



KEBBI STATE GOVERNMENT, NIGERIA

AREWA LOCAL GOVERNMENT 2025 APPROVED BUDGET

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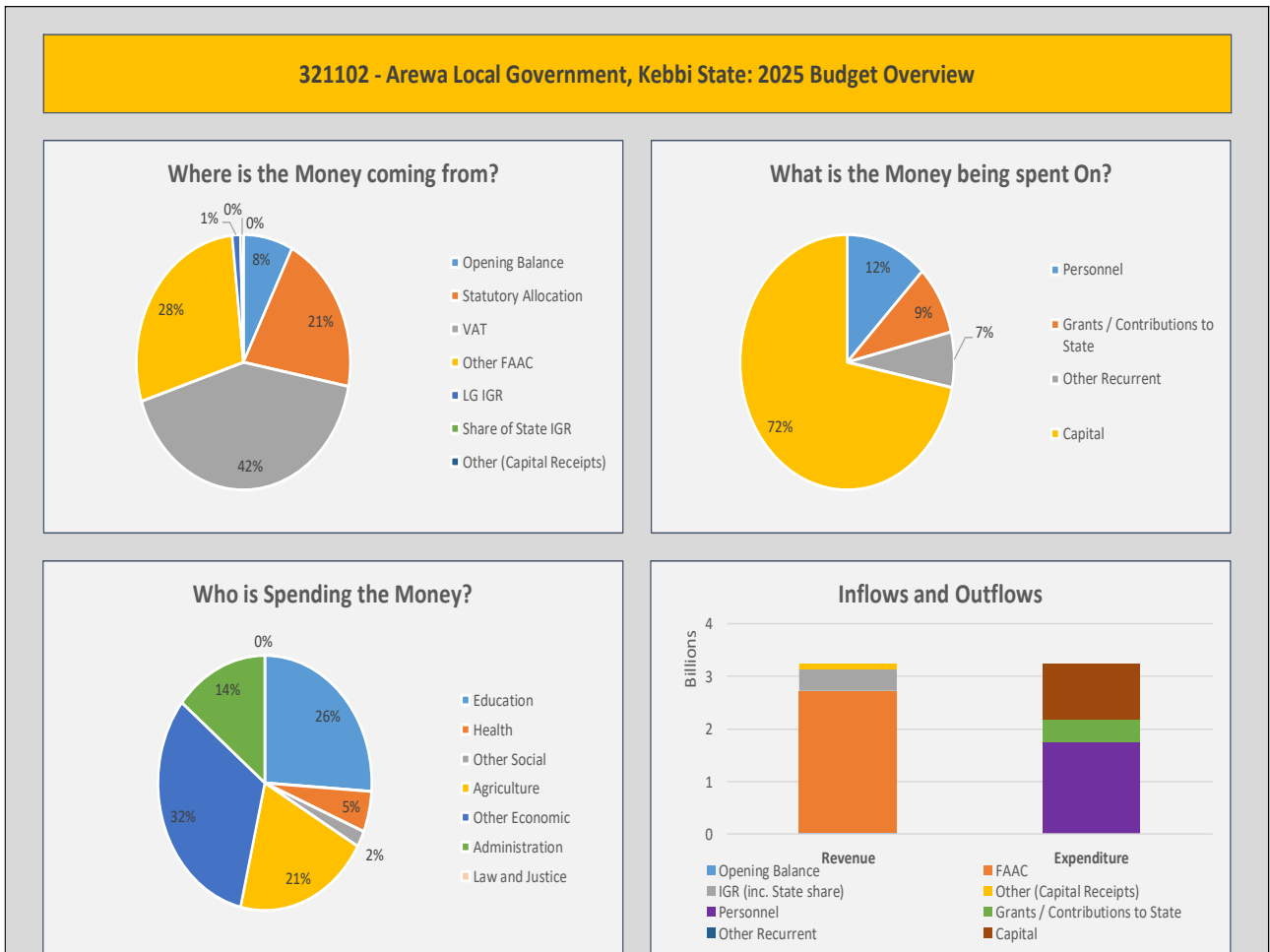
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1.A Graphic Summaries of Budget Overview



2 Budget Reports

2.A Overview

Table 1: Budget Summary

321102 - Arewa Local Government, Kebbi State - 2025 Budget: Summary

Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
Opening Balance	962,000,000.00	712,000,000.00	612,000,000.00
Recurrent Revenue	5,722,628,896.00	3,850,713,830.00	7,543,395,399.00
11 - GOVERNMENT SHARE OF FAAC	5,576,730,004.00	3,742,809,148.00	7,406,515,507.00
12 - INDEPENDENT REVENUE	145,898,892.00	107,904,682.00	136,879,892.00
Recurrent Expenditure	1,873,288,255.00	1,598,031,922.00	2,298,687,733.00
21 - PERSONNEL COST	916,183,696.00	771,141,331.00	1,009,387,608.00
22 - OTHER RECURRENT COSTS	957,104,559.00	826,890,591.00	1,289,300,125.00
Transfer to Capital Account	4,811,340,641.00	2,964,681,908.00	5,856,707,666.00
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURE	4,811,340,641.00	2,352,681,908.00	5,856,707,666.00
Total Revenue (including OB)	6,684,628,896.00	4,562,713,830.00	8,155,395,399.00
Total Expenditure	6,684,628,896.00	3,950,713,830.00	8,155,395,399.00
Closing Balance	-	612,000,000.00	-

2.B Revenue by Segments

Table 2: Total Revenue by Administrative Units

321102 - Arewa 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
	<i>Total Revenue</i>	<u>5,722,628,896.00</u>	<u>3,850,713,830.00</u>	<u>7,543,395,399.00</u>
020000000000	ECONOMIC SECTOR	5,722,628,896.00	3,850,713,830.00	7,543,395,399.00
022000000000	DEPARTMENT FINANCE AND SUPPLIES	5,722,628,896.00	3,850,713,830.00	7,543,395,399.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	5,722,628,896.00	3,850,713,830.00	7,543,395,399.00

Table 3: Total Revenue by Administrative Units

321102 - Arewa Local Government, Kebbi State - 2025 Budget: Total Revenue by Economic Classification

Code	Economic	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
1	REVENUE	5,722,628,896.00	3,850,713,830.00	7,543,395,399.00
11	GOVERNMENT SHARE OF FAAC	5,576,730,004.00	3,742,809,148.00	7,406,515,507.00
1101	GOVERNMENT SHARE OF FAAC	5,576,730,004.00	3,742,809,148.00	7,406,515,507.00
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	2,769,598,441.00	2,373,085,495.00	1,674,301,691.00
11010101	STATUTORY ALLOCATION	2,769,598,441.00	2,373,085,495.00	1,674,301,691.00
110102	LOCAL GOVERNMENT SHARE OF VAT	1,670,720,272.00	1,232,387,597.00	3,427,499,661.00
11010201	SHARE OF VAT	1,670,720,272.00	1,232,387,597.00	3,427,499,661.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	1,136,411,291.00	137,336,056.00	2,304,714,155.00
11010302	Excess Non-Oil	104,685,199.00	89,765,779.00	132,338,442.00
11010303	Exchange Gain	1,031,726,092.00	47,570,277.00	2,172,375,713.00
12	INDEPENDENT REVENUE	145,898,892.00	107,904,682.00	136,879,892.00
1201	TAX REVENUE	9,000,000.00	6,000,000.00	13,000,000.00
120101	PERSONAL TAXES	2,000,000.00	2,000,000.00	5,000,000.00
12010102	Community or Poll Taxes	2,000,000.00	2,000,000.00	5,000,000.00
120103	OTHER TAXES	7,000,000.00	4,000,000.00	8,000,000.00
12010301	Cattle Tax (Where Applicable)	4,000,000.00	2,000,000.00	4,000,000.00
12010306	DEVELOPMENT TAX/LEVY	3,000,000.00	2,000,000.00	4,000,000.00
1202	NON-TAX REVENUE	136,898,892.00	101,904,682.00	123,879,892.00
120201	LICENCES - GENERAL	33,762,000.00	3,767,000.00	22,539,713.00
12020101	Bicycle License	1,000,000.00	175,000.00	1,000,000.00
12020102	Canoe License	250,000.00	-	2,550,000.00
12020103	Dog/Cat License	100,000.00	80,000.00	100,000.00
12020104	Cart/Truck License	12,000,000.00	40,000.00	12,000,000.00
12020106	Liquor License	1,000.00	-	2,000.00
12020107	Palm wine Tappers/Selling License	100,000.00	-	132,000.00
12020108	Learning Driving License	50,000.00	-	75,000.00
12020109	Bulk Cigarettes License	20,000.00	-	34,000.00
12020110	Squatters/Hawkers Permit	20,000.00	-	44,000.00
12020112	Motorcycle License	200,000.00	-	200,000.00

12020115	Kiosk License	10,000.00	-	15,000.00
12020116	Bakery House License	200,000.00	150,000.00	250,000.00
12020117	Registration of Meat Van license	10,000.00	-	35,000.00
12020118	Cattle Dealers License	2,000,000.00	400,000.00	300,000.00
12020119	Dried Fish/Dried Meat License	300,000.00	150,000.00	320,000.00
12020120	Cold Room License	10,000.00	-	16,000.00
12020121	Butcher License	120,000.00	120,000.00	146,000.00
12020122	Auctioneer License	100,000.00	-	200,000.00
12020123	Goldsmith & Gold Sellers License	1,000,000.00	-	1,000,000.00
12020124	Dane Gun License	80,000.00	80,000.00	100,000.00
12020125	Hunting License	110,000.00	100,000.00	120,000.00
12020126	Control of Noise Permit	10,000.00	-	20,000.00
12020129	Cinematography License	100,000.00	100,000.00	200,000.00
12020131	Radio & Television License	10,000.00	-	10,000.00
12020133	Open Air Preaching Permit	100,000.00	-	100,000.00
12020134	Dislodging of Septic Tank Licence	1,000.00	-	5,000.00
12020135	Sand Dredging License	150,000.00	150,000.00	140,000.00
12020136	Trade License	100,000.00	60,000.00	50,000.00
12020138	Sand, Granite, Iron, Sellers License	200,000.00	120,000.00	100,000.00
12020139	Sawmill License	10,000.00	-	15,000.00
12020141	Grinding Mill License	10,000.00	-	20,000.00
12020142	Brown Sugar Machine License	500,000.00	-	500,000.00
12020143	Painting, Spraying and Sign writing Workshop License	100,000.00	60,000.00	50,000.00
12020144	Photo Studio License	100,000.00	30,000.00	10,000.00
12020145	Welding Machine License	100,000.00	-	200,000.00
12020148	Wood making/Carpentry Workshop License	1,000,000.00	30,000.00	100,000.00
12020149	Battery Charges License	60,000.00	10,000.00	5,000.00
12020151	Panel Beater License	100,000.00	50,000.00	50,000.00
12020152	Vulgarizers License	60,000.00	30,000.00	50,000.00
12020153	Vehicle Spare parts License	500,000.00	10,000.00	500,000.00
12020154	Clock/Watch Repairers License	10,000.00	-	15,000.00
12020155	Laundry/Dry Cleaning License	10,000.00	-	15,000.00
12020156	Motor Mechanic & Car Wash Depo License	100,000.00	25,000.00	10,000.00
12020157	Building Materials Seller License	2,000,000.00	10,000.00	12,213.00
12020158	Kerosene Seller License	100,000.00	20,000.00	10,000.00
12020159	Block making Machines License	200,000.00	-	200,000.00
12020160	Hair Dressing/Barbing Salon License	50,000.00	2,000.00	100,000.00
12020163	Pit sheading Licenses	20,000.00	-	50,000.00
12020165	Hacney Permit	100,000.00	1,000,000.00	100,000.00
12020167	Other Licenses	10,280,000.00	765,000.00	1,263,500.00

120204	FEES- GENERAL	44,600,000.00	46,140,000.00	32,979,287.00
12020401	Survey Fees	10,000.00	140,000.00	100,000.00
12020402	Slaughter/Abattoir Fees	500,000.00	300,000.00	800,000.00
12020403	Marriage Registration Fees	-	-	2,000,000.00
12020404	Naming of Streets Registration Fees	100,000.00	-	158,787.00
12020409	Vault Fees	500,000.00	-	500,000.00
12020411	Laboratory Test Fees	500,000.00	-	600,000.00
12020412	Pest Control & Disinfectant Fees	10,000.00	-	25,000.00
12020413	Birth & Death Registration Fees	50,000.00	50,000.00	50,000.00
12020414	General Contractor Registration Fees	7,000,000.00	30,000,000.00	25,500.00
12020415	Tenders Fees	20,000,000.00	15,000,000.00	15,000,000.00
12020416	Forestry & Fuel Exploitation Fees	7,000,000.00	60,000.00	50,000.00
12020417	Falling of Trees Fees	1,000,000.00	-	2,000,000.00
12020419	Advertisement Fee (Sign Post)	1,000,000.00	-	2,000,000.00
12020424	Mortgage Sub-lease Approval Fees	2,000,000.00	-	3,000,000.00
12020425	Customary Right of Occupancy fees	10,000.00	-	20,000.00
12020430	Certificate of Origin/Affidavit	200,000.00	100,000.00	900,000.00
12020434	Entertainment, Drumming & Temporary Booth Fees	100,000.00	100,000.00	100,000.00
12020435	Mobile Sales Promotion Fees	100,000.00	100,000.00	100,000.00
12020436	Commercial Motor Vehicle/Motor Cycle/Tricycle Stickers Fees	2,500,000.00	-	2,500,000.00
12020438	Approval of Building Plan Fees	2,000,000.00	280,000.00	3,000,000.00
12020442	Other Fees	20,000.00	10,000.00	50,000.00
120205	FINES - GENERAL	2,001,000.00	1,600,000.00	4,001,000.00
12020504	Impounding of Stray Animal Fine	1,000.00	-	1,000.00
12020505	Penalty on Tenement Rate	2,000,000.00	1,600,000.00	4,000,000.00
120206	SALES - GENERAL	3,000,000.00	-	3,000,000.00
12020602	Sales of Unserviceable Stores (Refer to scrap value/auctioneer)	1,000,000.00	-	1,000,000.00
12020604	Other Sales	2,000,000.00	-	2,000,000.00
120207	EARNINGS -GENERAL	1,250,000.00	-	2,570,000.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	50,000.00	-	70,000.00
12020714	Earning from Workshops/Training Services (Works School)	1,000,000.00	-	2,000,000.00
12020725	Earning from Environmental Sanitation Activities	200,000.00	-	500,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	10,500,000.00	9,600,000.00	17,000,000.00
12020812	Tenement Rate (from Telecom Network, Airtel, MTN, etc) per annum	10,500,000.00	9,600,000.00	17,000,000.00
120209	RENT ON LAND & OTHERS - GENERAL	5,000,000.00	4,000,000.00	5,000,000.00
12020915	Ground Rate	3,000,000.00	2,000,000.00	3,000,000.00
12020917	Federal Govt. Grant in lieu of Tenement Rates	1,000,000.00	1,000,000.00	1,000,000.00
12020918	State Govt. Grant in lieu of Tenement Rates	1,000,000.00	1,000,000.00	1,000,000.00
120213	RE-IMBURSEMENT GENERAL	36,785,892.00	36,797,682.00	36,789,892.00
12021304	LG Share of State IGR	36,785,892.00	36,797,682.00	36,789,892.00

Table 3: Total Revenue by Fund

321102 - Arewa Local Government, Kebbi State - 2025 Budget: Total Revenue by Fund

Code	Fund	2025 Original Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i>7,543,395,399.00</i>
01	FEDERATION ACCOUNT	7,406,515,507.00
011	FAAC DIRECT ALLOCATION	7,406,515,507.00
01101	FAAC DIRECT ALLOCATION	7,406,515,507.00
02	CONSOLIDATED REVENUE FUND	136,879,892.00
021	MAIN ENVELOP	136,879,892.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	136,879,892.00

2.C Expenditure by Segments

Table 4: Total Expenditure by MDAs

321102 - Arewa Local Government, Kebbi State - 2025 Budget: Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	1,009,387,608.00	1,289,300,125.00	2,298,687,733.00	5,856,707,666.00	8,155,395,399.00
010000000000	ADMINISTRATION SECTOR	208,055,911.00	116,118,435.00	324,174,346.00	830,000,000.00	1,154,174,346.00
011100000000	OFFICE OF THE LG CHAIRMAN	32,519,433.00	15,375,920.00	47,895,353.00	-	47,895,353.00
011100100100	OFFICE OF THE CHAIRMAN	31,251,592.00	15,375,920.00	46,627,512.00	-	46,627,512.00
011118300100	INTERNAL AUDIT	1,267,841.00	-	1,267,841.00	-	1,267,841.00
011200000000	LOCAL GOVERNMENT COUNCIL	86,564,628.00	21,375,920.00	107,940,548.00	-	107,940,548.00
011200300100	THE COUNCIL	86,564,628.00	21,375,920.00	107,940,548.00	-	107,940,548.00
016100000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	6,318,610.00	9,000,000.00	15,318,610.00	-	15,318,610.00
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	6,318,610.00	9,000,000.00	15,318,610.00	-	15,318,610.00
016200000000	ADMINISTRATION & GENERAL SERVICES	82,653,240.00	70,366,595.00	153,019,835.00	830,000,000.00	983,019,835.00
016200100100	ADMINISTRATION & GENERAL SERVICES	82,653,240.00	70,366,595.00	153,019,835.00	830,000,000.00	983,019,835.00
020000000000	ECONOMIC SECTOR	312,240,022.00	213,236,688.00	525,476,710.00	3,762,207,666.00	4,287,684,376.00
021500000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	54,021,612.00	13,000,000.00	67,021,612.00	1,596,000,000.00	1,663,021,612.00
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	54,021,612.00	13,000,000.00	67,021,612.00	1,596,000,000.00	1,663,021,612.00
022000000000	DEPARTMENT FINANCE AND SUPPLIES	191,661,894.00	156,736,688.00	348,398,582.00	310,000,000.00	658,398,582.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	191,661,894.00	156,736,688.00	348,398,582.00	310,000,000.00	658,398,582.00
023400000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	46,604,822.00	35,000,000.00	81,604,822.00	1,856,207,666.00	1,937,812,488.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	46,604,822.00	35,000,000.00	81,604,822.00	1,856,207,666.00	1,937,812,488.00
023800000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	19,951,694.00	8,500,000.00	28,451,694.00	-	28,451,694.00
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	19,951,694.00	8,500,000.00	28,451,694.00	-	28,451,694.00
050000000000	SOCIAL SECTOR	489,091,675.00	959,945,002.00	1,449,036,677.00	1,264,500,000.00	2,713,536,677.00
051700000000	DEPARTMENT OF SOCIAL DEVELOPMENT & EDUCATION	286,786,968.00	732,209,188.00	1,018,996,156.00	1,106,500,000.00	2,125,496,156.00
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	286,786,968.00	732,209,188.00	1,018,996,156.00	1,106,500,000.00	2,125,496,156.00
052100000000	DEPARTMENT OF MEDICAL & HEALTH SERVICE	125,377,919.00	137,850,811.00	263,228,730.00	158,000,000.00	421,228,730.00
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	125,377,919.00	137,850,811.00	263,228,730.00	158,000,000.00	421,228,730.00
055100000000	TRADITIONAL RULERS' COUNCIL	76,926,788.00	89,885,003.00	166,811,791.00	-	166,811,791.00
055100100100	TRADITIONAL RULERS' COUNCIL	76,926,788.00	89,885,003.00	166,811,791.00	-	166,811,791.00

Table 5: Expenditure Administrative Unit

321102 - Arewa 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
	<i>Total Personnel Expenditure</i>	<i>916,183,696.00</i>	<i>771,141,331.00</i>	<i>1,009,387,608.00</i>
01000000000	ADMINISTRATION SECTOR	161,888,964.00	91,779,397.00	208,055,911.00
01110000000	OFFICE OF THE LG CHAIRMAN	10,226,854.00	7,426,854.00	32,519,433.00
011100100100	OFFICE OF THE CHAIRMAN	9,251,592.00	6,451,592.00	31,251,592.00
011118300100	INTERNAL AUDIT	975,262.00	975,262.00	1,267,841.00
01120000000	LOCAL GOVERNMENT COUNCIL	86,564,628.00	38,564,628.00	86,564,628.00
011200300100	THE COUNCIL	86,564,628.00	38,564,628.00	86,564,628.00
01610000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	6,318,610.00	6,318,610.00	6,318,610.00
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	6,318,610.00	6,318,610.00	6,318,610.00
01620000000	ADMINISTRATION & GENERAL SERVICES	58,778,872.00	39,469,305.00	82,653,240.00
016200100100	ADMINISTRATION & GENERAL SERVICES	58,778,872.00	39,469,305.00	82,653,240.00
02000000000	ECONOMIC SECTOR	330,334,540.00	286,181,476.00	312,240,022.00
02150000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	54,021,612.00	54,021,612.00	54,021,612.00
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	54,021,612.00	54,021,612.00	54,021,612.00
02200000000	DEPARTMENT FINANCE AND SUPPLIES	210,945,412.00	185,555,042.00	191,661,894.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	210,945,412.00	185,555,042.00	191,661,894.00
02340000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	46,604,822.00	46,604,822.00	46,604,822.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	46,604,822.00	46,604,822.00	46,604,822.00
02380000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	18,762,694.00	-	19,951,694.00
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	18,762,694.00	-	19,951,694.00
05000000000	SOCIAL SECTOR	423,960,192.00	393,180,458.00	489,091,675.00
05170000000	DEPARTMENT OF SOCIAL DEVELOPMENT & EDUCATION	221,655,485.00	190,875,751.00	286,786,968.00
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	221,655,485.00	190,875,751.00	286,786,968.00
05210000000	DEPARTMENT OF MEDICAL & HEALTH SERVICE	125,377,919.00	125,377,919.00	125,377,919.00
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	125,377,919.00	125,377,919.00	125,377,919.00
05510000000	TRADITIONAL RULERS' COUNCIL	76,926,788.00	76,926,788.00	76,926,788.00
055100100100	TRADITIONAL RULERS' COUNCIL	76,926,788.00	76,926,788.00	76,926,788.00

Table 6: Personnel Expenditure by Administrative Units

321102 - Arewa 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
	<i>Total Personnel Expenditure</i>	<i>916,183,696.00</i>	<i>771,141,331.00</i>	<i>1,009,387,608.00</i>
01000000000	ADMINISTRATION SECTOR	161,888,964.00	91,779,397.00	208,055,911.00
01110000000	OFFICE OF THE LG CHAIRMAN	10,226,854.00	7,426,854.00	32,519,433.00
011100100100	OFFICE OF THE CHAIRMAN	9,251,592.00	6,451,592.00	31,251,592.00
011118300100	INTERNAL AUDIT	975,262.00	975,262.00	1,267,841.00
01120000000	LOCAL GOVERNMENT COUNCIL	86,564,628.00	38,564,628.00	86,564,628.00
011200300100	THE COUNCIL	86,564,628.00	38,564,628.00	86,564,628.00
01610000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	6,318,610.00	6,318,610.00	6,318,610.00
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	6,318,610.00	6,318,610.00	6,318,610.00
01620000000	ADMINISTRATION & GENERAL SERVICES	58,778,872.00	39,469,305.00	82,653,240.00
016200100100	ADMINISTRATION & GENERAL SERVICES	58,778,872.00	39,469,305.00	82,653,240.00
02000000000	ECONOMIC SECTOR	330,334,540.00	286,181,476.00	312,240,022.00
02150000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	54,021,612.00	54,021,612.00	54,021,612.00
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	54,021,612.00	54,021,612.00	54,021,612.00
02200000000	DEPARTMENT FINANCE AND SUPPLIES	210,945,412.00	185,555,042.00	191,661,894.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	210,945,412.00	185,555,042.00	191,661,894.00
02340000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	46,604,822.00	46,604,822.00	46,604,822.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	46,604,822.00	46,604,822.00	46,604,822.00
02380000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	18,762,694.00	-	19,951,694.00
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	18,762,694.00	-	19,951,694.00
05000000000	SOCIAL SECTOR	423,960,192.00	393,180,458.00	489,091,675.00
05170000000	DEPARTMENT OF SOCIAL DEVELOPMENT & EDUCATION	221,655,485.00	190,875,751.00	286,786,968.00
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	221,655,485.00	190,875,751.00	286,786,968.00
05210000000	DEPARTMENT OF MEDICAL & HEALTH SERVICE	125,377,919.00	125,377,919.00	125,377,919.00
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	125,377,919.00	125,377,919.00	125,377,919.00
05510000000	TRADITIONAL RULERS' COUNCIL	76,926,788.00	76,926,788.00	76,926,788.00
055100100100	TRADITIONAL RULERS' COUNCIL	76,926,788.00	76,926,788.00	76,926,788.00

Table 7: Overhead Expenditure by Administrative Unit

321102 - Arewa 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
	<i>Total Overhead Expenditure</i>	<i>957,104,559.00</i>	<i>826,890,591.00</i>	<i>1,289,300,125.00</i>
01000000000	ADMINISTRATION SECTOR	107,758,250.00	92,682,330.00	116,118,435.00
01110000000	OFFICE OF THE LG CHAIRMAN	12,747,467.00	11,747,467.00	15,375,920.00
011100100100	OFFICE OF THE CHAIRMAN	12,747,467.00	11,747,467.00	15,375,920.00
01120000000	LOCAL GOVERNMENT COUNCIL	13,375,920.00	7,000,000.00	21,375,920.00
011200300100	THE COUNCIL	13,375,920.00	7,000,000.00	21,375,920.00
01610000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	6,000,000.00	3,000,000.00	9,000,000.00
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	6,000,000.00	3,000,000.00	9,000,000.00
01620000000	ADMINISTRATION & GENERAL SERVICES	75,634,863.00	70,934,863.00	70,366,595.00
016200100100	ADMINISTRATION & GENERAL SERVICES	75,634,863.00	70,934,863.00	70,366,595.00
02000000000	ECONOMIC SECTOR	128,634,848.00	79,944,504.00	213,236,688.00
02150000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	10,500,000.00	4,500,000.00	13,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	10,500,000.00	4,500,000.00	13,000,000.00
02200000000	DEPARTMENT FINANCE AND SUPPLIES	95,134,848.00	59,444,504.00	156,736,688.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	95,134,848.00	59,444,504.00	156,736,688.00
02340000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	16,500,000.00	9,500,000.00	35,000,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	16,500,000.00	9,500,000.00	35,000,000.00
02380000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	6,500,000.00	6,500,000.00	8,500,000.00
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	6,500,000.00	6,500,000.00	8,500,000.00
05000000000	SOCIAL SECTOR	720,711,461.00	654,263,757.00	959,945,002.00
05170000000	DEPARTMENT OF SOCIAL DEVELOPMENT & EDUCATION	560,401,248.00	517,765,745.00	732,209,188.00
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	560,401,248.00	517,765,745.00	732,209,188.00
05210000000	DEPARTMENT OF MEDICAL & HEALTH SERVICE	74,850,811.00	65,350,811.00	137,850,811.00
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	74,850,811.00	65,350,811.00	137,850,811.00
05510000000	TRADITIONAL RULERS' COUNCIL	85,459,402.00	71,147,201.00	89,885,003.00
055100100100	TRADITIONAL RULERS' COUNCIL	85,459,402.00	71,147,201.00	89,885,003.00

Table 8: Capital Expenditure by Administrative Units

321102 - Arewa 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
	<i>Total Capital Expenditure</i>	<i>4,811,340,641.00</i>	<i>2,352,681,908.00</i>	<i>5,856,707,666.00</i>
010000000000	ADMINISTRATION SECTOR	410,000,000.00	390,000,000.00	830,000,000.00
016200000000	ADMINISTRATION & GENERAL SERVICES	410,000,000.00	390,000,000.00	830,000,000.00
016200100100	ADMINISTRATION & GENERAL SERVICES	410,000,000.00	390,000,000.00	830,000,000.00
020000000000	ECONOMIC SECTOR	2,948,840,641.00	1,194,181,908.00	3,762,207,666.00
021500000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	1,296,000,000.00	679,000,000.00	1,596,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	1,296,000,000.00	679,000,000.00	1,596,000,000.00
022000000000	DEPARTMENT FINANCE AND SUPPLIES	168,768,319.00	151,000,000.00	310,000,000.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	168,768,319.00	151,000,000.00	310,000,000.00
023400000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	1,484,072,322.00	364,181,908.00	1,856,207,666.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	1,484,072,322.00	364,181,908.00	1,856,207,666.00
050000000000	SOCIAL SECTOR	1,452,500,000.00	768,500,000.00	1,264,500,000.00
051700000000	DEPARTMENT OF SOCIAL DEVELOPMENT & EDUCATION	1,306,500,000.00	642,500,000.00	1,106,500,000.00
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	1,306,500,000.00	642,500,000.00	1,106,500,000.00
052100000000	DEPARTMENT OF MEDICAL & HEALTH SERVICE	146,000,000.00	126,000,000.00	158,000,000.00
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	146,000,000.00	126,000,000.00	158,000,000.00

2.D Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

321102 - Arewa Local Government, Kebbi State - 2025 Budget: Expenditure by Economic Classification

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
2	EXPENDITURES	6,684,628,896.00	3,950,713,830.00	8,155,395,399.00
21	PERSONNEL COST	916,183,696.00	771,141,331.00	1,009,387,608.00
2101	SALARY	488,870,569.00	474,972,277.00	513,036,336.00
210101	SALARIES AND WAGES	488,870,569.00	474,972,277.00	513,036,336.00
21010101	SALARIES	448,654,349.00	434,756,057.00	472,820,116.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	40,216,220.00	40,216,220.00	40,216,220.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	234,050,631.00	179,076,662.00	257,240,811.00
210201	ALLOWANCES	234,050,631.00	179,076,662.00	257,240,811.00
21020108	Responsibility Allowance	198,950,631.00	174,776,662.00	200,140,811.00
21020109	Furniture Allowance	7,100,000.00	4,300,000.00	7,100,000.00
21020112	Personal Assistance Allowance	-	-	22,000,000.00
21020144	Security Allowance	28,000,000.00	-	28,000,000.00
2103	SOCIAL BENEFITS	193,262,496.00	117,092,392.00	239,110,461.00
210301	SOCIAL BENEFITS	193,262,496.00	117,092,392.00	239,110,461.00
21030101	GRATUITY	161,071,119.00	89,682,523.00	220,303,207.00
21030102	PENSION	32,191,377.00	27,409,869.00	18,807,254.00
22	OTHER RECURRENT COSTS	957,104,559.00	826,890,591.00	1,289,300,125.00
2202	OVERHEAD COST	200,200,000.00	141,500,000.00	328,700,000.00
220201	TRAVEL & TRANSPORT - GENERAL	27,000,000.00	18,500,000.00	33,000,000.00
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	27,000,000.00	18,500,000.00	33,000,000.00
220202	UTILITIES - GENERAL	9,000,000.00	4,500,000.00	9,000,000.00
22020201	ELECTRICITY CHARGES	5,000,000.00	2,000,000.00	5,000,000.00
22020202	TELEPHONE CHARGES	4,000,000.00	2,500,000.00	4,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	9,500,000.00	8,500,000.00	12,000,000.00
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	9,500,000.00	8,500,000.00	12,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	42,000,000.00	28,000,000.00	68,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	21,000,000.00	14,000,000.00	34,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	19,000,000.00	12,000,000.00	31,000,000.00
22020406	OTHER MAINTENANCE SERVICES	2,000,000.00	2,000,000.00	3,000,000.00

220206	OTHER SERVICES - GENERAL	48,200,000.00	46,500,000.00	61,400,000.00
22020601	SECURITY SERVICES	43,200,000.00	43,000,000.00	38,400,000.00
22020610	OTHER SERVICES	5,000,000.00	3,500,000.00	23,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,000,000.00	2,000,000.00	7,000,000.00
22020701	FINANCIAL CONSULTING	3,000,000.00	2,000,000.00	4,000,000.00
22020708	MEDICAL CONSULTING	1,000,000.00	-	1,000,000.00
22020709	RESEARCH SERVICES	2,000,000.00	-	2,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	58,500,000.00	33,500,000.00	138,300,000.00
22021001	ENTERTAINMENT & HOSPITALITY	27,500,000.00	7,500,000.00	47,300,000.00
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	1,000,000.00	1,000,000.00	1,000,000.00
22021025	SPECIAL ADVOCACY, SENSITIZATION AND CAMPAIGN	10,000,000.00	5,000,000.00	10,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	756,904,559.00	685,390,591.00	960,600,125.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	756,904,559.00	685,390,591.00	960,600,125.00
22040101	GRANTS TO STATE GOVERNMENT - RECURRENT	535,484,635.00	493,473,212.00	718,738,742.00
22040103	GRANTS TO LOCAL GOVERNMENTS - RECURRENT	145,460,522.00	127,270,178.00	169,976,380.00
22040105	GRANTS TO GOVERNMENT AGENCIES - RECURRENT	75,959,402.00	64,647,201.00	71,885,003.00
23	CAPITAL EXPENDITURE	4,811,340,641.00	2,352,681,908.00	5,856,707,666.00
2301	FIXED ASSETS PURCHASED	1,903,768,319.00	1,099,000,000.00	2,650,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,903,768,319.00	1,099,000,000.00	2,650,000,000.00
23010101	PURCHASE / ACQUISITION OF LAND	30,000,000.00	30,000,000.00	100,000,000.00
23010104	PURCHASE MOTOR CYCLES	17,768,319.00	10,000,000.00	20,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	110,000,000.00	100,000,000.00	310,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	20,000,000.00	-	40,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	108,000,000.00	88,000,000.00	138,000,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	5,000,000.00	-	5,000,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	1,000,000.00	1,000,000.00	2,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	1,130,000,000.00	528,000,000.00	1,380,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	200,000,000.00	200,000,000.00	300,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	20,000,000.00	20,000,000.00	50,000,000.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	220,000,000.00	120,000,000.00	150,000,000.00
23010139	PURCHASE OF TRANSFORMERS AND SPARE PARTS	40,000,000.00	-	150,000,000.00
23010142	PURCHASE OF INFORMATION EQUIPMENTS	2,000,000.00	2,000,000.00	5,000,000.00

2302	CONSTRUCTION / PROVISION	163,500,000.00	133,500,000.00	255,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	163,500,000.00	133,500,000.00	255,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	30,000,000.00	30,000,000.00	60,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	30,000,000.00	-	50,000,000.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	-	-	20,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	50,000,000.00	50,000,000.00	40,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	20,500,000.00	20,500,000.00	35,000,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	3,000,000.00	3,000,000.00	10,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	30,000,000.00	30,000,000.00	40,000,000.00
2303	REHABILITATION / REPAIRS	1,713,072,322.00	643,181,908.00	2,033,707,666.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	1,713,072,322.00	643,181,908.00	2,033,707,666.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70,000,000.00	70,000,000.00	90,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	150,000,000.00	25,000,000.00	350,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	80,000,000.00	80,000,000.00	65,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	20,000,000.00	-	50,000,000.00
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	5,000,000.00	-	5,000,000.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	1,000,000.00	1,000,000.00	1,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	5,000,000.00	-	10,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	771,072,322.00	176,181,908.00	636,207,666.00
23030115	REHABILITATION / REPAIRS - WATER-WAY	85,000,000.00	35,000,000.00	100,000,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	31,000,000.00	11,000,000.00	11,500,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	240,000,000.00	70,000,000.00	280,000,000.00
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	30,000,000.00	-	50,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	100,000,000.00	90,000,000.00	160,000,000.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	5,000,000.00	5,000,000.00	5,000,000.00
23030126	REHABILITATION/REPAIRS OF CEMETERIES	20,000,000.00	20,000,000.00	60,000,000.00
23030129	REHABILITATION/REPAIRS- MOSQUES	100,000,000.00	60,000,000.00	160,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	54,000,000.00	44,000,000.00	66,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	54,000,000.00	44,000,000.00	66,000,000.00
23040101	TREE PLANTING	8,000,000.00	8,000,000.00	8,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	3,000,000.00	3,000,000.00	15,000,000.00
23040105	WATER POLLUTION PREVENTION & CONTROL	20,000,000.00	20,000,000.00	20,000,000.00
23040106	FISH PRESERVATION	23,000,000.00	13,000,000.00	23,000,000.00
2305	OTHER CAPITAL PROJECTS	977,000,000.00	433,000,000.00	852,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	977,000,000.00	433,000,000.00	852,000,000.00
23050101	RESEARCH AND DEVELOPMENT	500,000,000.00	100,000,000.00	300,000,000.00
23050103	MONITORING AND EVALUATION	1,000,000.00	-	12,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	30,000,000.00	50,000,000.00	40,000,000.00
23050108	SPECIAL GRANTS AND INTERVENTION	446,000,000.00	283,000,000.00	500,000,000.00

2.E Expenditure by Function

Table 10: Total Expenditure by Function

321102 - Arewa Local Government, Kebbi State - 2025 Budget: Total Expenditure by Function

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<i>Total Expenditure</i>	<i>6,684,628,896.00</i>	<i>3,950,713,830.00</i>	<i>8,155,395,399.00</i>
701	GENERAL PUBLIC SERVICES	1,143,906,188.00	985,499,344.00	1,845,455,841.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL A	490,911,149.00	399,276,566.00	726,665,702.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	101,939,607.00	63,763,687.00	134,568,060.00
70112	FINANCIAL AND FISCAL AFFAIRS	388,971,542.00	335,512,879.00	592,097,642.00
7013	GENERAL SERVICES	652,995,039.00	586,222,778.00	1,118,790,139.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	25,262,694.00	6,500,000.00	28,451,694.00
70133	OTHER GENERAL SERVICES	627,732,345.00	579,722,778.00	1,090,338,445.00
703	PUBLIC ORDER AND SAFETY	30,000,000.00	20,000,000.00	30,000,000.00
7032	FIRE PROTECTION SERVICES	10,000,000.00	-	10,000,000.00
70321	FIRE PROTECTION SERVICES	10,000,000.00	-	10,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	20,000,000.00	20,000,000.00	20,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	20,000,000.00	20,000,000.00	20,000,000.00
704	ECONOMIC AFFAIRS	2,539,698,756.00	1,054,808,342.00	2,845,834,100.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	20,000,000.00	-	20,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20,000,000.00	-	20,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,360,521,612.00	737,521,612.00	1,663,021,612.00
70421	AGRICULTURE	1,360,521,612.00	737,521,612.00	1,663,021,612.00
7043	FUEL AND ENERGY	190,000,000.00	-	250,000,000.00
70435	ELECTRICITY	190,000,000.00	-	250,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	46,604,822.00	46,604,822.00	46,604,822.00
70443	CONSTRUCTION	46,604,822.00	46,604,822.00	46,604,822.00
7045	TRANSPORT	922,572,322.00	270,681,908.00	866,207,666.00
70451	ROAD TRANSPORT	837,572,322.00	185,681,908.00	721,207,666.00
70452	WATER TRANSPORT	85,000,000.00	85,000,000.00	145,000,000.00
705	ENVIRONMENTAL PROTECTION	58,000,000.00	58,000,000.00	95,000,000.00
7051	WASTE MANAGEMENT	58,000,000.00	58,000,000.00	95,000,000.00
70511	WASTE MANAGEMENT	58,000,000.00	58,000,000.00	95,000,000.00

706	HOUSING AND COMMUNITY AMMENITIES	251,000,000.00	46,000,000.00	501,500,000.00
7062	COMMUNITY DEVELOPMENT	51,000,000.00	1,000,000.00	51,500,000.00
70621	COMMUNITY DEVELOPMENT	51,000,000.00	1,000,000.00	51,500,000.00
7063	WATER SUPPLY	170,000,000.00	45,000,000.00	400,000,000.00
70631	WATER SUPPLY	170,000,000.00	45,000,000.00	400,000,000.00
7064	STREET LIGHTING	30,000,000.00	-	50,000,000.00
70641	STREET LIGHTING	30,000,000.00	-	50,000,000.00
707	HEALTH	346,228,730.00	316,728,730.00	421,228,730.00
7074	PUBLIC HEALTH SERVICES	146,000,000.00	126,000,000.00	158,000,000.00
70741	PUBLIC HEALTH SERVICES	146,000,000.00	126,000,000.00	158,000,000.00
7076	HEALTH N.E.C.	200,228,730.00	190,728,730.00	263,228,730.00
70761	HEALTH N.E.C.	200,228,730.00	190,728,730.00	263,228,730.00
708	RECREATION, CULTURE AND RELIGION	976,886,190.00	442,573,989.00	849,811,791.00
7081	RECREATIONAL AND SPORTING SERVICES	2,000,000.00	2,000,000.00	3,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	2,000,000.00	2,000,000.00	3,000,000.00
7082	CULTURAL SERVICES	172,386,190.00	178,073,989.00	176,811,791.00
70821	CULTURAL SERVICES	172,386,190.00	178,073,989.00	176,811,791.00
7083	BROADCASTING AND PUBLISHING SERVICES	2,500,000.00	2,500,000.00	10,000,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	2,500,000.00	2,500,000.00	10,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	800,000,000.00	260,000,000.00	660,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	800,000,000.00	260,000,000.00	660,000,000.00
709	EDUCATION	755,646,536.00	653,011,033.00	1,007,454,476.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	620,401,248.00	517,765,745.00	852,209,188.00
70912	PRIMARY EDUCATION	620,401,248.00	517,765,745.00	852,209,188.00
7098	EDUCATION N.E.C.	135,245,288.00	135,245,288.00	155,245,288.00
70981	EDUCATION N.E.C.	135,245,288.00	135,245,288.00	155,245,288.00
710	SOCIAL PROTECTION	583,262,496.00	374,092,392.00	559,110,461.00
7102	OLD AGE	193,262,496.00	117,092,392.00	239,110,461.00
71021	OLD AGE	193,262,496.00	117,092,392.00	239,110,461.00
7104	FAMILY AND CHILDREN	30,000,000.00	10,000,000.00	10,000,000.00
71041	FAMILY AND CHILDREN	30,000,000.00	10,000,000.00	10,000,000.00
7105	UNEMPLOYMENT	360,000,000.00	247,000,000.00	310,000,000.00
71051	UNEMPLOYMENT	360,000,000.00	247,000,000.00	310,000,000.00

Table 11: Personnel Expenditure by Function

321102 - Arewa Local Government, Kebbi State - 2025 Budget: Personnel Expenditure by Function

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<i>Total Personnel Expenditure</i>	<i>916,183,696.00</i>	<i>771,141,331.00</i>	<i>1,009,387,608.00</i>
701	GENERAL PUBLIC SERVICES	284,744,771.00	215,872,510.00	332,100,718.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL	200,884,595.00	170,084,595.00	223,177,174.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	75,816,220.00	45,016,220.00	97,816,220.00
70112	FINANCIAL AND FISCAL AFFAIRS	125,068,375.00	125,068,375.00	125,360,954.00
7013	GENERAL SERVICES	83,860,176.00	45,787,915.00	108,923,544.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	18,762,694.00	-	19,951,694.00
70133	OTHER GENERAL SERVICES	65,097,482.00	45,787,915.00	88,971,850.00
704	ECONOMIC AFFAIRS	100,626,434.00	100,626,434.00	100,626,434.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	54,021,612.00	54,021,612.00	54,021,612.00
70421	AGRICULTURE	54,021,612.00	54,021,612.00	54,021,612.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	46,604,822.00	46,604,822.00	46,604,822.00
70443	CONSTRUCTION	46,604,822.00	46,604,822.00	46,604,822.00
707	HEALTH	125,377,919.00	125,377,919.00	125,377,919.00
7076	HEALTH N.E.C.	125,377,919.00	125,377,919.00	125,377,919.00
70761	HEALTH N.E.C.	125,377,919.00	125,377,919.00	125,377,919.00
708	RECREATION, CULTURE AND RELIGION	76,926,788.00	76,926,788.00	76,926,788.00
7082	CULTURAL SERVICES	76,926,788.00	76,926,788.00	76,926,788.00
70821	CULTURAL SERVICES	76,926,788.00	76,926,788.00	76,926,788.00
709	EDUCATION	135,245,288.00	135,245,288.00	135,245,288.00
7098	EDUCATION N.E.C.	135,245,288.00	135,245,288.00	135,245,288.00
70981	EDUCATION N.E.C	135,245,288.00	135,245,288.00	135,245,288.00
710	SOCIAL PROTECTION	193,262,496.00	117,092,392.00	239,110,461.00
7102	OLD AGE	193,262,496.00	117,092,392.00	239,110,461.00
71021	OLD AGE	193,262,496.00	117,092,392.00	239,110,461.00

Table 12: Overhead Expenditure by Function

321102 - Arewa Local Government, Kebbi State - 2025 Budget: Overhead Expenditure by Function

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<i>Total Overhead Expenditure</i>	<i>957,104,559.00</i>	<i>826,890,591.00</i>	<i>1,289,300,125.00</i>
701	GENERAL PUBLIC SERVICES	209,393,098.00	158,626,834.00	281,355,123.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL A	121,258,235.00	78,191,971.00	193,488,528.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	26,123,387.00	18,747,467.00	36,751,840.00
70112	FINANCIAL AND FISCAL AFFAIRS	95,134,848.00	59,444,504.00	156,736,688.00
7013	GENERAL SERVICES	88,134,863.00	80,434,863.00	87,866,595.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	6,500,000.00	6,500,000.00	8,500,000.00
70133	OTHER GENERAL SERVICES	81,634,863.00	73,934,863.00	79,366,595.00
704	ECONOMIC AFFAIRS	27,000,000.00	14,000,000.00	48,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	10,500,000.00	4,500,000.00	13,000,000.00
70421	AGRICULTURE	10,500,000.00	4,500,000.00	13,000,000.00
7045	TRANSPORT	16,500,000.00	9,500,000.00	35,000,000.00
70451	ROAD TRANSPORT	16,500,000.00	9,500,000.00	35,000,000.00
707	HEALTH	74,850,811.00	65,350,811.00	137,850,811.00
7076	HEALTH N.E.C.	74,850,811.00	65,350,811.00	137,850,811.00
70761	HEALTH N.E.C.	74,850,811.00	65,350,811.00	137,850,811.00
708	RECREATION, CULTURE AND RELIGION	85,459,402.00	71,147,201.00	89,885,003.00
7082	CULTURAL SERVICES	85,459,402.00	71,147,201.00	89,885,003.00
70821	CULTURAL SERVICES	85,459,402.00	71,147,201.00	89,885,003.00
709	EDUCATION	560,401,248.00	517,765,745.00	732,209,188.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	560,401,248.00	517,765,745.00	732,209,188.00
70912	PRIMARY EDUCATION	560,401,248.00	517,765,745.00	732,209,188.00

Table 13: Capital Expenditure by Function

321102 - Arewa Local Government, Kebbi State - 2025 Budget: Capital Expenditure by Function

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<i>Total Capital Expenditure</i>	<i>4,811,340,641.00</i>	<i>2,352,681,908.00</i>	<i>5,856,707,666.00</i>
701	GENERAL PUBLIC SERVICES	649,768,319.00	611,000,000.00	1,232,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL A	168,768,319.00	151,000,000.00	310,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	168,768,319.00	151,000,000.00	310,000,000.00
7013	GENERAL SERVICES	481,000,000.00	460,000,000.00	922,000,000.00
70133	OTHER GENERAL SERVICES	481,000,000.00	460,000,000.00	922,000,000.00
703	PUBLIC ORDER AND SAFETY	30,000,000.00	20,000,000.00	30,000,000.00
7032	FIRE PROTECTION SERVICES	10,000,000.00	-	10,000,000.00
70321	FIRE PROTECTION SERVICES	10,000,000.00	-	10,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	20,000,000.00	20,000,000.00	20,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	20,000,000.00	20,000,000.00	20,000,000.00
704	ECONOMIC AFFAIRS	2,412,072,322.00	940,181,908.00	2,697,207,666.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	20,000,000.00	-	20,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20,000,000.00	-	20,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,296,000,000.00	679,000,000.00	1,596,000,000.00
70421	AGRICULTURE	1,296,000,000.00	679,000,000.00	1,596,000,000.00
7043	FUEL AND ENERGY	190,000,000.00	-	250,000,000.00
70435	ELECTRICITY	190,000,000.00	-	250,000,000.00
7045	TRANSPORT	906,072,322.00	261,181,908.00	831,207,666.00
70451	ROAD TRANSPORT	821,072,322.00	176,181,908.00	686,207,666.00
70452	WATER TRANSPORT	85,000,000.00	85,000,000.00	145,000,000.00
705	ENVIRONMENTAL PROTECTION	58,000,000.00	58,000,000.00	95,000,000.00
7051	WASTE MANAGEMENT	58,000,000.00	58,000,000.00	95,000,000.00
70511	WASTE MANAGEMENT	58,000,000.00	58,000,000.00	95,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	251,000,000.00	46,000,000.00	501,500,000.00
7062	COMMUNITY DEVELOPMENT	51,000,000.00	1,000,000.00	51,500,000.00
70621	COMMUNITY DEVELOPMENT	51,000,000.00	1,000,000.00	51,500,000.00
7063	WATER SUPPLY	170,000,000.00	45,000,000.00	400,000,000.00
70631	WATER SUPPLY	170,000,000.00	45,000,000.00	400,000,000.00
7064	STREET LIGHTING	30,000,000.00	-	50,000,000.00
70641	STREET LIGHTING	30,000,000.00	-	50,000,000.00

707	HEALTH	146,000,000.00	126,000,000.00	158,000,000.00
7074	PUBLIC HEALTH SERVICES	146,000,000.00	126,000,000.00	158,000,000.00
70741	PUBLIC HEALTH SERVICES	146,000,000.00	126,000,000.00	158,000,000.00
708	RECREATION, CULTURE AND RELIGION	814,500,000.00	294,500,000.00	683,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	2,000,000.00	2,000,000.00	3,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	2,000,000.00	2,000,000.00	3,000,000.00
7082	CULTURAL SERVICES	10,000,000.00	30,000,000.00	10,000,000.00
70821	CULTURAL SERVICES	10,000,000.00	30,000,000.00	10,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	2,500,000.00	2,500,000.00	10,000,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	2,500,000.00	2,500,000.00	10,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	800,000,000.00	260,000,000.00	660,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	800,000,000.00	260,000,000.00	660,000,000.00
709	EDUCATION	60,000,000.00	-	140,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	60,000,000.00	-	120,000,000.00
70912	PRIMARY EDUCATION	60,000,000.00	-	120,000,000.00
7098	EDUCATION N.E.C.	-	-	20,000,000.00
70981	EDUCATION N.E.C	-	-	20,000,000.00
710	SOCIAL PROTECTION	390,000,000.00	257,000,000.00	320,000,000.00
7104	FAMILY AND CHILDREN	30,000,000.00	10,000,000.00	10,000,000.00
71041	FAMILY AND CHILDREN	30,000,000.00	10,000,000.00	10,000,000.00
7105	UNEMPLOYMENT	360,000,000.00	247,000,000.00	310,000,000.00
71051	UNEMPLOYMENT	360,000,000.00	247,000,000.00	310,000,000.00

2.F Expenditure by Location

Table 144: Total Expenditure by Location

321102 - Arewa Local Government, Kebbi State - 2025 Budget: Total Expenditure by Location

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
321	Kebbi State	6,684,628,896.00	3,950,713,830.00	8,155,395,399.00
3211	Zone 1 - Kebbi North	6,684,628,896.00	3,950,713,830.00	8,155,395,399.00
321102	Arewa	6,684,628,896.00	3,950,713,830.00	8,155,395,399.00
32110205	Feske/jaffeji	20,000,000.00	20,000,000.00	20,000,000.00
32110206	Gorun Dikko	1,000,000.00	1,000,000.00	1,500,000.00
32110208	Kangiwa	295,000,000.00	240,000,000.00	655,000,000.00
32110210	Sarka/dantsoho	100,000,000.00	-	186,207,666.00
32110211	Yeldu	65,500,000.00	65,500,000.00	75,000,000.00
32110297	LG Wide - Arewa LG	6,203,128,896.00	3,624,213,830.00	7,217,687,733.00

Table 15: Personnel Expenditure by Location

321102 - Arewa Local Government, Kebbi State - 2025 Budget: Personnel Expenditure by Location

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
321	Kebbi State	916,183,696.00	771,141,331.00	1,009,387,608.00
3211	Zone 1 - Kebbi North	916,183,696.00	771,141,331.00	1,009,387,608.00
321102	Arewa	916,183,696.00	771,141,331.00	1,009,387,608.00
32110297	LG Wide - Arewa LG	916,183,696.00	771,141,331.00	1,009,387,608.00

Table 16: Overhead Expenditure by Location

321102 - Arewa Local Government, Kebbi State - 2025 Budget: Overhead Expenditure by Location

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
321	Kebbi State	957,104,559.00	826,890,591.00	1,289,300,125.00
3211	Zone 1 - Kebbi North	957,104,559.00	826,890,591.00	1,289,300,125.00
321102	Arewa	957,104,559.00	826,890,591.00	1,289,300,125.00
32110297	LG Wide - Arewa LG	957,104,559.00	826,890,591.00	1,289,300,125.00

Table 17: Capital Expenditure by Location

321102 - Arewa Local Government, Kebbi State - 2025 Budget: Capital Expenditure by Location

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
321	Kebbi State	4,811,340,641.00	2,352,681,908.00	5,856,707,666.00
3211	Zone 1 - Kebbi North	4,811,340,641.00	2,352,681,908.00	5,856,707,666.00
321102	Arewa	4,811,340,641.00	2,352,681,908.00	5,856,707,666.00
32110205	Feske/jaffeji	20,000,000.00	20,000,000.00	20,000,000.00
32110206	Gorun Dikko	1,000,000.00	1,000,000.00	1,500,000.00
32110208	Kangiwa	295,000,000.00	240,000,000.00	655,000,000.00
32110210	Sarka/dantsoho	100,000,000.00	-	186,207,666.00
32110211	Yeldu	65,500,000.00	65,500,000.00	75,000,000.00
32110297	LG Wide - Arewa LG	4,329,840,641.00	2,026,181,908.00	4,919,000,000.00

2.G Capital Expenditure Details

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

321102 - Arewa Local Government, Kebbi State - 2025 Budget: Capital Projects

Project Name	Program me Code	Administrative Code and Description	Economic Code and Description	Location Code and Description	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
Total Capital Expenditure					4,811,340,641.00	2,352,681,908.00	5,856,707,666.00
PURCHASE AND DISTRIBUTION OF FERTILIZER to 30,000 FFA	010102	021500100100 - DEPARTMENT OF AGR	23010100 - PURCHASE OF FIXED	32110297 - LG Wide	600,000,000.00	200,000,000.00	600,000,000.00
PURCHASE OF AGRO CHEMICAL	010102	021500100100 - DEPARTMENT OF AGR	23010100 - PURCHASE OF FIXED	32110297 - LG Wide	200,000,000.00	170,000,000.00	450,000,000.00
REHABILITATION OF FERTILIZER STORE	010102	021500100100 - DEPARTMENT OF AGR	23030100 - REHABILITATION / RE	32110297 - LG Wide	5,000,000.00	-	10,000,000.00
PURCHASE OF GRAINS	010102	021500100100 - DEPARTMENT OF AGR	23010100 - PURCHASE OF FIXED	32110297 - LG Wide	300,000,000.00	140,000,000.00	300,000,000.00
PURCHASE OF 40NO. 3" WATER PUMP	010102	021500100100 - DEPARTMENT OF AGR	23010100 - PURCHASE OF FIXED	32110297 - LG Wide	30,000,000.00	18,000,000.00	30,000,000.00
LOCAL PARTICIPATION ON AGRICULTURE (TRADE FAIR)	010102	021500100100 - DEPARTMENT OF AGR	23050100 - ACQUISITION OF NON	32110297 - LG Wide	20,000,000.00	20,000,000.00	30,000,000.00
PURCHASE OF VETERINARY DRUGS	010205	021500100100 - DEPARTMENT OF AGR	23010100 - PURCHASE OF FIXED	32110297 - LG Wide	30,000,000.00	30,000,000.00	50,000,000.00
REHABILITATION OF VETERINARY CLINIC AT YELDU	010205	021500100100 - DEPARTMENT OF AGR	23030100 - REHABILITATION / RE	32110211 - Yeldu	30,000,000.00	30,000,000.00	35,000,000.00
REHABILITATION OF ABATTOIRS AT AREWA	010205	021500100100 - DEPARTMENT OF AGR	23030100 - REHABILITATION / RE	32110297 - LG Wide	20,000,000.00	20,000,000.00	30,000,000.00
DEMARCATON OF GRAZING RESERVE	010205	021500100100 - DEPARTMENT OF AGR	23020100 - CONSTRUCTION / PRC	32110297 - LG Wide	10,000,000.00	10,000,000.00	10,000,000.00
POULTRY MAINTENANCE AT AREWA	010205	021500100100 - DEPARTMENT OF AGR	23030100 - REHABILITATION / RE	32110208 - Kangiwa	-	-	-
AMENITY/INSTITUTION PLANTING AT AREWA	010201	021500100100 - DEPARTMENT OF AGR	23040100 - PRESERVATION OF TH	32110297 - LG Wide	2,000,000.00	2,000,000.00	2,000,000.00
ESTABLISHMENT OF NURSERY (KANGIWA)	010201	021500100100 - DEPARTMENT OF AGR	23040100 - PRESERVATION OF TH	32110297 - LG Wide	3,000,000.00	3,000,000.00	3,000,000.00
TREE PLANTING CAMPING AT AREWA	010201	021500100100 - DEPARTMENT OF AGR	23040100 - PRESERVATION OF TH	32110297 - LG Wide	3,000,000.00	3,000,000.00	3,000,000.00
ESTABLISHMENT OF ARABIC GUM ACROSS LGA	010201	021500100100 - DEPARTMENT OF AGR	23040100 - PRESERVATION OF TH	32110297 - LG Wide	-	-	-
ESTABLISHMENT OF FISH POND AT KANGIWA	010206	021500100100 - DEPARTMENT OF AGR	23040100 - PRESERVATION OF TH	32110208 - Kangiwa	20,000,000.00	10,000,000.00	20,000,000.00
PURCHASE OF CANOE AT AREWA	010206	021500100100 - DEPARTMENT OF AGR	23040100 - PRESERVATION OF TH	32110297 - LG Wide	20,000,000.00	20,000,000.00	20,000,000.00
PURCHASE OF FINGER LINKS ACROSS THE LGA	010206	021500100100 - DEPARTMENT OF AGR	23040100 - PRESERVATION OF TH	32110297 - LG Wide	3,000,000.00	3,000,000.00	3,000,000.00
PURCHASE OF 10no. SAWING AND 10no. KNITTING MACHINE	131001	022000100100 - DEPARTMENT FINANC	23010100 - PURCHASE OF FIXED	32110297 - LG Wide	20,000,000.00	20,000,000.00	50,000,000.00
PURCHASE OF REFUSE COLLECTION	131001	022000100100 - DEPARTMENT FINANC	23010100 - PURCHASE OF FIXED	32110297 - LG Wide	-	-	-
SUPPORT TO ESTABLISHED SMALL SCALE INDUSTRIES	131001	022000100100 - DEPARTMENT FINANC	23050100 - ACQUISITION OF NON	32110297 - LG Wide	1,000,000.00	1,000,000.00	40,000,000.00
REHABILITATION OF KANGIWA MARKET	131001	022000100100 - DEPARTMENT FINANC	23030100 - REHABILITATION / RE	32110208 - Kangiwa	40,000,000.00	40,000,000.00	100,000,000.00
REHABILITATION OF YELDU MOTOR PARK	131001	022000100100 - DEPARTMENT FINANC	23030100 - REHABILITATION / RE	32110211 - Yeldu	35,000,000.00	35,000,000.00	35,000,000.00
PURCHASE OF 10 NO. MOTOR CYCLE FOR REVENUE OFFICER	131001	022000100100 - DEPARTMENT FINANC	23010100 - PURCHASE OF FIXED	32110297 - LG Wide	17,768,319.00	10,000,000.00	20,000,000.00
CONSTRUCTION OF 5NO. MARKET STALL IN KANGIWA	131001	022000100100 - DEPARTMENT FINANC	23020100 - CONSTRUCTION / PRC	32110208 - Kangiwa	30,000,000.00	30,000,000.00	40,000,000.00
RENOVATION OF LUCK- UP SHOP	131001	022000100100 - DEPARTMENT FINANC	23030100 - REHABILITATION / RE	32110297 - LG Wide	25,000,000.00	15,000,000.00	25,000,000.00

REHABILITATION OF P.H.C (KANGIWA)	040103	052100100100 - DEPARTMENT OF MED	23030100 - REHABILITATION / RE	32110208 - Kangiwa	50,000,000.00	50,000,000.00	30,000,000.00
REPAIRS OF AMBULANCE	040103	052100100100 - DEPARTMENT OF MED	23010100 - PURCHASE OF FIXED	32110297 - LG Wid	10,000,000.00	10,000,000.00	10,000,000.00
PURCHASE OF HOSPITAL EQUIPMENT	040103	052100100100 - DEPARTMENT OF MED	23010100 - PURCHASE OF FIXED	32110297 - LG Wid	20,000,000.00	20,000,000.00	30,000,000.00
PURCHASE DRUGS	040103	052100100100 - DEPARTMENT OF MED	23010100 - PURCHASE OF FIXED	32110297 - LG Wid	50,000,000.00	30,000,000.00	50,000,000.00
PURCHASE OF ITEMS FOR ROUTINE IMMUNIZATION	040103	052100100100 - DEPARTMENT OF MED	23010100 - PURCHASE OF FIXED	32110297 - LG Wid	5,000,000.00	5,000,000.00	5,000,000.00
SUPPORT TO NUTRITION ACTIVITIES	040103	052100100100 - DEPARTMENT OF MED	23050100 - ACQUISITION OF NON	32110297 - LG Wid	5,000,000.00	5,000,000.00	20,000,000.00
CONSTRUCTION OF 10NO. PIT LATRINE ACROSS THE LGA	040103	052100100100 - DEPARTMENT OF MED	23020100 - CONSTRUCTION / PRG	32110297 - LG Wid	3,000,000.00	3,000,000.00	10,000,000.00
PURCHASE OF INSECTICIDE NETS ACROSS THE LOCAL GOVERNMENT	040103	052100100100 - DEPARTMENT OF MED	23010100 - PURCHASE OF FIXED	32110297 - LG Wid	3,000,000.00	3,000,000.00	3,000,000.00
PURCHASE OF INFORMATION EQUIPMENT	111001	051700100100 - DEPARTMENT OF SOC	23010100 - PURCHASE OF FIXED	32110297 - LG Wid	2,000,000.00	2,000,000.00	5,000,000.00
CONSTRUCTION OF TELEVISION VIEWING CENTER	111001	051700100100 - DEPARTMENT OF SOC	23020100 - CONSTRUCTION / PRG	32110211 - Yeldu	500,000.00	500,000.00	5,000,000.00
REHABILITATION OF TOWN HALL	111001	051700100100 - DEPARTMENT OF SOC	23030100 - REHABILITATION / RE	32110206 - Gorun I	1,000,000.00	1,000,000.00	1,500,000.00
REHABILITATION OF WOMEN CENTRE	111001	051700100100 - DEPARTMENT OF SOC	23030100 - REHABILITATION / RE	32110297 - LG Wid	30,000,000.00	10,000,000.00	10,000,000.00
PURCHASE OF SPORT EQUIPMENT	111001	051700100100 - DEPARTMENT OF SOC	23010100 - PURCHASE OF FIXED	32110297 - LG Wid	1,000,000.00	1,000,000.00	2,000,000.00
REHABILITATION OF STADIUM	111001	051700100100 - DEPARTMENT OF SOC	23030100 - REHABILITATION / RE	32110297 - LG Wid	1,000,000.00	1,000,000.00	1,000,000.00
YOUTH EMPOWERMENT ACROSS ALL WARDS OF LGA WITH SKILLS ACQUISITION CENTRES	111001	051700100100 - DEPARTMENT OF SOC	23050100 - ACQUISITION OF NON	32110297 - LG Wid	130,000,000.00	117,000,000.00	150,000,000.00
PURCHASE OF SERVICE MATERIALS FOR NYSC/ELECTORAL COMMISSION	111001	051700100100 - DEPARTMENT OF SOC	23010100 - PURCHASE OF FIXED	32110297 - LG Wid	200,000,000.00	120,000,000.00	130,000,000.00
SUPPORT TO CULTURAL AND TRADITIONAL ACTIVITIES (HOREN)	111001	051700100100 - DEPARTMENT OF SOC	23050100 - ACQUISITION OF NON	32110297 - LG Wid	10,000,000.00	30,000,000.00	10,000,000.00
PROVISION OF SERVICE MATERIALS AND SALLAH CELEBRATIONS	111001	051700100100 - DEPARTMENT OF SOC	23050100 - ACQUISITION OF NON	32110297 - LG Wid	200,000,000.00	100,000,000.00	200,000,000.00
SUPPORT TO THE COMMUNITY WITH FLOOD AND DISASTER	111001	051700100100 - DEPARTMENT OF SOC	23050100 - ACQUISITION OF NON	32110297 - LG Wid	50,000,000.00	-	50,000,000.00
REHABILITATION OF SKILLS ACQUISITION CENTRE (KANGIWA)	111001	051700100100 - DEPARTMENT OF SOC	23030100 - REHABILITATION / RE	32110208 - Kangiwa	20,000,000.00	-	20,000,000.00
SUPPORT TO THE COMMUNITY WITH FLOOD AND DISASTER	111001	051700100100 - DEPARTMENT OF SOC	23050100 - ACQUISITION OF NON	32110297 - LG Wid	-	-	-
REHABILITATION OF SKILLS ACQUISITION CENTRES (KANGIWA)	111001	051700100100 - DEPARTMENT OF SOC	23030100 - REHABILITATION / RE	32110297 - LG Wid	10,000,000.00	10,000,000.00	10,000,000.00
REHABILITATION OF POLICE OUT POST	111001	051700100100 - DEPARTMENT OF SOC	23030100 - REHABILITATION / RE	32110205 - Feske/ja	20,000,000.00	20,000,000.00	20,000,000.00
COMMUNITY BASE POVERTY REDUCTION PROGRESS (CPRP)	111001	051700100100 - DEPARTMENT OF SOC	23050100 - ACQUISITION OF NON	32110297 - LG Wid	50,000,000.00	50,000,000.00	20,000,000.00
REHABILITATION OF CEMENTRIES	111001	051700100100 - DEPARTMENT OF SOC	23030100 - REHABILITATION / RE	32110297 - LG Wid	20,000,000.00	20,000,000.00	60,000,000.00
REHABILITATION OF MOSQUE	111001	051700100100 - DEPARTMENT OF SOC	23030100 - REHABILITATION / RE	32110297 - LG Wid	60,000,000.00	60,000,000.00	100,000,000.00
COMMUNITY DEVELOPMENT ASSISTANCE (HAJJ SERVICES)	111001	051700100100 - DEPARTMENT OF SOC	23050100 - ACQUISITION OF NON	32110297 - LG Wid	500,000,000.00	100,000,000.00	300,000,000.00
SUPPORT TO NATIONAL POPULATION CENTRE (NPC)	111001	051700100100 - DEPARTMENT OF SOC	23050100 - ACQUISITION OF NON	32110297 - LG Wid	1,000,000.00	-	2,000,000.00
SUPPORT TO DEVELOPMENT EXCHANGE PARTNERS	111001	051700100100 - DEPARTMENT OF SOC	23050100 - ACQUISITION OF NON	32110297 - LG Wid	-	-	10,000,000.00
PURCHASE OF FURNITURE	131001	016200100100 - ADMINISTRATION & G	23010100 - PURCHASE OF FIXED	32110208 - Kangiwa	10,000,000.00	-	20,000,000.00
PURCHASE 2NO. TOYOTA HILUX FOR CHAIRMAN & VICE CHAIRMAN	131001	016200100100 - ADMINISTRATION & G	23010100 - PURCHASE OF FIXED	32110208 - Kangiwa	100,000,000.00	90,000,000.00	300,000,000.00
REHABILITATION OF L/GOV'T SECRETARIAT	131001	016200100100 - ADMINISTRATION & G	23030100 - REHABILITATION / RE	32110208 - Kangiwa	20,000,000.00	20,000,000.00	100,000,000.00
SUPPORT TO SECURITY AND LOGISTICS	131001	016200100100 - ADMINISTRATION & G	23010100 - PURCHASE OF FIXED	32110297 - LG Wid	200,000,000.00	200,000,000.00	300,000,000.00
SUSTAINING OF AREA DEVELOPMENT	131001	016200100100 - ADMINISTRATION & G	23050100 - ACQUISITION OF NON	32110297 - LG Wid	10,000,000.00	10,000,000.00	20,000,000.00
REHABILITATION OF STAFF HOUSES	131001	016200100100 - ADMINISTRATION & G	23030100 - REHABILITATION / RE	32110297 - LG Wid	10,000,000.00	10,000,000.00	20,000,000.00
REHABILITATION OF GUEST HOUSE	131001	016200100100 - ADMINISTRATION & G	23030100 - REHABILITATION / RE	32110297 - LG Wid	10,000,000.00	10,000,000.00	30,000,000.00
REHABILITATION OF DISTRICT /VILLAGE HEAD HOUSE (MASA)	131001	016200100100 - ADMINISTRATION & G	23030100 - REHABILITATION / RE	32110297 - LG Wid	50,000,000.00	50,000,000.00	40,000,000.00

REHABILITATION OF WORKSHOP	171001	023400100100 - DEPARTMENT OF WOR	23030100 - REHABILITATION / RE	32110297 - LG Wide	5,000,000.00	5,000,000.00	5,000,000.00
LAND ACQUISITION AND PAYMENT OF COMPENSATION	171001	023400100100 - DEPARTMENT OF WOR	23010100 - PURCHASE OF FIXED A	32110297 - LG Wide	30,000,000.00	30,000,000.00	100,000,000.00
REHABILITATION OF CULVERTS & DRAINAGE	171001	023400100100 - DEPARTMENT OF WOR	23020100 - CONSTRUCTION / PRC	32110297 - LG Wide	50,000,000.00	50,000,000.00	40,000,000.00
REHABILITATION AND EVACUATION OF DRAINAGE	171001	023400100100 - DEPARTMENT OF WOR	23030100 - REHABILITATION / RE	32110297 - LG Wide	35,000,000.00	35,000,000.00	50,000,000.00
CONSTRUCTION OF 15NO. REFUSE COLLECTION CENTERS AC	171001	023400100100 - DEPARTMENT OF WOR	23020100 - CONSTRUCTION / PRC	32110297 - LG Wide	20,000,000.00	20,000,000.00	30,000,000.00
PROVISION FOR ENVIRONMENTAL SANITATION	171001	023400100100 - DEPARTMENT OF WOR	23040100 - PRESERVATION OF TH	32110297 - LG Wide	3,000,000.00	3,000,000.00	15,000,000.00
CONSTRUCTION OF OPEN DUG WELL	171001	023400100100 - DEPARTMENT OF WOR	23020100 - CONSTRUCTION / PRC	32110297 - LG Wide	20,000,000.00	20,000,000.00	50,000,000.00
REHABILITATION OF 10NO. BOREHOLE ACROSS LGA (1 PER W	171001	023400100100 - DEPARTMENT OF WOR	23030100 - REHABILITATION / RE	32110297 - LG Wide	100,000,000.00	25,000,000.00	300,000,000.00
REHABILITATION OF HAND PUMPS	171001	023400100100 - DEPARTMENT OF WOR	23030100 - REHABILITATION / RE	32110297 - LG Wide	30,000,000.00	-	30,000,000.00
REHABILITATION OF WATER RECYCLATION (PIPE NETWORK	171001	023400100100 - DEPARTMENT OF WOR	23030100 - REHABILITATION / RE	32110297 - LG Wide	20,000,000.00	-	20,000,000.00
PURCHASE OF FIRE FIGHTING EQUIPMENT	171001	023400100100 - DEPARTMENT OF WOR	23010100 - PURCHASE OF FIXED A	32110297 - LG Wide	5,000,000.00	-	5,000,000.00
REHABILITATION OF FIRE SERVICE STATION	171001	023400100100 - DEPARTMENT OF WOR	23030100 - REHABILITATION / RE	32110208 - Kangiwa	5,000,000.00	-	5,000,000.00
REHABILITATION OF ROADS ACROSS (KANGIWA, CHIBIKE, KC	171001	023400100100 - DEPARTMENT OF WOR	23030100 - REHABILITATION / RE	32110297 - LG Wide	621,072,322.00	176,181,908.00	400,000,000.00
REHABILITATION OF BRIDGES (SABON GARI AND YELDU)	171001	023400100100 - DEPARTMENT OF WOR	23030100 - REHABILITATION / RE	32110297 - LG Wide	50,000,000.00	-	50,000,000.00
PURCHASE OF PLANT AND MACHINERIES	171001	023400100100 - DEPARTMENT OF WOR	23010100 - PURCHASE OF FIXED A	32110297 - LG Wide	20,000,000.00	-	20,000,000.00
REHABILITATION OF CULVERT (GURUN DIKKO, UNGUWAR SA	171001	023400100100 - DEPARTMENT OF WOR	23030100 - REHABILITATION / RE	32110297 - LG Wide	50,000,000.00	-	50,000,000.00
REHABILITATION OF LATERITIC ROADS AT TUNGAR SULE	171001	023400100100 - DEPARTMENT OF WOR	23030100 - REHABILITATION / RE	32110210 - Sarka/d	100,000,000.00	-	186,207,666.00
REHABILITATION OF STREET LIGHTING IN KANGIWA, LEMA A	171001	023400100100 - DEPARTMENT OF WOR	23030100 - REHABILITATION / RE	32110297 - LG Wide	30,000,000.00	-	50,000,000.00
REHABILITATION OF ELECTRIFICATION PROJECT AT (CHIBIKI	171001	023400100100 - DEPARTMENT OF WOR	23030100 - REHABILITATION / RE	32110297 - LG Wide	150,000,000.00	-	100,000,000.00
PURCHASE AND INSTALLATION OF TRANSFORMER AND REHA	171001	023400100100 - DEPARTMENT OF WOR	23010100 - PURCHASE OF FIXED A	32110297 - LG Wide	40,000,000.00	-	150,000,000.00

2.H Annex 1: Programme Code Description

Code	Description
1	<i>Agriculture</i>
101	<i>Effective governance of the Agriculture Sector</i>
10101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
10102	Agriculture sector coordination mechanisms
102	<i>Development of the livestock value chain</i>
10201	Ruminant (cattle, sheep & goats) production and marketing
10202	Meat processing and marketing
10203	Poultry, pig, and micro livestock production
10204	Dairy development
10205	Animal health and livestock diseases management
10206	Livestock feeds development
103	<i>Enhancement of food production and productivity</i>
10301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)
10302	Intensive crop and vegetable production (irrigation, crop diversification etc.)
10303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)
104	<i>Reduction of post-harvest losses</i>
10401	Modern technology for post-harvest storage and value addition
10402	Buffer stocking and commodity warehousing
10403	Market linkage
10404	Agricultural produce and quality control
105	<i>Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)</i>
10501	Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)
10502	Commercial coastal and inland fishing
10503	Fish processing and post-harvest management
10504	Marine industrial fishing
106	<i>Promotion of forest resource conservation and preservation of biodiversity</i>

10601	Forest regeneration and conservation
10602	Eco-tourism development
10603	Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture etc.) programme
107	Promotion of enabling environment for increased agricultural development
10701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures
10702	Youth and women In agriculture empowerment & smallholder agricultural credit strengthening
10703	Agricultural data and statistic management and institutionalisation of information and communication technology (ICT)
10704	Adaptive research, unified and all-inclusive extension services delivery
10705	Public Private Partnerships (corporate private sector, NGOs, donors & development partners, farmers organizations)
10706	Capacity building for stakeholders and professional human resources development
110	Agriculture Sector Expenditures Not Elsewhere Classified
11001	Agriculture Programme Not Elsewhere Classified
2	Societal Re-orientation
210	Societal Re-orientation - General
21001	Societal Re-orientation - General
3	Poverty Alleviation
310	Poverty Alleviation - General
31001	Poverty Alleviation - General
4	Health
401	Effective governance of the health system
40101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
40102	Human and institutional capacity performance management
40103	Health sector coordination mechanisms
40104	Integrated supportive supervision
402	Community engagement and participation in health
40201	Community interventions
40202	Community structures
403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens
40301	Reproductive, maternal and neonatal health
40302	Child health

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

41001	Health Not Elsewhere Classified
5	Education
501	Effective governance of the education system
50101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
50102	Human and institutional capacity performance management
50103	Education sector coordination mechanisms
50104	Integrated supportive supervision
502	Increase in access, retention, and completion rate at all levels
50201	Early Childhood Care, Development and Education (ECCDE)
50202	Advocacy and sensitization
50203	School feeding
50204	School-based health
50205	Parental and community support
503	Equity and inclusiveness in the provision of educational services
50301	Inclusive Education
50302	Special education
50303	Nomadic and migrants' education
50304	Second chance education
50305	Girls/Boys child education
50306	Emergency Response
504	Improved quality of teaching and learning outcomes
50401	All levels of education quality assurance
50402	Instructional and learning materials
50403	Teaching and non-teaching staff capacity building
50404	Curriculum review and development
50405	Teachers' recruitment and deployment
50406	School examination and MLA
505	Adequate infrastructure at all levels
50501	Schools' infrastructure construction and rehabilitation
50502	Furnishing

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

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