236,857.00	28,236,857.00
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	30,736,857.00	27,236,857.00	28,236,857.00
05000000000	SOCIAL SECTOR	1,603,038,171.00	1,293,361,270.00	2,122,713,711.00
05170000000	DEPARTMENT OF SOCIAL DEVELOPMENT & EDUCATION	1,228,150,730.00	977,128,897.00	1,497,300,730.00
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	782,839,605.00	583,817,772.00	951,989,605.00
051702600100	UNIVERSAL BASIC EDUCATION BOARD (UBEB)	445,311,125.00	393,311,125.00	545,311,125.00
05210000000	DEPARTMENT OF MEDICAL & HEALTH SERVICE	299,985,742.00	246,485,742.00	528,685,742.00
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	299,985,742.00	246,485,742.00	528,685,742.00
05510000000	TRADITIONAL RULERS' COUNCIL	74,901,699.00	69,746,631.00	96,727,239.00
055100100100	TRADITIONAL RULERS' COUNCIL	74,901,699.00	69,746,631.00	96,727,239.00



PERSONNEL EXPENDITURE BY DEPARTMENT

Administrative Code	Economic Detailed Code	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
011100100100 - OFFICE OF THE CHAIRMAN	21010103 - CONSOLIDATED REVENUE FUND CHARGE- SALARIES	3,451,592.00	3,451,592.00	3,451,592.00
011100100100 - OFFICE OF THE CHAIRMAN	21020102 - Transport Allowance	3,000,000.00	3,000,000.00	3,000,000.00
011118300100 - INTERNAL AUDIT	21010101 - SALARIES	1,022,147.00	1,022,147.00	1,022,147.00
011118300100 - INTERNAL AUDIT	21020102 - Transport Allowance	216,644.00	216,644.00	216,644.00
011100100100 - OFFICE OF THE CHAIRMAN	21020109 - Furniture Allowance	2,800,000.00	2,800,000.00	2,800,000.00
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	21010103 - CONSOLIDATED REVENUE FUND CHARGE- SALARIES	2,668,592.00	2,668,592.00	2,668,592.00
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	21020102 - Transport Allowance	1,200,000.00	1,200,000.00	1,200,000.00
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	21020109 - Furniture Allowance	2,500,000.00	2,500,000.00	2,500,000.00
011200300100 - THE COUNCIL	21010103 - CONSOLIDATED REVENUE FUND CHARGE- SALARIES	35,542,860.00	35,542,860.00	35,542,860.00
011200300100 - THE COUNCIL	21020102 - Transport Allowance	0.00	28,537,111.00	30,000,000.00
011200300100 - THE COUNCIL	21020109 - Furniture Allowance	30,000,000.00	30,000,000.00	30,000,000.00
011200300100 - THE COUNCIL	21030104 - CLEARANCE OF GRATUITY ARREARS	27,000,000.00	27,000,000.00	27,000,000.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	21010101 - SALARIES	50,023,496.00	50,023,496.00	50,023,496.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	21020102 - Transport Allowance	14,017,048.00	14,017,048.00	14,017,048.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	21010101 - SALARIES	46,636,875.00	46,636,875.00	46,636,875.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	21020102 - Transport Allowance	12,791,062.00	12,791,062.00	12,791,062.00



022000100100 - DEPARTMENT FINANCE AND SUPPLIES	21020202 - CONTRIBUTORY PENSION (EMPLOYERS)	0.00		
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	21030101 - GRATUITY	80,850,807.00	80,850,807.00	80,850,807.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	21010101 - SALARIES	31,554,958.00	31,554,958.00	31,554,958.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	21020102 - Transport Allowance	8,266,487.00	8,266,487.00	8,266,487.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	21020202 - CONTRIBUTORY PENSION (EMPLOYERS)	13,633,694.00	13,633,694.00	13,633,694.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	21030101 - GRATUITY	3,261,680.00	3,261,680.00	3,261,680.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	21010101 - SALARIES	82,488,547.00	82,488,547.00	82,488,547.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	21020102 - Transport Allowance	22,646,384.00	22,646,384.00	22,646,384.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	21010101 - SALARIES	33,885,889.00	33,885,889.00	33,885,889.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	21020102 - Transport Allowance	9,265,766.00	9,265,766.00	9,265,766.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	21010101 - SALARIES			
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	21020102 - Transport Allowance			



023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	21010101 - SALARIES	13,018,293.00	13,018,293.00	13,018,293.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	21020102 - Transport Allowance	3,545,487.00	3,545,487.00	3,545,487.00
055100100100 - TRADITIONAL RULERS' COUNCIL	21010101 - SALARIES	8,469,562.00	8,469,562.00	8,469,562.00
055100100100 - TRADITIONAL RULERS' COUNCIL	21020102 - Transport Allowance	2,540,868.00	2,540,868.00	2,540,868.00
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	21010101 - SALARIES	12,989,890.00	12,989,890.00	12,989,890.00
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	21020102 - Transport Allowance	3,746,967.00	3,746,967.00	3,746,967.00



OVERHEAD EXPENDITURE BY DEPARTMENT

Administrative Code	Economic Detailed Code	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
011100100100 - OFFICE OF THE CHAIRMAN	22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	3,000,000.00	1,500,000.00	3,000,000.00
011100100100 - OFFICE OF THE CHAIRMAN	22020201 - ELECTRICITY CHARGES	0.00		
011100100100 - OFFICE OF THE CHAIRMAN	22020202 - TELEPHONE CHARGES	0.00		
011100100100 - OFFICE OF THE CHAIRMAN	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	0.00		
011100100100 - OFFICE OF THE CHAIRMAN	22020402 - MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	2,000,000.00	2,000,000.00
011100100100 - OFFICE OF THE CHAIRMAN	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000.00	3,000,000.00	2,500,000.00
011100100100 - OFFICE OF THE CHAIRMAN	22021024 - COMMITTEE & COMMISSION EXPENSES	0.00		
011100100100 - OFFICE OF THE CHAIRMAN	22021007 - WELFARE PACKAGES	4,536,718.00	3,801,914.00	4,536,718.00
011100100100 - OFFICE OF THE CHAIRMAN	22020501 - LOCAL TRAINING	0.00		
011100100100 - OFFICE OF THE CHAIRMAN	22021001 - ENTERTAINMENT & HOSPITALITY	0.00		
011100100100 - OFFICE OF THE CHAIRMAN	22021002 - HONORARIUM AND SITTING ALLOWANCE	0.00		
011100100100 - OFFICE OF THE CHAIRMAN	22021028 - DEVELOPMENT PLANNING COSTS	26,400,000.00	26,400,000.00	25,000,000.00
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	3,000,000.00	2,500,000.00	3,000,000.00
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	22020201 - ELECTRICITY CHARGES	3,000,000.00	3,000,000.00	3,000,000.00
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	22020202 - TELEPHONE CHARGES	0.00		



016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	0.00		
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00		
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	22020402 - MAINTENANCE OF OFFICE FURNITURE	0.00		
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	22021024 - COMMITTEE & COMMISION EXPENSES	0.00		
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	22021007 - WELFARE PACKAGES	0.00		
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	22020501 - LOCAL TRAINING	0.00		
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	22021001 - ENTERTAINMENT & HOSPITALITY	0.00		
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	22021002 - HONORARIUM AND SITTING ALLOWANCE	0.00		
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	22020406 - OTHER MAINTENANCE SERVICES	0.00		
011200300100 - THE COUNCIL	22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	4,000,000.00	3,000,000.00	4,000,000.00
011200300100 - THE COUNCIL	22020201 - ELECTRICITY CHARGES	0.00		
011200300100 - THE COUNCIL	22020202 - TELEPHONE CHARGES	0.00		
011200300100 - THE COUNCIL	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	0.00		



011200300100 - THE COUNCIL	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000.00	3,000,000.00	4,000,000.00
011200300100 - THE COUNCIL	22020402 - MAINTENANCE OF OFFICE FURNITURE	4,000,000.00	3,000,000.00	4,000,000.00
011200300100 - THE COUNCIL	22021024 - COMMITTEE & COMMISSION EXPENSES	0.00		
011200300100 - THE COUNCIL	22021007 - WELFARE PACKAGES	25,800,000.00	25,000,000.00	25,800,000.00
011200300100 - THE COUNCIL	22020501 - LOCAL TRAINING	0.00		
011200300100 - THE COUNCIL	22021001 - ENTERTAINMENT & HOSPITALITY	0.00		
011200300100 - THE COUNCIL	22021002 - HONORARIUM AND SITTING ALLOWANCE	0.00		
011200300100 - THE COUNCIL	22020406 - OTHER MAINTENANCE SERVICES	0.00		
016200100100 - ADMINISTRATION & GENERAL SERVICES	22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	3,000,000.00	1,500,000.00	3,000,000.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	22020201 - ELECTRICITY CHARGES	0.00		
016200100100 - ADMINISTRATION & GENERAL SERVICES	22020202 - TELEPHONE CHARGES	0.00		
016200100100 - ADMINISTRATION & GENERAL SERVICES	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	4,000,000.00	3,500,000.00	4,000,000.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	22020402 - MAINTENANCE OF OFFICE FURNITURE	3,000,000.00		
016200100100 - ADMINISTRATION & GENERAL SERVICES	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	500,000.00	2,000,000.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	22021024 - COMMITTEE & COMMISSION EXPENSES	0.00		
016200100100 - ADMINISTRATION & GENERAL SERVICES	22040105 - GRANTS TO GOVERNMENT AGENCIES - RECURRENT	8,553,575.00	7,640,722.00	15,640,722.00



016200100100 - ADMINISTRATION & GENERAL SERVICES	22020501 - LOCAL TRAINING	0.00		
016200100100 - ADMINISTRATION & GENERAL SERVICES	22021001 - ENTERTAINMENT & HOSPITALITY	4,000,000.00	3,000,000.00	4,000,000.00
016200100100 - ADMINISTRATION & GENERAL SERVICES	22021007 - WELFARE PACKAGES	0.00		
016200100100 - ADMINISTRATION & GENERAL SERVICES	22020406 - OTHER MAINTENANCE SERVICES	0.00		
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22020601 - SECURITY SERVICES	38,400,000.00	38,400,000.00	43,000,000.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	3,000,000.00	2,000,000.00	3,000,000.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22020201 - ELECTRICITY CHARGES	0.00		
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22020202 - TELEPHONE CHARGES	0.00		
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	3,000,000.00	1,000,000.00	2,000,000.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22020402 - MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	2,000,000.00	2,000,000.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	1,200,000.00	2,000,000.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22020701 - FINANCIAL CONSULTING	0.00		
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22040105 - GRANTS TO GOVERNMENT AGENCIES - RECURRENT	74,915,076.00	74,915,076.00	65,121,298.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22020501 - LOCAL TRAINING	0.00		
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22021001 - ENTERTAINMENT & HOSPITALITY	0.00		
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22021007 - WELFARE PACKAGES	30,000,000.00	20,000,000.00	20,000,000.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22020406 - OTHER MAINTENANCE SERVICES	0.00		



051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	3,000,000.00	2,000,000.00	3,000,000.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22020201 - ELECTRICITY CHARGES	0.00		
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22020202 - TELEPHONE CHARGES	0.00		
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	0.00		
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22020402 - MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	2,000,000.00	3,000,000.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	2,000,000.00	3,000,000.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22021024 - COMMITTEE & COMMISSION EXPENSES	0.00		
051702600100 - UNIVERSAL BASIC EDUCATION BOARD (UBEB)	22040105 - GRANTS TO GOVERNMENT AGENCIES - RECURRENT	359,311,125.00	359,311,125.00	359,311,125.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22020501 - LOCAL TRAINING	11,822,786.00	10,960,000.00	11,822,786.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22021001 - ENTERTAINMENT & HOSPITALITY	0.00		
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22021007 - WELFARE PACKAGES	4,800,000.00	4,500,000.00	4,800,000.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22020406 - OTHER MAINTENANCE SERVICES	1,000,000.00	800,000.00	1,000,000.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	3,000,000.00	1,000,000.00	2,000,000.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22020201 - ELECTRICITY CHARGES	0.00		
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22020202 - TELEPHONE CHARGES	0.00		
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	0.00		
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22020402 - MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	2,000,000.00	3,000,000.00



052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	1,000,000.00	1,500,000.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22020708 - MEDICAL CONSULTING	0.00		
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22040105 - GRANTS TO GOVERNMENT AGENCIES - RECURRENT	35,850,811.00	35,850,811.00	35,850,811.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22020501 - LOCAL TRAINING	0.00		
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22021001 - ENTERTAINMENT & HOSPITALITY	0.00		
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22021004 - MEDICAL EXPENSES: LOCAL	1,000,000.00	1,000,000.00	1,200,000.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	22020406 - OTHER MAINTENANCE SERVICES	40,000,000.00	20,000,000.00	20,000,000.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	3,000,000.00	1,000,000.00	3,000,000.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	22020201 - ELECTRICITY CHARGES	0.00		
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	22020202 - TELEPHONE CHARGES	0.00		
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	0.00		
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	22020402 - MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	1,000,000.00	3,000,000.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	2,000,000.00	2,000,000.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	22020707 - AGRICULTURAL CONSULTING	0.00		
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	22040105 - GRANTS TO GOVERNMENT AGENCIES - RECURRENT	0.00		
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	22020501 - LOCAL TRAINING	0.00		
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	22021001 - ENTERTAINMENT & HOSPITALITY	0.00		



021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	22020406 - OTHER MAINTENANCE SERVICES	2,000,000.00	2,000,000.00	1,500,000.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	3,000,000.00	1,500,000.00	3,000,000.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22020201 - ELECTRICITY CHARGES	4,000,000.00	3,500,000.00	3,500,000.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22020202 - TELEPHONE CHARGES	0.00		
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	0.00		
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22020402 - MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	3,000,000.00	2,000,000.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	3,000,000.00	2,000,000.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22020704 - ENGINEERING SERVICES	4,000,000.00	3,000,000.00	2,000,000.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22040106 - GRANT TO GOVERNMENT AGENCIES - CAPITAL	0.00		
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22020501 - LOCAL TRAINING	0.00		
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22021001 - ENTERTAINMENT & HOSPITALITY	0.00		
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22021027 - PROJECT MONITORING EXPENSES	0.00		
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22020406 - OTHER MAINTENANCE SERVICES	2,000,000.00	1,500,000.00	2,000,000.00
055100100100 - TRADITIONAL RULERS' COUNCIL	22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	4,000,000.00	3,000,000.00	3,000,000.00
055100100100 - TRADITIONAL RULERS' COUNCIL	22020201 - ELECTRICITY CHARGES	0.00		
055100100100 - TRADITIONAL RULERS' COUNCIL	22020202 - TELEPHONE CHARGES	0.00		



055100100100 - TRADITIONAL RULERS' COUNCIL	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	0.00		
055100100100 - TRADITIONAL RULERS' COUNCIL	22020402 - MAINTENANCE OF OFFICE FURNITURE	4,000,000.00	3,000,000.00	2,500,000.00
055100100100 - TRADITIONAL RULERS' COUNCIL	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000.00	3,000,000.00	3,000,000.00
055100100100 - TRADITIONAL RULERS' COUNCIL	22021024 - COMMITTEE & COMMISSION EXPENSES	0.00		
055100100100 - TRADITIONAL RULERS' COUNCIL	22040105 - GRANTS TO GOVERNMENT AGENCIES - RECURRENT	47,891,269.00	46,736,201.00	74,216,809.00
055100100100 - TRADITIONAL RULERS' COUNCIL	22020501 - LOCAL TRAINING	0.00		
055100100100 - TRADITIONAL RULERS' COUNCIL	22021001 - ENTERTAINMENT & HOSPITALITY	1,000,000.00	1,000,000.00	1,500,000.00
055100100100 - TRADITIONAL RULERS' COUNCIL	22021007 - WELFARE PACKAGES	0.00		
055100100100 - TRADITIONAL RULERS' COUNCIL	22020406 - OTHER MAINTENANCE SERVICES	3,000,000.00	2,000,000.00	1,500,000.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22070103 - TRANSFER OF 25% OF FAAC FOR STATE/LG JOINT PROJECTS			
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22040106 - GRANT TO GOVERNMENT AGENCIES - CAPITAL			
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	3,000,000.00	1,500,000.00	3,000,000.00
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22020201 - ELECTRICITY CHARGES	0.00		
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22020202 - TELEPHONE CHARGES	2,000,000.00	2,000,000.00	1,500,000.00
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	3,000,000.00	2,000,000.00	3,000,000.00
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22020402 - MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	3,000,000.00	2,000,000.00
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	2,000,000.00	2,000,000.00



023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22020701 - FINANCIAL CONSULTING	0.00		
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22040109 - GRANTS TO COMMUNITIES/NGOS	0.00		
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22020501 - LOCAL TRAINING	0.00		
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22021001 - ENTERTAINMENT & HOSPITALITY	0.00		
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22021007 - WELFARE PACKAGES	0.00		
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22020406 - OTHER MAINTENANCE SERVICES	0.00		
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	22070103 - TRANSFER OF 25% OF FAAC FOR STATE/LG JOINT PROJECTS	593,590,242.00	593,590,242.00	584,560,991.00
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22040105 - GRANTS TO GOVERNMENT AGENCIES - RECURRENT			
012500100100 - OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	22020601 - SECURITY SERVICES			
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22020405 - MAINTENANCE OF PLANTS / GENERATORS	4,500,000.00	4,000,000.00	4,500,000.00



CAPITAL EXPENDITURE BY PROJECTS

321317 - Sakaba Local Government, Kebbi State - 2026 Budget: Capital Projects

Project Name	Administrative Code and Description	Location Code and Description	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
Total Capital Expenditure			4,422,875,319.00	3,311,209,652.00	7,336,493,500.00
Purchase & Distribution of Fertilizer to 2000 farmers	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131797 - LG Wide - Sakaba LG	450,000,000.00	420,000,000.00	500,000,000.00
Repairs of 2 Tractor	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131797 - LG Wide - Sakaba LG	5,000,000.00	50,000,000.00	75,000,000.00
Purchase of Agro Chemicals (Force Up, DD Force, etc.) for 2000 farmers	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131797 - LG Wide - Sakaba LG	120,000,000.00	100,000,000.00	120,000,000.00
Construction/Rehabilitation of 5 Fertilizer Stores	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131797 - LG Wide - Sakaba LG	10,000,000.00	5,000,000.00	10,000,000.00
Purchase of 4285 Bags of Grains	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131797 - LG Wide - Sakaba LG	151,000,000.00	151,000,000.00	250,000,000.00
Purchase of 200 Water Pump machine	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL	32131797 - LG Wide - Sakaba LG	5,000,000.00	-	5,000,000.00



	RESOURCES & RURAL DEVELOPMENT				
Local participation on Agriculture Programme	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131797 - LG Wide - Sakaba LG	5,000,000.00	4,000,000.00	40,000,000.00
Purchase Poultry Veterinary Drugs	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131797 - LG Wide - Sakaba LG	5,000,000.00	-	5,000,000.00
Construction/Rehabilitation 1 Veterinary Clinic in Sakaba	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131709 - Sakaba	5,000,000.00	-	5,000,000.00
Rehabilitation/Construction of 5 Abattoirs	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131797 - LG Wide - Sakaba LG	10,000,000.00	5,000,000.00	5,199,000.00
Demarcation of Grazing Reserve	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131797 - LG Wide - Sakaba LG	4,000,000.00	-	4,000,000.00
Rehabilitation of Poultry in Sakaba LG Secretariat	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131709 - Sakaba	1,000,000.00	-	1,000,000.00



Construction of 1 Earth Dams in Sakaba	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131709 - Sakaba	20,000,000.00	15,000,000.00	20,000,000.00
Construction of 3000 Nursery/Tree Transplanting Amenities	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131797 - LG Wide - Sakaba LG	2,000,000.00	-	2,000,000.00
Establishment of 2 Nurseries in Sakaba	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131709 - Sakaba	5,000,000.00	300,000,000.00	300,000,000.00
3000 Tree Planting Campaign LG-wide	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131797 - LG Wide - Sakaba LG	2,000,000.00	1,400,000.00	2,000,000.00
Planting and Rehabilitation of 1000 Arabic Gum Trees	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131797 - LG Wide - Sakaba LG	1,000,000.00	1,000,000.00	1,000,000.00
Establishment of 1 Fish Pond in Sakaba Community	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131709 - Sakaba	1,500,000.00	1,500,000.00	1,500,000.00
Purchase of 2 Canoe in Makuku Community	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131707 - Makuku	1,000,000.00	-	1,000,000.00
Purchase of 50 Fingerlings	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131797 - LG Wide - Sakaba LG	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of 10 Sewing and Knitting Machine	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131797 - LG Wide - Sakaba LG	2,500,000.00	2,000,000.00	2,500,000.00
Purchase/Maintenance of 1 Waste Recycle Machine	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131797 - LG Wide - Sakaba LG	600,000.00	500,000.00	600,000.00



Provision of street lights across all wards	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32131797 - LG Wide - Sakaba LG	70,000,000.00	65,000,000.00	70,000,000.00
Rural Electrification projects across all wards	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32131797 - LG Wide - Sakaba LG	48,000,000.00	40,000,000.00	48,000,000.00
Purchase and installation of 1 Transformer in Tudun Kuka Community	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32131797 - LG Wide - Sakaba LG	20,000,000.00	20,000,000.00	220,000,000.00
Repairs and Renovation of Markets LG-wide	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32131797 - LG Wide - Sakaba LG	20,000,000.00	-	20,000,000.00
Repairs and Renovation of Motor Parks LG-wide	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32131797 - LG Wide - Sakaba LG	20,000,000.00	15,000,000.00	20,000,000.00
Purchase of 1 unit of Revenue Vehicle	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32131797 - LG Wide - Sakaba LG	5,000,000.00	-	5,000,000.00
Construction of Market Stalls LG-wide	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32131797 - LG Wide - Sakaba LG	20,000,000.00	10,000,000.00	20,000,000.00
Renovation of Lock-Up Shops LG-wide	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32131797 - LG Wide - Sakaba LG	6,000,000.00	-	198,319,886.00
Construction and Rehabilitation of Asphalt Roads LG-wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32131797 - LG Wide - Sakaba LG	300,000,000.00	200,000,000.00	300,000,000.00
Construction and Rehabilitation of Concrete Bridges LG-wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32131797 - LG Wide - Sakaba LG	50,000,000.00	40,000,000.00	50,000,000.00
Construction of concrete ring Culverts LG-wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32131797 - LG Wide - Sakaba LG	40,000,000.00	-	40,000,000.00



Provision of laterite feeder roads LG-wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32131797 - LG Wide - Sakaba LG	200,000,000.00	1,500,000.00	300,000,000.00
Construction of Public Library in Dirin Daji	051702600100 - UNIVERSAL BASIC EDUCATION BOARD (UBEB)	32131710 - Tudun Kuka	30,000,000.00	-	30,000,000.00
Rehabilitation of Sabon Birni Primary School	051702600100 - UNIVERSAL BASIC EDUCATION BOARD (UBEB)	32131701 - Adai	20,000,000.00	10,000,000.00	70,000,000.00
Purchase of School Furniture & Instructional Materials LG-wide	051702600100 - UNIVERSAL BASIC EDUCATION BOARD (UBEB)	32131797 - LG Wide - Sakaba LG	10,000,000.00	7,000,000.00	10,000,000.00
Rehabilitation of Islamiyya Schools in Dankolo	051702600100 - UNIVERSAL BASIC EDUCATION BOARD (UBEB)	32131702 - Dankolo	6,000,000.00	-	6,000,000.00
Construction of Classrooms, Offices and Stores in Doka/Bere Primary School	051702600100 - UNIVERSAL BASIC EDUCATION BOARD (UBEB)	32131703 - Doka/bere	20,000,000.00	17,000,000.00	70,000,000.00
Rehabilitation & Construction of 1 PHC & 2 Dispensary	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32131797 - LG Wide - Sakaba LG	25,000,000.00	20,000,000.00	25,000,000.00
Purchase of 1 Ambulance in Dirin Daji PHC	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32131701 - Adai	8,000,000.00	6,000,000.00	8,000,000.00
Purchase of Hospital Equipment in Gulbin Kuka PHC	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32131706 - Janbirni	12,000,000.00	11,000,000.00	12,000,000.00
Support to Nutrition Activities LG wide	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32131797 - LG Wide - Sakaba LG	20,000,000.00	17,000,000.00	20,000,000.00
Construction of Pit Latrine LG wide	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32131797 - LG Wide - Sakaba LG	4,000,000.00	-	4,000,000.00
Purchase of 1000 Insecticide Nets LG-wide	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32131797 - LG Wide - Sakaba LG	6,000,000.00	6,000,000.00	56,000,000.00



Medical Outreach Programme LG-wide	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32131797 - LG Wide - Sakaba LG	4,000,000.00	3,500,000.00	4,000,000.00
Immunization Programme LG-wide	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32131797 - LG Wide - Sakaba LG	5,000,000.00	-	5,000,000.00
Medical Assistance Programme LG wide	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32131797 - LG Wide - Sakaba LG	20,000,000.00	17,000,000.00	120,000,000.00
Purchase and Distribution of Drugs to PHCs	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32131797 - LG Wide - Sakaba LG	6,000,000.00	-	106,000,000.00
Purchase of 1 set of Information Equipment for the LG Secretariat.	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131709 - Sakaba	500,000.00	-	7,500,000.00
Construction of 1 Television Viewing Centre in Sakaba	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131797 - LG Wide - Sakaba LG	-	-	-
Construction/Rehabilitation of Town Hall in Sakaba	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131709 - Sakaba	3,000,000.00	2,000,000.00	18,000,000.00
Construction of Women Centre in Sakaba	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131709 - Sakaba	3,000,000.00	1,500,000.00	3,000,000.00
Purchase of Sport Equipment LG-wide	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131797 - LG Wide - Sakaba LG	1,500,000.00	1,000,000.00	1,500,000.00
Renovation of Sakaba Stadium	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131709 - Sakaba	-	-	50,000,000.00
Youth Empowerment Programme LG-wide	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131797 - LG Wide - Sakaba LG	10,000,000.00	30,000,000.00	150,000,000.00
Purchase of Services Materials for NYSC/Electoral Commission/Hajj operation.	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131797 - LG Wide - Sakaba LG	303,000,000.00	303,000,000.00	400,000,000.00
Construction of 1 Orphanage Home/Hall in Sakaba	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131709 - Sakaba	2,000,000.00	-	2,000,000.00



Support to Cultural and Traditional Activities LG-wide	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131797 - LG Wide - Sakaba LG	2,000,000.00	-	2,000,000.00
Provision of Service Materials for Sallah Celebration Festival LG-wide	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131797 - LG Wide - Sakaba LG	125,000,000.00	84,440,953.00	150,000.00
Support to the Community suffering from Flood & Disaster	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131797 - LG Wide - Sakaba LG	3,000,000.00	-	3,000,000.00
Rehabilitation of 1 Skill Acquisition Centre in Sakaba	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131797 - LG Wide - Sakaba LG	8,000,000.00	8,000,000.00	8,000,000.00
Renovation of Army base in Dirin Daji	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131704 - Fada	70,000,000.00	-	70,000,000.00
Purchase of Firefighting Equipments in Sakaba Fire Station	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32131709 - Sakaba	2,000,000.00	-	2,002,946.00
Construction/Rehabilitation of Sakaba Fire Service Station	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32131709 - Sakaba	9,000,000.00	7,000,000.00	9,000,000.00
Construction of Open Dug Wells in all 11 wards	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32131797 - LG Wide - Sakaba LG	10,000,000.00	-	10,000,000.00
Construction/Rehabilitation of Boreholes LG-wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32131797 - LG Wide - Sakaba LG	15,000,000.00	10,000,000.00	15,000,000.00
Construction/Rehabilitation of Hand Pumps LG-wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32131797 - LG Wide - Sakaba LG	41,292,789.00	40,292,789.00	521,292,789.00
Construction/Rehabilitation of Water Reticulation (Pipe Network) LG-wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32131797 - LG Wide - Sakaba LG	6,000,000.00	-	6,000,000.00
Construction of concrete ring Culverts & Drainages LG-wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32131797 - LG Wide - Sakaba LG	40,000,000.00	30,000,000.00	40,000,000.00



Rehabilitation and Evacuation of Drainages/Erosion Control LG-wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32131797 - LG Wide - Sakaba LG	43,163,017.00	15,000,000.00	40,000,000.00
Construction of Refuse Collection Centre LG-wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32131797 - LG Wide - Sakaba LG	5,000,000.00	-	5,000,000.00
Environmental Sanitation LG-wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32131797 - LG Wide - Sakaba LG	5,000,000.00	-	5,000,000.00
Land Compensation - LG-wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32131797 - LG Wide - Sakaba LG	30,000,000.00	15,000,000.00	30,000,000.00
Construction of Skill Acquisition Centre in Sakaba	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131709 - Sakaba	10,000,000.00	-	10,000,000.00
Construction of Police Outpost in 2 Communities	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131797 - LG Wide - Sakaba LG	20,000,000.00	20,000,000.00	50,000,000.00
Community Base Poverty Reduction Programme (CPRP)	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131797 - LG Wide - Sakaba LG	50,000,000.00	30,000,000.00	50,000,000.00
Construction /Rehabilitation of Cemeteries LG-wide	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131797 - LG Wide - Sakaba LG	30,000,000.00	-	30,000,000.00
Construction/Rehabilitation of Mosque/Churches LG-wide	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131797 - LG Wide - Sakaba LG	40,000,000.00	20,000,000.00	7,000,000.00
Community Development Assistant/ Hajj Operation LG-wide	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131797 - LG Wide - Sakaba LG	10,000,000.00	-	-
Support to National Population Centre (NPC)	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131797 - LG Wide - Sakaba LG	3,000,000.00	-	3,000,000.00
Support to Development Exchange Partners.	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131797 - LG Wide - Sakaba LG	2,000,000.00	2,000,000.00	-



TOTAL EXPENDITURE BY FUNCTION

321317 - Sakaba Local Government, Kebbi State - 2026 Budget: Total Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
	Total Expenditure	6,428,282,516.00	5,265,388,449.00	9,335,890,355.00
701	GENERAL PUBLIC SERVICES	1,482,902,784.00	1,269,781,969.00	1,592,766,902.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	348,481,566.00	347,683,873.00	351,787,788.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	163,099,762.00	183,102,069.00	189,199,762.00
70112	FINANCIAL AND FISCAL AFFAIRS	185,381,804.00	164,581,804.00	162,588,026.00
7013	GENERAL SERVICES	538,830,976.00	326,507,854.00	656,418,123.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	33,736,857.00	27,236,857.00	31,236,857.00
70133	OTHER GENERAL SERVICES	505,094,119.00	299,270,997.00	625,181,266.00
7016	GENERAL PUBLIC SERVICES N.E.C.	2,000,000.00	2,000,000.00	-
70161	GENERAL PUBLIC SERVICES N.E.C.	2,000,000.00	2,000,000.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	593,590,242.00	593,590,242.00	584,560,991.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	593,590,242.00	593,590,242.00	584,560,991.00
703	PUBLIC ORDER AND SAFETY	1,139,400,000.00	827,066,666.00	2,146,812,312.00
7031	POLICE SERVICES	58,400,000.00	58,400,000.00	93,000,000.00
70311	POLICE SERVICES	58,400,000.00	58,400,000.00	93,000,000.00
7032	FIRE PROTECTION SERVICES	11,000,000.00	7,000,000.00	11,002,946.00
70321	FIRE PROTECTION SERVICES	11,000,000.00	7,000,000.00	11,002,946.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	1,070,000,000.00	761,666,666.00	2,042,809,366.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	1,070,000,000.00	761,666,666.00	2,042,809,366.00
704	ECONOMIC AFFAIRS	1,755,115,435.00	1,579,015,435.00	2,785,634,321.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	61,463,780.00	35,963,780.00	61,463,780.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	61,463,780.00	35,963,780.00	61,463,780.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	709,651,655.00	955,051,655.00	1,153,350,655.00
70421	AGRICULTURE	684,151,655.00	643,151,655.00	832,850,655.00
70422	FORESTRY	20,000,000.00	307,400,000.00	315,000,000.00
70423	FISHING AND HUNTING	5,500,000.00	4,500,000.00	5,500,000.00
7043	FUEL AND ENERGY	138,000,000.00	125,000,000.00	338,000,000.00
70435	ELECTRICITY	138,000,000.00	125,000,000.00	338,000,000.00
7045	TRANSPORT	669,000,000.00	302,000,000.00	764,500,000.00
70451	ROAD TRANSPORT	669,000,000.00	302,000,000.00	764,500,000.00



Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
7047	OTHER INDUSTRIES	26,000,000.00	10,000,000.00	218,319,886.00
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	26,000,000.00	10,000,000.00	218,319,886.00
7049	ECONOMIC AFFAIRS N.E.C	151,000,000.00	151,000,000.00	250,000,000.00
70491	ECONOMIC AFFAIRS N.E.C.	151,000,000.00	151,000,000.00	250,000,000.00
705	ENVIRONMENTAL PROTECTION	53,763,017.00	15,500,000.00	50,600,000.00
7051	WASTE MANAGEMENT	10,600,000.00	500,000.00	10,600,000.00
70511	WASTE MANAGEMENT	10,600,000.00	500,000.00	10,600,000.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	43,163,017.00	15,000,000.00	40,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	43,163,017.00	15,000,000.00	40,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	218,712,302.00	119,212,302.00	711,712,302.00
7061	HOUSING DEVELOPMENT	80,419,513.00	50,419,513.00	78,419,513.00
70611	HOUSING DEVELOPMENT	80,419,513.00	50,419,513.00	78,419,513.00
7062	COMMUNITY DEVELOPMENT	36,000,000.00	18,500,000.00	51,000,000.00
70621	COMMUNITY DEVELOPMENT	36,000,000.00	18,500,000.00	51,000,000.00
7063	WATER SUPPLY	72,292,789.00	50,292,789.00	552,292,789.00
70631	WATER SUPPLY	72,292,789.00	50,292,789.00	552,292,789.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	30,000,000.00	-	30,000,000.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	30,000,000.00	-	30,000,000.00
707	HEALTH	299,985,742.00	246,485,742.00	528,685,742.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	6,000,000.00	-	106,000,000.00
70711	PHARMACEUTICAL PRODUCTS	6,000,000.00	-	106,000,000.00
7072	OUTPATIENT SERVICES	209,985,742.00	182,985,742.00	288,685,742.00
70721	GENERAL MEDICAL SERVICES	209,985,742.00	182,985,742.00	288,685,742.00
7073	HOSPITAL SERVICES	25,000,000.00	20,000,000.00	25,000,000.00
70733	MEDICAL AND MATERNITY CENTRE SERVICES	25,000,000.00	20,000,000.00	25,000,000.00
7074	PUBLIC HEALTH SERVICES	59,000,000.00	43,500,000.00	109,000,000.00
70741	PUBLIC HEALTH SERVICES	59,000,000.00	43,500,000.00	109,000,000.00
708	RECREATION, CULTURE AND RELIGION	756,401,699.00	558,187,584.00	557,677,239.00
7081	RECREATIONAL AND SPORTING SERVICES	1,500,000.00	1,000,000.00	51,500,000.00
70811	RECREATIONAL AND SPORTING SERVICES	1,500,000.00	1,000,000.00	51,500,000.00
7082	CULTURAL SERVICES	276,901,699.00	149,746,631.00	99,027,239.00
70821	CULTURAL SERVICES	276,901,699.00	149,746,631.00	99,027,239.00



Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	175,000,000.00	104,440,953.00	7,150,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	175,000,000.00	104,440,953.00	7,150,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	303,000,000.00	303,000,000.00	400,000,000.00
70861	RECREATION, CULTURE AND RELIGION N.E.C.	303,000,000.00	303,000,000.00	400,000,000.00
709	EDUCATION	511,755,356.00	455,392,570.00	611,755,356.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	86,000,000.00	34,000,000.00	186,000,000.00
70912	PRIMARY EDUCATION	86,000,000.00	34,000,000.00	186,000,000.00
7098	EDUCATION N.E.C.	425,755,356.00	421,392,570.00	425,755,356.00
70981	EDUCATION N.E.C	425,755,356.00	421,392,570.00	425,755,356.00
710	SOCIAL PROTECTION	210,246,181.00	194,746,181.00	350,246,181.00
7102	OLD AGE	124,746,181.00	124,746,181.00	124,746,181.00
71021	OLD AGE	124,746,181.00	124,746,181.00	124,746,181.00
7103	SURVIVORS	3,000,000.00	-	3,000,000.00
71031	SURVIVORS	3,000,000.00	-	3,000,000.00
7104	FAMILY AND CHILDREN	2,000,000.00	-	2,000,000.00
71041	FAMILY AND CHILDREN	2,000,000.00	-	2,000,000.00
7105	UNEMPLOYMENT	20,500,000.00	40,000,000.00	160,500,000.00
71051	UNEMPLOYMENT	20,500,000.00	40,000,000.00	160,500,000.00
7109	SOCIAL PROTECTION N.E.C.	60,000,000.00	30,000,000.00	60,000,000.00
71091	SOCIAL PROTECTION N.E.C.	60,000,000.00	30,000,000.00	60,000,000.00



321317 - Sakaba Local Government, Kebbi State - 2026 Budget: Personnel Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
	Total Personnel Expenditure	563,035,595.00	591,572,706.00	593,035,595.00
701	GENERAL PUBLIC SERVICES	222,607,173.00	251,144,284.00	252,607,173.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	141,829,772.00	170,366,883.00	171,829,772.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	78,363,044.00	106,900,155.00	108,363,044.00
70112	FINANCIAL AND FISCAL AFFAIRS	63,466,728.00	63,466,728.00	63,466,728.00
7013	GENERAL SERVICES	80,777,401.00	80,777,401.00	80,777,401.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	16,736,857.00	16,736,857.00	16,736,857.00
70133	OTHER GENERAL SERVICES	64,040,544.00	64,040,544.00	64,040,544.00
704	ECONOMIC AFFAIRS	59,715,435.00	59,715,435.00	59,715,435.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	16,563,780.00	16,563,780.00	16,563,780.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	16,563,780.00	16,563,780.00	16,563,780.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	43,151,655.00	43,151,655.00	43,151,655.00
70421	AGRICULTURE	43,151,655.00	43,151,655.00	43,151,655.00
707	HEALTH	105,134,931.00	105,134,931.00	105,134,931.00
7072	OUTPATIENT SERVICES	105,134,931.00	105,134,931.00	105,134,931.00
70721	GENERAL MEDICAL SERVICES	105,134,931.00	105,134,931.00	105,134,931.00
708	RECREATION, CULTURE AND RELIGION	11,010,430.00	11,010,430.00	11,010,430.00
7082	CULTURAL SERVICES	11,010,430.00	11,010,430.00	11,010,430.00
70821	CULTURAL SERVICES	11,010,430.00	11,010,430.00	11,010,430.00
709	EDUCATION	39,821,445.00	39,821,445.00	39,821,445.00
7098	EDUCATION N.E.C.	39,821,445.00	39,821,445.00	39,821,445.00
70981	EDUCATION N.E.C	39,821,445.00	39,821,445.00	39,821,445.00
710	SOCIAL PROTECTION	124,746,181.00	124,746,181.00	124,746,181.00
7102	OLD AGE	124,746,181.00	124,746,181.00	124,746,181.00
71021	OLD AGE	124,746,181.00	124,746,181.00	124,746,181.00



321317 - Sakaba Local Government, Kebbi State - 2026 Budget: Overhead Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
	Total Overhead Expenditure	1,442,371,602.00	1,362,606,091.00	1,406,361,260.00
701	GENERAL PUBLIC SERVICES	834,795,611.00	797,547,954.00	799,659,729.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	201,651,794.00	177,316,990.00	174,958,016.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	84,736,718.00	76,201,914.00	80,836,718.00
70112	FINANCIAL AND FISCAL AFFAIRS	116,915,076.00	101,115,076.00	94,121,298.00
7013	GENERAL SERVICES	39,553,575.00	26,640,722.00	40,140,722.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	14,000,000.00	10,500,000.00	11,500,000.00
70133	OTHER GENERAL SERVICES	25,553,575.00	16,140,722.00	28,640,722.00
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	593,590,242.00	593,590,242.00	584,560,991.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	593,590,242.00	593,590,242.00	584,560,991.00
703	PUBLIC ORDER AND SAFETY	38,400,000.00	38,400,000.00	43,000,000.00
7031	POLICE SERVICES	38,400,000.00	38,400,000.00	43,000,000.00
70311	POLICE SERVICES	38,400,000.00	38,400,000.00	43,000,000.00
704	ECONOMIC AFFAIRS	34,500,000.00	25,500,000.00	28,500,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	4,500,000.00	4,000,000.00	4,500,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	4,500,000.00	4,000,000.00	4,500,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	11,000,000.00	6,000,000.00	9,500,000.00
70421	AGRICULTURE	11,000,000.00	6,000,000.00	9,500,000.00
7045	TRANSPORT	19,000,000.00	15,500,000.00	14,500,000.00
70451	ROAD TRANSPORT	19,000,000.00	15,500,000.00	14,500,000.00
707	HEALTH	84,850,811.00	60,850,811.00	63,550,811.00
7072	OUTPATIENT SERVICES	84,850,811.00	60,850,811.00	63,550,811.00
70721	GENERAL MEDICAL SERVICES	84,850,811.00	60,850,811.00	63,550,811.00
708	RECREATION, CULTURE AND RELIGION	63,891,269.00	58,736,201.00	85,716,809.00
7082	CULTURAL SERVICES	63,891,269.00	58,736,201.00	85,716,809.00
70821	CULTURAL SERVICES	63,891,269.00	58,736,201.00	85,716,809.00
709	EDUCATION	385,933,911.00	381,571,125.00	385,933,911.00
7098	EDUCATION N.E.C.	385,933,911.00	381,571,125.00	385,933,911.00
70981	EDUCATION N.E.C	385,933,911.00	381,571,125.00	385,933,911.00



321317 - Sakaba Local Government, Kebbi State - 2026 Budget: Capital Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
	Total Capital Expenditure	4,422,875,319.00	3,311,209,652.00	7,336,493,500.00
701	GENERAL PUBLIC SERVICES	425,500,000.00	221,089,731.00	540,500,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	5,000,000.00	-	5,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	5,000,000.00	-	5,000,000.00
7013	GENERAL SERVICES	418,500,000.00	219,089,731.00	535,500,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	3,000,000.00	-	3,000,000.00
70133	OTHER GENERAL SERVICES	415,500,000.00	219,089,731.00	532,500,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	2,000,000.00	2,000,000.00	-
70161	GENERAL PUBLIC SERVICES N.E.C.	2,000,000.00	2,000,000.00	-
703	PUBLIC ORDER AND SAFETY	1,101,000,000.00	788,666,666.00	2,103,812,312.00
7031	POLICE SERVICES	20,000,000.00	20,000,000.00	50,000,000.00
70311	POLICE SERVICES	20,000,000.00	20,000,000.00	50,000,000.00
7032	FIRE PROTECTION SERVICES	11,000,000.00	7,000,000.00	11,002,946.00
70321	FIRE PROTECTION SERVICES	11,000,000.00	7,000,000.00	11,002,946.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	1,070,000,000.00	761,666,666.00	2,042,809,366.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	1,070,000,000.00	761,666,666.00	2,042,809,366.00
704	ECONOMIC AFFAIRS	1,660,900,000.00	1,493,800,000.00	2,697,418,886.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	40,400,000.00	15,400,000.00	40,400,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	40,400,000.00	15,400,000.00	40,400,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	655,500,000.00	905,900,000.00	1,100,699,000.00
70421	AGRICULTURE	630,000,000.00	594,000,000.00	780,199,000.00
70422	FORESTRY	20,000,000.00	307,400,000.00	315,000,000.00
70423	FISHING AND HUNTING	5,500,000.00	4,500,000.00	5,500,000.00
7043	FUEL AND ENERGY	138,000,000.00	125,000,000.00	338,000,000.00
70435	ELECTRICITY	138,000,000.00	125,000,000.00	338,000,000.00
7045	TRANSPORT	650,000,000.00	286,500,000.00	750,000,000.00
70451	ROAD TRANSPORT	650,000,000.00	286,500,000.00	750,000,000.00
7047	OTHER INDUSTRIES	26,000,000.00	10,000,000.00	218,319,886.00
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	26,000,000.00	10,000,000.00	218,319,886.00



321317 - Sakaba Local Government, Kebbi State - 2026 Budget: Total Expenditure by Location

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
321	Kebbi State	6,428,282,516.00	5,265,388,449.00	9,335,890,355.00
3213	Zone 3 - Kebbi South	6,428,282,516.00	5,265,388,449.00	9,335,890,355.00
321317	Sakaba	6,428,282,516.00	5,265,388,449.00	9,335,890,355.00
32131701	Adai	28,000,000.00	16,000,000.00	78,000,000.00
32131702	Dankolo	6,000,000.00	-	6,000,000.00
32131703	Doka/bere	20,000,000.00	17,000,000.00	70,000,000.00
32131704	Fada	70,000,000.00	-	70,000,000.00
32131706	Janbirni	12,000,000.00	11,000,000.00	12,000,000.00
32131707	Makuku	1,000,000.00	-	1,000,000.00
32131709	Sakaba	577,419,513.00	611,509,244.00	1,042,422,459.00
32131710	Tudun Kuka	30,000,000.00	-	30,000,000.00
32131797	LG Wide - Sakaba LG	5,683,863,003.00	4,609,879,205.00	8,026,467,896.00



321317 - Sakaba Local Government, Kebbi State - 2026 Budget: Personnel Expenditure by Location

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
321	Kebbi State	563,035,595.00	591,572,706.00	593,035,595.00
3213	Zone 3 - Kebbi South	563,035,595.00	591,572,706.00	593,035,595.00
321317	Sakaba	563,035,595.00	591,572,706.00	593,035,595.00
32131797	LG Wide - Sakaba LG	563,035,595.00	591,572,706.00	593,035,595.00



321317 - Sakaba Local Government, Kebbi State - 2026 Budget: Overhead Expenditure by Location

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
321	Kebbi State	1,442,371,602.00	1,362,606,091.00	1,406,361,260.00
3213	Zone 3 - Kebbi South	1,442,371,602.00	1,362,606,091.00	1,406,361,260.00
321317	Sakaba	1,442,371,602.00	1,362,606,091.00	1,406,361,260.00
32131797	LG Wide - Sakaba LG	1,442,371,602.00	1,362,606,091.00	1,406,361,260.00



321317 - Sakaba Local Government, Kebbi State - 2026 Budget: Capital Expenditure by Location

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
321	Kebbi State	4,422,875,319.00	3,311,209,652.00	7,336,493,500.00
3213	Zone 3 - Kebbi South	4,422,875,319.00	3,311,209,652.00	7,336,493,500.00
321317	Sakaba	4,422,875,319.00	3,311,209,652.00	7,336,493,500.00
32131701	Adai	28,000,000.00	16,000,000.00	78,000,000.00
32131702	Dankolo	6,000,000.00	-	6,000,000.00
32131703	Doka/bere	20,000,000.00	17,000,000.00	70,000,000.00
32131704	Fada	70,000,000.00	-	70,000,000.00
32131706	Janbirni	12,000,000.00	11,000,000.00	12,000,000.00
32131707	Makuku	1,000,000.00	-	1,000,000.00
32131709	Sakaba	577,419,513.00	611,509,244.00	1,042,422,459.00
32131710	Tudun Kuka	30,000,000.00	-	30,000,000.00
32131797	LG Wide - Sakaba LG	3,678,455,806.00	2,655,700,408.00	6,027,071,041.00

