



KEBBI STATE GOVERNMENT, NIGERIA

KOKO/BESSE LOCAL GOVERNMENT 2025 APPROVED BUDGET

18th March, 2025

20 03 2025

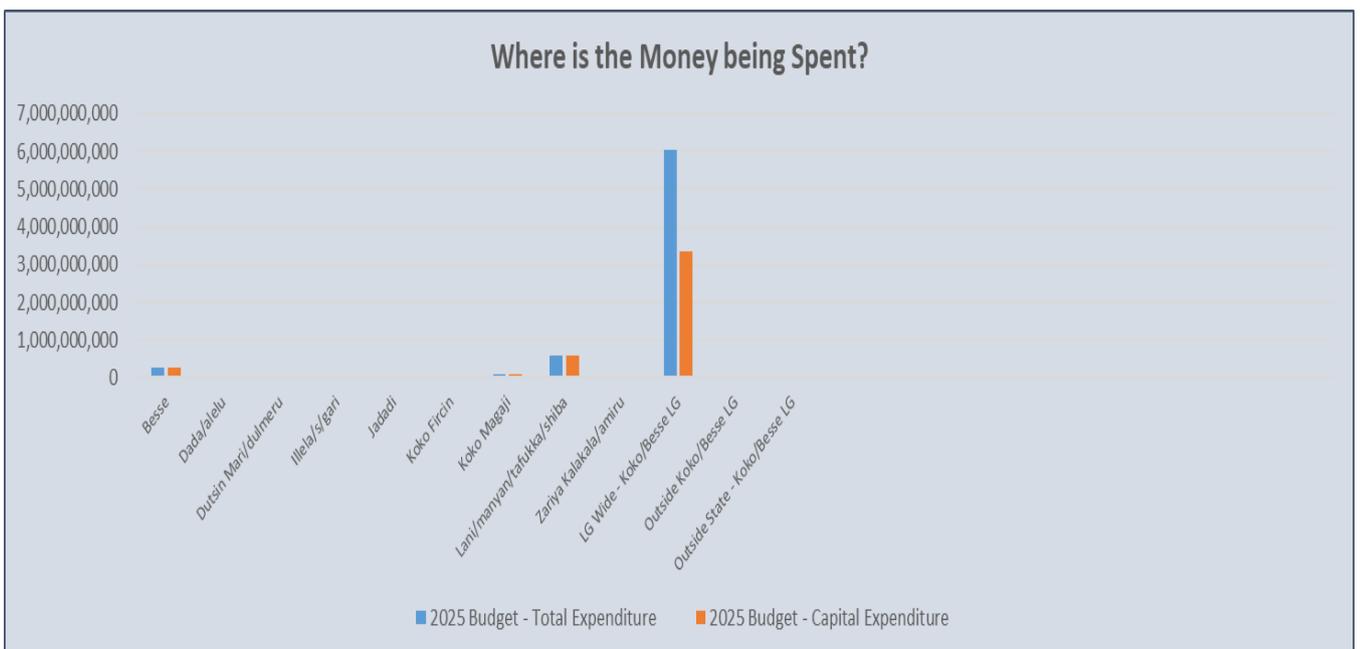
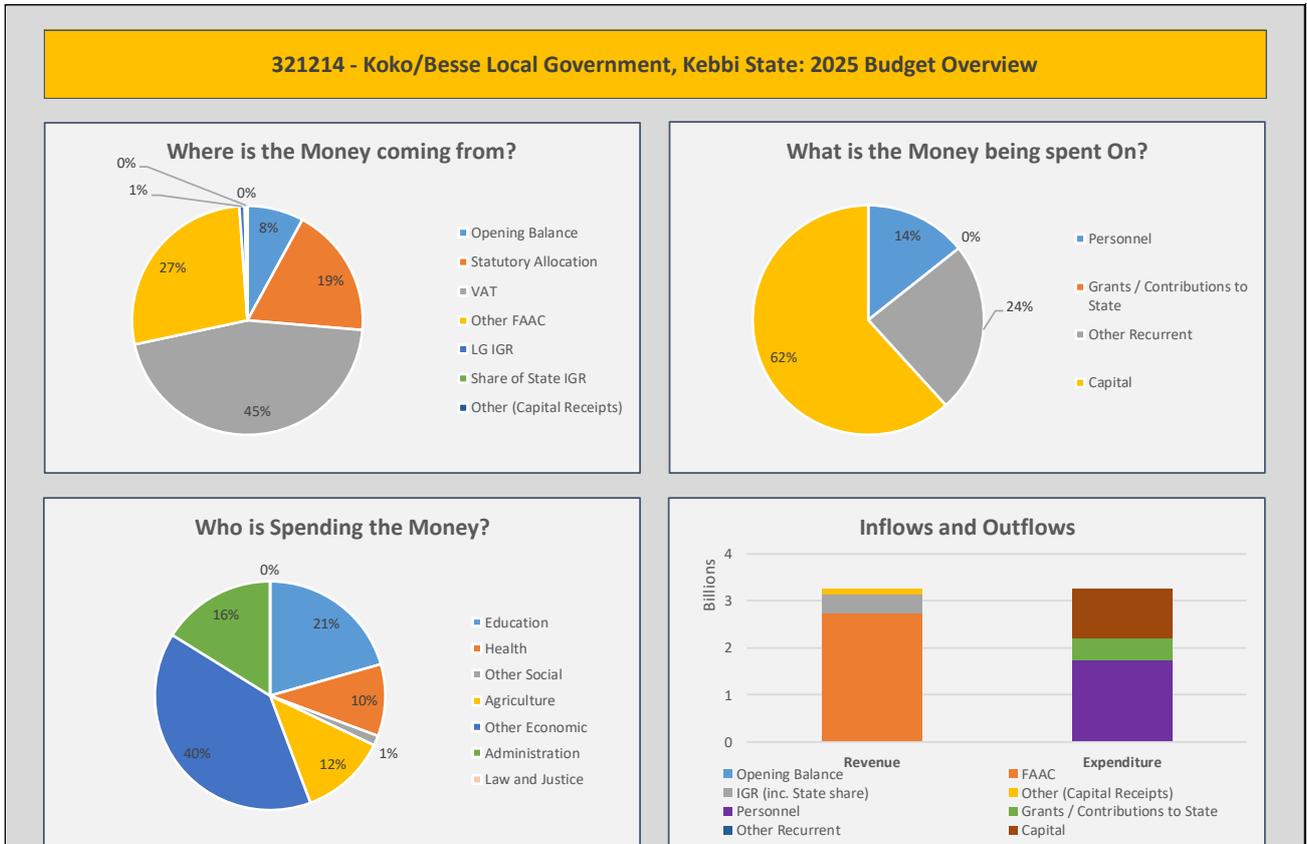
Contents

1.A	Graphic Summaries of Budget Overview	3
2	Budget Reports	4
2.A	Overview	4
2.B	Revenue by Segments	5
2.C	Expenditure by Segments	10
2.D	Expenditure by Economic Classification.....	15
2.E	Expenditure by Function	17
2.F	Expenditure by Location	23
2.G	Capital Expenditure Details.....	27
2.H	Annex 1: Programme Code Description	29

List of Reports

Table 1: Budget Summary	4
Table 2: Total Revenue by Administrative Units	5
Table 3: Total Revenue by Fund	9
Table 4: Total Expenditure by MDAs	10
Table 5: Expenditure Administrative Unit	11
Table 6: Personnel Expenditure by Administrative Units	12
Table 7: Overhead Expenditure by Administrative Unit.....	13
Table 8: Capital Expenditure by Administrative Units.....	14
Table 9: Total Expenditure by Economic Classification	15
Table 10: Total Expenditure by Function.....	17
Table 11: Personnel Expenditure by Function.....	19
Table 12: Overhead Expenditure by Function	20
Table 13: Capital Expenditure by Function.....	21
Table 14: Total Expenditure by Location	23
Table 16: Personnel Expenditure by Location	24
Table 17: Overhead Expenditure by Location	25
Table 18: Capital Expenditure by Location	26
Table 19: Capital Expenditure by Project	27

1.A Graphic Summaries of Budget Overview



2 Budget Reports

2.A Overview

Table 1: Budget Summary

321214 - Koko/Besse Local Government, Kebbi State - 2025 Budget: Summary

Item	2024 Revised Budget	2024 Performance January to December	2025 Proposed Budget
Opening Balance	-	-	555,641,980.00
Recurrent Revenue	4,880,807,628.00	3,558,478,000.00	6,465,294,753.00
11 - GOVERNMENT SHARE OF FAAC	4,804,746,954.00	3,491,260,000.00	6,385,898,548.00
12 - INDEPENDENT REVENUE	76,060,674.00	67,218,000.00	79,396,205.00
Recurrent Expenditure	1,892,147,921.00	1,854,540,736.00	2,689,858,950.00
21 - PERSONNEL COST	934,279,335.00	911,592,736.00	1,001,761,383.00
22 - OTHER RECURRENT COSTS	957,868,586.00	942,948,000.00	1,688,097,567.00
Transfer to Capital Account	2,988,659,707.00	1,703,937,264.00	4,331,077,783.00
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURE	2,988,659,707.00	1,148,295,284.00	4,331,077,783.00
Total Revenue (including OB)	4,880,807,628.00	3,558,478,000.00	7,020,936,733.00
Total Expenditure	4,880,807,628.00	3,002,836,020.00	7,020,936,733.00
Closing Balance	-	555,641,980.00	-

2.B Revenue by Segments

Table 2: Total Revenue by Administrative Units

321214 - Koko/Besse Local Government, Kebbi State - 2025 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2024 Revised Budget	2024 Performance January to December	2025 Proposed Budget
	<i>Total Revenue</i>	<u>4,880,807,628.00</u>	<u>3,558,478,000.00</u>	<u>6,465,294,753.00</u>
020000000000	ECONOMIC SECTOR	4,880,807,628.00	3,558,478,000.00	6,465,294,753.00
022000000000	DEPARTMENT FINANCE AND SUPPLIES	4,880,807,628.00	3,558,478,000.00	6,465,294,753.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	4,880,807,628.00	3,558,478,000.00	6,465,294,753.00

Table 3: Total Revenue by Administrative Units

321214 - Koko/Besse Local Government, Kebbi State - 2025 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2024 Revised Budget	2024 Performance January to December	2025 Proposed Budget
	<i>Total Revenue</i>	<i>4,880,807,628.00</i>	<i>3,558,478,000.00</i>	<i>6,465,294,753.00</i>
020000000000	ECONOMIC SECTOR	4,880,807,628.00	3,558,478,000.00	6,465,294,753.00
022000000000	DEPARTMENT FINANCE AND SUPPLIES	4,880,807,628.00	3,558,478,000.00	6,465,294,753.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	4,880,807,628.00	3,558,478,000.00	6,465,294,753.00

Table 4: Revenue by Economic Classification

321214 - Koko/Besse Local Government, Kebbi State - 2025 Budget: Total Revenue by Economic Classification

Code	Economic	2024 Revised Budget	2024 Performance January to December	2025 Proposed Budget
1	REVENUE	4,880,807,628.00	3,558,478,000.00	6,465,294,753.00
11	GOVERNMENT SHARE OF FAAC	4,804,746,954.00	3,491,260,000.00	6,385,898,548.00
1101	GOVERNMENT SHARE OF FAAC	4,804,746,954.00	3,491,260,000.00	6,385,898,548.00
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	2,311,726,060.00	1,680,230,000.00	1,294,326,350.00
11010101	STATUTORY ALLOCATION	2,311,726,060.00	1,680,230,000.00	1,294,326,350.00
110102	LOCAL GOVERNMENT SHARE OF VAT	1,598,375,933.00	968,570,000.00	3,178,919,606.00
11010201	SHARE OF VAT	1,598,375,933.00	968,570,000.00	3,178,919,606.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	894,644,961.00	842,460,000.00	1,912,652,592.00
11010302	Excess Non-Oil	80,080,364.00	73,890,000.00	126,335,876.00
11010303	Exchange Gain	814,564,597.00	768,570,000.00	1,786,316,716.00
12	INDEPENDENT REVENUE	76,060,674.00	67,218,000.00	79,396,205.00
1201	TAX REVENUE	7,800,000.00	5,000,000.00	5,400,000.00
120101	PERSONAL TAXES	1,600,000.00	1,374,500.00	1,400,000.00
12010102	Community or Poll Taxes	1,600,000.00	1,374,500.00	1,400,000.00
120103	OTHER TAXES	6,200,000.00	3,625,500.00	4,000,000.00
12010301	Cattle Tax (Where Applicable)	1,500,000.00	1,223,500.00	1,300,000.00
12010306	DEVELOPMENT TAX/LEVY	1,700,000.00	1,378,500.00	1,400,000.00
12010314	Other Service Taxes	3,000,000.00	1,023,500.00	1,300,000.00
1202	NON-TAX REVENUE	68,260,674.00	62,218,000.00	73,996,205.00
120201	LICENCES - GENERAL	6,889,200.00	6,120,300.00	7,326,200.00
12020101	Bicycle License	114,000.00	109,000.00	114,000.00
12020102	Canoe License	60,000.00	40,000.00	60,000.00
12020104	Cart/Truck License	204,000.00	200,000.00	204,000.00
12020112	Motorcycle License	200,000.00	70,000.00	200,000.00
12020118	Cattle Dealers License	831,000.00	749,000.00	1,096,000.00
12020119	Dried Fish/Dried Meat License	43,400.00	1,500.00	43,400.00
12020120	Cold Room License	70,000.00	60,000.00	70,000.00
12020122	Auctioneer License	60,000.00	50,000.00	50,000.00
12020125	Hunting License	51,000.00	35,000.00	35,000.00
12020131	Radio & Television License	214,000.00	212,000.00	214,000.00
12020136	Trade License	190,000.00	80,000.00	115,000.00
12020140	Milling License	150,000.00	145,000.00	145,000.00
12020141	Grinding Mill License	270,000.00	269,000.00	269,000.00
12020143	Painting, Spraying and Sign writing Workshop License	670,000.00	650,000.00	770,000.00
12020144	Photo Studio License	120,000.00	115,000.00	120,000.00
12020145	Welding Machine License	570,000.00	565,000.00	570,000.00
12020147	Blacksmith Workshop License	75,000.00	57,500.00	75,000.00
12020148	Wood making/Carpentry Workshop License	20,000.00	15,000.00	20,000.00

12020149	Battery Charges License	20,000.00	16,000.00	20,000.00
12020150	Printing Press License	448,800.00	443,800.00	448,800.00
12020151	Panel Beater License	10,000.00	8,000.00	10,000.00
12020152	Vulgarizers License	66,000.00	30,000.00	66,000.00
12020154	Clock/Watch Repairers License	20,000.00	10,000.00	20,000.00
12020155	Laundry/Dry Cleaning License	118,000.00	50,000.00	118,000.00
12020156	Motor Mechanic & Car Wash Depo License	580,000.00	570,500.00	589,000.00
12020157	Building Materials Seller License	740,000.00	630,000.00	740,000.00
12020158	Kerosene Seller License	100,000.00	90,000.00	150,000.00
12020159	Block making Machines License	80,000.00	79,000.00	100,000.00
12020160	Hair Dressing/Barbing Salon License	784,000.00	765,000.00	884,000.00
12020166	Bathing House/Public Toilet License	10,000.00	5,000.00	10,000.00
120204	FEES- GENERAL	5,212,800.00	4,541,700.00	5,983,800.00
12020401	Survey Fees	50,000.00	45,000.00	50,000.00
12020402	Slaughter/Abattoir Fees	1,075,200.00	855,000.00	1,340,200.00
12020411	Laboratory Test Fees	5,000.00	3,000.00	3,000.00
12020413	Birth & Death Registration Fees	52,000.00	40,000.00	40,000.00
12020414	General Contractor Registration Fees	200,000.00	190,000.00	190,000.00
12020415	Tenders Fees	800,000.00	790,000.00	790,000.00
12020419	Advertisement Fee (Sign Post)	100,000.00	95,000.00	150,000.00
12020422	Motor Garage/Park Fees (As applicable)	1,080,000.00	979,000.00	1,570,000.00
12020423	Market Fees (As applicable)	1,430,000.00	1,244,000.00	1,430,000.00
12020425	Customary Right of Occupancy fees	160,000.00	158,000.00	160,000.00
12020432	Towing of Vehicle Fees	106,600.00	105,700.00	106,600.00
12020436	Commercial Motor Vehicle/Motor Cycle/Tricycle Stickers Fees	154,000.00	37,000.00	154,000.00
120206	SALES - GENERAL	980,000.00	875,000.00	1,230,000.00
12020601	Sales of Stores (As applicable)	100,000.00	96,000.00	150,000.00
12020603	Sales of Agricultural Produce(As applicable)	880,000.00	779,000.00	1,080,000.00
120207	EARNINGS -GENERAL	3,988,000.00	3,637,000.00	4,598,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	3,818,000.00	3,470,000.00	4,418,000.00
12020714	Earning from Workshops/Training Servises (Works School)	60,000.00	58,000.00	70,000.00
12020726	Commission on Transfer Plot	110,000.00	109,000.00	110,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	16,690,000.00	14,309,000.00	17,322,000.00
12020801	RENT ON LOCAL GOVERNMENT QUARTERS	4,960,000.00	3,985,000.00	5,060,000.00
12020805	RENT ON LOCAL GOVERNMENT BUILDINGS / OTHER PREMISES	5,370,000.00	4,634,000.00	5,570,000.00
12020807	Rent on Market Lets & Government Shops	1,130,000.00	1,029,000.00	1,830,000.00
12020812	Tenement Rate (from Telecom Network, Airtel, MTN, etc) per annum	5,230,000.00	4,661,000.00	4,862,000.00
120209	RENT ON LAND & OTHERS - GENERAL	7,440,000.00	6,488,000.00	7,140,000.00
12020901	Rent on Govt. Lands	4,670,000.00	4,149,000.00	4,670,000.00
12020915	Ground Rate	2,770,000.00	2,339,000.00	2,470,000.00
120211	INVESTMENT INCOME	1,000,000.00	407,000.00	4,000,000.00
12021101	Dividends Receivable	1,000,000.00	407,000.00	4,000,000.00
120213	RE-IMBURSEMENT GENERAL	26,060,674.00	25,840,000.00	26,396,205.00
12021304	LG Share of State IGR	26,060,674.00	25,840,000.00	26,396,205.00

Table 5: Total Revenue by Fund

321214 - Koko/Besse Local Government, Kebbi State - 2025 Budget: Total Revenue by Fund

Code	Fund	2025 Proposed Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i>6,412,294,753.00</i>
01	FEDERATION ACCOUNT	6,385,898,548.00
011	FAAC DIRECT ALLOCATION	6,385,898,548.00
01101	FAAC DIRECT ALLOCATION	6,385,898,548.00
02	CONSOLIDATED REVENUE FUND	26,396,205.00
021	MAIN ENVELOP	26,396,205.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	26,396,205.00

2.C Expenditure by Segments

Table 6: Total Expenditure by MDAs

321214 - Koko/Besse Local Government, Kebbi State - 2025 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2024 Revised Budget	2024 Performance January to December	2025 Proposed Budget
	Total Expenditure	4,880,807,628.00	3,002,836,020.00	7,020,936,733.00
01000000000	ADMINISTRATION SECTOR	1,233,478,668.00	958,992,428.00	1,130,581,542.00
01110000000	OFFICE OF THE LG CHAIRMAN	50,540,749.00	49,871,265.00	55,612,955.00
011100100100	OFFICE OF THE CHAIRMAN	50,540,749.00	49,871,265.00	55,612,955.00
01120000000	LOCAL GOVERNMENT COUNCIL	75,640,404.00	74,504,000.00	128,333,404.00
011200300100	THE COUNCIL	75,640,404.00	74,504,000.00	128,333,404.00
01610000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	10,596,504.00	10,195,592.00	10,696,504.00
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	10,596,504.00	10,195,592.00	10,696,504.00
01620000000	ADMINISTRATION & GENERAL SERVICES	1,096,701,011.00	824,421,571.00	935,938,679.00
016200100100	ADMINISTRATION & GENERAL SERVICES	1,096,701,011.00	824,421,571.00	935,938,679.00
02000000000	ECONOMIC SECTOR	2,581,641,399.00	1,008,799,776.00	3,634,357,683.00
02150000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	1,772,612,192.00	240,616,414.00	854,785,765.00
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	1,772,612,192.00	240,616,414.00	854,785,765.00
02200000000	DEPARTMENT FINANCE AND SUPPLIES	664,684,801.00	632,324,860.00	1,247,528,111.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	664,684,801.00	632,324,860.00	1,247,528,111.00
02340000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	94,372,088.00	90,634,957.00	1,491,020,213.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	94,372,088.00	90,634,957.00	1,491,020,213.00
02380000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	49,972,318.00	45,223,545.00	41,023,594.00
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	49,972,318.00	45,223,545.00	41,023,594.00
05000000000	SOCIAL SECTOR	1,065,687,561.00	1,035,043,816.00	2,255,997,508.00
05170000000	DEPARTMENT OF SOCIAL DEVELOPMENT & EDUCATION	741,803,523.00	717,729,238.00	1,443,215,111.00
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	741,803,523.00	717,729,238.00	1,443,215,111.00
05210000000	DEPARTMENT OF MEDICAL & HEALTH SERVICE	239,618,830.00	235,367,078.00	714,317,797.00
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	239,618,830.00	235,367,078.00	714,317,797.00
05510000000	TRADITIONAL RULERS' COUNCIL	84,265,208.00	81,947,500.00	98,464,600.00
055100100100	TRADITIONAL RULERS' COUNCIL	84,265,208.00	81,947,500.00	98,464,600.00

Table 7: Expenditure Administrative Unit

321105 - Bagudo Local Government, Kebbi State - 2025 Budget: Total Expenditure by Administrative Unit				
Code	Administrative Unit	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	Total Expenditure	6,372,496,800.00	3,035,996,500.00	8,544,909,179.00
01000000000	ADMINISTRATION SECTOR	862,432,387.00	661,888,293.00	1,296,518,122.00
01110000000	OFFICE OF THE LG CHAIRMAN	102,923,858.00	102,524,648.00	43,514,550.00
011100100100	OFFICE OF THE CHAIRMAN	101,827,986.00	101,428,776.00	42,418,678.00
011118300100	INTERNAL AUDIT	1,095,872.00	1,095,872.00	1,095,872.00
01120000000	LOCAL GOVERNMENT COUNCIL	126,365,288.00	70,865,288.00	100,365,288.00
011200300100	THE COUNCIL	126,365,288.00	70,865,288.00	100,365,288.00
01250000000	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	110,774,649.00	51,629,765.00	105,782,259.00
012500100100	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	110,774,649.00	51,629,765.00	105,782,259.00
01610000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	12,368,592.00	6,868,592.00	15,368,592.00
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	12,368,592.00	6,868,592.00	15,368,592.00
01620000000	ADMINISTRATION & GENERAL SERVICES	510,000,000.00	430,000,000.00	1,031,487,433.00
016200100100	ADMINISTRATION & GENERAL SERVICES	510,000,000.00	430,000,000.00	1,031,487,433.00
02000000000	ECONOMIC SECTOR	2,854,695,063.00	1,583,363,024.00	3,350,584,992.00
02150000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	507,015,190.00	99,015,190.00	667,512,568.00
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELO	507,015,190.00	99,015,190.00	667,512,568.00
02200000000	DEPARTMENT FINANCE AND SUPPLIES	1,054,045,830.00	847,803,892.00	1,269,532,310.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	1,054,045,830.00	847,803,892.00	1,269,532,310.00
02340000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	1,269,303,227.00	615,213,126.00	1,381,192,729.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	1,269,303,227.00	615,213,126.00	1,381,192,729.00
02380000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS	24,330,816.00	21,330,816.00	32,347,385.00
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	24,330,816.00	21,330,816.00	32,347,385.00
05000000000	SOCIAL SECTOR	2,655,369,350.00	790,745,183.00	3,897,806,065.00
05170000000	DEPARTMENT OF SOCIAL DEVELOPMENT & EDUCATION	1,956,766,045.00	525,956,524.00	2,929,512,988.00
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	1,349,256,209.00	85,402,666.00	1,776,655,552.00
051702600100	UNIVERSAL BASIC EDUCATION BOARD (UBEB)	607,509,836.00	440,553,858.00	1,152,857,436.00
05210000000	DEPARTMENT OF MEDICAL & HEALTH SERVICE	599,286,711.00	186,286,711.00	861,050,587.00
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	599,286,711.00	186,286,711.00	861,050,587.00
05510000000	TRADITIONAL RULERS' COUNCIL	99,316,594.00	78,501,948.00	107,242,490.00
055100100100	TRADITIONAL RULERS' COUNCIL	99,316,594.00	78,501,948.00	107,242,490.00

Table 8: Personnel Expenditure by Administrative Units

321214 - Koko/Besse Local Government, Kebbi State - 2025 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2024 Revised Budget	2024 Performance January to December	2025 Proposed Budget
	Total Personnel Expenditure	934,279,335.00	911,592,736.00	1,001,761,383.00
01000000000	ADMINISTRATION SECTOR	182,234,665.00	177,822,449.00	244,976,362.00
01110000000	OFFICE OF THE LG CHAIRMAN	34,089,697.00	33,723,265.00	36,595,800.00
011100100100	OFFICE OF THE CHAIRMAN	34,089,697.00	33,723,265.00	36,595,800.00
01120000000	LOCAL GOVERNMENT COUNCIL	71,540,404.00	70,654,000.00	96,533,404.00
011200300100	THE COUNCIL	71,540,404.00	70,654,000.00	96,533,404.00
01610000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	6,296,504.00	6,295,592.00	6,296,504.00
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	6,296,504.00	6,295,592.00	6,296,504.00
01620000000	ADMINISTRATION & GENERAL SERVICES	70,308,060.00	67,149,592.00	105,550,654.00
016200100100	ADMINISTRATION & GENERAL SERVICES	70,308,060.00	67,149,592.00	105,550,654.00
02000000000	ECONOMIC SECTOR	411,080,010.00	399,490,062.00	405,674,656.00
02150000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVEL	74,350,847.00	71,822,700.00	61,420,885.00
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	74,350,847.00	71,822,700.00	61,420,885.00
02200000000	DEPARTMENT FINANCE AND SUPPLIES	234,615,069.00	231,888,860.00	256,466,879.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	234,615,069.00	231,888,860.00	256,466,879.00
02340000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	60,541,776.00	57,334,957.00	56,963,298.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	60,541,776.00	57,334,957.00	56,963,298.00
02380000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	41,572,318.00	38,443,545.00	30,823,594.00
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	41,572,318.00	38,443,545.00	30,823,594.00
05000000000	SOCIAL SECTOR	340,964,660.00	334,280,225.00	351,110,365.00
05170000000	DEPARTMENT OF SOCIAL DEVELOPMENT & EDUCATION	112,909,814.00	111,700,647.00	94,010,018.00
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	112,909,814.00	111,700,647.00	94,010,018.00
05210000000	DEPARTMENT OF MEDICAL & HEALTH SERVICE	193,268,019.00	189,707,078.00	205,666,986.00
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	193,268,019.00	189,707,078.00	205,666,986.00
05510000000	TRADITIONAL RULERS' COUNCIL	34,786,827.00	32,872,500.00	51,433,361.00
055100100100	TRADITIONAL RULERS' COUNCIL	34,786,827.00	32,872,500.00	51,433,361.00

Table 9: Overhead Expenditure by Administrative Unit

321214 - Koko/Besse Local Government, Kebbi State - 2025 Budget: Overhead Expenditure by Administrative Unit

Code	Administrative Unit	2024 Revised Budget	2024 Performance January to December	2025 Proposed Budget
	Total Overhead Expenditure	957,868,586.00	942,948,000.00	1,688,097,567.00
010000000000	ADMINISTRATION SECTOR	88,393,459.00	86,478,000.00	115,005,180.00
011100000000	OFFICE OF THE LG CHAIRMAN	16,451,052.00	16,148,000.00	19,017,155.00
011100100100	OFFICE OF THE CHAIRMAN	16,451,052.00	16,148,000.00	19,017,155.00
011200000000	LOCAL GOVERNMENT COUNCIL	4,100,000.00	3,850,000.00	31,800,000.00
011200300100	THE COUNCIL	4,100,000.00	3,850,000.00	31,800,000.00
016100000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	4,300,000.00	3,900,000.00	4,400,000.00
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	4,300,000.00	3,900,000.00	4,400,000.00
016200000000	ADMINISTRATION & GENERAL SERVICES	63,542,407.00	62,580,000.00	59,788,025.00
016200100100	ADMINISTRATION & GENERAL SERVICES	63,542,407.00	62,580,000.00	59,788,025.00
020000000000	ECONOMIC SECTOR	431,069,732.00	418,806,000.00	803,161,232.00
021500000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVEL	5,400,000.00	4,900,000.00	7,600,000.00
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	5,400,000.00	4,900,000.00	7,600,000.00
022000000000	DEPARTMENT FINANCE AND SUPPLIES	410,069,732.00	400,436,000.00	776,061,232.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	410,069,732.00	400,436,000.00	776,061,232.00
023400000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	7,200,000.00	6,690,000.00	9,300,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	7,200,000.00	6,690,000.00	9,300,000.00
023800000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	8,400,000.00	6,780,000.00	10,200,000.00
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	8,400,000.00	6,780,000.00	10,200,000.00
050000000000	SOCIAL SECTOR	438,405,395.00	437,664,000.00	769,931,155.00
051700000000	DEPARTMENT OF SOCIAL DEVELOPMENT & EDUCATION	342,576,203.00	342,929,000.00	414,249,105.00
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	342,576,203.00	342,929,000.00	414,249,105.00
052100000000	DEPARTMENT OF MEDICAL & HEALTH SERVICE	46,350,811.00	45,660,000.00	308,650,811.00
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	46,350,811.00	45,660,000.00	308,650,811.00
055100000000	TRADITIONAL RULERS' COUNCIL	49,478,381.00	49,075,000.00	47,031,239.00
055100100100	TRADITIONAL RULERS' COUNCIL	49,478,381.00	49,075,000.00	47,031,239.00

Table 10: Capital Expenditure by Administrative Units

321214 - Koko/Besse Local Government, Kebbi State - 2025 Budget: Overhead Expenditure by Administrative Unit

Code	Administrative Unit	2024 Revised Budget	2024 Performance January to December	2025 Proposed Budget
	Total Overhead Expenditure	957,868,586.00	942,948,000.00	1,688,097,567.00
01000000000	ADMINISTRATION SECTOR	88,393,459.00	86,478,000.00	115,005,180.00
01110000000	OFFICE OF THE LG CHAIRMAN	16,451,052.00	16,148,000.00	19,017,155.00
011100100100	OFFICE OF THE CHAIRMAN	16,451,052.00	16,148,000.00	19,017,155.00
01120000000	LOCAL GOVERNMENT COUNCIL	4,100,000.00	3,850,000.00	31,800,000.00
011200300100	THE COUNCIL	4,100,000.00	3,850,000.00	31,800,000.00
01610000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	4,300,000.00	3,900,000.00	4,400,000.00
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	4,300,000.00	3,900,000.00	4,400,000.00
01620000000	ADMINISTRATION & GENERAL SERVICES	63,542,407.00	62,580,000.00	59,788,025.00
016200100100	ADMINISTRATION & GENERAL SERVICES	63,542,407.00	62,580,000.00	59,788,025.00
02000000000	ECONOMIC SECTOR	431,069,732.00	418,806,000.00	803,161,232.00
02150000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVEL	5,400,000.00	4,900,000.00	7,600,000.00
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	5,400,000.00	4,900,000.00	7,600,000.00
02200000000	DEPARTMENT FINANCE AND SUPPLIES	410,069,732.00	400,436,000.00	776,061,232.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	410,069,732.00	400,436,000.00	776,061,232.00
02340000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	7,200,000.00	6,690,000.00	9,300,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	7,200,000.00	6,690,000.00	9,300,000.00
02380000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	8,400,000.00	6,780,000.00	10,200,000.00
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	8,400,000.00	6,780,000.00	10,200,000.00
05000000000	SOCIAL SECTOR	438,405,395.00	437,664,000.00	769,931,155.00
05170000000	DEPARTMENT OF SOCIAL DEVELOPMENT & EDUCATION	342,576,203.00	342,929,000.00	414,249,105.00
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	342,576,203.00	342,929,000.00	414,249,105.00
05210000000	DEPARTMENT OF MEDICAL & HEALTH SERVICE	46,350,811.00	45,660,000.00	308,650,811.00
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	46,350,811.00	45,660,000.00	308,650,811.00
05510000000	TRADITIONAL RULERS' COUNCIL	49,478,381.00	49,075,000.00	47,031,239.00
055100100100	TRADITIONAL RULERS' COUNCIL	49,478,381.00	49,075,000.00	47,031,239.00

2.D Expenditure by Economic Classification

Table 11: Total Expenditure by Economic Classification

321214 - Koko/Besse Local Government, Kebbi State - 2025 Budget: Expenditure by Economic Classification

Code	Item	2024 Revised Budget	2024 Performance January to December	2025 Proposed Budget
2	EXPENDITURES	4,880,807,628.00	3,002,836,020.00	7,020,936,733.00
21	PERSONNEL COST	934,279,335.00	911,592,736.00	1,001,761,383.00
2101	SALARY	701,038,107.00	681,212,736.00	747,666,770.00
210101	SALARIES AND WAGES	701,038,107.00	681,212,736.00	747,666,770.00
21010101	SALARIES	648,131,305.00	629,184,879.00	694,759,968.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	52,906,802.00	52,027,857.00	52,906,802.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	59,019,803.00	58,645,000.00	61,518,906.00
210201	ALLOWANCES	59,019,803.00	58,645,000.00	61,518,906.00
21020109	Furniture Allowance	59,019,803.00	58,645,000.00	61,518,906.00
2103	SOCIAL BENEFITS	174,221,425.00	171,735,000.00	192,575,707.00
210301	SOCIAL BENEFITS	174,221,425.00	171,735,000.00	192,575,707.00
21030101	GRATUITY	71,568,148.00	70,520,000.00	64,184,079.00
21030102	PENSION	102,653,277.00	101,215,000.00	128,391,628.00
22	OTHER RECURRENT COSTS	957,868,586.00	942,948,000.00	1,688,097,567.00
2202	OVERHEAD COST	424,447,255.00	417,988,000.00	824,943,474.00
220201	TRAVEL & TRANSPORT - GENERAL	23,600,000.00	22,490,000.00	30,100,000.00
22020101	LOCAL TRAVEL AND TRANSPORT - TRAINING	23,600,000.00	22,490,000.00	30,100,000.00
220202	UTILITIES - GENERAL	2,400,000.00	2,200,000.00	3,000,000.00
22020201	ELECTRICITY CHARGES	2,400,000.00	2,200,000.00	3,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	14,000,000.00	11,960,000.00	56,700,000.00
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	11,000,000.00	9,060,000.00	12,700,000.00
22020311	FOOD STUFF/ CATERING MATERIALS SUPPLIES	3,000,000.00	2,900,000.00	4,000,000.00
22020315	CHEMICALS/ANALYTICAL REAGENTS	-	-	40,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	26,700,000.00	24,750,000.00	37,800,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	14,300,000.00	13,200,000.00	19,400,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	12,400,000.00	11,550,000.00	18,400,000.00
220206	OTHER SERVICES - GENERAL	343,147,255.00	343,538,000.00	458,843,474.00
22020601	SECURITY SERVICES	319,147,255.00	318,888,000.00	434,043,474.00
22020610	OTHER SERVICES	24,000,000.00	24,650,000.00	24,800,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000.00	1,870,000.00	2,500,000.00
22020701	FINANCIAL CONSULTING	2,000,000.00	1,870,000.00	2,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	12,600,000.00	11,180,000.00	236,000,000.00
22021001	ENTERTAINMENT & HOSPITALITY	6,100,000.00	5,500,000.00	9,200,000.00
22021004	MEDICAL EXPENSES: LOCAL	-	-	40,000,000.00
22021007	WELFARE PACKAGES	500,000.00	480,000.00	800,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	-	150,000,000.00
22021024	COMMITTEE & COMMISSION EXPENSES	6,000,000.00	5,200,000.00	6,000,000.00
22021031	FESTIVAL AND CULTURAL ACTIVITIES EXPENSES	-	-	30,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	148,703,625.00	149,244,000.00	140,062,123.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	148,703,625.00	149,244,000.00	140,062,123.00
22040105	GRANTS TO GOVERNMENT AGENCIES - RECURRENT	65,873,218.00	65,779,000.00	57,161,622.00
22040107	GRANT TO PRIVATE COMPANIES - RECURRENT	13,152,026.00	13,840,000.00	37,069,262.00
22040109	GRANTS TO COMMUNITIES/NGOS	69,678,381.00	69,625,000.00	45,831,239.00

2207	TRANSFERS-PAYMENT	384,717,706.00	375,716,000.00	723,091,970.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	384,717,706.00	375,716,000.00	723,091,970.00
22070103	TRANSFER OF 25% OF FAAC FOR STATE/LG JOINT PROJECTS	331,717,706.00	331,716,000.00	670,091,970.00
22070105	PAYMENT OF COST OF IGR COLLECTION	53,000,000.00	44,000,000.00	53,000,000.00
23	CAPITAL EXPENDITURE	2,988,659,707.00	1,148,295,284.00	4,331,077,783.00
2301	FIXED ASSETS PURCHASED	357,824,881.00	307,810,591.00	585,555,988.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	357,824,881.00	307,810,591.00	585,555,988.00
23010101	PURCHASE / ACQUISITION OF LAND	-	-	50,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	115,714,290.00	115,700,000.00	120,000,000.00
23010109	PURCHASE OF SEA BOATS	-	-	25,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	80,600,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	20,000,000.00	-	50,000,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	-	-	10,000,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	192,110,591.00	192,110,591.00	154,955,988.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	-	-	30,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	20,000,000.00	-	55,000,000.00
23010145	PURCHASE OF ICT EQUIPMENTS	10,000,000.00	-	10,000,000.00
2302	CONSTRUCTION / PROVISION	604,598,516.00	26,610,000.00	1,225,764,880.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	604,598,516.00	26,610,000.00	1,225,764,880.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	80,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	15,000,000.00	14,980,000.00	270,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	20,000,000.00	-	265,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	-	-	50,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	557,968,204.00	-	30,764,880.00
23020114	CONSTRUCTION / PROVISION OF ROADS	-	-	190,000,000.00
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	11,630,312.00	11,630,000.00	230,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	-	-	50,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	-	-	60,000,000.00
2303	REHABILITATION / REPAIRS	360,353,884.00	208,293,979.00	1,149,756,915.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	360,353,884.00	208,293,979.00	1,149,756,915.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	297,136,254.00	158,448,979.00	210,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	-	-	90,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	-	-	120,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	-	-	50,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	-	-	299,756,915.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	50,000,000.00	49,845,000.00	70,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	-	-	140,000,000.00
23030126	REHABILITATION/REPAIRS OF CEMETERIES	-	-	50,000,000.00
23030129	REHABILITATION/REPAIRS- MOSQUES	13,217,630.00	-	120,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	100,989,285.00	70,989,000.00	240,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	100,989,285.00	70,989,000.00	240,000,000.00
23040101	TREE PLANTING	30,000,000.00	-	40,000,000.00
23040102	EROSION & FLOOD CONTROL	70,989,285.00	70,989,000.00	150,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	-	-	50,000,000.00
2305	OTHER CAPITAL PROJECTS	1,564,893,141.00	534,591,714.00	1,130,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	1,564,893,141.00	534,591,714.00	1,130,000,000.00
23050101	RESEARCH AND DEVELOPMENT	1,030,607,427.00	500,306,000.00	680,000,000.00
23050108	SPECIAL GRANTS AND INTERVENTION	-	-	150,000,000.00
23050109	PROVISION OF AGRICULTURAL INPUTS	534,285,714.00	34,285,714.00	300,000,000.00

2.E Expenditure by Function

2.F Table 12: Total Expenditure by Function

321214 - Koko/Besse Local Government, Kebbi State - 2025 Budget: Total Expenditure by Function

Code	Item	2024 Revised Budget	2024 Performance January to December	2025 Proposed Budget
	Total Expenditure	4,880,807,628.00	3,002,836,020.00	7,020,936,733.00
701	GENERAL PUBLIC SERVICES	1,575,057,126.00	1,422,411,854.00	1,976,245,222.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIR	728,462,458.00	722,895,717.00	1,174,170,974.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	136,777,657.00	134,570,857.00	194,642,863.00
70112	FINANCIAL AND FISCAL AFFAIRS	591,684,801.00	588,324,860.00	979,528,111.00
7013	GENERAL SERVICES	846,594,668.00	699,516,137.00	802,074,248.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	102,972,318.00	89,223,545.00	94,023,594.00
70133	OTHER GENERAL SERVICES	743,622,350.00	610,292,592.00	708,050,654.00
703	PUBLIC ORDER AND SAFETY	55,942,407.00	55,680,000.00	87,888,025.00
7031	POLICE SERVICES	-	-	30,000,000.00
70311	POLICE SERVICES	-	-	30,000,000.00
7032	FIRE PROTECTION SERVICES	-	-	10,000,000.00
70321	FIRE PROTECTION SERVICES	-	-	10,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	55,942,407.00	55,680,000.00	47,888,025.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	55,942,407.00	55,680,000.00	47,888,025.00
704	ECONOMIC AFFAIRS	1,883,484,280.00	327,951,371.00	2,006,505,978.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	-	-	160,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	-	-	160,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,772,612,192.00	240,616,414.00	854,785,765.00
70421	AGRICULTURE	1,722,612,192.00	240,616,414.00	749,785,765.00
70422	FORESTRY	30,000,000.00	-	40,000,000.00
70423	FISHING AND HUNTING	20,000,000.00	-	65,000,000.00
7043	FUEL AND ENERGY	15,000,000.00	14,980,000.00	270,000,000.00
70435	ELECTRICITY	15,000,000.00	14,980,000.00	270,000,000.00
7045	TRANSPORT	75,872,088.00	72,354,957.00	701,720,213.00
70451	ROAD TRANSPORT	75,872,088.00	72,354,957.00	701,720,213.00
7047	OTHER INDUSTRIES	20,000,000.00	-	20,000,000.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	20,000,000.00	-	20,000,000.00
705	ENVIRONMENTAL PROTECTION	-	-	215,000,000.00
7051	WASTE MANAGEMENT	-	-	85,000,000.00
70511	WASTE MANAGEMENT	-	-	85,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	-	-	130,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	-	-	130,000,000.00

706	HOUSING AND COMMUNITY AMMENITIES	13,500,000.00	3,300,000.00	529,300,000.00
7061	HOUSING DEVELOPMENT	-	-	60,000,000.00
70611	HOUSING DEVELOPMENT	-	-	60,000,000.00
7062	COMMUNITY DEVELOPMENT	13,500,000.00	3,300,000.00	174,300,000.00
70621	COMMUNITY DEVELOPMENT	13,500,000.00	3,300,000.00	174,300,000.00
7063	WATER SUPPLY	-	-	245,000,000.00
70631	WATER SUPPLY	-	-	245,000,000.00
7064	STREET LIGHTING	-	-	50,000,000.00
70641	STREET LIGHTING	-	-	50,000,000.00
707	HEALTH	239,618,830.00	235,367,078.00	694,317,797.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	-	-	20,000,000.00
70711	PHARMACEUTICAL PRODUCTS	-	-	20,000,000.00
7072	OUTPATIENT SERVICES	239,618,830.00	235,367,078.00	294,317,797.00
70721	GENERAL MEDICAL SERVICES	239,618,830.00	235,367,078.00	294,317,797.00
7074	PUBLIC HEALTH SERVICES	-	-	340,000,000.00
70741	PUBLIC HEALTH SERVICES	-	-	340,000,000.00
7076	HEALTH N.E.C.	-	-	40,000,000.00
70761	HEALTH N.E.C.	-	-	40,000,000.00
708	RECREATION, CULTURE AND RELIGION	586,729,683.00	432,507,070.00	493,420,588.00
7082	CULTURAL SERVICES	381,401,462.00	240,396,479.00	218,464,600.00
70821	CULTURAL SERVICES	381,401,462.00	240,396,479.00	218,464,600.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	205,328,221.00	192,110,591.00	274,955,988.00
70861	RECREATION, CULTURE AND RELIGION N.E.C.	205,328,221.00	192,110,591.00	274,955,988.00
709	EDUCATION	455,486,017.00	454,629,647.00	728,259,123.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	-	-	170,000,000.00
70912	PRIMARY EDUCATION	-	-	170,000,000.00
7098	EDUCATION N.E.C.	455,486,017.00	454,629,647.00	558,259,123.00
70981	EDUCATION N.E.C	455,486,017.00	454,629,647.00	558,259,123.00
710	SOCIAL PROTECTION	70,989,285.00	70,989,000.00	290,000,000.00
7103	SURVIVORS	70,989,285.00	70,989,000.00	100,000,000.00
71031	SURVIVORS	70,989,285.00	70,989,000.00	100,000,000.00
7105	UNEMPLOYMENT	-	-	110,000,000.00
71051	UNEMPLOYMENT	-	-	110,000,000.00
7109	SOCIAL PROTECTION N.E.C.	-	-	80,000,000.00
71091	SOCIAL PROTECTION N.E.C.	-	-	80,000,000.00

Table 13: Personnel Expenditure by Function

321214 - Koko/Besse Local Government, Kebbi State - 2025 Budget: Personnel Expenditure by Function

Code	Item	2024 Revised Budget	2024 Performance January to December	2025 Proposed Budget
	Total Personnel Expenditure	934,279,335.00	911,592,736.00	1,001,761,383.00
701	GENERAL PUBLIC SERVICES	458,422,052.00	448,154,854.00	532,266,835.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIR	346,541,674.00	342,561,717.00	395,892,587.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	111,926,605.00	110,672,857.00	139,425,708.00
70112	FINANCIAL AND FISCAL AFFAIRS	234,615,069.00	231,888,860.00	256,466,879.00
7013	GENERAL SERVICES	111,880,378.00	105,593,137.00	136,374,248.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	41,572,318.00	38,443,545.00	30,823,594.00
70133	OTHER GENERAL SERVICES	70,308,060.00	67,149,592.00	105,550,654.00
704	ECONOMIC AFFAIRS	134,892,623.00	129,157,657.00	118,384,183.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	74,350,847.00	71,822,700.00	61,420,885.00
70421	AGRICULTURE	74,350,847.00	71,822,700.00	61,420,885.00
7045	TRANSPORT	60,541,776.00	57,334,957.00	56,963,298.00
70451	ROAD TRANSPORT	60,541,776.00	57,334,957.00	56,963,298.00
707	HEALTH	193,268,019.00	189,707,078.00	205,666,986.00
7072	OUTPATIENT SERVICES	193,268,019.00	189,707,078.00	205,666,986.00
70721	GENERAL MEDICAL SERVICES	193,268,019.00	189,707,078.00	205,666,986.00
708	RECREATION, CULTURE AND RELIGION	34,786,827.00	32,872,500.00	51,433,361.00
7082	CULTURAL SERVICES	34,786,827.00	32,872,500.00	51,433,361.00
70821	CULTURAL SERVICES	34,786,827.00	32,872,500.00	51,433,361.00
709	EDUCATION	112,909,814.00	111,700,647.00	94,010,018.00
7098	EDUCATION N.E.C.	112,909,814.00	111,700,647.00	94,010,018.00
70981	EDUCATION N.E.C	112,909,814.00	111,700,647.00	94,010,018.00

Table14: Overhead Expenditure by Function

321214 - Koko/Besse Local Government, Kebbi State - 2025 Budget: Overhead Expenditure by Function

Code	Item	2024 Revised Budget	2024 Performance January to December	2025 Proposed Budget
	Total Overhead Expenditure	957,868,586.00	942,948,000.00	1,688,097,567.00
701	GENERAL PUBLIC SERVICES	450,920,784.00	438,014,000.00	853,378,387.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIR	381,920,784.00	380,334,000.00	778,278,387.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	24,851,052.00	23,898,000.00	55,217,155.00
70112	FINANCIAL AND FISCAL AFFAIRS	357,069,732.00	356,436,000.00	723,061,232.00
7013	GENERAL SERVICES	69,000,000.00	57,680,000.00	75,100,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	61,400,000.00	50,780,000.00	63,200,000.00
70133	OTHER GENERAL SERVICES	7,600,000.00	6,900,000.00	11,900,000.00
703	PUBLIC ORDER AND SAFETY	55,942,407.00	55,680,000.00	47,888,025.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	55,942,407.00	55,680,000.00	47,888,025.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	55,942,407.00	55,680,000.00	47,888,025.00
704	ECONOMIC AFFAIRS	9,100,000.00	8,290,000.00	12,600,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	5,400,000.00	4,900,000.00	7,600,000.00
70421	AGRICULTURE	5,400,000.00	4,900,000.00	7,600,000.00
7045	TRANSPORT	3,700,000.00	3,390,000.00	5,000,000.00
70451	ROAD TRANSPORT	3,700,000.00	3,390,000.00	5,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	3,500,000.00	3,300,000.00	4,300,000.00
7062	COMMUNITY DEVELOPMENT	3,500,000.00	3,300,000.00	4,300,000.00
70621	COMMUNITY DEVELOPMENT	3,500,000.00	3,300,000.00	4,300,000.00
707	HEALTH	46,350,811.00	45,660,000.00	308,650,811.00
7072	OUTPATIENT SERVICES	46,350,811.00	45,660,000.00	88,650,811.00
70721	GENERAL MEDICAL SERVICES	46,350,811.00	45,660,000.00	88,650,811.00
7074	PUBLIC HEALTH SERVICES	-	-	180,000,000.00
70741	PUBLIC HEALTH SERVICES	-	-	180,000,000.00
7076	HEALTH N.E.C.	-	-	40,000,000.00
70761	HEALTH N.E.C.	-	-	40,000,000.00
708	RECREATION, CULTURE AND RELIGION	49,478,381.00	49,075,000.00	47,031,239.00
7082	CULTURAL SERVICES	49,478,381.00	49,075,000.00	47,031,239.00
70821	CULTURAL SERVICES	49,478,381.00	49,075,000.00	47,031,239.00
709	EDUCATION	342,576,203.00	342,929,000.00	414,249,105.00
7098	EDUCATION N.E.C.	342,576,203.00	342,929,000.00	414,249,105.00
70981	EDUCATION N.E.C	342,576,203.00	342,929,000.00	414,249,105.00

Table 15: Capital Expenditure by Function

321214 - Koko/Besse Local Government, Kebbi State - 2025 Budget: Capital Expenditure by Function

Code	Item	2024 Revised Budget	2024 Performance January to December	2025 Proposed Budget
	Total Capital Expenditure	2,988,659,707.00	1,148,295,284.00	4,331,077,783.00
701	GENERAL PUBLIC SERVICES	665,714,290.00	536,243,000.00	590,600,000.00
7013	GENERAL SERVICES	665,714,290.00	536,243,000.00	590,600,000.00
70133	OTHER GENERAL SERVICES	665,714,290.00	536,243,000.00	590,600,000.00
703	PUBLIC ORDER AND SAFETY	-	-	40,000,000.00
7031	POLICE SERVICES	-	-	30,000,000.00
70311	POLICE SERVICES	-	-	30,000,000.00
7032	FIRE PROTECTION SERVICES	-	-	10,000,000.00
70321	FIRE PROTECTION SERVICES	-	-	10,000,000.00
704	ECONOMIC AFFAIRS	1,739,491,657.00	190,503,714.00	1,875,521,795.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	-	-	160,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	-	-	160,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,692,861,345.00	163,893,714.00	785,764,880.00
70421	AGRICULTURE	1,642,861,345.00	163,893,714.00	680,764,880.00
70422	FORESTRY	30,000,000.00	-	40,000,000.00
70423	FISHING AND HUNTING	20,000,000.00	-	65,000,000.00
7043	FUEL AND ENERGY	15,000,000.00	14,980,000.00	270,000,000.00
70435	ELECTRICITY	15,000,000.00	14,980,000.00	270,000,000.00
7045	TRANSPORT	11,630,312.00	11,630,000.00	639,756,915.00
70451	ROAD TRANSPORT	11,630,312.00	11,630,000.00	639,756,915.00
7047	OTHER INDUSTRIES	20,000,000.00	-	20,000,000.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	20,000,000.00	-	20,000,000.00
705	ENVIRONMENTAL PROTECTION	-	-	215,000,000.00
7051	WASTE MANAGEMENT	-	-	85,000,000.00
70511	WASTE MANAGEMENT	-	-	85,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	-	-	130,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	-	-	130,000,000.00

706	HOUSING AND COMMUNITY AMMENITIES	10,000,000.00	-	525,000,000.00
7061	HOUSING DEVELOPMENT	-	-	60,000,000.00
70611	HOUSING DEVELOPMENT	-	-	60,000,000.00
7062	COMMUNITY DEVELOPMENT	10,000,000.00	-	170,000,000.00
70621	COMMUNITY DEVELOPMENT	10,000,000.00	-	170,000,000.00
7063	WATER SUPPLY	-	-	245,000,000.00
70631	WATER SUPPLY	-	-	245,000,000.00
7064	STREET LIGHTING	-	-	50,000,000.00
70641	STREET LIGHTING	-	-	50,000,000.00
707	HEALTH	-	-	180,000,000.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	-	-	20,000,000.00
70711	PHARMACEUTICAL PRODUCTS	-	-	20,000,000.00
7074	PUBLIC HEALTH SERVICES	-	-	160,000,000.00
70741	PUBLIC HEALTH SERVICES	-	-	160,000,000.00
708	RECREATION, CULTURE AND RELIGION	502,464,475.00	350,559,570.00	394,955,988.00
7082	CULTURAL SERVICES	297,136,254.00	158,448,979.00	120,000,000.00
70821	CULTURAL SERVICES	297,136,254.00	158,448,979.00	120,000,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	205,328,221.00	192,110,591.00	274,955,988.00
70861	RECREATION, CULTURE AND RELIGION N.E.C.	205,328,221.00	192,110,591.00	274,955,988.00
709	EDUCATION	-	-	220,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	-	-	170,000,000.00
70912	PRIMARY EDUCATION	-	-	170,000,000.00
7098	EDUCATION N.E.C.	-	-	50,000,000.00
70981	EDUCATION N.E.C	-	-	50,000,000.00
710	SOCIAL PROTECTION	70,989,285.00	70,989,000.00	290,000,000.00
7103	SURVIVORS	70,989,285.00	70,989,000.00	100,000,000.00
71031	SURVIVORS	70,989,285.00	70,989,000.00	100,000,000.00
7105	UNEMPLOYMENT	-	-	110,000,000.00
71051	UNEMPLOYMENT	-	-	110,000,000.00
7109	SOCIAL PROTECTION N.E.C.	-	-	80,000,000.00
71091	SOCIAL PROTECTION N.E.C.	-	-	80,000,000.00

2.G Expenditure by Location

Table 36: Total Expenditure by Location

321214 - Koko/Besse Local Government, Kebbi State - 2025 Budget: Total Expenditure by Location

Code	Item	2024 Revised Budget	2024 Performance January to December	2025 Proposed Budget
321	Kebbi State	4,880,807,628.00	3,002,836,020.00	7,020,936,733.00
3212	Zone 2 - Kebbi Central	4,880,807,628.00	3,002,836,020.00	7,020,936,733.00
321214	Koko/Besse	4,880,807,628.00	3,002,836,020.00	7,020,936,733.00
32121401	Besse	50,000,000.00	49,845,000.00	260,000,000.00
32121403	Dutsin Mari/dulmeru	-	-	20,000,000.00
32121407	Koko Magaji	20,000,000.00	-	70,000,000.00
32121408	Lani/manyar/tafukka/shiba	15,000,000.00	14,980,000.00	569,756,915.00
32121412	Zariya Kalakala/amiru	-	-	50,000,000.00
32121497	LG Wide - Koko/Besse LG	4,795,807,628.00	2,938,011,020.00	6,051,179,818.00

Table 17: Personnel Expenditure by Location**321214 - Koko/Besse Local Government, Kebbi State - 2025 Budget: Personnel Expenditure by Location**

Code	Item	2024 Revised Budget	2024 Performance January to December	2025 Proposed Budget
321	Kebbi State	934,279,335.00	911,592,736.00	1,001,761,383.00
3212	Zone 2 - Kebbi Central	934,279,335.00	911,592,736.00	1,001,761,383.00
321214	Koko/Besse	934,279,335.00	911,592,736.00	1,001,761,383.00
32121497	LG Wide - Koko/Besse LG	934,279,335.00	911,592,736.00	1,001,761,383.00

Table 48: Overhead Expenditure by Location

321214 - Koko/Besse Local Government, Kebbi State - 2025 Budget: Overhead Expenditure by Location

Code	Item	2024 Revised Budget	2024 Performance January to December	2025 Proposed Budget
321	Kebbi State	957,868,586.00	942,948,000.00	1,688,097,567.00
3212	Zone 2 - Kebbi Central	957,868,586.00	942,948,000.00	1,688,097,567.00
321214	Koko/Besse	957,868,586.00	942,948,000.00	1,688,097,567.00
32121497	LG Wide - Koko/Besse LG	957,868,586.00	942,948,000.00	1,688,097,567.00

Table 59: Capital Expenditure by Location

321214 - Koko/Besse Local Government, Kebbi State - 2025 Budget: Capital Expenditure by Location

Code	Item	2024 Revised Budget	2024 Performance January to December	2025 Proposed Budget
321	Kebbi State	2,988,659,707.00	1,148,295,284.00	4,331,077,783.00
3212	Zone 2 - Kebbi Central	2,988,659,707.00	1,148,295,284.00	4,331,077,783.00
321214	Koko/ Besse	2,988,659,707.00	1,148,295,284.00	4,331,077,783.00
32121401	Besse	50,000,000.00	49,845,000.00	260,000,000.00
32121403	Dutsin Mari/dulmeru	-	-	20,000,000.00
32121407	Koko Magaji	20,000,000.00	-	70,000,000.00
32121408	Lani/manyar/tafukka/shiba	15,000,000.00	14,980,000.00	569,756,915.00
32121412	Zariya Kalakala/amiru	-	-	50,000,000.00
32121497	LG Wide - Koko/Besse LG	2,903,659,707.00	1,083,470,284.00	3,361,320,868.00

2.H Capital Expenditure Details

Table 20: Capital Expenditure by Project (See Annex 1 below for the Descriptions of the Programme Code).

321214 - Koko/Besse Local Government, Kebbi State - 2025 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Location Code and Description	2024 Revised Budget	2024 Performance January to December	2025 Proposed Budget
Total Capital Expenditure					2,988,659,707.00	1,148,295,284.00	4,331,077,783.00
Purchase & Distribution of 300 bags of Fertilizer	010303	021500100100 - DEPARTMENT OF AGRICULTURE, NATU	23050100 - ACQUISITION OF NON TANGIBLE ASSE	32121497 - LG Wide - Koko/Besse LG	534,285,714.00	34,285,714.00	300,000,000.00
Purchase of 1 Tractor for Besse	010303	021500100100 - DEPARTMENT OF AGRICULTURE, NATU	23010100 - PURCHASE OF FIXED ASSETS - GENER	32121401 - Besse	-	-	30,000,000.00
Purchase of Agro Chemicals LG-wide	010303	021500100100 - DEPARTMENT OF AGRICULTURE, NATU	23050100 - ACQUISITION OF NON TANGIBLE ASSE	32121497 - LG Wide - Koko/Besse LG	530,607,427.00	129,608,000.00	250,000,000.00
Construction/Rehabilitation of Fertilizer Stores LG-wide	010303	021500100100 - DEPARTMENT OF AGRICULTURE, NATU	23020100 - CONSTRUCTION / PROVISION OF FIXE	32121497 - LG Wide - Koko/Besse LG	557,968,204.00	-	30,764,880.00
Purchase of 100 bags of Grains	010303	021500100100 - DEPARTMENT OF AGRICULTURE, NATU	23050100 - ACQUISITION OF NON TANGIBLE ASSE	32121497 - LG Wide - Koko/Besse LG	-	-	-
Purchase of 5 Water Pumps	010303	021500100100 - DEPARTMENT OF AGRICULTURE, NATU	23010100 - PURCHASE OF FIXED ASSETS - GENER	32121497 - LG Wide - Koko/Besse LG	-	-	-
Local participation in Agriculture Programme (LG-wide)	010102	021500100100 - DEPARTMENT OF AGRICULTURE, NATU	23050100 - ACQUISITION OF NON TANGIBLE ASSE	32121497 - LG Wide - Koko/Besse LG	-	-	-
Purchase Poultry Veterinary Drugs storage equipment	010203	021500100100 - DEPARTMENT OF AGRICULTURE, NATU	23010100 - PURCHASE OF FIXED ASSETS - GENER	32121497 - LG Wide - Koko/Besse LG	20,000,000.00	-	20,000,000.00
Construction/Rehabilitation 1 Veterinary Clinic	010303	021500100100 - DEPARTMENT OF AGRICULTURE, NATU	23020100 - CONSTRUCTION / PROVISION OF FIXE	32121497 - LG Wide - Koko/Besse LG	-	-	-
Rehabilitation/Construction of Abattoirs LG-wide	010303	021500100100 - DEPARTMENT OF AGRICULTURE, NATU	23030100 - REHABILITATION / REPAIRS OF FIXED	32121497 - LG Wide - Koko/Besse LG	-	-	50,000,000.00
Demarcation of Grazing Reserve in Besse	010302	021500100100 - DEPARTMENT OF AGRICULTURE, NATU	23020100 - CONSTRUCTION / PROVISION OF FIXE	32121497 - LG Wide - Koko/Besse LG	-	-	-
Rehabilitation of Poultry Farm in LG Secretariat	010203	021500100100 - DEPARTMENT OF AGRICULTURE, NATU	23050100 - ACQUISITION OF NON TANGIBLE ASSE	32121401 - Besse	-	-	-
Construction of Earth Dams across LG	010303	021500100100 - DEPARTMENT OF AGRICULTURE, NATU	23020100 - CONSTRUCTION / PROVISION OF FIXE	32121497 - LG Wide - Koko/Besse LG	-	-	-
Provision of 200 Amenity/ Institution planting LG-wide	011001	021500100100 - DEPARTMENT OF AGRICULTURE, NATU	23040100 - PRESERVATION OF THE ENVIRONMENT	32121497 - LG Wide - Koko/Besse LG	20,000,000.00	-	20,000,000.00
Establishment of 1 Nurseries	011001	021500100100 - DEPARTMENT OF AGRICULTURE, NATU	23040100 - PRESERVATION OF THE ENVIRONMENT	32121497 - LG Wide - Koko/Besse LG	-	-	-
1000 Tree Planting Campaign	011001	021500100100 - DEPARTMENT OF AGRICULTURE, NATU	23040100 - PRESERVATION OF THE ENVIRONMENT	32121497 - LG Wide - Koko/Besse LG	10,000,000.00	-	10,000,000.00
Establishment of 200 Gum Arabic	011001	021500100100 - DEPARTMENT OF AGRICULTURE, NATU	23040100 - PRESERVATION OF THE ENVIRONMENT	32121497 - LG Wide - Koko/Besse LG	-	-	10,000,000.00
Establishment of 10 Fish Ponds LG-wide	010501	021500100100 - DEPARTMENT OF AGRICULTURE, NATU	23020100 - CONSTRUCTION / PROVISION OF FIXE	32121407 - Koko Magaji	20,000,000.00	-	20,000,000.00
Purchase of 12 Canoes	010501	021500100100 - DEPARTMENT OF AGRICULTURE, NATU	23010100 - PURCHASE OF FIXED ASSETS - GENER	32121497 - LG Wide - Koko/Besse LG	-	-	25,000,000.00
Purchase of 50 Finger Links	010501	021500100100 - DEPARTMENT OF AGRICULTURE, NATU	23050100 - ACQUISITION OF NON TANGIBLE ASSE	32121403 - Dutsin Mari/dulmeru	-	-	20,000,000.00
Purchase of 100 Sewing and Knitting Machines	031001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23010100 - PURCHASE OF FIXED ASSETS - GENER	32121497 - LG Wide - Koko/Besse LG	20,000,000.00	-	20,000,000.00
Purchase/Maintenance of 1 Waste Recycle Machine	121001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23010100 - PURCHASE OF FIXED ASSETS - GENER	32121497 - LG Wide - Koko/Besse LG	-	-	35,000,000.00
Support To Establish 50 Small Scale Industries.	121001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23050100 - ACQUISITION OF NON TANGIBLE ASSE	32121497 - LG Wide - Koko/Besse LG	-	-	-
Improvement of street lighting LG-wide	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020100 - CONSTRUCTION / PROVISION OF FIXE	32121407 - Koko Magaji	-	-	50,000,000.00
Electrification projects LG-wide	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020100 - CONSTRUCTION / PROVISION OF FIXE	32121408 - Lani/manyan/tafukka/shiba	15,000,000.00	14,980,000.00	220,000,000.00
Purchase and installation of 2 Transformers in Lanni & Shiba	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020100 - CONSTRUCTION / PROVISION OF FIXE	32121408 - Lani/manyan/tafukka/shiba	-	-	50,000,000.00
Renovation of Markets in Zariya Kalakala/amiru	121001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23030100 - REHABILITATION / REPAIRS OF FIXED	32121412 - Zariya Kalakala/amiru	-	-	50,000,000.00
Renovation of Motor Parks	121001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23030100 - REHABILITATION / REPAIRS OF FIXED	32121497 - LG Wide - Koko/Besse LG	-	-	40,000,000.00
Construction of 8 Market Stalls LG-wide	121001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23020100 - CONSTRUCTION / PROVISION OF FIXE	32121497 - LG Wide - Koko/Besse LG	-	-	40,000,000.00
Renovation of 10 Lock-Up Shops LG-wide	121001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23030100 - REHABILITATION / REPAIRS OF FIXED	32121497 - LG Wide - Koko/Besse LG	-	-	30,000,000.00
Construction and Rehabilitation of Roads LG-wide	171001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23030100 - REHABILITATION / REPAIRS OF FIXED	32121408 - Lani/manyan/tafukka/shiba	-	-	299,756,915.00
Construction and Rehabilitation of Bridges LG-wide	171001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020100 - CONSTRUCTION / PROVISION OF FIXE	32121497 - LG Wide - Koko/Besse LG	-	-	70,000,000.00
Maintenance of Plants and Machineries in Dutsin Mari	171001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23030100 - REHABILITATION / REPAIRS OF FIXED	32121403 - Dutsin Mari/dulmeru	-	-	-
Construction of Culverts LG-wide	171001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020100 - CONSTRUCTION / PROVISION OF FIXE	32121497 - LG Wide - Koko/Besse LG	11,630,312.00	11,630,000.00	150,000,000.00
Provision of laterite feeder roads LG-wide	171001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020100 - CONSTRUCTION / PROVISION OF FIXE	32121497 - LG Wide - Koko/Besse LG	-	-	120,000,000.00
Construction of Public Library in Lani/Manyan	050401	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMEN	23020100 - CONSTRUCTION / PROVISION OF FIXE	32121408 - Lani/manyan/tafukka/shiba	-	-	-
Rehabilitation of Primary Schools LG-wide	050401	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMEN	23030100 - REHABILITATION / REPAIRS OF FIXED	32121497 - LG Wide - Koko/Besse LG	-	-	70,000,000.00
Purchase of School Furniture & Instructional Materials LG-wide	050401	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMEN	23010100 - PURCHASE OF FIXED ASSETS - GENER	32121497 - LG Wide - Koko/Besse LG	-	-	50,000,000.00
Rehabilitation of Islamiyya Schools LG-wide	050401	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMEN	23030100 - REHABILITATION / REPAIRS OF FIXED	32121497 - LG Wide - Koko/Besse LG	-	-	50,000,000.00

Construction of Classrooms, Offices and Stores LG-wide	050401	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32121497 - LG Wide - Koko/Besse LG	-	-	50,000,000.00
Rehabilitation of 1 PHC & 2 Dispensaries LG-wide	041001	052100100100 - DEPARTMENT OF MEDICAL & HEALTH	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32121497 - LG Wide - Koko/Besse LG	-	-	90,000,000.00
Purchase of 1 Ambulance for Besse PHC	041001	052100100100 - DEPARTMENT OF MEDICAL & HEALTH	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32121401 - Besse	-	-	-
Purchase of Hospital Equipments LG-wide	041001	052100100100 - DEPARTMENT OF MEDICAL & HEALTH	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32121497 - LG Wide - Koko/Besse LG	-	-	30,000,000.00
Purchase of Drugs storage equipment	040601	052100100100 - DEPARTMENT OF MEDICAL & HEALTH	23050100 - ACQUISITION OF NON TANGIBLE ASSETS - GENERAL	32121497 - LG Wide - Koko/Besse LG	-	-	20,000,000.00
Immunization Programme LG-wide	040602	052100100100 - DEPARTMENT OF MEDICAL & HEALTH	23050100 - ACQUISITION OF NON TANGIBLE ASSETS - GENERAL	32121497 - LG Wide - Koko/Besse LG	-	-	20,000,000.00
Support to Nutrition Programme LG-wide	040306	052100100100 - DEPARTMENT OF MEDICAL & HEALTH	23050100 - ACQUISITION OF NON TANGIBLE ASSETS - GENERAL	32121497 - LG Wide - Koko/Besse LG	-	-	20,000,000.00
Construction of Pit Latrines LG-wide	131001	052100100100 - DEPARTMENT OF MEDICAL & HEALTH	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32121497 - LG Wide - Koko/Besse LG	-	-	-
Purchase of 2 set of Information Equipment	111001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32121497 - LG Wide - Koko/Besse LG	10,000,000.00	-	10,000,000.00
Rehabilitation of Town Halls LG-wide	131001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32121497 - LG Wide - Koko/Besse LG	-	-	10,000,000.00
Construction of Women Centre in Besse	071001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32121401 - Besse	-	-	50,000,000.00
Purchase of Sport Equipment LG-wide	131001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32121497 - LG Wide - Koko/Besse LG	-	-	-
Renovation of LG Stadium in Besse	131001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32121401 - Besse	-	-	-
Youth Empowerment Programme LG-wide	081001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23050100 - ACQUISITION OF NON TANGIBLE ASSETS - GENERAL	32121497 - LG Wide - Koko/Besse LG	-	-	70,000,000.00
Purchase of Services Materials for NYSC/Electoral Commission	081001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32121497 - LG Wide - Koko/Besse LG	192,110,591.00	192,110,591.00	154,955,988.00
Construction of Orphanage Homes LG-wide	131001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32121497 - LG Wide - Koko/Besse LG	-	-	-
Support to the Community with Flood & Disaster LG-wide	131001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23040100 - PRESERVATION OF THE ENVIRONMENT	32121497 - LG Wide - Koko/Besse LG	70,989,285.00	70,989,000.00	100,000,000.00
Rehabilitation of Skill Acquisition Centres in Besse	131001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32121401 - Besse	-	-	20,000,000.00
Purchase of Firefighting Equipments in Besse Fire Station	131001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32121401 - Besse	-	-	10,000,000.00
Construction of 10 Open Dug Wells LG-wide	161001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32121497 - LG Wide - Koko/Besse LG	-	-	35,000,000.00
Construction of Boreholes LG-wide	161001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32121497 - LG Wide - Koko/Besse LG	-	-	80,000,000.00
Construction of Hand Pumps LG-wide	161001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32121497 - LG Wide - Koko/Besse LG	-	-	50,000,000.00
Construction of Water Reticulation (Pipe Network) LG-wide	161001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32121497 - LG Wide - Koko/Besse LG	-	-	80,000,000.00
Construction Of Culverts & Drainages LG-wide	161001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32121497 - LG Wide - Koko/Besse LG	-	-	80,000,000.00
Rehabilitation of drainages LG-wide	161001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23040100 - PRESERVATION OF THE ENVIRONMENT	32121497 - LG Wide - Koko/Besse LG	-	-	50,000,000.00
Construction of Refuse Collection Centre LG-wide	131001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23040100 - PRESERVATION OF THE ENVIRONMENT	32121497 - LG Wide - Koko/Besse LG	-	-	30,000,000.00
Environmental Sanitation Programme LG-wide	131001	052100100100 - DEPARTMENT OF MEDICAL & HEALTH	23040100 - PRESERVATION OF THE ENVIRONMENT	32121497 - LG Wide - Koko/Besse LG	-	-	20,000,000.00
Land Compensation Programme	131001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32121497 - LG Wide - Koko/Besse LG	-	-	50,000,000.00
Construction Of Skill Acquisition Centre LG-wide	131001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32121497 - LG Wide - Koko/Besse LG	-	-	20,000,000.00
Construction of Police Outpost in 5 communities	131001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32121497 - LG Wide - Koko/Besse LG	-	-	30,000,000.00
Community Base Poverty Reduction Programme (CPRP)	131001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23050100 - ACQUISITION OF NON TANGIBLE ASSETS - GENERAL	32121497 - LG Wide - Koko/Besse LG	-	-	80,000,000.00
Rehabilitation of Cemeteries LG-wide	131001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32121497 - LG Wide - Koko/Besse LG	-	-	50,000,000.00
Rehabilitation of Mosque LG-wide	131001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32121497 - LG Wide - Koko/Besse LG	13,217,630.00	-	120,000,000.00
Purchase of Furniture LG-wide	131001	016200100100 - ADMINISTRATION & GENERAL SERVICE	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32121497 - LG Wide - Koko/Besse LG	-	-	30,600,000.00
Purchase of 10 Vehicles LG-wide	131001	016200100100 - ADMINISTRATION & GENERAL SERVICE	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32121497 - LG Wide - Koko/Besse LG	115,714,290.00	115,700,000.00	120,000,000.00
Rehabilitation of Local Government Secretariat	131001	016200100100 - ADMINISTRATION & GENERAL SERVICE	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32121401 - Besse	50,000,000.00	49,845,000.00	60,000,000.00
Support to Security and Logistic LG-wide	131001	016200100100 - ADMINISTRATION & GENERAL SERVICE	23050100 - ACQUISITION OF NON TANGIBLE ASSETS - GENERAL	32121497 - LG Wide - Koko/Besse LG	500,000,000.00	370,698,000.00	350,000,000.00
Sustaining of Area Development Board LG-wide	131001	016200100100 - ADMINISTRATION & GENERAL SERVICE	23050100 - ACQUISITION OF NON TANGIBLE ASSETS - GENERAL	32121497 - LG Wide - Koko/Besse LG	-	-	-
Rehabilitation of Staff House in Besse	131001	016200100100 - ADMINISTRATION & GENERAL SERVICE	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32121401 - Besse	-	-	60,000,000.00
Rehabilitation of Guest House in Besse	131001	016200100100 - ADMINISTRATION & GENERAL SERVICE	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32121401 - Besse	-	-	30,000,000.00
Rehabilitation of District & Village Head Houses LG-wide	131001	016200100100 - ADMINISTRATION & GENERAL SERVICE	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32121497 - LG Wide - Koko/Besse LG	297,136,254.00	158,448,979.00	120,000,000.00

2.1 Annex 1: Programme Code Description

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

10501	Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)
10502	Commercial coastal and inland fishing
10503	Fish processing and post-harvest management
10504	Marine industrial fishing
106	<i>Promotion of forest resource conservation and preservation of biodiversity</i>
10601	Forest regeneration and conservation
10602	Eco-tourism development
10603	Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture etc.) programme
107	<i>Promotion of enabling environment for increased agricultural development</i>
10701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures
10702	Youth and women In agriculture empowerment & smallholder agricultural credit strengthening
10703	Agricultural data and statistic management and institutionalisation of information and communication technology (ICT)
10704	Adaptive research, unified and all-inclusive extension services delivery
10705	Public Private Partnerships (corporate private sector, NGOs, donors & development partners, farmers organizations)
10706	Capacity building for stakeholders and professional human resources development
110	<i>Agriculture Sector Expenditures Not Elsewhere Classified</i>
11001	Agriculture Programme Not Elsewhere Classified
2	<i>Societal Re-orientation</i>
210	<i>Societal Re-orientation - General</i>
21001	Societal Re-orientation - General
3	<i>Poverty Alleviation</i>
310	<i>Poverty Alleviation - General</i>
31001	Poverty Alleviation - General
4	<i>Health</i>
401	<i>Effective governance of the health system</i>
40101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
40102	Human and institutional capacity performance management
40103	Health sector coordination mechanisms
40104	Integrated supportive supervision
402	<i>Community engagement and participation in health</i>

40201	Community interventions
40202	Community structures
403	<i>Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens</i>
40301	Reproductive, maternal and neonatal health
40302	Child health
40303	Adolescent health
40304	Communicable diseases
40305	Non-communicable diseases
40306	Nutrition
40307	Emergency services
404	<i>Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)</i>
40401	Pre-service training
40402	HRH Performance management
40403	In service training (continuing education)
405	<i>Provision of adequate and modern health infrastructure for health services delivery</i>
40501	Functional health facilities
40502	Planned Preventive Maintenance (PPM)
40503	Facility electrification, water and sanitation
406	<i>Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities</i>
40601	Sustainable drug supply
40602	Vaccines supply chain
407	<i>Evidence generation and utilisation</i>
40701	Routine information system
40702	Surveys and facility assessments
40703	Research and development (Institutional Review Board, Clinical Trials)
40704	Monitoring and Evaluation (M&E)
408	<i>Institution and maintenance of a responsive public health emergency preparedness system</i>
40801	Integrated national disease surveillance
40802	Public health laboratories

40803	Emergency Operation Centres (EOC)
409	<i>Provision of universal health coverage and financial risk protection for citizens</i>
40901	Mobilising equity contributions and vulnerable group funds
40902	Mobilising employers' contributions to the State Social Health Insurance Scheme
410	<i>Health Sector Expenditures Not Elsewhere Classified</i>
41001	Health Not Elsewhere Classified
5	<i>Education</i>
501	<i>Effective governance of the education system</i>
50101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
50102	Human and institutional capacity performance management
50103	Education sector coordination mechanisms
50104	Integrated supportive supervision
502	<i>Increase in access, retention, and completion rate at all levels</i>
50201	Early Childhood Care, Development and Education (ECCDE)
50202	Advocacy and sensitization
50203	School feeding
50204	School-based health
50205	Parental and community support
503	<i>Equity and inclusiveness in the provision of educational services</i>
50301	Inclusive Education
50302	Special education
50303	Nomadic and migrants' education
50304	Second chance education
50305	Girls/Boys child education
50306	Emergency Response
504	<i>Improved quality of teaching and learning outcomes</i>
50401	All levels of education quality assurance
50402	Instructional and learning materials
50403	Teaching and non-teaching staff capacity building
50404	Curriculum review and development

50405	Teachers' recruitment and deployment
50406	School examination and MLA
505	<i>Adequate infrastructure at all levels</i>
50501	Schools' infrastructure construction and rehabilitation
50502	Furnishing
50503	Libraries and laboratories
50504	Water, sanitation and hygiene
50505	School safety
506	<i>Improved education information management system (EIMS)</i>
50601	ICT equipment, software and expertise
50602	Research and development
50603	Data and data management
510	<i>Education Sector Expenditures Not Elsewhere Classified</i>
51001	Education Not Elsewhere Classified
6	<i>Housing and Urban Development</i>
610	<i>Housing and Urban Development - General</i>
61001	Housing and Urban Development - General
7	<i>Gender</i>
710	<i>Gender - General</i>
71001	Gender - General
8	<i>Youth</i>
810	<i>Youth - General</i>
81001	Youth - General
9	<i>Environmental Improvement</i>
910	<i>Environmental Improvement - General</i>
91001	Environmental Improvement - General
10	<i>Water Resources and Rural Development</i>
1010	<i>Water Resources and Rural Deve - General</i>
101001	Water Resources and Rural Deve - General
11	<i>Information Communication and Technology</i>

1110	Information Communication and Technology - General
111001	Information Communication and Technology - General
12	<i>Growing the Private Sector</i>
1210	Growing the Private Sector - General
121001	Growing the Private Sector - General
13	<i>Reform of Government and Governance</i>
1310	Reform of Government and Governance - General
131001	Reform of Government and Governance - General
14	<i>Power</i>
1410	Power - General
141001	Power - General
15	<i>Rail</i>
1510	Rail - General
151001	Rail - General
16	<i>Water Ways</i>
1610	Water Ways - General
161001	Water Ways - General
17	<i>Road</i>
1710	Road - General
171001	Road - General
18	<i>Airways</i>
1810	Airways - General
181001	Airways - General
19	<i>COVID-19</i>
1910	COVID-19 - General
191001	COVID-19 - General
20	<i>CLIMATE CHANGE</i>
2010	CLIMATE CHANGE - General
201001	CLIMATE CHANGE - General
21	<i>Oil and Gas Infrastructure</i>

2110	Oil and Gas Infrastructure - General
211001	Oil and Gas Infrastructure - General