



KEBBI STATE GOVERNMENT

SHANGA LOCAL GOVERNMENT 2026 BUDGET



2026 BUDGET SUMMARY

321318 - Shanga Local Government, Kebbi State - 2026 Budget: Summary

Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
Opening Balance	612,000,000.00	903,791,291.00	676,468,913.00
Recurrent Revenue	5,545,196,137.00	4,170,133,608.00	6,449,203,656.00
11 - GOVERNMENT SHARE OF FAAC	5,411,193,180.00	4,080,868,551.00	6,297,876,916.00
12 - INDEPENDENT REVENUE	134,002,957.00	89,265,057.00	151,326,740.00
Recurrent Expenditure	1,391,498,366.00	1,330,180,831.00	2,071,266,336.00
21 - PERSONNEL COST	568,508,969.00	531,709,794.00	608,077,410.00
22 - OTHER RECURRENT COSTS	822,989,397.00	798,471,037.00	1,463,188,926.00
Transfer to Capital Account	4,765,697,771.00	3,743,744,068.00	5,054,406,233.00
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURE	4,765,697,771.00	3,067,275,155.00	5,054,406,233.00
Total Revenue (including OB)	6,157,196,137.00	5,073,924,899.00	7,125,672,569.00
Total Expenditure	6,157,196,137.00	4,397,455,986.00	7,125,672,569.00



B.1 - TOTAL REVENUE BY ECONOMIC CLASSIFICATION

321318 - Shanga 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	5,545,196,137.00	4,170,133,608.00	6,449,203,656.00
11	GOVERNMENT SHARE OF FAAC	5,411,193,180.00	4,080,868,551.00	6,297,876,916.00
1101	GOVERNMENT SHARE OF FAAC	5,411,193,180.00	4,080,868,551.00	6,297,876,916.00
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	1,919,848,607.00	1,726,091,998.00	3,219,848,607.00
11010101	STATUTORY ALLOCATION	1,919,848,607.00	1,726,091,998.00	3,219,848,607.00
110102	LOCAL GOVERNMENT SHARE OF VAT	1,498,925,672.00	1,498,928,692.00	2,182,527,832.00
11010201	SHARE OF VAT	1,498,925,672.00	1,498,928,692.00	2,182,527,832.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	1,992,418,901.00	855,847,861.00	895,500,477.00
11010302	Excess Non-Oil	1,220,278,540.00	83,707,500.00	123,360,116.00
11010303	Exchange Gain	772,140,361.00	772,140,361.00	772,140,361.00
12	INDEPENDENT REVENUE	134,002,957.00	89,265,057.00	151,326,740.00
1201	TAX REVENUE	25,000,000.00	8,500,000.00	25,000,000.00
120101	PERSONAL TAXES	3,000,000.00	-	3,000,000.00
12010102	Community or Poll Taxes	3,000,000.00	-	3,000,000.00
120103	OTHER TAXES	22,000,000.00	8,500,000.00	22,000,000.00
12010301	Cattle Tax (Where Applicable)	3,000,000.00	-	3,000,000.00
12010306	DEVELOPMENT TAX/LEVY	10,500,000.00	5,000,000.00	10,500,000.00
12010314	Other Service Taxes	8,500,000.00	3,500,000.00	8,500,000.00
1202	NON-TAX REVENUE	109,002,957.00	80,765,057.00	126,326,740.00
120201	LICENCES - GENERAL	4,718,100.00	9,869,000.00	10,480,000.00
12020101	Bicycle License	20,000.00	20,000.00	20,000.00
12020102	Canoe License	10,000.00	10,000.00	10,000.00
12020103	Dog/Cat License	50,000.00	50,000.00	100,000.00
12020104	Cart/Truck License	-	-	2,000.00
12020110	Squatters/Hawkers Permit	25,500.00	130,000.00	130,000.00
12020112	Motorcycle License	11,200.00	15,000.00	20,000.00
12020115	Kiosk License	7,000.00	100,000.00	100,000.00
12020116	Bakery House License	15,000.00	600,000.00	600,000.00



Code	Economic	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
12020117	Registration of Meat Van license	-	500,000.00	500,000.00
12020118	Cattle Dealers License	55,000.00	3,000,000.00	3,000,000.00
12020119	Dried Fish/Dried Meat License	20,000.00	2,000,000.00	2,000,000.00
12020120	Cold Room License	12,000.00	-	12,000.00
12020122	Auctioneer License	59,000.00	100,000.00	100,000.00
12020123	Goldsmith & Gold Sellers License	14,000.00	5,000.00	14,000.00
12020124	Dane Gun License	9,000.00	20,000.00	20,000.00
12020125	Hunting License	4,500.00	15,000.00	15,000.00
12020129	Cinemetography License	15,000.00	25,000.00	30,000.00
12020133	Open Air Preaching Permit	-	100,000.00	10,000.00
12020136	Trade License	308,000.00	100,000.00	500,000.00
12020138	Sand, Granite, Iron, Sellers License	-	300,000.00	500,000.00
12020141	Grinding Mill License	14,600.00	22,000.00	33,000.00
12020144	Photo Studio License	-	5,000.00	5,000.00
12020145	Welding Machine License	10,000.00	100,000.00	100,000.00
12020148	Wood making/Carpentry Workshop License	2,000,000.00	300,000.00	300,000.00
12020151	Panel Beater License	2,000,000.00	500,000.00	500,000.00
12020152	Vulgarizers License	2,000.00	5,000.00	5,000.00
12020153	Vehicle Spare parts License	15,000.00	50,000.00	50,000.00
12020155	Laundry/Dry Cleaning License	-	11,000.00	11,000.00
12020156	Motor Mechanic & Car Wash Depo License	10,000.00	30,000.00	30,000.00
12020157	Building Materials Seller License	300.00	15,000.00	20,000.00
12020158	Kerosene Seller License	6,000.00	2,000.00	2,000.00
12020159	Block making Machines License	6,000.00	2,000.00	2,000.00
12020160	Hair Dressing/Barbing Salon License	10,000.00	500,000.00	500,000.00
12020163	Pit sheading Licenses	7,000.00	7,000.00	9,000.00
12020166	Bathing House Public Toilet	-	200,000.00	200,000.00
12020167	Other licenses	2,000.00	1,030,000.00	1,030,000.00
120204	FEES- GENERAL	1,757,000.00	8,460,000.00	10,135,000.00
12020401	Survey Fees	10,000.00	20,000.00	20,000.00
12020402	Slaughter/Abattoir Fees	71,000.00	4,000,000.00	4,000,000.00
12020403	Marriage Registration Fees	48,000.00	140,000.00	140,000.00
12020410	Maternity & Dispensary Fees	-	1,000,000.00	2,000,000.00
12020412	Pest Control & Disinfectant Fees	-	50,000.00	150,000.00
12020414	General Contractor Registration Fees	100,000.00	500,000.00	700,000.00
12020415	Tenders Fees	350,000.00	900,000.00	1,000,000.00



Code	Economic	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
12020117	Registration of Meat Van license	-	500,000.00	500,000.00
12020118	Cattle Dealers License	55,000.00	3,000,000.00	3,000,000.00
12020119	Dried Fish/Dried Meat License	20,000.00	2,000,000.00	2,000,000.00
12020120	Cold Room License	12,000.00	-	12,000.00
12020122	Auctioneer License	59,000.00	100,000.00	100,000.00
12020123	Goldsmith & Gold Sellers License	14,000.00	5,000.00	14,000.00
12020124	Dane Gun License	9,000.00	20,000.00	20,000.00
12020416	Forestry & Fuel Exploitation Fees	20,000.00	120,000.00	150,000.00
12020417	Falling of Trees Fees	120,000.00	120,000.00	150,000.00
12020418	Produce Buying/Haulage Fees	265,000.00	500,000.00	500,000.00
12020419	Advertisement Fee (Sign Post)	-	200,000.00	200,000.00
12020424	Mortgage Sub-lease Approval Fees	25,000.00	25,000.00	25,000.00
12020425	Customary Right of Occupancy fees	50,000.00	100,000.00	100,000.00
12020434	Entertainment, Drumming & Temporary Booth Fees	60,000.00	75,000.00	100,000.00
12020435	Mobile Sales Promotion Fees	8,000.00	10,000.00	100,000.00
12020438	Approval of Building Plan Fees	350,000.00	400,000.00	500,000.00
12020442	Other fees	280,000.00	300,000.00	300,000.00
120205	FINES - GENERAL	-	100,000.00	300,000.00
12020501	Towing of Vehicle Fines	-	-	100,000.00
12020504	Impounding of Stray Animal Fine	-	100,000.00	200,000.00
120206	SALES - GENERAL	50,000.00	-	50,000.00
12020601	Sales of Stores (As applicable)	50,000.00	-	50,000.00
120207	EARNINGS -GENERAL	30,565,000.00	15,923,200.00	22,200,000.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	4,000,000.00	2,000,000.00	3,000,000.00
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	3,000,000.00	3,000,000.00	3,000,000.00
12020706	EARNINGS FROM TOLLS	6,000,000.00	1,000,000.00	600,000.00
12020708	EARNINGS FROM AGRICULTURAL PRODUCE/COMMODITIES	2,000,000.00	1,000,000.00	2,000,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	9,000,000.00	6,000,000.00	9,000,000.00
12020726	Commission on Transfer Plot	565,000.00	423,200.00	600,000.00
12020727	Earnings from any other services	6,000,000.00	2,500,000.00	4,000,000.00



Code	Economic	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	25,000,000.00	11,000,000.00	25,000,000.00
12020801	RENT ON LOCAL GOVERNMENT QUARTERS	3,000,000.00	1,000,000.00	3,000,000.00
12020805	RENT ON LOCAL GOVERNMENT BUILDINGS / OTHER PREMISES	6,000,000.00	3,000,000.00	6,000,000.00
12020812	Tenement Rate (from Telecom Network, Airtel, MTN, etc) per annu	16,000,000.00	7,000,000.00	16,000,000.00
120209	RENT ON LAND & OTHERS - GENERAL	15,000,000.00	5,000,000.00	15,000,000.00
12020901	Rent on Govt. Lands	13,000,000.00	4,000,000.00	13,000,000.00
12020918	State Govt. Grant in lieu of Tenement Rates	2,000,000.00	1,000,000.00	2,000,000.00
120212	INTEREST EARNED	3,000,000.00	1,500,000.00	5,000,000.00
12021204	Interest on Loans to SMES, Parastatals, and Limited Liability Compa	3,000,000.00	1,500,000.00	5,000,000.00
120213	RE-IMBURSEMENT GENERAL	28,912,857.00	28,912,857.00	38,161,740.00
12021304	LG Share of State IGR	28,912,857.00	28,912,857.00	38,161,740.00



TOTAL EXPENDITURE BY DEPARTMENTS

321318 - Shanga 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
	<i>Total Expenditure</i>	<i>6,157,196,137.00</i>	<i>4,397,455,986.00</i>	<i>7,125,672,569.00</i>
01000000000	ADMINISTRATION SECTOR	1,072,063,103.00	918,184,743.00	1,227,402,268.00
01110000000	OFFICE OF THE LG CHAIRMAN	55,059,839.00	29,181,479.00	61,961,479.00
011100100100	OFFICE OF THE CHAIRMAN	45,584,577.00	19,706,217.00	49,486,217.00
011118300100	INTERNAL AUDIT	9,475,262.00	9,475,262.00	12,475,262.00
01120000000	LOCAL GOVERNMENT COUNCIL	103,598,050.00	103,598,050.00	118,415,721.00
011200300100	THE COUNCIL	103,598,050.00	103,598,050.00	118,415,721.00
01250000000	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	135,036,622.00	135,036,622.00	161,687,563.00
012500100100	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	135,036,622.00	135,036,622.00	161,687,563.00
01610000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	68,368,592.00	45,368,592.00	70,868,592.00
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	68,368,592.00	45,368,592.00	70,868,592.00
01620000000	ADMINISTRATION & GENERAL SERVICES	710,000,000.00	605,000,000.00	814,468,913.00
016200100100	ADMINISTRATION & GENERAL SERVICES	710,000,000.00	605,000,000.00	814,468,913.00
02000000000	ECONOMIC SECTOR	3,350,160,614.00	2,199,657,094.00	3,730,462,108.00
02150000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	1,329,619,746.00	934,484,746.00	1,280,619,800.00
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	1,329,619,746.00	934,484,746.00	1,280,619,800.00
02200000000	DEPARTMENT FINANCE AND SUPPLIES	255,043,184.00	194,664,694.00	308,221,685.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	255,043,184.00	194,664,694.00	308,221,685.00
02340000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	1,752,757,672.00	1,057,767,642.00	2,122,880,611.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	1,752,757,672.00	1,057,767,642.00	2,122,880,611.00
02380000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	12,740,012.00	12,740,012.00	18,740,012.00
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	12,740,012.00	12,740,012.00	18,740,012.00
05000000000	SOCIAL SECTOR	1,734,972,420.00	1,279,614,149.00	2,167,808,193.00
05170000000	DEPARTMENT OF SOCIAL DEVELOPMENT & EDUCATION	1,361,346,546.00	970,488,275.00	1,665,661,866.00
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	1,159,575,994.00	937,717,723.00	1,440,024,660.00
051702600100	UNIVERSAL BASIC EDUCATION BOARD (UBEB)	201,770,552.00	32,770,552.00	225,637,206.00
05210000000	DEPARTMENT OF MEDICAL & HEALTH SERVICE	293,861,254.00	230,361,254.00	411,381,707.00
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	293,861,254.00	230,361,254.00	411,381,707.00
05510000000	TRADITIONAL RULERS' COUNCIL	79,764,620.00	78,764,620.00	90,764,620.00
055100100100	TRADITIONAL RULERS' COUNCIL	79,764,620.00	78,764,620.00	90,764,620.00



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	21020121 - NON REGULAR ALLOWANCES	24,480,000.00		24,480,000.00
011100100100 - OFFICE OF THE CHAIRMAN	21020109 - Furniture Allowance	2,800,000.00	2,500,000.00	2,800,000.00
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	21020101 - Housing /Rent Allowance	3,300,000.00	3,300,000.00	3,300,000.00
011118300100 - INTERNAL AUDIT	21010101 - SALARIES	722,417.00	722,417.00	722,417.00
011118300100 - INTERNAL AUDIT	21020101 - Housing /Rent Allowance	252,845.00	252,845.00	252,845.00
011118300100 - INTERNAL AUDIT	21020109 - Furniture Allowance	2,500,000.00	2,500,000.00	2,500,000.00
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	21010101 - SALARIES	2,865,624.00	2,865,624.00	2,865,624.00
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	21020101 - Housing /Rent Allowance	1,002,968.00	1,002,968.00	1,002,968.00
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	21020109 - Furniture Allowance	25,000,000.00	2,500,000.00	25,000,000.00
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	21030101 - GRATUITY	33,000,000.00	33,000,000.00	33,000,000.00
011200300100 - THE COUNCIL	21010103 - CONSOLIDATED REVENUE FUND CHARGE-SALARIES	33,717,900.00	33,717,900.00	33,717,900.00
011200300100 - THE COUNCIL	21020101 - Housing /Rent Allowance	1,800,000.00	1,800,000.00	1,800,000.00



012500100100 - OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	21010101 - SALARIES	33,083,272.00	33,083,272.00	33,083,272.00
012500100100 - OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	21020101 - Housing /Rent Allowance	11,843,360.00	11,843,360.00	12,398,163.00
012500100100 - OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	21020202 - CONTRIBUTORY PENSION (EMPLOYERS)	40,453,624.00	40,453,624.00	50,549,762.00
012500100100 - OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	21030101 - GRATUITY	18,656,366.00	18,656,366.00	18,656,366.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	21010101 - SALARIES	42,711,321.00	42,711,321.00	47,357,957.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	21020101 - Housing /Rent Allowance	12,813,396.00	12,813,396.00	16,575,284.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	21020202 - CONTRIBUTORY PENSION (EMPLOYERS)	24,704,077.00	20,573,456.00	24,704,077.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	21030101 - GRATUITY	4,044,920.00	18,656,366.00	4,044,920.00
051702600100 - UNIVERSAL BASIC EDUCATION BOARD (UBEB)	21010101 - SALARIES	25,208,113.00	25,208,113.00	26,397,931.00
051702600100 - UNIVERSAL BASIC EDUCATION BOARD (UBEB)	21020101 - Housing /Rent Allowance	7,562,439.00	7,562,439.00	9,239,275.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	21010101 - SALARIES	54,081,810.00	54,081,810.00	54,081,810.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	21020101 - Housing /Rent Allowance	18,928,633.00	18,928,633.00	32,449,086.00



021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	21010101 - SALARIES	18,235,928.00	18,235,928.00	19,235,982.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	21020101 - Housing /Rent Allowance	7,383,818.00	7,383,818.00	7,383,818.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	21010101 - SALARIES	30,016,096.00	30,016,096.00	30,016,096.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	21020101 - Housing /Rent Allowance	7,383,818.00	7,383,818.00	10,505,633.00
055100100100 - TRADITIONAL RULERS' COUNCIL	21020202 - CONTRIBUTORY PENSION (EMPLOYERS)	57,866,868.00	57,866,868.00	57,866,868.00
055100100100 - TRADITIONAL RULERS' COUNCIL	21010101 - SALARIES	2,846,304.00	2,846,304.00	2,846,304.00
055100100100 - TRADITIONAL RULERS' COUNCIL	21020101 - Housing /Rent Allowance	10,051,448.00	10,051,448.00	10,051,448.00
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	21010101 - SALARIES	4,315,804.00	4,315,804.00	4,315,804.00
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	21020101 - Housing /Rent Allowance	1,424,208.00	1,424,208.00	1,424,208.00



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	2,000,000.00	3,000,000.00
011100100100 - OFFICE OF THE CHAIRMAN	22020402 - MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	3,000,000.00
011100100100 - OFFICE OF THE CHAIRMAN	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	3,000,000.00
011100100100 - OFFICE OF THE CHAIRMAN	22040109 - GRANTS TO COMMUNITIES/NGOS	3,552,985.00	3,454,625.00	4,454,625.00
011100100100 - OFFICE OF THE CHAIRMAN	22021001 - ENTERTAINMENT & HOSPITALITY	1,000,000.00	1,000,000.00	2,000,000.00
011118300100 - INTERNAL AUDIT	22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	2,000,000.00	2,000,000.00	3,000,000.00
011118300100 - INTERNAL AUDIT	22020402 - MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	3,000,000.00
011118300100 - INTERNAL AUDIT	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	3,000,000.00
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	2,500,000.00	2,000,000.00	3,000,000.00
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	22020402 - MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	3,000,000.00
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	3,000,000.00
011200300100 - THE COUNCIL	22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	2,000,000.00	2,000,000.00	3,000,000.00



011200300100 - THE COUNCIL	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	5,000,000.00
011200300100 - THE COUNCIL	22020402 - MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	3,000,000.00
011200300100 - THE COUNCIL	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	3,000,000.00
011200300100 - THE COUNCIL	22040109 - GRANTS TO COMMUNITIES/NGOS	12,080,150.00	12,080,150.00	18,897,821.00
011200300100 - THE COUNCIL	22021001 - ENTERTAINMENT & HOSPITALITY	3,000,000.00	3,000,000.00	6,000,000.00
011200300100 - THE COUNCIL	22021007 - WELFARE PACKAGES	1,000,000.00	1,000,000.00	1,000,000.00
011200300100 - THE COUNCIL	22020601 - SECURITY SERVICES	43,000,000.00	43,000,000.00	43,000,000.00
012500100100 - OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	3,000,000.00	3,000,000.00	4,000,000.00
012500100100 - OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	2,000,000.00
012500100100 - OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	22020402 - MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	3,000,000.00
012500100100 - OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	3,000,000.00
012500100100 - OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	22020701 - FINANCIAL CONSULTING	3,000,000.00	3,000,000.00	5,000,000.00
012500100100 - OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	22021007 - WELFARE PACKAGES	20,000,000.00	20,000,000.00	30,000,000.00
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	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES			
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22020402 - MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	1,000,000.00	3,000,000.00



051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	22202401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	1,000,000.00	3,000,000.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	222040109 - GRANTS TO COMMUNITIES/NGOS	254,917,723.00	254,917,723.00	503,004,001.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	222020501 - LOCAL TRAINING	15,720,000.00		11,822,786.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	222021001 - ENTERTAINMENT & HOSPITALITY		4,800,000.00	4,800,000.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	222021007 - WELFARE PACKAGES	1,000,000.00	1,000,000.00	2,000,000.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	222020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	2,000,000.00	2,000,000.00	3,000,000.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	222020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	1,000,000.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	222020402 - MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	3,000,000.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	222020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	3,000,000.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	222040105 - GRANTS TO GOVERNMENT AGENCIES - RECURRENT	35,850,811.00	35,850,811.00	35,850,811.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	222021007 - WELFARE PACKAGES	1,000,000.00	1,000,000.00	2,000,000.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	222021004 - MEDICAL EXPENSES: LOCAL	20,000,000.00	20,000,000.00	30,000,000.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	222020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	2,000,000.00	2,000,000.00	2,000,000.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	222020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	1,000,000.00



021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	22020402 - MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	3,000,000.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	3,000,000.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	22020701 - FINANCIAL CONSULTING	1,000,000.00	1,000,000.00	2,000,000.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	22021007 - WELFARE PACKAGES	2,000,000.00		2,000,000.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22020201 - ELECTRICITY CHARGES	3,000,000.00	2,000,000.00	4,000,000.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	1,000,000.00	2,000,000.00	2,000,000.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22020402 - MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	3,000,000.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	1,000,000.00	3,000,000.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22020701 - FINANCIAL CONSULTING	2,000,000.00	1,000,000.00	4,000,000.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22021006 - POSTAGES AND COURIER SERVICES	4,000,000.00	2,000,000.00	3,000,000.00



023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22021007 - WELFARE PACKAGES	3,000,000.00	1,000,000.00	3,000,000.00
055100100100 - TRADITIONAL RULERS' COUNCIL	22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	2,000,000.00	2,000,000.00	4,000,000.00
055100100100 - TRADITIONAL RULERS' COUNCIL	22020201 - ELECTRICITY CHARGES	1,000,000.00	1,000,000.00	1,000,000.00
055100100100 - TRADITIONAL RULERS' COUNCIL	22020402 - MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	4,000,000.00
055100100100 - TRADITIONAL RULERS' COUNCIL	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	4,000,000.00
055100100100 - TRADITIONAL RULERS' COUNCIL	22021001 - ENTERTAINMENT & HOSPITALITY	1,000,000.00	1,000,000.00	4,000,000.00
055100100100 - TRADITIONAL RULERS' COUNCIL	22021007 - WELFARE PACKAGES	1,000,000.00		3,000,000.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22070103 - TRANSFER OF 25% OF FAAC FOR STATE/LG JOINT PROJECTS	314,367,728.00	314,367,728.00	623,358,882.00
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22020201 - ELECTRICITY CHARGES	2,000,000.00	2,000,000.00	3,000,000.00
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	3,000,000.00
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22020402 - MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	3,000,000.00



023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22020401 - MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	3,000,000.00
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22021001 - ENTERTAINMENT & HOSPITALITY	1,000,000.00	1,000,000.00	1,000,000.00



CAPITAL EXPENDITURE BY PROJECTS

321318 - Shanga 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			4,765,697,771.00	3,067,275,155.00	5,054,406,233.00
Purchase of Agricultural Inputs	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131807 - Shanga	500,000,000.00	325,865,000.00	500,000,000.00
Purchase of repairs of tractors	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131807 - Shanga	25,000,000.00	25,000,000.00	50,000,000.00
Purchase of Agro chemicals	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131807 - Shanga	200,000,000.00	180,000,000.00	100,000,000.00
Rehabilitation of the fertilizer Store	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131807 - Shanga	10,000,000.00	-	10,000,000.00
Purchase of Agricultural inputs (Grains)	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131807 - Shanga	300,000,000.00	250,000,000.00	300,000,000.00



Purchase of 10No. Water Pump	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131802 - Binuwa/gebe/bunkuji	20,000,000.00	-	30,000,000.00
Construction of Community Mechanization Center	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131897 - LG Wide - Shanga LG	5,000,000.00	-	10,000,000.00
Purchase of Veterinary Equipment	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131897 - LG Wide - Shanga LG	30,000,000.00	20,000,000.00	50,000,000.00
Rehabilitation Veterinary Clinic at Shanga and Tungangiwa	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131897 - LG Wide - Shanga LG	40,000,000.00	20,000,000.00	30,000,000.00
Rehabilitation /construction of Abattoirs in Shanga and Yarbese	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131810 - Yarbese	60,000,000.00	40,000,000.00	50,000,000.00
Demarcation of grazing reserve at Gebe, Atowu and Dugu	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131801 - Atuwu	10,000,000.00	-	10,000,000.00
Maintenance of Local Government Poultry	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131807 - Shanga	5,000,000.00	-	5,000,000.00



Construction of earth dams at Tunganuma	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131809 - Takware Kadi	10,000,000.00	-	-
Amenity /institution planting of trees	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131807 - Shanga	3,000,000.00	-	3,000,000.00
Establishment of tree nurseries	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131807 - Shanga	2,000,000.00	-	2,000,000.00
Rehabilitation of Forestry Office at Shanga	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131897 - LG Wide - Shanga LG	2,000,000.00	-	2,000,000.00
Establishment of gum Arabic tree	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131897 - LG Wide - Shanga LG	3,000,000.00	-	3,000,000.00
Contingencies (joint Account)	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32131897 - LG Wide - Shanga LG	13,910,155.00	13,910,155.00	35,539,447.00
Construction of 2No. Fish Ponds in Yarbesse and Bukunji	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL	32131802 - Binuwa/gebe/bunkuji	3,000,000.00	-	20,000,000.00



	RESOURCES & RURAL DEVELOPMENT				
Purchase of 50 Canoes for Kwanji, Kawara, Gebe, Bukunji, Tunganubanzuga, Sakachi and Kanzugu, Inugu, Jargaba communities	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131804 - Kawara/ingu/sargo	30,000,000.00	20,000,000.00	30,000,000.00
Purchase of 3,000Units of Fish Fingerlings	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131897 - LG Wide - Shanga LG	3,000,000.00	-	3,000,000.00
Purchase of 300No. Live Jackets	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131897 - LG Wide - Shanga LG	30,000,000.00	20,000,000.00	30,000,000.00
Purchase of 1No. Ferry	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32131807 - Shanga	3,000,000.00	-	3,000,000.00
Purchase of Sawing and Knitting Machine	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131897 - LG Wide - Shanga LG	20,000,000.00	-	20,000,000.00
Purchase of 5No. Waste Recycling Machine	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131807 - Shanga	10,000,000.00	-	10,000,000.00
Construction 2No. Small Scale Industry	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131807 - Shanga	40,000,000.00	20,000,000.00	40,000,000.00
Rehabilitation of Street Lighting	023400100100 - DEPARTMENT OF WORKS,	32131897 - LG Wide - Shanga LG	90,000,000.00	45,000,000.00	90,000,000.00



	TRANSPORT, HOUSING, LANDS AND SURVEY				
Rehabilitation of Rural Electrification Projects	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32131897 - LG Wide - Shanga LG	150,000,000.00	100,000,000.00	100,000,000.00
Purchase and Installation of 2500Kva Transformers in Shanga	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32131807 - Shanga	50,000,000.00	25,000,000.00	50,000,000.00
Renovation and Improvement of Market Across the LGA	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32131897 - LG Wide - Shanga LG	66,859,315.00	50,000,000.00	60,000,000.00
Rehabilitation and Improvement of motor Parks Across the LG	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32131897 - LG Wide - Shanga LG	30,000,000.00	15,000,000.00	30,000,000.00
Purchase of 10No. Motocycles for Revenue Collection Officers	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32131897 - LG Wide - Shanga LG	10,000,000.00	5,000,000.00	30,000,000.00
Construction of Market 30No. Stalls	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32131897 - LG Wide - Shanga LG	30,000,000.00	15,000,000.00	30,000,000.00
Rehabilitation of 10No. Lock – Up Shops	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32131897 - LG Wide - Shanga LG	20,000,000.00	1,000,000.00	30,000,000.00
Rehabilitation of Roads Acorss the LG	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32131897 - LG Wide - Shanga LG	400,000,000.00	200,000,000.00	400,000,000.00
Rehabilitation of Bridges Across the LG	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32131897 - LG Wide - Shanga LG	61,990,030.00	25,000,000.00	50,000,000.00



Construction of Plant and Machineries	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32131807 - Shanga	5,000,000.00	-	-
Construction of Culverts across the LG	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32131897 - LG Wide - Shanga LG	20,000,000.00	50,000,000.00	100,000,000.00
Construction of 10No. Lateritic Roads Across the LG	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32131897 - LG Wide - Shanga LG	200,000,000.00	100,000,000.00	200,000,000.00
Construction of Library	051702600100 - UNIVERSAL BASIC EDUCATION BOARD (UBEB)	32131807 - Shanga	10,000,000.00	-	10,000,000.00
Rehabilitation of 3No. Primary Schools Across the LG	051702600100 - UNIVERSAL BASIC EDUCATION BOARD (UBEB)	32131897 - LG Wide - Shanga LG	35,000,000.00	-	40,000,000.00
Purchase of School Furniture & Instructional Materials	051702600100 - UNIVERSAL BASIC EDUCATION BOARD (UBEB)	32131897 - LG Wide - Shanga LG	24,000,000.00	-	40,000,000.00
Rehabilitation of 5No. Islamiyya Schools Across LG	051702600100 - UNIVERSAL BASIC EDUCATION BOARD (UBEB)	32131897 - LG Wide - Shanga LG	50,000,000.00	-	50,000,000.00
Rehabilitation of Class Room, Offices and Store	051702600100 - UNIVERSAL BASIC EDUCATION BOARD (UBEB)	32131897 - LG Wide - Shanga LG	50,000,000.00	-	50,000,000.00
Rehabilitation of 3No. Dispensaries	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32131897 - LG Wide - Shanga LG	65,000,000.00	25,000,000.00	65,000,000.00
Purchase of ambulance	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32131897 - LG Wide - Shanga LG	10,000,000.00	5,000,000.00	10,000,000.00



Purchase of Hospital Equipment for Despensaries across the LG	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32131897 - LG Wide - Shanga LG	10,000,000.00	10,000,000.00	30,000,000.00
Reahabilitation of Drug Stores for Across the LG	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32131897 - LG Wide - Shanga LG	30,000,000.00	20,000,000.00	50,000,000.00
Special Intervention program for Immunization in the LG	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32131897 - LG Wide - Shanga LG	2,000,000.00	1,500,000.00	5,000,000.00
Special Intervention Program for Nutrition in the LG	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32131897 - LG Wide - Shanga LG	10,000,000.00	10,000,000.00	20,000,000.00
Construction of 10No. Pit Latrinre Across LG	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32131808 - Sokage/golongo/hundeji	5,000,000.00	-	5,000,000.00
Purchase of Insecticide Nets	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32131897 - LG Wide - Shanga LG	2,000,000.00	-	2,000,000.00
Purchase of Medical Equipment Across the LG	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32131897 - LG Wide - Shanga LG	3,000,000.00	2,000,000.00	20,000,000.00
Special Intevention on Medical Outreach Across LG	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32131897 - LG Wide - Shanga LG	20,000,000.00	20,000,000.00	40,000,000.00
Purchase of Information Equipment	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131807 - Shanga	2,000,000.00	-	5,000,000.00
Construction of Viewing Center	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131897 - LG Wide - Shanga LG	1,000,000.00	-	1,000,000.00
Rehabilitation of Town Hall	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131807 - Shanga	-	-	1,000,000.00



Construction of Women Center	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131807 - Shanga	10,000,000.00	5,000,000.00	10,000,000.00
Purchase of Sporting and Games Equipment	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131897 - LG Wide - Shanga LG	2,000,000.00	-	2,000,000.00
Renvovation of Stadium	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131807 - Shanga	1,000,000.00	-	3,000,000.00
Youth empowerment Program Across the LG	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131897 - LG Wide - Shanga LG	150,000,000.00	130,000,000.00	153,397,873.00
Purchase of Services Materials for NYSC Electoral Commission	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131897 - LG Wide - Shanga LG	20,000,000.00	10,000,000.00	20,000,000.00
Rehabilitation of Orphanage Home	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131806 - Sawashi	2,000,000.00	-	2,000,000.00
Provision for Support to Cultural and Traditional Activities	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131897 - LG Wide - Shanga LG	10,000,000.00	3,000,000.00	10,000,000.00
Provision of Service Material & Sallah Celebration Festival	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131897 - LG Wide - Shanga LG	200,000,000.00	200,000,000.00	200,000,000.00
Provision for Support to the Community with Flood Disaster	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131897 - LG Wide - Shanga LG	50,000,000.00	25,000,000.00	50,000,000.00
Rehabilitation of Skill Acquisition Centres	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32131807 - Shanga	5,000,000.00	5,000,000.00	10,000,000.00
Purchase of Firefighting Equipment	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32131807 - Shanga	10,000,000.00	-	10,000,000.00
Rehabilitation of the Fire service Station	023400100100 - DEPARTMENT OF WORKS,	32131807 - Shanga	-	-	-



	TRANSPORT, HOUSING, LANDS AND SURVEY				
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321318 - Shanga 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	6,157,196,137.00	4,397,455,986.00	7,125,672,569.00
701	GENERAL PUBLIC SERVICES	1,695,587,072.00	1,527,788,712.00	2,447,944,271.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	491,097,349.00	451,397,349.00	787,124,229.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	133,549,492.00	107,769,492.00	144,549,492.00
70112	FINANCIAL AND FISCAL AFFAIRS	357,547,857.00	343,627,857.00	642,574,737.00
7013	GENERAL SERVICES	874,488,860.00	746,488,860.00	1,014,108,714.00
70131	GENERAL PERSONNEL SERVICES	116,380,256.00	116,380,256.00	143,031,197.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	12,740,012.00	12,740,012.00	18,740,012.00
70133	OTHER GENERAL SERVICES	745,368,592.00	617,368,592.00	852,337,505.00
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	330,000,863.00	329,902,503.00	646,711,328.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	330,000,863.00	329,902,503.00	646,711,328.00
703	PUBLIC ORDER AND SAFETY	30,000,000.00	-	20,000,000.00
7031	POLICE SERVICES	20,000,000.00	-	10,000,000.00
70311	POLICE SERVICES	20,000,000.00	-	10,000,000.00
7032	FIRE PROTECTION SERVICES	10,000,000.00	-	10,000,000.00
70321	FIRE PROTECTION SERVICES	10,000,000.00	-	10,000,000.00
704	ECONOMIC AFFAIRS	2,442,869,005.00	1,573,884,660.00	2,438,141,529.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	156,859,315.00	86,000,000.00	180,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	156,859,315.00	86,000,000.00	180,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,329,619,746.00	934,484,746.00	1,280,619,800.00
70421	AGRICULTURE	1,319,619,746.00	934,484,746.00	1,270,619,800.00
70422	FORESTRY	10,000,000.00	-	10,000,000.00
7043	FUEL AND ENERGY	200,000,000.00	125,000,000.00	150,000,000.00
70435	ELECTRICITY	200,000,000.00	125,000,000.00	150,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	69,399,914.00	53,399,914.00	77,521,729.00
70443	CONSTRUCTION	69,399,914.00	53,399,914.00	77,521,729.00
7045	TRANSPORT	686,990,030.00	375,000,000.00	750,000,000.00
70451	ROAD TRANSPORT	686,990,030.00	375,000,000.00	750,000,000.00



Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
705	ENVIRONMENTAL PROTECTION	92,000,000.00	35,000,000.00	92,000,000.00
7051	WASTE MANAGEMENT	30,000,000.00	5,000,000.00	10,000,000.00
70511	WASTE MANAGEMENT	30,000,000.00	5,000,000.00	10,000,000.00
7052	WASTE WATER MANAGEMENT	60,000,000.00	30,000,000.00	80,000,000.00
70521	WASTE WATER MANAGEMENT	60,000,000.00	30,000,000.00	80,000,000.00
7055	R&D ENVIRONMENTAL PROTECTION	2,000,000.00	-	2,000,000.00
70551	R & D ENVIRONMENTAL PROTECTION	2,000,000.00	-	2,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	380,000,000.00	155,000,000.00	420,000,000.00
7061	HOUSING DEVELOPMENT	110,000,000.00	60,000,000.00	140,000,000.00
70611	HOUSING DEVELOPMENT	110,000,000.00	60,000,000.00	140,000,000.00
7063	WATER SUPPLY	180,000,000.00	50,000,000.00	190,000,000.00
70631	WATER SUPPLY	180,000,000.00	50,000,000.00	190,000,000.00
7064	STREET LIGHTING	90,000,000.00	45,000,000.00	90,000,000.00
70641	STREET LIGHTING	90,000,000.00	45,000,000.00	90,000,000.00
707	HEALTH	293,861,254.00	230,361,254.00	411,381,707.00
7074	PUBLIC HEALTH SERVICES	157,000,000.00	93,500,000.00	247,000,000.00
70741	PUBLIC HEALTH SERVICES	157,000,000.00	93,500,000.00	247,000,000.00
7076	HEALTH N.E.C.	136,861,254.00	136,861,254.00	164,381,707.00
70761	HEALTH N.E.C.	136,861,254.00	136,861,254.00	164,381,707.00
708	RECREATION, CULTURE AND RELIGION	534,897,752.00	493,897,752.00	596,897,752.00
7081	RECREATIONAL AND SPORTING SERVICES	41,000,000.00	20,000,000.00	48,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	41,000,000.00	20,000,000.00	48,000,000.00
7082	CULTURAL SERVICES	231,897,752.00	223,897,752.00	243,897,752.00
70821	CULTURAL SERVICES	231,897,752.00	223,897,752.00	243,897,752.00
7083	BROADCASTING AND PUBLISHING SERVICES	2,000,000.00	-	5,000,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	2,000,000.00	-	5,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	260,000,000.00	250,000,000.00	300,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	260,000,000.00	250,000,000.00	300,000,000.00
709	EDUCATION	201,770,552.00	32,770,552.00	225,637,206.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	201,770,552.00	32,770,552.00	225,637,206.00
70912	PRIMARY EDUCATION	201,770,552.00	32,770,552.00	225,637,206.00



Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
710	SOCIAL PROTECTION	486,210,502.00	348,753,056.00	473,670,104.00
7102	OLD AGE	178,272,231.00	168,753,056.00	178,272,231.00
71021	OLD AGE	178,272,231.00	168,753,056.00	178,272,231.00
7105	UNEMPLOYMENT	30,938,271.00	5,000,000.00	15,000,000.00
71051	UNEMPLOYMENT	30,938,271.00	5,000,000.00	15,000,000.00
7108	R & D SOCIAL PROTECTION	7,000,000.00	-	7,000,000.00
71081	R & D SOCIAL PROTECTION	7,000,000.00	-	7,000,000.00
7109	SOCIAL PROTECTION N.E.C.	270,000,000.00	175,000,000.00	273,397,873.00
71091	SOCIAL PROTECTION N.E.C.	270,000,000.00	175,000,000.00	273,397,873.00



321318 - Shanga 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	568,508,969.00	531,709,794.00	608,077,410.00
701	GENERAL PUBLIC SERVICES	248,538,331.00	201,258,331.00	267,597,796.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	128,549,471.00	103,769,471.00	136,957,995.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	69,549,492.00	44,769,492.00	69,549,492.00
70112	FINANCIAL AND FISCAL AFFAIRS	58,999,979.00	58,999,979.00	67,408,503.00
7013	GENERAL SERVICES	119,988,860.00	97,488,860.00	130,639,801.00
70131	GENERAL PERSONNEL SERVICES	85,380,256.00	85,380,256.00	96,031,197.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	5,740,012.00	5,740,012.00	5,740,012.00
70133	OTHER GENERAL SERVICES	28,868,592.00	6,368,592.00	28,868,592.00
704	ECONOMIC AFFAIRS	63,019,660.00	63,019,660.00	67,141,529.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	25,619,746.00	25,619,746.00	26,619,800.00
70421	AGRICULTURE	25,619,746.00	25,619,746.00	26,619,800.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	37,399,914.00	37,399,914.00	40,521,729.00
70443	CONSTRUCTION	37,399,914.00	37,399,914.00	40,521,729.00
707	HEALTH	73,010,443.00	73,010,443.00	86,530,896.00
7076	HEALTH N.E.C.	73,010,443.00	73,010,443.00	86,530,896.00
70761	HEALTH N.E.C.	73,010,443.00	73,010,443.00	86,530,896.00
708	RECREATION, CULTURE AND RELIGION	12,897,752.00	12,897,752.00	12,897,752.00
7082	CULTURAL SERVICES	12,897,752.00	12,897,752.00	12,897,752.00
70821	CULTURAL SERVICES	12,897,752.00	12,897,752.00	12,897,752.00
709	EDUCATION	32,770,552.00	32,770,552.00	35,637,206.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	32,770,552.00	32,770,552.00	35,637,206.00
70912	PRIMARY EDUCATION	32,770,552.00	32,770,552.00	35,637,206.00
710	SOCIAL PROTECTION	138,272,231.00	148,753,056.00	138,272,231.00
7102	OLD AGE	138,272,231.00	148,753,056.00	138,272,231.00
71021	OLD AGE	138,272,231.00	148,753,056.00	138,272,231.00



321318 - Shanga 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	822,989,397.00	798,471,037.00	1,463,188,926.00
701	GENERAL PUBLIC SERVICES	723,138,586.00	707,620,226.00	1,330,338,115.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	348,637,723.00	333,717,723.00	614,626,787.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	64,000,000.00	63,000,000.00	75,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	284,637,723.00	270,717,723.00	539,626,787.00
7013	GENERAL SERVICES	44,500,000.00	44,000,000.00	69,000,000.00
70131	GENERAL PERSONNEL SERVICES	31,000,000.00	31,000,000.00	47,000,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	7,000,000.00	7,000,000.00	13,000,000.00
70133	OTHER GENERAL SERVICES	6,500,000.00	6,000,000.00	9,000,000.00
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	330,000,863.00	329,902,503.00	646,711,328.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	330,000,863.00	329,902,503.00	646,711,328.00
704	ECONOMIC AFFAIRS	27,000,000.00	19,000,000.00	35,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	10,000,000.00	8,000,000.00	13,000,000.00
70421	AGRICULTURE	10,000,000.00	8,000,000.00	13,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	17,000,000.00	11,000,000.00	22,000,000.00
70443	CONSTRUCTION	17,000,000.00	11,000,000.00	22,000,000.00
707	HEALTH	63,850,811.00	63,850,811.00	77,850,811.00
7076	HEALTH N.E.C.	63,850,811.00	63,850,811.00	77,850,811.00
70761	HEALTH N.E.C.	63,850,811.00	63,850,811.00	77,850,811.00
708	RECREATION, CULTURE AND RELIGION	9,000,000.00	8,000,000.00	20,000,000.00
7082	CULTURAL SERVICES	9,000,000.00	8,000,000.00	20,000,000.00
70821	CULTURAL SERVICES	9,000,000.00	8,000,000.00	20,000,000.00



321318 - Shanga 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	4,765,697,771.00	3,067,275,155.00	5,054,406,233.00
701	GENERAL PUBLIC SERVICES	723,910,155.00	618,910,155.00	850,008,360.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	13,910,155.00	13,910,155.00	35,539,447.00
70112	FINANCIAL AND FISCAL AFFAIRS	13,910,155.00	13,910,155.00	35,539,447.00
7013	GENERAL SERVICES	710,000,000.00	605,000,000.00	814,468,913.00
70133	OTHER GENERAL SERVICES	710,000,000.00	605,000,000.00	814,468,913.00
703	PUBLIC ORDER AND SAFETY	30,000,000.00	-	20,000,000.00
7031	POLICE SERVICES	20,000,000.00	-	10,000,000.00
70311	POLICE SERVICES	20,000,000.00	-	10,000,000.00
7032	FIRE PROTECTION SERVICES	10,000,000.00	-	10,000,000.00
70321	FIRE PROTECTION SERVICES	10,000,000.00	-	10,000,000.00
704	ECONOMIC AFFAIRS	2,352,849,345.00	1,491,865,000.00	2,336,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	156,859,315.00	86,000,000.00	180,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	156,859,315.00	86,000,000.00	180,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,294,000,000.00	900,865,000.00	1,241,000,000.00
70421	AGRICULTURE	1,284,000,000.00	900,865,000.00	1,231,000,000.00
70422	FORESTRY	10,000,000.00	-	10,000,000.00
7043	FUEL AND ENERGY	200,000,000.00	125,000,000.00	150,000,000.00
70435	ELECTRICITY	200,000,000.00	125,000,000.00	150,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	15,000,000.00	5,000,000.00	15,000,000.00
70443	CONSTRUCTION	15,000,000.00	5,000,000.00	15,000,000.00
7045	TRANSPORT	686,990,030.00	375,000,000.00	750,000,000.00
70451	ROAD TRANSPORT	686,990,030.00	375,000,000.00	750,000,000.00
705	ENVIRONMENTAL PROTECTION	92,000,000.00	35,000,000.00	92,000,000.00
7051	WASTE MANAGEMENT	30,000,000.00	5,000,000.00	10,000,000.00
70511	WASTE MANAGEMENT	30,000,000.00	5,000,000.00	10,000,000.00
7052	WASTE WATER MANAGEMENT	60,000,000.00	30,000,000.00	80,000,000.00
70521	WASTE WATER MANAGEMENT	60,000,000.00	30,000,000.00	80,000,000.00
7055	R&D ENVIRONMENTAL PROTECTION	2,000,000.00	-	2,000,000.00
70551	R & D ENVIRONMENTAL PROTECTION	2,000,000.00	-	2,000,000.00



Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
706	HOUSING AND COMMUNITY AMMENITIES	380,000,000.00	155,000,000.00	420,000,000.00
7061	HOUSING DEVELOPMENT	110,000,000.00	60,000,000.00	140,000,000.00
70611	HOUSING DEVELOPMENT	110,000,000.00	60,000,000.00	140,000,000.00
7063	WATER SUPPLY	180,000,000.00	50,000,000.00	190,000,000.00
70631	WATER SUPPLY	180,000,000.00	50,000,000.00	190,000,000.00
7064	STREET LIGHTING	90,000,000.00	45,000,000.00	90,000,000.00
70641	STREET LIGHTING	90,000,000.00	45,000,000.00	90,000,000.00
707	HEALTH	157,000,000.00	93,500,000.00	247,000,000.00
7074	PUBLIC HEALTH SERVICES	157,000,000.00	93,500,000.00	247,000,000.00
70741	PUBLIC HEALTH SERVICES	157,000,000.00	93,500,000.00	247,000,000.00
708	RECREATION, CULTURE AND RELIGION	513,000,000.00	473,000,000.00	564,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	41,000,000.00	20,000,000.00	48,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	41,000,000.00	20,000,000.00	48,000,000.00
7082	CULTURAL SERVICES	210,000,000.00	203,000,000.00	211,000,000.00
70821	CULTURAL SERVICES	210,000,000.00	203,000,000.00	211,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	2,000,000.00	-	5,000,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	2,000,000.00	-	5,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	260,000,000.00	250,000,000.00	300,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	260,000,000.00	250,000,000.00	300,000,000.00
709	EDUCATION	169,000,000.00	-	190,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	169,000,000.00	-	190,000,000.00
70912	PRIMARY EDUCATION	169,000,000.00	-	190,000,000.00
710	SOCIAL PROTECTION	347,938,271.00	200,000,000.00	335,397,873.00
7102	OLD AGE	40,000,000.00	20,000,000.00	40,000,000.00
71021	OLD AGE	40,000,000.00	20,000,000.00	40,000,000.00
7105	UNEMPLOYMENT	30,938,271.00	5,000,000.00	15,000,000.00
71051	UNEMPLOYMENT	30,938,271.00	5,000,000.00	15,000,000.00
7108	R & D SOCIAL PROTECTION	7,000,000.00	-	7,000,000.00
71081	R & D SOCIAL PROTECTION	7,000,000.00	-	7,000,000.00
7109	SOCIAL PROTECTION N.E.C.	270,000,000.00	175,000,000.00	273,397,873.00
71091	SOCIAL PROTECTION N.E.C.	270,000,000.00	175,000,000.00	273,397,873.00



321318 - Shanga 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	6,157,196,137.00	4,397,455,986.00	7,125,672,569.00
3213	Zone 3 - Kebbi South	6,157,196,137.00	4,397,455,986.00	7,125,672,569.00
321318	Shanga	6,157,196,137.00	4,397,455,986.00	7,125,672,569.00
32131801	Atuwo	10,000,000.00	-	10,000,000.00
32131802	Binuwa/gebe/bunkuji	23,000,000.00	-	50,000,000.00
32131803	Dugu Tsoho/dugu Raha	20,000,000.00	-	30,000,000.00
32131804	Kawara/ingu/sargo	30,000,000.00	20,000,000.00	30,000,000.00
32131806	Sawashi	2,000,000.00	-	2,000,000.00
32131807	Shanga	1,466,000,000.00	1,095,865,000.00	1,567,000,000.00
32131808	Sokage/golongo/hundeji	5,000,000.00	-	5,000,000.00
32131809	Takware Kadi	10,000,000.00	-	-
32131810	Yarbesse	80,000,000.00	40,000,000.00	60,000,000.00
32131897	LG Wide - Shanga LG	4,511,196,137.00	3,241,590,986.00	5,371,672,569.00



321318 - Shanga 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	568,508,969.00	531,709,794.00	608,077,410.00
3213	Zone 3 - Kebbi South	568,508,969.00	531,709,794.00	608,077,410.00
321318	Shanga	568,508,969.00	531,709,794.00	608,077,410.00
32131897	LG Wide - Shanga LG	568,508,969.00	531,709,794.00	608,077,410.00



321318 - Shanga 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	822,989,397.00	798,471,037.00	1,463,188,926.00
3213	Zone 3 - Kebbi South	822,989,397.00	798,471,037.00	1,463,188,926.00
321318	Shanga	822,989,397.00	798,471,037.00	1,463,188,926.00
32131897	LG Wide - Shanga LG	822,989,397.00	798,471,037.00	1,463,188,926.00



321318 - Shanga 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	4,765,697,771.00	3,067,275,155.00	5,054,406,233.00
3213	Zone 3 - Kebbi South	4,765,697,771.00	3,067,275,155.00	5,054,406,233.00
321318	Shanga	4,765,697,771.00	3,067,275,155.00	5,054,406,233.00
32131801	Atuwo	10,000,000.00	-	10,000,000.00
32131802	Binuwa/gebe/bunkuji	23,000,000.00	-	50,000,000.00
32131803	Dugu Tsoho/dugu Raha	20,000,000.00	-	30,000,000.00
32131804	Kawara/ingu/sargo	30,000,000.00	20,000,000.00	30,000,000.00
32131806	Sawashi	2,000,000.00	-	2,000,000.00
32131807	Shanga	1,466,000,000.00	1,095,865,000.00	1,567,000,000.00
32131808	Sokage/golongo/hundeji	5,000,000.00	-	5,000,000.00
32131809	Takware Kadi	10,000,000.00	-	-
32131810	Yarbesse	80,000,000.00	40,000,000.00	60,000,000.00
32131897	LG Wide - Shanga LG	3,119,697,771.00	1,911,410,155.00	3,300,406,233.00

