



KEBBI STATE GOVERNMENT, NIGERIA

ALIERO LOCAL GOVERNMENT 2025 APPROVED BUDGET

Date of Publication

20 03 2025

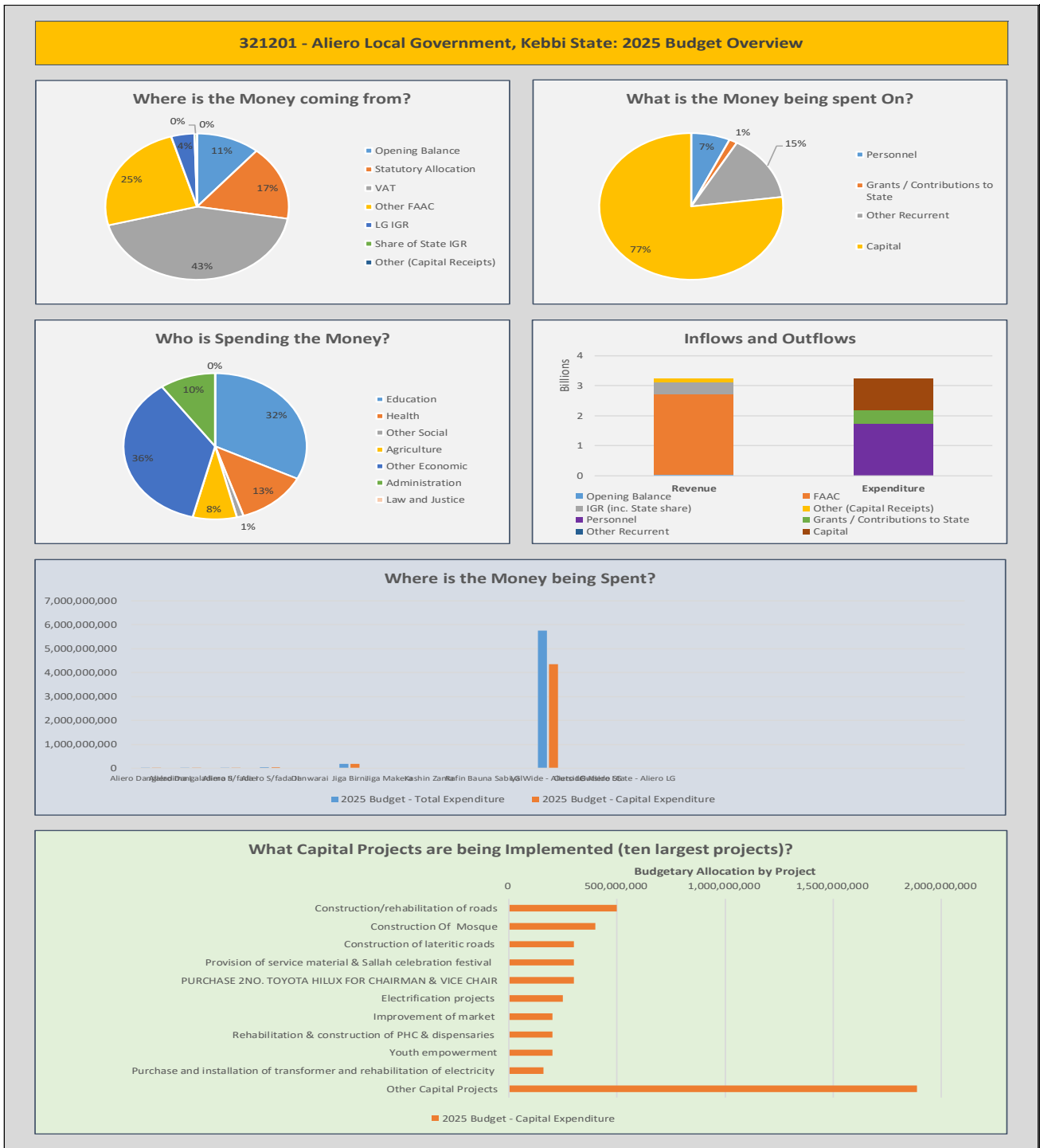
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1.A Graphic Summaries of Budget Overview



2 Budget Reports

2.A Overview

Table 1: Budget Summary

321201 - Aliero Local Government, Kebbi State - 2025 Budget: Summary

Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
Opening Balance	482,000,000.00	275,200,000.00	682,000,000.00
Recurrent Revenue	4,572,445,950.00	2,520,716,262.00	5,411,619,501.00
11 - GOVERNMENT SHARE OF FAAC	4,514,817,684.00	2,485,559,155.00	5,133,991,235.00
12 - INDEPENDENT REVENUE	57,628,266.00	35,157,107.00	277,628,266.00
Recurrent Expenditure	1,077,404,325.00	952,702,198.00	1,397,257,644.00
21 - PERSONNEL COST	416,316,538.00	416,316,538.00	416,316,538.00
22 - OTHER RECURRENT COSTS	661,087,787.00	536,385,660.00	980,941,106.00
Transfer to Capital Account	3,977,041,625.00	1,843,214,064.00	4,696,361,857.00
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURE	3,977,041,625.00	1,161,214,064.00	4,696,361,857.00
Total Revenue (including OB)	5,054,445,950.00	2,795,916,262.00	6,093,619,501.00
Total Expenditure	5,054,445,950.00	2,113,916,262.00	6,093,619,501.00
Closing Balance	-	682,000,000.00	-

2.B Revenue by Segments

Table 2: Total Revenue by Administrative Units

321201 - Aliero 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>4,572,445,950.00</u>	<u>2,520,716,262.00</u>	<u>5,411,619,501.00</u>
020000000000	ECONOMIC SECTOR	4,572,445,950.00	2,520,716,262.00	5,411,619,501.00
022000000000	DEPARTMENT FINANCE AND SUPPLIES	4,572,445,950.00	2,520,716,262.00	5,411,619,501.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	4,572,445,950.00	2,520,716,262.00	5,411,619,501.00

Table 3: Revenue by Economic Classification

321201 - Aliero 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	4,572,445,950.00	2,520,716,262.00	5,411,619,501.00
11	GOVERNMENT SHARE OF FAAC	4,514,817,684.00	2,485,559,155.00	5,133,991,235.00
1101	GOVERNMENT SHARE OF FAAC	4,514,817,684.00	2,485,559,155.00	5,133,991,235.00
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	1,921,939,342.00	1,399,865,100.00	1,002,693,654.00
11010101	STATUTORY ALLOCATION	1,921,939,342.00	1,399,865,100.00	1,002,693,654.00
110102	LOCAL GOVERNMENT SHARE OF VAT	1,891,346,237.00	996,228,778.00	2,635,170,990.00
11010201	SHARE OF VAT	1,891,346,237.00	996,228,778.00	2,635,170,990.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	701,532,105.00	89,465,277.00	1,496,126,591.00
11010302	Excess Non-Oil	70,105,486.00	54,937,670.00	103,750,878.00
11010303	Exchange Gain	631,426,619.00	34,527,607.00	1,392,375,713.00
12	INDEPENDENT REVENUE	57,628,266.00	35,157,107.00	277,628,266.00
1202	NON-TAX REVENUE	57,628,266.00	35,157,107.00	277,628,266.00
120201	LICENCES - GENERAL	20,065,000.00	12,040,500.00	131,415,000.00
12020101	Bicycle License	40,000.00	20,000.00	60,000.00
12020103	Dog/Cat License	40,000.00	20,000.00	60,000.00
12020104	Cart/Truck License	15,758,000.00	10,000,000.00	11,758,000.00
12020105	Hawker Permit License	70,000.00	50,000.00	70,000.00
12020106	Liquor License	-	-	11,500,000.00
12020107	Palm wine Tappers/Selling License	-	-	10,000,000.00
12020108	Learning Driving License	30,000.00	10,000.00	30,000.00
12020109	Bulk Cigarettes License	-	-	10,000,000.00
12020110	Squatters/Hawkers Permit	-	-	10,000,000.00
12020112	Motorcycle License	1,286,000.00	1,500,000.00	5,100,000.00
12020113	Warf Landing License	-	-	10,000,000.00
12020115	Kiosk License	30,000.00	10,000.00	30,000.00
12020116	Bakery House License	40,000.00	20,000.00	40,000.00
12020118	Cattle Dealers License	40,000.00	10,000.00	40,000.00
12020119	Dried Fish/Dried Meat License	-	-	10,000,000.00
12020120	Cold Room License	-	-	10,000,000.00
12020121	Butcher License	-	-	10,000,000.00
12020124	Dane Gun License	20,000.00	50,000.00	20,000.00
12020125	Hunting License	20,000.00	50,000.00	20,000.00
12020129	Cinematography License	30,000.00	10,000.00	30,000.00
12020131	Radio & Television License	65,000.00	20,000.00	65,000.00
12020133	Open Air Preaching Permit	500,000.00	-	-
12020134	Dislodging of Septic Tank Licence	500,000.00	-	-
12020137	Petty Trade License	5,000.00	2,000.00	5,000.00
12020139	Sawmill License	20,000.00	60,000.00	20,000.00

12020140	Milling License	30,000.00	20,000.00	3,030,000.00
12020141	Grinding Mill License	1,030,000.00	10,000.00	10,030,000.00
12020143	Painting, Spraying and Sign writing Workshop License	9,000.00	40,000.00	9,000.00
12020144	Photo Studio License	70,000.00	35,000.00	70,000.00
12020145	Welding Machine License	40,000.00	15,000.00	40,000.00
12020147	Blacksmith Workshop License	40,000.00	5,000.00	40,000.00
12020148	Wood making/Carpentry Workshop License	20,000.00	5,000.00	20,000.00
12020149	Battery Charges License	40,000.00	10,000.00	40,000.00
12020150	Printing Press License	20,000.00	10,000.00	20,000.00
12020151	Panel Beater License	40,000.00	-	40,000.00
12020152	Vulgarizers License	30,000.00	10,000.00	30,000.00
12020153	Vehicle Spare parts License	30,000.00	15,000.00	30,000.00
12020154	Clock/Watch Repairers License	4,000.00	1,500.00	4,000.00
12020156	Motor Mechanic & Car Wash Depo License	4,000.00	1,000.00	10,000,000.00
12020159	Block making Machines License	80,000.00	10,000.00	80,000.00
12020160	Hair Dressing/Barbing Salon License	-	-	3,000,000.00
12020163	Pit sheading Licenses	-	-	3,000,000.00
12020166	Bathing House/Public Toilet License	80,000.00	20,000.00	80,000.00
12020167	Other Licenses	4,000.00	1,000.00	3,004,000.00
120204	FEES- GENERAL	8,435,000.00	3,172,000.00	103,085,000.00
12020401	Survey Fees	3,000,000.00	100,000.00	313,000.00
12020402	Slaughter/Abattoir Fees	400,000.00	1,500,000.00	13,000,000.00
12020403	Marriage Registration Fees	310,000.00	100,000.00	310,000.00
12020408	Burial Fees	-	-	10,000,000.00
12020409	Vault Fees	-	-	10,000,000.00
12020410	Maternity & Dispensary Fees	130,000.00	80,000.00	10,000,000.00
12020412	Pest Control & Disinfectant Fees	-	-	10,000,000.00
12020413	Birth & Death Registration Fees	90,000.00	40,000.00	10,000,000.00
12020414	General Contractor Registration Fees	3,000,000.00	600,000.00	1,000,000.00
12020415	Tenders Fees	450,000.00	350,000.00	10,450,000.00
12020417	Falling of Trees Fees	40,000.00	10,000.00	10,000,000.00
12020424	Mortgage Sub-lease Approval Fees	250,000.00	150,000.00	5,250,000.00
12020425	Customary Right of Occupancy fees	382,000.00	200,000.00	2,382,000.00
12020434	Entertainment, Drumming & Temporary Booth Fees	80,000.00	20,000.00	80,000.00
12020438	Approval of Building Plan Fees	300,000.00	20,000.00	300,000.00
12020439	Registration of Laundries	3,000.00	2,000.00	10,000,000.00
120205	FINES - GENERAL	60,000.00	50,000.00	10,060,000.00
12020502	Fines on Overdue/Lost of library Books	60,000.00	50,000.00	60,000.00
12020504	Impounding of Stray Animal Fine	-	-	10,000,000.00
120206	SALES - GENERAL	1,070,000.00	40,000.00	3,070,000.00
12020601	Sales of Stores (As applicable)	70,000.00	40,000.00	70,000.00
12020602	Sales of Unserviceable Stores (Refer to scrap value/auctioneer)	1,000,000.00	-	3,000,000.00
120207	EARNINGS -GENERAL	370,000.00	-	2,370,000.00
12020726	Commission on Transfer Plot	370,000.00	-	2,370,000.00
120213	RE-IMBURSEMENT GENERAL	27,628,266.00	19,854,607.00	27,628,266.00
12021304	LG Share of State IGR	27,628,266.00	19,854,607.00	27,628,266.00

Table 4: Total Revenue by Fund

321201 - Aliero 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>5,411,619,501.00</i>
01	FEDERATION ACCOUNT	5,133,991,235.00
011	FAAC DIRECT ALLOCATION	5,133,991,235.00
01101	FAAC DIRECT ALLOCATION	5,133,991,235.00
02	CONSOLIDATED REVENUE FUND	277,628,266.00
021	MAIN ENVELOP	277,628,266.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	277,628,266.00

2.C Expenditure by Segments

Table 5: Total Expenditure by MDAs

321201 - Aliero 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	416,316,538.00	980,941,106.00	1,397,257,644.00	4,696,361,857.00	6,093,619,501.00
010000000000	ADMINISTRATION SECTOR	66,429,327.00	132,867,841.00	199,297,168.00	400,000,000.00	599,297,168.00
011100000000	OFFICE OF THE LG CHAIRMAN	8,669,700.00	35,115,579.00	43,785,279.00	-	43,785,279.00
011100100100	OFFICE OF THE CHAIRMAN	7,560,642.00	35,115,579.00	42,676,221.00	-	42,676,221.00
011118300100	INTERNAL AUDIT	1,109,058.00	-	1,109,058.00	-	1,109,058.00
011200000000	LOCAL GOVERNMENT COUNCIL	35,517,700.00	15,000,000.00	50,517,700.00	-	50,517,700.00
011200300100	THE COUNCIL	35,517,700.00	15,000,000.00	50,517,700.00	-	50,517,700.00
016100000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	3,868,592.00	42,500,000.00	46,368,592.00	-	46,368,592.00
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	3,868,592.00	42,500,000.00	46,368,592.00	-	46,368,592.00
016200000000	ADMINISTRATION & GENERAL SERVICES	18,373,335.00	40,252,262.00	58,625,597.00	400,000,000.00	458,625,597.00
016200100100	ADMINISTRATION & GENERAL SERVICES	18,373,335.00	40,252,262.00	58,625,597.00	400,000,000.00	458,625,597.00
020000000000	ECONOMIC SECTOR	95,451,340.00	206,736,456.00	302,187,796.00	2,378,000,000.00	2,680,187,796.00
021500000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVEL	25,249,549.00	25,000,000.00	50,249,549.00	423,000,000.00	473,249,549.00
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	25,249,549.00	25,000,000.00	50,249,549.00	423,000,000.00	473,249,549.00
022000000000	DEPARTMENT FINANCE AND SUPPLIES	30,074,074.00	137,736,456.00	167,810,530.00	310,000,000.00	477,810,530.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	30,074,074.00	137,736,456.00	167,810,530.00	310,000,000.00	477,810,530.00
023400000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	30,283,258.00	23,000,000.00	53,283,258.00	1,645,000,000.00	1,698,283,258.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	30,283,258.00	23,000,000.00	53,283,258.00	1,645,000,000.00	1,698,283,258.00
023800000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	9,844,459.00	21,000,000.00	30,844,459.00	-	30,844,459.00
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	9,844,459.00	21,000,000.00	30,844,459.00	-	30,844,459.00
050000000000	SOCIAL SECTOR	254,435,871.00	641,336,809.00	895,772,680.00	1,918,361,857.00	2,814,134,537.00
051700000000	DEPARTMENT OF SOCIAL DEVELOPMENT & EDUCATION	14,811,739.00	451,610,923.00	466,422,662.00	1,503,262,119.00	1,969,684,781.00
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	14,811,739.00	451,610,923.00	466,422,662.00	1,503,262,119.00	1,969,684,781.00
052100000000	DEPARTMENT OF MEDICAL & HEALTH SERVICE	225,941,300.00	131,850,811.00	357,792,111.00	415,099,738.00	772,891,849.00
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	225,941,300.00	131,850,811.00	357,792,111.00	415,099,738.00	772,891,849.00
055100000000	TRADITIONAL RULERS' COUNCIL	13,682,832.00	57,875,075.00	71,557,907.00	-	71,557,907.00
055100100100	TRADITIONAL RULERS' COUNCIL	13,682,832.00	57,875,075.00	71,557,907.00	-	71,557,907.00

Table 6: Expenditure Administrative Unit

321201 - Aliero Local Government, Kebbi State - 2025 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	Total Expenditure	5,054,445,950.00	2,113,916,262.00	6,093,619,501.00
01000000000	ADMINISTRATION SECTOR	181,133,952.00	138,194,876.00	599,297,168.00
01110000000	OFFICE OF THE LG CHAIRMAN	51,375,644.00	25,561,523.00	43,785,279.00
011100100100	OFFICE OF THE CHAIRMAN	50,266,586.00	24,452,465.00	42,676,221.00
011118300100	INTERNAL AUDIT	1,109,058.00	1,109,058.00	1,109,058.00
01120000000	LOCAL GOVERNMENT COUNCIL	43,517,700.00	40,517,700.00	50,517,700.00
011200300100	THE COUNCIL	43,517,700.00	40,517,700.00	50,517,700.00
01610000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	42,368,592.00	33,368,592.00	46,368,592.00
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	42,368,592.00	33,368,592.00	46,368,592.00
01620000000	ADMINISTRATION & GENERAL SERVICES	43,872,016.00	38,747,061.00	458,625,597.00
016200100100	ADMINISTRATION & GENERAL SERVICES	43,872,016.00	38,747,061.00	458,625,597.00
02000000000	ECONOMIC SECTOR	2,216,454,985.00	364,338,743.00	2,680,187,796.00
02150000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	382,249,549.00	29,749,549.00	473,249,549.00
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	382,249,549.00	29,749,549.00	473,249,549.00
02200000000	DEPARTMENT FINANCE AND SUPPLIES	402,736,094.00	100,247,413.00	477,810,530.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	402,736,094.00	100,247,413.00	477,810,530.00
02340000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	1,402,624,883.00	208,497,322.00	1,698,283,258.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	1,402,624,883.00	208,497,322.00	1,698,283,258.00
02380000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	28,844,459.00	25,844,459.00	30,844,459.00
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	28,844,459.00	25,844,459.00	30,844,459.00
05000000000	SOCIAL SECTOR	2,656,857,013.00	1,611,382,643.00	2,814,134,537.00
05170000000	DEPARTMENT OF SOCIAL DEVELOPMENT & EDUCATION	1,836,896,685.00	1,219,041,769.00	1,969,684,781.00
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	1,836,896,685.00	1,219,041,769.00	1,969,684,781.00
05210000000	DEPARTMENT OF MEDICAL & HEALTH SERVICE	758,792,111.00	337,792,111.00	772,891,849.00
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	758,792,111.00	337,792,111.00	772,891,849.00
05510000000	TRADITIONAL RULERS' COUNCIL	61,168,217.00	54,548,763.00	71,557,907.00
055100100100	TRADITIONAL RULERS' COUNCIL	61,168,217.00	54,548,763.00	71,557,907.00

Table 7: Personnel Expenditure by Administrative Units

321201 - Aliero 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
	Total Personnel Expenditure	416,316,538.00	416,316,538.00	416,316,538.00
01000000000	ADMINISTRATION SECTOR	66,429,327.00	66,429,327.00	66,429,327.00
01110000000	OFFICE OF THE LG CHAIRMAN	8,669,700.00	8,669,700.00	8,669,700.00
011100100100	OFFICE OF THE CHAIRMAN	7,560,642.00	7,560,642.00	7,560,642.00
011118300100	INTERNAL AUDIT	1,109,058.00	1,109,058.00	1,109,058.00
01120000000	LOCAL GOVERNMENT COUNCIL	35,517,700.00	35,517,700.00	35,517,700.00
011200300100	THE COUNCIL	35,517,700.00	35,517,700.00	35,517,700.00
01610000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	3,868,592.00	3,868,592.00	3,868,592.00
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	3,868,592.00	3,868,592.00	3,868,592.00
01620000000	ADMINISTRATION & GENERAL SERVICES	18,373,335.00	18,373,335.00	18,373,335.00
016200100100	ADMINISTRATION & GENERAL SERVICES	18,373,335.00	18,373,335.00	18,373,335.00
02000000000	ECONOMIC SECTOR	95,451,340.00	95,451,340.00	95,451,340.00
02150000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	25,249,549.00	25,249,549.00	25,249,549.00
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	25,249,549.00	25,249,549.00	25,249,549.00
02200000000	DEPARTMENT FINANCE AND SUPPLIES	30,074,074.00	30,074,074.00	30,074,074.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	30,074,074.00	30,074,074.00	30,074,074.00
02340000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	30,283,258.00	30,283,258.00	30,283,258.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	30,283,258.00	30,283,258.00	30,283,258.00
02380000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	9,844,459.00	9,844,459.00	9,844,459.00
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	9,844,459.00	9,844,459.00	9,844,459.00
05000000000	SOCIAL SECTOR	254,435,871.00	254,435,871.00	254,435,871.00
05170000000	DEPARTMENT OF SOCIAL DEVELOPMENT & EDUCATION	14,811,739.00	14,811,739.00	14,811,739.00
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	14,811,739.00	14,811,739.00	14,811,739.00
05210000000	DEPARTMENT OF MEDICAL & HEALTH SERVICE	225,941,300.00	225,941,300.00	225,941,300.00
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	225,941,300.00	225,941,300.00	225,941,300.00
05510000000	TRADITIONAL RULERS' COUNCIL	13,682,832.00	13,682,832.00	13,682,832.00
055100100100	TRADITIONAL RULERS' COUNCIL	13,682,832.00	13,682,832.00	13,682,832.00

Table 8: Overhead Expenditure by Administrative Unit

321201 - Aliero 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
	Total Overhead Expenditure	661,087,787.00	536,385,660.00	980,941,106.00
01000000000	ADMINISTRATION SECTOR	114,704,625.00	71,765,549.00	132,867,841.00
01110000000	OFFICE OF THE LG CHAIRMAN	42,705,944.00	16,891,823.00	35,115,579.00
011100100100	OFFICE OF THE CHAIRMAN	42,705,944.00	16,891,823.00	35,115,579.00
01120000000	LOCAL GOVERNMENT COUNCIL	8,000,000.00	5,000,000.00	15,000,000.00
011200300100	THE COUNCIL	8,000,000.00	5,000,000.00	15,000,000.00
01610000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	38,500,000.00	29,500,000.00	42,500,000.00
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	38,500,000.00	29,500,000.00	42,500,000.00
01620000000	ADMINISTRATION & GENERAL SERVICES	25,498,681.00	20,373,726.00	40,252,262.00
016200100100	ADMINISTRATION & GENERAL SERVICES	25,498,681.00	20,373,726.00	40,252,262.00
02000000000	ECONOMIC SECTOR	125,662,020.00	98,673,339.00	206,736,456.00
02150000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVEL	7,000,000.00	4,500,000.00	25,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	7,000,000.00	4,500,000.00	25,000,000.00
02200000000	DEPARTMENT FINANCE AND SUPPLIES	84,662,020.00	70,173,339.00	137,736,456.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	84,662,020.00	70,173,339.00	137,736,456.00
02340000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	15,000,000.00	8,000,000.00	23,000,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	15,000,000.00	8,000,000.00	23,000,000.00
02380000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	19,000,000.00	16,000,000.00	21,000,000.00
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	19,000,000.00	16,000,000.00	21,000,000.00
05000000000	SOCIAL SECTOR	420,721,142.00	365,946,772.00	641,336,809.00
05170000000	DEPARTMENT OF SOCIAL DEVELOPMENT & EDUCATION	280,384,946.00	275,230,030.00	451,610,923.00
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	280,384,946.00	275,230,030.00	451,610,923.00
05210000000	DEPARTMENT OF MEDICAL & HEALTH SERVICE	92,850,811.00	49,850,811.00	131,850,811.00
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	92,850,811.00	49,850,811.00	131,850,811.00
05510000000	TRADITIONAL RULERS' COUNCIL	47,485,385.00	40,865,931.00	57,875,075.00
055100100100	TRADITIONAL RULERS' COUNCIL	47,485,385.00	40,865,931.00	57,875,075.00

Table 9: Capital Expenditure by Administrative Units

321201 - Aliero 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>3,977,041,625.00</i>	<i>1,161,214,064.00</i>	<i>4,696,361,857.00</i>
01000000000	ADMINISTRATION SECTOR	-	-	400,000,000.00
01620000000	ADMINISTRATION & GENERAL SERVICES	-	-	400,000,000.00
016200100100	ADMINISTRATION & GENERAL SERVICES	-	-	400,000,000.00
02000000000	ECONOMIC SECTOR	1,995,341,625.00	170,214,064.00	2,378,000,000.00
02150000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVEL	350,000,000.00	-	423,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	350,000,000.00	-	423,000,000.00
02200000000	DEPARTMENT FINANCE AND SUPPLIES	288,000,000.00	-	310,000,000.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	288,000,000.00	-	310,000,000.00
02340000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	1,357,341,625.00	170,214,064.00	1,645,000,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	1,357,341,625.00	170,214,064.00	1,645,000,000.00
05000000000	SOCIAL SECTOR	1,981,700,000.00	991,000,000.00	1,918,361,857.00
05170000000	DEPARTMENT OF SOCIAL DEVELOPMENT & EDUCATION	1,541,700,000.00	929,000,000.00	1,503,262,119.00
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	1,541,700,000.00	929,000,000.00	1,503,262,119.00
05210000000	DEPARTMENT OF MEDICAL & HEALTH SERVICE	440,000,000.00	62,000,000.00	415,099,738.00
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	440,000,000.00	62,000,000.00	415,099,738.00

2.D Expenditure by Economic Classification

Table 10: Total Expenditure by Economic Classification

321201 - Aliero 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	5,054,445,950.00	2,113,916,262.00	6,093,619,501.00
21	PERSONNEL COST	416,316,538.00	416,316,538.00	416,316,538.00
2101	SALARY	416,316,538.00	416,316,538.00	416,316,538.00
210101	SALARIES AND WAGES	416,316,538.00	416,316,538.00	416,316,538.00
21010101	SALARIES	373,238,196.00	373,238,196.00	373,238,196.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	43,078,342.00	43,078,342.00	43,078,342.00
22	OTHER RECURRENT COSTS	661,087,787.00	536,385,660.00	980,941,106.00
2202	OVERHEAD COST	473,604,946.00	373,150,030.00	722,488,637.00
220201	TRAVEL & TRANSPORT - GENERAL	157,695,445.00	138,196,445.00	277,569,906.00
22020101	LOCAL TRAVEL AND TRANSPORT - TRAINING	10,000,000.00	7,000,000.00	12,000,000.00
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	147,695,445.00	131,196,445.00	265,569,906.00
220202	UTILITIES - GENERAL	10,820,000.00	7,320,000.00	9,500,000.00
22020202	TELEPHONE CHARGES	10,820,000.00	7,320,000.00	9,500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	11,000,000.00	7,000,000.00	29,000,000.00
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	9,000,000.00	6,000,000.00	15,000,000.00
22020307	DRUGS / LABORATORY / MEDICAL SUPPLIES	2,000,000.00	1,000,000.00	14,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	94,800,000.00	47,500,000.00	126,800,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	29,000,000.00	10,500,000.00	42,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	62,800,000.00	36,000,000.00	80,800,000.00
22020406	OTHER MAINTENANCE SERVICES	3,000,000.00	1,000,000.00	4,000,000.00
220206	OTHER SERVICES - GENERAL	139,289,501.00	137,133,585.00	185,618,731.00
22020610	OTHER SERVICES	139,289,501.00	137,133,585.00	185,618,731.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	24,000,000.00	12,000,000.00	45,000,000.00
22020701	FINANCIAL CONSULTING	24,000,000.00	12,000,000.00	45,000,000.00
220209	FINANCIAL CHARGES - GENERAL	21,000,000.00	11,000,000.00	31,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	21,000,000.00	11,000,000.00	31,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	15,000,000.00	13,000,000.00	18,000,000.00
22021007	WELFARE PACKAGES	14,000,000.00	12,000,000.00	16,000,000.00
22021009	SPORTING ACTIVITIES	1,000,000.00	1,000,000.00	2,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	187,482,841.00	163,235,630.00	258,452,469.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	187,482,841.00	163,235,630.00	258,452,469.00
22040101	GRANTS TO STATE GOVERNMENT - RECURRENT	71,336,196.00	70,716,742.00	86,725,886.00
22040103	GRANTS TO LOCAL GOVERNMENTS - RECURRENT	83,240,701.00	79,627,065.00	147,411,004.00
22040104	GRANTS TO LOCAL GOVERNMENTS - CAPITAL	32,905,944.00	12,891,823.00	24,315,579.00
23	CAPITAL EXPENDITURE	3,977,041,625.00	1,161,214,064.00	4,696,361,857.00
2301	FIXED ASSETS PURCHASED	483,500,000.00	190,000,000.00	863,262,119.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	483,500,000.00	190,000,000.00	863,262,119.00
23010104	PURCHASE MOTOR CYCLES	8,000,000.00	-	20,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	7,000,000.00	-	310,000,000.00
23010109	PURCHASE OF SEA BOATS	50,000,000.00	-	50,000,000.00

23010119	PURCHASE OF POWER GENERATING SET	150,000,000.00	-	170,000,000.00
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	150,000,000.00	130,000,000.00	106,762,119.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	100,000,000.00	60,000,000.00	120,000,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	5,000,000.00	-	2,000,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	2,000,000.00	-	3,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	10,500,000.00	-	40,500,000.00
23010142	PURCHASE OF INFORMATION EQUIPMENTS	1,000,000.00	-	1,000,000.00
23010144	PURCHASE OF REFUSE COLLECTION EQUIPMENT	-	-	40,000,000.00
2302	CONSTRUCTION / PROVISION	1,667,341,625.00	423,000,000.00	1,898,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,667,341,625.00	423,000,000.00	1,898,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	115,000,000.00	-	132,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	110,000,000.00	45,000,000.00	90,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	20,000,000.00	-	30,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	20,000,000.00	-	40,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	28,000,000.00	-	71,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	879,341,625.00	25,000,000.00	1,030,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	20,000,000.00	-	10,000,000.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	10,000,000.00	-	10,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	30,000,000.00	-	40,000,000.00
23020126	CONSTRUCTION/PROVISION OF CEMETERIES	30,000,000.00	-	40,000,000.00
23020128	CONSTRUCTION OF PILGRIMS CAMP	405,000,000.00	353,000,000.00	405,000,000.00
2303	REHABILITATION / REPAIRS	1,483,200,000.00	430,214,064.00	1,442,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	1,483,200,000.00	430,214,064.00	1,442,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	300,000,000.00	-	200,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	60,000,000.00	30,000,000.00	80,000,000.00
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	3,000,000.00	-	3,000,000.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	530,200,000.00	300,000,000.00	372,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	145,000,000.00	-	105,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	5,000,000.00	-	102,000,000.00
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	210,000,000.00	100,214,064.00	350,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	230,000,000.00	-	230,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	45,000,000.00	-	55,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	45,000,000.00	-	55,000,000.00
23040101	TREE PLANTING	2,000,000.00	-	2,000,000.00
23040102	EROSION & FLOOD CONTROL	40,000,000.00	-	50,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	3,000,000.00	-	3,000,000.00
2305	OTHER CAPITAL PROJECTS	298,000,000.00	118,000,000.00	438,099,738.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	298,000,000.00	118,000,000.00	438,099,738.00
23050103	MONITORING AND EVALUATION	43,000,000.00	2,000,000.00	103,099,738.00
23050104	ANNIVERSARIES/CELEBRATIONS	120,000,000.00	116,000,000.00	200,000,000.00
23050108	SPECIAL GRANTS AND INTERVENTION	130,000,000.00	-	130,000,000.00
23050109	PROVISION OF AGRICULTURAL INPUTS	5,000,000.00	-	5,000,000.00

2.E Table 11: Total Expenditure by Function

321201 - Aliero Local Government, Kebbi State - 2025 Budget: Total Expenditure by Function

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	Total Expenditure	5,054,445,950.00	2,113,916,262.00	6,093,619,501.00
701	GENERAL PUBLIC SERVICES	334,714,505.00	264,286,748.00	805,952,157.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIR	209,629,438.00	166,326,636.00	562,113,509.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	93,784,286.00	64,970,165.00	393,193,921.00
70112	FINANCIAL AND FISCAL AFFAIRS	115,845,152.00	101,356,471.00	168,919,588.00
7013	GENERAL SERVICES	125,085,067.00	97,960,112.00	243,838,648.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	33,844,459.00	25,844,459.00	33,844,459.00
70133	OTHER GENERAL SERVICES	91,240,608.00	72,115,653.00	209,994,189.00
703	PUBLIC ORDER AND SAFETY	18,000,000.00	-	15,000,000.00
7032	FIRE PROTECTION SERVICES	8,000,000.00	-	5,000,000.00
70321	FIRE PROTECTION SERVICES	8,000,000.00	-	5,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	10,000,000.00	-	10,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	10,000,000.00	-	10,000,000.00
704	ECONOMIC AFFAIRS	1,994,874,432.00	168,246,871.00	2,326,532,807.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	348,000,000.00	-	370,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	348,000,000.00	-	370,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	382,249,549.00	29,749,549.00	473,249,549.00
70421	AGRICULTURE	382,249,549.00	29,749,549.00	473,249,549.00
7043	FUEL AND ENERGY	350,000,000.00	100,214,064.00	420,000,000.00
70435	ELECTRICITY	350,000,000.00	100,214,064.00	420,000,000.00
7045	TRANSPORT	914,624,883.00	38,283,258.00	1,063,283,258.00
70451	ROAD TRANSPORT	884,341,625.00	8,000,000.00	1,033,000,000.00
70452	WATER TRANSPORT	30,283,258.00	30,283,258.00	30,283,258.00
705	ENVIRONMENTAL PROTECTION	23,000,000.00	-	13,000,000.00
7051	WASTE MANAGEMENT	23,000,000.00	-	13,000,000.00
70511	WASTE MANAGEMENT	23,000,000.00	-	13,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	235,000,000.00	70,000,000.00	352,000,000.00
7062	COMMUNITY DEVELOPMENT	75,000,000.00	-	92,000,000.00
70621	COMMUNITY DEVELOPMENT	75,000,000.00	-	92,000,000.00

7063	WATER SUPPLY	150,000,000.00	70,000,000.00	160,000,000.00
70631	WATER SUPPLY	150,000,000.00	70,000,000.00	160,000,000.00
7064	STREET LIGHTING	10,000,000.00	-	100,000,000.00
70641	STREET LIGHTING	10,000,000.00	-	100,000,000.00
707	HEALTH	758,792,111.00	337,792,111.00	772,891,849.00
7072	OUTPATIENT SERVICES	92,850,811.00	49,850,811.00	131,850,811.00
70721	GENERAL MEDICAL SERVICES	92,850,811.00	49,850,811.00	131,850,811.00
7074	PUBLIC HEALTH SERVICES	665,941,300.00	287,941,300.00	641,041,038.00
70741	PUBLIC HEALTH SERVICES	665,941,300.00	287,941,300.00	641,041,038.00
708	RECREATION, CULTURE AND RELIGION	952,368,217.00	707,548,763.00	799,557,907.00
7081	RECREATIONAL AND SPORTING SERVICES	-	-	2,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	-	-	2,000,000.00
7082	CULTURAL SERVICES	71,168,217.00	54,548,763.00	91,557,907.00
70821	CULTURAL SERVICES	71,168,217.00	54,548,763.00	91,557,907.00
7083	BROADCASTING AND PUBLISHING SERVICES	1,000,000.00	-	1,000,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	1,000,000.00	-	1,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	880,200,000.00	653,000,000.00	705,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	880,200,000.00	653,000,000.00	705,000,000.00
709	EDUCATION	377,196,685.00	320,041,769.00	579,422,662.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	82,000,000.00	30,000,000.00	113,000,000.00
70912	PRIMARY EDUCATION	82,000,000.00	30,000,000.00	113,000,000.00
7098	EDUCATION N.E.C.	295,196,685.00	290,041,769.00	466,422,662.00
70981	EDUCATION N.E.C	295,196,685.00	290,041,769.00	466,422,662.00
710	SOCIAL PROTECTION	360,500,000.00	246,000,000.00	429,262,119.00
7103	SURVIVORS	30,000,000.00	-	50,000,000.00
71031	SURVIVORS	30,000,000.00	-	50,000,000.00
7104	FAMILY AND CHILDREN	15,500,000.00	-	32,500,000.00
71041	FAMILY AND CHILDREN	15,500,000.00	-	32,500,000.00
7105	UNEMPLOYMENT	285,000,000.00	246,000,000.00	316,762,119.00
71051	UNEMPLOYMENT	285,000,000.00	246,000,000.00	316,762,119.00
7109	SOCIAL PROTECTION N.E.C.	30,000,000.00	-	30,000,000.00
71091	SOCIAL PROTECTION N.E.C.	30,000,000.00	-	30,000,000.00

Table 12: Personnel Expenditure by Function

321201 - Aliero 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>416,316,538.00</i>	<i>416,316,538.00</i>	<i>416,316,538.00</i>
701	GENERAL PUBLIC SERVICES	106,347,860.00	106,347,860.00	106,347,860.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIR	74,261,474.00	74,261,474.00	74,261,474.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	43,078,342.00	43,078,342.00	43,078,342.00
70112	FINANCIAL AND FISCAL AFFAIRS	31,183,132.00	31,183,132.00	31,183,132.00
7013	GENERAL SERVICES	32,086,386.00	32,086,386.00	32,086,386.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	9,844,459.00	9,844,459.00	9,844,459.00
70133	OTHER GENERAL SERVICES	22,241,927.00	22,241,927.00	22,241,927.00
704	ECONOMIC AFFAIRS	55,532,807.00	55,532,807.00	55,532,807.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	25,249,549.00	25,249,549.00	25,249,549.00
70421	AGRICULTURE	25,249,549.00	25,249,549.00	25,249,549.00
7045	TRANSPORT	30,283,258.00	30,283,258.00	30,283,258.00
70452	WATER TRANSPORT	30,283,258.00	30,283,258.00	30,283,258.00
707	HEALTH	225,941,300.00	225,941,300.00	225,941,300.00
7074	PUBLIC HEALTH SERVICES	225,941,300.00	225,941,300.00	225,941,300.00
70741	PUBLIC HEALTH SERVICES	225,941,300.00	225,941,300.00	225,941,300.00
708	RECREATION, CULTURE AND RELIGION	13,682,832.00	13,682,832.00	13,682,832.00
7082	CULTURAL SERVICES	13,682,832.00	13,682,832.00	13,682,832.00
70821	CULTURAL SERVICES	13,682,832.00	13,682,832.00	13,682,832.00
709	EDUCATION	14,811,739.00	14,811,739.00	14,811,739.00
7098	EDUCATION N.E.C.	14,811,739.00	14,811,739.00	14,811,739.00
70981	EDUCATION N.E.C	14,811,739.00	14,811,739.00	14,811,739.00

Table13: Overhead Expenditure by Function

321201 - Aliero Local Government, Kebbi State - 2025 Budget: Overhead Expenditure by Function

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	Total Overhead Expenditure	661,087,787.00	536,385,660.00	980,941,106.00
701	GENERAL PUBLIC SERVICES	218,366,645.00	157,938,888.00	291,604,297.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIR	135,367,964.00	92,065,162.00	187,852,035.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	50,705,944.00	21,891,823.00	50,115,579.00
70112	FINANCIAL AND FISCAL AFFAIRS	84,662,020.00	70,173,339.00	137,736,456.00
7013	GENERAL SERVICES	82,998,681.00	65,873,726.00	103,752,262.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	19,000,000.00	16,000,000.00	21,000,000.00
70133	OTHER GENERAL SERVICES	63,998,681.00	49,873,726.00	82,752,262.00
704	ECONOMIC AFFAIRS	22,000,000.00	12,500,000.00	48,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	7,000,000.00	4,500,000.00	25,000,000.00
70421	AGRICULTURE	7,000,000.00	4,500,000.00	25,000,000.00
7045	TRANSPORT	15,000,000.00	8,000,000.00	23,000,000.00
70451	ROAD TRANSPORT	15,000,000.00	8,000,000.00	23,000,000.00
707	HEALTH	92,850,811.00	49,850,811.00	131,850,811.00
7072	OUTPATIENT SERVICES	92,850,811.00	49,850,811.00	131,850,811.00
70721	GENERAL MEDICAL SERVICES	92,850,811.00	49,850,811.00	131,850,811.00
708	RECREATION, CULTURE AND RELIGION	47,485,385.00	40,865,931.00	57,875,075.00
7082	CULTURAL SERVICES	47,485,385.00	40,865,931.00	57,875,075.00
70821	CULTURAL SERVICES	47,485,385.00	40,865,931.00	57,875,075.00
709	EDUCATION	280,384,946.00	275,230,030.00	451,610,923.00
7098	EDUCATION N.E.C.	280,384,946.00	275,230,030.00	451,610,923.00
70981	EDUCATION N.E.C	280,384,946.00	275,230,030.00	451,610,923.00

Table 14: Capital Expenditure by Function

321201 - Aliero Local Government, Kebbi State - 2025 Budget: Capital Expenditure by Function

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	Total Capital Expenditure	3,977,041,625.00	1,161,214,064.00	4,696,361,857.00
701	GENERAL PUBLIC SERVICES	10,000,000.00	-	408,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIR	-	-	300,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	-	300,000,000.00
7013	GENERAL SERVICES	10,000,000.00	-	108,000,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	5,000,000.00	-	3,000,000.00
70133	OTHER GENERAL SERVICES	5,000,000.00	-	105,000,000.00
703	PUBLIC ORDER AND SAFETY	18,000,000.00	-	15,000,000.00
7032	FIRE PROTECTION SERVICES	8,000,000.00	-	5,000,000.00
70321	FIRE PROTECTION SERVICES	8,000,000.00	-	5,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	10,000,000.00	-	10,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	10,000,000.00	-	10,000,000.00
704	ECONOMIC AFFAIRS	1,917,341,625.00	100,214,064.00	2,223,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	348,000,000.00	-	370,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	348,000,000.00	-	370,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	350,000,000.00	-	423,000,000.00
70421	AGRICULTURE	350,000,000.00	-	423,000,000.00
7043	FUEL AND ENERGY	350,000,000.00	100,214,064.00	420,000,000.00
70435	ELECTRICITY	350,000,000.00	100,214,064.00	420,000,000.00
7045	TRANSPORT	869,341,625.00	-	1,010,000,000.00
70451	ROAD TRANSPORT	869,341,625.00	-	1,010,000,000.00
705	ENVIRONMENTAL PROTECTION	23,000,000.00	-	13,000,000.00
7051	WASTE MANAGEMENT	23,000,000.00	-	13,000,000.00
70511	WASTE MANAGEMENT	23,000,000.00	-	13,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	235,000,000.00	70,000,000.00	352,000,000.00
7062	COMMUNITY DEVELOPMENT	75,000,000.00	-	92,000,000.00
70621	COMMUNITY DEVELOPMENT	75,000,000.00	-	92,000,000.00
7063	WATER SUPPLY	150,000,000.00	70,000,000.00	160,000,000.00
70631	WATER SUPPLY	150,000,000.00	70,000,000.00	160,000,000.00
7064	STREET LIGHTING	10,000,000.00	-	100,000,000.00
70641	STREET LIGHTING	10,000,000.00	-	100,000,000.00
707	HEALTH	440,000,000.00	62,000,000.00	415,099,738.00
7074	PUBLIC HEALTH SERVICES	440,000,000.00	62,000,000.00	415,099,738.00
70741	PUBLIC HEALTH SERVICES	440,000,000.00	62,000,000.00	415,099,738.00
708	RECREATION, CULTURE AND RELIGION	891,200,000.00	653,000,000.00	728,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	-	-	2,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	-	-	2,000,000.00
7082	CULTURAL SERVICES	10,000,000.00	-	20,000,000.00
70821	CULTURAL SERVICES	10,000,000.00	-	20,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	1,000,000.00	-	1,000,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	1,000,000.00	-	1,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	880,200,000.00	653,000,000.00	705,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	880,200,000.00	653,000,000.00	705,000,000.00
709	EDUCATION	82,000,000.00	30,000,000.00	113,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	82,000,000.00	30,000,000.00	113,000,000.00
70912	PRIMARY EDUCATION	82,000,000.00	30,000,000.00	113,000,000.00
710	SOCIAL PROTECTION	360,500,000.00	246,000,000.00	429,262,119.00
7103	SURVIVORS	30,000,000.00	-	50,000,000.00
71031	SURVIVORS	30,000,000.00	-	50,000,000.00
7104	FAMILY AND CHILDREN	15,500,000.00	-	32,500,000.00
71041	FAMILY AND CHILDREN	15,500,000.00	-	32,500,000.00
7105	UNEMPLOYMENT	285,000,000.00	246,000,000.00	316,762,119.00
71051	UNEMPLOYMENT	285,000,000.00	246,000,000.00	316,762,119.00
7109	SOCIAL PROTECTION N.E.C.	30,000,000.00	-	30,000,000.00
71091	SOCIAL PROTECTION N.E.C.	30,000,000.00	-	30,000,000.00

2.F Expenditure by Location

Table 35: Total Expenditure by Location

321201 - Aliero 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	5,019,445,950.00	2,113,916,262.00	6,041,619,501.00
3212	Zone 2 - Kebbi Central	5,019,445,950.00	2,113,916,262.00	6,041,619,501.00
321201	Aliero	5,019,445,950.00	2,113,916,262.00	6,041,619,501.00
32120101	Aliero Dangaladima I	-	-	10,000,000.00
32120102	Aliero Dangaladima II	5,000,000.00	-	30,000,000.00
32120103	Aliero S/fada I	2,000,000.00	-	10,000,000.00
32120104	Aliero S/fada II	50,000,000.00	-	50,000,000.00
32120106	Jiga Birni	300,000,000.00	-	200,000,000.00
32120197	LG Wide - Aliero LG	4,662,445,950.00	2,113,916,262.00	5,741,619,501.00

Table 16: Personnel Expenditure by Location**321201 - Aliero 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	416,316,538.00	416,316,538.00	416,316,538.00
3212	Zone 2 - Kebbi Central	416,316,538.00	416,316,538.00	416,316,538.00
321201	Aliero	416,316,538.00	416,316,538.00	416,316,538.00
32120197	LG Wide - Aliero LG	416,316,538.00	416,316,538.00	416,316,538.00

Table 47: Overhead Expenditure by Location

321201 - Aliero 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	661,087,787.00	536,385,660.00	980,941,106.00
3212	Zone 2 - Kebbi Central	661,087,787.00	536,385,660.00	980,941,106.00
321201	Aliero	661,087,787.00	536,385,660.00	980,941,106.00
32120197	LG Wide - Aliero LG	661,087,787.00	536,385,660.00	980,941,106.00

Table 58: Capital Expenditure by Location

321201 - Aliero 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	3,942,041,625.00	1,161,214,064.00	4,644,361,857.00
3212	Zone 2 - Kebbi Central	3,942,041,625.00	1,161,214,064.00	4,644,361,857.00
321201	Aliero	3,942,041,625.00	1,161,214,064.00	4,644,361,857.00
32120101	Aliero Dangaladima I	-	-	10,000,000.00
32120102	Aliero Dangaladima II	5,000,000.00	-	30,000,000.00
32120103	Aliero S/fada I	2,000,000.00	-	10,000,000.00
32120104	Aliero S/fada II	50,000,000.00	-	50,000,000.00
32120106	Jiga Birni	300,000,000.00	-	200,000,000.00
32120197	LG Wide - Aliero LG	3,585,041,625.00	1,161,214,064.00	4,344,361,857.00

2.G Capital Expenditure Details

Table 19: Capital Expenditure by Project (See Annex 1 below for the Descriptions of the Programme Code).

321201 - Aliero 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
Total Capital Expenditure					3,977,041,625.00	1,161,214,064.00	4,696,361,857.00
Construction /rehabilitation veterinary clinic	010102	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	20,000,000.00	-	20,000,000.00
Rehabilitation /construction of Abattoirs	010102	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	140,000,000.00	-	100,000,000.00
Demarcation of grazing reserve	010102	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	10,000,000.00	-	10,000,000.00
Poultry maintenance	010102	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	5,000,000.00	-	5,000,000.00
Construction of earth dams	010102	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120101 - Aliero Dangaladima I	-	-	10,000,000.00
Construction of Amenity /institution planting	010206	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120102 - Aliero Dangaladima II	5,000,000.00	-	30,000,000.00
Establishment of nurseries	010206	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120103 - Aliero S/fada I	2,000,000.00	-	10,000,000.00
Tree planting campaign	010206	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23040100 - PRESERVATION OF THE ENVIRONMENT - GENERAL	32120197 - LG Wide - Aliero LG	2,000,000.00	-	2,000,000.00
Establishment of gum Arabic	010206	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23040100 - PRESERVATION OF THE ENVIRONMENT - GENERAL	32120197 - LG Wide - Aliero LG	-	-	-
Establishment of fish pond	010601	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	1,000,000.00	-	1,000,000.00
Purchase of canoe	010601	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32120104 - Aliero S/fada II	50,000,000.00	-	50,000,000.00
Purchase of finger links	010601	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32120197 - LG Wide - Aliero LG	5,000,000.00	-	5,000,000.00
Purchase of sawing and knitting machine	010503	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	10,000,000.00	-	40,000,000.00
Purchase \ maintenance of waste recycle machine	010503	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	-	-	40,000,000.00
Support to establish small scale industry	010503	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32120197 - LG Wide - Aliero LG	100,000,000.00	-	100,000,000.00
Improvement of street lighting	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	10,000,000.00	-	100,000,000.00
Electrification projects	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	200,000,000.00	100,214,064.00	250,000,000.00
Purchase and installation of transformer and rehabilitation of electricity	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	140,000,000.00	-	160,000,000.00
Improvement of market	131001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	200,000,000.00	-	200,000,000.00
Improvement of motor park	131001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	30,000,000.00	-	30,000,000.00
Purchase of revenue vehicle	131001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	8,000,000.00	-	20,000,000.00
Construction of market stalls	131001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	30,000,000.00	-	40,000,000.00
Improvement & renovation of lock – up shops	131001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	20,000,000.00	-	20,000,000.00
Construction/rehabilitation of roads	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	500,000,000.00	-	500,000,000.00
Construction and rehabilitation of bridges	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	100,000,000.00	-	100,000,000.00
Purchases of plant Generator and machineries	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	10,000,000.00	-	10,000,000.00
Construction of culverts	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	50,000,000.00	-	60,000,000.00
Construction of lateritic roads	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	189,341,625.00	-	300,000,000.00
Construction of library	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120105 - Danwarai	-	-	-
Rehabilitation of primary school	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	30,000,000.00	-	30,000,000.00
Purchase of school furniture & instructional materials	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	2,000,000.00	-	3,000,000.00
Rehabilitation of islamiyya school	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	30,000,000.00	30,000,000.00	50,000,000.00
Construction of class room offices and store	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	20,000,000.00	-	30,000,000.00

Rehabilitation & construction of PHC & dispensaries	041001	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32120106 - Jiga Birmi	300,000,000.00	-	200,000,000.00
Purchase of ambulance	041001	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	7,000,000.00	-	10,000,000.00
Purchase of hospital equipment	041001	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	20,000,000.00	-	30,000,000.00
Purchase of drugs	041001	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	80,000,000.00	60,000,000.00	90,000,000.00
Immunization	041001	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32120197 - LG Wide - Aliero LG	3,000,000.00	1,000,000.00	13,000,000.00
Support to nutrition	041001	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32120197 - LG Wide - Aliero LG	5,000,000.00	-	27,999,738.00
Construction of pit latrine	041001	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	10,000,000.00	-	10,000,000.00
Purchase of insecticide nets	041001	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32120197 - LG Wide - Aliero LG	2,000,000.00	-	2,000,000.00
Medical outreach	041001	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32120197 - LG Wide - Aliero LG	3,000,000.00	1,000,000.00	3,000,000.00
Medical assistance	041001	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32120197 - LG Wide - Aliero LG	10,000,000.00	-	30,000,000.00
Purchase of information equipment	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	1,000,000.00	-	1,000,000.00
Construction of television viewing center	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120107 - Jiga Makera	-	-	-
Construction \ rehabilitation of town hall	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120108 - Kashin Zama	5,000,000.00	-	2,000,000.00
Construction of women center	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120108 - Kashin Zama	10,000,000.00	-	30,000,000.00
Purchase of support equipment	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	500,000.00	-	500,000.00
Improvement stadium	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	-	-	2,000,000.00
Youth empowerment	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32120197 - LG Wide - Aliero LG	120,000,000.00	116,000,000.00	200,000,000.00
Purchase of services materials for NYSC electoral commission	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	150,000,000.00	130,000,000.00	106,762,119.00
Orphanage home	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	5,000,000.00	-	2,000,000.00
Support to cultural and traditional Activities	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32120197 - LG Wide - Aliero LG	10,000,000.00	-	20,000,000.00
Provision of service material & Sallah celebration festival	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	475,200,000.00	300,000,000.00	300,000,000.00
Support to the community with flood & disaster	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	30,000,000.00	-	50,000,000.00
Rehabilitation of skill Acquisition centres	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	5,000,000.00	-	-
Purchase of fire fighting equipment	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	5,000,000.00	-	2,000,000.00
rehabilitation of fire service station	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	3,000,000.00	-	3,000,000.00
Construction of open dug wells	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120109 - Rafin Bauna	10,000,000.00	-	10,000,000.00
Construction / rehabilitation of borehole	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	100,000,000.00	45,000,000.00	80,000,000.00
Construction / rehabilitation of hand pumps	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	30,000,000.00	25,000,000.00	30,000,000.00
Construction / rehabilitation of water reticulation (pipe network)	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	10,000,000.00	-	40,000,000.00
Construction of culverts & drainages	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	30,000,000.00	-	50,000,000.00
Rehabilitation / evacuation of drainages	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23040100 - PRESERVATION OF THE ENVIRONMENT - GENERAL	32120197 - LG Wide - Aliero LG	40,000,000.00	-	50,000,000.00
Construction of refuse collection center	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	20,000,000.00	-	10,000,000.00
Environmental sanitation	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23040100 - PRESERVATION OF THE ENVIRONMENT - GENERAL	32120197 - LG Wide - Aliero LG	3,000,000.00	-	3,000,000.00
Construction of Skill Acquisition Centre	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32120197 - LG Wide - Aliero LG	10,000,000.00	-	10,000,000.00

2.H Annex 1: Programme Code Description

Code	Description
1	Agriculture
101	Effective governance of the Agriculture Sector
10101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
10102	Agriculture sector coordination mechanisms
102	Development of the livestock value chain

10201	Ruminant (cattle, sheep & goats) production and marketing
10202	Meat processing and marketing
10203	Poultry, pig, and micro livestock production
10204	Dairy development
10205	Animal health and livestock diseases management
10206	Livestock feeds development
103	<i>Enhancement of food production and productivity</i>
10301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)
10302	Intensive crop and vegetable production (irrigation, crop diversification etc.)
10303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)
104	<i>Reduction of post-harvest losses</i>
10401	Modern technology for post-harvest storage and value addition
10402	Buffer stocking and commodity warehousing
10403	Market linkage
10404	Agricultural produce and quality control
105	<i>Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)</i>
10501	Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)
10502	Commercial coastal and inland fishing
10503	Fish processing and post-harvest management
10504	Marine industrial fishing
106	<i>Promotion of forest resource conservation and preservation of biodiversity</i>
10601	Forest regeneration and conservation
10602	Eco-tourism development
10603	Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture etc.) programme
107	<i>Promotion of enabling environment for increased agricultural development</i>
10701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures
10702	Youth and women In agriculture empowerment & smallholder agricultural credit strengthening
10703	Agricultural data and statistic management and institutionalisation of information and communication technology (ICT)
10704	Adaptive research, unified and all-inclusive extension services delivery
10705	Public Private Partnerships (corporate private sector, NGOs, donors & development partners, farmers organizations)

10706	Capacity building for stakeholders and professional human resources development
110	<i>Agriculture Sector Expenditures Not Elsewhere Classified</i>
11001	Agriculture Programme Not Elsewhere Classified
2	<i>Societal Re-orientation</i>
210	<i>Societal Re-orientation - General</i>
21001	Societal Re-orientation - General
3	<i>Poverty Alleviation</i>
310	<i>Poverty Alleviation - General</i>
31001	Poverty Alleviation - General
4	<i>Health</i>
401	<i>Effective governance of the health system</i>
40101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
40102	Human and institutional capacity performance management
40103	Health sector coordination mechanisms
40104	Integrated supportive supervision
402	<i>Community engagement and participation in health</i>
40201	Community interventions
40202	Community structures
403	<i>Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens</i>
40301	Reproductive, maternal and neonatal health
40302	Child health
40303	Adolescent health
40304	Communicable diseases
40305	Non-communicable diseases
40306	Nutrition
40307	Emergency services
404	<i>Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)</i>
40401	Pre-service training
40402	HRH Performance management

40403	In service training (continuing education)
405	<i>Provision of adequate and modern health infrastructure for health services delivery</i>
40501	Functional health facilities
40502	Planned Preventive Maintenance (PPM)
40503	Facility electrification, water and sanitation
406	<i>Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities</i>
40601	Sustainable drug supply
40602	Vaccines supply chain
407	<i>Evidence generation and utilisation</i>
40701	Routine information system
40702	Surveys and facility assessments
40703	Research and development (Institutional Review Board, Clinical Trials)
40704	Monitoring and Evaluation (M&E)
408	<i>Institution and maintenance of a responsive public health emergency preparedness system</i>
40801	Integrated national disease surveillance
40802	Public health laboratories
40803	Emergency Operation Centres (EOC)
409	<i>Provision of universal health coverage and financial risk protection for citizens</i>
40901	Mobilising equity contributions and vulnerable group funds
40902	Mobilising employers' contributions to the State Social Health Insurance Scheme
410	<i>Health Sector Expenditures Not Elsewhere Classified</i>
41001	Health Not Elsewhere Classified
5	<i>Education</i>
501	<i>Effective governance of the education system</i>
50101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
50102	Human and institutional capacity performance management
50103	Education sector coordination mechanisms
50104	Integrated supportive supervision
502	<i>Increase in access, retention, and completion rate at all levels</i>
50201	Early Childhood Care, Development and Education (ECCDE)

50202	Advocacy and sensitization
50203	School feeding
50204	School-based health
50205	Parental and community support
503	<i>Equity and inclusiveness in the provision of educational services</i>
50301	Inclusive Education
50302	Special education
50303	Nomadic and migrants' education
50304	Second chance education
50305	Girls/Boys child education
50306	Emergency Response
504	<i>Improved quality of teaching and learning outcomes</i>
50401	All levels of education quality assurance
50402	Instructional and learning materials
50403	Teaching and non-teaching staff capacity building
50404	Curriculum review and development
50405	Teachers' recruitment and deployment
50406	School examination and MLA
505	<i>Adequate infrastructure at all levels</i>
50501	Schools' infrastructure construction and rehabilitation
50502	Furnishing
50503	Libraries and laboratories
50504	Water, sanitation and hygiene
50505	School safety
506	<i>Improved education information management system (EIMS)</i>
50601	ICT equipment, software and expertise
50602	Research and development
50603	Data and data management
510	<i>Education Sector Expenditures Not Elsewhere Classified</i>
51001	Education Not Elsewhere Classified

6	<i>Housing and Urban Development</i>
610	<i>Housing and Urban Development - General</i>
61001	Housing and Urban Development - General
7	<i>Gender</i>
710	<i>Gender - General</i>
71001	Gender - General
8	<i>Youth</i>
810	<i>Youth - General</i>
81001	Youth - General
9	<i>Environmental Improvement</i>
910	<i>Environmental Improvement - General</i>
91001	Environmental Improvement - General
10	<i>Water Resources and Rural Development</i>
1010	<i>Water Resources and Rural Deve - General</i>
101001	Water Resources and Rural Deve - General
11	<i>Information Communication and Technology</i>
1110	<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	<i>Reform of Government and Governance - General</i>
131001	Reform of Government and Governance - General
14	<i>Power</i>
1410	<i>Power - General</i>
141001	Power - General
15	<i>Rail</i>
1510	<i>Rail - General</i>
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