



**KEBBI STATE GOVERNMENT, NIGERIA**

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# **KALGO LOCAL GOVERNMENT 2025 APPROVED BUDGET**

**Date of Publication**

MARCH 2025

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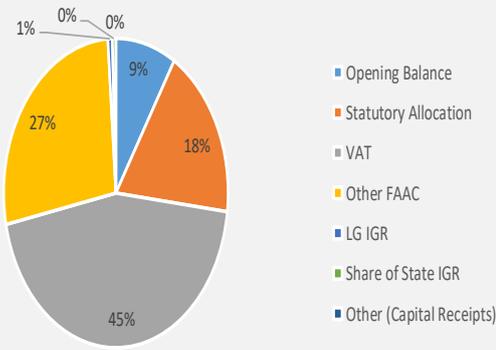
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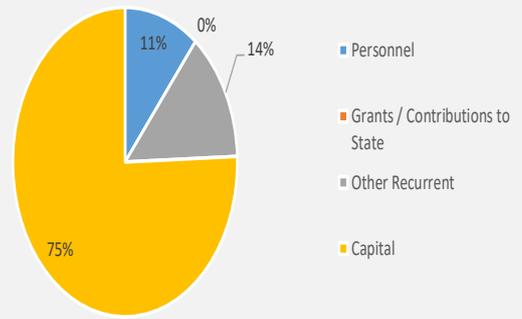
### 1.A Graphic Summaries of Budget Overview

#### 321213 - Kalgo Local Government, Kebbi State: 2025 Budget Overview

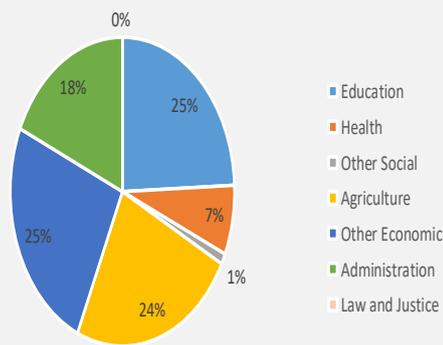
Where is the Money coming from?



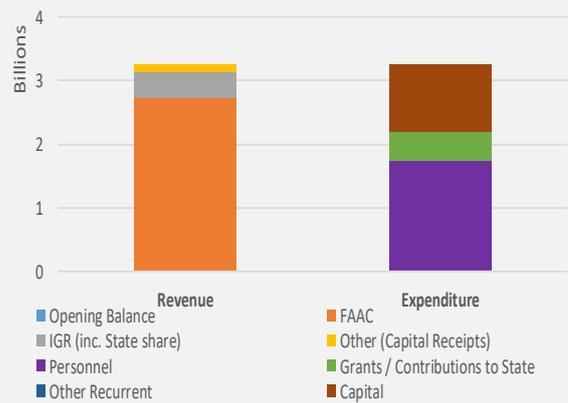
What is the Money being spent On?



Who is Spending the Money?



Inflows and Outflows



## 2 Budget Reports

### 2.A Overview

Table 1: Budget Summary

#### 321213 - Kalgo Local Government, Kebbi State - 2025 Budget: Summary

Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
<b>Opening Balance</b>	-	-	<b>538,000,000.00</b>
<b>Recurrent Revenue</b>	<b>4,407,892,794.00</b>	<b>2,528,513,166.00</b>	<b>5,646,175,672.00</b>
11 - GOVERNMENT SHARE OF FAAC	4,309,747,746.00	2,473,030,297.00	5,575,045,224.00
12 - INDEPENDENT REVENUE	98,145,048.00	55,482,869.00	71,130,448.00
<b>Recurrent Expenditure</b>	<b>1,185,359,606.00</b>	<b>1,036,303,775.00</b>	<b>1,509,855,242.00</b>
21 - PERSONNEL COST	565,776,492.00	523,998,249.00	667,556,414.00
22 - OTHER RECURRENT COSTS	619,583,114.00	512,305,526.00	842,298,828.00
<b>Transfer to Capital Account</b>	<b>3,222,533,188.00</b>	<b>1,492,209,391.00</b>	<b>4,674,320,430.00</b>
<b>Capital Receipts</b>	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-
<b>23 - CAPITAL EXPENDITURE</b>	<b>3,222,533,188.00</b>	<b>954,209,391.00</b>	<b>4,674,320,430.00</b>
<b>Total Revenue (including OB)</b>	<b>4,407,892,794.00</b>	<b>2,528,513,166.00</b>	<b>6,184,175,672.00</b>
<b>Total Expenditure</b>	<b>4,407,892,794.00</b>	<b>1,990,513,166.00</b>	<b>6,184,175,672.00</b>
<b>Closing Balance</b>	-	<b>538,000,000.00</b>	-

## 2.B Revenue by Segments

Table 2: Total Revenue by Administrative Units

### 321213 - Kalgo Local Government, Kebbi State - 2025 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<b><i>Total Revenue</i></b>	<b><i>4,407,892,794.00</i></b>	<b><i>2,528,513,166.00</i></b>	<b><i>5,646,175,672.00</i></b>
020000000000	<b>ECONOMIC SECTOR</b>	<b>4,407,892,794.00</b>	<b>2,528,513,166.00</b>	<b>5,646,175,672.00</b>
022000000000	<b>DEPARTMENT FINANCE AND SUPPLIES</b>	<b>4,407,892,794.00</b>	<b>2,528,513,166.00</b>	<b>5,646,175,672.00</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES	4,407,892,794.00	2,528,513,166.00	5,646,175,672.00

**Table 3: Total Revenue by Administrative Units****321213 - Kalgo Local Government, Kebbi State - 2025 Budget: Total Revenue by Economic Classification**

Code	Economic	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
<b>1</b>	<b>REVENUE</b>	<b>4,407,892,794.00</b>	<b>2,528,513,166.00</b>	<b>5,646,175,672.00</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>4,309,747,746.00</b>	<b>2,473,030,297.00</b>	<b>5,575,045,224.00</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>4,309,747,746.00</b>	<b>2,473,030,297.00</b>	<b>5,575,045,224.00</b>
<b>110101</b>	<b>LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES</b>	<b>2,087,987,224.00</b>	<b>1,595,743,958.00</b>	<b>1,127,447,381.00</b>
11010101	STATUTORY ALLOCATION	2,087,987,224.00	1,595,743,958.00	1,127,447,381.00
<b>110102</b>	<b>LOCAL GOVERNMENT SHARE OF VAT</b>	<b>1,436,508,522.00</b>	<b>767,648,704.00</b>	<b>2,771,479,860.00</b>
11010201	SHARE OF VAT	1,436,508,522.00	767,648,704.00	2,771,479,860.00
<b>110103</b>	<b>LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES</b>	<b>785,252,000.00</b>	<b>109,637,635.00</b>	<b>1,676,117,983.00</b>
11010302	Excess Non-Oil	75,432,211.00	61,758,315.00	110,187,128.00
11010303	Exchange Gain	709,819,789.00	36,851,049.00	1,556,562,503.00
11010306	FOREX Equalisation Mineral	-	11,028,271.00	-
11010399	Other FAAC Distribution	-	-	9,368,352.00
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>98,145,048.00</b>	<b>55,482,869.00</b>	<b>71,130,448.00</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>6,000,000.00</b>	<b>3,800,000.00</b>	<b>6,000,000.00</b>
<b>120101</b>	<b>PERSONAL TAXES</b>	<b>4,000,000.00</b>	<b>2,400,000.00</b>	<b>4,000,000.00</b>
12010102	Community or Poll Taxes	4,000,000.00	2,400,000.00	4,000,000.00
<b>120103</b>	<b>OTHER TAXES</b>	<b>2,000,000.00</b>	<b>1,400,000.00</b>	<b>2,000,000.00</b>
12010301	Cattle Tax (Where Applicable)	1,700,000.00	1,200,000.00	1,700,000.00
12010306	DEVELOPMENT TAX/LEVY	300,000.00	200,000.00	300,000.00
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>92,145,048.00</b>	<b>51,682,869.00</b>	<b>65,130,448.00</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>21,498,400.00</b>	<b>840,940.00</b>	<b>3,381,300.00</b>
12020101	Bicycle License	20,000.00	6,200.00	200,000.00
12020102	Canoe License	10,200.00	10,060.00	2,000.00
12020103	Dog/Cat License	1,200.00	1,080.00	2,000.00
12020104	Cart/Truck License	20,000,000.00	1,500.00	1,000.00
12020112	Motorcycle License	8,000.00	4,000.00	5,000.00
12020115	Kiosk License	27,000.00	25,100.00	50,000.00
12020116	Bakery House License	30,000.00	29,000.00	7,000.00
12020117	Registration of Meat Van license	50,000.00	42,000.00	20,000.00
12020118	Cattle Dealers License	5,000.00	3,000.00	5,000.00
12020119	Dried Fish/Dried Meat License	2,000.00	1,000.00	2,000.00

12020120	Cold Room License	20,000.00	1,000.00	2,000.00
12020121	Butcher License	300,000.00	200,000.00	250,000.00
12020122	Auctioneer License	10,000.00	7,000.00	15,000.00
12020123	Goldsmith & Gold Sellers License	-	-	800,000.00
12020124	Dane Gun License	10,000.00	7,000.00	10,000.00
12020125	Hunting License	5,000.00	3,000.00	5,000.00
12020153	Vehicle Spare parts License	1,000,000.00	500,000.00	2,000,000.00
12020165	Hacney Permit	-	-	300.00
12020166	Bathing House/Public Toilet License	-	-	5,000.00
<b>120204</b>	<b>FEES- GENERAL</b>	<b>15,215,000.00</b>	<b>7,609,700.00</b>	<b>11,317,500.00</b>
12020402	Slaughter/Abattoir Fees	2,210,000.00	2,104,100.00	3,215,000.00
12020414	General Contractor Registration Fees	5,000.00	3,000.00	2,000.00
12020419	Advertisement Fee (Sign Post)	3,000,000.00	1,000,000.00	2,000,000.00
12020422	Motor Garage/Park Fees (As applicable)	2,000,000.00	1,000,000.00	2,000,000.00
12020423	Market Fees (As applicable)	4,000,000.00	1,500,000.00	2,000,000.00
12020436	Commercial Motor Vehicle/Motor Cycle/Tricycle Stickers Fees	-	2,600.00	500.00
12020438	Approval of Building Plan Fees	4,000,000.00	2,000,000.00	2,100,000.00
<b>120205</b>	<b>FINES - GENERAL</b>	<b>500,000.00</b>	<b>200,000.00</b>	<b>500,000.00</b>
12020505	Penalty on Tenement Rate	500,000.00	200,000.00	500,000.00
<b>120207</b>	<b>EARNINGS -GENERAL</b>	<b>300,000.00</b>	<b>200,000.00</b>	<b>300,000.00</b>
12020727	Earnings from any other services	300,000.00	200,000.00	300,000.00
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>18,500,000.00</b>	<b>15,300,000.00</b>	<b>12,500,000.00</b>
12020805	RENT ON LOCAL GOVERNMENT BUILDINGS / OTHER PREMISES	8,000,000.00	6,500,000.00	5,000,000.00
12020807	Rent on Market Lets & Government Shops	1,500,000.00	1,000,000.00	1,500,000.00
12020812	Tenement Rate (from Telecom Network, Airtel, MTN, etc) per annum	9,000,000.00	7,800,000.00	6,000,000.00
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>3,500,000.00</b>	<b>2,500,000.00</b>	<b>3,500,000.00</b>
12020915	Ground Rate	1,500,000.00	1,000,000.00	2,000,000.00
12020917	Federal Govt. Grant in lieu of Tenement Rates	1,000,000.00	700,000.00	1,000,000.00
12020918	State Govt. Grant in lieu of Tenement Rates	1,000,000.00	800,000.00	500,000.00
<b>120210</b>	<b>REPAYMENTS - GENERAL</b>	<b>2,000,000.00</b>	<b>1,000,000.00</b>	<b>3,000,000.00</b>
12021009	Repayment of Loan and Advances to Parastatals	2,000,000.00	1,000,000.00	3,000,000.00
<b>120213</b>	<b>RE-IMBURSEMENT GENERAL</b>	<b>30,631,648.00</b>	<b>24,032,229.00</b>	<b>30,631,648.00</b>
12021304	LG Share of State IGR	30,631,648.00	24,032,229.00	30,631,648.00

Table 3: Total Revenue by Fund

**321213 - Kalgo Local Government, Kebbi State - 2025 Budget: Total Revenue by Fund**

<b>Code</b>	<b>Fund</b>	<b>2025 Original Budget</b>
	<b><i>Total Revenue (including Capital Receipts, excluding Open Balance)</i></b>	<b><i>5,646,175,672.00</i></b>
<b>01</b>	<b>FEDERATION ACCOUNT</b>	<b>5,575,045,224.00</b>
<b>011</b>	<b>FAAC DIRECT ALLOCATION</b>	<b>5,575,045,224.00</b>
01101	FAAC DIRECT ALLOCATION	5,575,045,224.00
<b>02</b>	<b>CONSOLIDATED REVENUE FUND</b>	<b>71,130,448.00</b>
<b>021</b>	<b>MAIN ENVELOP</b>	<b>71,130,448.00</b>
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	71,130,448.00

## 2.C Expenditure by Segments

**Table 4: Total Expenditure by MDAs**

321213 - Kalgo Local Government, Kebbi State - 2025 Budget: Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<b>Total Expenditure</b>	<b>667,556,414.00</b>	<b>842,298,828.00</b>	<b>1,509,855,242.00</b>	<b>4,674,320,430.00</b>	<b>6,184,175,672.00</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>201,078,800.00</b>	<b>81,632,023.00</b>	<b>282,710,823.00</b>	<b>850,000,000.00</b>	<b>1,132,710,823.00</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>32,619,433.00</b>	<b>9,672,913.00</b>	<b>42,292,346.00</b>	-	<b>42,292,346.00</b>
011100100100	OFFICE OF THE CHAIRMAN	31,351,592.00	9,672,913.00	41,024,505.00	-	41,024,505.00
011118300100	INTERNAL AUDIT	1,267,841.00	-	1,267,841.00	-	1,267,841.00
<b>01120000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>83,717,900.00</b>	<b>8,000,000.00</b>	<b>91,717,900.00</b>	-	<b>91,717,900.00</b>
011200300100	THE COUNCIL	83,717,900.00	8,000,000.00	91,717,900.00	-	91,717,900.00
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>6,368,592.00</b>	<b>3,000,000.00</b>	<b>9,368,592.00</b>	-	<b>9,368,592.00</b>
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	6,368,592.00	3,000,000.00	9,368,592.00	-	9,368,592.00
<b>01620000000</b>	<b>ADMINISTRATION &amp; GENERAL SERVICES</b>	<b>78,372,875.00</b>	<b>60,959,110.00</b>	<b>139,331,985.00</b>	<b>850,000,000.00</b>	<b>989,331,985.00</b>
016200100100	ADMINISTRATION & GENERAL SERVICES	78,372,875.00	60,959,110.00	139,331,985.00	850,000,000.00	989,331,985.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>188,838,894.00</b>	<b>178,605,280.00</b>	<b>367,444,174.00</b>	<b>2,659,320,430.00</b>	<b>3,026,764,604.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES &amp; RURAL DEVELOPMENT</b>	<b>25,424,002.00</b>	<b>8,000,000.00</b>	<b>33,424,002.00</b>	<b>1,440,900,156.00</b>	<b>1,474,324,158.00</b>
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	25,424,002.00	8,000,000.00	33,424,002.00	1,440,900,156.00	1,474,324,158.00
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLIES</b>	<b>98,077,048.00</b>	<b>145,105,280.00</b>	<b>243,182,328.00</b>	<b>40,000,000.00</b>	<b>283,182,328.00</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES	98,077,048.00	145,105,280.00	243,182,328.00	40,000,000.00	283,182,328.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY</b>	<b>45,386,150.00</b>	<b>17,000,000.00</b>	<b>62,386,150.00</b>	<b>1,178,420,274.00</b>	<b>1,240,806,424.00</b>
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	45,386,150.00	17,000,000.00	62,386,150.00	1,178,420,274.00	1,240,806,424.00
<b>02380000000</b>	<b>DEPARTMENT OF BUDGET, PLANNING, RESEARCH &amp; STATISTICS (BPRS)</b>	<b>19,951,694.00</b>	<b>8,500,000.00</b>	<b>28,451,694.00</b>	-	<b>28,451,694.00</b>
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	19,951,694.00	8,500,000.00	28,451,694.00	-	28,451,694.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>277,638,720.00</b>	<b>582,061,525.00</b>	<b>859,700,245.00</b>	<b>1,165,000,000.00</b>	<b>2,024,700,245.00</b>
<b>05170000000</b>	<b>DEPARTMENT OF SOCIAL DEVELOPMENT &amp; EDUCATION</b>	<b>103,883,390.00</b>	<b>386,242,798.00</b>	<b>490,126,188.00</b>	<b>1,015,000,000.00</b>	<b>1,505,126,188.00</b>
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	103,883,390.00	386,242,798.00	490,126,188.00	1,015,000,000.00	1,505,126,188.00
<b>05210000000</b>	<b>DEPARTMENT OF MEDICAL &amp; HEALTH SERVICE</b>	<b>159,987,912.00</b>	<b>139,850,811.00</b>	<b>299,838,723.00</b>	<b>150,000,000.00</b>	<b>449,838,723.00</b>
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	159,987,912.00	139,850,811.00	299,838,723.00	150,000,000.00	449,838,723.00
<b>05510000000</b>	<b>TRADITIONAL RULERS' COUNCIL</b>	<b>13,767,418.00</b>	<b>55,967,916.00</b>	<b>69,735,334.00</b>	-	<b>69,735,334.00</b>
055100100100	TRADITIONAL RULERS' COUNCIL	13,767,418.00	55,967,916.00	69,735,334.00	-	69,735,334.00

**Table 5: Expenditure Administrative Unit**

**321213 - Kalgo 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
	<b>Total Expenditure</b>	<b>4,407,892,794.00</b>	<b>1,990,513,166.00</b>	<b>6,184,175,672.00</b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>751,870,193.00</b>	<b>429,401,341.00</b>	<b>1,132,710,823.00</b>
<b>011100000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>42,998,767.00</b>	<b>40,631,216.00</b>	<b>42,292,346.00</b>
011100100100	OFFICE OF THE CHAIRMAN	42,023,505.00	39,655,954.00	41,024,505.00
011118300100	INTERNAL AUDIT	975,262.00	975,262.00	1,267,841.00
<b>011200000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>87,717,900.00</b>	<b>59,717,900.00</b>	<b>91,717,900.00</b>
011200300100	THE COUNCIL	87,717,900.00	59,717,900.00	91,717,900.00
<b>016100000000</b>	<b>OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>9,368,592.00</b>	<b>9,368,592.00</b>	<b>9,368,592.00</b>
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	9,368,592.00	9,368,592.00	9,368,592.00
<b>016200000000</b>	<b>ADMINISTRATION &amp; GENERAL SERVICES</b>	<b>611,784,934.00</b>	<b>319,683,633.00</b>	<b>989,331,985.00</b>
016200100100	ADMINISTRATION & GENERAL SERVICES	611,784,934.00	319,683,633.00	989,331,985.00
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>1,956,572,386.00</b>	<b>771,730,222.00</b>	<b>3,026,764,604.00</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES &amp; RURAL DEVELOPMENT</b>	<b>873,541,399.00</b>	<b>267,950,790.00</b>	<b>1,474,324,158.00</b>
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	873,541,399.00	267,950,790.00	1,474,324,158.00
<b>022000000000</b>	<b>DEPARTMENT FINANCE AND SUPPLIES</b>	<b>206,260,972.00</b>	<b>160,542,605.00</b>	<b>283,182,328.00</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES	206,260,972.00	160,542,605.00	283,182,328.00
<b>023400000000</b>	<b>DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY</b>	<b>851,507,321.00</b>	<b>317,974,133.00</b>	<b>1,240,806,424.00</b>
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	851,507,321.00	317,974,133.00	1,240,806,424.00
<b>023800000000</b>	<b>DEPARTMENT OF BUDGET, PLANNING, RESEARCH &amp; STATISTICS (BPRS)</b>	<b>25,262,694.00</b>	<b>25,262,694.00</b>	<b>28,451,694.00</b>
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	25,262,694.00	25,262,694.00	28,451,694.00
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>1,699,450,215.00</b>	<b>789,381,603.00</b>	<b>2,024,700,245.00</b>
<b>051700000000</b>	<b>DEPARTMENT OF SOCIAL DEVELOPMENT &amp; EDUCATION</b>	<b>1,304,459,456.00</b>	<b>465,791,556.00</b>	<b>1,505,126,188.00</b>
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	1,304,459,456.00	465,791,556.00	1,505,126,188.00
<b>052100000000</b>	<b>DEPARTMENT OF MEDICAL &amp; HEALTH SERVICE</b>	<b>332,111,223.00</b>	<b>260,411,223.00</b>	<b>449,838,723.00</b>
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	332,111,223.00	260,411,223.00	449,838,723.00
<b>055100000000</b>	<b>TRADITIONAL RULERS' COUNCIL</b>	<b>62,879,536.00</b>	<b>63,178,824.00</b>	<b>69,735,334.00</b>
055100100100	TRADITIONAL RULERS' COUNCIL	62,879,536.00	63,178,824.00	69,735,334.00

Table 6: Personnel Expenditure by Administrative Units

## 321213 - Kalgo Local Government, Kebbi State - 2025 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<b><i>Total Personnel Expenditure</i></b>	<b><i>565,776,492.00</i></b>	<b><i>523,998,249.00</i></b>	<b><i>667,556,414.00</i></b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>174,893,107.00</b>	<b>143,993,107.00</b>	<b>201,078,800.00</b>
<b>011100000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>10,326,854.00</b>	<b>7,426,854.00</b>	<b>32,619,433.00</b>
011100100100	OFFICE OF THE CHAIRMAN	9,351,592.00	6,451,592.00	31,351,592.00
011118300100	INTERNAL AUDIT	975,262.00	975,262.00	1,267,841.00
<b>011200000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>83,717,900.00</b>	<b>55,717,900.00</b>	<b>83,717,900.00</b>
011200300100	THE COUNCIL	83,717,900.00	55,717,900.00	83,717,900.00
<b>016100000000</b>	<b>OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>6,368,592.00</b>	<b>6,368,592.00</b>	<b>6,368,592.00</b>
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	6,368,592.00	6,368,592.00	6,368,592.00
<b>016200000000</b>	<b>ADMINISTRATION &amp; GENERAL SERVICES</b>	<b>74,479,761.00</b>	<b>74,479,761.00</b>	<b>78,372,875.00</b>
016200100100	ADMINISTRATION & GENERAL SERVICES	74,479,761.00	74,479,761.00	78,372,875.00
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>146,925,449.00</b>	<b>140,712,369.00</b>	<b>188,838,894.00</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES &amp; RURAL DEVELOPMENT</b>	<b>24,041,399.00</b>	<b>24,041,399.00</b>	<b>25,424,002.00</b>
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	24,041,399.00	24,041,399.00	25,424,002.00
<b>022000000000</b>	<b>DEPARTMENT FINANCE AND SUPPLIES</b>	<b>60,147,223.00</b>	<b>53,934,143.00</b>	<b>98,077,048.00</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES	60,147,223.00	53,934,143.00	98,077,048.00
<b>023400000000</b>	<b>DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY</b>	<b>43,974,133.00</b>	<b>43,974,133.00</b>	<b>45,386,150.00</b>
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	43,974,133.00	43,974,133.00	45,386,150.00
<b>023800000000</b>	<b>DEPARTMENT OF BUDGET, PLANNING, RESEARCH &amp; STATISTICS (BPRS)</b>	<b>18,762,694.00</b>	<b>18,762,694.00</b>	<b>19,951,694.00</b>
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	18,762,694.00	18,762,694.00	19,951,694.00
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>243,957,936.00</b>	<b>239,292,773.00</b>	<b>277,638,720.00</b>
<b>051700000000</b>	<b>DEPARTMENT OF SOCIAL DEVELOPMENT &amp; EDUCATION</b>	<b>73,712,606.00</b>	<b>69,047,443.00</b>	<b>103,883,390.00</b>
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	73,712,606.00	69,047,443.00	103,883,390.00
<b>052100000000</b>	<b>DEPARTMENT OF MEDICAL &amp; HEALTH SERVICE</b>	<b>157,760,412.00</b>	<b>157,760,412.00</b>	<b>159,987,912.00</b>
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	157,760,412.00	157,760,412.00	159,987,912.00
<b>055100000000</b>	<b>TRADITIONAL RULERS' COUNCIL</b>	<b>12,484,918.00</b>	<b>12,484,918.00</b>	<b>13,767,418.00</b>
055100100100	TRADITIONAL RULERS' COUNCIL	12,484,918.00	12,484,918.00	13,767,418.00

Table 7: Overhead Expenditure by Administrative Unit

## 321213 - Kalgo Local Government, Kebbi State - 2025 Budget: Overhead Expenditure by Administrative Unit

Code	Administrative Unit	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<b><i>Total Overhead Expenditure</i></b>	<b><i>619,583,114.00</i></b>	<b><i>512,305,526.00</i></b>	<b><i>842,298,828.00</i></b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>101,977,086.00</b>	<b>100,908,234.00</b>	<b>81,632,023.00</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>32,671,913.00</b>	<b>33,204,362.00</b>	<b>9,672,913.00</b>
011100100100	OFFICE OF THE CHAIRMAN	32,671,913.00	33,204,362.00	9,672,913.00
<b>01120000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>4,000,000.00</b>	<b>4,000,000.00</b>	<b>8,000,000.00</b>
011200300100	THE COUNCIL	4,000,000.00	4,000,000.00	8,000,000.00
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	3,000,000.00	3,000,000.00	3,000,000.00
<b>01620000000</b>	<b>ADMINISTRATION &amp; GENERAL SERVICES</b>	<b>62,305,173.00</b>	<b>60,703,872.00</b>	<b>60,959,110.00</b>
016200100100	ADMINISTRATION & GENERAL SERVICES	62,305,173.00	60,703,872.00	60,959,110.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>107,113,749.00</b>	<b>103,608,462.00</b>	<b>178,605,280.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES &amp; RURAL DEVELOPMENT</b>	<b>6,500,000.00</b>	<b>6,500,000.00</b>	<b>8,000,000.00</b>
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	6,500,000.00	6,500,000.00	8,000,000.00
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLIES</b>	<b>81,113,749.00</b>	<b>77,608,462.00</b>	<b>145,105,280.00</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES	81,113,749.00	77,608,462.00	145,105,280.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY</b>	<b>13,000,000.00</b>	<b>13,000,000.00</b>	<b>17,000,000.00</b>
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	13,000,000.00	13,000,000.00	17,000,000.00
<b>02380000000</b>	<b>DEPARTMENT OF BUDGET, PLANNING, RESEARCH &amp; STATISTICS (BPRS)</b>	<b>6,500,000.00</b>	<b>6,500,000.00</b>	<b>8,500,000.00</b>
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	6,500,000.00	6,500,000.00	8,500,000.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>410,492,279.00</b>	<b>307,788,830.00</b>	<b>582,061,525.00</b>
<b>05170000000</b>	<b>DEPARTMENT OF SOCIAL DEVELOPMENT &amp; EDUCATION</b>	<b>283,746,850.00</b>	<b>183,744,113.00</b>	<b>386,242,798.00</b>
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	283,746,850.00	183,744,113.00	386,242,798.00
<b>05210000000</b>	<b>DEPARTMENT OF MEDICAL &amp; HEALTH SERVICE</b>	<b>76,350,811.00</b>	<b>73,350,811.00</b>	<b>139,850,811.00</b>
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	76,350,811.00	73,350,811.00	139,850,811.00
<b>05510000000</b>	<b>TRADITIONAL RULERS' COUNCIL</b>	<b>50,394,618.00</b>	<b>50,693,906.00</b>	<b>55,967,916.00</b>
055100100100	TRADITIONAL RULERS' COUNCIL	50,394,618.00	50,693,906.00	55,967,916.00

Table 8: Capital Expenditure by Administrative Units

## 321213 - Kalgo Local Government, Kebbi State - 2025 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<b><i>Total Capital Expenditure</i></b>	<b><i>3,222,533,188.00</i></b>	<b><i>954,209,391.00</i></b>	<b><i>4,674,320,430.00</i></b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>475,000,000.00</b>	<b>184,500,000.00</b>	<b>850,000,000.00</b>
<b>016200000000</b>	<b>ADMINISTRATION &amp; GENERAL SERVICES</b>	<b>475,000,000.00</b>	<b>184,500,000.00</b>	<b>850,000,000.00</b>
016200100100	ADMINISTRATION & GENERAL SERVICES	475,000,000.00	184,500,000.00	850,000,000.00
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>1,702,533,188.00</b>	<b>527,409,391.00</b>	<b>2,659,320,430.00</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES &amp; RURAL DEVELOPMENT</b>	<b>843,000,000.00</b>	<b>237,409,391.00</b>	<b>1,440,900,156.00</b>
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	843,000,000.00	237,409,391.00	1,440,900,156.00
<b>022000000000</b>	<b>DEPARTMENT FINANCE AND SUPPLIES</b>	<b>65,000,000.00</b>	<b>29,000,000.00</b>	<b>40,000,000.00</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES	65,000,000.00	29,000,000.00	40,000,000.00
<b>023400000000</b>	<b>DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY</b>	<b>794,533,188.00</b>	<b>261,000,000.00</b>	<b>1,178,420,274.00</b>
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	794,533,188.00	261,000,000.00	1,178,420,274.00
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>1,045,000,000.00</b>	<b>242,300,000.00</b>	<b>1,165,000,000.00</b>
<b>051700000000</b>	<b>DEPARTMENT OF SOCIAL DEVELOPMENT &amp; EDUCATION</b>	<b>947,000,000.00</b>	<b>213,000,000.00</b>	<b>1,015,000,000.00</b>
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	947,000,000.00	213,000,000.00	1,015,000,000.00
<b>052100000000</b>	<b>DEPARTMENT OF MEDICAL &amp; HEALTH SERVICE</b>	<b>98,000,000.00</b>	<b>29,300,000.00</b>	<b>150,000,000.00</b>
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	98,000,000.00	29,300,000.00	150,000,000.00

## 2.D Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

### 321213 - Kalgo Local Government, Kebbi State - 2025 Budget: Expenditure by Economic Classification

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>4,407,892,794.00</b>	<b>1,990,513,166.00</b>	<b>6,184,175,672.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>565,776,492.00</b>	<b>523,998,249.00</b>	<b>667,556,414.00</b>
<b>2101</b>	<b>SALARY</b>	<b>347,587,344.00</b>	<b>347,587,344.00</b>	<b>365,325,100.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>347,587,344.00</b>	<b>347,587,344.00</b>	<b>365,325,100.00</b>
21010101	SALARIES	344,135,752.00	344,135,752.00	361,873,508.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	3,451,592.00	3,451,592.00	3,451,592.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>149,434,591.00</b>	<b>118,534,591.00</b>	<b>177,467,393.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>149,434,591.00</b>	<b>118,534,591.00</b>	<b>177,467,393.00</b>
21020108	Responsibility Allowance	112,783,971.00	112,783,971.00	118,816,773.00
21020109	Furniture Allowance	33,400,000.00	2,500,000.00	33,400,000.00
21020112	Personal Assistance Allowance	-	-	22,000,000.00
21020144	Security Allowance	3,250,620.00	3,250,620.00	3,250,620.00
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>68,754,557.00</b>	<b>57,876,314.00</b>	<b>124,763,921.00</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	<b>68,754,557.00</b>	<b>57,876,314.00</b>	<b>124,763,921.00</b>
21030101	GRATUITY	46,607,102.00	37,940,276.00	111,857,676.00
21030102	PENSION	22,147,455.00	19,936,038.00	12,906,245.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>619,583,114.00</b>	<b>512,305,526.00</b>	<b>842,298,828.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>177,680,000.00</b>	<b>172,380,000.00</b>	<b>271,380,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>24,000,000.00</b>	<b>24,000,000.00</b>	<b>26,000,000.00</b>
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	24,000,000.00	24,000,000.00	26,000,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>6,000,000.00</b>
22020201	ELECTRICITY CHARGES	2,000,000.00	2,000,000.00	5,000,000.00
22020202	TELEPHONE CHARGES	1,000,000.00	1,000,000.00	1,000,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>6,000,000.00</b>	<b>7,600,000.00</b>	<b>13,000,000.00</b>
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	6,000,000.00	7,600,000.00	13,000,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>29,500,000.00</b>	<b>27,800,000.00</b>	<b>47,000,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	15,500,000.00	14,900,000.00	23,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	13,000,000.00	11,900,000.00	22,500,000.00
22020406	OTHER MAINTENANCE SERVICES	1,000,000.00	1,000,000.00	1,000,000.00

<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>75,680,000.00</b>	<b>75,480,000.00</b>	<b>47,880,000.00</b>
22020601	SECURITY SERVICES	43,200,000.00	43,000,000.00	38,400,000.00
22020610	OTHER SERVICES	32,480,000.00	32,480,000.00	9,480,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>4,000,000.00</b>	<b>4,000,000.00</b>	<b>4,000,000.00</b>
22020708	MEDICAL CONSULTING	3,000,000.00	3,000,000.00	3,000,000.00
22020709	RESEARCH SERVICES	1,000,000.00	1,000,000.00	1,000,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>35,500,000.00</b>	<b>30,500,000.00</b>	<b>127,500,000.00</b>
22021001	ENTERTAINMENT & HOSPITALITY	3,500,000.00	3,500,000.00	35,500,000.00
22021004	MEDICAL EXPENSES: LOCAL	10,000,000.00	10,000,000.00	30,000,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	10,000,000.00	10,000,000.00	50,000,000.00
22021024	COMMITTEE & COMMISSION EXPENSES	2,000,000.00	2,000,000.00	2,000,000.00
22021025	SPECIAL ADVOCACY, SENSITIZATION AND CAMPAIGN	10,000,000.00	5,000,000.00	10,000,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>441,903,114.00</b>	<b>339,925,526.00</b>	<b>570,918,828.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>441,903,114.00</b>	<b>339,925,526.00</b>	<b>570,918,828.00</b>
22040103	GRANTS TO LOCAL GOVERNMENTS - RECURRENT	403,008,496.00	300,231,620.00	533,950,912.00
22040105	GRANTS TO GOVERNMENT AGENCIES - RECURRENT	38,894,618.00	39,693,906.00	36,967,916.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>3,222,533,188.00</b>	<b>954,209,391.00</b>	<b>4,674,320,430.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>1,316,855,703.00</b>	<b>452,709,391.00</b>	<b>2,728,900,156.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>1,316,855,703.00</b>	<b>452,709,391.00</b>	<b>2,728,900,156.00</b>
23010101	PURCHASE / ACQUISITION OF LAND	100,000,000.00	60,000,000.00	250,000,000.00
23010104	PURCHASE MOTOR CYCLES	5,000,000.00	2,000,000.00	2,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	30,000,000.00	8,500,000.00	335,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	30,855,703.00	20,000,000.00	25,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	41,000,000.00	19,300,000.00	65,000,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	5,000,000.00	-	5,000,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	5,000,000.00	3,000,000.00	20,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	690,000,000.00	203,409,391.00	1,370,900,156.00
23010128	PURCHASE OF SECURITY EQUIPMENT	300,000,000.00	99,500,000.00	310,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	5,000,000.00	2,000,000.00	-
23010130	PURCHASE OF RECREATIONAL FACILITIES	60,000,000.00	31,000,000.00	191,000,000.00
23010139	PURCHASE OF TRANSFORMERS AND SPARE PARTS	40,000,000.00	-	150,000,000.00
23010142	PURCHASE OF INFORMATION EQUIPMENTS	5,000,000.00	4,000,000.00	5,000,000.00

<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>124,677,485.00</b>	<b>53,000,000.00</b>	<b>77,677,486.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERA</b>	<b>124,677,485.00</b>	<b>53,000,000.00</b>	<b>77,677,486.00</b>
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	20,000,000.00	11,000,000.00	15,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	35,000,000.00	10,000,000.00	2,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	47,677,485.00	22,000,000.00	32,677,486.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	2,000,000.00	1,000,000.00	5,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	5,000,000.00	4,000,000.00	3,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	15,000,000.00	5,000,000.00	20,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>895,000,000.00</b>	<b>293,000,000.00</b>	<b>985,742,788.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>895,000,000.00</b>	<b>293,000,000.00</b>	<b>985,742,788.00</b>
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	25,000,000.00	15,000,000.00	120,000,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	30,000,000.00	20,000,000.00	102,742,788.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	140,000,000.00	-	190,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	35,000,000.00	9,000,000.00	45,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	10,000,000.00	5,000,000.00	35,000,000.00
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	5,000,000.00	-	5,000,000.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	5,000,000.00	2,000,000.00	3,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	100,000,000.00	5,000,000.00	10,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	210,000,000.00	50,000,000.00	150,000,000.00
23030115	REHABILITATION / REPAIRS - WATER-WAY	55,000,000.00	25,000,000.00	95,000,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	22,000,000.00	13,000,000.00	15,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	157,000,000.00	79,000,000.00	130,000,000.00
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	1,000,000.00	7,000,000.00	10,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	20,000,000.00	11,000,000.00	15,000,000.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	5,000,000.00	4,000,000.00	5,000,000.00
23030126	REHABILITATION/REPAIRS OF CEMETERIES	35,000,000.00	20,000,000.00	20,000,000.00
23030129	REHABILITATION/REPAIRS- MOSQUES	40,000,000.00	28,000,000.00	35,000,000.00
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>10,000,000.00</b>	<b>4,000,000.00</b>	<b>10,000,000.00</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>	<b>10,000,000.00</b>	<b>4,000,000.00</b>	<b>10,000,000.00</b>
23040101	TREE PLANTING	5,000,000.00	2,000,000.00	5,000,000.00
23040105	WATER POLLUTION PREVENTION & CONTROL	5,000,000.00	2,000,000.00	5,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>876,000,000.00</b>	<b>151,500,000.00</b>	<b>872,000,000.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>876,000,000.00</b>	<b>151,500,000.00</b>	<b>872,000,000.00</b>
23050101	RESEARCH AND DEVELOPMENT	349,000,000.00	65,000,000.00	405,000,000.00
23050103	MONITORING AND EVALUATION	12,000,000.00	5,000,000.00	10,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	35,000,000.00	20,000,000.00	50,000,000.00
23050108	SPECIAL GARNTS AND INTERVENTION	480,000,000.00	61,500,000.00	407,000,000.00

## 2.E Expenditure by Function

Table 10: Total Expenditure by Function

321213 - Kalgo Local Government, Kebbi State - 2025 Budget: Total Expenditure by Function

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<b><i>Total Expenditure</i></b>	<b><i>4,407,892,794.00</i></b>	<b><i>1,990,513,166.00</i></b>	<b><i>6,184,175,672.00</i></b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>967,163,402.00</b>	<b>598,189,263.00</b>	<b>1,429,168,808.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL</b>	<b>274,267,182.00</b>	<b>204,394,344.00</b>	<b>352,016,537.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	83,261,405.00	52,893,854.00	110,742,405.00
70112	FINANCIAL AND FISCAL AFFAIRS	191,005,777.00	151,500,490.00	241,274,132.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>692,896,220.00</b>	<b>393,794,919.00</b>	<b>1,077,152,271.00</b>
70131	GENERAL PERSONNEL SERVICES	24,480,000.00	24,480,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	25,262,694.00	25,262,694.00	28,451,694.00
70133	OTHER GENERAL SERVICES	643,153,526.00	344,052,225.00	1,048,700,577.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>38,000,000.00</b>	<b>10,000,000.00</b>	<b>20,000,000.00</b>
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>10,000,000.00</b>	<b>-</b>	<b>10,000,000.00</b>
70321	FIRE PROTECTION SERVICES	10,000,000.00	-	10,000,000.00
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>28,000,000.00</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	28,000,000.00	10,000,000.00	10,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>1,438,193,017.00</b>	<b>515,924,923.00</b>	<b>2,358,130,582.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>105,000,000.00</b>	<b>64,000,000.00</b>	<b>255,000,000.00</b>
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	105,000,000.00	64,000,000.00	255,000,000.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>873,541,399.00</b>	<b>267,950,790.00</b>	<b>1,474,324,158.00</b>
70421	AGRICULTURE	873,541,399.00	267,950,790.00	1,474,324,158.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>70,000,000.00</b>	<b>20,000,000.00</b>	<b>252,742,788.00</b>
70435	ELECTRICITY	70,000,000.00	20,000,000.00	252,742,788.00
<b>7045</b>	<b>TRANSPORT</b>	<b>339,651,618.00</b>	<b>138,974,133.00</b>	<b>305,063,636.00</b>
70451	ROAD TRANSPORT	339,651,618.00	138,974,133.00	305,063,636.00
<b>7049</b>	<b>ECONOMIC AFFAIRS N.E.C</b>	<b>50,000,000.00</b>	<b>25,000,000.00</b>	<b>71,000,000.00</b>
70491	ECONOMIC AFFAIRS N.E.C.	50,000,000.00	25,000,000.00	71,000,000.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>60,000,000.00</b>	<b>25,000,000.00</b>	<b>70,000,000.00</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>30,000,000.00</b>	<b>10,000,000.00</b>	<b>35,000,000.00</b>
70511	WASTE MANAGEMENT	30,000,000.00	10,000,000.00	35,000,000.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>30,000,000.00</b>	<b>15,000,000.00</b>	<b>35,000,000.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	30,000,000.00	15,000,000.00	35,000,000.00

<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>151,000,000.00</b>	<b>12,000,000.00</b>	<b>210,000,000.00</b>
<b>7063</b>	<b>WATER SUPPLY</b>	<b>150,000,000.00</b>	<b>5,000,000.00</b>	<b>200,000,000.00</b>
70631	WATER SUPPLY	150,000,000.00	5,000,000.00	200,000,000.00
<b>7064</b>	<b>STREET LIGHTING</b>	<b>1,000,000.00</b>	<b>7,000,000.00</b>	<b>10,000,000.00</b>
70641	STREET LIGHTING	1,000,000.00	7,000,000.00	10,000,000.00
<b>707</b>	<b>HEALTH</b>	<b>332,111,223.00</b>	<b>260,411,223.00</b>	<b>449,838,723.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>98,000,000.00</b>	<b>29,300,000.00</b>	<b>150,000,000.00</b>
70741	PUBLIC HEALTH SERVICES	98,000,000.00	29,300,000.00	150,000,000.00
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>234,111,223.00</b>	<b>231,111,223.00</b>	<b>299,838,723.00</b>
70761	HEALTH N.E.C.	234,111,223.00	231,111,223.00	299,838,723.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>860,879,536.00</b>	<b>219,178,824.00</b>	<b>957,735,334.00</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>102,000,000.00</b>	<b>34,000,000.00</b>	<b>258,000,000.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	102,000,000.00	34,000,000.00	258,000,000.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>354,879,536.00</b>	<b>83,178,824.00</b>	<b>289,735,334.00</b>
70821	CULTURAL SERVICES	354,879,536.00	83,178,824.00	289,735,334.00
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>5,000,000.00</b>	<b>4,000,000.00</b>	<b>5,000,000.00</b>
70831	BROADCASTING AND PUBLISHING SERVICES	5,000,000.00	4,000,000.00	5,000,000.00
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>399,000,000.00</b>	<b>98,000,000.00</b>	<b>405,000,000.00</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	399,000,000.00	98,000,000.00	405,000,000.00
<b>709</b>	<b>EDUCATION</b>	<b>382,791,059.00</b>	<b>251,932,619.00</b>	<b>482,538,304.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>55,855,703.00</b>	<b>25,000,000.00</b>	<b>52,000,000.00</b>
70912	PRIMARY EDUCATION	55,855,703.00	25,000,000.00	52,000,000.00
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>326,935,356.00</b>	<b>226,932,619.00</b>	<b>430,538,304.00</b>
70981	EDUCATION N.E.C	326,935,356.00	226,932,619.00	430,538,304.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>177,754,557.00</b>	<b>97,876,314.00</b>	<b>206,763,921.00</b>
<b>7102</b>	<b>OLD AGE</b>	<b>68,754,557.00</b>	<b>57,876,314.00</b>	<b>124,763,921.00</b>
71021	OLD AGE	68,754,557.00	57,876,314.00	124,763,921.00
<b>7103</b>	<b>SURVIVORS</b>	<b>80,000,000.00</b>	<b>20,000,000.00</b>	<b>65,000,000.00</b>
71031	SURVIVORS	80,000,000.00	20,000,000.00	65,000,000.00
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>24,000,000.00</b>	<b>17,000,000.00</b>	<b>15,000,000.00</b>
71051	UNEMPLOYMENT	24,000,000.00	17,000,000.00	15,000,000.00
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>5,000,000.00</b>	<b>3,000,000.00</b>	<b>2,000,000.00</b>
71091	SOCIAL PROTECTION N.E.C.	5,000,000.00	3,000,000.00	2,000,000.00

**Table 11: Personnel Expenditure by Function**

**321213 - Kalgo Local Government, Kebbi State - 2025 Budget: Personnel Expenditure by Function**

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<b><i>Total Personnel Expenditure</i></b>	<b><i>565,776,492.00</i></b>	<b><i>523,998,249.00</i></b>	<b><i>667,556,414.00</i></b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>215,572,567.00</b>	<b>184,672,567.00</b>	<b>253,931,505.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>115,961,520.00</b>	<b>85,061,520.00</b>	<b>149,238,344.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	71,069,492.00	40,169,492.00	93,069,492.00
70112	FINANCIAL AND FISCAL AFFAIRS	44,892,028.00	44,892,028.00	56,168,852.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>99,611,047.00</b>	<b>99,611,047.00</b>	<b>104,693,161.00</b>
70132	OVERALL PLANNING AND STATISTICAL SERVICES	18,762,694.00	18,762,694.00	19,951,694.00
70133	OTHER GENERAL SERVICES	80,848,353.00	80,848,353.00	84,741,467.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>68,015,532.00</b>	<b>68,015,532.00</b>	<b>70,810,152.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>24,041,399.00</b>	<b>24,041,399.00</b>	<b>25,424,002.00</b>
70421	AGRICULTURE	24,041,399.00	24,041,399.00	25,424,002.00
<b>7045</b>	<b>TRANSPORT</b>	<b>43,974,133.00</b>	<b>43,974,133.00</b>	<b>45,386,150.00</b>
70451	ROAD TRANSPORT	43,974,133.00	43,974,133.00	45,386,150.00
<b>707</b>	<b>HEALTH</b>	<b>157,760,412.00</b>	<b>157,760,412.00</b>	<b>159,987,912.00</b>
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>157,760,412.00</b>	<b>157,760,412.00</b>	<b>159,987,912.00</b>
70761	HEALTH N.E.C.	157,760,412.00	157,760,412.00	159,987,912.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>12,484,918.00</b>	<b>12,484,918.00</b>	<b>13,767,418.00</b>
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>12,484,918.00</b>	<b>12,484,918.00</b>	<b>13,767,418.00</b>
70821	CULTURAL SERVICES	12,484,918.00	12,484,918.00	13,767,418.00
<b>709</b>	<b>EDUCATION</b>	<b>43,188,506.00</b>	<b>43,188,506.00</b>	<b>44,295,506.00</b>
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>43,188,506.00</b>	<b>43,188,506.00</b>	<b>44,295,506.00</b>
70981	EDUCATION N.E.C	43,188,506.00	43,188,506.00	44,295,506.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>68,754,557.00</b>	<b>57,876,314.00</b>	<b>124,763,921.00</b>
<b>7102</b>	<b>OLD AGE</b>	<b>68,754,557.00</b>	<b>57,876,314.00</b>	<b>124,763,921.00</b>
71021	OLD AGE	68,754,557.00	57,876,314.00	124,763,921.00

**Table 12: Overhead Expenditure by Function**

**321213 - Kalgo Local Government, Kebbi State - 2025 Budget: Overhead Expenditure by Function**

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<b><i>Total Overhead Expenditure</i></b>	<b><i>619,583,114.00</i></b>	<b><i>512,305,526.00</i></b>	<b><i>842,298,828.00</i></b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>189,590,835.00</b>	<b>185,016,696.00</b>	<b>235,237,303.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>93,305,662.00</b>	<b>90,332,824.00</b>	<b>162,778,193.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	12,191,913.00	12,724,362.00	17,672,913.00
70112	FINANCIAL AND FISCAL AFFAIRS	81,113,749.00	77,608,462.00	145,105,280.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>96,285,173.00</b>	<b>94,683,872.00</b>	<b>72,459,110.00</b>
70131	GENERAL PERSONNEL SERVICES	24,480,000.00	24,480,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	6,500,000.00	6,500,000.00	8,500,000.00
70133	OTHER GENERAL SERVICES	65,305,173.00	63,703,872.00	63,959,110.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>19,500,000.00</b>	<b>19,500,000.00</b>	<b>25,000,000.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>6,500,000.00</b>	<b>6,500,000.00</b>	<b>8,000,000.00</b>
70421	AGRICULTURE	6,500,000.00	6,500,000.00	8,000,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>13,000,000.00</b>	<b>13,000,000.00</b>	<b>17,000,000.00</b>
70451	ROAD TRANSPORT	13,000,000.00	13,000,000.00	17,000,000.00
<b>707</b>	<b>HEALTH</b>	<b>76,350,811.00</b>	<b>73,350,811.00</b>	<b>139,850,811.00</b>
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>76,350,811.00</b>	<b>73,350,811.00</b>	<b>139,850,811.00</b>
70761	HEALTH N.E.C.	76,350,811.00	73,350,811.00	139,850,811.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>50,394,618.00</b>	<b>50,693,906.00</b>	<b>55,967,916.00</b>
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>50,394,618.00</b>	<b>50,693,906.00</b>	<b>55,967,916.00</b>
70821	CULTURAL SERVICES	50,394,618.00	50,693,906.00	55,967,916.00
<b>709</b>	<b>EDUCATION</b>	<b>283,746,850.00</b>	<b>183,744,113.00</b>	<b>386,242,798.00</b>
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>283,746,850.00</b>	<b>183,744,113.00</b>	<b>386,242,798.00</b>
70981	EDUCATION N.E.C	283,746,850.00	183,744,113.00	386,242,798.00

**Table 13: Capital Expenditure by Function****321213 - Kalgo Local Government, Kebbi State - 2025 Budget: Capital Expenditure by Function**

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<b><i>Total Capital Expenditure</i></b>	<b><i>3,222,533,188.00</i></b>	<b><i>954,209,391.00</i></b>	<b><i>4,674,320,430.00</i></b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>562,000,000.00</b>	<b>228,500,000.00</b>	<b>940,000,000.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>65,000,000.00</b>	<b>29,000,000.00</b>	<b>40,000,000.00</b>
70112	FINANCIAL AND FISCAL AFFAIRS	65,000,000.00	29,000,000.00	40,000,000.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>497,000,000.00</b>	<b>199,500,000.00</b>	<b>900,000,000.00</b>
70133	OTHER GENERAL SERVICES	497,000,000.00	199,500,000.00	900,000,000.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>38,000,000.00</b>	<b>10,000,000.00</b>	<b>20,000,000.00</b>
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>10,000,000.00</b>	<b>-</b>	<b>10,000,000.00</b>
70321	FIRE PROTECTION SERVICES	10,000,000.00	-	10,000,000.00
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>28,000,000.00</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	28,000,000.00	10,000,000.00	10,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>1,350,677,485.00</b>	<b>428,409,391.00</b>	<b>2,262,320,430.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>105,000,000.00</b>	<b>64,000,000.00</b>	<b>255,000,000.00</b>
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	105,000,000.00	64,000,000.00	255,000,000.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>843,000,000.00</b>	<b>237,409,391.00</b>	<b>1,440,900,156.00</b>
70421	AGRICULTURE	843,000,000.00	237,409,391.00	1,440,900,156.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>70,000,000.00</b>	<b>20,000,000.00</b>	<b>252,742,788.00</b>
70435	ELECTRICITY	70,000,000.00	20,000,000.00	252,742,788.00
<b>7045</b>	<b>TRANSPORT</b>	<b>282,677,485.00</b>	<b>82,000,000.00</b>	<b>242,677,486.00</b>
70451	ROAD TRANSPORT	282,677,485.00	82,000,000.00	242,677,486.00
<b>7049</b>	<b>ECONOMIC AFFAIRS N.E.C</b>	<b>50,000,000.00</b>	<b>25,000,000.00</b>	<b>71,000,000.00</b>
70491	ECONOMIC AFFAIRS N.E.C.	50,000,000.00	25,000,000.00	71,000,000.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>60,000,000.00</b>	<b>25,000,000.00</b>	<b>70,000,000.00</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>30,000,000.00</b>	<b>10,000,000.00</b>	<b>35,000,000.00</b>
70511	WASTE MANAGEMENT	30,000,000.00	10,000,000.00	35,000,000.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>30,000,000.00</b>	<b>15,000,000.00</b>	<b>35,000,000.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	30,000,000.00	15,000,000.00	35,000,000.00

<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>151,000,000.00</b>	<b>12,000,000.00</b>	<b>210,000,000.00</b>
<b>7063</b>	<b>WATER SUPPLY</b>	<b>150,000,000.00</b>	<b>5,000,000.00</b>	<b>200,000,000.00</b>
70631	WATER SUPPLY	150,000,000.00	5,000,000.00	200,000,000.00
<b>7064</b>	<b>STREET LIGHTING</b>	<b>1,000,000.00</b>	<b>7,000,000.00</b>	<b>10,000,000.00</b>
70641	STREET LIGHTING	1,000,000.00	7,000,000.00	10,000,000.00
<b>707</b>	<b>HEALTH</b>	<b>98,000,000.00</b>	<b>29,300,000.00</b>	<b>150,000,000.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>98,000,000.00</b>	<b>29,300,000.00</b>	<b>150,000,000.00</b>
70741	PUBLIC HEALTH SERVICES	98,000,000.00	29,300,000.00	150,000,000.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>798,000,000.00</b>	<b>156,000,000.00</b>	<b>888,000,000.00</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>102,000,000.00</b>	<b>34,000,000.00</b>	<b>258,000,000.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	102,000,000.00	34,000,000.00	258,000,000.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>292,000,000.00</b>	<b>20,000,000.00</b>	<b>220,000,000.00</b>
70821	CULTURAL SERVICES	292,000,000.00	20,000,000.00	220,000,000.00
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>5,000,000.00</b>	<b>4,000,000.00</b>	<b>5,000,000.00</b>
70831	BROADCASTING AND PUBLISHING SERVICES	5,000,000.00	4,000,000.00	5,000,000.00
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>399,000,000.00</b>	<b>98,000,000.00</b>	<b>405,000,000.00</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	399,000,000.00	98,000,000.00	405,000,000.00
<b>709</b>	<b>EDUCATION</b>	<b>55,855,703.00</b>	<b>25,000,000.00</b>	<b>52,000,000.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>55,855,703.00</b>	<b>25,000,000.00</b>	<b>52,000,000.00</b>
70912	PRIMARY EDUCATION	55,855,703.00	25,000,000.00	52,000,000.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>109,000,000.00</b>	<b>40,000,000.00</b>	<b>82,000,000.00</b>
<b>7103</b>	<b>SURVIVORS</b>	<b>80,000,000.00</b>	<b>20,000,000.00</b>	<b>65,000,000.00</b>
71031	SURVIVORS	80,000,000.00	20,000,000.00	65,000,000.00
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>24,000,000.00</b>	<b>17,000,000.00</b>	<b>15,000,000.00</b>
71051	UNEMPLOYMENT	24,000,000.00	17,000,000.00	15,000,000.00
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>5,000,000.00</b>	<b>3,000,000.00</b>	<b>2,000,000.00</b>
71091	SOCIAL PROTECTION N.E.C.	5,000,000.00	3,000,000.00	2,000,000.00

## 2.F Expenditure by Location

Table 144: Total Expenditure by Location

### 321213 - Kalgo Local Government, Kebbi State - 2025 Budget: Total Expenditure by Location

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
<b>321</b>	<b>Kebbi State</b>	<b>4,395,892,794.00</b>	<b>1,984,513,166.00</b>	<b>6,179,175,672.00</b>
<b>3212</b>	<b>Zone 2 - Kebbi Central</b>	<b>4,395,892,794.00</b>	<b>1,984,513,166.00</b>	<b>6,179,175,672.00</b>
<b>321213</b>	<b>Kalgo</b>	<b>4,395,892,794.00</b>	<b>1,984,513,166.00</b>	<b>6,179,175,672.00</b>
32121301	Badariya/magarza	28,000,000.00	10,000,000.00	10,000,000.00
32121302	Dangoma/gayi	5,000,000.00	4,000,000.00	5,000,000.00
32121303	Diggi	45,000,000.00	13,000,000.00	55,000,000.00
32121305	Kalgo	22,000,000.00	15,000,000.00	15,000,000.00
32121306	Kuka	5,000,000.00	2,000,000.00	5,000,000.00
32121307	Mutubari	10,000,000.00	5,000,000.00	10,000,000.00
32121397	LG Wide - Kalgo LG	4,280,892,794.00	1,935,513,166.00	6,079,175,672.00

Table 15: Personnel Expenditure by Location

**321213 - Kalgo Local Government, Kebbi State - 2025 Budget: Personnel Expenditure by Location**

<b>Code</b>	<b>Item</b>	<b>2024 Approved Budget</b>	<b>2024 Performance January to December</b>	<b>2025 Original Budget</b>
<b>321</b>	<b>Kebbi State</b>	<b>565,776,492.00</b>	<b>523,998,249.00</b>	<b>667,556,414.00</b>
<b>3212</b>	<b>Zone 2 - Kebbi Central</b>	<b>565,776,492.00</b>	<b>523,998,249.00</b>	<b>667,556,414.00</b>
<b>321213</b>	<b>Kalgo</b>	<b>565,776,492.00</b>	<b>523,998,249.00</b>	<b>667,556,414.00</b>
32121397	LG Wide - Kalgo LG	565,776,492.00	523,998,249.00	667,556,414.00

**Table 16: Overhead Expenditure by Location****321213 - Kalgo Local Government, Kebbi State - 2025 Budget: Overhead Expenditure by Location**

<b>Code</b>	<b>Item</b>	<b>2024 Approved Budget</b>	<b>2024 Performance January to December</b>	<b>2025 Original Budget</b>
<b>321</b>	<b>Kebbi State</b>	<b>619,583,114.00</b>	<b>512,305,526.00</b>	<b>842,298,828.00</b>
<b>3212</b>	<b>Zone 2 - Kebbi Central</b>	<b>619,583,114.00</b>	<b>512,305,526.00</b>	<b>842,298,828.00</b>
<b>321213</b>	<b>Kalgo</b>	<b>619,583,114.00</b>	<b>512,305,526.00</b>	<b>842,298,828.00</b>
32121397	LG Wide - Kalgo LG	619,583,114.00	512,305,526.00	842,298,828.00

Table 17: Capital Expenditure by Location

**321213 - Kalgo Local Government, Kebbi State - 2025 Budget: Capital Expenditure by Location**

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
<b>321</b>	<b>Kebbi State</b>	<b>3,210,533,188.00</b>	<b>948,209,391.00</b>	<b>4,669,320,430.00</b>
<b>3212</b>	<b>Zone 2 - Kebbi Central</b>	<b>3,210,533,188.00</b>	<b>948,209,391.00</b>	<b>4,669,320,430.00</b>
<b>321213</b>	<b>Kalgo</b>	<b>3,210,533,188.00</b>	<b>948,209,391.00</b>	<b>4,669,320,430.00</b>
32121301	Badariya/magarza	28,000,000.00	10,000,000.00	10,000,000.00
32121302	Dangoma/gayi	5,000,000.00	4,000,000.00	5,000,000.00
32121303	Diggi	45,000,000.00	13,000,000.00	55,000,000.00
32121305	Kalgo	22,000,000.00	15,000,000.00	15,000,000.00
32121306	Kuka	5,000,000.00	2,000,000.00	5,000,000.00
32121307	Mutubari	10,000,000.00	5,000,000.00	10,000,000.00
32121397	LG Wide - Kalgo LG	3,095,533,188.00	899,209,391.00	4,569,320,430.00

## 2.G Capital Expenditure Details

**Table 18: Capital Expenditure by Project (See Annex 1 below for the Descriptions of the Programme Code).**

**321213 - Kalgo 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 Approved Budget	2024 Performance January to December	2025 Original Budget
<b>Total Capital Expenditure</b>					<b>3,222,533,188.00</b>	<b>954,209,391.00</b>	<b>4,674,320,430.00</b>
PURCHASE AND DISTRIBUTION OF FERTILIZER	010102	021500100100 - DEPARTMENT	23010100 - PURCHASE OF FIX	32121397 - LG Wide - Kalgo	260,000,000.00	72,500,000.00	460,000,000.00
PURCHASE OF AGRO CHEMICAL	010102	021500100100 - DEPARTMENT	23010100 - PURCHASE OF FIX	32121397 - LG Wide - Kalgo	150,000,000.00	60,800,072.00	450,000,000.00
REHABILITATION OF FERTILIZER STORE	010102	021500100100 - DEPARTMENT	23030100 - REHABILITATION	32121397 - LG Wide - Kalgo	100,000,000.00	5,000,000.00	10,000,000.00
PURCHASE OF GRAINS	010102	021500100100 - DEPARTMENT	23010100 - PURCHASE OF FIX	32121397 - LG Wide - Kalgo	250,000,000.00	60,109,319.00	430,900,156.00
PURCHASE OF 40NO. 3" WATER PUMP	010102	021500100100 - DEPARTMENT	23010100 - PURCHASE OF FIX	32121397 - LG Wide - Kalgo	30,000,000.00	10,000,000.00	30,000,000.00
LOCAL PARTICIPATION ON AGRICULTURE (TRADE FAIR)	010102	021500100100 - DEPARTMENT	23050100 - ACQUISITION OF	32121397 - LG Wide - Kalgo	20,000,000.00	10,000,000.00	30,000,000.00
PURCHASE OF VETERINARY DRUGS	010205	021500100100 - DEPARTMENT	23010100 - PURCHASE OF FIX	32121397 - LG Wide - Kalgo	3,000,000.00	2,000,000.00	5,000,000.00
REHABILITATION OF VETERINARY CLINIC AT KALGO	010205	021500100100 - DEPARTMENT	23030100 - REHABILITATION	32121305 - Kalgo	5,000,000.00	5,000,000.00	5,000,000.00
REHABILITATION OF ABATTOIRS AT KALGO	010205	021500100100 - DEPARTMENT	23030100 - REHABILITATION	32121397 - LG Wide - Kalgo	5,000,000.00	2,000,000.00	5,000,000.00
DEMARCATON OF GRAZING RESERVE	010205	021500100100 - DEPARTMENT	23020100 - CONSTRUCTION /	32121397 - LG Wide - Kalgo	10,000,000.00	6,000,000.00	5,000,000.00
POULTRY MAINTENANCE AT KALGO	010205	021500100100 - DEPARTMENT	23030100 - REHABILITATION	32121397 - LG Wide - Kalgo	-	-	-
AMENITY/INSTITUTION PLANTING AT KALGO	010201	021500100100 - DEPARTMENT	23040100 - PRESERVATION O	32121397 - LG Wide - Kalgo	2,000,000.00	-	2,000,000.00
ESTABLISHMENT OF NURSERY (NAYILWA)	010201	021500100100 - DEPARTMENT	23040100 - PRESERVATION O	32121397 - LG Wide - Kalgo	1,000,000.00	1,000,000.00	1,000,000.00
TREE PLANTING CAMPING AT KALGO	010201	021500100100 - DEPARTMENT	23040100 - PRESERVATION O	32121305 - Kalgo	2,000,000.00	1,000,000.00	2,000,000.00
ESTABLISHMENT OF ARABIC GUM ACROSS LGA	010201	021500100100 - DEPARTMENT	23040100 - PRESERVATION O	32121397 - LG Wide - Kalgo	-	-	-
ESTABLISHMENT OF FISH POND AT KALGO	010206	021500100100 - DEPARTMENT	23040100 - PRESERVATION O	32121397 - LG Wide - Kalgo	-	-	-
PURCHASE OF CANOE AT KUKA	010206	021500100100 - DEPARTMENT	23040100 - PRESERVATION O	32121306 - Kuka	5,000,000.00	2,000,000.00	5,000,000.00
PURCHASE OF FINGER LINKS (KALGO)	010206	021500100100 - DEPARTMENT	23040100 - PRESERVATION O	32121308 - Nayilwa	-	-	-
PURCHASE OF 10no. SAWING AND 10no. KNITTING MACHINE	131001	022000100100 - DEPARTMENT	23010100 - PURCHASE OF FIX	32121397 - LG Wide - Kalgo	5,000,000.00	2,000,000.00	-
PURCHASE OF REFUSE COLLECTION	131001	022000100100 - DEPARTMENT	23010100 - PURCHASE OF FIX	32121397 - LG Wide - Kalgo	-	-	-
SUPPORT TO ESTABLISHED SMALL SCALE INDUSTRIES	131001	022000100100 - DEPARTMENT	23050100 - ACQUISITION OF	32121397 - LG Wide - Kalgo	30,000,000.00	10,000,000.00	20,000,000.00
REHABILITATION OF DIGGI MARKET	131001	022000100100 - DEPARTMENT	23030100 - REHABILITATION	32121303 - Diggi	10,000,000.00	5,000,000.00	10,000,000.00
REHABILITATION OF KALGO MOTOR PARK	131001	022000100100 - DEPARTMENT	23030100 - REHABILITATION	32121305 - Kalgo	5,000,000.00	3,000,000.00	3,000,000.00
PURCHASE OF 1 NO. MOTOR CYCLE FOR REVENUE OFFICER	131001	022000100100 - DEPARTMENT	23010100 - PURCHASE OF FIX	32121305 - Kalgo	5,000,000.00	2,000,000.00	2,000,000.00
CONSTRUCTION OF 5NO. MARKET STALL IN KALGO	131001	022000100100 - DEPARTMENT	23020100 - CONSTRUCTION /	32121305 - Kalgo	5,000,000.00	4,000,000.00	3,000,000.00
RENOVATION OF LUCK- UP SHOP	131001	022000100100 - DEPARTMENT	23030100 - REHABILITATION	32121397 - LG Wide - Kalgo	5,000,000.00	3,000,000.00	2,000,000.00

REHABILITATION OF P.H.C (DIGGI)	040103	052100100100 - DEPARTMENT	23030100 - REHABILITATION	32121303 - Diggi	30,000,000.00	4,000,000.00	40,000,000.00
REPAIRS OF AMBULANCE	040103	052100100100 - DEPARTMENT	23010100 - PURCHASE OF FIX	32121397 - LG Wide - Kalgo	20,000,000.00	3,500,000.00	35,000,000.00
PURCHASE OF HOSPITAL EQUIPMENT	040103	052100100100 - DEPARTMENT	23010100 - PURCHASE OF FIX	32121397 - LG Wide - Kalgo	20,000,000.00	4,000,000.00	10,000,000.00
PURCHASE DRUGS	040103	052100100100 - DEPARTMENT	23010100 - PURCHASE OF FIX	32121397 - LG Wide - Kalgo	5,000,000.00	2,500,000.00	30,000,000.00
PURCHASE OF ITEMS FOR ROUTINE IMMUNIZATION	040103	052100100100 - DEPARTMENT	23010100 - PURCHASE OF FIX	32121397 - LG Wide - Kalgo	5,000,000.00	3,000,000.00	10,000,000.00
SUPPORT TO NUTRITION ACTIVITIES	040103	052100100100 - DEPARTMENT	23050100 - ACQUISITION OF	32121397 - LG Wide - Kalgo	8,000,000.00	3,500,000.00	10,000,000.00
CONSTRUCTION OF 20NO. PIT LATRINE ACROSS THE LGA	040103	052100100100 - DEPARTMENT	23020100 - CONSTRUCTION /	32121397 - LG Wide - Kalgo	2,000,000.00	1,000,000.00	5,000,000.00
PURCHASE OF INSECTICIDE NETS ACROSS THE LOCAL GOVERNMENT	040103	052100100100 - DEPARTMENT	23010100 - PURCHASE OF FIX	32121397 - LG Wide - Kalgo	8,000,000.00	7,800,000.00	10,000,000.00
PURCHASE OF INFORMATION EQUIPMENT	111001	051700100100 - DEPARTMENT	23010100 - PURCHASE OF FIX	32121303 - Diggi	5,000,000.00	4,000,000.00	5,000,000.00
CONSTRUCTION OF TELEVISION VIEWING CENTER	111001	051700100100 - DEPARTMENT	23020100 - CONSTRUCTION /	32121304 - Etene	-	-	-
REHABILITATION OF TOWN HALL	111001	051700100100 - DEPARTMENT	23030100 - REHABILITATION	32121310 - Zuguru	12,000,000.00	6,000,000.00	5,000,000.00
REHABILITATION OF WOMEN CENTRE	111001	051700100100 - DEPARTMENT	23030100 - REHABILITATION	32121397 - LG Wide - Kalgo	10,000,000.00	7,000,000.00	10,000,000.00
PURCHASE OF SPORT EQUIPMENT	111001	051700100100 - DEPARTMENT	23010100 - PURCHASE OF FIX	32121397 - LG Wide - Kalgo	5,000,000.00	3,000,000.00	20,000,000.00
REHABILITATION OF STADIUM	111001	051700100100 - DEPARTMENT	23030100 - REHABILITATION	32121397 - LG Wide - Kalgo	5,000,000.00	2,000,000.00	3,000,000.00
YOUTH EMPOWERMENT ACROSS ALL WARDS OF LGA WITH SKILLS ACQUISITION CENTRES	111001	051700100100 - DEPARTMENT	23050100 - ACQUISITION OF	32121397 - LG Wide - Kalgo	60,000,000.00	10,000,000.00	100,000,000.00
PURCHASE OF SERVICE MATERIALS FOR NYSC/ELECTORAL COMMISSION	111001	051700100100 - DEPARTMENT	23010100 - PURCHASE OF FIX	32121397 - LG Wide - Kalgo	10,000,000.00	6,000,000.00	120,000,000.00
SUPPORT TO CULTURAL AND TRADITIONAL ACTIVITIES (HOLIDAYS)	111001	051700100100 - DEPARTMENT	23050100 - ACQUISITION OF	32121397 - LG Wide - Kalgo	15,000,000.00	10,000,000.00	20,000,000.00
PROVISION OF SERVICE MATERIALS AND SALLAH CELEBRATIONS	111001	051700100100 - DEPARTMENT	23050100 - ACQUISITION OF	32121397 - LG Wide - Kalgo	277,000,000.00	10,000,000.00	200,000,000.00
SUPPORT TO THE COMMUNITY WITH FLOOD AND DISASTER PREPAREDNESS	111001	051700100100 - DEPARTMENT	23050100 - ACQUISITION OF	32121397 - LG Wide - Kalgo	80,000,000.00	20,000,000.00	65,000,000.00
REHABILITATION OF SKILLS ACQUISITION CENTRE (KALGO)	111001	051700100100 - DEPARTMENT	23030100 - REHABILITATION	32121397 - LG Wide - Kalgo	4,000,000.00	2,000,000.00	5,000,000.00
SUPPORT TO THE COMMUNITY WITH FLOOD AND DISASTER PREPAREDNESS	111001	051700100100 - DEPARTMENT	23050100 - ACQUISITION OF	32121397 - LG Wide - Kalgo	-	-	-
REHABILITATION OF SKILLS ACQUISITION CENTRES (KALGO)	111001	051700100100 - DEPARTMENT	23030100 - REHABILITATION	32121397 - LG Wide - Kalgo	20,000,000.00	15,000,000.00	10,000,000.00
REHABILITATION OF POLICE OUT POST	111001	051700100100 - DEPARTMENT	23030100 - REHABILITATION	32121301 - Badariya/magarz	28,000,000.00	10,000,000.00	10,000,000.00
COMMUNITY BASE POVERTY REDUCTION PROGRAM (CPRP)	111001	051700100100 - DEPARTMENT	23050100 - ACQUISITION OF	32121397 - LG Wide - Kalgo	5,000,000.00	3,000,000.00	2,000,000.00
REHABILITATION OF CEMENTRIES	111001	051700100100 - DEPARTMENT	23030100 - REHABILITATION	32121397 - LG Wide - Kalgo	35,000,000.00	20,000,000.00	20,000,000.00
REHABILITATION OF MOSQUE	111001	051700100100 - DEPARTMENT	23030100 - REHABILITATION	32121397 - LG Wide - Kalgo	30,000,000.00	20,000,000.00	20,000,000.00
COMMUNITY DEVELOPMENT ASSISTANCE	111001	051700100100 - DEPARTMENT	23050100 - ACQUISITION OF	32121397 - LG Wide - Kalgo	324,000,000.00	50,000,000.00	350,000,000.00
SUPPORT TO NATIONAL POPULATION CENTRE (NPC)	111001	051700100100 - DEPARTMENT	23050100 - ACQUISITION OF	32121397 - LG Wide - Kalgo	12,000,000.00	5,000,000.00	10,000,000.00
SUPPORT TO DEVELOPMENT EXCHANGE PARTNERS	111001	051700100100 - DEPARTMENT	23050100 - ACQUISITION OF	32121397 - LG Wide - Kalgo	10,000,000.00	10,000,000.00	40,000,000.00

PURCHASE OF FURNITURE	131001	016200100100 - ADMINISTRAT	23010100 - PURCHASE OF FIX	32121397 - LG Wide - Kalgo	20,000,000.00	10,000,000.00	10,000,000.00
PURCHASE 2NO. TOYOTA HILUX FOR CHAIRMAN/VICE CHAIR	131001	016200100100 - ADMINISTRAT	23010100 - PURCHASE OF FIX	32121397 - LG Wide - Kalgo	10,000,000.00	5,000,000.00	300,000,000.00
REHABILITATION OF L/GOVT SECRETARIAT	131001	016200100100 - ADMINISTRAT	23030100 - REHABILITATION	32121397 - LG Wide - Kalgo	100,000,000.00	50,000,000.00	100,000,000.00
SUPPORT TO SECURITY AND LOGISTICS	131001	016200100100 - ADMINISTRAT	23010100 - PURCHASE OF FIX	32121397 - LG Wide - Kalgo	300,000,000.00	99,500,000.00	310,000,000.00
SUSTAINING OF AREA DEVELOPMENT	131001	016200100100 - ADMINISTRAT	23050100 - ACQUISITION OF	32121397 - LG Wide - Kalgo	20,000,000.00	5,000,000.00	10,000,000.00
REHABILITATION OF STAFF HOUSES	131001	016200100100 - ADMINISTRAT	23030100 - REHABILITATION	32121397 - LG Wide - Kalgo	5,000,000.00	3,000,000.00	10,000,000.00
REHABILITATION OF GUEST HOUSE	131001	016200100100 - ADMINISTRAT	23030100 - REHABILITATION	32121397 - LG Wide - Kalgo	5,000,000.00	2,000,000.00	10,000,000.00
REHABILITATION OF DISTRICT /VILLAGE HEAD HOUSE (MASA	131001	016200100100 - ADMINISTRAT	23030100 - REHABILITATION	32121397 - LG Wide - Kalgo	15,000,000.00	10,000,000.00	100,000,000.00
REHABILITATION OF WORKSHOP	171001	023400100100 - DEPARTMENT	23030100 - REHABILITATION	32121302 - Dangoma/gayi	5,000,000.00	4,000,000.00	5,000,000.00
LAND ACQUISITION AND PAYMENT OF COMPENSATION	171001	023400100100 - DEPARTMENT	23010100 - PURCHASE OF FIX	32121397 - LG Wide - Kalgo	100,000,000.00	60,000,000.00	250,000,000.00
REHABILITATION OF CULVERTS & DRAINAGE	171001	023400100100 - DEPARTMENT	23020100 - CONSTRUCTION /	32121397 - LG Wide - Kalgo	15,000,000.00	10,000,000.00	20,000,000.00
REHABILITATION AND EVACUATION OF DRAINAGE	171001	023400100100 - DEPARTMENT	23030100 - REHABILITATION	32121397 - LG Wide - Kalgo	15,000,000.00	5,000,000.00	15,000,000.00
CONSTRUCTION OF 10NO. REFUSE COLLECTION CENTER	171001	023400100100 - DEPARTMENT	23020100 - CONSTRUCTION /	32121397 - LG Wide - Kalgo	15,000,000.00	5,000,000.00	20,000,000.00
PROVISION FOR ENVIRONMENTAL SANITATION	171001	023400100100 - DEPARTMENT	23050100 - ACQUISITION OF	32121397 - LG Wide - Kalgo	15,000,000.00	5,000,000.00	15,000,000.00
CONSTRUCTION OF OPEN DUG WELL	171001	023400100100 - DEPARTMENT	23020100 - CONSTRUCTION /	32121307 - Mutubari	10,000,000.00	5,000,000.00	10,000,000.00
REHABILITATION OF BOREHOLE ACROSS LGA	171001	023400100100 - DEPARTMENT	23030100 - REHABILITATION	32121397 - LG Wide - Kalgo	100,000,000.00	-	160,000,000.00
REHABILITATION OF HAND PUMPS	171001	023400100100 - DEPARTMENT	23030100 - REHABILITATION	32121397 - LG Wide - Kalgo	30,000,000.00	-	20,000,000.00
REHABILITATION OF WATER RECYCULATION (PIPE NETWORK	171001	023400100100 - DEPARTMENT	23030100 - REHABILITATION	32121397 - LG Wide - Kalgo	10,000,000.00	-	10,000,000.00
PURCHASE OF FIRE FIGHTING EQUIPMENT	171001	023400100100 - DEPARTMENT	23010100 - PURCHASE OF FIX	32121397 - LG Wide - Kalgo	5,000,000.00	-	5,000,000.00
REHABILITATION OF FIRE SERVICE STATION	171001	023400100100 - DEPARTMENT	23030100 - REHABILITATION	32121397 - LG Wide - Kalgo	5,000,000.00	-	5,000,000.00
REHABILITATION OF ROADS ACROSS THE LGA	171001	023400100100 - DEPARTMENT	23030100 - REHABILITATION	32121397 - LG Wide - Kalgo	210,000,000.00	50,000,000.00	150,000,000.00
REHABILITATION OF BRIDGES	171001	023400100100 - DEPARTMENT	23030100 - REHABILITATION	32121397 - LG Wide - Kalgo	40,000,000.00	20,000,000.00	80,000,000.00
PURCHASE OF PLANT AND MACHINERIES	171001	023400100100 - DEPARTMENT	23010100 - PURCHASE OF FIX	32121397 - LG Wide - Kalgo	50,000,000.00	25,000,000.00	71,000,000.00
REHABILITATION OF CULVERT	171001	023400100100 - DEPARTMENT	23020100 - CONSTRUCTION /	32121397 - LG Wide - Kalgo	15,000,000.00	5,000,000.00	5,000,000.00
REHABILITATION OF LATERITIC ROADS	171001	023400100100 - DEPARTMENT	23020100 - CONSTRUCTION /	32121397 - LG Wide - Kalgo	17,677,485.00	7,000,000.00	7,677,486.00
REHABILITATION OF STREET LIGHTING ACROSS THE LGA	171001	023400100100 - DEPARTMENT	23030100 - REHABILITATION	32121397 - LG Wide - Kalgo	1,000,000.00	7,000,000.00	10,000,000.00
REHABILITATION OF ELECTRIFICATION PROJECT	171001	023400100100 - DEPARTMENT	23030100 - REHABILITATION	32121397 - LG Wide - Kalgo	30,000,000.00	20,000,000.00	102,742,788.00
PURCHASE AND INSTALLATION OF TRANSFORMER AND REHA	171001	023400100100 - DEPARTMENT	23010100 - PURCHASE OF FIX	32121397 - LG Wide - Kalgo	40,000,000.00	-	150,000,000.00

## 2.H Annex 1: Programme Code Description

Code	Description
<b>1</b>	<b><i>Agriculture</i></b>
<b>101</b>	<b><i>Effective governance of the Agriculture Sector</i></b>
10101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
10102	Agriculture sector coordination mechanisms
<b>102</b>	<b><i>Development of the livestock value chain</i></b>
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
<b>103</b>	<b><i>Enhancement of food production and productivity</i></b>
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.)
<b>104</b>	<b><i>Reduction of post-harvest losses</i></b>
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
<b>105</b>	<b><i>Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)</i></b>
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
<b>106</b>	<b><i>Promotion of forest resource conservation and preservation of biodiversity</i></b>

10601	Forest regeneration and conservation
10602	Eco-tourism development
10603	Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture etc.) programme
<b>107</b>	<b>Promotion of enabling environment for increased agricultural development</b>
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
<b>110</b>	<b>Agriculture Sector Expenditures Not Elsewhere Classified</b>
11001	Agriculture Programme Not Elsewhere Classified
<b>2</b>	<b>Societal Re-orientation</b>
<b>210</b>	<b>Societal Re-orientation - General</b>
21001	Societal Re-orientation - General
<b>3</b>	<b>Poverty Alleviation</b>
<b>310</b>	<b>Poverty Alleviation - General</b>
31001	Poverty Alleviation - General
<b>4</b>	<b>Health</b>
<b>401</b>	<b>Effective governance of the health system</b>
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
<b>402</b>	<b>Community engagement and participation in health</b>
40201	Community interventions
40202	Community structures
<b>403</b>	<b>Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens</b>
40301	Reproductive, maternal and neonatal health
40302	Child health

40303	Adolescent health
40304	Communicable diseases
40305	Non-communicable diseases
40306	Nutrition
40307	Emergency services
<b>404</b>	<b><i>Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)</i></b>
40401	Pre-service training
40402	HRH Performance management
40403	In service training (continuing education)
<b>405</b>	<b><i>Provision of adequate and modern health infrastructure for health services delivery</i></b>
40501	Functional health facilities
40502	Planned Preventive Maintenance (PPM)
40503	Facility electrification, water and sanitation
<b>406</b>	<b><i>Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities</i></b>
40601	Sustainable drug supply
40602	Vaccines supply chain
<b>407</b>	<b><i>Evidence generation and utilisation</i></b>
40701	Routine information system
40702	Surveys and facility assessments
40703	Research and development (Institutional Review Board, Clinical Trials)
40704	Monitoring and Evaluation (M&E)
<b>408</b>	<b><i>Institution and maintenance of a responsive public health emergency preparedness system</i></b>
40801	Integrated national disease surveillance
40802	Public health laboratories
40803	Emergency Operation Centres (EOC)
<b>409</b>	<b><i>Provision of universal health coverage and financial risk protection for citizens</i></b>
40901	Mobilising equity contributions and vulnerable group funds
40902	Mobilising employers' contributions to the State Social Health Insurance Scheme
<b>410</b>	<b><i>Health Sector Expenditures Not Elsewhere Classified</i></b>

41001	Health Not Elsewhere Classified
<b>5</b>	<b>Education</b>
<b>501</b>	<b>Effective governance of the education system</b>
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
<b>502</b>	<b>Increase in access, retention, and completion rate at all levels</b>
50201	Early Childhood Care, Development and Education (ECCDE)
50202	Advocacy and sensitization
50203	School feeding
50204	School-based health
50205	Parental and community support
<b>503</b>	<b>Equity and inclusiveness in the provision of educational services</b>
50301	Inclusive Education
50302	Special education
50303	Nomadic and migrants' education
50304	Second chance education
50305	Girls/Boys child education
50306	Emergency Response
<b>504</b>	<b>Improved quality of teaching and learning outcomes</b>
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
<b>505</b>	<b>Adequate infrastructure at all levels</b>
50501	Schools' infrastructure construction and rehabilitation
50502	Furnishing

50503	Libraries and laboratories
50504	Water, sanitation and hygiene
50505	School safety
<b>506</b>	<b><i>Improved education information management system (EIMS)</i></b>
50601	ICT equipment, software and expertise
50602	Research and development
50603	Data and data management
<b>510</b>	<b><i>Education Sector Expenditures Not Elsewhere Classified</i></b>
51001	Education Not Elsewhere Classified
<b>6</b>	<b><i>Housing and Urban Development</i></b>
<b>610</b>	<b><i>Housing and Urban Development - General</i></b>
61001	Housing and Urban Development - General
<b>7</b>	<b><i>Gender</i></b>
<b>710</b>	<b><i>Gender - General</i></b>
71001	Gender - General
<b>8</b>	<b><i>Youth</i></b>
<b>810</b>	<b><i>Youth - General</i></b>
81001	Youth - General
<b>9</b>	<b><i>Environmental Improvement</i></b>
<b>910</b>	<b><i>Environmental Improvement - General</i></b>
91001	Environmental Improvement - General
<b>10</b>	<b><i>Water Resources and Rural Development</i></b>
<b>1010</b>	<b><i>Water Resources and Rural Deve - General</i></b>
101001	Water Resources and Rural Deve - General
<b>11</b>	<b><i>Information Communication and Technology</i></b>
<b>1110</b>	<b><i>Information Communication and Technology - General</i></b>
111001	Information Communication and Technology - General
<b>12</b>	<b><i>Growing the Private Sector</i></b>
<b>1210</b>	<b><i>Growing the Private Sector - General</i></b>
121001	Growing the Private Sector - General

<b>13</b>	<b><i>Reform of Government and Governance</i></b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>
131001	Reform of Government and Governance - General
<b>14</b>	<b><i>Power</i></b>
<b>1410</b>	<b>Power - General</b>
141001	Power - General
<b>15</b>	<b><i>Rail</i></b>
<b>1510</b>	<b>Rail - General</b>
151001	Rail - General
<b>16</b>	<b><i>Water Ways</i></b>
<b>1610</b>	<b>Water Ways - General</b>
161001	Water Ways - General
<b>17</b>	<b><i>Road</i></b>
<b>1710</b>	<b>Road - General</b>
171001	Road - General
<b>18</b>	<b><i>Airways</i></b>
<b>1810</b>	<b>Airways - General</b>
181001	Airways - General
<b>19</b>	<b><i>COVID-19</i></b>
<b>1910</b>	<b>COVID-19 - General</b>
191001	COVID-19 - General
<b>20</b>	<b><i>CLIMATE CHANGE</i></b>
<b>2010</b>	<b>CLIMATE CHANGE - General</b>
201001	CLIMATE CHANGE - General
<b>21</b>	<b><i>Oil and Gas Infrastructure</i></b>
<b>2110</b>	<b>Oil and Gas Infrastructure - General</b>
211001	Oil and Gas Infrastructure - General