



**KEBBI STATE GOVERNMENT, NIGERIA**

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# **GWANDU LOCAL GOVERNMENT 2025 APPROVED BUDGET**

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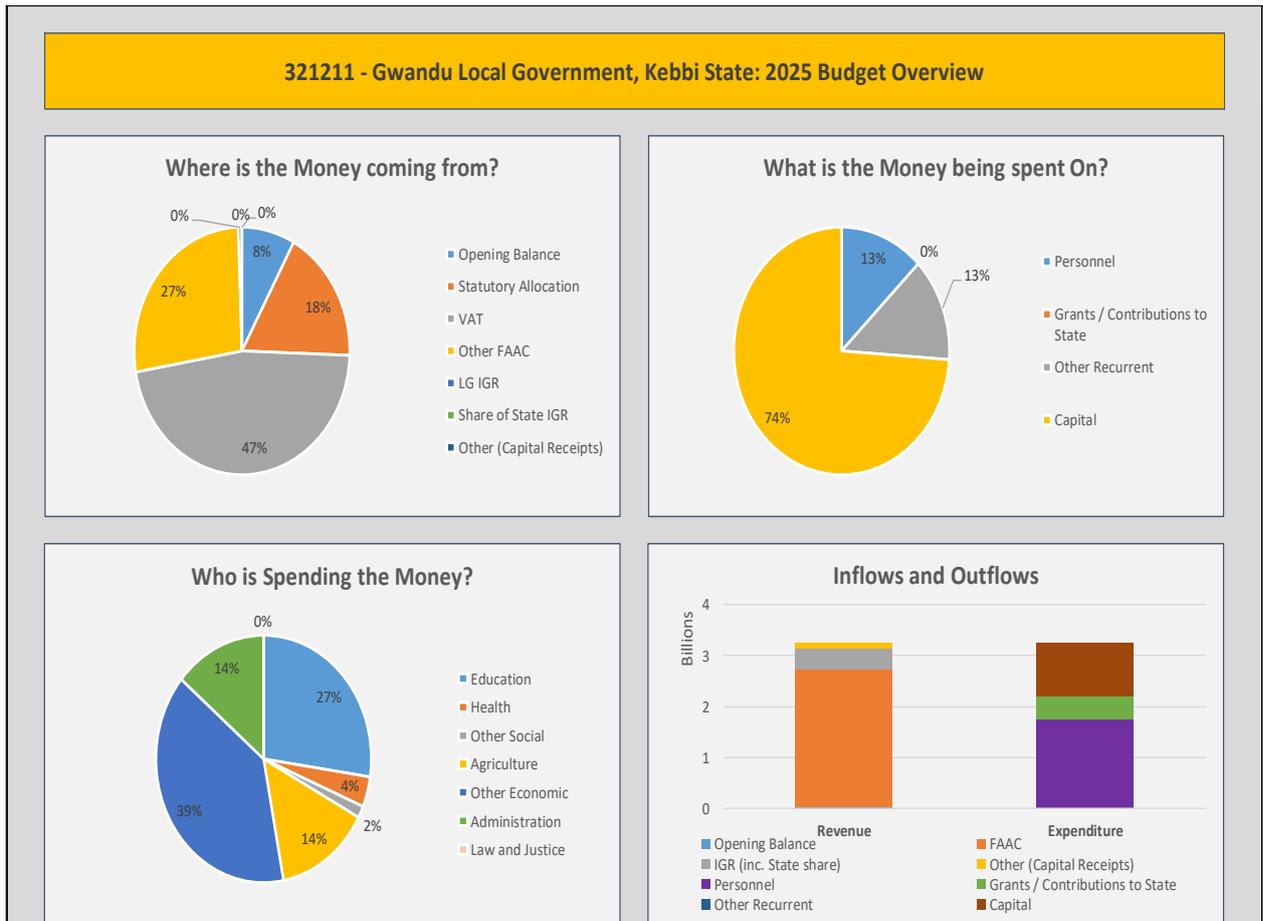
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### 1.A Graphic Summaries of Budget Overview



## 2 Budget Reports

### 2.A Overview

Table 1: Budget Summary

#### 321211 - Gwandu Local Government, Kebbi State - 2025 Budget: Summary

Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
<b>Opening Balance</b>	<b>551,000,000.00</b>	<b>-</b>	<b>551,000,000.00</b>
<b>Recurrent Revenue</b>	<b>4,738,765,929.00</b>	<b>2,927,898,464.50</b>	<b>6,359,175,026.00</b>
11 - GOVERNMENT SHARE OF FAAC	4,700,210,929.00	2,350,105,464.50	6,321,768,026.00
12 - INDEPENDENT REVENUE	38,555,000.00	577,793,000.00	37,407,000.00
<b>Recurrent Expenditure</b>	<b>1,750,886,696.00</b>	<b>1,537,496,720.00</b>	<b>1,804,891,798.00</b>
21 - PERSONNEL COST	1,021,382,962.00	897,492,986.00	869,576,662.00
22 - OTHER RECURRENT COSTS	729,503,734.00	640,003,734.00	935,315,136.00
<b>Transfer to Capital Account</b>	<b>3,538,879,233.00</b>	<b>1,390,401,744.50</b>	<b>5,105,283,228.00</b>
<b>Capital Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-
<b>23 - CAPITAL EXPENDITURE</b>	<b>3,538,879,233.00</b>	<b>839,401,744.50</b>	<b>5,105,283,228.00</b>
<b>Total Revenue (including OB)</b>	<b>5,289,765,929.00</b>	<b>2,927,898,464.50</b>	<b>6,910,175,026.00</b>
<b>Total Expenditure</b>	<b>5,289,765,929.00</b>	<b>2,376,898,464.50</b>	<b>6,910,175,026.00</b>
<b>Closing Balance</b>	<b>-</b>	<b>551,000,000.00</b>	<b>-</b>

## 2.B Revenue by Segments

Table 2: Total Revenue by Administrative Units

### 321211 - Gwandu 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>4,738,765,929.00</i></b>	<b><i>2,927,898,464.50</i></b>	<b><i>6,359,175,026.00</i></b>
020000000000	<b>ECONOMIC SECTOR</b>	<b>4,738,765,929.00</b>	<b>2,927,898,464.50</b>	<b>6,359,175,026.00</b>
022000000000	<b>DEPARTMENT FINANCE AND SUPPLIES</b>	<b>4,738,765,929.00</b>	<b>2,927,898,464.50</b>	<b>6,359,175,026.00</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES	4,738,765,929.00	2,927,898,464.50	6,359,175,026.00

**Table 3: Total Revenue by Administrative Units**

**321211 - Gwandu 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>4,738,765,929.00</b>	<b>2,927,898,464.50</b>	<b>6,359,175,026.00</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>4,700,210,929.00</b>	<b>2,350,105,464.50</b>	<b>6,321,768,026.00</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>4,700,210,929.00</b>	<b>2,350,105,464.50</b>	<b>6,321,768,026.00</b>
<b>110101</b>	<b>LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES</b>	<b>2,222,011,373.00</b>	<b>1,111,005,686.50</b>	<b>1,215,774,404.00</b>
11010101	STATUTORY ALLOCATION	2,222,011,373.00	1,111,005,686.50	1,215,774,404.00
<b>110102</b>	<b>LOCAL GOVERNMENT SHARE OF VAT</b>	<b>1,588,872,823.00</b>	<b>794,436,411.50</b>	<b>3,227,353,598.00</b>
11010201	SHARE OF VAT	1,588,872,823.00	794,436,411.50	3,227,353,598.00
<b>110103</b>	<b>LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES</b>	<b>889,326,733.00</b>	<b>444,663,366.50</b>	<b>1,878,640,024.00</b>
11010399	Other FAAC Distribution	889,326,733.00	444,663,366.50	1,878,640,024.00
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>38,555,000.00</b>	<b>577,793,000.00</b>	<b>37,407,000.00</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>24,000,000.00</b>	<b>16,750,000.00</b>	<b>25,000,000.00</b>
<b>120101</b>	<b>PERSONAL TAXES</b>	<b>8,000,000.00</b>	<b>6,700,000.00</b>	<b>8,000,000.00</b>
12010102	Community or Poll Taxes	8,000,000.00	6,700,000.00	8,000,000.00
<b>120103</b>	<b>OTHER TAXES</b>	<b>16,000,000.00</b>	<b>10,050,000.00</b>	<b>17,000,000.00</b>
12010301	Cattle Tax (Where Applicable)	2,000,000.00	1,000,000.00	2,000,000.00
12010306	DEVELOPMENT TAX/LEVY	10,000,000.00	7,050,000.00	10,000,000.00
12010314	Other Service Taxes	4,000,000.00	2,000,000.00	5,000,000.00
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>14,555,000.00</b>	<b>561,043,000.00</b>	<b>12,407,000.00</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>5,665,000.00</b>	<b>4,016,000.00</b>	<b>4,725,000.00</b>
12020104	Cart/Truck License	100,000.00	50,000.00	100,000.00
12020105	Hawker Permit License	100,000.00	60,000.00	100,000.00
12020108	Learning Driving License	50,000.00	-	50,000.00
12020109	Bulk Cigarettes License	100,000.00	40,000.00	50,000.00
12020112	Motorcycle License	100,000.00	50,000.00	100,000.00
12020116	Bakery House License	50,000.00	30,000.00	50,000.00
12020117	Registration of Meat Van license	20,000.00	10,000.00	20,000.00
12020123	Goldsmith & Gold Sellers License	20,000.00	-	-
12020125	Hunting License	20,000.00	20,000.00	20,000.00
12020140	Milling License	1,000,000.00	400,000.00	500,000.00
12020141	Grinding Mill License	1,000,000.00	600,000.00	700,000.00
12020142	Brown Sugar Machine License	1,000,000.00	900,000.00	1,000,000.00
12020143	Painting, Spraying and Sign writing Workshop License	50,000.00	40,000.00	50,000.00
12020144	Photo Studio License	100,000.00	50,000.00	100,000.00

12020145	Welding Machine License	500,000.00	500,000.00	500,000.00
12020146	Electronic Radio /TV Workshop License	10,000.00	-	10,000.00
12020147	Blacksmith Workshop License	10,000.00	5,000.00	10,000.00
12020148	Wood making/Carpentry Workshop License	10,000.00	5,000.00	10,000.00
12020149	Battery Charges License	10,000.00	6,000.00	10,000.00
12020150	Printing Press License	5,000.00	5,000.00	5,000.00
12020151	Panel Beater License	120,000.00	60,000.00	100,000.00
12020152	Vulgarizers License	150,000.00	50,000.00	100,000.00
12020153	Vehicle Spare parts License	10,000.00	5,000.00	10,000.00
12020154	Clock/Watch Repairers License	10,000.00	10,000.00	10,000.00
12020155	Laundry/Dry Cleaning License	10,000.00	10,000.00	10,000.00
12020156	Motor Mechanic & Car Wash Depo License	10,000.00	10,000.00	10,000.00
12020157	Building Materials Seller License	100,000.00	100,000.00	100,000.00
12020159	Block making Machines License	1,000,000.00	1,000,000.00	1,000,000.00
<b>120204</b>	<b>FEES- GENERAL</b>	<b>2,690,000.00</b>	<b>1,377,000.00</b>	<b>1,880,000.00</b>
12020401	Survey Fees	50,000.00	50,000.00	50,000.00
12020402	Slaughter/Abattoir Fees	130,000.00	70,000.00	100,000.00
12020404	Naming of Streets Registration Fees	100,000.00	50,000.00	100,000.00
12020411	Laboratory Test Fees	100,000.00	100,000.00	100,000.00
12020414	General Contractor Registration Fees	100,000.00	-	100,000.00
12020415	Tenders Fees	-	-	10,000.00
12020418	Produce Buying/Haulage Fees	1,000,000.00	500,000.00	700,000.00
12020424	Mortgage Sub-lease Approval Fees	1,000,000.00	500,000.00	600,000.00
12020425	Customary Right of Occupancy fees	100,000.00	7,000.00	10,000.00
12020436	Commercial Motor Vehicle/Motor Cycle/Tricycle Stickers Fees	10,000.00	-	10,000.00
12020438	Approval of Building Plan Fees	100,000.00	100,000.00	100,000.00
<b>120205</b>	<b>FINES - GENERAL</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>
12020505	Penalty on Tenement Rate	1,000,000.00	1,000,000.00	1,000,000.00
<b>120207</b>	<b>EARNINGS -GENERAL</b>	-	<b>551,000,000.00</b>	-
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	-	121,000,000.00	-
12020706	EARNINGS FROM TOLLS	-	110,000,000.00	-
12020708	EARNINGS FROM AGRICULTURAL PRODUCE/COMMODITIES	-	110,000,000.00	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-	105,000,000.00	-
12020714	Earning from Workshops/Training Servises (Works School)	-	105,000,000.00	-
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>2,000,000.00</b>	<b>1,500,000.00</b>	<b>2,102,000.00</b>
12020812	Tenement Rate (from Telecom Network, Airtel, MTN, etc) per annum	2,000,000.00	1,500,000.00	2,102,000.00
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>3,200,000.00</b>	<b>2,150,000.00</b>	<b>2,700,000.00</b>
12020915	Ground Rate	100,000.00	100,000.00	100,000.00
12020917	Federal Govt. Grant in lieu of Tenement Rates	100,000.00	50,000.00	100,000.00
12020918	State Govt. Grant in lieu of Tenement Rates	3,000,000.00	2,000,000.00	2,500,000.00

Table 3: Total Revenue by Fund

**321211 - Gwandu 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>6,359,175,026.00</i></b>
<b>01</b>	<b>FEDERATION ACCOUNT</b>	<b>6,321,768,026.00</b>
<b>011</b>	<b>FAAC DIRECT ALLOCATION</b>	<b>6,321,768,026.00</b>
01101	FAAC DIRECT ALLOCATION	6,321,768,026.00
<b>02</b>	<b>CONSOLIDATED REVENUE FUND</b>	<b>37,407,000.00</b>
<b>021</b>	<b>MAIN ENVELOP</b>	<b>37,407,000.00</b>
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	37,407,000.00

## 2.C Expenditure by Segments

**Table 4: Total Expenditure by MDAs**

**321211 - Gwandu 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>869,576,662.00</b>	<b>935,315,136.00</b>	<b>1,804,891,798.00</b>	<b>5,105,283,228.00</b>	<b>6,910,175,026.00</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>195,316,212.00</b>	<b>103,261,275.00</b>	<b>298,577,487.00</b>	<b>660,000,000.00</b>	<b>958,577,487.00</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>10,419,425.00</b>	<b>12,470,635.00</b>	<b>22,890,060.00</b>	-	<b>22,890,060.00</b>
011100100100	OFFICE OF THE CHAIRMAN	9,151,584.00	12,470,635.00	21,622,219.00	-	21,622,219.00
011118300100	INTERNAL AUDIT	1,267,841.00	-	1,267,841.00	-	1,267,841.00
<b>01120000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>73,000,000.00</b>	<b>31,000,000.00</b>	<b>104,000,000.00</b>	-	<b>104,000,000.00</b>
011200300100	THE COUNCIL	73,000,000.00	31,000,000.00	104,000,000.00	-	104,000,000.00
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>6,868,592.00</b>	<b>7,500,000.00</b>	<b>14,368,592.00</b>	-	<b>14,368,592.00</b>
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	6,868,592.00	7,500,000.00	14,368,592.00	-	14,368,592.00
<b>01620000000</b>	<b>ADMINISTRATION &amp; GENERAL SERVICES</b>	<b>105,028,195.00</b>	<b>52,290,640.00</b>	<b>157,318,835.00</b>	<b>660,000,000.00</b>	<b>817,318,835.00</b>
016200100100	ADMINISTRATION & GENERAL SERVICES	105,028,195.00	52,290,640.00	157,318,835.00	660,000,000.00	817,318,835.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>337,958,120.00</b>	<b>199,236,096.00</b>	<b>537,194,216.00</b>	<b>3,145,283,228.00</b>	<b>3,682,477,444.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES &amp; RURAL DEVELOPMENT</b>	<b>50,458,808.00</b>	<b>6,000,000.00</b>	<b>56,458,808.00</b>	<b>925,000,000.00</b>	<b>981,458,808.00</b>
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	50,458,808.00	6,000,000.00	56,458,808.00	925,000,000.00	981,458,808.00
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLIES</b>	<b>176,844,435.00</b>	<b>165,236,096.00</b>	<b>342,080,531.00</b>	<b>165,000,000.00</b>	<b>507,080,531.00</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES	176,844,435.00	165,236,096.00	342,080,531.00	165,000,000.00	507,080,531.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY</b>	<b>72,066,498.00</b>	<b>16,000,000.00</b>	<b>88,066,498.00</b>	<b>2,055,283,228.00</b>	<b>2,143,349,726.00</b>
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	72,066,498.00	16,000,000.00	88,066,498.00	2,055,283,228.00	2,143,349,726.00
<b>02380000000</b>	<b>DEPARTMENT OF BUDGET, PLANNING, RESEARCH &amp; STATISTICS (BPRS)</b>	<b>38,588,379.00</b>	<b>12,000,000.00</b>	<b>50,588,379.00</b>	-	<b>50,588,379.00</b>
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	38,588,379.00	12,000,000.00	50,588,379.00	-	50,588,379.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>336,302,330.00</b>	<b>632,817,765.00</b>	<b>969,120,095.00</b>	<b>1,300,000,000.00</b>	<b>2,269,120,095.00</b>
<b>05170000000</b>	<b>DEPARTMENT OF SOCIAL DEVELOPMENT &amp; EDUCATION</b>	<b>147,686,767.00</b>	<b>440,701,763.00</b>	<b>588,388,530.00</b>	<b>1,300,000,000.00</b>	<b>1,888,388,530.00</b>
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	147,686,767.00	440,701,763.00	588,388,530.00	1,300,000,000.00	1,888,388,530.00
<b>05210000000</b>	<b>DEPARTMENT OF MEDICAL &amp; HEALTH SERVICE</b>	<b>132,295,687.00</b>	<b>140,850,811.00</b>	<b>273,146,498.00</b>	-	<b>273,146,498.00</b>
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	132,295,687.00	140,850,811.00	273,146,498.00	-	273,146,498.00
<b>05510000000</b>	<b>TRADITIONAL RULERS' COUNCIL</b>	<b>56,319,876.00</b>	<b>51,265,191.00</b>	<b>107,585,067.00</b>	-	<b>107,585,067.00</b>
055100100100	TRADITIONAL RULERS' COUNCIL	56,319,876.00	51,265,191.00	107,585,067.00	-	107,585,067.00

Table 5: Expenditure Administrative Unit

## 321211 - Gwandu 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><i>Total Expenditure</i></b>	<b><i>5,289,765,929.00</i></b>	<b><i>2,376,898,464.50</i></b>	<b><i>6,910,175,026.00</i></b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>1,062,538,513.00</b>	<b>232,648,537.00</b>	<b>958,577,487.00</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>19,684,362.00</b>	<b>16,484,362.00</b>	<b>22,890,060.00</b>
011100100100	OFFICE OF THE CHAIRMAN	18,709,100.00	15,509,100.00	21,622,219.00
011118300100	INTERNAL AUDIT	975,262.00	975,262.00	1,267,841.00
<b>01120000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>88,000,000.00</b>	<b>81,500,000.00</b>	<b>104,000,000.00</b>
011200300100	THE COUNCIL	88,000,000.00	81,500,000.00	104,000,000.00
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>12,368,592.00</b>	<b>7,368,592.00</b>	<b>14,368,592.00</b>
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	12,368,592.00	7,368,592.00	14,368,592.00
<b>01620000000</b>	<b>ADMINISTRATION &amp; GENERAL SERVICES</b>	<b>942,485,559.00</b>	<b>127,295,583.00</b>	<b>817,318,835.00</b>
016200100100	ADMINISTRATION & GENERAL SERVICES	942,485,559.00	127,295,583.00	817,318,835.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>2,691,298,663.00</b>	<b>1,108,197,964.50</b>	<b>3,682,477,444.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES &amp; RURAL DEVELOPMENT</b>	<b>813,774,373.00</b>	<b>505,038,568.00</b>	<b>981,458,808.00</b>
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	813,774,373.00	505,038,568.00	981,458,808.00
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLIES</b>	<b>459,602,855.00</b>	<b>377,004,519.50</b>	<b>507,080,531.00</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES	459,602,855.00	377,004,519.50	507,080,531.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY</b>	<b>1,371,333,056.00</b>	<b>180,566,498.00</b>	<b>2,143,349,726.00</b>
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	1,371,333,056.00	180,566,498.00	2,143,349,726.00
<b>02380000000</b>	<b>DEPARTMENT OF BUDGET, PLANNING, RESEARCH &amp; STATISTICS (BPRS)</b>	<b>46,588,379.00</b>	<b>45,588,379.00</b>	<b>50,588,379.00</b>
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	46,588,379.00	45,588,379.00	50,588,379.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>1,535,928,753.00</b>	<b>1,036,051,963.00</b>	<b>2,269,120,095.00</b>
<b>05170000000</b>	<b>DEPARTMENT OF SOCIAL DEVELOPMENT &amp; EDUCATION</b>	<b>1,109,334,148.00</b>	<b>670,957,358.00</b>	<b>1,888,388,530.00</b>
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	1,109,334,148.00	670,957,358.00	1,888,388,530.00
<b>05210000000</b>	<b>DEPARTMENT OF MEDICAL &amp; HEALTH SERVICE</b>	<b>318,584,541.00</b>	<b>260,584,541.00</b>	<b>273,146,498.00</b>
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	318,584,541.00	260,584,541.00	273,146,498.00
<b>05510000000</b>	<b>TRADITIONAL RULERS' COUNCIL</b>	<b>108,010,064.00</b>	<b>104,510,064.00</b>	<b>107,585,067.00</b>
055100100100	TRADITIONAL RULERS' COUNCIL	108,010,064.00	104,510,064.00	107,585,067.00

Table 6: Personnel Expenditure by Administrative Units

## 321211 - Gwandu 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>1,021,382,962.00</i></b>	<b><i>897,492,986.00</i></b>	<b><i>869,576,662.00</i></b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>213,185,414.00</b>	<b>89,295,438.00</b>	<b>195,316,212.00</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>10,126,846.00</b>	<b>7,426,846.00</b>	<b>10,419,425.00</b>
011100100100	OFFICE OF THE CHAIRMAN	9,151,584.00	6,451,584.00	9,151,584.00
011118300100	INTERNAL AUDIT	975,262.00	975,262.00	1,267,841.00
<b>01120000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>83,000,000.00</b>	<b>78,000,000.00</b>	<b>73,000,000.00</b>
011200300100	THE COUNCIL	83,000,000.00	78,000,000.00	73,000,000.00
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>6,368,592.00</b>	<b>3,868,592.00</b>	<b>6,868,592.00</b>
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	6,368,592.00	3,868,592.00	6,868,592.00
<b>01620000000</b>	<b>ADMINISTRATION &amp; GENERAL SERVICES</b>	<b>113,689,976.00</b>	<b>-</b>	<b>105,028,195.00</b>
016200100100	ADMINISTRATION & GENERAL SERVICES	113,689,976.00	-	105,028,195.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>387,194,902.00</b>	<b>387,194,902.00</b>	<b>337,958,120.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES &amp; RURAL DEVELOPMENT</b>	<b>91,038,568.00</b>	<b>91,038,568.00</b>	<b>50,458,808.00</b>
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	91,038,568.00	91,038,568.00	50,458,808.00
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLIES</b>	<b>185,501,457.00</b>	<b>185,501,457.00</b>	<b>176,844,435.00</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES	185,501,457.00	185,501,457.00	176,844,435.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY</b>	<b>72,066,498.00</b>	<b>72,066,498.00</b>	<b>72,066,498.00</b>
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	72,066,498.00	72,066,498.00	72,066,498.00
<b>02380000000</b>	<b>DEPARTMENT OF BUDGET, PLANNING, RESEARCH &amp; STATISTICS (BPRS)</b>	<b>38,588,379.00</b>	<b>38,588,379.00</b>	<b>38,588,379.00</b>
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	38,588,379.00	38,588,379.00	38,588,379.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>421,002,646.00</b>	<b>421,002,646.00</b>	<b>336,302,330.00</b>
<b>05170000000</b>	<b>DEPARTMENT OF SOCIAL DEVELOPMENT &amp; EDUCATION</b>	<b>154,949,040.00</b>	<b>154,949,040.00</b>	<b>147,686,767.00</b>
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	154,949,040.00	154,949,040.00	147,686,767.00
<b>05210000000</b>	<b>DEPARTMENT OF MEDICAL &amp; HEALTH SERVICE</b>	<b>209,733,730.00</b>	<b>209,733,730.00</b>	<b>132,295,687.00</b>
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	209,733,730.00	209,733,730.00	132,295,687.00
<b>05510000000</b>	<b>TRADITIONAL RULERS' COUNCIL</b>	<b>56,319,876.00</b>	<b>56,319,876.00</b>	<b>56,319,876.00</b>
055100100100	TRADITIONAL RULERS' COUNCIL	56,319,876.00	56,319,876.00	56,319,876.00

**Table 7: Overhead Expenditure by Administrative Unit**

**321211 - Gwandu 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>729,503,734.00</i></b>	<b><i>640,003,734.00</i></b>	<b><i>935,315,136.00</i></b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>87,353,099.00</b>	<b>78,353,099.00</b>	<b>103,261,275.00</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>9,557,516.00</b>	<b>9,057,516.00</b>	<b>12,470,635.00</b>
011100100100	OFFICE OF THE CHAIRMAN	9,557,516.00	9,057,516.00	12,470,635.00
<b>01120000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>5,000,000.00</b>	<b>3,500,000.00</b>	<b>31,000,000.00</b>
011200300100	THE COUNCIL	5,000,000.00	3,500,000.00	31,000,000.00
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>6,000,000.00</b>	<b>3,500,000.00</b>	<b>7,500,000.00</b>
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	6,000,000.00	3,500,000.00	7,500,000.00
<b>01620000000</b>	<b>ADMINISTRATION &amp; GENERAL SERVICES</b>	<b>66,795,583.00</b>	<b>62,295,583.00</b>	<b>52,290,640.00</b>
016200100100	ADMINISTRATION & GENERAL SERVICES	66,795,583.00	62,295,583.00	52,290,640.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>147,101,398.00</b>	<b>131,601,398.00</b>	<b>199,236,096.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES &amp; RURAL DEVELOPMENT</b>	<b>9,000,000.00</b>	<b>5,000,000.00</b>	<b>6,000,000.00</b>
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	9,000,000.00	5,000,000.00	6,000,000.00
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLIES</b>	<b>116,101,398.00</b>	<b>111,101,398.00</b>	<b>165,236,096.00</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES	116,101,398.00	111,101,398.00	165,236,096.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY</b>	<b>14,000,000.00</b>	<b>8,500,000.00</b>	<b>16,000,000.00</b>
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	14,000,000.00	8,500,000.00	16,000,000.00
<b>02380000000</b>	<b>DEPARTMENT OF BUDGET, PLANNING, RESEARCH &amp; STATISTICS (BPRS)</b>	<b>8,000,000.00</b>	<b>7,000,000.00</b>	<b>12,000,000.00</b>
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	8,000,000.00	7,000,000.00	12,000,000.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>495,049,237.00</b>	<b>430,049,237.00</b>	<b>632,817,765.00</b>
<b>05170000000</b>	<b>DEPARTMENT OF SOCIAL DEVELOPMENT &amp; EDUCATION</b>	<b>334,508,238.00</b>	<b>331,008,238.00</b>	<b>440,701,763.00</b>
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	334,508,238.00	331,008,238.00	440,701,763.00
<b>05210000000</b>	<b>DEPARTMENT OF MEDICAL &amp; HEALTH SERVICE</b>	<b>108,850,811.00</b>	<b>50,850,811.00</b>	<b>140,850,811.00</b>
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	108,850,811.00	50,850,811.00	140,850,811.00
<b>05510000000</b>	<b>TRADITIONAL RULERS' COUNCIL</b>	<b>51,690,188.00</b>	<b>48,190,188.00</b>	<b>51,265,191.00</b>
055100100100	TRADITIONAL RULERS' COUNCIL	51,690,188.00	48,190,188.00	51,265,191.00

Table 8: Capital Expenditure by Administrative Units

## 321211 - Gwandu 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>3,538,879,233.00</i></b>	<b><i>839,401,744.50</i></b>	<b><i>5,105,283,228.00</i></b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>762,000,000.00</b>	<b>65,000,000.00</b>	<b>660,000,000.00</b>
<b>01620000000</b>	<b>ADMINISTRATION &amp; GENERAL SERVICES</b>	<b>762,000,000.00</b>	<b>65,000,000.00</b>	<b>660,000,000.00</b>
016200100100	ADMINISTRATION & GENERAL SERVICES	762,000,000.00	65,000,000.00	660,000,000.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>2,157,002,363.00</b>	<b>589,401,664.50</b>	<b>3,145,283,228.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES &amp; RURAL DEVELOPMENT</b>	<b>713,735,805.00</b>	<b>409,000,000.00</b>	<b>925,000,000.00</b>
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	713,735,805.00	409,000,000.00	925,000,000.00
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLIES</b>	<b>158,000,000.00</b>	<b>80,401,664.50</b>	<b>165,000,000.00</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES	158,000,000.00	80,401,664.50	165,000,000.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY</b>	<b>1,285,266,558.00</b>	<b>100,000,000.00</b>	<b>2,055,283,228.00</b>
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	1,285,266,558.00	100,000,000.00	2,055,283,228.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>619,876,870.00</b>	<b>185,000,080.00</b>	<b>1,300,000,000.00</b>
<b>05170000000</b>	<b>DEPARTMENT OF SOCIAL DEVELOPMENT &amp; EDUCATION</b>	<b>619,876,870.00</b>	<b>185,000,080.00</b>	<b>1,300,000,000.00</b>
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	619,876,870.00	185,000,080.00	1,300,000,000.00

## 2.D Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

### 321211 - Gwandu 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>5,289,765,929.00</b>	<b>2,376,898,464.50</b>	<b>6,910,175,026.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>1,021,382,962.00</b>	<b>897,492,986.00</b>	<b>869,576,662.00</b>
<b>2101</b>	<b>SALARY</b>	<b>531,477,036.00</b>	<b>439,491,239.00</b>	<b>518,815,127.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>531,477,036.00</b>	<b>439,491,239.00</b>	<b>518,815,127.00</b>
21010101	SALARIES	531,477,036.00	439,491,239.00	518,815,127.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>261,842,009.00</b>	<b>234,937,830.00</b>	<b>173,208,837.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>261,842,009.00</b>	<b>234,937,830.00</b>	<b>173,208,837.00</b>
21020108	Responsibility Allowance	226,642,009.00	204,937,830.00	137,508,837.00
21020109	Furniture Allowance	35,200,000.00	30,000,000.00	35,700,000.00
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>228,063,917.00</b>	<b>223,063,917.00</b>	<b>177,552,698.00</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	<b>228,063,917.00</b>	<b>223,063,917.00</b>	<b>177,552,698.00</b>
21030101	GRATUITY	203,941,278.00	198,941,278.00	163,298,488.00
21030102	PENSION	24,122,639.00	24,122,639.00	14,254,210.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>729,503,734.00</b>	<b>640,003,734.00</b>	<b>935,315,136.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>213,200,000.00</b>	<b>123,700,000.00</b>	<b>255,900,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>25,500,000.00</b>	<b>18,500,000.00</b>	<b>31,000,000.00</b>
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	25,500,000.00	18,500,000.00	31,000,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>4,000,000.00</b>	<b>2,500,000.00</b>	<b>3,000,000.00</b>
22020201	ELECTRICITY CHARGES	3,000,000.00	2,000,000.00	2,000,000.00
22020202	TELEPHONE CHARGES	1,000,000.00	500,000.00	1,000,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>8,500,000.00</b>	<b>8,000,000.00</b>	<b>16,000,000.00</b>
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	8,500,000.00	8,000,000.00	16,000,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>40,000,000.00</b>	<b>22,500,000.00</b>	<b>43,500,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	19,000,000.00	11,500,000.00	21,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	19,000,000.00	9,500,000.00	20,500,000.00
22020406	OTHER MAINTENANCE SERVICES	2,000,000.00	1,500,000.00	2,000,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>55,200,000.00</b>	<b>50,200,000.00</b>	<b>51,400,000.00</b>
22020601	SECURITY SERVICES	43,200,000.00	43,200,000.00	38,400,000.00
22020610	OTHER SERVICES	12,000,000.00	7,000,000.00	13,000,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>2,000,000.00</b>	<b>1,000,000.00</b>	<b>2,000,000.00</b>
22020709	RESEARCH SERVICES	2,000,000.00	1,000,000.00	2,000,000.00

<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>78,000,000.00</b>	<b>21,000,000.00</b>	<b>109,000,000.00</b>
22021001	ENTERTAINMENT & HOSPITALITY	3,000,000.00	3,000,000.00	4,000,000.00
22021004	MEDICAL EXPENSES: LOCAL	15,000,000.00	10,000,000.00	15,000,000.00
22021007	WELFARE PACKAGES	10,000,000.00	8,000,000.00	10,000,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	35,000,000.00	-	50,000,000.00
22021025	SPECIAL ADVOCACY, SENSITIZATION AND CAMPAIGN	15,000,000.00	-	30,000,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>516,303,734.00</b>	<b>516,303,734.00</b>	<b>679,415,136.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>516,303,734.00</b>	<b>516,303,734.00</b>	<b>679,415,136.00</b>
22040103	GRANTS TO LOCAL GOVERNMENTS - RECURRENT	473,613,546.00	473,613,546.00	639,149,945.00
22040105	GRANTS TO GOVERNMENT AGENCIES - RECURRENT	42,690,188.00	42,690,188.00	40,265,191.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>3,538,879,233.00</b>	<b>839,401,744.50</b>	<b>5,105,283,228.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>1,222,235,805.00</b>	<b>429,000,000.00</b>	<b>1,972,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>1,222,235,805.00</b>	<b>429,000,000.00</b>	<b>1,972,000,000.00</b>
23010101	PURCHASE / ACQUISITION OF LAND	170,000,000.00	-	350,000,000.00
23010104	PURCHASE MOTOR CYCLES	10,000,000.00	-	20,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	95,000,000.00	15,000,000.00	300,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	22,000,000.00	-	22,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	30,000,000.00	20,000,000.00	40,000,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	120,000,000.00	-	150,000,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	5,000,000.00	5,000,000.00	5,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	633,735,805.00	389,000,000.00	830,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	50,000,000.00	-	70,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	5,000,000.00	-	10,000,000.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	20,500,000.00	-	60,000,000.00
23010139	PURCHASE OF TRANSFORMERS AND SPARE PARTS	55,000,000.00	-	100,000,000.00
23010142	PURCHASE OF INFORMATION EQUIPMENTS	5,000,000.00	-	15,000,000.00
23010144	PURCHASE OF REFUSE COLLECTION EQUIPMENT	1,000,000.00	-	-
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>325,098,439.00</b>	<b>-</b>	<b>439,818,425.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>325,098,439.00</b>	<b>-</b>	<b>439,818,425.00</b>
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	20,000,000.00	-	30,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	15,000,000.00	-	15,000,000.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	75,098,439.00	-	10,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	185,000,000.00	-	334,818,425.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	-	20,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	15,000,000.00	-	15,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	15,000,000.00	-	15,000,000.00

<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>1,550,044,989.00</b>	<b>265,401,664.50</b>	<b>1,791,464,803.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>1,550,044,989.00</b>	<b>265,401,664.50</b>	<b>1,791,464,803.00</b>
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	160,000,000.00	-	160,000,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	35,000,000.00	-	100,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	80,000,000.00	-	150,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	10,000,000.00	-	10,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	35,000,000.00	-	20,000,000.00
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	27,000,000.00	-	50,000,000.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	10,000,000.00	10,000,000.00	10,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	14,500,000.00	-	10,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	320,000,000.00	100,000,000.00	300,000,000.00
23030115	REHABILITATION / REPAIRS - WATER-WAY	80,000,000.00	-	331,464,803.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	35,000,000.00	20,000,000.00	20,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	492,000,000.00	50,000,000.00	185,000,000.00
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	18,668,119.00	-	40,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	122,000,000.00	80,401,664.50	120,000,000.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	15,000,000.00	-	15,000,000.00
23030126	REHABILITATION/REPAIRS OF CEMETERIES	40,876,870.00	5,000,000.00	150,000,000.00
23030129	REHABILITATION/REPAIRS- MOSQUES	55,000,000.00	-	120,000,000.00
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>17,500,000.00</b>	<b>-</b>	<b>12,000,000.00</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>	<b>17,500,000.00</b>	<b>-</b>	<b>12,000,000.00</b>
23040101	TREE PLANTING	6,000,000.00	-	5,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	7,000,000.00	-	7,000,000.00
23040105	WATER POLLUTION PREVENTION & CONTROL	1,000,000.00	-	-
23040106	FISH PRESERVATION	3,500,000.00	-	-
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>424,000,000.00</b>	<b>145,000,080.00</b>	<b>890,000,000.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>424,000,000.00</b>	<b>145,000,080.00</b>	<b>890,000,000.00</b>
23050101	RESEARCH AND DEVELOPMENT	155,000,000.00	100,000,000.00	250,000,000.00
23050103	MONITORING AND EVALUATION	10,000,000.00	-	10,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	50,000,000.00	-	55,000,000.00
23050108	SPECIAL GARNTS AND INTERVENTION	209,000,000.00	45,000,080.00	575,000,000.00

## 2.E Expenditure by Function

Table 10: Total Expenditure by Function

### 321211 - Gwandu Local Government, Kebbi State - 2025 Budget: Total Expenditure by Function

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<b>Total Expenditure</b>	<b>5,289,765,929.00</b>	<b>2,376,898,464.50</b>	<b>6,910,175,026.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>1,457,252,207.00</b>	<b>533,763,895.50</b>	<b>1,493,017,803.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS</b>	<b>535,809,677.00</b>	<b>368,511,341.50</b>	<b>850,741,997.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	181,709,100.00	97,009,100.00	415,622,219.00
70112	FINANCIAL AND FISCAL AFFAIRS	354,100,577.00	271,502,241.50	435,119,778.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>921,442,530.00</b>	<b>165,252,554.00</b>	<b>642,275,806.00</b>
70132	OVERALL PLANNING AND STATISTICAL SERVICES	46,588,379.00	45,588,379.00	50,588,379.00
70133	OTHER GENERAL SERVICES	874,854,151.00	119,664,175.00	591,687,427.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>167,000,000.00</b>	<b>-</b>	<b>220,000,000.00</b>
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>147,000,000.00</b>	<b>-</b>	<b>200,000,000.00</b>
70321	FIRE PROTECTION SERVICES	147,000,000.00	-	200,000,000.00
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>20,000,000.00</b>	<b>-</b>	<b>20,000,000.00</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	20,000,000.00	-	20,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>1,535,340,871.00</b>	<b>685,605,066.00</b>	<b>2,260,808,534.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>185,000,000.00</b>	<b>-</b>	<b>365,000,000.00</b>
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	185,000,000.00	-	365,000,000.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>813,774,373.00</b>	<b>505,038,568.00</b>	<b>981,458,808.00</b>
70421	AGRICULTURE	813,774,373.00	505,038,568.00	981,458,808.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>90,000,000.00</b>	<b>-</b>	<b>200,000,000.00</b>
70435	ELECTRICITY	90,000,000.00	-	200,000,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>441,066,498.00</b>	<b>180,566,498.00</b>	<b>704,349,726.00</b>
70451	ROAD TRANSPORT	441,066,498.00	180,566,498.00	704,349,726.00
<b>7049</b>	<b>ECONOMIC AFFAIRS N.E.C</b>	<b>5,500,000.00</b>	<b>-</b>	<b>10,000,000.00</b>
70491	ECONOMIC AFFAIRS N.E.C.	5,500,000.00	-	10,000,000.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>252,000,000.00</b>	<b>-</b>	<b>372,000,000.00</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>22,000,000.00</b>	<b>-</b>	<b>22,000,000.00</b>
70511	WASTE MANAGEMENT	22,000,000.00	-	22,000,000.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>230,000,000.00</b>	<b>-</b>	<b>350,000,000.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	230,000,000.00	-	350,000,000.00

<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>113,668,119.00</b>	<b>-</b>	<b>220,000,000.00</b>
<b>7063</b>	<b>WATER SUPPLY</b>	<b>95,000,000.00</b>	<b>-</b>	<b>180,000,000.00</b>
70631	WATER SUPPLY	95,000,000.00	-	180,000,000.00
<b>7064</b>	<b>STREET LIGHTING</b>	<b>18,668,119.00</b>	<b>-</b>	<b>40,000,000.00</b>
70641	STREET LIGHTING	18,668,119.00	-	40,000,000.00
<b>707</b>	<b>HEALTH</b>	<b>318,584,541.00</b>	<b>260,584,541.00</b>	<b>273,146,498.00</b>
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>318,584,541.00</b>	<b>260,584,541.00</b>	<b>273,146,498.00</b>
70761	HEALTH N.E.C.	318,584,541.00	260,584,541.00	273,146,498.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>547,886,934.00</b>	<b>263,510,144.00</b>	<b>1,097,585,067.00</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>70,000,000.00</b>	<b>35,000,000.00</b>	<b>355,000,000.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	70,000,000.00	35,000,000.00	355,000,000.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>227,010,064.00</b>	<b>123,510,144.00</b>	<b>257,585,067.00</b>
70821	CULTURAL SERVICES	227,010,064.00	123,510,144.00	257,585,067.00
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>5,000,000.00</b>	<b>-</b>	<b>15,000,000.00</b>
70831	BROADCASTING AND PUBLISHING SERVICES	5,000,000.00	-	15,000,000.00
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>245,876,870.00</b>	<b>105,000,000.00</b>	<b>470,000,000.00</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	245,876,870.00	105,000,000.00	470,000,000.00
<b>709</b>	<b>EDUCATION</b>	<b>544,091,979.00</b>	<b>408,493,540.00</b>	<b>560,318,636.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>134,485,302.00</b>	<b>77,485,302.00</b>	<b>109,616,873.00</b>
70912	PRIMARY EDUCATION	134,485,302.00	77,485,302.00	109,616,873.00
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>409,606,677.00</b>	<b>331,008,238.00</b>	<b>450,701,763.00</b>
70981	EDUCATION N.E.C	409,606,677.00	331,008,238.00	450,701,763.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>353,941,278.00</b>	<b>224,941,278.00</b>	<b>413,298,488.00</b>
<b>7102</b>	<b>OLD AGE</b>	<b>203,941,278.00</b>	<b>198,941,278.00</b>	<b>163,298,488.00</b>
71021	OLD AGE	203,941,278.00	198,941,278.00	163,298,488.00
<b>7103</b>	<b>SURVIVORS</b>	<b>100,000,000.00</b>	<b>26,000,000.00</b>	<b>200,000,000.00</b>
71031	SURVIVORS	100,000,000.00	26,000,000.00	200,000,000.00
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>40,000,000.00</b>	<b>-</b>	<b>40,000,000.00</b>
71051	UNEMPLOYMENT	40,000,000.00	-	40,000,000.00
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>10,000,000.00</b>	<b>-</b>	<b>10,000,000.00</b>
71091	SOCIAL PROTECTION N.E.C.	10,000,000.00	-	10,000,000.00

Table 11: Personnel Expenditure by Function

## 321211 - Gwandu 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>1,021,382,962.00</i></b>	<b><i>897,492,986.00</i></b>	<b><i>869,576,662.00</i></b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>310,797,710.00</b>	<b>191,907,734.00</b>	<b>327,520,432.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS</b>	<b>152,150,763.00</b>	<b>149,450,763.00</b>	<b>177,035,266.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	72,151,584.00	69,451,584.00	72,151,584.00
70112	FINANCIAL AND FISCAL AFFAIRS	79,999,179.00	79,999,179.00	104,883,682.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>158,646,947.00</b>	<b>42,456,971.00</b>	<b>150,485,166.00</b>
70132	OVERALL PLANNING AND STATISTICAL SERVICES	38,588,379.00	38,588,379.00	38,588,379.00
70133	OTHER GENERAL SERVICES	120,058,568.00	3,868,592.00	111,896,787.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>163,105,066.00</b>	<b>163,105,066.00</b>	<b>122,525,306.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>91,038,568.00</b>	<b>91,038,568.00</b>	<b>50,458,808.00</b>
70421	AGRICULTURE	91,038,568.00	91,038,568.00	50,458,808.00
<b>7045</b>	<b>TRANSPORT</b>	<b>72,066,498.00</b>	<b>72,066,498.00</b>	<b>72,066,498.00</b>
70451	ROAD TRANSPORT	72,066,498.00	72,066,498.00	72,066,498.00
<b>707</b>	<b>HEALTH</b>	<b>209,733,730.00</b>	<b>209,733,730.00</b>	<b>132,295,687.00</b>
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>209,733,730.00</b>	<b>209,733,730.00</b>	<b>132,295,687.00</b>
70761	HEALTH N.E.C.	209,733,730.00	209,733,730.00	132,295,687.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>56,319,876.00</b>	<b>56,319,876.00</b>	<b>56,319,876.00</b>
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>56,319,876.00</b>	<b>56,319,876.00</b>	<b>56,319,876.00</b>
70821	CULTURAL SERVICES	56,319,876.00	56,319,876.00	56,319,876.00
<b>709</b>	<b>EDUCATION</b>	<b>77,485,302.00</b>	<b>77,485,302.00</b>	<b>67,616,873.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>77,485,302.00</b>	<b>77,485,302.00</b>	<b>67,616,873.00</b>
70912	PRIMARY EDUCATION	77,485,302.00	77,485,302.00	67,616,873.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>203,941,278.00</b>	<b>198,941,278.00</b>	<b>163,298,488.00</b>
<b>7102</b>	<b>OLD AGE</b>	<b>203,941,278.00</b>	<b>198,941,278.00</b>	<b>163,298,488.00</b>
71021	OLD AGE	203,941,278.00	198,941,278.00	163,298,488.00

Table 12: Overhead Expenditure by Function

## 321211 - Gwandu Local Government, Kebbi State - 2025 Budget: Overhead Expenditure by Function

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<b>Total Overhead Expenditure</b>	<b>729,503,734.00</b>	<b>640,003,734.00</b>	<b>935,315,136.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>211,454,497.00</b>	<b>196,454,497.00</b>	<b>280,497,371.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS</b>	<b>130,658,914.00</b>	<b>123,658,914.00</b>	<b>208,706,731.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	14,557,516.00	12,557,516.00	43,470,635.00
70112	FINANCIAL AND FISCAL AFFAIRS	116,101,398.00	111,101,398.00	165,236,096.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>80,795,583.00</b>	<b>72,795,583.00</b>	<b>71,790,640.00</b>
70132	OVERALL PLANNING AND STATISTICAL SERVICES	8,000,000.00	7,000,000.00	12,000,000.00
70133	OTHER GENERAL SERVICES	72,795,583.00	65,795,583.00	59,790,640.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>23,000,000.00</b>	<b>13,500,000.00</b>	<b>22,000,000.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>9,000,000.00</b>	<b>5,000,000.00</b>	<b>6,000,000.00</b>
70421	AGRICULTURE	9,000,000.00	5,000,000.00	6,000,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>14,000,000.00</b>	<b>8,500,000.00</b>	<b>16,000,000.00</b>
70451	ROAD TRANSPORT	14,000,000.00	8,500,000.00	16,000,000.00
<b>707</b>	<b>HEALTH</b>	<b>108,850,811.00</b>	<b>50,850,811.00</b>	<b>140,850,811.00</b>
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>108,850,811.00</b>	<b>50,850,811.00</b>	<b>140,850,811.00</b>
70761	HEALTH N.E.C.	108,850,811.00	50,850,811.00	140,850,811.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>51,690,188.00</b>	<b>48,190,188.00</b>	<b>51,265,191.00</b>
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>51,690,188.00</b>	<b>48,190,188.00</b>	<b>51,265,191.00</b>
70821	CULTURAL SERVICES	51,690,188.00	48,190,188.00	51,265,191.00
<b>709</b>	<b>EDUCATION</b>	<b>334,508,238.00</b>	<b>331,008,238.00</b>	<b>440,701,763.00</b>
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>334,508,238.00</b>	<b>331,008,238.00</b>	<b>440,701,763.00</b>
70981	EDUCATION N.E.C	334,508,238.00	331,008,238.00	440,701,763.00

Table 13: Capital Expenditure by Function

## 321211 - Gwandu 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>3,538,879,233.00</i></b>	<b><i>839,401,744.50</i></b>	<b><i>5,105,283,228.00</i></b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>935,000,000.00</b>	<b>145,401,664.50</b>	<b>885,000,000.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS</b>	<b>253,000,000.00</b>	<b>95,401,664.50</b>	<b>465,000,000.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	95,000,000.00	15,000,000.00	300,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	158,000,000.00	80,401,664.50	165,000,000.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>682,000,000.00</b>	<b>50,000,000.00</b>	<b>420,000,000.00</b>
70133	OTHER GENERAL SERVICES	682,000,000.00	50,000,000.00	420,000,000.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>167,000,000.00</b>	<b>-</b>	<b>220,000,000.00</b>
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>147,000,000.00</b>	<b>-</b>	<b>200,000,000.00</b>
70321	FIRE PROTECTION SERVICES	147,000,000.00	-	200,000,000.00
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>20,000,000.00</b>	<b>-</b>	<b>20,000,000.00</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	20,000,000.00	-	20,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>1,349,235,805.00</b>	<b>509,000,000.00</b>	<b>2,116,283,228.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>185,000,000.00</b>	<b>-</b>	<b>365,000,000.00</b>
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	185,000,000.00	-	365,000,000.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>713,735,805.00</b>	<b>409,000,000.00</b>	<b>925,000,000.00</b>
70421	AGRICULTURE	713,735,805.00	409,000,000.00	925,000,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>90,000,000.00</b>	<b>-</b>	<b>200,000,000.00</b>
70435	ELECTRICITY	90,000,000.00	-	200,000,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>355,000,000.00</b>	<b>100,000,000.00</b>	<b>616,283,228.00</b>
70451	ROAD TRANSPORT	355,000,000.00	100,000,000.00	616,283,228.00
<b>7049</b>	<b>ECONOMIC AFFAIRS N.E.C</b>	<b>5,500,000.00</b>	<b>-</b>	<b>10,000,000.00</b>
70491	ECONOMIC AFFAIRS N.E.C.	5,500,000.00	-	10,000,000.00

<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>252,000,000.00</b>	<b>-</b>	<b>372,000,000.00</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>22,000,000.00</b>	<b>-</b>	<b>22,000,000.00</b>
70511	WASTE MANAGEMENT	22,000,000.00	-	22,000,000.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>230,000,000.00</b>	<b>-</b>	<b>350,000,000.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	230,000,000.00	-	350,000,000.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>113,668,119.00</b>	<b>-</b>	<b>220,000,000.00</b>
<b>7063</b>	<b>WATER SUPPLY</b>	<b>95,000,000.00</b>	<b>-</b>	<b>180,000,000.00</b>
70631	WATER SUPPLY	95,000,000.00	-	180,000,000.00
<b>7064</b>	<b>STREET LIGHTING</b>	<b>18,668,119.00</b>	<b>-</b>	<b>40,000,000.00</b>
70641	STREET LIGHTING	18,668,119.00	-	40,000,000.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>439,876,870.00</b>	<b>159,000,080.00</b>	<b>990,000,000.00</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>70,000,000.00</b>	<b>35,000,000.00</b>	<b>355,000,000.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	70,000,000.00	35,000,000.00	355,000,000.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>119,000,000.00</b>	<b>19,000,080.00</b>	<b>150,000,000.00</b>
70821	CULTURAL SERVICES	119,000,000.00	19,000,080.00	150,000,000.00
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>5,000,000.00</b>	<b>-</b>	<b>15,000,000.00</b>
70831	BROADCASTING AND PUBLISHING SERVICES	5,000,000.00	-	15,000,000.00
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>245,876,870.00</b>	<b>105,000,000.00</b>	<b>470,000,000.00</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	245,876,870.00	105,000,000.00	470,000,000.00
<b>709</b>	<b>EDUCATION</b>	<b>132,098,439.00</b>	<b>-</b>	<b>52,000,000.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>57,000,000.00</b>	<b>-</b>	<b>42,000,000.00</b>
70912	PRIMARY EDUCATION	57,000,000.00	-	42,000,000.00
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>75,098,439.00</b>	<b>-</b>	<b>10,000,000.00</b>
70981	EDUCATION N.E.C	75,098,439.00	-	10,000,000.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>150,000,000.00</b>	<b>26,000,000.00</b>	<b>250,000,000.00</b>
<b>7103</b>	<b>SURVIVORS</b>	<b>100,000,000.00</b>	<b>26,000,000.00</b>	<b>200,000,000.00</b>
71031	SURVIVORS	100,000,000.00	26,000,000.00	200,000,000.00
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>40,000,000.00</b>	<b>-</b>	<b>40,000,000.00</b>
71051	UNEMPLOYMENT	40,000,000.00	-	40,000,000.00
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>10,000,000.00</b>	<b>-</b>	<b>10,000,000.00</b>
71091	SOCIAL PROTECTION N.E.C.	10,000,000.00	-	10,000,000.00

## 2.F Expenditure by Location

Table 144: Total Expenditure by Location

### 321211 - Gwandu 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>5,281,765,929.00</b>	<b>2,376,898,464.50</b>	<b>6,885,175,026.00</b>
<b>3212</b>	<b>Zone 2 - Kebbi Central</b>	<b>5,281,765,929.00</b>	<b>2,376,898,464.50</b>	<b>6,885,175,026.00</b>
<b>321211</b>	<b>Gwandu</b>	<b>5,281,765,929.00</b>	<b>2,376,898,464.50</b>	<b>6,885,175,026.00</b>
32121101	Cheberu/bada	1,000,000.00	-	-
32121102	Dalijan	27,000,000.00	-	25,000,000.00
32121103	Dodoru	97,000,000.00	80,401,664.50	100,000,000.00
32121110	Masama Kwasgara	2,000,000.00	-	5,000,000.00
32121197	LG Wide - Gwandu LG	5,154,765,929.00	2,296,496,800.00	6,755,175,026.00

Table 15: Personnel Expenditure by Location

**321211 - Gwandu 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>1,021,382,962.00</b>	<b>897,492,986.00</b>	<b>869,576,662.00</b>
<b>3212</b>	<b>Zone 2 - Kebbi Central</b>	<b>1,021,382,962.00</b>	<b>897,492,986.00</b>	<b>869,576,662.00</b>
<b>321211</b>	<b>Gwandu</b>	<b>1,021,382,962.00</b>	<b>897,492,986.00</b>	<b>869,576,662.00</b>
32121197	LG Wide - Gwandu LG	1,021,382,962.00	897,492,986.00	869,576,662.00

Table 16: Overhead Expenditure by Location

**321211 - Gwandu 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>729,503,734.00</b>	<b>640,003,734.00</b>	<b>935,315,136.00</b>
<b>3212</b>	<b>Zone 2 - Kebbi Central</b>	<b>729,503,734.00</b>	<b>640,003,734.00</b>	<b>935,315,136.00</b>
<b>321211</b>	<b>Gwandu</b>	<b>729,503,734.00</b>	<b>640,003,734.00</b>	<b>935,315,136.00</b>
32121197	LG Wide - Gwandu LG	729,503,734.00	640,003,734.00	935,315,136.00

Table 17: Capital Expenditure by Location

**321211 - Gwandu Local Government, Kebbi State - 2025 Budget: Capital 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>3,530,879,233.00</b>	<b>839,401,744.50</b>	<b>5,080,283,228.00</b>
<b>3212</b>	<b>Zone 2 - Kebbi Central</b>	<b>3,530,879,233.00</b>	<b>839,401,744.50</b>	<b>5,080,283,228.00</b>
<b>321211</b>	<b>Gwandu</b>	<b>3,530,879,233.00</b>	<b>839,401,744.50</b>	<b>5,080,283,228.00</b>
32121101	Cheberu/bada	1,000,000.00	-	-
32121102	Dalijan	27,000,000.00	-	25,000,000.00
32121103	Dodoru	97,000,000.00	80,401,664.50	100,000,000.00
32121110	Masama Kwasgara	2,000,000.00	-	5,000,000.00
32121197	LG Wide - Gwandu LG	3,403,879,233.00	759,000,080.00	4,950,283,228.00

## 2.G Capital Expenditure Details

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

**321211 - Gwandu 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>3,538,879,233.00</b>	<b>839,401,744.50</b>	<b>5,105,283,228.00</b>
PURCHASE AND DISTRIBUTION OF FERTILIZER	010102	021500100100 - DEPART	23010100 - PURCHASE OF F	32121197 - LG Wide	368,735,805.00	200,000,000.00	550,000,000.00
PURCHASE OF AGRO CHEMICAL	010102	021500100100 - DEPART	23010100 - PURCHASE OF F	32121197 - LG Wide	5,000,000.00	-	20,000,000.00
REHABILITATION OF FERTILIZER STORE	010102	021500100100 - DEPART	23030100 - REHABILITATIO	32121197 - LG Wide	14,500,000.00	-	10,000,000.00
PURCHASE OF GRAINS	010102	021500100100 - DEPART	23010100 - PURCHASE OF F	32121197 - LG Wide	250,000,000.00	189,000,000.00	250,000,000.00
PURCHASE OF 40NO. 3" WATER PUMP	010102	021500100100 - DEPART	23010100 - PURCHASE OF F	32121197 - LG Wide	10,000,000.00	-	10,000,000.00
LOCAL PARTICIPATION ON AGRICULTURE (TRADE FAIR)	010102	021500100100 - DEPART	23050100 - ACQUISITION O	32121197 - LG Wide	-	-	5,000,000.00
PURCHASE OF VETERINARY DRUGS	010205	021500100100 - DEPART	23010100 - PURCHASE OF F	32121197 - LG Wide	30,000,000.00	20,000,000.00	40,000,000.00
REHABILITATION OF VETERINARY CLINIC AT DALIJAN	010205	021500100100 - DEPART	23030100 - REHABILITATIO	32121102 - Dalijan	10,000,000.00	-	10,000,000.00
REHABILITATION OF ABATTOIRS AT GWANDU	010205	021500100100 - DEPART	23030100 - REHABILITATIO	32121105 - Gwandu	5,000,000.00	-	25,000,000.00
DEMARICATION OF GRAZING RESERVE	010205	021500100100 - DEPART	23020100 - CONSTRUCTION	32121197 - LG Wide	5,000,000.00	-	-
POULTRY MAINTENANCE AT GWANDU	010205	021500100100 - DEPART	23030100 - REHABILITATIO	32121197 - LG Wide	5,000,000.00	-	-
AMENITY/INSTITUTION PLANTING AT GWANDU	010201	021500100100 - DEPART	23040100 - PRESERVATION	32121197 - LG Wide	1,000,000.00	-	-
ESTABLISHMENT OF NURSERY (DALIJAN)	010201	021500100100 - DEPART	23040100 - PRESERVATION	32121102 - Dalijan	2,000,000.00	-	-
TREE PLANTING CAMPING AT MALISA	010201	021500100100 - DEPART	23040100 - PRESERVATION	32121110 - Masama	2,000,000.00	-	5,000,000.00
ESTABLISHMENT OF ARABIC GUM ACROSS GWANDU LGA	010201	021500100100 - DEPART	23040100 - PRESERVATION	32121105 - Gwandu	1,000,000.00	-	-
ESTABLISHMENT OF FISH POND AT GWANDU	010206	021500100100 - DEPART	23040100 - PRESERVATION	32121105 - Gwandu	2,000,000.00	-	-
PURCHASE OF CANOE CHEBERU	010206	021500100100 - DEPART	23040100 - PRESERVATION	32121101 - Cheberu	1,000,000.00	-	-
PURCHASE OF FINGER LINKS (GWANDU)	010206	021500100100 - DEPART	23040100 - PRESERVATION	32121197 - LG Wide	1,500,000.00	-	-
PURCHASE OF 10no. SAWING AND 10no. KNITTING MACHINE	131001	022000100100 - DEPART	23010100 - PURCHASE OF F	32121197 - LG Wide	5,000,000.00	-	10,000,000.00
PURCHASE OF REFUSE COLLECTION	131001	022000100100 - DEPART	23010100 - PURCHASE OF F	32121197 - LG Wide	1,000,000.00	-	-
SUPPORT TO ESTABLISHED SMALL SCALE INDUSTRIES	131001	022000100100 - DEPART	23050100 - ACQUISITION O	32121197 - LG Wide	5,000,000.00	-	-
REHABILITATION OF DODORU MARKET	131001	022000100100 - DEPART	23030100 - REHABILITATIO	32121103 - Dodoru	97,000,000.00	80,401,664.50	100,000,000.00
REHABILITATION OF GWANDU MOTOR PARK	131001	022000100100 - DEPART	23030100 - REHABILITATIO	32121197 - LG Wide	15,000,000.00	-	20,000,000.00
PURCHASE OF 10 NO. MOTOR CYCLES FOR REVENUE OFFICERS	131001	022000100100 - DEPART	23010100 - PURCHASE OF F	32121197 - LG Wide	10,000,000.00	-	20,000,000.00
CONSTRUCTION OF 5NO. MARKET STALL IN DALIJAN	131001	022000100100 - DEPART	23020100 - CONSTRUCTION	32121102 - Dalijan	15,000,000.00	-	15,000,000.00
RENOVATION OF LUCK- UP SHOP	131001	022000100100 - DEPART	23030100 - REHABILITATIO	32121197 - LG Wide	10,000,000.00	-	-

REHABILITATION OF P.H.C (MALISA)	040103	052100100100 - DEPART	23030100 - REHABILITATIO	32121108 - Malisa	-	-	-
PURCHASE OF AMBULANCE	040103	052100100100 - DEPART	23010100 - PURCHASE OF F	32121197 - LG Wide	-	-	-
PURCHASE OF HOSPITAL EQUIPMENT	040103	052100100100 - DEPART	23010100 - PURCHASE OF F	32121197 - LG Wide	-	-	-
PURCHASE DRUGS	040103	052100100100 - DEPART	23010100 - PURCHASE OF F	32121197 - LG Wide	-	-	-
PURCHASE OF ITEMS FOR ROUTINE IMMUNIZATION	040103	052100100100 - DEPART	23010100 - PURCHASE OF F	32121197 - LG Wide	-	-	-
SUPPORT TO NUTRITION ACTIVITIES	040103	052100100100 - DEPART	23050100 - ACQUISITION O	32121197 - LG Wide	-	-	-
CONSTRUCTION OF 60NO. PIT LATRINE ACROSS THE LGA	040103	052100100100 - DEPART	23020100 - CONSTRUCTION	32121197 - LG Wide	-	-	-
PURCHASE OF INSECTICIDE NETS ACROSS THE LOCAL GOVERNMENT	040103	052100100100 - DEPART	23010100 - PURCHASE OF F	32121197 - LG Wide	-	-	-
PURCHASE OF INFORMATION EQUIPMENT	111001	051700100100 - DEPART	23010100 - PURCHASE OF F	32121197 - LG Wide	5,000,000.00	-	15,000,000.00
CONSTRUCTION OF TELEVISION VIEWING CENTER	111001	051700100100 - DEPART	23020100 - CONSTRUCTION	32121197 - LG Wide	-	-	20,000,000.00
REHABILITATION OF TOWN HALL	111001	051700100100 - DEPART	23030100 - REHABILITATIO	32121197 - LG Wide	20,000,000.00	10,000,000.00	10,000,000.00
REHABILITATION OF WOMEN CENTRE	111001	051700100100 - DEPART	23030100 - REHABILITATIO	32121197 - LG Wide	10,000,000.00	10,000,000.00	10,000,000.00
PURCHASE OF SPORT EQUIPMENT	111001	051700100100 - DEPART	23010100 - PURCHASE OF F	32121197 - LG Wide	5,000,000.00	5,000,000.00	5,000,000.00
REHABILITATION OF STADIUM	111001	051700100100 - DEPART	23030100 - REHABILITATIO	32121197 - LG Wide	10,000,000.00	10,000,000.00	10,000,000.00
YOUTH EMPOWERMENT ACROSS ALL WARDS OF LGA WITH SKILL	111001	051700100100 - DEPART	23050100 - ACQUISITION O	32121197 - LG Wide	10,000,000.00	-	250,000,000.00
PURCHASE OF SERVICE MATERIALS FOR NYSC/ELECTORAL COMM	111001	051700100100 - DEPART	23010100 - PURCHASE OF F	32121197 - LG Wide	15,000,000.00	-	50,000,000.00
SUPPORT TO CULTURAL AND TRADITIONAL ACTIVITIES (HORSE	111001	051700100100 - DEPART	23050100 - ACQUISITION O	32121197 - LG Wide	50,000,000.00	-	50,000,000.00
PROVISION OF SERVICE MATERIALS AND SALLAH CELEBRATION	111001	051700100100 - DEPART	23050100 - ACQUISITION O	32121197 - LG Wide	69,000,000.00	19,000,080.00	100,000,000.00
SUPPORT TO THE COMMUNITY WITH FLOOD AND DISASTER	111001	051700100100 - DEPART	23050100 - ACQUISITION O	32121197 - LG Wide	50,000,000.00	-	100,000,000.00
REHABILITATION OF SKILLS ACQUISITION CENTRES (GWANDU &	111001	051700100100 - DEPART	23030100 - REHABILITATIO	32121197 - LG Wide	20,000,000.00	-	20,000,000.00
SUPPORT TO THE COMMUNITY WITH FLOOD AND DISASTER	111001	051700100100 - DEPART	23050100 - ACQUISITION O	32121197 - LG Wide	50,000,000.00	26,000,000.00	100,000,000.00
REHABILITATION OF SKILLS ACQUISITION CENTRES (GWANDU &	111001	051700100100 - DEPART	23030100 - REHABILITATIO	32121197 - LG Wide	20,000,000.00	-	20,000,000.00
REHABILITATION OF POLICE OUT POST	111001	051700100100 - DEPART	23030100 - REHABILITATIO	32121197 - LG Wide	20,000,000.00	-	20,000,000.00
COMMUNITY BASE POVERTY REDUCTION PROGRESS (CPRP)	111001	051700100100 - DEPART	23050100 - ACQUISITION O	32121197 - LG Wide	10,000,000.00	-	10,000,000.00
REHABILITATION OF CEMENTRIES	111001	051700100100 - DEPART	23030100 - REHABILITATIO	32121197 - LG Wide	40,876,870.00	5,000,000.00	150,000,000.00
REHABILITATION OF MOSQUE	111001	051700100100 - DEPART	23030100 - REHABILITATIO	32121197 - LG Wide	50,000,000.00	-	100,000,000.00
COMMUNITY DEVELOPMENT ASSISTANCE	111001	051700100100 - DEPART	23050100 - ACQUISITION O	32121197 - LG Wide	150,000,000.00	100,000,000.00	200,000,000.00
SUPPORT TO NATIONAL POPULATION CENTRE (NPC)	111001	051700100100 - DEPART	23050100 - ACQUISITION O	32121197 - LG Wide	10,000,000.00	-	10,000,000.00
SUPPORT TO DEVELOPMENT EXCHANGE PARTNERS	111001	051700100100 - DEPART	23050100 - ACQUISITION O	32121197 - LG Wide	5,000,000.00	-	50,000,000.00

PURCHASE OF FURNITURE	131001	016200100100 - ADMINIS	23010100 - PURCHASE OF F	32121197 - LG Wide	15,000,000.00	-	15,000,000.00
PURCHASE 2NO. TOYOTA HILUX FOR CHAIRMAN AND VICE CHAIR	131001	016200100100 - ADMINIS	23010100 - PURCHASE OF F	32121197 - LG Wide	95,000,000.00	15,000,000.00	300,000,000.00
REHABILITATION OF L/GOV'T SECRETARIAT	131001	016200100100 - ADMINIS	23030100 - REHABILITATIO	32121197 - LG Wide	427,000,000.00	50,000,000.00	100,000,000.00
SUPPORT TO SECURITY AND LOGISTICS	131001	016200100100 - ADMINIS	23010100 - PURCHASE OF F	32121197 - LG Wide	50,000,000.00	-	70,000,000.00
SUSTAINING OF AREA DEVELOPMENT	131001	016200100100 - ADMINIS	23050100 - ACQUISITION O	32121197 - LG Wide	15,000,000.00	-	15,000,000.00
REHABILITATION OF STAFF HOUSES	131001	016200100100 - ADMINIS	23030100 - REHABILITATIO	32121197 - LG Wide	25,000,000.00	-	25,000,000.00
REHABILITATION OF GUEST HOUSE	131001	016200100100 - ADMINIS	23030100 - REHABILITATIO	32121197 - LG Wide	15,000,000.00	-	15,000,000.00
REHABILITATION OF DISTRICT /VILLAGE HEAD HOUSE (MASAMA)	131001	016200100100 - ADMINIS	23030100 - REHABILITATIO	32121197 - LG Wide	120,000,000.00	-	120,000,000.00
REHABILITATION OF WORKSHOP	171001	023400100100 - DEPARTM	23030100 - REHABILITATIO	32121197 - LG Wide	15,000,000.00	-	15,000,000.00
LAND ACQUISITION AND PAYMENT OF COMPENSATION	171001	023400100100 - DEPARTM	23010100 - PURCHASE OF F	32121197 - LG Wide	170,000,000.00	-	350,000,000.00
CONSTRUCTION OF CULVERTS & DRAINAGE	171001	023400100100 - DEPARTM	23020100 - CONSTRUCTION	32121197 - LG Wide	150,000,000.00	-	250,000,000.00
REHABILITATION AND EVACUATION OF DRAINAGE	171001	023400100100 - DEPARTM	23030100 - REHABILITATIO	32121197 - LG Wide	80,000,000.00	-	100,000,000.00
CONSTRUCTION OF REFUSE COLLECTION CENTER	171001	023400100100 - DEPARTM	23020100 - CONSTRUCTION	32121197 - LG Wide	15,000,000.00	-	15,000,000.00
PROVISION FOR ENVIRONMENTAL SANITATION	171001	023400100100 - DEPARTM	23040100 - PRESERVATION	32121197 - LG Wide	7,000,000.00	-	7,000,000.00
CONSTRUCTION OF OPEN DUG WELL	171001	023400100100 - DEPARTM	23020100 - CONSTRUCTION	32121197 - LG Wide	15,000,000.00	-	30,000,000.00
REHABILITATION OF BOREHOLE ACROSS LGA	171001	023400100100 - DEPARTM	23030100 - REHABILITATIO	32121197 - LG Wide	45,000,000.00	-	50,000,000.00
REHABILITATION OF HAND PUMPS	171001	023400100100 - DEPARTM	23030100 - REHABILITATIO	32121197 - LG Wide	10,000,000.00	-	50,000,000.00
REHABILITATION OF WATER RECYCULATION (PIPE NETWORK) A	171001	023400100100 - DEPARTM	23030100 - REHABILITATIO	32121197 - LG Wide	25,000,000.00	-	50,000,000.00
PURCHASE OF FIRE FIGHTING EQUIPMENT	171001	023400100100 - DEPARTM	23010100 - PURCHASE OF F	32121197 - LG Wide	120,000,000.00	-	150,000,000.00
REHABILITATION OF FIRE SERVICE STATION	171001	023400100100 - DEPARTM	23030100 - REHABILITATIO	32121197 - LG Wide	27,000,000.00	-	50,000,000.00
REHABILITATION OF ROADS ACROSS THE LGA	171001	023400100100 - DEPARTM	23030100 - REHABILITATIO	32121197 - LG Wide	320,000,000.00	100,000,000.00	300,000,000.00
REHABILITATION OF BRIDGES	171001	023400100100 - DEPARTM	23030100 - REHABILITATIO	32121197 - LG Wide	-	-	231,464,803.00
PURCHASE OF PLANT AND MACHINERIES	171001	023400100100 - DEPARTM	23010100 - PURCHASE OF F	32121197 - LG Wide	5,500,000.00	-	10,000,000.00
CONSTRUCTION OF CULVERT	171001	023400100100 - DEPARTM	23020100 - CONSTRUCTION	32121197 - LG Wide	30,000,000.00	-	50,000,000.00
CONSTRUCTION OF LATERITIC ROADS	171001	023400100100 - DEPARTM	23020100 - CONSTRUCTION	32121197 - LG Wide	5,000,000.00	-	34,818,425.00
REHABILITATION OF STREET LIGHTING ACROSS THE LGA	171001	023400100100 - DEPARTM	23030100 - REHABILITATIO	32121197 - LG Wide	18,668,119.00	-	40,000,000.00
REHABILITATION OF ELECTRIFICATION PROJECT	171001	023400100100 - DEPARTM	23030100 - REHABILITATIO	32121197 - LG Wide	35,000,000.00	-	100,000,000.00
PURCHASE AND INSTALLATION OF TRANSFORMER AND REHABILIT	171001	023400100100 - DEPARTM	23010100 - PURCHASE OF F	32121197 - LG Wide	55,000,000.00	-	100,000,000.00

## 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